Boulder City Council
STUDY SESSION

Tuesday
September 10, 2013

Review of the 2014 City Manager's Recommended Budget

Council Chambers
Municipal Building
1777 Broadway

Submit Written Comments to City Council
ATTN: Alisa Lewis, City Clerk
1777 Broadway, 2nd Floor
P.O. Box 791
Boulder, CO 80306
or Fax to 303-441-4478
or E-mail: council@bouldercolorado.gov

CITY OF BOULDER
STUDY SESSION

MEMORANDUM

TO: Members of City Council

FROM: Jane S. Brautigam, City Manager
Paul J. Fetherston, Deputy City Manager
Bob Eichem, Chief Financial Officer
Peggy Bunzli, Budget Manager

DATE: August 29, 2013

SUBJECT: **September 10, 2013 Study Session**
Review of the 2014 City Manager's Recommended Budget

I. PURPOSE

The purpose of the Sept. 10 study session is to present the City Manager's 2014 Recommended Budget and to give the council an opportunity to review the document, ask questions of city staff, and provide additional comments. The study session will cover economic conditions, future city revenues, budget principles, and major themes in the City Manager's 2014 Recommended Budget along with details of specific items proposed for funding in 2014.

II. BACKGROUND ON THE 2014 RECOMMENDED BUDGET

Each year, the annual city manager's recommended budget includes two primary components: (a) the overall budget, incorporating all programs, services and capital projects for the year and (b) a capital improvement program budget. The City Manager's 2014 Recommended Budget shows the combined operating and capital plan of the city, including (i) actual expenditures and revenues for 2012, (ii) approved and revised expenditures and revenues for 2013, and (iii) proposed expenditures and revenues from 2014 through 2019.

The Draft 2014-2019 Capital improvement Program (CIP) was reviewed at the Aug. 13 council study session. Material from that meeting can be found here: CIP Study Session Packet. A summary of that study session will be included in the consent agenda of the October 1, 2013 City Council meeting.

The recommended budget and draft CIP documents are available on-line at:
2014 City of Boulder Recommended Budget and Draft 2014-2019 CIP.

III. 2014 RECOMMENDED BUDGET HIGHLIGHTS

2014 Recommended Budget highlights are noted in the City Manager's Budget Message, which is included in the 2014 Recommended Budget and can be found here: 2014 City Manager's Budget Message.

The following two items, included in the 2014 Recommended Budget, may also be of interest to council:

Boulder History Museum

On November 13, 2012, the Boulder History Museum announced that it is buying the Masonic Lodge building at Broadway and Pine Street, which it will renovate into a world-class museum, more than four times bigger than today's museum. In order to raise the necessary funds for relocation and capital improvements to the new site, the museum has engaged in a capital campaign. In support of the efforts of this valuable cultural asset to the City of Boulder, the 2014 Recommended Budget includes up to $75,000 to be used for an economic impact study of the Boulder History Museum. This study may result in the city considering options for capital contribution to the museum.

Tax Increment Financing District

In 2003 a Tax Increment Financing (TIF) district was established to help finance development of a parking garage at the location of 10th and Walnut streets in Boulder. This capital project was funded with bonds issued by CAGID. TIF funding has been used, along with parking revenues from the garage, to pay the debt obligation from these bonds. While the TIF that is currently in place will expire on Dec. 31, 2013, the bond obligation continues through 2023. The final TIF payment, 2013 property tax disbursement, will be received in 2014. The timing difference between the TIF funding and the bond period, due in part to construction delays, as well as legal limitations on the number of years that a TIF can be in place, has created a funding gap starting in 2015.

The funding plan proposed in the 2014 Recommended Budget, as reflected in the fund financials of the General Fund (GF) and the Downtown Commercial District Fund (DCD), transfers accommodations tax receipts from the GF to the DCD to cover this gap, for the remaining period of debt obligation. All remaining accommodation tax will be distributed in accordance with the current distribution agreement between the City of Boulder and the Boulder Convention and Visitor's Bureau. This agreement specifies that 20 percent of the accommodation tax be distributed to the Boulder Convention and Visitor's Bureau and that these funds be disbursed to the BCVB in the year following revenue receipt.

NEXT STEPS

- Tuesday, Sept. 24 - Second 2014 budget study session, if needed
- Tuesday, Oct. 1 – Public hearing and first reading of the 2014 City of Boulder budget ordinance
- Tuesday, Oct. 15 – Public hearing and second reading of the 2014 City of Boulder budget ordinance; General Improvement District budget resolutions.

2014 Recommended Budget
Volume I

City of Boulder, Colorado

2014 Recommended Budget–Volume 1

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Boulder, Colorado for its annual budget for the fiscal year beginning January 1, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Boulder

Colorado

For the Fiscal Year Beginning

January 1, 2013

Executive Director

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City of Boulder
2014 Recommended Budget

Mayor ..... Matthew Appelbaum
Deputy Mayor ..... Lisa Morzel
Council Members ..... Suzy Ageton
KC Becker
Macon Cowles
Suzanne Jones
George Karakehian
Tim Plass
Ken Wilson

City Manager..... Jane S. Brautigam

City of Boulder Staff

City Manager ..... Jane S. Brautigam

Deputy City Manager ..... Paul J. Fetherston

City Attorney ..... Tom Carr

Municipal Judge ..... Linda P. Cooke

Chief Financial Officer ..... Bob Eichem

Director of Public Works for Utilities ..... Jeffrey M. Arthur

Police Chief ..... Mark R. Beckner

Executive Director of Energy Strategy and Electric Utility Development ..... Heather Bailey

Fire Chief ..... Larry Donner

Executive Director of Community Planning and Sustainability ..... David Driskell

Director of Labor Relations ..... Eileen Gomez

Director of Information Technology ..... Don Ingle

Director of Parks and Recreation ..... Kirk Kincannon

Director of Support Services/City Clerk ..... Alisa D. Lewis

Director of Library and Arts ..... Valerie Maginnis

Director of Open Space and Mountain Parks ..... Michael Patton

Director of Fiscal Services ..... Cheryl Pattelli

Director of Human Services ..... Karen Rahn

Executive Director of Public Works ..... Maureen F. Rait

Municipal Court Administrator ..... Lynne Reynolds

Director of Communications ..... Patrick Von Keyserling

Interim Director of Human Resources ..... Mary Ann Weideman

Director of Public Works for Transportation ..... Tracy Winfree

Director of Downtown University Hill Mgmt Division/Parking Services ..... Molly Winter

Acting Housing Division Manager ..... Jeff Yegian

City of Boulder Budget Staff Team

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Downtown University Hill Mgmt Division/Parking Services ..... Donna Jobert

Energy Strategy and Electric Utility Development ..... Heidi Joyce

Public Works - Development and Support Services ..... Fred Kellam

City Manager's Office ..... Ann Large

Information Technology ..... Beth Lemur

Human Services ..... Barbara Long

Open Space and Mountain Parks ..... Mike Orosel

Police ..... Bridget Pankow

Parks and Recreation ..... Abbie Poniatowski

Human Resources ..... Debbie Shinn

Fire ..... Frank Young

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2014 RECOMMENDED BUDGET
HOW TO USE THIS DOCUMENT

The City of Boulder's 2014 Budget contains a detailed description of how the city plans to invest available resources in city operations in 2014. Included in this description is information on how the city organization is structured, explanations of how decisions for allocations are guided, details of the major goals and accomplishments for the city and its departments, projections for revenues and expenditures for 2013 through 2019, and historic data for revenues and expenditures prior to 2013.

Document Organization

The 2014 Budget has eight main parts:

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

City Manager's Budget Message

The City Manager's Budget Message is a transmittal letter from Boulder's City Manager to Boulder's City Council and residents that summarizes the contents of the 2014 Budget. The transmittal letter includes attachments that detail variances between the 2014 operating budget and the 2013 operating budget.

Strategy and Priorities

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

City Context and Budget Process

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

Budget Policies

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

Sources and Uses

The Sources and Uses section contains summary information of the 2014 Recommended Budget, projected revenues and budgeted expenditures. It shows all anticipated revenues (sources) by type and fund, provides information on tax rates, shows budgeted expenditures (uses) by fund, and lists all interfund transfers.

Department Overviews

The Department Overviews section describes the operational structure and function, 2013 accomplishments, and 2014 key initiatives for each of the city's departments. It includes details on significant changes between the 2013 and 2014 budgets, as well as the detailed budget, by PBB program, for each department.

Fund Financials

The Fund Financials section provides tables detailing the sources and uses of the city's funds, for 2012 actual, 2013 revised, 2014 recommended and 2015 –2019 projected amounts.

Fees, Rates, and Charges

The Fees, Rates, and Charges section summarizes by department adjustments to city fees that are proposed to take effect on January 1, 2014 and how the adjusted fee amounts would affect revenue.

City of Boulder

Office of the City Manager

Dear Members of City Council and Residents of Boulder,

I am pleased to present to you the City Manager's 2014 Recommended Budget for review and consideration. This budget was developed in accordance with the City Charter, city financial management policies and guidelines, and City Council's adopted goals. This budget continues to recognize the national economic conditions that demand conservative approaches to managing expenses, while providing a balance between maintaining existing high-quality programs, services and infrastructure, and funding enhancements and new initiatives, to best meet the priorities of the Boulder community.

The budget is a financial document that defines the fiscal parameters of the coming year. It is a guide to allocation of resources in support of community goals, and it is a tool for strategic alignment of short- and long-term financial objectives. As a part of the process for building the 2014 Recommended Budget, city staff took a multi-year strategic approach, as well as applying the principles of Priority Based Budgeting. The result of this approach was a focus on strengthening core city services and operations, such as public safety and facility maintenance, as well as providing funding for key council initiatives and investing in the future, such as support for Civic Area planning and accelerating the implementation of the West Trail Study Area.

The City of Boulder continues to face funding challenges from the diminished purchasing power of the dollar over the past decade, and the changing economic landscape has forced us to re-examine best practices for a long-term sustainable government. One such best practice is maintaining the appropriate reserve level. Each year, the budget process includes evaluation of reserve levels to ensure that sufficient fund balances are available to provide necessary funding for unanticipated needs, including emergencies, and to ensure continued long-term stability. In 2013, the City Manager's Recommended Budget included an increase from a 10 percent to 15 percent fund balance in the General Fund, for three years, to ensure stability during a period of uncertain economic conditions. Best practices support a reserve level equivalent to 45 to 90 days of operating expenses. To be aligned with this, the 2014 Recommended Budget extends the 15 percent reserve level, which represents approximately 55 days, to ongoing out years. This level is further enhanced by the city's financial policies that provide the ability to access its internal service fund balances in the case of a large scale disaster or emergency. Maintaining strong financial policies in regards to fund balances has helped the City of Boulder achieve AAA rating for general obligation bonds issued by the city.

The 2014 economic outlook is improved over the past several years, and city staff project continued modest revenue growth over the coming years. The current health of the city is reflected in its tax revenue collections and the community's employment level. Boulder's unemployment rate as of June 2013 is 5.4 percent, down 0.8 percent from the previous year. This indicates that Boulder's local economy continues to improve, even if slowly. Sales and use tax collections were up 5.1 percent through June 2013, compared to collections through June 2012. With approximately 1.5 percent of this increase due to one-time revenues from business-to-business sales that do not recur on an annual basis, the 2013 revenues are on target with projections. City staff project a 3.5 percent increase in sales and use tax revenues for 2014.

The table below shows General Fund revenue collections compared to budget projections since 2008. The revised budget projections are the linchpin for preparing the recommended budget. They drive expenditures that can be recommended for the remainder of the year in progress, and the upcoming year. If the projections are too optimistic and actual revenue falls short, cuts must be made in the budget. If the projections are too conservative, vital programs and services may be recommended for reduction unnecessarily, or not included in budget recommendations.

Table 1-01: General Fund Revenues 2008-2014
(in $1,000s)

	2008	2009	2010	2011	2012	Projected 2013	Proposed 2014
Revised Budget	$93,907	$104,611	$107,908	$100,312	$110,424	$112,516	$114,986
Actuals	$92,855	$104,387	$107,928	$103,112	$111,969		

As the nation began to recover from the 2008 Great Recession, chronic economic uncertainty and the possibility of a double dip recession led the city to remain cautious in its 2011 revenue projections. Revenues in 2011 and 2012 came in above projections, though much of the excess revenues came from one-time, non-recurring collections. Subsequent budgets have taken into account the availability of these one-time dollars, and future projections have been based on actual ongoing revenue collections. The financial policy of using one-time revenue only for one-time expenditures has served the city well during and since the last recession. The 2012 independent financial audit of the city confirmed that the city is in sound financial condition.

Despite revenue growth, the cost of doing business continues to outpace that growth. Budget pressures include: the cost of materials to maintain city streets, rising health care costs for employees, increased demand for public services, and new initiatives important to Boulder's future. Through our organization's collaborative approach to budgeting and service delivery, I am pleased to say that city departments have come together to identify funds that could be applied to greater community needs. The 2014 Recommended Budget balances the use of new revenues

along with proposed reallocations to address these pressures and to achieve the highest community outcomes.

For example, the Human Services Department, focusing on the community impact of its funding dollars, determined that it provides greater funding to certain programs as compared to other peer cities and identified services that are better provided by third-party organizations. Department leadership identified resources that could be reallocated to priority General Fund needs. Similarly, Parks and Recreation identified opportunities for improved efficiencies and outsourcing, recommending funds that could be reallocated to the General Fund. In total seven departments were able to identify more than $1.2 million of General Fund allocations for realignment to higher priority programs and services. A list of these reallocations is provided in **Attachment A**.

As a result, projected 2014 General Fund expenditures will be held to a 3.3 percent increase. The total annual operating budget of $269,476,241, across all funds, represents a 5.8 percent increase in spending over 2013. Of this, $9 million, or 3.4 percent, represents increased capital spending over 2013. This increase in one-time spending reflects focused savings, dollars that have been set aside in funds such as the utilities funds over several years and includes significant leveraged funding.

2014 Recommended Budget highlights include:

Public Safety

In an effort to reduce crime and improve community safety, the Recommended Budget includes funding for two new police officers and a new police commander. This is part of the Police Department's long-term plan to hire eight new officers and strengthen overall service and accountability to the public. The Fire Department will also receive a significant investment for operations and maintenance at the Wildland Fire Training Center, replacement of outdated masks for self-contained breathing systems for firefighters, and ongoing contributions to the fire equipment replacement fund, to help bring replacement funding in line with industry standards.

Community Investment

The Recommended Budget provides for a fixed-term employee to manage the next phase of the council-approved Civic Area Plan, allowing city planners to re-focus on the city's long-range planning needs and meet the current service demands of the department.

Funding is included in the Recommended Budget to establish, on a pilot basis, a North Boulder Public Library station beginning in 2014. The proposed North Boulder Library Station is located at the corner of Yarmouth and North Broadway, in a 570-square-foot storefront, owned and offered by Boulder Housing Partners. The Library Station service model is designed to meet the immediate

and targeted library needs of the North Boulder community. Community input indicates that there is high interest in and enthusiasm for the following services and programs at the proposed North Boulder Library Station: materials return and holds pick-up; public access computers and WiFi; popular materials including bestsellers, DVD's and children's books; storytime programs, and art exhibit space. The proposed hours of operation include a range of weekend, evening, morning and afternoon hours, designed to meet the needs of the area's residents, and in addition to city staffing, the proposed Library Station also would utilize community volunteers.

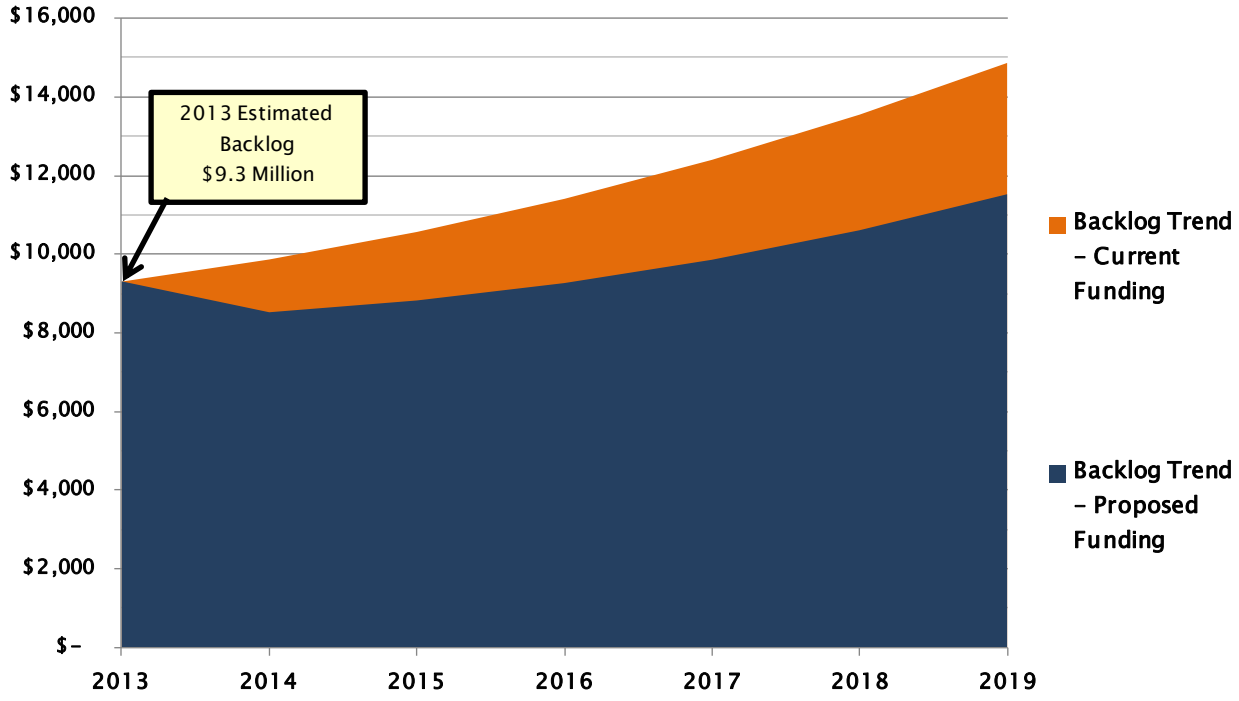
The 2014 Recommended Budget includes additional funding for the Economic Vitality Program. This provides the necessary funds for the city to continue to sponsor critical nonprofit and business organizations that supplement the city's business services and support innovation and entrepreneurship in Boulder. The funding also supports the city's consulting contract with the Boulder Economic Council, which provides third-party services including the annual return on investment analysis of the flexible rebate program, data development and support, business retention, and specific projects like the economic sustainability strategy.

Boulder's building and construction activity is an important indicator of economic vitality. In recent years, the volume and complexity of building permit applications increased significantly, a trend that has continued in 2013. The Recommended Budget provides funding for a fixed-term employee to process updates to the development code, and to support this economic sector.

Taking Care of Existing Assets

An additional priority for funding in 2014 and beyond is the growing backlog of city facility maintenance projects. The maintenance backlog is projected to increase from the current level of $9.3 million to $15 million by the end of 2020. The backlog has grown despite Round 1 Capital Investment Strategy bond funding and Energy Performance Contract energy efficiency improvements, due to additional deficiencies identified through the Civic Area Master Planning process and energy monitoring of facilities. The graph below illustrates the backlog and impact of 2014 proposed one-time and ongoing funding. Proposed one-time funding in 2014 plus additional ongoing funding beginning in 2014 would reduce the projected 2014 backlog to $8.5 million, compared to the current $9.3 million backlog. Impacts of ongoing funding proposed would help slow the growth of the backlog and would reduce the projected 2019 level from $14.9 million to $11.5 million. More will need to be done over time and in future budgets to address this ongoing gap.

Figure 1-01: Facilities and Maintenance Backlog 2013-2019
(in $1,000s)



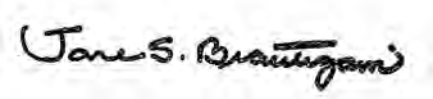
Through dedicated transportation taxes, $740,000 is proposed for investment in prioritized, tiered increases in system maintenance, operations and safety, including removal of snow and ice from city streets and paths, and maintenance of transportation infrastructure.

A complete list of new funding initiatives for 2014 is included in **Attachment B** (listed by department) and **Attachment C** (listed by fund).

The 2014 Recommended Budget focuses on strengthening high-priority government services, invests in maintaining and repairing the city's existing assets, and funds key initiatives and council goals. The budget also maintains sufficient fund reserves to ensure continuity of services during an economic downturn. While Boulder is in a better position than many of its peer cities, the long-term sustainability of the city requires a strategic approach to new spending and a re-alignment of the budget to meet community priorities and increasing demands for service. Our organization's collaborative approach ensures that the city will maintain an efficient, effective and transparent government that delivers the highest outcomes as identified by the Boulder community.

Boulder's revenues and expenditures will be closely monitored throughout 2014, and department budgets will continue to be reviewed and analyzed to better identify potential savings and improved efficiencies in how services are delivered. The leadership team and I are committed to meeting the goals of City Council and to ensuring that high-quality services remain a community hallmark. The 2014 Recommended Budget allocates resources, recognizing these commitments, while exercising strong fiscal responsibility to the community.

Respectfully submitted,



Jane S. Brautigam
City Manager

City of Boulder

ATTACHMENT A
PROPOSED REALLOCATIONS

ATTACHMENT A

2014 CITYWIDE BUDGET REALLOCATIONS AND SAVINGS

Dept.	Item	Amount	Reallocation Description
Community Planning and Sustainability	Reduce General Fund allocation to Community Planning and Sustainability on a fixed-term basis	$ (540,567)	The Planning and Development Services Fund will cover costs, for two years, of positions previously budgeted in the General Fund in the Community Planning and Sustainability Department (CP&S). These include: the Economic Vitality Coordinator and associated NPE; the Deputy Director of CP&S and associated NPE; consulting services; and a 0.5FTE Planner and associated NPE. **This is proposed as a two year, fixed-term reallocation only, at this time.**
Finance	General Fund Cost Savings	(121,240)	Analysis of the Compensated Absences liability coverage fund resulted in the determination that the current practice of contributing 1% of General Fund payroll amounts to the fund provides sufficient long-term liability coverage. The historical, additional General Fund transfer of $121,240 annually is not needed. This is an ongoing reallocation.
Housing	Reduce General Fund transfer to the Affordable Housing Fund	(84,663)	Given current dedicated funding source levels in Housing, a reduction in the General Fund transfer to Affordable Housing Fund is proposed, for reallocation. This is an ongoing reallocation.
Human Services	General Fund Cost Savings	(100,000)	In an effort to have greater equity between funding partners, the city and County have agreed to an increase in the County's share of funding for the Substance Abuse Prevention Program. This has resulted in cost savings to the city. This is an ongoing reallocation.
Human Services	Reduce General Fund allocation to Human Services	(75,000)	The Human Services Department, focusing on the community impact of its funding dollars, determined that it provides greater funding to certain programs as compared to other peer cities and identified services that are better provided by third-party organizations, allowing for reallocation of funds.
Library and Arts	General Fund Cost Savings	(37,700)	The General Fund allocation to the Arts Division has included funds for repayment of the Dairy Center mortgage. The final payment has been made in 2013. This funding is not needed in 2014 and beyond. This is an ongoing reallocation.
Parks and Recreation	Reduce General Fund transfer to the Recreation Activity Fund	(150,000)	Parks and Rec is implementing programmatic changes that would enable this reduction. The changes include Class system reorganization, outsourcing of the Dance program, Pottery lab, and potentially Gymnastics; as well as a shift of programs to be covered by the .25 cent sales tax fund. This is an ongoing reallocation.
Parks and Recreation	Reduce General Fund allocation to Parks and Recreation	(42,547)	The General Fund allocation to the Parks and Recreation Department has historically included funding for a 0.5 FTE volunteer coordinator position. This position will be consolidated by the .25 Cent Sales Tax Fund going forward. This is an ongoing reallocation.
Public Works-Transportation	Reduce General Fund allocation to Transportation	(67,000)	The General Fund allocation to the Transportation Division has historically included funds to help cover on street lighting costs. These costs will be covered by the Transportation Fund going forward. This is an ongoing reallocation.
	Total Reallocations	**$ (1,218,718)**	

City of Boulder

ATTACHMENT B

SIGNIFICANT CHANGES BETWEEN 2013 AND 2014 BUDGET

ATTACHMENT B Department / Fund / Action	2013 Approved Budget	2014 Recommended Budget	Total Change	2013 FTE	2014 FTE	FTE Change
CITY ATTORNEY OFFICE						
GENERAL FUND						
Additional Paralegal	$ -	$ 34,415	$ 34,415	0.00	0.50	0.50
STORMWATER / FLOOD MANAGEMENT UTILITY FUND						
Additional Paralegal	$ -	$ 6,883	$ 6,883	0.00	0.10	0.10
WASTEWATER UTILITY FUND						
Additional Paralegal	$ -	$ 6,883	$ 6,883	0.00	0.10	0.10
WATER UTILITY FUND						
Additional Paralegal	$ -	$ 20,649	$ 20,649	0.00	0.30	0.30
Total Changes, City Attorney's Office			$ 68,830			1.00
CITY MANAGER'S OFFICE						
GENERAL FUND						
Granicus Web Streaming	$ -	$ 7,500	$ 7,500	0.00	0.00	0.00
Web Content Consultant	-	35,000	35,000	0.00	0.00	0.00
Total Changes, City Manager's Office			$ 42,500			0.00
NON DEPARTMENTAL/CITYWIDE*						
GENERAL FUND						
Boulder History Museum Economic Impact Study	$ -	$ 75,000	$ 75,000	0.00	0.00	0.00
Colorado Communications and Utility Alliance	-	6,000	6,000	0.00	0.00	0.00
Cyber Café Repayment of Loan to Private Note Holders	-	269,083	269,083	0.00	0.00	0.00
Ironman	-	63,000	63,000	0.00	0.00	0.00
Negotiations Support	46,393	86,393	40,000	0.00	0.00	0.00
Procycle	-	200,000	200,000	0.00	0.00	0.00
Total Changes Non Departmental			$ 653,083			0.00

* Non Departmental details are included in the City Manager's Office department overview section of the Budget document

ATTACHMENT B Department / Fund / Action	2013 Approved Budget	2014 Recommended Budget	Total Change	2013 FTE	2014 FTE	FTE Change
COMMUNITY PLANNING AND SUSTAINABILITY						
GENERAL FUND (TRASH TAX REALLOCATION)						
Sustainability Communications Specialist I	$ 44,000	$ 44,000	$ -	0.00	0.50	0.50
CLIMATE ACTION PLAN FUND						
Sustainability Communications Specialist I	$ 44,000	$ 44,000	$ -	0.00	0.50	0.50
PLANNING AND DEVELOPMENT SERVICES FUND						
Boulder Civic Area Implementation	$ -	$ 210,000	$ 210,000	0.00	1.00	1.00
Business Liaison	-	88,000	88,000	0.00	1.00	1.00
Comprehensive Planning Planner I	-	40,000	40,000	0.00	0.50	0.50
Development Code Updates Staffing	-	70,000	70,000	0.00	1.00	1.00
Development Review	53,243	61,243	8,000	0.87	1.00	0.13
Economic Vitality Program Operating Budget	-	30,000	30,000	0.00	0.00	0.00
Interns for Comprehensive Planning, Historic Preservation, Economic Vitality	-	54,000	54,000	0.00	0.00	0.00
LandLink Development and Information Tracking System Replacement project	-	59,840	59,840	0.00	0.68	0.68
Total Changes, Community Planning and Sustainability			$ 559,840			5.31
DOWNTOWN AND UNIVERSITY HILL MANAGEMENT DIVISION / PARKING SERVICES						
GENERAL FUND						
Boulder Junction Meters and Pay Stations for On-street Parking	$ -	$ 5,000	$ 5,000	0.00	0.00	0.00
Downtown Facilities Repair and Replacement (ongoing as of 2014)	125,000	125,000	-	0.00	0.00	0.00
Eco Passes	-	50,000	50,000	0.00	0.00	0.00
Parking Services Enforcement Software	-	5,775	5,775	0.00	0.00	0.00
Total Changes, Downtown and University Hill Management Division/Parking Services			$ 60,775			0.00
ENERGY STRATEGY AND ELECTRIC UTILITY DEVELOPMENT						
GENERAL FUND						
Boulder's Energy Future	$ 2,203,000	$ 2,293,000	$ 90,000	4.50	4.50	0.00
Total Changes, Energy Strategy and Electric Utility Development			$ 90,000			0.00

ATTACHMENT B Department / Fund / Action	2013 Approved Budget	2014 Recommended Budget	Total Change	2013 FTE	2014 FTE	FTE Change
FINANCE						
GENERAL FUND						
Beverage Licensing Authority and Licensing Changes	$ -	$ 17,580	$ 17,580	0.00	0.00	0.00
Legal Support	-	50,000	50,000	0.00	0.00	0.00
Dog Licensing - new program setup	-	30,000	30,000	0.00	0.00	0.00
Budget Analyst	-	91,946	91,946	0.00	1.00	1.00
Licensing Staff	-	83,622	83,622	0.00	1.00	1.00
Total Changes, Finance			$ 273,148			2.00
FIRE						
GENERAL FUND						
Convert Seasonal, Part-time Wildland Crew to Full-time - 3rd year of 3 year phase in	$ 46,000	$ 158,620	$ 112,620	0.00	2.00	2.00
Wildland Fire Operations Specialists Equity Reclassifications	263,523	329,570	66,047	0.00	0.00	0.00
Wildland Fire / FTC / Light Response 2014 O&M gap	-	208,829	208,829	0.00	0.00	0.00
Replacement NPE Gap - partial funding	-	200,000	200,000	0.00	0.00	0.00
Self-Contained Breathing Apparatus	-	74,699	74,699	0.00	0.00	0.00
Total Changes, Fire			$ 662,195			2.00
HUMAN RESOURCES						
GENERAL FUND						
Consulting	$ -	$ 30,000	$ 30,000	0.00	0.00	0.00
Non-personnel Expenses	-	22,000	22,000	0.00	0.00	0.00
Organizational Development - citywide events	-	10,000	10,000	0.00	0.00	0.00
Organizational Development Staff	-	174,637	174,637	0.00	2.00	2.00
Total Changes, Human Resources			$ 236,637			2.00
HUMAN SERVICES						
GENERAL FUND						
Human Services Operating Support Staffing -gap funding pending community service departments assessment	$ -	$ 97,388	$ 97,388	0.00	1.35	1.35
Total Changes, Human Services			$ 97,388			1.35

ATTACHMENT B Department / Fund / Action	2013 Approved Budget	2014 Recommended Budget	Total Change	2013 FTE	2014 FTE	FTE Change
HOUSING						
AFFORDABLE HOUSING FUND						
Department Reorganization	$ -	$ 31,500	$ 31,500	0.00	0.00	0.00
COMMUNITY HOUSING ASSISTANCE PROGRAM						
Department Reorganization	$ -	$ 38,500	$ 38,500	0.00	0.00	0.00
Total Changes, Housing			$ 70,000			0.00
INFORMATION TECHNOLOGY						
GENERAL FUND						
Transfer of IT Technical Manager from Parks and Recreation to IT	$ -	$ 94,718	$ 94,718	0.00	1.00	1.00
COMPUTER REPLACEMENT FUND						
Design and Sustainability of IT Internal Service Funds	$ -	$ 17,221	$ 17,221	0.00	0.25	0.25
TELECOMMUNICATION FUND						
Design and Sustainability of IT Internal Service Funds	$ -	$ 17,221	$ 17,221	0.00	0.25	0.25
Total Changes, Information Technology			$ 129,160			1.50
LIBRARY AND ARTS						
LIBRARY FUND						
North Boulder Library Station - increase General Fund transfer to Library Fund	$ -	$ 205,000	$ 205,000	0.00	1.00	1.00
Total Changes, Library and Arts			$ 205,000			1.00
MUNICIPAL COURT						
GENERAL FUND						
Contribution to Justice Center Capital Improvements	$ -	$ 14,060	$ 14,060	0.00	0.00	0.00
Total Changes, Municipal Court			$ 14,060			0.00

ATTACHMENT B Department / Fund / Action	2013 Approved Budget	2014 Recommended Budget	Total Change	2013 FTE	2014 FTE	FTE Change
OPEN SPACE AND MOUNTAIN PARKS						
OPEN SPACE FUND						
Enhanced Voice & Sight Dog Tag Program	$ -	$ 163,000	163,000	0.00	0.00	0.00
South Boulder Creek and Boulder Creek East Restoration	-	75,000	75,000	0.00	0.00	0.00
Cultural Resource Admin Assistant	-	35,543	35,543	0.00	0.50	0.50
Repairs to Cultural Resources' assets	-	37,000	37,000	0.00	0.00	0.00
Water Resources Technician	-	58,205	58,205	0.00	1.00	1.00
Maintenance III/Trails Specialist	-	108,001	108,001	0.00	2.00	2.00
Reduce funding of seasonal trail crew leads	-	(85,400)	(85,400)	0.00	0.00	0.00
Crew Equipment Replacement	-	80,000	80,000	0.00	0.00	0.00
Increase in seasonal funding for sign staffing	-	5,870	5,870	0.00	0.00	0.00
Research Resources for VMP, TSAs, GMAP and FEMP	-	45,000	45,000	0.00	0.00	0.00
Increase Standard IPM FTE	-	24,562	24,562	0.00	0.25	0.25
Outfit Ranger Trucks	-	61,658	61,658	0.00	0.00	0.00
Tough Books in Ranger Trucks, new RIS hire and Servers	-	25,500	25,500	0.00	0.00	0.00
Seasonal Research Activities	-	21,700	21,700	0.00	1.00	0.00
Seasonal Health Care Costs	-	100,000	100,000	0.00	1.00	0.00
Total Changes, Open Space and Mountain Parks			$ 755,639			3.75
PARKS AND RECREATION						
RECREATION ACTIVITY FUND						
Transfer of IT Technical Manager from Parks and Recreation to IT - reduction of General Fund transfer to the Recreation Activity Fund		$ (94,718)	$ (94,718)	0.00	(1.00)	(1.00)
.25 CENT SALES TAX FUND						
Forestry Tree Care	$ -	$ 60,000	$ 60,000	0.00	0.00	0.00
Increase funding for .50 Volunteer Coordinator	-	42,547	42,547	0.00	0.50	0.50
Total Changes, Parks and Recreation			$ 7,829			(0.50)

ATTACHMENT B Department / Fund / Action	2013 Approved Budget	2014 Recommended Budget	Total Change	2013 FTE	2014 FTE	FTE Change
POLICE						
GENERAL FUND						
Greenwood Wildlife Rehabilitation - 3rd year of 3 year phase in	$ 15,000	$ 20,000	$ 5,000	0.00	0.00	0.00
Records Management funded from Asset Forfeiture Reserve	-	950,000	950,000	0.00	0.00	0.00
Addition of 2 Sworn Officers	-	185,000	185,000	0.00	2.00	2.00
Additional Commander	-	154,834	154,834	0.00	1.00	1.00
Master Police Officer Compensation	-	40,000	40,000	0.00	0.00	0.00
Non-personnel Expenses	-	30,000	30,000	0.00	0.00	0.00
Total Changes, Police			$ 1,364,834			3.00
PUBLIC WORKS - DEVELOPMENT AND SUPPORT SERVICES						
GENERAL FUND						
General Fund Non-Reimbursed Expenses for Valmont Butte and 13th St. Plaza Clean Up	$ -	$ 950,000	$ 950,000	0.00	0.00	0.00
Operations and Maintenance/ Facilities Repair and Renovation	-	400,000	400,000	0.00	0.00	0.00
PLANNING AND DEVELOPMENT SERVICES FUND						
Building Construction	$ -	$ 63,000	$ 63,000	0.00	1.00	1.00
LandLink Development and Information Tracking System Replacement project	-	116,160	116,160	0.00	1.32	1.32
Rental Housing Licensing Program	-	63,000	63,000	0.00	1.00	1.00
Total Changes, Public Works - Development and Support Services			$ 1,592,160			3.32
PUBLIC WORKS - TRANSPORTATION						
TRANSPORTATION FUND						
Snow and Ice Control Pilot	$ -	$ 50,000	$ 50,000	0.00	0.00	0.00
Transportation Maintenance and Increase to Via Contribution - NPE addition	-	752,901	752,901	0.00	0.00	0.00
One-time Increase for Transportation O&M and Integrated Planning Efforts	-	295,000	295,000	0.00	0.00	0.00
Total Changes, Public Works - Transportation			$ 1,097,901			0.00

ATTACHMENT B Department / Fund / Action	2013 Approved Budget	2014 Recommended Budget	Total Change	2013 FTE	2014 FTE	FTE Change
PUBLIC WORKS - UTILITIES						
WATER UTILITY FUND						
Energy Costs	$ -	$ 110,400	$ 110,400	0.00	0.00	0.00
WASTEWATER UTILITY FUND						
Legal Costs	$ -	$ 25,000	$ 25,000	0.00	0.00	0.00
Energy Costs	-	85,270	85,270	0.00	0.00	0.00
Operating Savings	-	(204,099)	(204,099)	0.00	0.00	0.00
Total Changes, Public Works - Utilities			$ 16,571			0.00
POLICE AND FIRE OLD HIRE PENSIONS						
GENERAL FUND						
General Fund Contribution	$ -	$ 250,000	$ 250,000	0.00	0.00	0.00
Total Changes, Public Works - Utilities			$ 250,000			0.00

City of Boulder

ATTACHMENT C

2014 SIGNIFICANT BUDGET CHANGES BY FUND, ONE-TIME AND ONGOING

ATTACHMENT C Fund / Department	Action	Ongoing Funds	Ongoing FTE	One Time Funds	Fixed Term FTE	Additional Information
GENERAL FUND						
CAO	Paralegal support for municipalization and water law	34,415	1.00	-	-	0.50 FTE is funded from the General Fund and 0.50 FTE is funded from Utilities through a fund transfer to the General Fund.
City Manager's Office	Granicus Web Streaming	7,500	-	-	-	
City Manager's Office	Web Content Consultant	35,000	-	-	-	
Non Departmental / Citywide	Boulder History Museum Economic Impact Study	-	-	75,000	-	
Non Departmental / Citywide	Colorado Communications and Utility Alliance membership	6,000	-	-	-	
Non Departmental / Citywide	Cyber Café Repayment of Loan to Private Note Holders	-	-	269,083	-	
Non Departmental / Citywide	Ironman	63,000	-	-	-	
Non Departmental / Citywide	Negotiations Support	-	-	40,000	-	
Non Departmental / Citywide	ProCycle	-	-	200,000	-	
Community Planning and Sustainability	Sustainability Communications Specialist I	-	-	44,000	0.50	Conversion from temp to two-year fixed term; reallocation of NPE to PE; 0.50FTE funded through Trash Tax (in General Fund) and 0.50FTE funded through the CAP tax.
DUHMD	Boulder Junction Meters and Pay stations for on street parking	-	-	5,000	-	
DUHMD	Downtown Facilities Repair and Replacement	125,000	-	-	-	
DUHMD	Ecopass	50,000	-	-	-	
DUHMD	Parking Services Enforcement Software NPE Increase	5,775	-	-	-	
Energy Strategy and Electric Utility Development	Boulder's Energy Future	-	-	90,000	-	PE backfill 1yr fixed-term; one time NPE
Finance	Additional Licensing Staff	83,622	1.00	-	-	

ATTACHMENT C Fund / Department	Action	Ongoing Funds	Ongoing FTE	One Time Funds	Fixed Term FTE	Additional Information
GENERAL FUND (Cont.)						
Finance	Budget Analyst	91,946	1.00			
Finance	Dog Licensing Changes and Facilities Changes	-	-	30,000	-	One time temp costs for implementing new program; space reconfiguration to accommodate increased staffing
Finance	Legal Support	-	-	50,000	-	
Fire	Convert Seasonal, Part-Time Wildland Crew to Full Time	112,620	2.00	-	-	Final year of 3yr phase in
Fire	Personal Protective Equipment Self Contained Breathing Apparatus (SCBA) and Replacement Funding	200,000	-	74,699		One-time funding for replacement of SCBA air masks in 2014; ongoing funding for fleet and equipment replacement needs - partial funding.
Fire	Wildland Fire Operations Specialists Equity Reclassifications	66,047	-	-	-	
Fire	Wildland Fire/ FTC/ Light Response Vehicle			208,829	-	one-time funding to cover 2014 O&M gap. Future years funding identified from expiring interfund loan.
Human Resources	Organizational Development - citywide events	10,000	-	-	-	
Human Resources	Consulting	30,000	-	-	-	
Human Resources	Non-personnel Expenses	22,000	-	-	-	
Human Resources	Organizational Development - staffing	58,387	0.50	116,250	1.50	1yr fixed-term funding extension for 1.5 FTE; ongoing funding starting mid-year; transitional reorganization funding.
Human Services	Human Services Operating Support Staffing	-	-	97,388	1.35	1yr fixed term positions; gap funding pending community service departments assessment.

ATTACHMENT C Fund / Department	Action	Ongoing Funds	Ongoing FTE	One Time Funds	Fixed Term FTE	Additional Information
GENERAL FUND (Cont.)						
IT	Transfer of IT Technical Manager from Parks and Recreation to IT	94,718	1.00	0.00	-	see Recreation Activity Fund
Municipal Court	Contribution to Justice Center Capital Improvements	-	-	14,060	-	One time costs related to ongoing scheduled County capital improvements
Police	Addition of 2 Sworn Officers	185,000	2.00	-	-	
Police	Additional Commander Position	154,834	1.00	-	-	
Police	Greenwood Wildlife Rehabilitation	5,000	-	-	-	3rd year of 3 year phase in up to $20,000 annually
Police	Master Police Officer Compensation	40,000	-	-	-	
Police	New Records Management System (Asset Forfeiture)	-	-	950,000	-	Funded from Asset Forfeiture reserves
Police	Non-personnel Expenses	30,000	-	-	-	
Police and Fire Old Hire Pensions	General Fund Contribution	250,000	-	-	-	
PW-FAM	General Fund Non-Reimbursed Expenses for Valmont Butte and 13th St. Plaza Cleanup	-	-	950,000	-	
PW-FAM	Operations and Maintenance / Facilities Repair and Renovation	400,000	-	-	-	
	Total Changes, General Fund	$2,178,444	9.50	$3,214,309	3.35	
0.25 CENT SALES TAX FUND						
Parks and Recreation	Increase Funding for Forestry Tree Care Operations	30,000	-	30,000	-	one-time funds for tree removal; ongoing funds for tree pruning and forestry care operations.
Parks and Recreation	Increase funding for .50 Volunteer Coordinator	-	-	42,547	0.50	0.50FTE 1yr fixed-term increase to existing, ongoing, 0.50 FTE.
	Total	$ 30,000	-	$ 72,547	0.50	

ATTACHMENT C Fund / Department	Action	Ongoing Funds	Ongoing FTE	One Time Funds	Fixed Term FTE	Additional Information
Affordable Housing Fund						
Housing	Department Reorganization	31,500	-	-	-	Reorganization needs identified in Housing Assessment
	Total	$ 31,500	-	$ -	-	
Climate Action Plan Fund						
Community Planning and Sustainability	Sustainability Communications Specialist	-	-	44,000	0.50	see General Fund
	Total	$ -	-	$ 44,000	0.50	
Community Housing Assistance Program Fund						
Housing	Department Reorganization	38,500	-	-	-	Reorganization needs identified in Housing Assessment
	Total	$ 38,500	-	$ -	-	
Computer Replacement Fund						
IT	Design and Sustainability of IT Internal Service Funds	-	-	17,221	0.25	0.50FTE 2yr fixed-term costs funded from Computer Re[placement and Telecommunications funds
	Total	$ -	-	$ 17,221	0.25	
Library Fund						
Library and Arts	North Boulder Storefront Library Station - Increase General Fund Transfer to Library Fund	115,000	1.00	90,000	-	Increase in General Fund transfer to Library Fund; ongoing costs for staffing and operations; one time costs for space set up, cabling, capital investment.
	Total	$ 115,000	1.00	$ 90,000	-	

ATTACHMENT C Fund / Department	Action	Ongoing Funds	Ongoing FTE	One Time Funds	Fixed Term FTE	Additional Information
Open Space and Mountain Parks Fund						
OSMP	Cultural Resource Admin Assistant	-	-	35,543	0.50	2yr fixed term
OSMP	Enhanced Voice & Sight Dog Tag Program	-	-	163,000	-	new program implementation; ongoing costs to be determined in future budgets.
OSMP	FEMP crew equipment replacement		-	80,000	-	
OSMP	Funding for six month RIS seasonal to complete fence collection; mapping on conservation easements and fee properties not managed by OSMP and one month seasonal to update library holdings	-	-	21,700	-	
OSMP	Increase in seasonal funding for sign staffing	5,870	-	-	-	
OSMP	Increase standard IPM FTE	24,562	0.25	-	-	
OSMP	Maintenance III/Trails Specialist	-	-	108,001	2.00	4yr fixed-term
OSMP	Outfit six ranger trucks with mobile data centers and additional funding for annual cost of modems and maintenance and operation cost for ranger radio frequency	61,658	-	-	-	
OSMP	Reduce funding of seasonal trail crew leads	(85,400)	-	-	-	
OSMP	Repairs to Cultural Resources' assets	-	-	37,000	-	
OSMP	Research resources to help guide management actions related to VMP, TSAs, GMAP and FEMP	-	-	45,000	-	
OSMP	Health Care Costs - Seasonals	100,000	-	-	-	ongoing impact of Health Care Reform on providing benefits to seasonals to be determined for future year budgets.
OSMP	South Boulder Creek and Boulder Creek East Restoration	-	-	75,000	-	
OSMP	Tough books in ranger trucks, new RIS hire and funding for servers	25,500	-	-	-	
OSMP	Water Resources Technician	-	-	58,205	1.00	2yr fixed term
	Total	$ 132,190	0.25	$ 623,449	3.50	

ATTACHMENT C Fund / Department	Action	Ongoing Funds	Ongoing FTE	One Time Funds	Fixed Term FTE	Additional Information
Planning and Development Fund						
Community Planning and Sustainability	Boulder Civic Area Implementation	-	-	210,000	1.00	2yr fixed-term position and $100,000 NPE
PW-Development	Building Construction	63,000	1.00			
Community Planning and Sustainability	Business Liaison	-	-	88,000	1.00	2 yr fixed-term
Community Planning and Sustainability	Comprehensive Planning Planner I			40,000	0.50	2 yr fixed-term
Community Planning and Sustainability	Development Code Update Staffing	-	-	70,000	1.00	2 yr fixed-term
Community Planning and Sustainability	Development Review Administration	8,000	0.13			
Community Planning and Sustainability	Economic Vitality Program Operating Budget	-	-	30,000	-	NPE approved for two years
Community Planning and Sustainability	Interns for Comprehensive Planning, Historic Preservation, EV and Communications	-	-	54,000	-	NPE approved for two years
PW-Development and CP&S	LandLink Development and Information Tracking System Replacement project		-	176,000	2.00	2yr fixed-term
PW-Development	Rental Housing Licensing Program	-	-	63,000	1.00	2yr fixed-term
	Total	$ 71,000	1.13	$ 731,000	6.50	
Recreation Activity Fund						
Parks and Recreation	Transfer of IT Technical Manager from Parks and Recreation to IT - Reduction of General Fund Transfer to Recreation Activity Fund	(94,718)	(1.00)	-	-	
	Total	$ (94,718)	(1.00)	$ -	-	
Stormwater Fund						
Utility	Paralegal	6,883	-	-	-	see General Fund
	Total	$ 6,883	-	$ -	-	

ATTACHMENT C Fund / Department	Action	Ongoing Funds	Ongoing FTE	One Time Funds	Fixed Term FTE	Additional Information
Telecommunications Fund						
IT	Design and Sustainability of IT Internal Service Funds	-	-	17,221	0.25	see Computer Replacement Fund
	Total	$ -	-	$ 17,221	0.25	
Transportation Fund						
Transportation	One time increase for transportation O&M and integrated planning efforts	-	-	295,000	-	
Transportation	Snow and Ice Control Pilot	-		50,000	-	
Transportation	Transportation Maintenance and Increase to Via Contribution - NPE addition	752,901	-		-	
	Total	$ 752,901	-	$ 345,000	-	
Water Utility Fund						
Utility	Energy costs	110,400	-	-	-	
Utility	Paralegal	20,649		-	-	see General Fund
	Total	$ 131,049	-	-	-	
Wastewater Fund						
Utility	Energy costs	85,270	-	-	-	
Utility	Legal Costs	25,000	-	-	-	
Utility	Operational Savings	(204,099)	-	-	-	
Utility	Paralegal	6,883	-	-	-	see General Fund
	Total	$ (86,946)	-	$ -	-	

Long Range Fiscal Planning

In 2006, after a period of frequently declining revenues, the Boulder City Council appointed a Blue Ribbon Commission (BRC One) to study revenue policy issues confronting the city. In their 2008 report to Council, BRC One identified a significant gap between long term revenues and expenditures, and recommended a strategy of revenue stabilization to address this gap.

BRC One also recommended study of expenditures, recognizing that sustained fiscal health would only be achieved through a balance of revenue stabilization and appropriate expenditure control. The Boulder City Council then appointed a second Blue Ribbon Committee (BRC Two) in 2008. The BRC Two report to Council in 2010 identified strategies to address rising costs, and provide efficient and effective use of public funds.

Revenue Stabilization

BRC One identified a potential $135 million annual gap between revenues and expenditures in the city by 2030. Key recommendations to address the revenue gap included:

- Renew expiring taxes without a sunset
- Remove revenue dedication except for capital projects
- Remove TABOR limitations on property tax
- Review taxes and fees to ensure that growth pays its own way
- Diversify revenues
- Review fees for appropriate cost recovery
- Leverage funds.

The city has made progress in several of the areas identified.

In 2008 the community voted to remove all remaining TABOR restrictions on revenue. These funds have been used to support important operating needs of the city in the areas of public safety and infrastructure maintenance and repair. The voters also approved the renewal without restriction or sunset of the .38 cent sales tax (2008) and the .15 cent sales tax (2009). These revenues support human services, arts, public safety, environmental affairs and general city operations. In 2010, voters approved an increase of 2 percent to the city's accommodation tax, to support the promotion of tourism and economic vitality, and general city operations. Most recently, in 2012, voters approved renewal of the .25 cent sales tax and the Climate Action Plan Tax. These taxes,

which remain dedicated and sunset (CAP tax-2017, .25 cent sales tax-2035) support key climate initiatives and valued quality of life programs and services. Combined, the actions taken have reduced the revenue gap to $73 million in 2030.

In 2010, City Council reviewed development taxes and fees and implemented an updated impact fee structure to increase development's contribution to growth related costs. In November 2011, voters approved a measure allowing the city to leverage existing revenues to bond for up to $49 million in capital projects that address significant deficiencies and high priority infrastructure improvements throughout the community. These projects are all underway and the majority will be completed by the end of 2015. Details of the Capital Bond projects can be found in the 2014-2019 Capital Improvement Program.

The city continues to pursue strategies for revenue stabilization. In November 2013, voters will decide whether to renew two taxes currently dedicated for support of open space, including repurposing a portion of the revenue to support transportation, and removing restrictions and sunset on a portion of the taxes. Voters will also decide whether to approve a temporary tax to support transportation maintenance and system improvement, in the interim.

Expenditure Control

Noting that revenue strategies alone cannot eliminate the revenue gap over the long term, BRC Two looked at city expenditures and recommended the following:

- Review management policies in the areas of: compensation and asset management
- Eliminate duplication of services
- Adopt a budget process based on prioritization of services
- Use meaningful performance measures to determine attainment of city goals
- Fully cost city services and programs
- Reduce General Fund subsidies to restricted funds, as appropriate.

The city has made progress in several of the areas identified.

Beginning in 2011 the city has undergone significant review of its compensation policies and strategies. In 2012 a new, market based, compensation structure was implemented for the Management/non-union work group and 2013 marks the fourth year in strategic benefits plan redesign, with an increased emphasis on employee wellness and employee cost sharing.

Department assessments have helped identify areas for service delivery improvement and reduction of duplicative services. In 2013, assessments were completed in the Human Services Department, Parks and Recreation Department and Arts and Culture program area of the Library and Arts Department. Starting in 2013 and continuing into 2014, the city will undertake evaluation of three key areas where collaborative efforts could eliminate redundancies, improve the efficient

delivery of services, maximize cost benefit, and improve economic vitality. The three areas are: event promotion and coordination; coordination of volunteer services; and collaboration between community services departments (Library and Arts, Parks and Recreation, Human Services).

The city adopted Priority Based Budgeting (PBB) in 2010, and more information on PBB's results can be found in the following subsection.

In 2012, in conjunction with citywide visioning work, the city began reviewing and updating performance measures on a pilot basis in the Parks and Recreation, Information Technology and Fire Departments. Work will expand to additional departments in 2013 and 2014, and will include implementation of a performance based budgeting module in the city's new financial and human resources system, beginning in the first quarter of 2015.

Finally, to correctly cost city programs and allocate resources in a more transparent way, a new, full cost allocation study is underway and will be completed by the end of the year. This study will be updated every other year.

Comprehensive Financial Strategy

As follow up to the work of BRC One and BRC Two, the city is developing a Comprehensive Financial Strategy (CFS). A cross-departmental team began work on the project in August and preliminary findings from the analysis are expected to be presented to council in the first quarter of 2014. The purpose of the project is to review and update BRC One and BRC Two findings and implementation efforts, and to develop a financial plan to meet the strategic needs of the municipal corporation over the next five years. The CFS will reflect current and projected economic and budgetary conditions, challenges and issues, and will evaluate many different areas affecting the city's ability to meet the short- and long-term needs and wants of the community. This will include a current capital needs assessment, the feasibility of a ballot initiative for a second phase of capital bonding, and ongoing strategies for revenue diversification and expenditure control, with an emphasis on providing high priority programs and services and ensuring the long-term vitality and sustainability of the community.

Priority Based Budgeting

Purpose of Priority Based Budgeting

Priority Based Budgeting (PBB) builds on the city's prior Business Plan, which separates goals and actions into near term versus long term time frames. PBB harnesses the policies and values of the Boulder Valley Comprehensive Plan and department strategic and master plans. As the cornerstone of the city's budget process, PBB gives the city three central benefits:

- Identifies key Council and community goals (see the next section on PBB Results and Attributes)
- Evaluates the impact on these goals of city programs and services
- Provides a tool for strategic decision-making in funding, adding and/or eliminating programs and services, making more effective use of the city's limited resources.

PBB contributes to the city's long-term financial sustainability and allows the city of Boulder to serve its residents in the most effective, efficient and fiscally responsible manner possible.

Figure 2-01: Planning and Finance Policy Structure in Boulder, Colorado

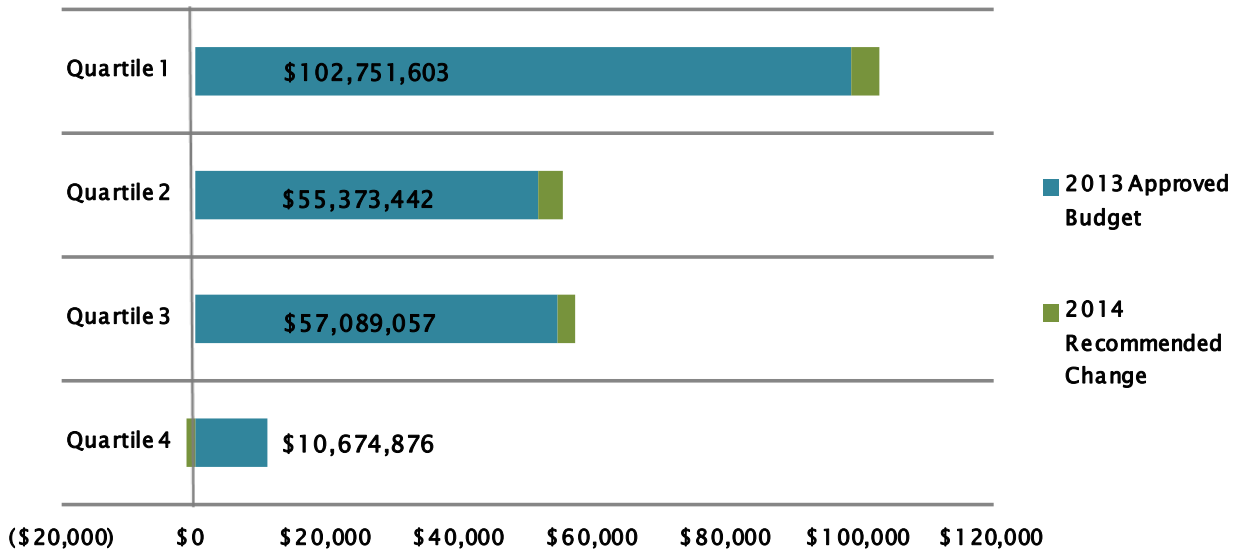
2014 PBB Outcomes

Now integrated into its fourth consecutive year of budget development, PBB is the framework within which all budget decisions are made. In the 2014 budget process, the city was asked to use PBB in every step of the budget process and program ranking by quartile was included in all budget discussions throughout the year. To maintain value and consistency in program scoring, a Peer Review Group, a citywide team who comes together to score PBB programs and services annually, reviewed all changes between 2013 and 2014.

The city has a favorable distribution of resources between the highest priority (Quartile 1) and lowest priority (Quartile 4) programs. Fewer resources are invested in programs yielding lower impact on community values. A listing of all 2014 programs by quartile is included in the following section. Community programs are those providing direct service to residents and businesses, while governance programs are those providing support services within the city to other departments.

Due to a number of factors, including only modest revenue increase projections, with ongoing cost increases, there was limited opportunity to add resources to city programs in the 2014 budget. The 2014 budget process included identification of resources for reallocation and PBB was a tool used to help shift resources from lower to higher priority programs. **Figure 2-02** below illustrates changes that are included in the Annual Budget.

Figure 2-02: Budget Allocations for 2014 in Priority Based Budgeting Terms



This graph shows approximately $1.2 million in reductions in Quartile 4 programs, compared to increases totaling $10.6 million in Quartile 1, 2 and 3 programs. There is decreased funding in Quartile 4 programs, even taking into account inflationary costs, with funding to other programs increasing per quartile, in priority order.

Another way to look at the resource shifts achieved by using PBB is shown in **Table 2-01 below.** The use of PBB in the 2014 budget process achieved a reduced proportion of city resources being allocated to Quartile 4 programs, an increased proportion to Quartile 2 programs and little to no change in the proportion of resources allocated to Quartile 3 and Quartile 1 programs.

Table 2-01: Proportion of Funding by Priority Based Budgeting Quartile

PRIORITY BASED BUDGETING

Quartile	2013 Approved Budget	Share of 2013 Total (%)	2014 Recommended Change	Change to 2013 Budget (%)	2014 Recommended Budget	Share of 2014 Total (%)
Q1	$ 98,450,663	45.5%	$ 4,300,940	4.4%	$ 102,751,603	45.5%
Q2	51,699,560	23.9%	3,673,882	7.1%	55,373,442	24.5%
Q3	54,463,352	25.2%	2,625,705	4.8%	57,089,057	25.3%
Q4	11,889,018	5.5%	-1,214,142	-10.2%	10,674,876	4.7%

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City of Boulder

PRIORITY BASED BUDGETING RESULTS AND ATTRIBUTES

2014 Recommended Budget

Policy goals for the 2014 Recommended Budget are differentiated by two kinds of municipal activities: Community Programs and Governance Programs. Community Programs serve the public, while Governance Programs internally serve other city departments. Programs were scored against a series of results and attributes. The scoring criteria used in the 2014 Budget Process is:

Results

Community Programs

Community Programs were scored against the following five results based on how essential the programs are to achieving the result's definitions listed below.

- Accessible and Connected Community
    - Offers and encourages a variety of safe, accessible and sustainable mobility options;
    - Plans, designs and maintains effective infrastructure networks;
    - Supports strong regional multimodal connections;
    - Provides open access to information, encourages innovation, enhances communication and promotes community engagement; and
    - Supports a balanced transportation system that reflects effective land use and reduces congestion.
- Economically Vital Community
    - Supports an environment for creativity and innovation;
    - Promotes a qualified and diversified workforce that meets employers' needs and supports broad-based economic diversity;
    - Encourages sustainable development supported by reliable and affordable city services;
    - Fosters regional and public/private collaboration with key institutions and organizations that contribute to economic sustainability; and
    - Invests in infrastructure and amenities that attract, sustain and retain diverse businesses, entrepreneurs, and the associated primary jobs.
- Environmentally Sustainable Community
    - Promotes and regulates an ecologically balanced community;
    - Supports and sustains natural resource and energy conservation;
    - Mitigates and abates threats to the environment; and
    - Promotes and sustains a safe, clean and attractive place to live, work and play.

- Healthy and Socially Thriving Community
    - Cultivates a wide-range of recreational, cultural, educational, and social opportunities;
    - Supports the physical and mental well-being of its community members and actively partners with others to improve the welfare of those in need;
    - Facilitates housing options to accommodate a diverse community;
    - Fosters inclusion, embraces diversity and respects human rights;
    - Supports and enhances neighborhood livability for all members of the community; and
    - Enhances multi-generational community enrichment and community engagement.
- Safe Community
    - Enforces the law, taking into account the needs of individuals and community values;
    - Plans for and provides timely and effective response to emergencies and natural disasters;
    - Fosters a climate of safety for individuals in homes, businesses, neighborhoods and public places;
    - Encourages shared responsibility, provides education on personal and community safety and fosters an environment that is welcoming and inclusive; and
    - Provides safe and well-maintained public infrastructure, and provides adequate and appropriate regulation of public/private development and resources.

Governance Programs

- *Governance programs were scored against the following five result definitions based on how essential the programs are to achieving the result's definitions listed below.*
- Good Governance
    - Models stewardship and sustainability of the city's financial, human, information and physical assets;
    - Supports strategic decision making with timely, reliable and accurate data and analysis;
    - Enhances and facilitates transparency, accuracy, efficiency, effectiveness, and quality customer service in all city business;
    - Supports, develops and enhances relationships between the city and community/regional partners; and
    - Provides assurance of regulatory and policy compliance.

Attributes

Programs were also scored on a series of five attributes. These stand-alone basic program attributes are not captured when evaluating programs against result definitions, but are important and should be considered in the value of a program.

Community and Governance Programs

- **Mandated to Provide Service**
  - This criterion rates a program on whether it is a part of a federal, state, or local mandate. Programs that are mandated by the state or federal government will receive a higher score for this criterion compared to programs that are mandated solely by the city or have no mandate whatsoever.
- **Change in Demand for Service**
  - This criterion rates a program's future demand for services. Programs demonstrating an increased demand will receive a higher score for this criterion compared to programs that show no growth in demand or demonstrate lowered demand for service.
- **Reliance on City to Provide Service**
  - This criterion rates competition of city programs, assessing who else in the community provides similar services. Programs that are offered exclusively by the city will receive a higher score compared to programs that are offered by multiple providers.

Community Programs Only

- **Self Sufficiency/Cost Recovery**
  - This criterion rates the ability of a program to pay for itself through fees. Paying for a program means all costs, including direct and overhead costs. Programs that pay for themselves will receive a higher score in this criterion compared to programs with limited to no program fees.

Governance Programs Only

- **Cost Avoidance and/or Increasing Efficiencies**
  - This criterion rates the program's ability to achieve overall cost savings for the city and/or achieve the desired goal(s) in a more efficient manner by avoiding risks, decreasing potential liability, expanding staff capacity, improving overall safety, eliminating duplication of effort, streamlining work processes and/or leveraging the utilization of city resources. Programs will be scored on their ability to lower overall costs incurred by the city or avoid having the city incur additional costs.

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BUDGET ALLOCATION BY PBB QUARTILE

Final program scores created four quartiles. The highest rated programs are in Quartile 1. **Figures 2-03** through **2-05** below demonstrate that the city is recommending an allocation of greater financial resources to programs identified as highly influential in achieving city results (Quartiles 1 and 2). Priority Based Budgeting provides the City with an additional tool to identify efficiencies and ensure that the city provides priority services to residents and businesses.

Figure 2-03: 2014 Budget Allocation by Priority Based Budgeting Quartile, All City Programs

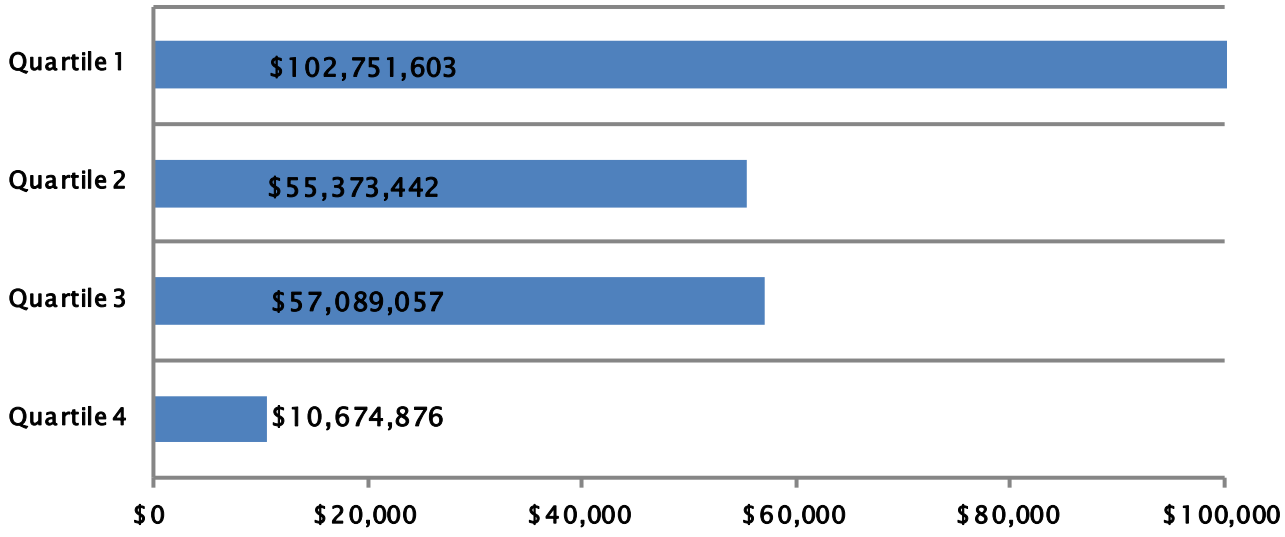


Figure 2-04: 2014 Budget Allocation by
Priority Based Budgeting Quartile for Community Programs

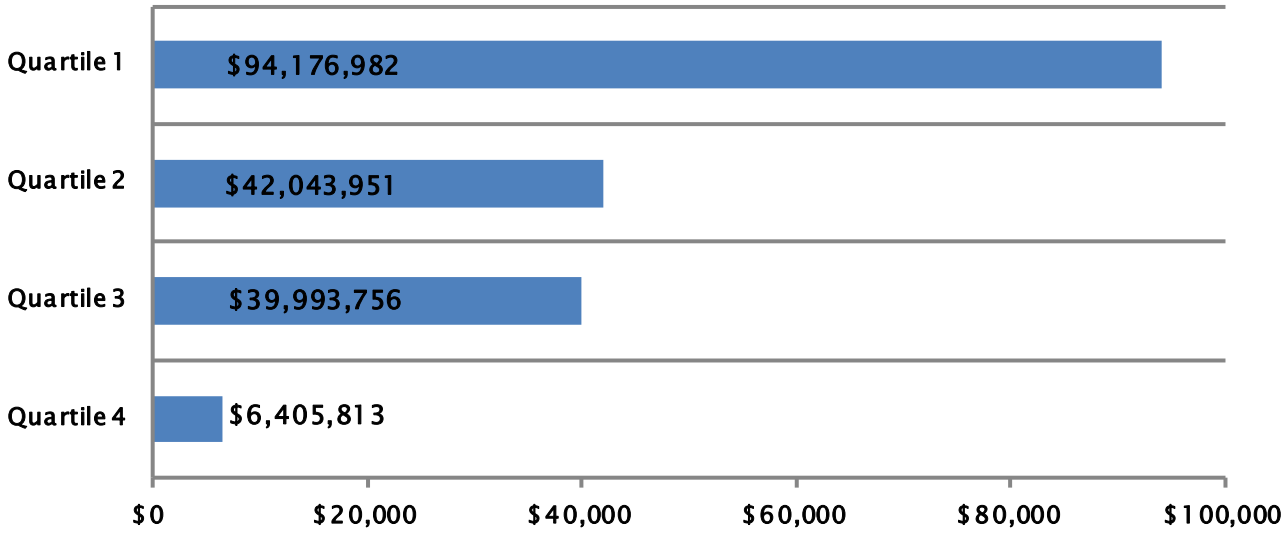
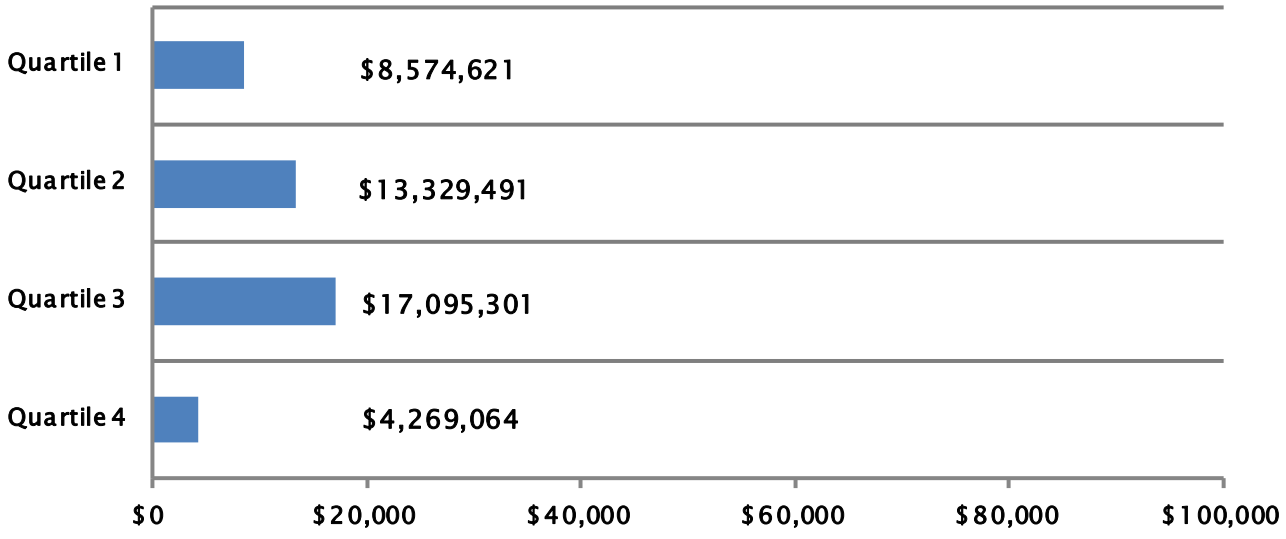


Figure 2-05: 2014 Budget Allocation by
Priority Based Budgeting Quartile for Governance Programs



City of Boulder

PRIORITY BASED BUDGETING PROGRAMS BY QUARTILE

2014 Recommended Budget

QUARTILE 1

City Attorney's Office
- Administrative Services
- Advisory Services
- Court Services - Civil Litigation and Municipal Prosecution

City Manager's Office
- Central Records
- City Administration and Operations

Community Planning and Sustainability
- Building Permit Plan Review & Issuance (Zoning Compliance)
- Building Permit Site Inspection
- Comprehensive Planning
- Development Review
- Regional Sustainability
- Zoning Administration and Enforcement

Finance
- City Budget Development
- Finance Administration
- Financial Reporting

Fire
- Fire Response, Emergency Medical Response
- Hazardous Materials Release Response/Training

Housing
- Affordable Housing Planning/Development Review

Human Resources
- Compensation

Information Technology
- Geographic Information Systems (GIS)
- Network Administration (WAN/LAN/Wireless)
- Packaged Application Support
- Security Administration
- Server Administration

Open Space and Mountain Parks
- Forest Ecosystem Management Program (FEMP)
- Ranger Naturalist Services
- Planning and Plan Implementation Coordination
- Trailhead Maintenance and Construction

Parks and Recreation
- Athletic Field Maintenance
- Forestry Operation
- Park Operations and Maintenance
- Planning
- Reservoir Programs, Services and Maintenance
- Valmont City Park Programs, Services and Maintenance

Police
- Hill Unit
- Mall Unit
- Patrol Watches I, II and III
- Special Enforcement Unit
- Traffic Section

Public Works - Development and Support Services
- Base Map Data Maintenance
- Building Code Enforcement
- Building Inspection
- Building Plan Review and Permit Issuance
- Development Review
- Engineering Permits
- Radio Shop and Communications Support

Public Works - Transportation
- Airport Maintenance and Operations
- Bikeways/Multi-Use Path Maintenance
- Multimodal Planning
- Sidewalk Repair
- Signal Maintenance & Upgrade
- Signs & Markings
- Street Repair and Maintenance
- Street Snow & Ice Control
- Traffic Engineering
- Transit Operations
- Transportation System Management

Public Works - Utilities
- Collection System Maintenance
- Flood Channel Maintenance
- Flood Management
- Industrial Pretreatment
- Planning and Project Management
- Storm Sewer Maintenance
- Wastewater Treatment Plant (WWTP) Operations
- Water Treatment Plants Operations

Energy Strategy and Electric Utility Development
- Boulder's Energy Future

QUARTILE 2

City Manager's Office
- Conduct of Elections
- External Communication
- General Administration
- Intergovernmental Relations

Community Planning and Sustainability
- Ecological Planning

DUHMD / PS
- Citywide Event Permitting
- Downtown and Community Improvements
- Meter Program
- Planning Boulder Junction Access GID's
- Planning Boulder Junction Access GID's

Finance
- Administration
- Debt Management
- Departmental Budget Support
- Liquor Licensing
- Purchasing
- Sales Tax - Auditing
- Sales Tax - Licensing, Collections

Fire
- Inspections/Code Enforcement, Fire Investigation, Fire Code Permits
- Office of Emergency Management

Housing
- Funding/Community Development
- Funding/Housing

Human Resources
- Benefits - Employee Welfare
- Employee Relations
- HR Information System (HRIS)
- Labor Relations
- Payroll
- Policies

Human Services
- Early Childhood and Childcare Support Services
- Human Services Fund
- Human Services Planning and Project Management
- Office of Human Rights
- Prevention & Intervention

Information Technology
- Custom Application Provision and Related Support
- Database Administration
- Disaster Recovery/Planning
- eGovernment (Web/Internet)
- Telephone Systems Administration and Device Support

Technology Training
- Emerging Technology Support

Municipal Court
- Adjudication
- Case Management - General
- Probation Services

Open Space and Mountain Parks
- Agricultural Land Management
- Ecological Restoration Program (ERP)
- Education and Outreach Program
- Grassland Ecosystem Management Program (GMEP)

Open Space and Mountain Parks, cont.
- Integrated Pest Management (IPM)
- Real Estate Acquisition OSMP
- Real Estate Services to OSMP
- Water rights administration
- Wetland and Aquatic Management Program (WAMP)
- Wildlife & Habitats

Parks and Recreation
- Construction
- Golf Course Programs, Services and Maintenance
- Natural Resource Management (IPM, Water, Wetland, Wildlife)
- Recreation Center Operations and Maintenance

Police
- Code Enforcement
- Crime Prevention
- DUI Enforcement
- General Investigations
- Major Crimes Unit
- Narcotics
- Photo Enforcement
- Police and Fire Communications Center.
- Special Events Management

Public Works - Development and Support Services
- Capital Development (DET & Impact Fees)
- Facility Major Maintenance (MM projects > $3,000)
- Facility Renovation & Replacement (R&R)
- GIS Services
- Rental Housing Licensing and Enforcement

Public Works - Transportation
- Employee Transportation Program
- Street Lighting
- Travel Demand Management

Public Works - Utilities
- Hazardous Materials Management Program
- Raw Water Facilities Operations
- Stormwater Permit Compliance
- Stormwater Quality Operations
- Wastewater Quality Operations
- Water Quality Operations
- Water Resources Operations

Library and Arts
- Main Library - Access Services & Facility

QUARTILE 3

City Manager's Office
- Internal Communication

Community Planning and Sustainability
- Business Incentive Programs
- City Organization Sustainability
- Economic Vitality Program & Sponsorships
- Energy Efficiency and Conservation
- Historic Preservation
- Transportation GHG reductions
- Waste Reduction

DUHMD / PS
- Civic Plaza- Farmer's Market
- EcoPass Program
- Mall Permitting
- Neighborhood Parking Program
- Parking Enforcement & Special Event Enforcement
- Parking Garages/Lots- Downtown & Uni Hill
- TDM-Commercial District Access program
- University Hill streetscape & public space maintenance

Finance
- Forecasting & Analysis
- Imaging/Record Retention
- Long-range Planning
- Misc. Accounts Receivable and Assessment Districts
- Old Hire Pension Plan Mgmt
- Other Licensing
- Payment Processing
- Policy Analysis
- Portfolio Management
- Prop & Casualty Self Insurance
- Workers' Compensation Self Insurance

Fire
- Departmental Vehicle/Equipment Maintenance and Replacement
- Public Fire and Safety Education, Juvenile Fire Setter Intervention
- Wildland Operations/Planning/ Mitigation/ Coordination

Housing
- Homeownership Programs

Human Resources
- Benefits - Employee Leaves
- Benefits - Retirements & Terminations
- Diversity
- Performance Management
- Staffing
- Training

Human Services
- Community Relations
- Family Resource Schools
- Senior Centers
- Senior Resources
- Seniors/Health & Wellness
- Youth Opportunities Program

Information Technology
- End-User Device, Office Automation Administration and Tier 2 Support

Library and Arts
- BoulderReads! Adult and Family Literacy Services

Library and Arts, cont.
- Carnegie Library: Facility & Archival Functions
- Digital Services
- Main Library: Adult Services
- Major Grants
- Meadows Branch Library: Core Public Services & Facility
- Prospector
- Reynolds Branch Library: Core Public Services & Facility

Municipal Court
- Case Management - Animal
- Case Management - Parking
- Case Management - Photo Enforcement (Radar and Red Light)
- Case Management - Traffic

Open Space and Mountain Parks
- Conservation Easement Compliance
- Cultural Resources Program
- Dog tag, permit and facility leasing programs
- Facility management
- Monitoring & Visitation Studies
- Payments to Fire Districts
- Rapid Response
- Real Estate Services to the General Fund
- Resource Information Services
- Signs
- Volunteer Services Program

Parks and Recreation
- Outdoor Pools Programs, Services and Maintenance
- Volunteers, Community Events, Historic and Cultural Management
- Sports Programs and Services
- Therapeautic Recreation Program and Services

Police
- Animal Control
- Property and Evidence
- Records Management
- School Resource Officers
- Specialized Investigations
- Target Crime Team
- Victim Services

Public Works - Development and Support Services
- Contractor Licensing
- Facility Operations & Maintenance (O&M projects < $3000)
- Fleet Operations - Preventative Maintenance (PM)
- Fleet Replacement

Public Works - Transportation
- Forest Glen GID (Eco-Pass)
- Graffiti Maintenance
- Median Maintenance
- Street Sweeping

Public Works - Utilities
- Billing Services
- Hydroelectric Operations
- Marshall Landfill Operations
- Meter Operations
- Water Conservation

QUARTILE 4

City Manager's Office
- Board and Commission Administration
- City/CU - Community Relations and Collaboration
- Multi Media
- Sister City Administration

DUHMD / PS
- BID funding for events/marketing
- BID funding for survey/database
- BID funding for trash, ambassadors, kiosk
- CAGID Parking Refunds
- News box program
- Public Information/Econ Vitality
- Public Information/Econ Vitality
- Trash Bag supplies outside the Hill Business District

Finance
- Centralized Mail Services
- Employee Wellness
- Information Desk
- Internal Audit

Fire
- Contracts (Rocky Mtn Rescue Group, Ambulance)
- SWAT Support (for Police Department)
- Water Search and Rescue/ Recovery/Training

Housing
- Asset Management/ Monitoring

Human Resources
- Succession Planning

Human Services
- Community Mediation Program
- Food Tax Rebate Program
- Seniors/Social Programs

Information Technology
- Help Desk (Tier 1) Support

Library and Arts
- Arts Resource
- Arts/Business Collaborative Grant
- Arts-in-Education grants
- Boulder Museum of Contemporary Art (BMoCA)
- Carnegie Library: Public Service & Programming
- Dairy Center for the Arts support
- Dance Bridge
- Main Library: Multi-Cultural Outreach
- Main Library: Programming & Events
- Main Library: Special Services & Homebound Delivery
- Main Library: Youth Services
- Meadows Branch Library: Programming & Events
- Mini Grants
- Reynolds Branch Library: Programming & Events
- Theater grants
- Volunteer Services

Parks and Recreation
- Arts Programs and Services
- Dance Programs and Services
- Flatirons Event Center Management and Maintenance
- Gymnastics Programs and Services
- Health and Wellness Programs and Services

Parks and Recreation, cont.
- Youth Recreation Opportunities

Police
- Community Police Center (CPC)
- Crime Analysis Unit
- Crime Lab

Public Works - Development and Support Services
- Equipment Replacement (non-fleet)
- Fleet Operations - Fueling
- Fleet Operations - Repair

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Short History of Boulder

The Boulder Valley was first the home of Native Americans, primarily the Southern Arapaho tribe who maintained a village near Haystack Mountain. Ute, Cheyenne, Comanche, and Sioux were occasional visitors to the area. Gold seekers established the first non-native settlement in Boulder County on October 17, 1858 at Red Rocks near the entrance to Boulder Canyon.

Less than a year later, on February 10, 1859, the Boulder City Town Company was organized by A.A. Brookfield, the first president, and 56 shareholders. Boulder City was part of the Nebraska Territory until February 28, 1861, when the Territory of Colorado was created by the U.S. Congress. The city grew slowly and developed as a supply base for miners going into the mountains in search of gold and silver. Boulder City residents provided these miners with equipment, agricultural products, housing and transportation, and gambling and drinking establishments.

Boulder became known as a community with a prosperous economy, a comprehensive educational system, and well maintained residential neighborhoods. Boulder's first schoolhouse was built in 1860 at the southwest corner of Walnut and 15th Street, the first in the territory. Railroad service came to Boulder in 1873, and tracks were laid to provide service to Golden and Denver and to the mining camps to the west. In 1874 Boulder received the location for the University of Colorado (CU).

City government was formalized in November, 1871 when the town of Boulder was incorporated. Designation of Boulder as the county seat had occurred in 1867. The railroad recommended Boulder as a site for a Chautauqua (traveling shows that provided education combined with entertainment) in 1897. Boulder residents voted to issue bonds to buy the land, and the now familiar Chautauqua auditorium was built.

Hotel Boulderado opened to the public for business on January 1, 1909, and tourism dominated the Boulder economy for the next forty years. By World War II, when tourism declined, the U.S. Navy's Japanese language school was located at CU, and young men and women from around the country became acquainted with the city. Following World War II, Boulder's population increased significantly. With the completed turnpike to downtown Denver, Boulder continued to expand. From 1950-1972 the population grew from 20,000 to 72,000.

With the purchase of thousands of acres of open space beginning in 1967, the adoption of the Boulder Valley Comprehensive Plan in 1970, passage of the building height restriction ordinance in 1972, and the residential growth management ordinance in 1977, Boulder began a period of infill and re-use of standing structures that continues to present. The Historic Preservation Code was passed in September 1974. The ordinance preserves significant portions of the city's past while encouraging the rehabilitation of its historic buildings.

Boulder Today

Environment

Boulder today continues the tradition of remaking itself into a more environmentally sustainable and healthy community. Boulder became the first city in the United States to tax itself for funds to be used specifically for the acquisition, management, and maintenance of Open Space. Today, Boulder has over 300 miles of public hiking and biking trails, and its mountain parks and open space holdings receive 5.3 million visits per year. Boulder was one of the first places in the nation to offer curbside recycling, and it was the first city in the U.S. to mandate a residential green building code. Boulder adopted Zero Waste principles in 2005, and then passed a municipal carbon tax in 2008 to counteract global warming. In 2011, voters approved ballot initiatives to authorize and fund exploration of the potential creation of a municipal electric utility, as well as further exploration related to solutions to providing a cleaner and greener electric supply.

Business and Economic Trends

Boulder is the home to major federal labs, a world-class research university, a highly educated population, and a strong entrepreneurial force that creates a vibrant and sustainable economy. Major industries include aerospace, bioscience, software, natural products, renewable energy and tourism. The area's unemployment rate trends lower than the state and national rates, and local real estate values remained relatively stable during most of the national housing market downturn.

Entertainment and Culture

Boulder hosts a Chamber Orchestra, a Philharmonic Orchestra, Symphony Orchestra, and a Ballet. It is the home of the Dairy Center for the Arts, Colorado Light Opera, Chautauqua Auditorium, Museum of Contemporary Art, and over 30 art galleries. The city provides a thriving restaurant scene with over 300 restaurants, 19 breweries, and five wineries. There are a number of cultural events throughout the year, including the Colorado Shakespeare Festival, Colorado Music Festival, Boulder Creek Festival, Boulder International Film Festival, and Boulder Outdoor Cinema.

Boulder's Awards and Recognitions

The City is recipient of varied and numerous awards, including: 2013 eCity Award – *Google*, Most Popular City for Tech Startups – *The Wall Street Journal*, 10 Best U.S. Cities for Young Adults (#3) – *MSN Money*, 10 Fittest and 10 Fattest Cities in America (#1 Fittest) – *MSN Healthy Living*, Free Things To Do in 10 Great Cities (#7) – *USA Today*, The 2013 Best Cities for Job Growth (#1 Medium Sized City and #7 Overall) – *New Geography*, 2012 Least Obese Metro Areas (#1) – *Gallup*, Dynamic Locales for Walkable Living – *Where to Retire*, Tree City USA (for the 29th consecutive year) – *National Arbor Day Foundation*, Top 10 Metros for Female Executives (#1) – *Avalanche Consulting*, The 20 Most Innovative Cities in the U.S. (#5) – *Business Insider*, and Best-Performing Cities 2012 (#15) – *Milken Institute*.

City Government

The City of Boulder has a Council-Manager form of government. Under this form of government, the elected City Council sets the policies for the operation of the Boulder government. The administrative responsibilities of the City rest with the City Manager, who is appointed by the City Council. The City Council also appoints the city attorney and the municipal judge.

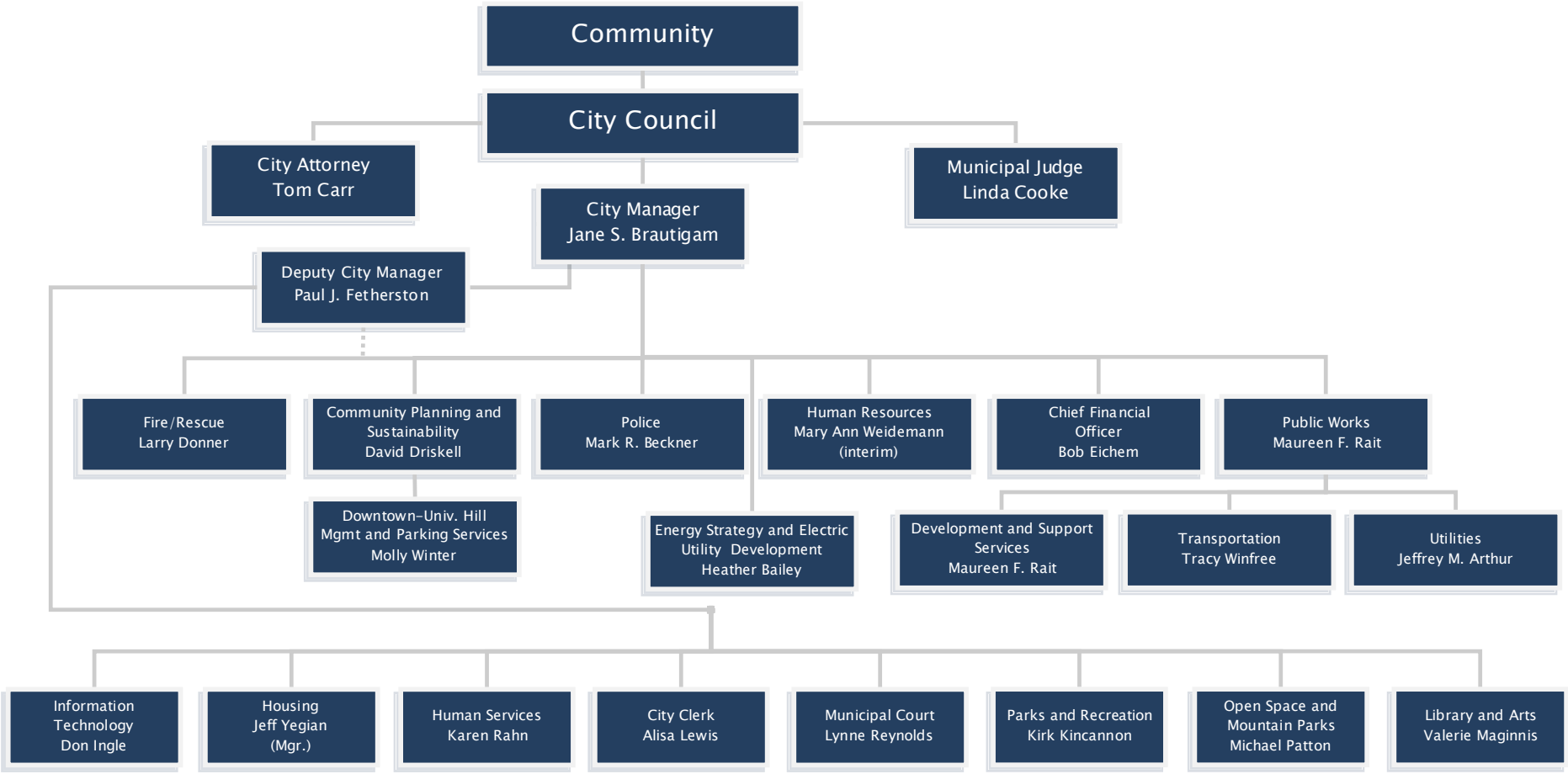
The City Council consists of nine members, a Mayor, a Deputy Mayor, and seven Council members. City Council members are elected at-large and are non-partisan. The Mayor and Deputy Mayor are chosen for two-year terms by the Council from among its nine members.

Demographic Characteristics[1]

Population:	99,716 (Source: City of Boulder)
Median Age:	28.6
Median Education:	70.3% of residents with Bachelor's degree or higher
Median Family Income:	$98,992
Median Household Income:	$54,051
Per Capita Income:	$37,349
Median Value of Owner-Occupied Housing Units:	$484,800
Median Rent:	$1,067
Persons Below Poverty Level:	21.4%
Unemployment Rate:	5.3% (Source: April 2013, Bureau of Labor Statistics)

[1] Unless otherwise noted, information is from the U.S. Census Bureau, 2007-2011 American Community Survey 5-year estimates

Figure 3-01: City of Boulder 2014 Organizational Chart



Note: Solid line denotes direct report and dotted line indicates day to day assistance.

BUDGET PHILOSOPHY AND PROCESS

Budget Philosophy

Serving the public trust requires that the recommended budget provide the best possible allocation of resources to many different needs in the community. The budget process is a principal management tool for the city's administration and, in allocating the city's resources, the annual process both reflects and defines the annual work program. In this context, the budget provides a framework for us to accomplish the city's vision, which is "service excellence for an inspired future." The budget should also reflect our core city organization values of customer service, respect, integrity, collaboration, and innovation.

In addition to balancing allocations to meet community needs and incorporating our vision and core values, a successful annual budget preparation process requires excellent communication, community outreach, and a commitment to excellence. To this end, the process must be a cooperative effort of the entire city organization.

The City of Boulder prides itself on being a progressive community, willing to challenge the *status quo* and operating on the "cutting edge." City staff have accepted this challenge by developing the budget as part of a search for creative solutions for the delivery of city services. The budget emphasizes measures such as Priority Based Budgeting program scoring to improve the productivity and effectiveness of service delivery to residents. Added teamwork and efficiency can assist with getting the job done between functional areas within the city and at the lowest possible cost, and also with delivering services to the community. The overriding goal is to support the standards set by the community by providing valuable services at reasonable cost.

The budget is based upon timely, consistent and clearly articulated policies. The budget is realistic and includes adequate resources to meet assigned work programs. Once adopted, within the parameters of policy guidelines, departments are given full spending authority for their budget(s).

Budget Process

The fiscal year of the city is the calendar year. The city has implemented an annual budget process and adopts the coming year's budget by December 1, as provided by state law.

The City of Boulder Charter establishes the time limits pertaining to the adoption of the budget. The budget process and schedule of development is designed to fit within the Charter mandate and to allow for active and early participation by the City Council, with an emphasis on public input. The city's budget is developed throughout the year, but the bulk of the effort occurs during a nine month period beginning in February and ending in October.

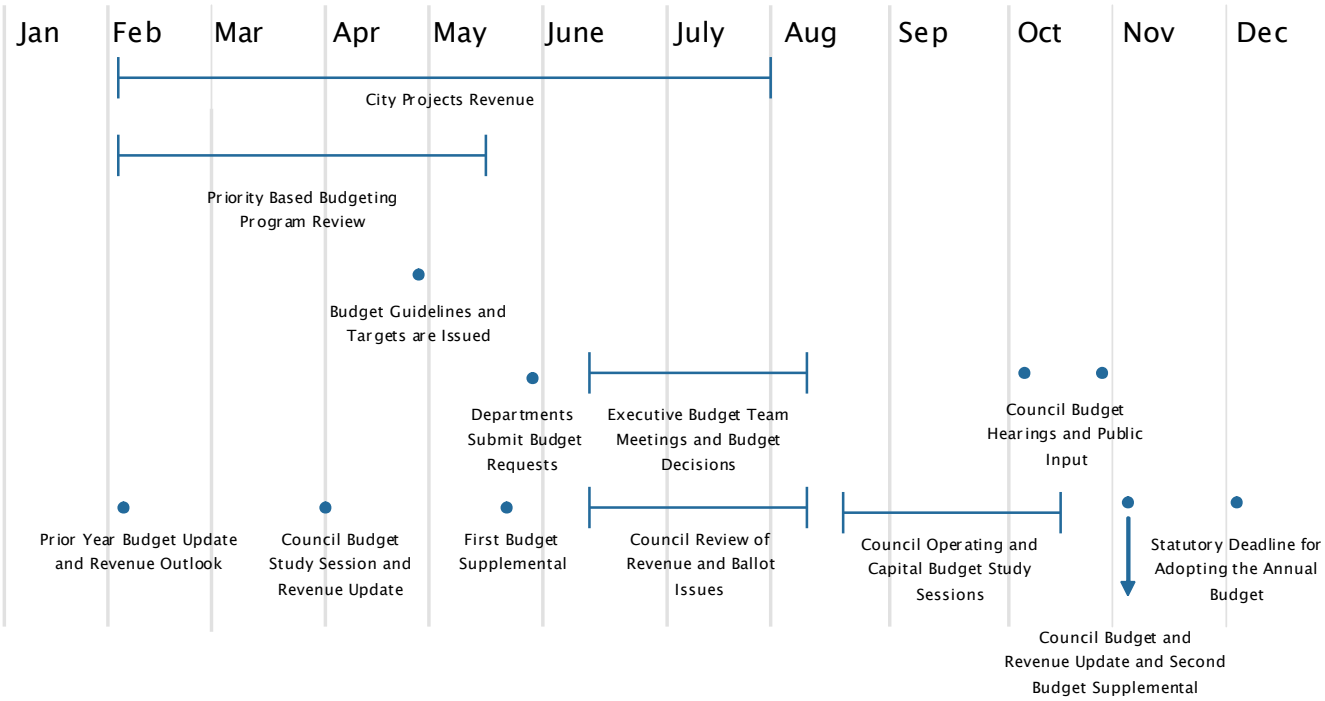
In February, the city begins the development of five year revenue projections along with preliminary cost projections. In April/May, Council is updated on the recommended budget. At this time, policy issues are presented and Council has the opportunity to provide direction for consideration by the City Manager in the development of the recommended budget. Then the city compiles all the necessary information in the budget guideline manual that provides the basis for the development of each department's budget.

Departments begin developing their detailed budgets in May with review by boards and/or commissions where appropriate. The City Manager reviews departmental budgets in June/July and meets with staff as needed to discuss the proposals submitted by departments.

The Recommended Budget is presented to the City Council in September and made available to the public at the same time. In August/September, Council holds study sessions to review the Recommended Budget and Capital Improvement Program (CIP).

The budget for the ensuing term and the annual Appropriation Ordinances for the coming fiscal year are adopted in October during public hearings. The public is given opportunity to comment on the Recommended Budget during October Council meetings. The Final Budget document is printed and is available to staff and the public at the beginning of the following year (see **Figure 3-02**).

Figure 3-02: Schedule of Budget Process by Month



There are two opportunities during the fiscal year for changes to the annual appropriation approved by City Council. The first, known as the "Carryover and First Budget Supplemental," is typically adopted in May and re-appropriates funds from the previous year for projects or obligations that were approved but not completed during the year. The second and final opportunity to change appropriations during the year is in November and is known as the "Second Budget Supplemental." In line with the city's budget philosophy that, with the exception of emergency situations, appropriations be considered only during comprehensive budget review processes, most of the requested adjustments in the second supplemental are funded by new revenues or grants.

Fund Accounting

The City of Boulder uses funds to budget and report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate fund types.

- **Governmental funds** are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital project funds), and the servicing of general long-term debt (debt service funds). The General Fund is used to account for all activities of the general government not accounted for in some other fund.

- **Proprietary funds** are used to account for activities similar to those found in the private sector, and where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds). The city applies all applicable FASB pronouncements issued prior to November 30, 1989, and GASB statements since that date in accounting and reporting for its proprietary operations.

- **Fiduciary funds** are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, a pension trust fund must be used. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent.

Fund Definitions

General Fund

The General Fund is established to account for the revenues and expenditures necessary to carry out basic governmental activities of the city such as public safety, human services, legal services, administrative services, and others which are not required to be accounted for in another fund.

Special Revenue Funds

Special Revenue Funds are established to account for the proceeds of specific revenue sources (other than special assessments, pension trusts, proprietary fund operations and revenues received for major capital projects) that are legally restricted for specific purposes. The City of Boulder has the following special revenue funds:

- **Capital Development Fund** accounts for development fee proceeds to be utilized for the acquisition, construction and improvement of facilities necessary to maintain the current level of public amenities such as police, fire, library, human services, municipal offices, streets, and parks and recreation.

- **Lottery Fund** accounts for State Conservation Trust Fund proceeds to be utilized for the refurbishment, capital improvement and debt service on park acquisitions.

- **Planning & Development Services Fund** accounts for revenues and expenditures related to development and building services functions.

- **Affordable Housing Fund** accounts for cash in lieu financial contributions from developers and General Fund contributions which are to be used to construct, purchase and maintain permanently affordable housing units in Boulder.

- **Community Housing Assistance Program (CHAP) Fund** accounts for property tax, a housing excise tax and fees to be used to increase the supply of affordable housing in Boulder.

- **.25 Cent Sales Tax Fund** accounts for earmarked sales tax authorized by the voters in 1995 for parks and recreation operating and capital needs.

- **Library Fund** accounts for the operations of the city-owned library and branches. Financing is provided by general property taxes and General Fund contributions.

- **Recreation Activity Fund** accounts for revenues and expenditures related to the provision of recreation, reservoir and golf course services/programs.

- **Climate Action Plan Fund** accounts for revenues and expenditures related to programs implemented to increase energy efficiency, increase renewable energy use, reduce emissions from motor vehicles and take other steps toward the goal of meeting the Kyoto Protocol.

- **Open Space Fund** accounts for the acquisition and maintenance of greenbelt land. Financing is provided by sales taxes and the issuance of long-term bonds and notes payable.

- **Airport Fund** accounts for the operations of the city-owned municipal airport. Financing is provided by grants, rents and leases.

- **Transportation Fund** accounts for construction, operation and maintenance of all major thoroughfares, local streets, bikeways, walkways and city-owned parking. Financing is provided by sales taxes, the city's share of the County Road and Bridge tax, State Highway Users' tax and State Auto Registration fees.

- **Transportation Development Fund** accounts for development fees to be utilized for the construction of transportation capital improvements related to new development and growth.

- **Transit Pass GID** accounts for earmarked property tax authorized by the voters in 2000 to fund bus transit passes for participating neighborhoods.

- **Boulder Junction Access (GID) TDM** accounts for earmarked property tax and PILOT authorized by the voters to fund transit bus passes, bike and car share programs, and infrastructure for the properties within the Boulder Junction access district.

- **Community Development Block Grant Fund** accounts for the funds granted by the Community Development Block Grant program administered by the Department of Housing and Urban Development.

- **HOME Fund** accounts for funds granted by the HOME program administered by the Department of Housing and Urban Development.

Capital Project Funds

The Capital Project Funds are established to account for financial resources to be utilized for acquisition, construction and improvement of general fixed assets (other than those financed by Proprietary Funds).

The City of Boulder has the following Capital Project Funds:

- .25 Cent Sales Tax Bond Proceeds Fund
- Permanent Parks and Recreation Fund
- Boulder Municipal Property Authority Bond Fund
- Boulder Junction Improvement Fund
- 2011 Capital Improvement Fund

Debt Service Funds

The Debt Service Funds are established to accumulate monies for payment of general long-term debt principal and interest.

- **General Obligation Debt Service Fund** financing is provided by investments accumulated for the retirement of specific notes payable.

- **Boulder Municipal Property Authority Debt Service Fund** financing is provided by base rentals from the General Fund, Lottery Fund, Open Space Fund and the Permanent Parks and Recreation Fund.

Enterprise Funds

Enterprise Funds are established to finance and account for the acquisition, operation and maintenance of governmental facilities and services which are entirely or predominantly self-supporting by user charges. All activities necessary to provide such services are accounted for in these funds, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing collections.

The City of Boulder has the following Enterprise Funds:

- Water Utility Fund
- Wastewater Utility Fund
- Stormwater/Flood Management Utility Fund
- Downtown Commercial District Fund (formerly CAGID)
- University Hill Commercial District Fund (formerly UHGID)
- Boulder Junction Access (GID) - Parking Fund

Internal Service Funds

The Internal Service Funds are established to finance and account for services and/or commodities required by other funds. The City of Boulder has the following Internal Service Funds:

- **Telecommunications Fund** accounts for the costs of operating, acquiring and maintaining telecommunications equipment used by all city departments.

- **Property & Casualty Insurance Fund** accounts for and facilitates the monitoring of the city's self-insured property & casualty insurance plan.

- **Workers' Compensation Insurance Fund** accounts for and facilitates the monitoring of the city's self-insured workers compensation plan.

- **Compensated Absences** accounts for payments of compensated absences to employees of the General and Library Funds. Funding is received primarily from the General Fund.

- **Fleet Operations Fund** accounts for the costs of operating and maintaining automotive equipment used by other city departments. Such costs are billed to recipient departments.

- **Fleet Replacement Fund** accounts for the costs of acquiring automotive equipment used by other city departments. Such costs are billed to recipient departments.

- **Computer Replacement Fund** accounts for the costs of acquiring and maintaining computer equipment used by other city departments. Such costs are billed to the other departments.

- **Equipment Replacement Fund** accounts for the costs of acquiring equipment used by other city departments. Such costs are billed to the other departments.

- **Facility Renovation & Replacement Fund** accounts for the costs of maintaining and replacing facilities within the City of Boulder.

Pension Trust Funds

These fiduciary funds account for the accumulation of resources to be used for retirement annuity payments at appropriate amounts and times in the future. Resources are contributed by employees and the City of Boulder at amounts determined by biennial actuarial studies and by State law.

- **Police Pension Fund** accounts for retirement annuity payments for the City of Boulder's police officers.

- **Fire Pension Fund** accounts for retirement annuity payments for the City of Boulder's fire fighters.

Budget Basis

Budgets are prepared on a modified accrual basis, except for outstanding encumbrances which are budgeted as expenditures. Briefly, this means that obligations of the city are budgeted as expenditures, but revenues are recognized only when they are measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred.

The Comprehensive Annual Financial Report (CAFR) shows the status of the city's finances on the basis of generally accepted accounting principles (GAAP). In most cases, this CAFR conforms to the way the city also prepares the budget. One exception is compensated absences (accrued but unused vacation or sick leave) which are treated slightly differently in the budget and in the CAFR.

Budget Terms

- **Accrual Basis** – The basis of accounting under which revenues and expenses are recognized when they occur, rather than when collected or paid.

- **Ad Valorem Tax** – Tax based on the Assessed Valuation of property.

- **Appropriation** – Legal authorization granted by City Council to make expenditures and incur obligations up to a specific dollar amount.

- **Appropriation Ordinance** – An ordinance by means of which appropriations are given legal effect. It is the method by which the expenditure side of the annual budget is enacted into law by the City Council.

- **Assessed Valuation** – Basis for determining property taxes. The County Assessor determines the assessed valuation of residential real property. For 2013, property was appraised at the 2012 actual value. As provided by state law, the residential rate was 7.96% of its actual 2012 value, and other property was assessed at 29%.

- **Bond** – Written promise to pay a specified sum of money, called the face value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

- **Budget** – Plan of financial operation, embodying an estimate of proposed expenditures for a given period and the proposed revenue estimates of financing them. Upon approval by City Council, the budget appropriation ordinance is the legal basis for expenditures in the budget year.

- **Capital Assets** – Assets of significant value and having a useful life of several years. Capital assets are also referred to as fixed assets.

- **Capital Improvement Program** – An annual, updated plan of capital expenditures for public facilities and infrastructure (buildings, streets, etc.) with estimated costs, sources of funding and timing of work over a five year period.

- **Capital Project** – Projects involving the purchase or construction of capital assets. Often a capital project encompasses the purchase of land and the construction of a building or facility, or major street construction or reconstruction. Design, engineering or architectural fees are often a part of a capital project.

- **Capital Purchases** – Those items which a department purchases that have a value of over $5,000 and a life of longer than one year, with the exception of computing equipment and copy machines which have a limit of $1,000.

- **Debt Service** – Payment of principal and interest related to long-term debt.

- **Department** – An organizational unit of the city which provides one or more services.

- **Depreciation** – Expiration in the service life of fixed assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence.

- **Designated Fund Balance** – That portion of the fund balance that has been set aside for a specific purpose by the City Council.

- **Division** – A group of related tasks to provide a specific benefit to either the general public or the city organization. A division is a sub-organizational unit of the department.

- **Encumbrance** – Appropriations committed by contract for goods or services, which have not yet been paid.
- **Fiscal Year** – A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City of Boulder's fiscal year is January 1 through December 31.
- **Fund Balance** – The balance remaining in a fund after costs have been subtracted from revenues.
- **General Obligation Bonds** – Bonds which the full faith and credit of the issuing government are pledged for payment.
- **Grants** – Contributions or gifts of cash or other assets from another organization to be used or expended for a specified purpose or activity.
- **Home Rule** – Statutory and constitutional provisions, which allow municipalities to exercise powers of local self-government such as the administration and collection of local taxes. The City of Boulder is a home rule municipality.
- **Infrastructure** – Facilities on which the continuance and growth of a community depend, such as streets, water lines, etc.
- **Interdepartmental Charges** – Charges for services provided by the Interdepartmental Service Funds. An example of these charges is vehicle charges. These charges are reflected as expenditures in the department budgets and as revenues in the Intradepartmental Service Funds.
- **Internal Transfers** – Legally authorized intra-city transfers from a fund receiving revenue to another fund where it is to be expended. Revenue and expenditures are accounted for in both funds.
- **Lease-Purchase Agreements** – Contractual agreements which are termed "leases", but which in substance amount to purchase contracts, for equipment and machinery.
- **Long-term Debt** – Debt with a maturity of more than one year after the date of issuance.
- **Maturity** – The date on which the principal or stated value of investments or debt obligations are due and may be reclaimed.
- **Mill Levy** – Rate applied to Assessed Valuation of property to determine property taxes. A mill is 1/10th of a penny, or $1.00 of tax for each $1,000 of assessed valuation. The city's maximum mill levy, excluding debt service, is thirteen mills per City Charter.

- **Modified Accrual Basis** – Revenues are recorded as the amount becomes measurable and available. Expenditures are recorded when the liability is incurred.

- **Operating Budget** – Represents the amount of money necessary to provide for the day to day functions of city government. It does not include internal transfers between funds, nor does it include expenditures for debt service and capital projects.

- **Operating Expenses** – Those items that a department will utilize in its daily operations. Examples of these items would be copying, office supplies, postage, work supplies, and chemicals. In addition, any item that a department receives from outside agencies such as telephone services, gas and electric charges, equipment rentals, rent, advertising, and contractual arrangements are also included in operating expenses.

- **Personnel Services** – This category includes salary and benefits for standard and temporary employees. It also includes budgeted overtime.

- **Plant Investment Fees** – Charges to development for connecting to the city's water or sewer system to compensate for the incremental use of capacity consumed in order to serve the development.

- **Program** – A specific activity within a department. A grouping of programs typically defines a division within a department.

- **Projected** – Estimation of revenues or expenditures based on past trends, current economic conditions and future financial forecasts.

- **Reserves** – Funds which are planned to not be spent in the current budget year, and whose level is established by a specific policy decision. Please refer to specific reserve policies in this document.

- **Revised Budget** – Most recent estimate of revenues and expenditures including additional appropriations made throughout the year and encumbrances carried over.

- **Special Assessment** – A levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

- **Supplemental Requests** – Programs and services which departments would like to have added to their budget. Typically, supplemental requests are covered by additional revenue, as is the case with new grants.

- **Unallocated Fund Balances** – Unspent funds whose levels at any point in time are the difference between expected revenues plus any unspent funds from prior years, and budgeted expenditures. The primary conceptual difference between unallocated fund balances and reserves is that reserves are earmarked by conscious policy decisions, and unallocated fund balances are funds which remain above the reserve.

- **User Fees** – The payment of a fee for direct receipt of a public service by the party benefiting from the service.

City of Boulder

CITYWIDE FINANCIAL AND MANAGEMENT POLICIES

2014 Recommended Budget

The purpose of the City of Boulder's Financial and Management Policies is to provide guidelines and goals that will influence and direct the financial management practice of the city. A financial policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. An effective financial policy:

- Provides principles and guidelines that minimize costs and reduce risk
- Maintains appropriate financial capacity for present and future needs
- Ensures legal compliance and appropriate internal controls.

The following financial and management policies are intended to be consistent with the City of Boulder's Charter and the Boulder Revised Code. The related section of the City Charter can be found at: City Charter Article VI Finance and Record. The Boulder Revised Code can be found at: Boulder Revised Code.

Section 1: Budget Policy

1.1 Budget Submittal and Adoption

- No later than three months before the end of each fiscal year, the City Manager shall prepare and submit to the Council an annual budget for the ensuing year.
- City Council will adopt a budget every year by December 1 prior to the budget period.
- The legal period of the council adopted budget is one fiscal year.
- The fiscal period for the City of Boulder is January 1 to December 31.

1.2 Form of Budget

- The budget shall present an itemized statement of the appropriations recommended by the City Manager for estimated expenses and for permanent improvements for each department and each division for the ensuing fiscal year.
- Comparative data of the appropriations and the expenditures for the current and last preceding fiscal year as well as the increases or decreases in the recommended budget shall be provided.

1.3 Balanced Budget

- Annual budgets shall be balanced. Budgeted expenditures and transfers-out will not exceed reasonable projections of the sum of current year revenues, transfers-in, and available fund balances.
- One-time revenues shall only be used to cover on- time costs and ongoing revenues shall only be used to cover ongoing costs.
- Debt service shall not be utilized for operating expenses.

1.4 Changes to Adopted Budget

- Normally, initial appropriations (excluding carryovers and encumbrances) will be made only in the context of the annual budget process when all city needs can be reviewed and prioritized in a comprehensive manner. The annual budget process will also include a projection of the multi-year impact of decisions. Two annual, one-time adjustments to the initial appropriations may be submitted to City Council for approval.

1.5 Budget Process

- While the Charter establishes time limits and the essential content of the City Manager's proposed budget, the budget preparation process is not prescribed. The preparation process is developed by the City Manager with input from the City Council.
- The city will develop its annual budget in such a manner in order to incorporate historical trend analysis for revenues and expenditures with an adjustment for current financial trends and developments as appropriate.

1.6 Form of Budget

- The budget shall present an itemized statement of the appropriations recommended by the City Manager for estimated expenses and for permanent improvements for each department and each division for the ensuing fiscal year.
- Comparative data of the appropriations and the expenditures for the current and last preceding fiscal year as well as the increases or decreases in the recommended budget shall be provided.

1.7 Budgetary Control

- The City of Boulder monitors revenues and expenditures on an ongoing basis and ensures that expenditures do not exceed appropriation in a fund for the annual fiscal period.

Section 2: Revenue Policy

2.1 Revenue Review and Projection

- The city reviews estimated revenue and fee schedules as part of the budget process. Estimated revenue is projected in a "most likely" scenario for five years and updated annually.
- A long-rage financial plan that accounts for long-term revenue and expenditures is updated every 5 years.

2.2 User Fee Guidelines

- The City of Boulder is allowed to recapture, through fees, up to the full cost of providing specific services. The fees will be calculated based on the end user of the service, administrative costs, and market rates.
- Proposed rate increases are based on the Citywide Pricing Policy Guidelines, adopted by council in 1994. User fees shall be aligned with these guidelines over a five-year period.

- Fees will be reviewed and updated on an ongoing basis.
- After a fee has been set, any subsidy or reduced rate user fee offered by the City of Boulder will be based primarily on economic or financial need and are available to City of Boulder residents only. The basis for determining financial need will be 50% of the average median income (AMI) for Boulder County.

2.3 Utility Charges

- Proposed rate increases to monthly user fees are developed using a cost-of-service methodology which includes the following:
  - Determination of the Utility's revenue requirements for operations, maintenance, and capital construction;
  - Ability of the Utility to maintain adequate reserves and meet debt service coverage requirements;
  - Analysis of customer demands and usage characteristics;
  - Allocation of revenue requirements to customer service characteristics;
  - Development and design of rate schedules.
- Other charges for specific services are designed to recover costs and follow the Citywide Pricing Policy Guidelines, adopted by council in 1994.
- Plant Investment Fees, one-time charges to customers connecting to the utility system, are based on the replacement value of the utility assets and are reviewed every 3-5 years.

2.4 Property Tax

- Mill levies shall be certified compliant with the City Charter and TABOR restrictions (with the exception of voter approved removal of TABOR limitations, commonly known as "de-Brucing").
- The City Council shall make an annual appropriation, which shall amount to not less than the return of one-third of a mill tax levied upon each dollar of assessed valuation of all taxable property in the City of Boulder.

2.5 Excise Taxes

- In November 1998, the electorate approved a ballot issue that increased the current excise tax rates by an inflationary factor. The rate will be adjusted annually by an inflation factor until the maximum amount included in the ballot issue is reached.

2.6 Education Excise Tax

- Education Excise Tax revenues shall be expended in a manner that supports both Boulder Valley School District (BVSD) and City of Boulder needs and objectives.
- Potential projects for Education Excise Tax expenditure may be proposed either by the city or BVSD.

2.7 Asset Forfeiture Revenue

- Asset forfeiture/seizure revenue resulting from crime prevention/apprehension activities by the Police Department shall be held in reserve and spent only in accordance with the related Federal Guidelines.

2.8 Accrued Interest –Earmarked Funds

- The determination of whether earmarked funds shall accrue interest income is whether the General Fund costs required to collect and administer such funds are allocated to the subject funds.
- Interest income shall not be distributed to funds unless they are bearing their appropriate allocation of administrative costs.

2.9 Unspent Revenues

- On an annual basis, any unspent revenues subject to and in compliance with the associated limitations of TABOR revenue and spending constraints shall be "reserved" and therefore will be considered "spending" in the current fiscal year.

Section 3: Financial Administration

3.1 General Information

- The Finance Department shall collect taxes and maintain financial records.

3.2 Financial Audit

- In accordance with City Charter requirements, the city will contract for an annual audit by a qualified independent certified public accountant. The city will strive for an unqualified auditors' opinion.

3.3 Administrative Charges

- The city shall employ a cost allocation system to identify the full cost of providing services to the public and recover certain costs incurred by various funds in providing support services to other city departments.
- The system shall accomplish the following objectives: complete recovery of costs incurred with the exception of the costs of "general governance"; equitable allocation of costs to users; provision of incentives for service providers to deliver products and services efficiently and effectively; provision of a stable cost allocation system to facilitate the organization's budgeting for charges and revenues; promotion of customer confidence in and acceptance of the accuracy, reasonableness, and fairness of the charges they incur.
- Charges for "general governance" (City Council, City Clerk council support and elections, etc.) shall not be cost allocated to restricted funds but instead shall be entirely funded out of the General Fund. The "general governance" category shall not include election costs for ballot issues related to funds with earmarked revenue sources. Costs for non-General Fund ballot issues shall be charged to the appropriate fund.
- Boulder Housing Partners (formerly the Housing Authority) shall not be charged cost allocation. The City Attorney serves as General Counsel to Boulder Housing Partners and all costs for services provided by the City Attorney's Office shall be borne by the General Fund.

3.4 Building Maintenance/Renovation

- To protect city investment in facilities, funds shall be budgeted annually for maintenance of such facilities. To extend the life of these assets, the goal shall be to increase the funds budgeted annually for maintenance of facilities to approximately 2 percent of the replacement cost (with the exception of debt financed facilities).
- The Facility & Asset Manager will prioritize maintenance/renovation needs to ensure that critical systems are properly maintained so that facility safety and operations continue without interruption.
- If/when the revenue base permits, facility maintenance funding shall be given a high priority before consideration of other service restorations or additions.

3.5 Replacement Costs

- Funds shall be reserved annually for replacement of city equipment and computers, and these costs will be reflected in the operating expenditures of the activity using the equipment, to facilitate accurate costing of service delivery.
- Recognizing the contribution of technology in efficient and effective service provision, improvements in technology shall be important considerations in resource allocations.
- Vehicles shall normally be purchased rather than leased and a vehicle replacement fund shall be maintained for replacement of vehicles at the end of their useful life. In the limited situations where vehicles may be leased (temporary vehicles, fire apparatus, etc.) specific approval by the City Manager is required.

3.6 Vehicle Charges

- It is the expectation of the City Manager's Office that all departments will meet the objectives of the Fleet Evaluation Study. These objectives are for no increase in miles driven in the conduct of City business and no net increase in the number of fleet units.

3.7 Grant Expenditures

- Expenditures related to grants shall continue only during the period of time they are funded by the grant.
- Any grant employees will be considered fixed-term.
- The City Manager shall appoint a Grants Committee of Finance and Budget staff to review applications for new grants before they are submitted to the granting agency.

3.8 Property & Casualty and Workers Compensation Funds

- Both the Property & Casualty and the Workers' Compensation liability will be self-insured. The goal for both is to fully fund an actuarially calculated liability as of the end of the prior year at the appropriate confidence level.
- An actuarial study will be completed every two years in order to determine the appropriate reserve levels.

3.9 Accumulated Sick, Vacation Time, & Appreciation Bonus

- To facilitate the long-term financial sustainability of the City, liabilities associated with accumulated sick time, vacation time, appreciation bonuses, and/or any other employee benefits that would result in liability upon termination or retirement shall be fully funded.

3.10 Compensation Policy

- The Human Resources Department shall develop and maintain a compensation philosophy that support responsible stewardship of public funds, while enabling the city to attract, engage, empower and retain exceedingly talented employees who are committed to serving the community.

Section 4: Capital Improvement Plan

4.1 Capital Improvement Plan (CIP) Submission

- In coordination, the Finance and Planning departments will submit annually to the City Manager, not less than sixty days prior to the date for submission of the City Manager's proposed budget to the City Council, a list of recommended capital improvements to be undertaken during the forthcoming six-year period, accompanied by a six-year capital budget.
- While the Charter establishes time limits and the essential content of the proposed CIP budget, the budget preparation process is not prescribed. The preparation process is developed by the City Manager with input from the City Council.

4.2 Inclusion of Operating Costs

- Prior to approval of capital projects, associated operating costs must be identified, in accordance with the CIP Guiding Principles, and included in balanced multi-year operating budgets.

4.3 Capital Improvement Project Contingency Funds

- CIP project contingency funds may be expended by the Project Manager, with Director approval, for unanticipated needs or changes that are within the original scope of the project.
- Requested modifications exceeding the original scope of the project shall be presented to council for approval.

4.4 CIP Arts Funding

- Where feasible, Project Managers, when designing capital projects should incorporate public art into the design.

Section 5: Pension Plan Policy

5.1 Authorization to Expend Funds for Administrative Costs

- If budgetary conditions permit, the city may authorize defined contribution (money purchase) pension plans to expend certain forfeiture funds for administrative costs. The plan board(s) may submit a request annually to the City Manager to be considered in the context of the city's annual budget process.

5.2 Increase for “Old Hire” Police and Fire Pension Plans

- “Ad hoc”/cost of living increases, from within the pension plans, for retirees of the Old Hire Police and Old Hire Fire Pension Plans will be funded only if adequate funds are available, on an actuarially sound basis, from existing plan assets.

Section 6: Debt Policy

6.1 Policy Statements

- The City shall not become indebted for any purpose or in any manner to which the total amount exceeds three percent of the assessed valuation of the taxable property within the City (including existing debt).
- Debt shall be considered only for capital purchases/projects and the term of the debt shall not exceed the useful life of the financed asset.
- The term of any bond issues and the rate of interest shall be fixed by the ordinance submitting the question to the registered electors of the city.
- Bonds shall be sold to the highest responsible bidder, but in no case for less than par, and in all cases to the best advantage of the city.
- Municipal bonds, Interfund loans, equipment leases (with the exception of vehicles) and sale/leaseback agreements are approved methods for financing capital projects.

Section 7: Reserve Policy

7.1 Fund Reserves

- The table at the end of this section defines individual reserve goals by fund.

7.2 Declared Emergency

- In the case of a declared emergency within the City, applicable insurance coverage (subject to the related deductibles) would be the first funding source utilized. Emergency reserves and reserve funds established for other purposes may be utilized for needs related to emergency situations.
- The following reserve categories could be utilized if required (as prioritized based upon the importance of the needs related to the emergency versus the negative impact of the steps necessary to replenish reserves in the future):

  General Fund (no legal restrictions):

  - Emergency/stabilization reserve
  - Computer replacement reserve
  - Facility renovation and replacement reserve
  - Workers compensation reserve (would have to "book" any unfunded liability)
  - Property & casualty self-insurance reserve (would have to "book" any unfunded liability)
  - Insurance stabilization reserve

  Restricted funds (only for emergency purposes within the function of each fund):

  - Emergency/stabilization reserves
  - Various replacement reserves

Section 8: Cash Management and Investments

8.1 Investment

- It is the policy of the City of Boulder to invest public funds in a manner which will provide preservation of capital, meet the daily liquidity needs of the City, diversify the City's investments, conform to all cited local and state statutes governing the investment of public funds, and generate market rates of return.
- Investments shall be made in accordance with the City Charter and city ordinances and resolutions concerning social or environmental issues.

8.2 Diversification

- It is the policy of the City to diversify its investment portfolio. Investments shall be diversified to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer or a specific class of securities. Diversification strategies shall be reviewed periodically by the Investment Committee.

8.3 Cash Management

- All excess cash, except for cash in certain restricted and special accounts, shall be pooled for investment purposes. The investment income derived from the pooled investment account shall be allocated to the contributing funds based upon the proration their respective average balances bear to the total pooled balance. Interest earnings shall be distributed to the individual funds on a quarterly basis.

8.4 Reporting

- The City Manager, or City Manager's delegate, shall prepare regular reports, at least annually, to the City Council on the investment earnings and performance results of the City's investment portfolio.

City of Boulder

RESERVE POLICIES BY FUND

2014 Recommended Budget

Category	Reserve	Purpose	Current Reserve Policy	2014 Projected Amount	Reserve Policy Met (Yes/No)
GENERAL					
Projected 2014 Year-End Fund Balance Before Reserves				**$ 29,313,000**	
Emergency/ Stabilization	Emergency Reserve	Reserve is to provide a cushion for revenue shortfalls, emergencies, and for expenditure opportunities.	Based upon GF expenditures less grants: proposed goal is to have a 15% reserve.	17,230,000	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for the 27th pay period for year in which it occurs (e.g. 2013).	1,557,000	Yes
Projected 2014 Year-end Fund Balance After Reserves				**$ 6,104,000**	
.25 CENT SALES TAX					
Projected 2014 Year-End Fund Balance Before Reserves				**$ 871,108**	
Liability	Compensated Absences Liability Reserve	Reserve was established to fund sick/vac/app. bonus liability.	Reserve is to fully cover sick/vac/app. bonus liability.	190,033	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve was established to fund 27th pay period which occurs every 11 years.	18,600	Yes
Projected 2014 Year-end Fund Balance After Reserves				**$ 441,815**	
AFFORDABLE HOUSING					
Projected 2014 Year-End Fund Balance Before Reserves				**$ 30,763**	
Liability	Compensated Absences Liability Reserve	Reserve was established to fund sick/vac/app. bonus liability.	Reserve is to fully cover sick/vac/app. bonus liability.	24,683	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for the 27th pay period for year in which it occurs (e.g. 2013).	6,080	Yes
Projected 2014 Year-end Fund Balance After Reserves				**$ -**	
AIRPORT					
Projected 2014 Year-End Fund Balance Before Reserves				**$ 692,724**	
Emergency/ Stabilization	Designated Reserve	This is an unappropriated reserve for operating and capital emergencies and revenue shortfalls.	25% of Fund's operating budget.	116,347	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	9,510	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	3,220	Yes
Projected 2014 Year-end Fund Balance After Reserves				**$ 563,647**	

Reserve Policies

Category	Reserve	Purpose	Current Reserve Policy	2014 Projected Amount	Reserve Policy Met (Yes/No)
BOULDER JUNCTION GENERAL IMPROVEMENT DISTRICT -TDM					
Projected 2014 Year-End Fund Balance Before Reserves				**$ 110,538**	
Emergency/ Stabilization	Designated Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	10% of Fund's operating budget.	5,035	Yes
Projected 2014 Year-end Fund Balance After Reserves				**$ 105,503**	
BOULDER JUNCTION GENERAL IMPROVEMENT DISTRICT (GID) PARKING					
Projected 2014 Year-End Fund Balance Before Reserves				**$ 35,662**	
Emergency/ Stabilization	Designated Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	10% of Fund's operating budget.	1,260	Yes
Projected 2014 Year-end Fund Balance After Reserves				**$ 34,402**	
CAPITAL DEVELOPMENT					
Projected 2014 Year-End Fund Balance Before Reserves				**$ 6,762,198**	
Emergency/ Stabilization	Emergency Reserve	Reserve was established to cover emergencies and revenue fluctuations.	Current reserve policy designates $500,000 to cover the purposes of the fund.	500,000	Yes
Projected 2014 Year-end Fund Balance After Reserves				**$ -**	
CLIMATE ACTION PLAN					
Projected 2014 Year-End Fund Balance Before Reserves				**$ 101,867**	
Emergency/ Stabilization	Emergency Reserve	Reserve is to provide a cushion for revenue shortfalls, emergencies, and for expenditure opportunities.	Reserve is currently set at $50,000.	50,000	Yes
Liability	Compensated Absences Liability Reserve	Reserve was established to fund sick/vac/app. bonus liability.	Reserve is to fully cover sick/vac/app. bonus liability.	2,077	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve was established to fund 27th pay period which occurs every 11 years.	12,500	Yes
Projected 2014 Year-end Fund Balance After Reserves				**$ 37,290**	
COMMUNITY HOUSING ASSISTANCE PROGRAM					
Projected 2014 Year-End Fund Balance Before Reserves				**$ 28,653**	
Liability	Compensated Absences Liability Reserve	Reserve was established to fund sick/vac/app. bonus liability.	Reserve is to fully cover sick/vac/app. bonus liability.	16,553	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for the 27th pay period for year in which it occurs (e.g. 2013).	12,100	Yes
Projected 2014 Year-end Fund Balance After Reserves				**$ -**	

Category	Reserve	Purpose	Current Reserve Policy	2014 Projected Amount	Reserve Policy Met (Yes/No)
COMPUTER REPLACEMENT					
Projected 2014 Year-End Fund Balance Before Reserves				**$ 6,052,084**	
Replacement		Reserve was created to level out spending for micro-computer related hardware and software.	Goal is that this fund will cover the replacement of existing computer systems and keep software maintenance up to date.	3,559,659	Yes
Projected 2014 Year-end Fund Balance After Reserves				**$ 2,492,426**	

DOWNTOWN COMMERCIAL DISTRICT					
Projected 2014 Year-End Fund Balance Before Reserves				**$ 4,924,669**	
Emergency/ Stabilization	Emergency Reserve	This is an unappropriated reserve to fund unanticipated operating emergencies. Also included within this reserve are funds intended to meet the 3% of Funding Sources Reserve Requirements of TABOR.	10% of Fund's total operating uses.	442,962	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	86,236	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	155,780	Yes
Bond	Bond Reserve	These reserves are established in accordance with bond covenant requirements for revenue bonds.	Reserve amount defined individually for each bond issuance, equal to approximately 1/6th of the next interest payment and 1/12th of the next principle payment.	285,089	Yes
Projected 2014 Year-end Fund Balance After Reserves				**$ 3,954,603**	

Category	Reserve	Purpose	Current Reserve Policy	2014 Projected Amount	Reserve Policy Met (Yes/No)
EQUIPMENT REPLACEMENT					
Projected 2014 Year-End Fund Balance Before Reserves				**$ 3,767,347**	
Replacement		Reserve was created to level out spending for replacement of city's equipment. Includes contributions annually from general & non-general funds.	It is the policy of the City of Boulder that all equipment users shall fund the replacement of equipment through contributions to the Equipment Replacement Fund (ERF). Annual contributions by unit shall be calculated by Facilities & Asset Management (FAM) and distributed to users during the budget process.	3,766,842	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g., 2013).	505	Yes
Projected 2014 Year-end Fund Balance After Reserves				**$ -**	

FACILITY RENOVATION AND REPLACEMENT					
Projected 2014 Year-End Fund Balance Before Reserves				**$ 2,824,881**	
Replacement		Fund was created to protect the city investment in facilities.	To protect city investment in buildings, funds shall be budgeted annually for major maintenance and renovation and replacement of such buildings. To extend the life of these assets, the goal over a 20 year period shall be to increase the funds budgeted annually for maintenance of buildings to approximately 2% of the current replacement value.	2,823,391	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g., 2013).	1,490	Yes
Projected 2014 Year-end Fund Balance After Reserves				**$ -**	

Category	Reserve	Purpose	Current Reserve Policy	2014 Projected Amount	Reserve Policy Met (Yes/No)
FLEET OPERATIONS					
Projected 2014 Year-End Fund Balance Before Reserves				**$ 599,920**	
Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies.	5% of Fund's operating budget.	382,502	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	191,518	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g., 2013).	25,900	Yes
Projected 2014 Year-end Fund Balance After Reserves				**$ -**	

LIBRARY					
Projected 2014 Year-End Fund Balance Before Reserves				**$ 1,358,591**	
Emergency/ Stabilization	Emergency	Reserve was established to cover emergencies.	Current reserve policy designates 10% of annual Library revenues for emergencies.	104,227	Yes
Projected 2014 Year-end Fund Balance After Reserves				**$ 1,254,364**	

Reserve Policies

Category	Reserve	Purpose	Current Reserve Policy	2014 Projected Amount	Reserve Policy Met (Yes/No)
OPEN SPACE					
Projected 2014 Year-End Fund Balance Before Reserves				**$ 14,104,894**	
Emergency/ Stabilization	OSBT Contingency Reserve	Reserve was established to cover revenue fluctuations which might impact the Fund's ability to make debt service payments, as well as emergencies related to acquisitions.	Reserve per OSBT is to cover an amount based on outstanding General Obligation and BMPA debt totals supported by sales tax revenues.	3,500,000	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	490,000	Yes
Liability	Property and Casualty Reserve	Reserve was established to cover retained insurance exposure.	Reserve is to cover 100% of retained loss not covered by the city's insurance policy.	400,000	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	45,000	Yes
Special Purpose	Capital Reserve	Reserve for Gross Reservoir Expansion.	Reserve is to cover OSMP obligation to improve South Boulder Creek flow.	1,750,000	Yes
Projected 2014 Year-end Fund Balance After Reserves				**$ 7,669,894**	
PERMANENT PARKS AND RECREATION					
Projected 2014 Year-End Fund Balance Before Reserves				**$ 424,658**	
Liability	Compensated Absences Liability Reserve	Reserve was established to fund sick/vac/app. bonus liability.	Reserve is to fully cover sick/vac/app. bonus liability.	61,930	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve was established to fund 27th pay period which occurs every 11 years.	11,000	Yes
Projected 2014 Year-end Fund Balance After Reserves				**$ 351,729**	

Category	Reserve	Purpose	Current Reserve Policy	2014 Projected Amount	Reserve Policy Met (Yes/No)
PLANNING AND DEVELOPMENT SERVICES					
Projected 2014 Year-End Fund Balance Before Reserves				**$ 3,680,481**	
Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve which was established to cover revenue fluctuations and operating emergencies.	10% of the operating budget that is funded by fees and permit revenue.	614,441	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	97,000	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick & vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by the Finance Department.	304,270	Yes
Liability	State Historic Tax Credit	The reserve was established to cover the fund balance associated with the state historic tax credit program.	Reserve is to cover 100% of the state historic tax credit fund balance.	10,862	Yes
Projected 2014 Year-end Fund Balance After Reserves				**$ 2,653,908**	
PROPERTY AND CASUALTY					
Projected 2014 Year-End Fund Balance Before Reserves				**$ 4,700,219**	
Liability	Liability	The Property & Casualty Reserve will be self-insured. The fund was set up when insurance costs were expected to increase significantly.	Goal is to fully fund an actuarially calculated liability as of the end of the prior year at the 80% confidence level.	1,665,746	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	5,900	Yes
Projected 2014 Year-end Fund Balance After Reserves				**$ 3,028,573**	
RECREATION ACTIVITY					
Projected 2014 Year-End Fund Balance Before Reserves				**$ 1,047,281**	
Emergency/ Stabilization	Emergency Reserve	Reserve is to provide a cushion for revenue shortfalls, emergencies, and for expenditure opportunities.	Policy is to allow a rolling fund balance to provide stability to annual operations that may otherwise be affected by shortfalls in revenue.	50,000	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve was established to fund 27th pay period which occurs every 11 years.	98,000	Yes
Projected 2014 Year-end Fund Balance After Reserves				**$ 899,281**	

Category	Reserve	Purpose	Current Reserve Policy	2014 Projected Amount	Reserve Policy Met (Yes/No)
STORMWATER/FLOOD MANAGEMENT UTILITY					
Projected 2014 Year-End Fund Balance Before Reserves				**$ 3,149,506**	
Bond	Bond Reserve	These reserves are established in accordance with bond covenant requirements for revenue bonds.	Reserve amount defined individually for each bond issuance, equal to approximately one year's annual debt payment.	324,984	Yes
Emergency/ Stabilization	Post-Flood Property Acquisition	Reserve is for post - flood property acquisition in the event of a flood.	Reserve is increased by $150,000 a year such that the fund will accumulate and maintain a level of $1,000,000.	1,050,000	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	61,279	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	34,480	Yes
Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	25% of Fund's operating budget (including transfers).	929,943	Yes
Emergency/ Stabilization	Capital Reserve	This is an unappropriated reserve for capital expenditures due to emergencies and/or revenue shortfalls.	Minimum annual capital costs for renewal and replacement of utility infrastructure.	200,000	Yes
Projected 2014 Year-end Fund Balance After Reserves				**$ 548,821**	
TELECOMMUNICATIONS					
Projected 2014 Year-End Fund Balance Before Reserves				**$ 1,129,912**	
Replacement		Reserve was created to level out spending for Telecommunications system replacement and upgrades.	Goal is that this fund will fund the city's phone service equipment replacement and fiber network needs.	1,129,912	Yes
Projected 2014 Year-end Fund Balance After Reserves				**$ -**	

Category	Reserve	Purpose	Current Reserve Policy	2014 Projected Amount	Reserve Policy Met (Yes/No)
TRANSPORTATION					
Projected 2014 Year-End Fund Balance Before Reserves				**$ 1,806,016**	
Emergency/ Stabilization	Designated Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	Reserve is set at $475,000.	1,035,464	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	166,360	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement and includes allocation for designated reserves.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	180,614	Yes
Projected 2014 Year-end Fund Balance After Reserves				**$ 423,579**	

TRANSPORTATION DEVELOPMENT					
Projected 2014 Year-End Fund Balance Before Reserves				**$ 367,884**	
Emergency/ Stabilization	Designated Reserve	This is an unappropriated reserve for operating and capital emergencies and revenue shortfalls.	Reserve is set at $25,000.	25,000	Yes
Liability	North Boulder Undergrounding Reserve	Reserve established to be used for burying overhead lines in accordance with the Xcel franchise agreement.	Reserve is set at $112,860.	112,860	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	3,790	Yes
Projected 2014 Year-end Fund Balance After Reserves				**$ 226,234**	

Category	Reserve	Purpose	Current Reserve Policy	2014 Projected Amount	Reserve Policy Met (Yes/No)
UNIVERSITY HILL COMMERCIAL DISTRICT					
Projected 2014 Year-End Fund Balance Before Reserves				**$ 748,188**	
Emergency/ Stabilization	Emergency Reserve	This is an unappropriated reserve to fund unanticipated operating emergencies. Also included within this reserve are funds intended to meet the 3% of Funding Sources Reserve Requirements of TABOR.	25% of Fund's total uses.	142,304	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	31,326	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	13,714	Yes
Projected 2014 Year-end Fund Balance After Reserves				**$ 560,844**	
WASTEWATER UTILITY					
Projected 2014 Year-End Fund Balance Before Reserves				**$ 8,667,898**	
Bond	Bond Reserve	These reserves are established in accordance with bond covenant requirements for revenue bonds.	Reserve amount defined individually for each bond issuance, equal to approximately one-year's annual debt payment.	670,139	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	602,059	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	142,480	Yes
Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	25% of Fund's operating budget (including transfers).	2,527,869	Yes
Emergency/ Stabilization	Capital Reserve	This is an unappropriated reserve for capital expenditures due to emergencies and/or revenue shortfalls.	Minimum annual capital costs for renewal and replacement of utility infrastructure.	500,000	Yes
Projected 2014 Year-end Fund Balance After Reserves				**$ 4,225,351**	

Category	Reserve	Purpose	Current Reserve Policy	2014 Projected Amount	Reserve Policy Met (Yes/No)
WATER UTILITY					
Projected 2014 Year-End Fund Balance Before Reserves				**$ 32,360,110**	
Bond	Bond Reserve	These reserves are established in accordance with bond covenant requirements for revenue bonds.	Reserve amount defined individually for each bond issuance, equal to approximately one year's annual debt payment.	2,934,796	Yes
Special Purpose	Lakewood Pipeline Remediation Reserve	This is an unappropriated reserve to be used for inspections and improvements for Lakewood Pipeline.	The 2006 Lakewood Pipeline Settlement resulted in $15 million to the city. This money and related interest reside in this reserve until it is needed for the pipeline.	15,588,815	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	591,445	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	163,400	Yes
Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	25% of Fund's operating budget (including transfers).	4,260,344	Yes
Emergency/ Stabilization	Capital Reserve	This is an unappropriated reserve for capital expenditures due to emergencies and/or revenue shortfalls.	Minimum annual capital costs for renewal and replacement of utility infrastructure.	2,000,000	Yes
Projected 2014 Year-end Fund Balance After Reserves				**$ 6,821,310**	

WORKERS COMPENSATION					
Projected 2014 Year-End Fund Balance Before Reserves				**$ 2,881,783**	
Liability	Liability	The Workers Comp fund is self-insured. The fund was developed to enhance the management of program costs.	Goal is to fully fund an actuarially calculated liability as of the end of the prior year at the 80% confidence level.	1,502,635	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	6,915	Yes
Projected 2014 Year-end Fund Balance After Reserves				**$ 1,372,233**	

Note:
Various fund have additional reserves not shown above such as endowments or legally mandated reserves that do not have a specific policy associated with the reserve. These reserves can be found in the Fund Financial section of the Budget Book.

The 2014 Recommended Budget totals $270 million and represents a 5.8 percent increase over the 2013 Approved Budget for all funds, including governmental, enterprise, internal service and capital improvement funds. The operating budget represents a 4.6 percent increase over 2013, while the capital budget represents 25.8 percent increase over 2013. **Figure 5-01** organizes the budget into its fundamental parts, separating operating from capital appropriations, and general from dedicated fund appropriations.

Figure 5-01: 2014 Recommended Budget

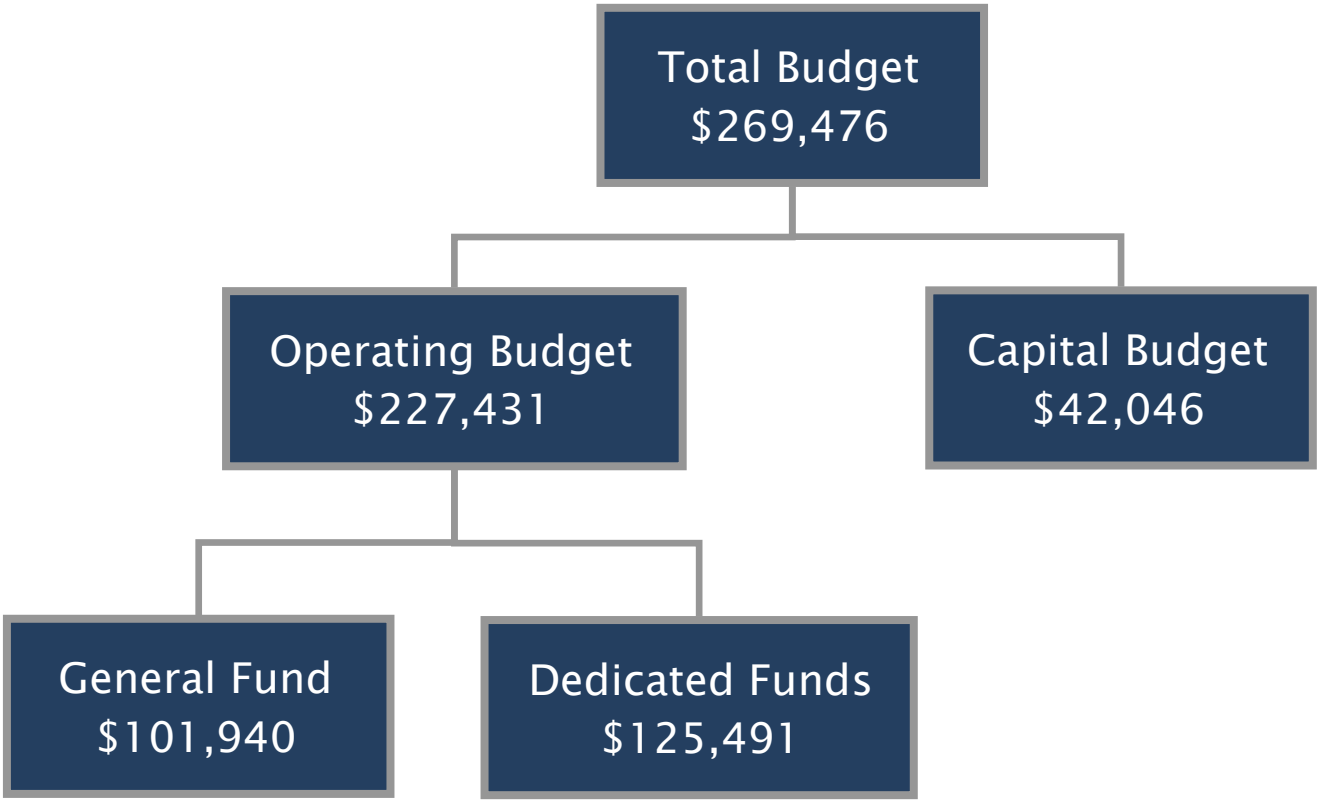


Table 5-01 provides an executive statement of the city's funds, including projected January 1, 2014 and December 31, 2014 balances. For the 2014 budget year, $33 million is applied from fund balances citywide to fund anticipated expenses. Most funds that are using fund balance have purposely set aside money in order to fund capital projects. For example, the 2011 Capital Improvement Fund consists primary of bond funds that were received in 2012 and are expended as projects are implemented.

Pay-as-you-go financing is a common strategy in capital intensive funds such as the Wastewater Utility Fund, the Transportation Fund and the Permanent Parks and Recreation Fund. In limited circumstances, the use of fund balance may reflect multi-year service obligations (e.g., the Planning and Development Services Fund), which may result in revenue being collected in the first year and the city service being provided in the subsequent year.

The Fund Financials section of this document shows a six year projection for each fund, in addition to 2012 actual and 2013 revised budget amounts. Moreover, each fund's reserve policy and current balances are summarized in the Budget Policies section of this document.

Table 5-01: Funds Summary
(in $1,000s)

ACTIVITY BY FUND

Fund Title	Projected Fund Balance 1/1/2014	Estimated Revenues Including Transfers In	Appropriations Including Transfers Out	Projected Fund Balance 12/31/2014	Projected Changes in Fund Balance
General	$ 29,992	$ 114,986	$ 115,665	29,313	$ (678)
.25 Cent Sales Tax	809	7,637	7,575	871	62
Affordable Housing	18	1,430	1,417	31	13
Airport	760	1,948	2,015	693	(67)
Boulder Junction Access GID TDM	30	131	50	111	80
Boulder Junction GID Parking	21	27	13	36	14
Boulder Junction Improvement	784	1,794	1,544	1,034	250
Capital Development	6,530	605	373	6,762	232
Capital Improvement Fund	22,371	132	22,108	394	(21,976)
Climate Action Plan	102	1,846	1,846	102	0
Community Development Block Grant (CDBG)	-	684	684	-	-
Community Housing Assistance Program	20	2,315	2,306	29	9
Compensated Absences	1,826	742	754	1,814	(12)
Computer Replacement	6,127	1,816	1,891	6,052	(75)
Downtown Commercial District	8,768	8,080	7,028	9,820	1,052
Equipment Replacement	4,918	802	1,953	3,767	(1,151)
Facility Renovation and Replacement	2,476	3,894	3,545	2,825	349
Fleet Operations	598	3,816	3,814	600	2
Fleet Replacement	6,143	6,220	7,345	5,018	(1,125)
HOME Investment Partnership Grant	-	811	811	-	-
Library	1,359	7,629	7,629	1,359	-
Lottery	212	837	836	214	1
Open Space and Mountain Parks	13,214	28,210	27,319	14,105	891
Permanent Parks and Recreation	694	2,514	2,783	425	(269)
Planning and Development Services	5,022	9,176	10,518	3,680	(1,341)
Property and Casualty Insurance	5,048	1,640	1,988	4,700	(348)
Recreation Activity	1,371	9,946	10,270	1,047	(323)
Stormwater/Flood Management Utility	15,564	8,362	13,925	10,001	(5,564)
Telecommunications	1,137	723	730	1,130	(7)
Transit Pass GID	6	14	15	5	(1)
Transportation	4,499	28,729	31,422	1,806	(2,693)
Transportation Development	609	677	917	368	(241)
University Hill Commercial District	600	576	569	606	6
Wastewater Utility	17,952	15,120	16,039	17,033	(919)
Water Utility	30,956	27,803	26,503	32,256	1,300
Worker's Compensation Insurance	3,165	1,534	1,817	2,882	(283)
Totals	**$ 193,700**	**$ 303,208**	**$ 336,020**	**$ 160,888**	**$ (32,813)**

Note:
The table above reflects the impact of the 2014 budget, including estimated revenues (with transfers in) and appropriations (with transfers out), on projected unreserved fund balance.

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CITYWIDE SOURCES

2014 Recommended Budget

The 2014 Recommended Budget is based on projected citywide revenues of over $260 million, representing a 4.8 percent increase over the total revenues projected for the 2013 Annual Budget. The three largest revenue sources for the city are sales/use taxes, property taxes and utility rate charges. These three funding sources represent 70.4 percent of the total sources of city funds and are described in more detail below.

Figure 5-02: Citywide Revenues (Sources) for 2014
(in $1,000s)
TOTAL = $260,411

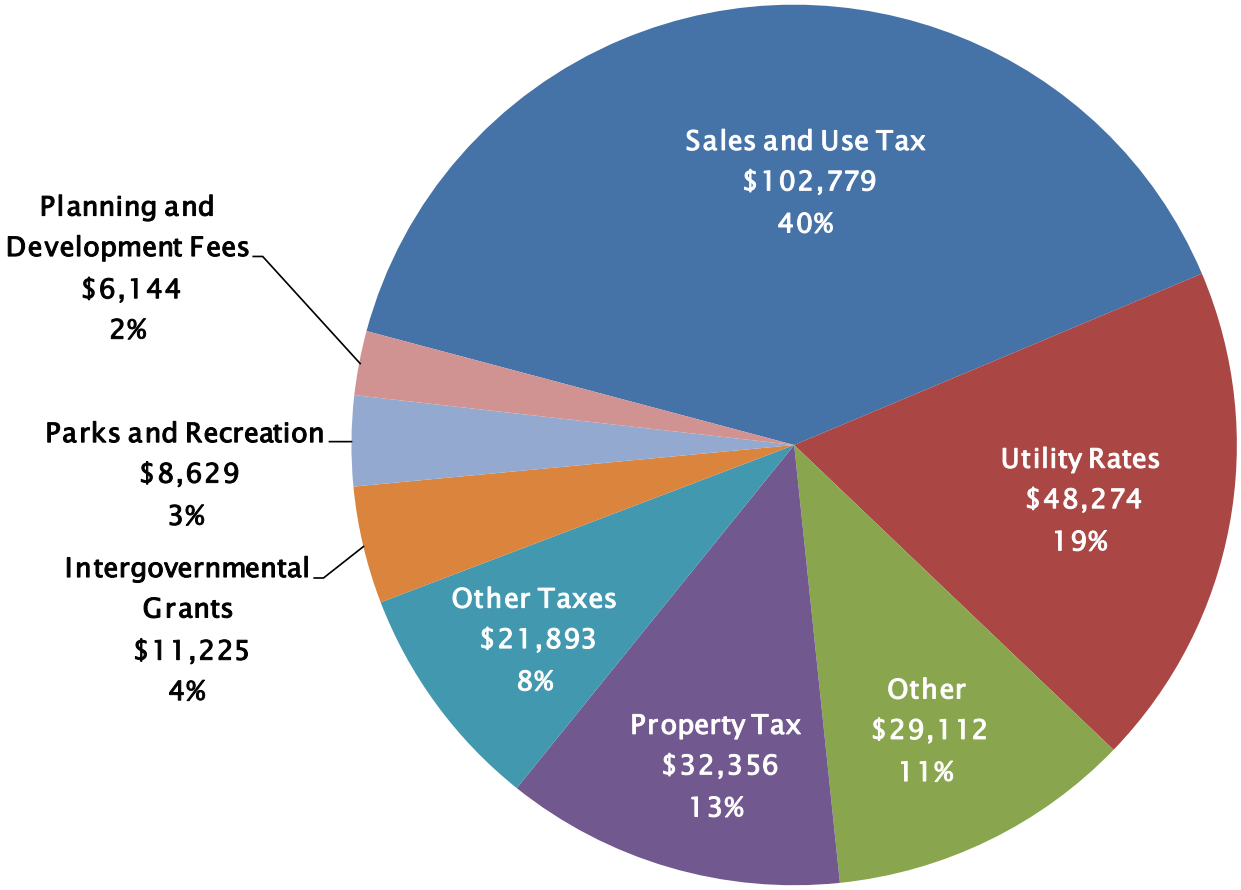
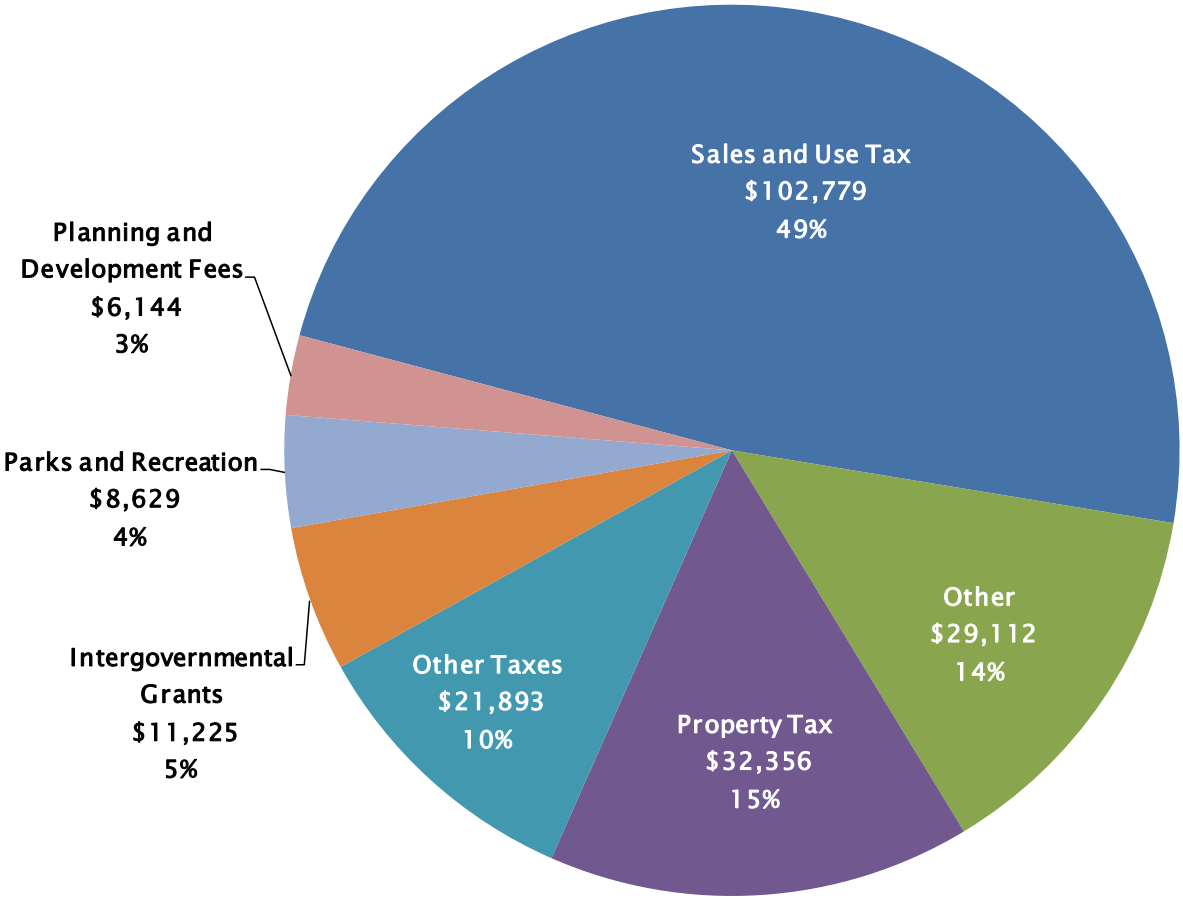


Figure 5-03 represents the citywide revenue sources without the Water, Wastewater, and Stormwater Utilities.

Figure 5-03: Citywide Revenues (Sources) for 2014, without Utilities
(in $1,000s)
TOTAL = $212,317



Sales and use taxes comprise 39.5 percent of the city's total revenues. Sales or use tax is a transaction tax levied upon all sales, purchases, and leases of tangible personal property and taxable services sold or leased by persons engaged in business in the city and is collected by the vendor or lessor and remitted to the city.

Based on monthly economic data reviewed by the city, the 2014 sales and use tax revenue is projected to increase by 3.5 percent over 2013. The 2013 revenues are on target for meeting 2013 estimates. Through June 2013, sales and use tax collections are up 5.1 percent compared to collections though June 2012. Approximately 1.5 percent of this increase is due to one-time revenues from business-to-business sales that do not recur on an annual basis.

Table 5-02 shows the total 2013 rate of sales and use tax authorized in the city.

Table 5-02: Sales and Use Tax Components

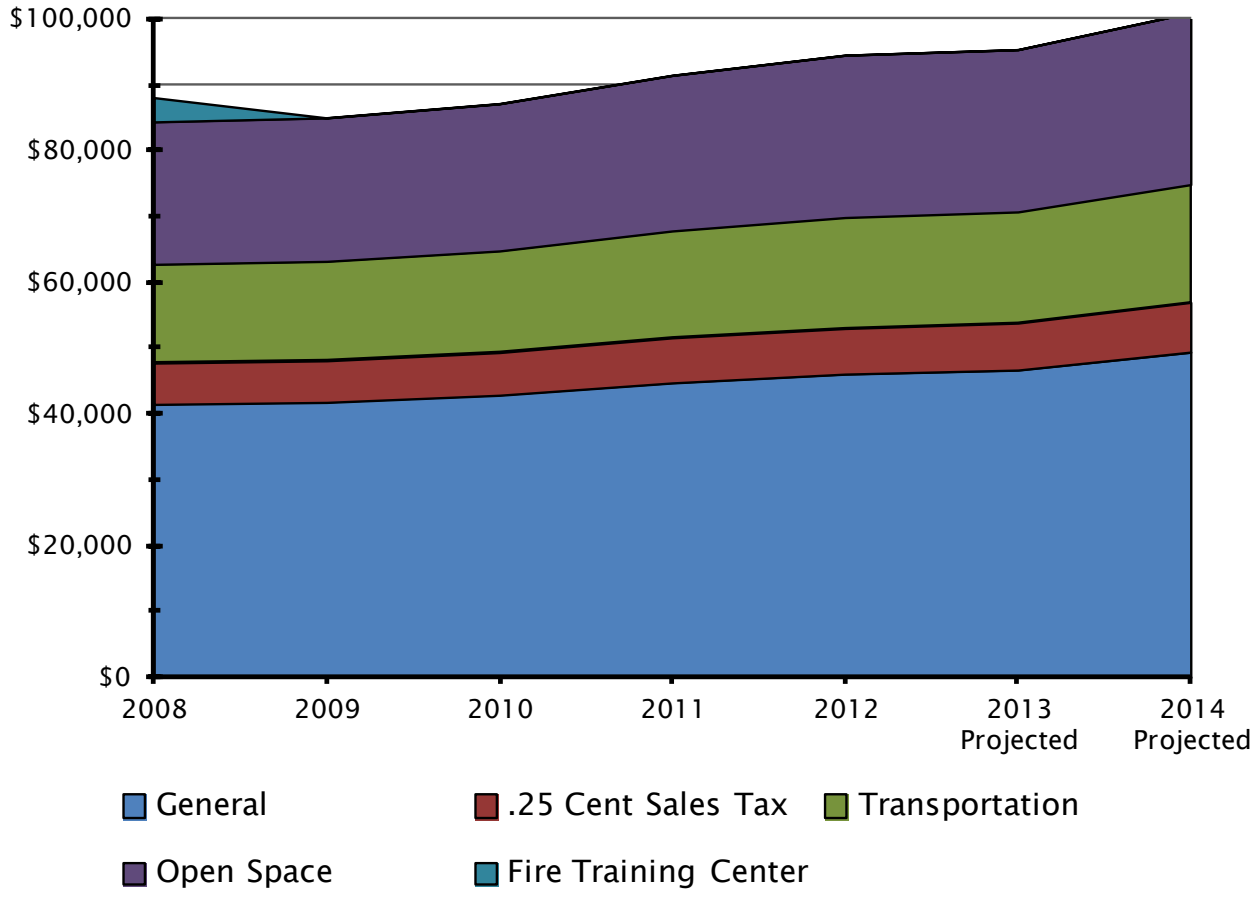
SALES AND USE TAX COMPONENTS	Rate	Start Date	Expiration Date
Open Space Fund	0.33%	January 1, 1990	December 31, 2018
Open Space Fund	0.15%	January 1, 2004	December 31, 2019
General Fund	0.15%	January 1, 2005	December 31, 2024
.25 Cent Sales Tax Fund (Parks and Recreation)	0.25%	January 1, 1996	December 31, 2035
General Fund	1.00%	January 1, 1964	N/A
General Fund	0.38%	January 1, 2009[1]	N/A
General Fund	0.15%	January 1, 2010[2]	N/A
Open Space Fund	0.40%	January 1, 1967	N/A
Transportation Fund	0.60%	January 1, 1967	N/A
2014 Sub Total	3.41%		

[1] The 0.38% Sales and Use Tax component was extended indefinitely and debruced by voters in 2008.

[2] The 0.15% Sales and Use Tax component was extended indefinitely and debruced by voters in 2009.

Figure 5-04 plots recent year trends in sales tax and shows the relative sizes of each major component of city sales and use tax revenue.

Figure 5-04: Sales Tax Revenues 2008-2014
(in $1,000s)



Property tax revenue estimates for 2014 utilize the city's mill levy and current citywide assessed value. All property tax revenue growth (except the 2 mills for public safety services) was restricted to the Denver-Boulder Consumer Price Index (CPI) and a local growth factor, as provided by the Taxpayer Bill of Rights (TABOR) Amendment to the Colorado Constitution. In the November 4, 2008 election, city voters approved the removal of the remaining TABOR restriction on property tax with a phase-in period and without any specific earmark for the use of the funds.

Approval of this ballot issue had the effect of reducing the mill levy credit by up to .50 mill each year until the credit was completely eliminated. In 2012, the remaining mill levy credit completely was eliminated.

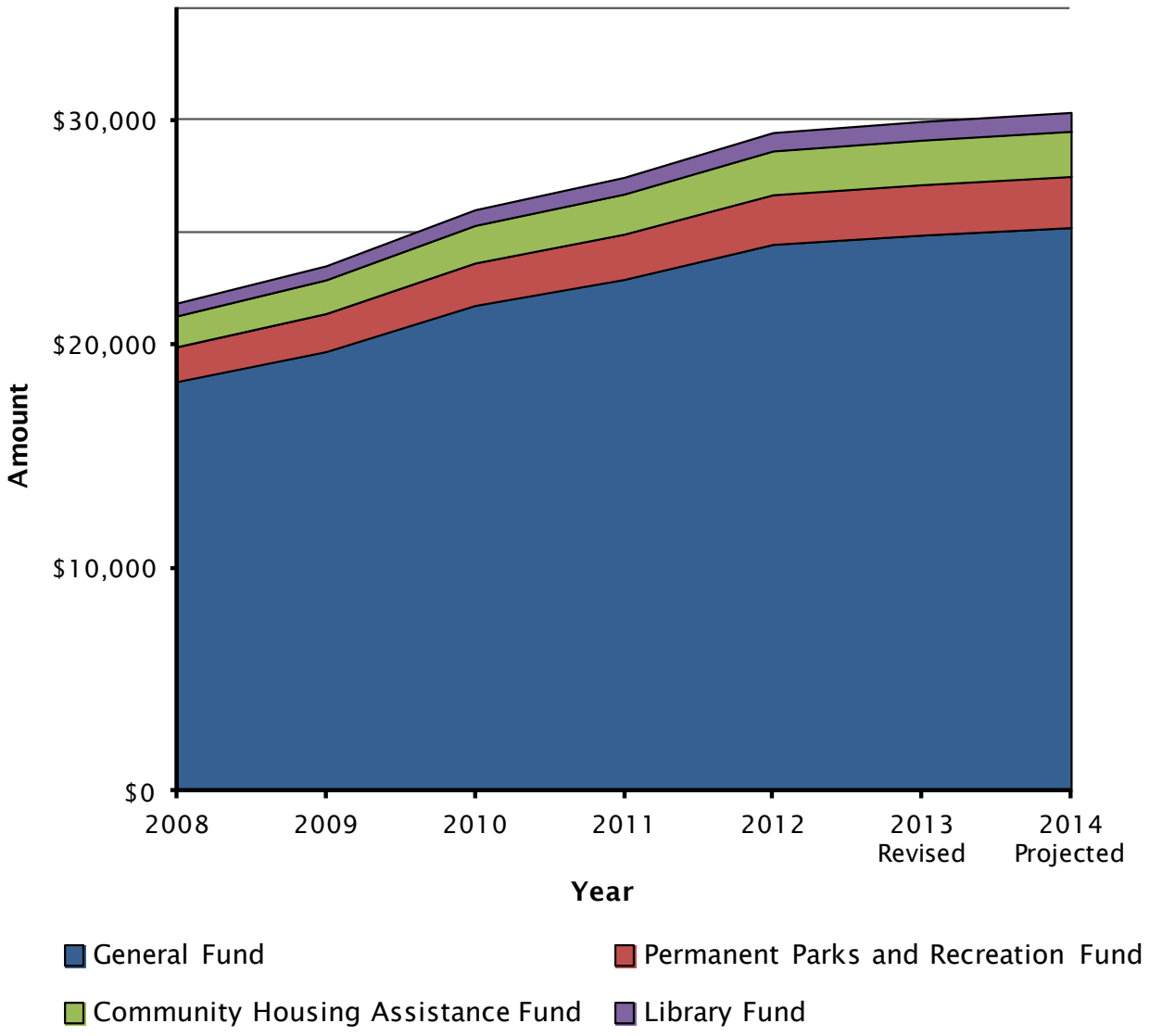
In 2014, the mill levy rate remains the same as in 2013. **Table 5-03** shows seven years of the history of the mill levy and establishes the basis of the 2014 Recommended Budget mill levy.

Table 5-03: Property Tax Rates for 2014

PROPERTY TAX	2008	2009	2010	2011	2012	2013	2014
General City Operations							8.748
Permanent Parks Fund (Charter Sec. 161)							0.900
Library Fund (Charter Sec. 165)							0.333
Subtotal							**9.981**
Less Mill Levy Credit							0.00
Subtotal (Mills subject to Article X, Sec. 20 of the State Constitution)							**9.981**
General City Operations (Public Safety)							2.000
Net Mill Levy	**9.201**	**9.841**	**10.295**	**10.818**	**11.981**	**11.981**	**11.981**

In **Figure 5-05**, the relative sizes of each component of property tax revenue is given for 2008 through 2014.

Figure 5-05: Property Tax Revenues 2008-2014
(in $1,000s)



The 2014 Recommended Budget is based on projected General Fund revenues of $115 million (see **Figure 5-06**), representing a 4.8 percent increase over the total revenues projected for the 2013 Approved Budget.

Figure 5-06: General Fund Revenues (Sources) for 2014
(in $1,000s)
TOTAL = $114,986

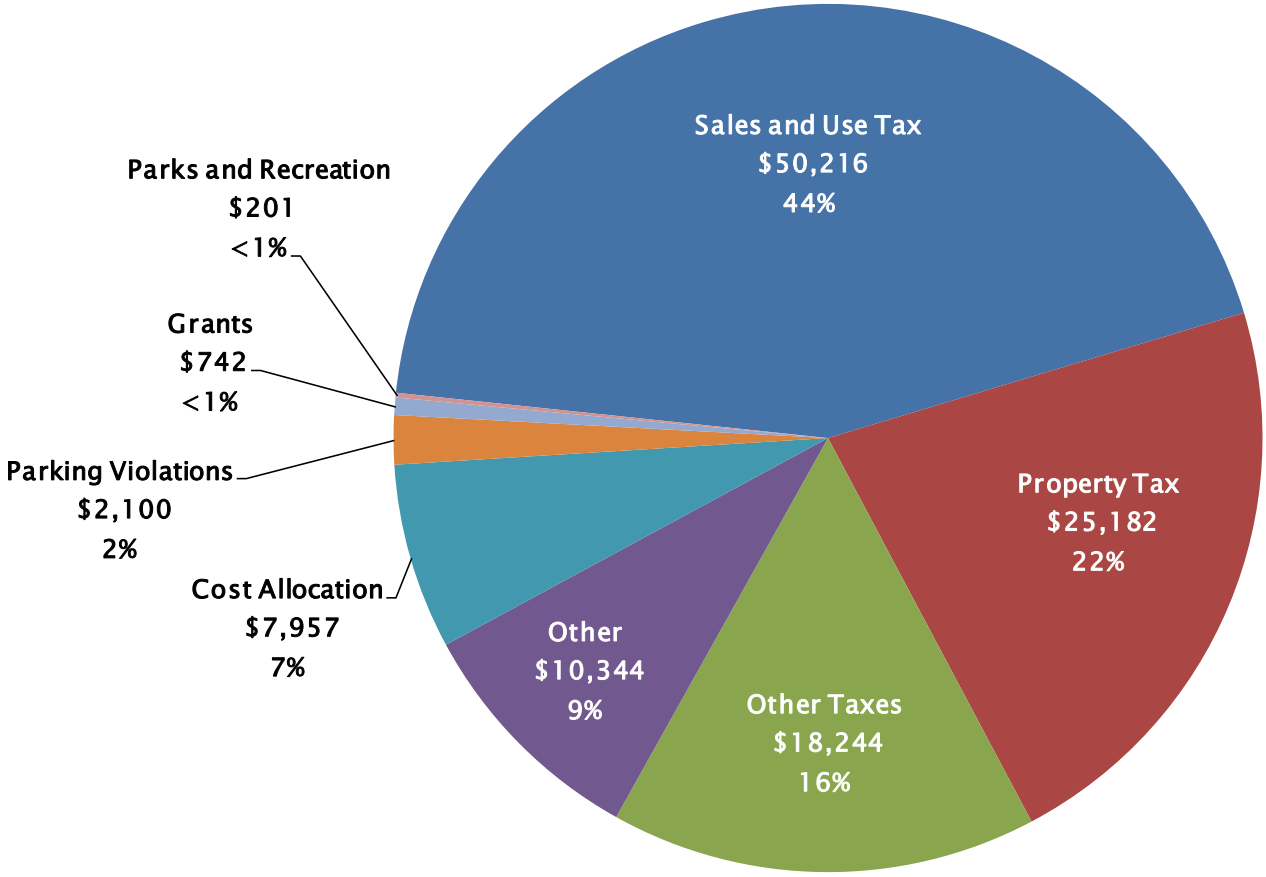


Table 5-04: Summary of Revenues (Sources) by Fund
(in $1,000s)

SOURCES BY UNRESTRICTED FUNDS

Fund and Source	2012 Actual	2013 Approved	2014 Recommended
General (includes Public Safety Fund)			
Revenue-			
Sales and Use Taxes	$ 46,206	$ 46,815	$ 49,512
Tax Increment surplus	1,242	963	530
Food Service Tax	660	564	704
Accommodation Tax	4,267	4,331	5,356
Admission Tax	623	608	655
Property Tax	19,519	19,852	20,120
Property Tax (Public Safety)	4,917	4,995	5,062
Trash Hauler/Recycling Occupation Tax	1,713	1,656	1,663
Liquor Occupation Tax	633	641	672
Telephone Occupation Tax	774	772	774
Cable Television Franchise Tax and PEG Fee	1,339	1,164	1,339
Utility Occupation Tax	6,000	6,000	6,120
Specific Ownership Tax	1,431	1,259	1,310
Tobacco Tax	357	340	357
Misc. Charges for Services	516	199	537
NPP and Other Parking Revenue	174	143	157
Meters - Out of Parking Districts	555	475	545
Meters - Within Parking Districts	2,917	2,800	2,825
Sale of Goods	84	67	89
Misc. Fines and Administr. Penal	25	2	27
Municipal Court Charges & Fines	2,299	2,190	2,200
Parking Violations	2,056	2,100	2,100
Photo Enforcement	1,331	1,490	1,445
Business Licenses	554	237	412
Misc. Intergovernmental Charges	689	-	361
Court Awards	146	126	155
Grants	1,086	756	798
Interest & Investment Earnings	341	500	303
Leases, Rents and Royalties	127	148	135
Miscellaneous Revenues	324	500	350
Education Excise Tax (To Reserve)	227	-	-
Parks Fees	189	201	271
Housing/Human Services Fees	338	219	148
Subtotal General Fund Revenue	$ 103,659	$ 102,113	$ 107,029
Transfers In-			
Cost Allocation - All Funds	$ 7,546	$ 7,557	$ 7,841
Other	1,315	81	116
Subtotal General Fund Transfers In	$ 8,861	$ 7,638	$ 7,957
Total General Fund Sources	**$ 112,520**	**$ 109,751**	**$ 114,986**

SOURCES BY UNRESTRICTED FUNDS (Cont.)

Fund and Source	2012 Actual	2013 Approved	2014 Recommended
Community Housing Assistance (CHAP)			
Property Tax	$ 1,964	$ 1,998	$ 2,025
Development Excise Tax	134	100	150
Interest and Investment Earnings	75	29	20
Loan Repayment	-	120	120
Proceeds from Sale of Units	944	-	-
Total CHAP Sources	**$ 3,117**	**$ 2,247**	**$ 2,315**
Total Unrestricted Sources	**$ 115,637**	**$ 111,998**	**$ 117,301**

SOURCES BY RESTRICTED FUNDS

Fund and Source	2012 Actual	2013 Approved	2014 Recommended
.25 Cent Sales Tax			
Sales and Use Taxes	$ 6,849	$ 7,054	$ 7,470
Interest and Investment Earnings	33	20	20
Other	101	50	147
Subtotal	$ 6,983	$ 7,124	$ 7,637
Affordable Housing Fund			
Cash In Lieu of Affordable Units	$ 12,773	$ 1,000	$ 1,000
Interest and Investment Earnings	95	55	30
Transfers In	325	325	240
Other	206	156	156
Fees	4	4	4
Subtotal	$ 13,403	$ 1,540	$ 1,430
Airport			
Misc. Charges for Services	$ 11	$ -	$ 8
Grants	53	-	1,400
Interest and Investment Earnings	5	3	4
Leases, Rents and Royalties	425	426	536
Miscellaneous	-	-	-
Sale of Land	-	500	-
Subtotal	$ 494	$ 929	$ 1,949
BMPA Debt Service Fund			
Leases, Rents and Royalties	$ 2,497	$ 161	$ 1,500
Subtotal	$ 2,497	$ 161	$ 1,500
Boulder Junction Access GID - TDM			
Property Tax	$ 19	$ 18	$ 18
Payments in Lieu of Taxes	-	48	113
Subtotal	$ 19	$ 66	$ 131
Boulder Junction Access GID - Parking			
Property and Specific Ownership Tax	$ 14	$ 27	$ 27
Subtotal	$ 14	$ 27	$ 27

SOURCES BY RESTRICTED FUNDS (Cont.)

Fund and Source	2012 Actual	2013 Approved	2014 Recommended
Boulder Junction Improvement			
Excise Tax	$ 25	$ 244	$ 781
Use Tax	656	269	301
Interest and Investment Earnings	14	-	5
Transfers In	200	728	200
Miscellaneous Revenues	143		506
Subtotal	$ 1,038	$ 1,241	$ 1,794
Capital Development			
Development Excise Tax	$ 86	$ 1	$ 138
Impact Fees	634	329	427
Interest and Investment Earnings	61	46	40
Subtotal	$ 781	$ 376	$ 605
Capital Improvement Bond Fund			
Transfers from Other Funds	$ 915	$ -	$ -
Interest Income	54,954	506	132
Subtotal	$ 55,869	$ 506	$ 132
Climate Action Plan			
Climate Action Plan Tax	$ 1,840	$ 491	$ 1,840
Miscellaneous Revenues	11	-	-
Interest and Investment Earnings	11	-	6
Grant Revenue	51.00	-	-
Subtotal	$ 1,913	$ 491	$ 1,846
Community Development Block Grant (CDBG)			
Federal - Direct Grants	$ 574	$ 720	$ 684
Subtotal	$ 574	$ 720	$ 684
Compensated Absences			
Charges from Departments	$ 784	$ 844	$ 730
Interest and Investment Earnings	17	14	12
Subtotal	$ 801	$ 858	$ 742
Computer Replacement			
Charges from Departments	$ 1,742	$ 1,743	$ 1,771
Interest and Investment Earnings	55	88	45
Miscellaneous Revenues	9.00	-	-
Subtotal	$ 1,806	$ 1,831	$ 1,816
Downtown Commercial District			
Property and Specific Ownership Tax	$ 1,099	$ 1,085	$ 1,106
Parking Charges	4,187	3,979	4,297
Interest and Investment Earnings	38	35	23
Leases, Rents and Royalties	162	185	180
Miscellaneous Revenues	325	21	20
Transfers In	1,400	1,475	1,525
Tax Increment Financing	1,766	1,462	890
10th and Walnut Other Revenue	7,833	39	39
Subtotal	$ 16,810	$ 8,281	$ 8,080
Equipment Replacement			
Charges from Departments	$ 867	$ 741	$ 773
Interest and Investment Earnings	79	30	29
Subtotal	$ 946	$ 771	$ 802

SOURCES BY RESTRICTED FUNDS (Cont.)

Fund and Source		2012 Actual	2013 Approved	2014 Recommended
Facility Renovation & Replace				
Charges from Departments		$ 1,810	$ 482	$ 481
Transfer from Major Maintenance		1,469	1,550	2,701
Energy Contract Revenue		10,396	825	697
Miscellaneous Revenues		370	-	-
Interest and Investment Earnings		101	20	15
	Subtotal	$ 14,146	$ 2,877	$ 3,894
Fire Pension				
City Pension Contributions		$ 1,667	$ 94	$ 261
	Subtotal	$ 1,667	$ 94	$ 261
Fleet Maintenance				
Charges from Departments		$ 3,245	$ 3,564	$ 3,442
Interest and Investment Earnings		1	5	3
Miscellaneous Revenues		376	373	371
	Subtotal	$ 3,622	$ 3,942	$ 3,816
Fleet Replacement				
Charges from Departments		$ 4,852	$ 4,740	$ 5,649
Interest and Investment Earnings		104	83	36
Miscellaneous Revenues		507	546	535
	Subtotal	$ 5,463	$ 5,369	$ 6,220
HOME				
Federal - Direct Grants		$ 1,601	$ 800	$ 811
	Subtotal	$ 1,601	$ 800	$ 811
Library				
Property Tax		$ 819	$ 832	$ 843
Misc. Charges for Services		164	120	120
Interest and Investment Earnings		18	15	15
Leases, Rents and Royalties		5	9	9
Grants		57	63	32
Transfers In		6,298	6,511	6,587
Other		52	24	24
	Subtotal	$ 7,413	$ 7,574	$ 7,630
Lottery				
Lottery Funds		$ 980	$ 836	$ 836
Interest and Investment Earnings		13	1	1
	Subtotal	$ 993	$ 837	$ 837
Open Space				
Sales and Use Taxes		$ 24,843	$ 24,840	$ 26,296
Sale of Capital Assets		894	-	-
Grants		223	-	-
Interest and Investment Earnings		323	325	325
Leases, Rents and Royalties		7,334	486	486
Transfers In		1,026	1,072	1,103
	Subtotal	$ 34,643	$ 26,723	$ 28,210
Permanent Parks and Recreation				
Property Tax		$ 2,213	$ 2,248	$ 2,278
Development Excise Tax		255	137	208
Transfers in		230	-	-
Interest and Investment Earnings		24	7	7
Miscellaneous Revenues		20	20	20
	Subtotal	$ 2,742	$ 2,412	$ 2,514

SOURCES BY RESTRICTED FUNDS (Cont.)

Fund and Source	2012 Actual	2013 Approved	2014 Recommended
Planning & Development Svcs			
Misc. Development Fees	$ 7,480	$ 5,800	$ 6,144
Interest and Investment Earnings	62	91	100
Other	15	-	-
Transfers In	2,759	2,913	2,931
Subtotal	$ 10,316	$ 8,804	$ 9,176
Police Pension			
City Pension Contributions	$ 1,667	$ 141	$ 365
Subtotal	$ 1,667	$ 141	$ 365
Property & Casualty Insurance			
Charges from Departments	$ 1,551	$ 1,510	$ 1,610
Interest and Investment Earnings	59	43	30
Miscellaneous Revenues	14	-	-
Subtotal	$ 1,624	$ 1,553	$ 1,640
Recreation Activity			
Admission & Activity Charges	$ 8,727	$ 8,186	$ 8,374
Interest and Investment Earnings	11	4	11
Transfers In	1,659	1,702	1,561
Subtotal	$ 10,397	$ 9,892	$ 9,946
Stormwater/Flood Mgmt Utility			
Utility Service Charges	$ 5,133	$ 5,147	$ 5,312
Rate Increase	-	154	159
Utility Plant Invest. Fee	533	500	400
Urban Drng and Fld Contr Dist.	193	375	75
Colorado Dept of Transportation Funds	-	600	-
State and Federal Grants	1	-	2,000
Interest and Investment Earnings	142	140	217
Misc. Intergovernmental Chg.	180	155	159
Miscellaneous Revenues	44	40	40
Sale of Real Estate	142	-	-
Subtotal	$ 6,368	$ 7,111	$ 8,362
Telecommunications			
Charges from Departments	$ 547	$ 579	$ 579
Interest and Investment Earnings	9	13	8
Miscellaneous Revenues	121	137	137
Subtotal	$ 677	$ 729	$ 724
Transit Pass GID			
Property Tax	$ 9	$ 9	$ 9
Transfers In	4	5	5
Subtotal	$ 13	$ 14	$ 14
Transportation			
Sales and Use Taxes	$ 16,853	$ 16,894	$ 17,967
Sale of Land	567	-	-
Highway Revenues	3,555	3,255	3,273
HOP Reimbursement	1,332	1,367	1,461
Grants	7	-	-
Interest and Investment Earnings	58	50	45
Miscellaneous Revenues	170	15	15
Special Assessments	84	63	77
Third Party Reimbursements	138	200	200
External Funding	5,367	7,159	5,591
Lease Revenue - BTV	100	99	99
Transfers In	2,723	-	-
Subtotal	$ 30,954	$ 29,102	$ 28,728

SOURCES BY RESTRICTED FUNDS (Cont.)

Fund and Source	2012 Actual	2013 Approved	2014 Recommended
Transportation Development			
Development Excise Tax	$ 584	$ 606	$ 573
Interest and Investment Earnings	23	12	4
External Funding	31	-	-
Third Party Reimbursements	-	100	100
Subtotal	$ 638	$ 718	$ 677
University Hill Commercial District			
Property and Specific Ownership Tax	$ 27	$ 30	$ 30
Parking Charges	123	525	116
Approved Parking Meter Rate Increase	-	-	-
Interest and Investment Earnings	9	6	4
Miscellaneous Revenues	-	-	-
Transfers In	400	-	425
Subtotal	$ 559	$ 561	$ 575
Wastewater Utility			
Utility Service Charges	$ 12,978	$ 12,880	$ 13,545
Rate Increase	-	638	671
Sale of Capital Assets	142	-	-
Utility Plant Invest. Fee	738	700	650
Utility Connection	7	10	10
Interest and Investment Earnings	183	203	238
Transfer from Other Funds	567	-	1
Miscellaneous Revenues	52	2	
Special Assessments	74	5	5
Bond Proceeds	30,915	-	-
Subtotal	$ 45,656	$ 14,438	$ 15,120
Water Utility			
Utility Service Charges	$ 22,628	$ 23,718	$ 21,461
Rate Increase	-	624	858
Misc. Charges for Services	1,853	-	2,572
Utility Plant Invest. Fee	2,591	2,500	2,200
Utility Connection	136	130	130
Interest and Investment Earnings	353	439	464
Leases, Rents and Royalties	145	20	20
Special Assessments	77	5	5
Sale of Real Estate	284	-	-
State and Federal Grants	437.00	-	-
Bond Proceeds	-	-	-
Miscellaneous Revenues	-	25	-
Transfers In	93	93	93
Subtotal	$ 28,597	$ 27,554	$ 27,803

SOURCES BY RESTRICTED FUNDS (Cont.)

Fund and Source	2012 Actual	2013 Approved	2014 Recommended
Worker Compensation Insurance			
Charges from Departments	$ 1,339	$ 1,406	$ 1,494
Interest and Investment Earnings	36	28	22
Miscellaneous Revenues	19	-	19
Subtotal	$ 1,394	$ 1,434	$ 1,535
Total Restricted Sources	**$ 315,098**	**$ 177,600**	**$ 188,032**
Total City Sources of Funds	**$ 430,735**	**$ 289,598**	**$ 305,333**
Less: Transfers from Other Funds	$ 27,460	$ 41,114	$ 44,924
Net Total City Sources of Funds	**$ 403,275**	**$ 248,484**	**$ 260,409**

Note:
Subtotals may not equal sum of line items due to rounding.

[1]Beginning with the 2008-09 budget process, all Internal Service Funds (ISFs) were included in the annual budget process. This change was made for purposes of enhanced transparency and improved accountability across the organization. The ISFs, such as Fleet Replacement, Computer Replacement and the self-insurance funds, provide services to all city departments and receive funding directly from the departments. Funding is reflected as an expense (or "charge to") in each department and a revenue (or "charge from") in each applicable ISF. When an expenditure is made in the ISF, a second counting of the same money (the expense)

The 2014 Recommended Budget is based on projected citywide expenditures of 269 million, representing a 5.8 percent increase over the total expenditures in the 2013 Approved Budget.

Figure 5-07 shows the recommended budget expenditures by functional area. The General Governance area is comprised of City Council, City Manager's Office, City Attorney's Office, and Municipal Court. Internal Services includes Human Resources, Finance, Information Technology, and several pension and risk management funds. Public Works groups together Development and Support Services, Transportation, and Utilities.

Figure 5-07: Citywide Expenditures (Uses) for 2014
(in $1,000s)
TOTAL = $269,476

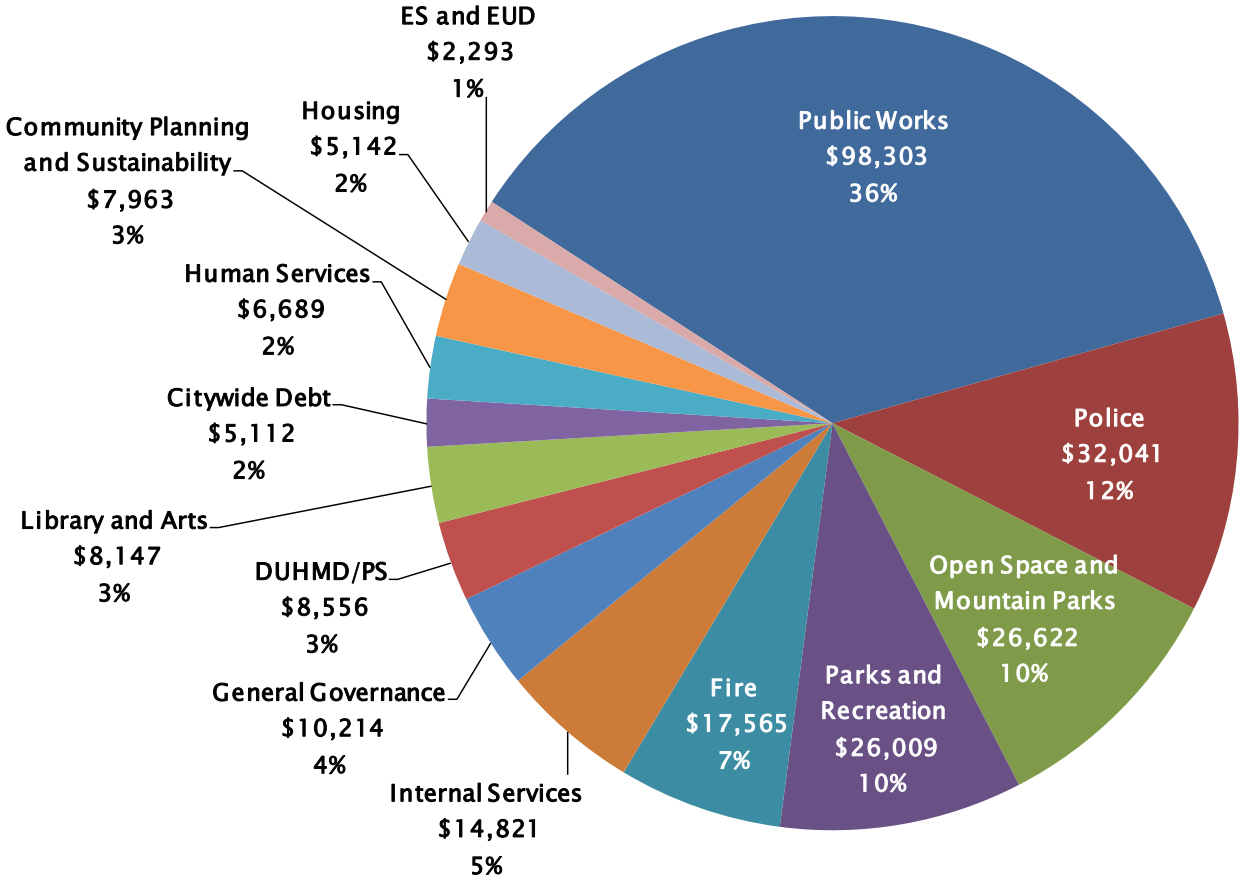


Figure 5-08 represents the citywide uses of funds without the Water, Wastewater, and Stormwater utilities.

Figure 5-08: Citywide Expenditures (Uses) for 2014, without utilities
(in $1,000s)
TOTAL = $213,008

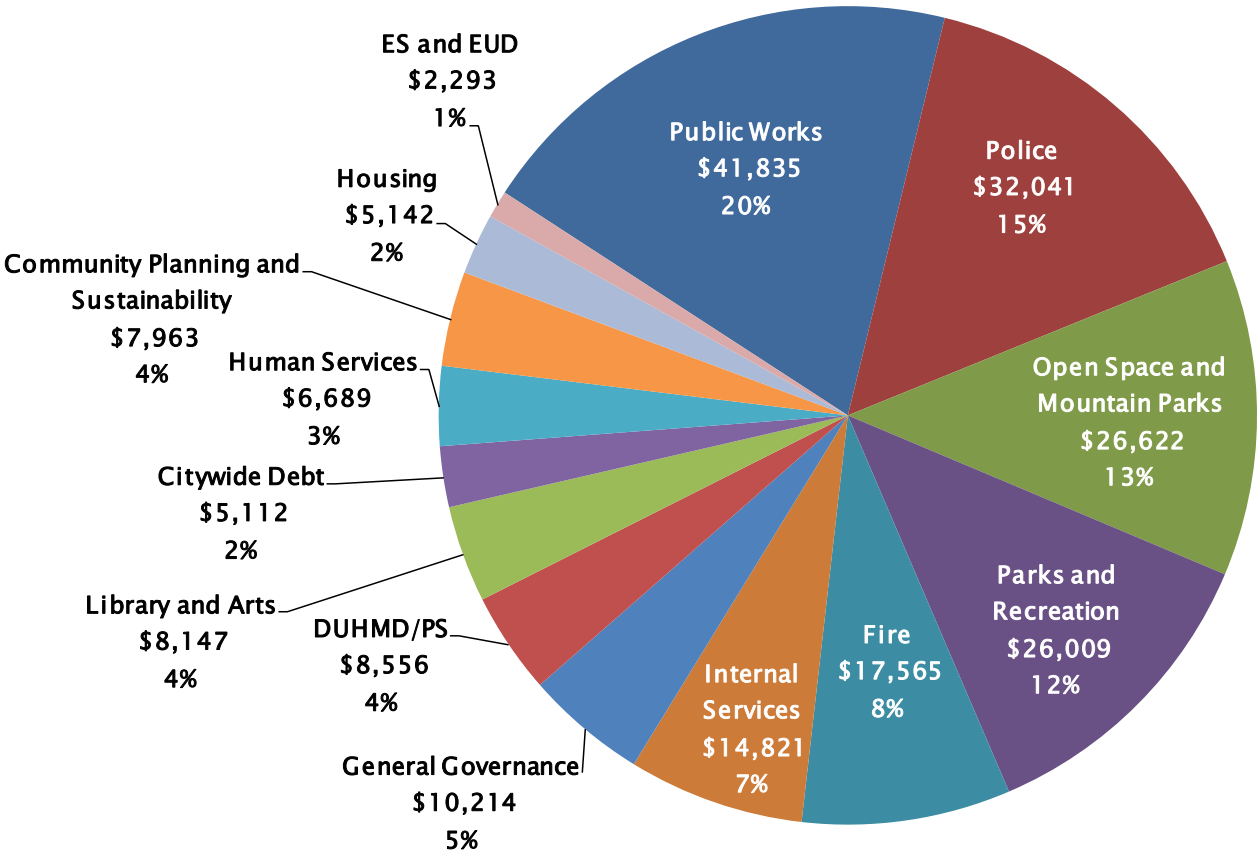


Table 5-05 documents global budget assumptions that govern cost estimates provided by each city department.

Table 5-05: Summary of Key Assumptions

KEY ASSUMPTIONS	Rate of Change
Non-Personnel Budgets, Rate of Increase[1]	0.00%
Personnel Salary Increases by Employee Group	
Management/Non-union	0.00%
Boulder Municipal Employees Association	0.00%
Fire	3.00%
Police	3.00%

Note:
[1]Some departments have a positive rate of increase, i.e., Utilities.

One measure of personnel cost pressure is the size of city staff, which in **Figure 5-09** is measured by standard full-time equivalents (FTEs). The 2014 Recommended Budget places the city near its 2008 levels of staffing. The recession reduced staff significantly in 2010 and 2011.

Figure 5-09: Staffing Levels: Standard FTEs 2007-2014

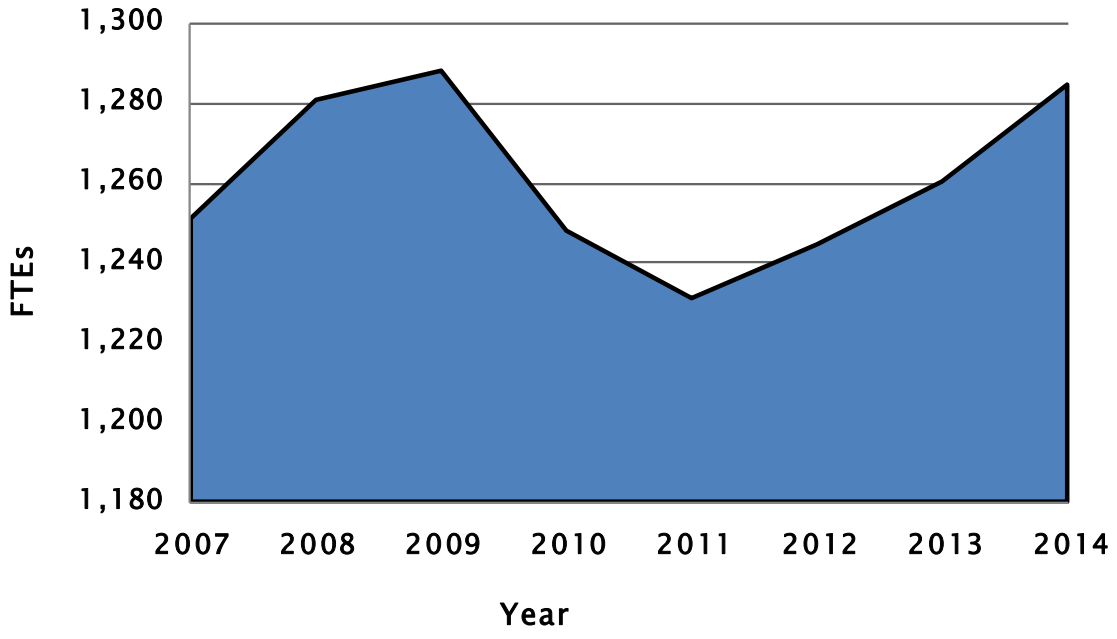


Table 5-06: Staffing Levels by Department

STANDARD FULL TIME EQUIVALENT (FTE)			
	2013 Approved	2014 Recommended	Variance 2013-2014
City Attorney's Office	20.20	21.20	1.00
City Manager's Office	18.50	18.50	0.00
Community Planning and Sustainability	44.06	47.19	3.13
Downtown and University Hill Management Division	42.25	42.25	0.00
Energy Strategy and Electric Utility Development	4.50	4.50	0.00
Finance	34.00	36.00	2.00
Fire	118.33	120.33	2.00
Housing	12.85	11.50	-1.35
Human Resources	15.63	18.63	3.00
Human Services	35.49	37.41	1.92
Information Technology	34.00	36.85	2.85
Library and Arts	77.39	78.51	1.12
Municipal Court	18.16	18.13	-0.03
Open Space and Mountain Parks	91.60	95.35	3.75
Parks & Recreation	128.37	127.37	-1.00
Police	279.50	282.50	3.00
Public Works-Development and Support Services	72.42	74.53	2.11
Public Works-Transportation	59.78	60.09	0.31
Public Works-Utilities	153.59	154.17	0.58
Total	**1,260.62**	**1,285.01**	**24.39**

Of the 24.39 FTE increase over 2013, 8.85 FTEs are being recommended as fixed-term positions for specific work outcomes, such as the Landlink software replacement project. These positions limit the ongoing financial burden.

The 2014 Recommended Budget is based on projected General Fund expenditures of $116 million (see **Figure 5-10**), representing an 2.8 percent increase over the total General Fund expenditures in the 2013 Approved Budget.

Figure 5-10: General Fund Expenditures (Uses) for 2014
(in $1,000s)
TOTAL = $115,665

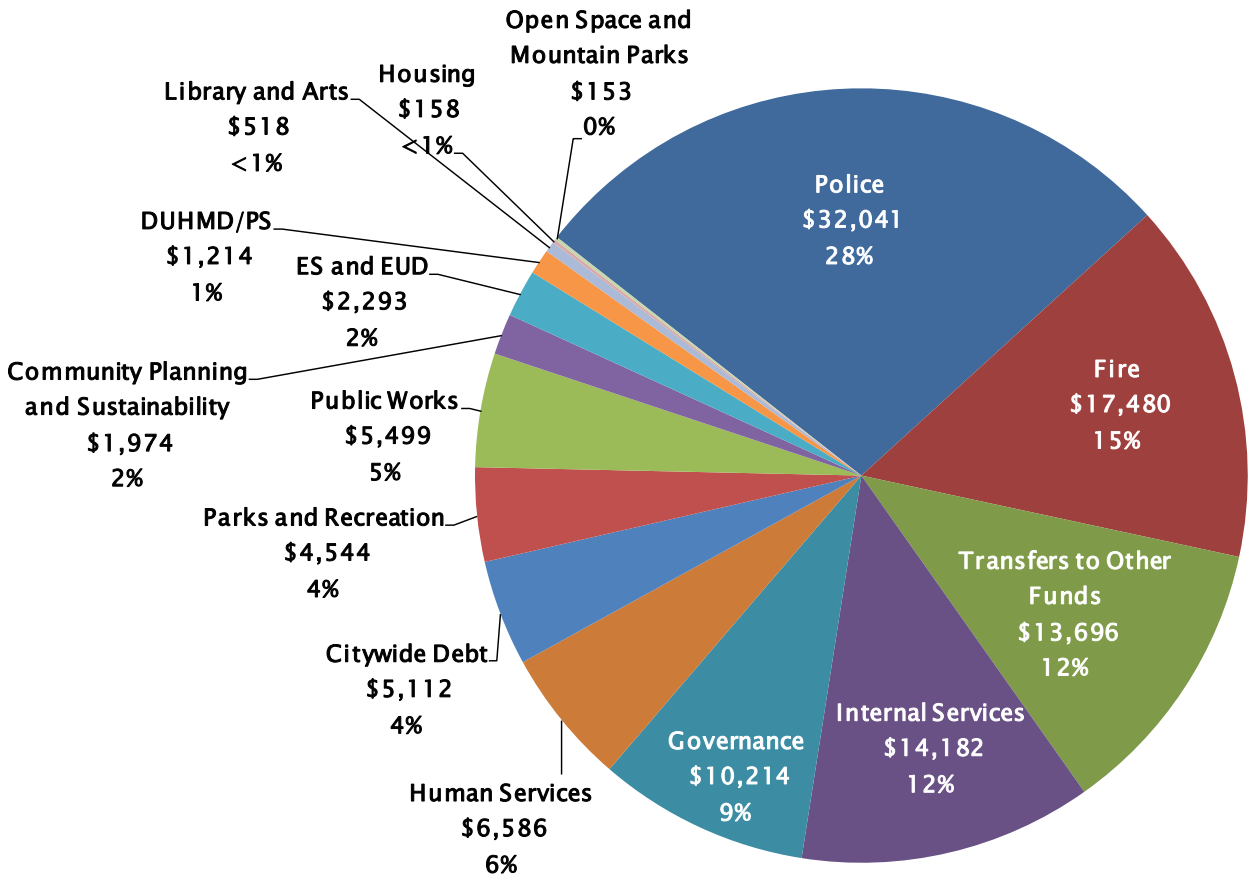


Table 5-07 provides category expenditures by fund for 2012 (Actual), 2013 (Approved), and 2014 (Recommended) to the nearest $1,000.

Table 5-07: Summary of Expenditures (Uses) by Fund
(in $1,000s)

USES BY UNRESTRICTED FUNDS

Fund and Use	2012 Actual	2013 Approved	2014 Recommended
General			
City Council	$ 180	$ 203	$ 220
Municipal Court	1,822	2,078	2,047
City Attorney	2,116	2,282	2,340
Contingency	196	159	159
Utility/Fuel Contingency	6	190	190
Community Sustainability	2,313	1,177	1,974
Extraordinary Personnel Expense	52	120	120
Non-Departmental	1,635	1,503	2,149
Energy Strategy	1,033	2,203	2,293
Environmental Affairs	-	1,558	-
Communications	757	827	877
Dow ntow n/University Hill Mgmt Div	1,204	1,292	1,214
City Manager's Office/Support Svcs	1,642	1,863	1,769
West Nile Virus Program	241	250	250
Human Resources	1,614	1,734	2,204
Finance	3,168	3,233	3,533
Information Technology	4,260	5,002	5,102
Volunteer and Unemployment Ins	125	107	107
Property and Casualty Ins	1,510	1,510	1,610
Worker's Compensation (Refund)	115	-	-
Compensated Absences	784	844	730
Police	30,368	31,747	32,041
Fire	16,470	16,546	17,480
Police/Fire Pensions	376	236	626
Public Works	4,229	4,334	5,500
Parks	4,419	4,616	4,544
Arts	528	559	518
Real Estate (Open Space)	146	152	153
Housing/Human Services	6,908	6,887	6,744
Campaign Financing	-	46	-
Humane Society Bldg Loan	60	94	94
Misc One-time Transfers	-	-	269
Debt	4,482	4,681	5,112
Waste Reduction	1,222	698	-
Total General Fund Uses	$ 93,981	$ 98,731	$ 101,969
Transfers Out	$ 13,353	$ 13,745	$ 13,696
Total General Fund Uses	**$ 107,334**	**$ 112,476**	**$ 115,665**

USES BY UNRESTRICTED FUNDS (Cont.)

Fund and Use	2012 Actual	2013 Approved	2014 Recommended
Community Housing Assistance (CHAP)			
Operating	$ 355	$ 500	$ 588
Community Housing Funds	2,156	1,729	1,672
Transfers Out	44	39	46
Total CHAP Uses	**$ 2,555**	**$ 2,268**	**$ 2,306**
Total Unrestricted Uses	**$ 109,889**	**$ 114,744**	**$ 117,971**

USES BY RESTRICTED FUND

Fund and Use	2012 Actual	2013 Approved	2014 Recommended
.25 Cent Sales Tax			
Operating	$ 4,160	$ 4,554	$ 4,307
Debt	2,196	2,196	2,191
Transfers Out	268	267	277
Capital	71	750	800
Subtotal	$ 6,695	$ 7,767	$ 7,575
Affordable Housing Fund			
Operating	$ 409	$ 380	$ 445
Transfers Out	44	44	46
Community Housing Funds	1,746	1,139	926
Subtotal	$ 2,199	$ 1,563	$ 1,417
Airport			
Operating	$ 324	$ 460	$ 362
Transfers Out	99	99	103
Capital	63	-	1,550
Subtotal	$ 486	$ 559	$ 2,015
BMPA Debt Service Fund			
Debt	$ 2,336	$ 1,597	$ 1,501
Transfers Out	161	161	161
Subtotal	$ 2,497	$ 1,758	$ 1,662
Boulder Junction Access GID - TDM			
Operating	$ 4	$ 50	$ 50
Subtotal	$ 4	$ 50	$ 50
Boulder Junction Access GID - Parking			
Operating	$ 9	$ 13	$ 13
Subtotal	$ 9	$ 13	$ 13
Boulder Junction Improvement			
Capital	$ 547	$ 1,402	$ 1,544
Subtotal	$ 547	$ 1,402	$ 1,544
Capital Development			
Transfers Out	$ 16	$ 22	$ 17
Capital	371	110	356
Subtotal	$ 387	$ 132	$ 373
Capital Improvement Fund			
Capital	$ 12,701	$ -	$ -
Subtotal	$ 12,701	$ -	$ -
Climate Action Plan			
Operating	$ 2,447	$ 492	$ 1,846
Subtotal	$ 2,447	$ 492	$ 1,846

USES BY RESTRICTED FUND (Cont.)

Fund and Use	2012 Actual	2013 Approved	2014 Recommended
Community Development Block Grant (CDBG)			
Operating	$ 177	$ 116	$ 170
Transfers Out	28	28	29
Community Housing Funds	369	576	485
Subtotal	$ 574	$ 720	$ 684
Compensated Absences			
Operating	$ 557	$ 696	$ 717
Transfers Out	35	35	37
Subtotal	$ 592	$ 731	$ 754
Computer Replacement			
Operating	$ 972	$ 2,292	$ 1,878
Transfers Out	13	13	13
Subtotal	$ 985	$ 2,305	$ 1,891
Downtown Commercial District			
Operating	$ 5,120	$ 3,962	$ 4,030
Debt	10,006	1,936	1,830
Transfers Out	231	229	238
Transfer Excess TIF to Gen. Fund	-	951	530
Capital	451	400	400
Subtotal	$ 15,808	$ 7,478	$ 7,028
Equipment Replacement			
Operating	$ 457	$ 798	$ 1,934
Transfers Out	18	18	19
Subtotal	$ 475	$ 816	$ 1,953
Facility Renovation and Replacement			
Operating	$ 12,968	$ 617	$ 1,667
Capital	961	$ 1,110	$ 987
Debt Payment - Energy Lease	696	851	843
Transfers Out	46	46	48
Subtotal	$ 14,671	$ 2,624	$ 3,545
Fire Pension			
Transfers Out	$ 5	$ 5	$ -
Subtotal	$ 5	$ 5	$ -
Fleet Maintenance			
Operating	$ 3,371	$ 3,591	$ 3,554
Transfers Out	252	250	260
Subtotal	$ 3,623	$ 3,841	$ 3,814
Fleet Replacement			
Operating	$ 5,517	$ 7,839	$ 7,258
Transfers Out	84	84	87
Subtotal	$ 5,601	$ 7,923	$ 7,345
HOME			
Operating	$ 104	$ 53	$ 49
Transfers Out	11	11	11
Community Housing Funds	946	736	751
Subtotal	$ 1,061	$ 800	$ 812
Library			
Operating	$ 7,194	$ 7,574	$ 7,629
Subtotal	$ 7,194	$ 7,574	$ 7,629

USES BY RESTRICTED FUND (Cont.)

Fund and Use		2012 Actual	2013 Approved	2014 Recommended
Lottery				
Operating		$ 133	$ 143	$ 143
Capital		931	693	693
	Subtotal	$ 1,064	$ 836	$ 836
Open Space				
Operating		$ 10,062	$ 11,750	$ 12,479
Debt		8,597	8,667	6,722
Transfers Out		1,071	1,067	1,108
Capital		2,616	4,700	7,010
	Subtotal	$ 22,346	$ 26,184	$ 27,319
Permanent Parks and Recreation				
Operating & Maintenance Projects		$ 911	$ 811	$ 1,486
Transfers Out		109	223	297
Capital		1,827	1,680	1,000
	Subtotal	$ 2,847	$ 2,714	$ 2,783
Planning & Development Services				
Operating		$ 7,196	$ 8,184	$ 9,083
Transfers Out		1,380	1,381	1,435
	Subtotal	$ 8,576	$ 9,565	$ 10,518
Police Pension				
Transfers Out		$ 5	$ 5	$ -
	Subtotal	$ 5	$ 5	$ -
Property & Casualty Insurance				
Operating		$ 1,225	$ 1,706	$ 1,813
Transfers Out		168	168	175
	Subtotal	$ 1,393	$ 1,874	$ 1,988
Recreation Activity				
Operating		$ 9,755	$ 10,198	$ 10,270
	Subtotal	$ 9,755	$ 10,198	$ 10,270
Stormwater/Flood Mgmt Utility				
Operating		$ 2,902	$ 3,344	$ 3,354
Debt		388	391	384
Transfers Out		334	347	366
Capital		954	3,347	9,821
	Subtotal	$ 4,578	$ 7,429	$ 13,925
Telecommunications				
Operating		$ 542	$ 752	$ 715
Transfers Out		15	15	16
	Subtotal	$ 557	$ 767	$ 731
Transit Pass General Improvement District				
Operating		$ 14	$ 15	$ 15
	Subtotal	$ 14	$ 15	$ 15
Transportation				
Operating		$ 16,735	$ 17,900	$ 18,910
Transfers Out		1,740	1,543	1,800
Capital		8,486	11,796	10,712
	Subtotal	$ 26,961	$ 31,239	$ 31,422

USES BY RESTRICTED FUND (Cont.)

Fund and Use	2012 Actual	2013 Approved	2014 Recommended
Transportation Development			
Operating	$ 61	$ 187	$ 181
Transfers Out	16	10	17
Capital	1,692	520	720
Subtotal	$ 1,769	$ 717	$ 918
University Hill Commercial District			
Operating	$ 466	$ 522	$ 520
Transfers Out	48	47	49
Subtotal	$ 514	$ 569	$ 569
Wastewater Utility			
Operating	$ 8,458	$ 9,129	$ 8,980
Debt	35,336	4,219	4,134
Transfers Out	1,072	1,084	1,131
Capital	8,115	1,450	1,794
Subtotal	$ 52,981	$ 15,882	$ 16,039
Water Utility			
Operating	$ 14,874	$ 15,388	$ 15,521
Debt	5,415	5,423	5,437
Transfers Out	1,381	1,447	1,521
Capital	8,908	5,470	4,025
Subtotal	$ 30,578	$ 27,728	$ 26,504
Worker Compensation Insurance			
Operating	$ 1,627	$ 1,713	$ 1,780
Transfers Out	36	131	37
Subtotal	$ 1,663	$ 1,844	$ 1,817
Total Restricted Uses of Funds	**$ 244,162**	**$ 186,119**	**$ 197,604**
Total City Uses Of Funds	**$ 354,051**	**$ 300,863**	**$ 315,575**
Less: Transfers to Other Funds and ISF Exp.	$ 22,112	$ 46,171	$ 46,098
Net Total City Operating Uses of Funds	**$ 331,939**	**$ 254,692**	**$ 269,477**

USES BY CATEGORY

Operating	$ 213,793	$ 191,303	$ 199,911
Capital	48,694	33,428	41,412
Debt	69,452	29,961	28,154
Total	**$ 331,939**	**$ 254,692**	**$ 269,477**

Note:

Subtotals may not equal sum of line items due to rounding.

[1]Beginning with the 2008-09 budget process, all Internal Service Funds (ISFs) were included in the annual budget process. This change was made for purposes of enhanced transparency and improved accountability across the organization. The ISFs, such as Fleet Replacement, Computer Replacement and the self-insurance funds, provide services to all city departments and receive funding directly from the departments. Funding is reflected as an expense (or "charge to") in each department and a revenue (or "charge from") in each applicable ISF. When an expenditure is made in the ISF, a second counting of the same money (the expense) has occurred. As a result, the actual revenues and expenses in each ISF are reduced from the total city budget to avoid the "double counting" that occurs.

Table 5-08 documents summary reasons for all transfers across funds for 2012 (Actual), 2013 (Approved), and 2014 (Recommended) to the nearest $1,000.

Table 5-08: Summary of Transfers by Originating Fund
(in $1,000s)

INTERFUND TRANSFERS

Originating Fund		For	2012 Actual	2013 Approved	2014 Recommended
General	Planning and Development Services	Subsidy	$ 1,971	$ 2,131	$ 2,125
	Affordable Housing	Subsidy	325	325	240
	Library	Subsidy	6,298	6,511	6,587
	Recreation Activity	Subsidy	1,548	1,594	1,453
	Open Space and Mountain Parks	Subsidy	1,026	1,072	1,103
	Transportation	Excess Photo Enforcement Revenue	106	-	
	Water Utility	Wells Property	93	93	93
	Downtown Commercial District	Parking Meter Revenue	1,400	1,475	1,525
	University Hill Commercial District	Parking Meter Revenue	400	400	425
	Property and Casualty	Depot Loan Repayment	41	-	-
	Fleet Replacement Fund	New parking technology loan repayment	29	29	29
	Fleet Replacement Fund	Valmont Butte loan repayment	145	145	145
		Subtotal	$ 13,382	$ 13,775	$ 13,725
.25 Cent Sales Tax	General	Cost Allocation	$ 268	$ 267	$ 277
		Subtotal	$ 268	$ 267	$ 277
Affordable Housing	General	Cost Allocation	$ 44	$ 44	$ 46
		Subtotal	$ 44	$ 44	$ 46
Airport	General	Cost Allocation	$ 99	$ 99	$ 103
		Subtotal	$ 99	$ 99	$ 103
BMPA Debt Service Fund	Open Space Fund	Loan repayment	$ 161	$ 161	$ 161
		Subtotal	$ 161	$ 161	$ 161
Boulder Junction GID-Parking	Downtown Commercial District (CAGID)	Loan repayment	$ 2	$ 2	$ 2
		Subtotal	$ 2	$ 2	$ 2
Capital Development	General	Cost Allocation	$ 16	$ 16	$ 17
	Planning and Development Services	Excise Tax Admin	6	6	6
		Subtotal	$ 22	$ 22	$ 23

INTERFUND TRANSFERS (Cont.)

Originating Fund		For		2012 Actual	2013 Approved	2014 Recommended
Community Development Block	General	Cost Allocation		$ 28	$ 28	$ 29
			Subtotal	$ 28	$ 28	$ 29
Community Housing Assistance Program	General	Cost Allocation		$ 39	$ 39	$ 40
	Planning and Development Services	Excise Tax Admin		6	6	6
			Subtotal	$ 45	$ 45	$ 46
Compensated Absences	General	Cost Allocation		$ 36	$ 35	$ 36
			Subtotal	$ 36	$ 35	$ 36
Computer Replacement	General	Cost Allocation		$ 13	$ 13	$ 13
			Subtotal	$ 13	$ 13	$ 13
Dow ntow n Commercial District	General	Cost Allocation		$ 231	$ 229	$ 238
	General	Mall Improvements		-	-	-
			Subtotal	$ 231	$ 229	$ 238
Equipment Replacement	General	Cost Allocation		$ 18	$ 18	$ 19
			Subtotal	$ 18	$ 18	$ 19
Facility Renovation and Replacement	General	Cost Allocation		$ 46	$ 46	$ 48
			Subtotal	$ 46	$ 46	$ 48
Fire Pension	General	Cost Allocation		$ 5	$ 5	$ -
			Subtotal	$ 5	$ 5	$ -
Fleet Maintenance	General	Cost Allocation		$ 252	$ 251	$ 260
			Subtotal	$ 252	$ 251	$ 260
Fleet Replacement	General	Cost Allocation		$ 84	$ 84	$ 87
			Subtotal	$ 84	$ 84	$ 87
HOME Investment Partnership Grant	General	Cost Allocation		$ 11	$ 11	$ 11
			Subtotal	$ 11	$ 11	$ 11
Open Space and Mountain Parks	General	Cost Allocation		$ 1,071	$ 1,067	$ 1,108
			Subtotal	$ 1,071	$ 1,067	$ 1,108
Permanent Parks and Recreation	General	Cost Allocation		$ 80	$ 80	$ 83
	Planning and Development Services	Excise Tax Admin		6	6	6
	Boulder Junction Improvement	Subsidy		23	137	208
			Subtotal	$ 109	$ 223	$ 297

INTERFUND TRANSFERS (Cont.)

Originating Fund		For	2012 Actual	2013 Approved	2014 Recommended
Planning and Development Services	General	Cost Allocation	$ 1,379	$ 1,381	$ 1,435
		Subtotal	$ 1,379	$ 1,381	$ 1,435
Police Pension	General	Cost Allocation	$ 5	$ 5	$ -
		Subtotal	$ 5	$ 5	$ -
Property and Casualty Insurance	General	Cost Allocation	$ 168	$ 168	$ 175
		Subtotal	$ 168	$ 168	$ 175
Recreation Activity	General	Cost Allocation	$ 5	$ -	$ -
		Subtotal	$ 5.00	$ -	$ -
Stormw ater/Flood Management Utility	General	Cost Allocation	$ 213	$ 211	$ 219
	Planning and Development Services	Subsidy	121	125	128
	General Fund	Funding for Attorney and Paralegal	-	11	18
		Subtotal	$ 334	$ 347	$ 365
Telecommunications	General	Cost Allocation	$ 15	$ 15	$ 16
		Subtotal	$ 15	$ 15	$ 16
Transportation	General	Cost Allocation	$ 1,281	$ 1,277	$ 1,327
	General	Boulder Creek Maintenance	15	15	15
	General	HHS	13	13	13
	Planning and Development Services	Subsidy	214	221	227
	Recreation Activity	Expand Program	13	13	13
	Transit Pass General Improvement District	Subsidy	4	4	4
	Boulder Junction Improvement	CIP Subsidy	200	200	200
		Subtotal	$ 1,740	$ 1,743	$ 1,799
Transportation Development	General	Cost Allocation	$ 10	$ 10	$ 11
	Planning and Development Services	Excise Tax Admin	6	6	6
		Subtotal	$ 16	$ 16	$ 17
University Hill Commercial District	General	Cost Allocation	$ 48	$ 47	$ 49
		Subtotal	$ 48	$ 47	$ 49

INTERFUND TRANSFERS (Cont.)

Originating Fund		For	2012 Actual	2013 Approved	2014 Recommended
Wastewater Utility	General	Cost Allocation	$ 871	$ 867	$ 900
	Planning and Development Services	Subsidy	201	207	213
	General Fund	Funding for Attorney and Paralegal	-	11	17
		Subtotal	$ 1,072	$ 1,085	$ 1,130
Water Utility	General	Cost Allocation	$ 1,181	$ 1,208	$ 1,255
	Planning and Development Services	Subsidy	200	206	213
	General Fund	Funding for Attorney and Paralegal		32	53
		Subtotal	$ 1,381	$ 1,446	$ 1,521
Worker's Compensation	General	Cost Allocation	$ 36	$ 36	$ 37
	Recreation Activity	Wellness Program	80	95	95
		Subtotal	$ 116	$ 131	$ 132
		Total	**$ 22,206**	**$ 22,809**	**$ 23,168**

Note:
Subtotals may not equal sum of line items due to rounding.

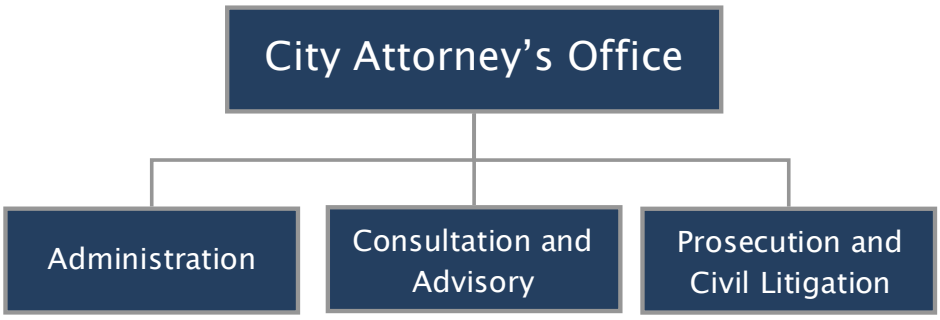
City of Boulder

City Attorney's Office

2014 Recommended Budget

$2,447,793

The mission of the City Attorney's Office is to deliver high quality legal services to the city of Boulder in a responsive, pro-active, creative and timely manner. We are the legal advisor to the City Council, the city's boards and commissions, and all city officials. The City Attorney's Office also represents the city in civil litigation and prosecutes violations of the municipal code.



Department Overview

Administration

- Provides secretarial, administrative and budget support for the Consultation and Advisory service area and the Prosecution and Litigation service area, including file maintenance, timekeeping and reporting, updating the municipal code, and development of the department budget. This area also funds required continuing legal education for staff attorneys, all equipment replacement, and law library and electronic legal research resources.

Consultation and Advisory

- Provides legal support for the City Council and the city's advisory boards and commissions. Provides general legal support for the operating departments, including compliance with the Colorado Open Records Act, elections law, Council agenda support, bond finance and tax matters, water rights defense, conflict of interest advice, the city's legislative agenda, and legal maintenance of the city's real estate and affordable housing portfolios.

Prosecution and Civil Litigation

- Defends the city in civil litigation matters and challenges the actions of other persons and entities when those actions are contrary to the city's interests. Prosecuting violations of the Boulder Municipal Code is also a primary duty of this workgroup, as well as working closely with enforcement and other city staff to implement and enhance the city's enforcement strategies.

Table 6-01: City Attorney's Office Summary Budget

	2012 Actual	2013 Approved	2014 Recommended
STAFFING			
Administration	1.50	1.50	1.50
Consultation and Advisory	12.28	12.28	13.28
Prosecution and Civil Litigation	6.42	6.42	6.42
TOTAL STAFFING	**20.20**	**20.20**	**21.20**
EXPENDITURE			
Administration	$ 366,135	$ 329,218	$ 326,394
Consultation and Advisory	1,256,993	1,398,834	1,457,352
Prosecution and Civil Litigation	591,643	659,530	664,047
TOTAL EXPENDITURE	**$ 2,214,770**	**$ 2,387,581**	**$ 2,447,793**
FUND			
General	$ 2,115,717	$ 2,282,056	$ 2,340,087
Property and Casualty Insurance	99,053	105,525	107,706
Water Utility	-	-	-
TOTAL FUNDING	**$ 2,214,770**	**$ 2,387,581**	**$ 2,447,793**

2013 Accomplishments

- Supported the Boulder Energy Future project, serving on the executive team, leading the acquisition team, representing the city before the Public Utilities Commission and working with outside counsel before the Federal Energy Regulatory Commission
- Supported the United States Pro Cycling Challenge by drafting rules regulating the use of open space, drafting an ordinance clarifying the authority to allow the race, drafting a "super rule" for parks, reviewing the liquor permit, negotiating the contract with the race sponsor, reviewing the street closure permit, participating on the executive management team and providing standby assistance on the day of the race
- Successfully appealed the district court ruling on the Ball Aerospace's challenge to the city ability to tax downloaded software, preserving a significant percentage of the city's tax revenue derived from software sales and use
- Drafted various ordinances and amendments, including:
    - The city's new bag ordinance;
    - Revisions to the city's medical marijuana ordinance;
    - Rules of conduct for the Library;
    - Amendment to City Charter section 98, allowing for city leases in excess of 20 years in limited circumstances;
    - Voter approval of a .25 percent sales tax for parks and recreation;
    - Voter approval of an extension to the Climate Action Plan tax;
    - Amendment to City Charter section 7, changing the method for calculation of council member compensation;
    - Significant amendments to the Council Rules of Procedure, including new rules for electing the Mayor; and
    - Prohibiting smoking on Pearl Street Mall

- Participated in the following Public Utilities Commission dockets: Electric Resource Plan, Energy-Only Street Lighting Tariff, Environmental Tariff, Customer Contracts for the City of Boulder, Revisions to Windsource Plan, Electric Resource Plan, Cost Recovery for SmartGridCity, and the Boulder Docket
- Supported the development of Guiding Principles for Chautauqua and drafted a memorandum regarding governance
- Advised departments regarding environmental issues relating to the Valmont Butte, the 13th Street groundwater matter and the South Boulder Recreation Center flooring issue
- Negotiated agreements with Xcel Energy regarding the use of undergrounding funds and the Boulder Canyon Hydroelectric facility.

Key Initiatives for 2014

- Continue to provide legal support and direction for Boulder's Energy Future
- Develop and implement regulations for recreational marijuana.

Table 6-02: City Attorney's Significant Changes Between 2013 and 2014 Budget

	2013 Approved Budget	2014 Recommended Budget	Total Change	2013 FTE	2014 FTE	FTE Change
GENERAL FUND						
Additional Paralegal	$ -	$ 34,415	$ 34,415	0.00	0.50	0.50
STORMWATER / FLOOD MANAGEMENT UTILITY FUND						
Additional Paralegal	$ -	$ 6,883	$ 6,883	0.00	0.10	0.10
WASTEWATER UTILITY FUND						
Additional Paralegal	$ -	$ 6,883	$ 6,883	0.00	0.10	0.10
WATER UTILITY FUND						
Additional Paralegal	$ -	$ 20,649	$ 20,649	0.00	0.30	0.30
Total Changes, City Attorney's Office			$ 68,830			1.00

Table 6-03: City Attorney's Office
Department Detail Page

	2012 Actual		2013 Approved Budget		2014 Recommended Budget		Variance - 2013 Approved to 2014 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	1.50	$ 366,135	1.50	$ 329,218	1.50	$ 326,394	-	$ (2,824)
Subtotal	1.50	$ 366,135	1.50	$ 329,218	1.50	$ 326,394	-	$ (2,824)
Consultation and Advisory	12.28	$ 1,256,993	12.28	$ 1,398,834	13.28	$ 1,457,352	1.00	$ 58,518
Subtotal	12.28	$ 1,256,993	12.28	$ 1,398,834	13.28	$ 1,457,352	1.00	$ 58,518
Prosecution and Civil Litigation[1]	6.42	$ 591,643	6.42	$ 659,530	6.42	$ 664,047	-	$ 4,517
Subtotal	6.42	$ 591,643	6.42	$ 659,530	6.42	$ 664,047	-	$ 4,517
Total	**20.20**	**$ 2,214,770**	**20.20**	**$ 2,387,581**	**21.20**	**$ 2,447,793**	**1.00**	**$ 60,212**
EXPENDITURE BY CATEGORY								
Personnel		$ 1,997,339		$ 2,196,055		$ 2,256,267		$ 60,212
Operating		113,503		153,241		153,241		-
Interdepartmental Charges		103,928		38,285		38,285		-
Total		**$ 2,214,770**		**$ 2,387,581**		**$ 2,447,793**		**$ 60,212**
STAFFING AND EXPENDITURE BY FUND								
General	19.20	$ 2,115,717	19.20	$ 2,282,056	20.20	$ 2,340,087	1.00	$ 58,031
Property and Casualty Insurance	1.00	99,053	1.00	105,525	1.00	107,706	-	2,181
Total	**20.20**	**$ 2,214,770**	**20.20**	**$ 2,387,581**	**21.20**	**$ 2,447,793**	**1.00**	**$ 60,212**

Note:
[1]Risk Management is a program within the Finance Department. However, internal litigation costs assigned to Risk Management's Property and Casualty Insurance Fund are related to FTE within City Attorney's Office (CAO) and reflected in the CAO budget within Prosecution and Litigation.

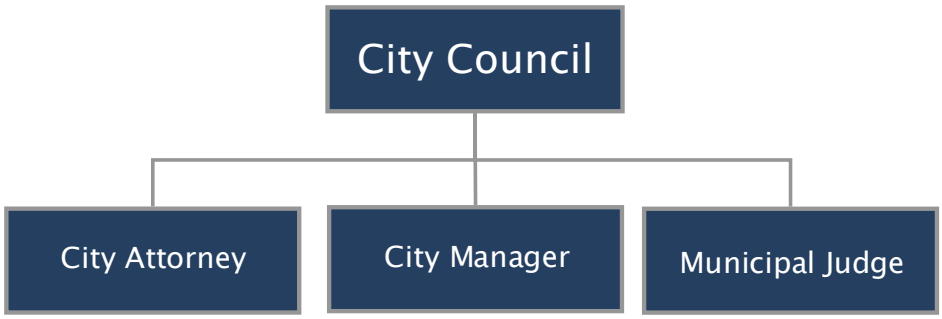
City of Boulder

City Council

2014 Recommended Budget

$219,766

The mission of City Council is to serve as the governing body for the City of Boulder, providing policy direction and leadership to the city organization.



Department Overview

City Attorney

- The City Attorney's Office works for the City of Boulder to deliver high quality municipal legal services that are responsive, creative, and timely. The office is the legal advisor for the City Council, all city boards and commissions, and all city officials. The City Attorney's Office also represents the city in civil litigation and serves as city prosecutor in the municipal court.

Municipal Judge

- The mission of the Municipal Court is to provide an accessible, efficient, and impartial forum for all participants in cases involving municipal ordinance violations; adjudicate cases consistent with the law, the needs of the individual, and the community's values; and promote public trust in both the justice system and local government.

City Manager

- The City Manager ensures proper management of city operations, public representation, and participation.

Table 6-04: City Council Summary Budget

	2012 Actual	2013 Approved	2014 Recommended
EXPENDITURE			
City Council	$ 179,524	$ 203,202	$ 219,766
TOTAL EXPENDITURE	**$ 179,524**	**$ 203,202**	**$ 219,766**
FUNDING			
General	$ 179,524	$ 203,202	$ 219,766
TOTAL FUNDING	**$ 179,524**	**$ 203,202**	**$ 219,766**

2013 Accomplishments

- Approved placing items on the 2012 ballot, which were subsequently approved by the voters:
  - Extension of Climate Action Plan Tax;
  - Extension of Sales and Use Tax;
  - Council Compensation calculated by year vs. month; and
  - Permit City lease up to thirty years
- Adopted a balanced 2013 Annual Budget
- Completed 2013 Board and Commission appointments
- Approved the 2013 Federal Legislative Agenda
- Adopted the Pottery Lab Working Group Recommendations
- Approved the Memorandum of Understanding (MOU) between the Regional Transportation District (RTD) and stakeholders regarding the Northwest Area Mobility Study
- Updated the Council Rules of Procedure to provide a debrief of the meeting prior to adjournment
- Approved the proposed action plan to reduce community impacts from overconsumption of alcohol and adopted Alcohol/Land Use changes
- Approved the Boulder Civic Area Guiding Principles
- Adopted a Plastic Bag Ordinance; charging consumers 10 cents for the use of plastic bags at grocery stores
- Adopted a No Smoking Ban on the Mall Ordinance
- Updated the OSMP Acquisition Plan
- Approved the Municipalization Charter Requirement Metrics
- Adopted the Neighborhood Parking Program amendment repealing the sunset provision
- Approved new selection process for appointment of Mayor and Mayor Pro Tem – per retreat committee and amended council rules of procedure
- With active support from Council's Boulder Valley School District (BVSD) Issues Committee, council authorized a competitive process that led to awarding $530,214 in educational excise tax funds for a variety of projects aimed at helping the city's disadvantaged children succeed in school

- Adopted an ordinance to increase Medical Marijuana fees to recoup costs incurred by the city
- Master Plans in process:
    - Transportation Master Plan Update
    - Facilities and Asset Management Master Plan
    - Parks and Recreation Master Plan
    - Police Department Master Plan
    - Zero Waste Master Plan
- Received the The J. Robert Havlik Award, which is a prestigious award given once a year nationally to a program that can make a difference in transforming local government. The City of Boulder won this award for the "Smart Regs Program." This program was created from the Climate Action Plan to achieve energy conservation, improve properties, and create jobs.

Key Initiatives for 2014 (Council 2013 Priorities)

Below are the goals set by City Council at their January 2013 Retreat:
Top Priorities:

- Boulder's Energy Future
- Climate Action Plan
- Affordable Housing
- Civic Center Master Plan

Next Tier Priorities:

- University Hill Revitalization
- Homelessness
- Boulder Junction Implementation

Table 6-05: City Council
Department Detail Page

	2012 Actual	2013 Approved Budget	2014 Recommended Budget	Variance - 2013 Approved to 2014 Recommended
	Amount	Amount	Amount	Amount
EXPENDITURE BY PROGRAM				
City Council	$ 179,524	$ 203,202	$ 219,766	$ 16,564
Total	**$ 179,524**	**$ 203,202**	**$ 219,766**	**$ 16,564**
EXPENDITURE BY CATEGORY				
Personnel	$ 84,255	$ 89,672	$ 106,236	$ 16,564
Operating	93,217	110,008	109,508	(500)
Interdepartmental Charges	2,052	3,522	4,022	500
Total	**$ 179,524**	**$ 203,202**	**$ 219,766**	**$ 16,564**
EXPENDITURE BY FUND				
General	$ 179,524	$ 203,202	$ 219,766	$ 16,564
Total	**$ 179,524**	**$ 203,202**	**$ 219,766**	**$ 16,564**

Note:
No budgeted FTE included in City Council.

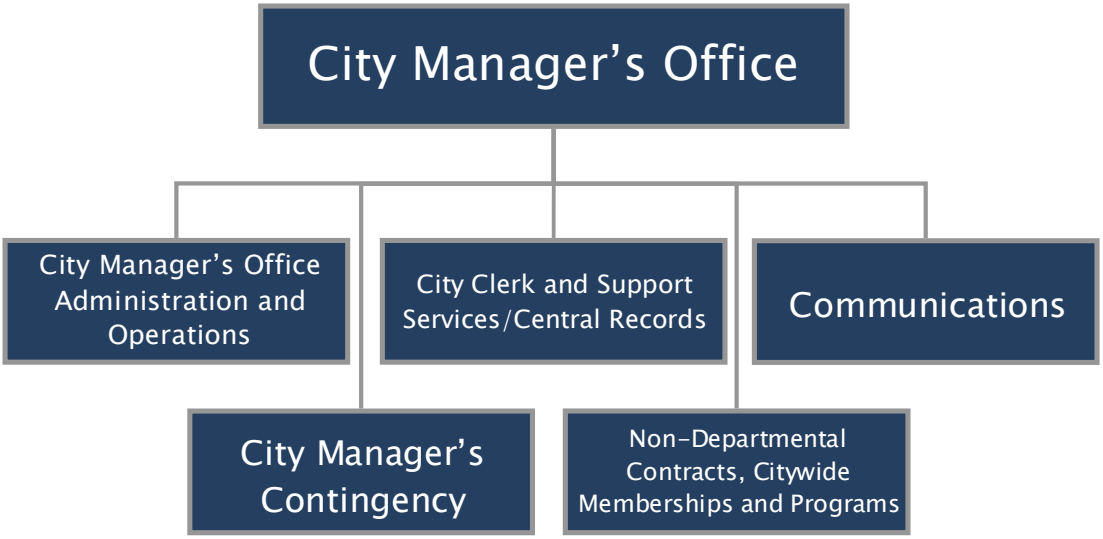
City of Boulder

City Manager's Office

2014 Recommended Budget

$2,645,111[1]

The mission of the City Manager's Office is to provide professional leadership in the administration and execution of policies and objectives formulated by City Council, development and recommendation of alternative solutions to community problems for Council consideration, planning and development of new programs to meet future needs of the city, and government through excellent customer service.



Department Overview

City Manager's Office Administration and Operations

- The City Manager's Office Administration and Operations ensures proper management of city operations and public representation and participation.
- The Office of the Policy Advisor provides staff representation and communication on intergovernmental matters and guidance on cross-departmental city policies on behalf of the City Council and all city departments, in order to further city goals and advance understandings and mutually beneficial alliances with other governmental organizations.
- Labor Relations leads negotiations with the city's three bargaining units and builds ongoing working relationships.

[1] City Manager's Contingency , Non-Departmental Contracts, Citywide Memberships, and Citywide Programs are not included in the budget of the City Manager's Office and are an additional $3,231,176

City Clerk and Support Services

- The City Clerk and Support Services administer Municipal Elections and carries out administrative support for City Council, including board and commission annual recruitment and orientation and Sister City relationships support and coordination.

Central Records

- Central Records oversee the retention and destruction of all official city records and carries out all open record requests.

Communications

- Communications provides effective communication with citizens, staff and City Council. Communications also works to increase understanding of and support for city programs, policies and projects and to develop positive media relations that provide balanced coverage of city issues.

City Manager's Contingency

- The City Manager's Contingency is funding held in reserve for unforeseen matters that may arise during the fiscal year.

Non-Department Contracts, Citywide Memberships and Programs

- Non-Departmental Contracts are annual contracts that promote or benefit the city.
- Citywide Memberships are memberships in the organization that city departments and Council participate in that assist the city in influencing regional and national decision making.
- Citywide Programs are programs that have a time frame associated with them, or funding for planning and development of new programs to meet future needs of the city.

Table 6-06: City Manager's Office Summary Budget

	2012 Actual	2013 Approved	2014 Recommended
STAFFING			
City Clerk and Support Services	5.80	5.00	5.00
City Manager's Office	6.88	7.00	7.00
Communications	6.50	6.50	6.50
TOTAL STAFFING	**19.18**	**18.50**	**18.50**
EXPENDITURE			
City Clerk and Support Services	$ 633,774	$ 683,409	$ 633,360
City Manager's Office	974,488	1,087,369	1,135,086
Communications	757,148	826,706	876,665
TOTAL EXPENDITURE	**$ 2,365,410**	**$ 2,597,484**	**$ 2,645,111**
FUND			
General	$ 2,365,410	$ 2,597,484	$ 2,645,111
TOTAL FUNDING	**$ 2,365,410**	**$ 2,597,484**	**$ 2,645,111**

2013 Accomplishments

Legislative

- With support from the city's state legislators and the Colorado Municipal League (CML), killed, passed and amended various bills in furtherance of council's legislative agenda. Examples include amendments made to bills regarding: state taxation of marijuana; removal of alcohol from licensed establishments; and pricing of parking at RTD facilities
- Developed and brought forward for council's consideration a new franchise agreement with Comcast
- Implemented a competitive process that led to the awarding of $530,214 for a variety of projects aimed at helping the city's disadvantaged children succeed in school
- Participated and planned community meetings to identify the city's role in promoting a sustainable local food system
- Formed and staffed a governance working group which developed a recommendation regarding the composition, role and authority for an energy utility governance board
- Developed internal policy encouraging the provision of healthy food and beverage choices in city vending machines and at city-funded meetings
- Continued to support city council members in their involvement with other governments as well as intergovernmental organizations including the Colorado Municipal League (CML), the Denver Regional Council of Governments (DRCOG), and the Boulder County Consortium of Cities.

Communications

- Renewed management of the Education Access Agreement with the Boulder Valley School District (BVSD)
- Initiated "Communication University" to provide professional development opportunities and enhance capacity with city employees
- Completed the Comcast Franchise Survey with help from the City Attorney's Office and the policy advisor
- Selected as speakers for 2013 Social Media For Government & Nonprofit Communications Conference in Washington, D.C.
- Developed a Communication plan for the Local Environmental Action Division (LEAD) and hired a Communication Specialist
- Completed the city/CVB Ambassador Training Video
- Civic Area Plan Communications
- Boulder Energy Future Communications
- State of the City presentation
- Secured media sponsorships and communication plan for Boulder's July 4 celebration
- Internal Communications (Employee All-Staff meetings, B-Connected Newsletter, EmployeeNewsNow, Benefits, and Common Review Date)
- Assisted with the Web Redesign & the new constituent relationship management (CRM) system

- Provided Channel 8 programming including Inside Boulder News/talk show, which is a top source for city information, and recorded and distributed "Then Sean Met Khalid" diversity performance, as well as produced the Flood Warning video
- Initiated agreements with E-town, Boulder County Business Report and Conference on World Affairs for new Channel 8 Programming
- Saw significant growth in Social Media, including Facebook, Twitter & Vimeo audiences
- Assisted with Emergency Communications/EOC for the Bolder Boulder event.

City Clerk

- Analyzed and prepared code changes for the administration of the general city election
- Supported the annual council retreat in January 2013
- Completed the paperless packet initiative in collaboration with the Information Technology Department bringing both council and staff on board
- Convened a Charter Committee to analyze potential Charter ballot measures
- Continued monthly agenda preparation training sessions for city wide administrative assistants
- Transitioned all legislative responsibilities from Central Records to the City Clerk
- Administered Board and Commission recruitment, appointment and orientation process on Council's behalf
- Conducted the 2012 Election.

Key Initiatives for 2014

- Support City Council goals and administer the City Council Work Plan Sponsor state legislation that makes strides toward reestablishing the right of municipalities to provide telecommunication services such as large and complex city-wide fiber and premise networks
- Negotiate a multi-year contract for Boulder Police Officers Association (BPOA) and the Boulder Municipal Employees Association (BMEA)
- Implement Communication University
- Upgrade multi-media editing bays & Channel 8 studio
- Increase automation of Channel 8 programming & regional shows
- Support USA Pro Cycle Communication
- Iron Man/City Communications
- Renew Comcast Franchise Agreement
- Support the implementation of the city-wide TBBI rollout
- Update the City Clerk's Intraweb and Internet website pages
- Enhance agenda item submission process for citywide departments
- Conduct the 2013 General Municipal election and administer the Campaign Finance Reform Initiative
- Conduct Council orientation
- Coordinate and support council's 2014 annual goals retreat, including the preparation of the 2014 Council Reference Notebook.

Table 6-07: City Manager's Office Significant Changes Between 2013 and 2014 Budget

	2013 Approved Budget	2014 Recommended Budget	Total Change	2013 FTE	2014 FTE	FTE Change
GENERAL FUND						
Granicus Web Streaming	$ -	$ 7,500	$ 7,500	0.00	0.00	0.00
Web Content Consultant	-	35,000	35,000	0.00	0.00	0.00
Total Changes, City Manager's Office			$ 42,500			0.00

Citywide Programs' Significant Changes between 2013 and 2014 Budget

	2013 Approved Budget	2014 Recommended Budget	Total Change	2013 FTE	2014 FTE	FTE Change
GENERAL FUND						
Boulder History Museum Economic Impact Study	$ -	$ 75,000	$ 75,000	0.00	0.00	0.00
Colorado Communications and Utility Alliance	-	6,000	6,000	0.00	0.00	0.00
Cyber Café Repayment of Loan to Private Note Holders	-	269,083	269,083	0.00	0.00	0.00
Ironman	-	63,000	63,000	0.00	0.00	0.00
Negotiations Support	46,393	86,393	40,000	0.00	0.00	0.00
Procycle	-	200,000	200,000	0.00	0.00	0.00
Total Changes Non Departmental			$ 653,083			0.00

* Non Departmental details are included in the City Manager's Office department overview section of the Budget document

Table 6-08: City Manager's Office
Department Detail Page

	2012 Actual		2013 Approved Budget		2014 Recommended Budget		Variance - 2013 Approved to 2014 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
City Clerk and Support Services								
Records Retention, Management, and Destruction; Open Records Requests; Contract Routing/Document Recording	2.80	$ 195,887	2.00	$ 199,882	2.50	$ 231,478	0.50	$ 31,596
Conduct of Elections Including Campaign Finance Reform/Matching Funds	0.30	180,357	0.30	172,400	0.30	125,191	-	(47,209)
Board and Commission Administration	0.30	28,637	0.30	34,423	0.20	25,060	(0.10)	(9,363)
General Administration	2.20	209,810	2.20	253,724	1.90	239,087	(0.30)	(14,637)
Sister City Administration	0.20	19,083	0.20	22,980	0.10	12,544	(0.10)	(10,436)
Subtotal	5.80	$ 633,774	5.00	$ 683,409	5.00	$ 633,360	-	$ (50,049)
City Manager's Office								
City Administration and Operations	5.00	$ 757,065	5.50	$ 887,570	5.00	$ 806,789	(0.50)	$ (80,781)
City/CU - Community Relations and Collaboration	0.88	49,498	-	-	-	-	-	-
Policy Advisor / Intergovernmental Relations	1.00	113,338	1.00	116,998	1.00	162,593	-	45,595
Labor Relations					1.00	165,704	1.00	165,704
Organizational Development	-	54,587	0.50	82,801	-	-	(0.50)	(82,801)
Subtotal	6.88	$ 974,488	7.00	$ 1,087,369	7.00	$ 1,135,086	-	$ 47,717
Communications								
External Communication	2.50	$ 283,619	2.50	$ 319,323	2.50	$ 351,673	-	$ 32,350
Internal Communication	1.00	113,448	1.00	127,488	1.00	140,659	-	13,171
Multi Media	3.00	360,081	3.00	379,895	3.00	384,333	-	4,438
Subtotal	6.50	$ 757,148	6.50	$ 826,706	6.50	$ 876,665	-	$ 49,959
Total	**19.18**	**$ 2,365,410**	**18.50**	**$ 2,597,484**	**18.50**	**$ 2,645,111**	**-**	**$ 47,627**
EXPENDITURE BY CATEGORY								
Personnel		$ 1,817,284		$ 2,097,701		$ 2,105,326		$ 7,625
Operating		349,796		346,391		387,318		40,927
Interdepartmental Charges		198,330		153,392		152,467		(925)
Total		**$ 2,365,410**		**$ 2,597,484**		**$ 2,645,111**		**$ 47,627**
STAFFING AND EXPENDITURE BY FUND								
General	19.18	$ 2,365,410	18.50	$ 2,597,484	18.50	$ 2,645,111	-	$ 47,627
Total	**19.18**	**$ 2,365,410**	**18.50**	**$ 2,597,484**	**18.50**	**$ 2,645,111**	**-**	**$ 47,627**

Table 6-09: City Manager's Contingency
Department Detail Page

	2012 Actual	2013 Approved Budget	2014 Recommended Budget	Variance - 2013 Approved to 2014 Recommended
	Amount	Amount	Amount	Amount
EXPENDITURE BY PROGRAM				
City Manager's Contingency				
Extraordinary Personnel	$ 153,909	$ 119,916	$ 119,916	$ -
Facility Energy Cost Contingency	-	110,000	110,000	-
Manager's Contingency	100,122	159,066	159,066	-
Vehicle Energy Cost Contingency	-	80,000	80,000	-
Total	**$ 254,031**	**$ 468,982**	**$ 468,982**	**$ -**
EXPENDITURE BY CATEGORY				
Personnel	$ 153,909	$ 119,916	$ 119,916	$ -
Operating	100,122	349,066	349,066	-
Total	**$ 254,031**	**$ 468,982**	**$ 468,982**	**$ -**
EXPENDITURE BY FUND				
General	$ 254,031	$ 468,982	$ 468,982	$ -
Total	**$ 254,031**	**$ 468,982**	**$ 468,982**	**$ -**

Notes:
No budgeted FTE included in City Manager's Contingency.
2012 Expenditures associated with the Pro Cycle event, Police Master Plan, Long's Garden Appraisal, PERA Settlement and Organizational Development.

Table 6-10: Non-Departmental Contracts, Citywide Memberships, and Citywide Programs Department Detail Page

	2012 Actual	2013 Approved Budget	2014 Recommended Budget	Variance - 2013 Approved to 2014 Recommended
	Amount	Amount	Amount	Amount
EXPENDITURE BY PROGRAM				
Non-Departmental Contracts				
Convention and Visitors Bureau	$ 1,364,916	$ 1,389,000	$ 1,559,000	$ 170,000
Federal Legislative Consultant [1]	34,317	43,501	-	(43,501)
Humane Society Building Loan	60,000	93,955	93,955	-
Boulder Museum of History - Operations	23,609	23,609	23,609	-
Boulder Museum of History - Economic Impact Study [2]	-	-	75,000	75,000
Negotiations Support [3]	50,871	46,393	86,393	40,000
Greenwood Wildlife Rehab [4]	10,000	-	-	-
Subtotal	$ 1,543,713	$ 1,596,458	$ 1,837,957	$ 241,499
City-Wide Memberships				
Denver Regional Council of Governments	$ 35,300	$ 35,300	$ 35,300	$ -
Colorado Municipal League	67,205	71,008	71,221	213
Metro Mayors Caucus	6,817	7,030	6,817	(213)
National League of Cities	7,816	7,816	7,816	-
Rocky Flats Stewardship Coalitions	1,000	1,000	1,000	-
Colorado Communications and Utility	-	-	6,000	6,000
CO Labs [5]	-	3,000	-	(3,000)
Subtotal	$ 118,138	$ 125,154	$ 128,154	$ 3,000
City-Wide Programs				
West Nile Virus	$ 240,640	$ 250,000	$ 250,000	$ -
Pro Cycle Event [6]	-	-	200,000	200,000
IronMan Event [7]	-	-	63,000	63,000
Community Survey	-	14,000	14,000	-
Boulder Television (BTV)	23,813	-	-	-
Cyber Café Repayment to Private Note Holders	-	-	269,083	269,083
Subtotal	$ 264,453	$ 264,000	$ 796,083	$ 532,083
Total	**$ 1,926,304**	**$ 1,985,612**	**$ 2,762,194**	**$ 776,582**
EXPENDITURE BY CATEGORY				
Operating	$ 1,926,304	$ 1,985,612	$ 2,762,194	$ 776,582
Total	**$ 1,926,304**	**$ 1,985,612**	**$ 2,762,194**	**$ 776,582**
EXPENDITURE BY FUND				
General	$ 1,926,304	$ 1,985,612	$ 2,762,194	$ 776,582
Total	**$ 1,926,304**	**$ 1,985,612**	**$ 2,762,194**	**$ 776,582**

Table 6-10: Non-Departmental Contracts, Citywide Memberships, and Citywide Programs Department Detail Page (Cont.)

No budgeted FTE included in Non-Departmental Contracts, City-Wide Memberships or City-Wide Programs.

1. With federal appropriation earmarks a thing of the past, the need for Boulder to routinely contract with a federal lobbyist for Boulder-specific matters has become less important. Therefore, the Federal Legislative Consultant contract will not be renewed for 2014. Demands for state legislative support have increased therefore, this funding has been moved to CMO/Policy Advisor for local lobbing efforts.
2. Economic Impact Study for New Museum Location
3. There will be two union contract negotiations in 2014 - BMEA and Police
4. Greenwood Wildlife Rehabilitation funding was moved to Boulder Police in 2013
5. Co Labs will be funded from Economic Vitality
6. One-Time Funding for Pro Cycle
7. On going funding for IronMan event

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City of Boulder

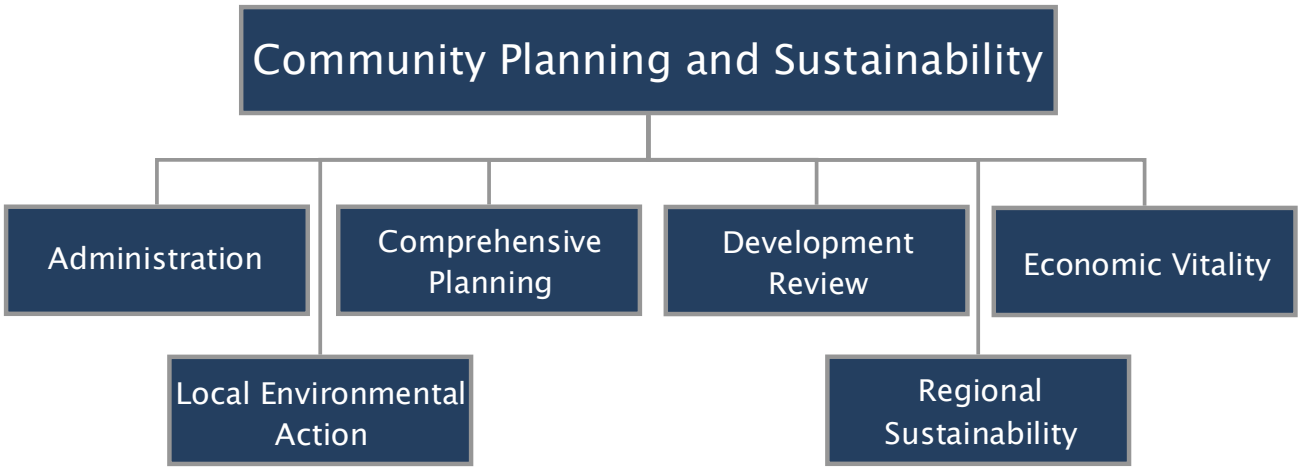
Community Planning and Sustainability

2014 Recommended Budget

$8,450,370

The mission of the Department of Community Planning and Sustainability is to develop and implement the desired long-term future of the natural and built environments in the City of Boulder by:

- *Working with the Boulder community to articulate a shared vision for the city's future;*
- *Promoting long-term sustainability and community quality through comprehensive, strategic planning and application of the community's values and sustainability principles in guiding new development and redevelopment in the city;*
- *Engaging the community to promote education and action for community sustainability; and*
- *Supporting others in the city organization and community to carry out their mission in service of the community's planning and sustainability goals.*



Department Overview

Administration

- Administration provides administrative, financial, and communication services to both internal and external customers by administering and providing support to the department's programs and projects.

Comprehensive Planning

- Comprehensive Planning leads planning and policy development projects and programs. It includes long range planning, urban design, historic preservation, ecological planning and sustainability policy coordination. The division develops and implements the Boulder Valley Comprehensive Plan, prepares area plans and other special planning efforts, leads sustainability policy initiatives, manages the historic preservation program, and coordinates the urban wildlife management and integrated pest management programs.

Development Review

- Development Review provides project review, zoning administration, and enforcement services for the community and customers of the Development Services Center (as part of the P&DS integrated work group with Public Works), ensuring consistent application of city regulations and policies in both "by right" and discretionary review projects. The group also coordinates regular updates to the city's land use code and development regulations and oversees annexation processes.

Economic Vitality

- Economic Vitality coordinates and supports efforts throughout the city organization and with partner groups in the community to nurture and enhance Boulder's entrepreneurial spirit and long-term economic success. The program supports long term economic sustainability through strategic initiatives in addition to supporting current Boulder businesses with assistance services, retention and outreach efforts, and incentive programs.

Local Environmental Action

- Local Environmental Action develops policies, programs, and support services to help Boulder residents and businesses understand and implement energy efficiency and zero waste initiatives in addition to supporting similar efforts within the city organization.

Regional Sustainability

- Regional Sustainability increases the city's effectiveness in achieving its sustainability agenda throughout the community and the region through partnerships with groups such as the University of Colorado, Boulder Valley School District (BVSD), Boulder County, other cities, state and federal agencies and, legislators.

Table 6-11: Community Planning and Sustainability Summary Budget

	2012 Actual	2013 Approved	2014 Recommended
STAFFING			
Administration	4.02	3.96	3.96
Regional Sustainability	1.20	1.20	1.20
Comprehensive Planning	8.16	8.16	10.16
Development Review	16.48	19.19	19.32
Economic Vitality	1.00	2.00	2.00
LEAD	9.85	9.55	10.55
Cost Allocation and Transfers	-	-	-
TOTAL PERSONNEL	**40.71**	**44.06**	**47.19**
EXPENDITURE			
Administration	$ 484,255	$ 530,575	$ 525,935
Regional Sustainability	163,288	170,341	172,357
Comprehensive Planning	850,540	1,289,336	1,381,506
Development Review	1,758,356	2,121,567	2,055,562
Economic Vitality	598,438	734,771	770,278
LEAD	4,902,962	1,689,351	3,056,910
Cost Allocation and Transfers	469,014	469,582	487,823
TOTAL EXPENDITURE	**$ 9,226,854**	**$ 7,005,523**	**$ 8,450,370**
FUNDING			
General	$ 3,535,527	$ 2,734,751	$ 1,973,970
Planning and Development Services	3,244,187	$ 3,779,283	4,630,800
Climate Action Plan	2,447,140	$ 491,489	1,845,600
TOTAL FUNDING	**$ 9,226,854**	**$ 7,005,523**	**$ 8,450,370**

2013 Accomplishments

- Completed a number of significant development reviews, including 28th & Canyon Site Review (Ead's / Golden Buff), 970 28th St. Site Review (The Province), 950 28th St. Site Review (Landmark Lofts II), 5460 Spine Site Review (The Alexan), 6655 Lookout Use Review, Hogan Pancost Site Review and Annexation Planning Board Hearings, and 1906 28th Street (Trader Joe's) Site Review
- Completed or initiated code changes related to occupancy equivalencies for Hotel and Motel uses; congregate care; assessed vs. appraised options for building valuations; and calculation of density related to rights-of-way dedications in areas with approved connections plans
- Developed recommended changes to the city's Site Review criteria and related development standards to clarify expectations for reducing and mitigating energy and water use in the built environment
- Drafted new land use definitions for alcohol-serving establishments and related policy options to reduce the community impacts associated with alcohol service and consumption
- Implemented the Primary Employer Study near term steps and initial drafting of the Economic Sustainability Strategy

- Implemented the disposable bag fee, including the printing and distribution of 40,000 reusable bags to Boulder residents
- Conducted a zero waste program evaluation study to look back at past trash tax expenditures and to analyze projected costs and benefits moving forward for existing and new zero waste initiatives
- Conducted a third party evaluation of the SmartRegs program and related EnergySmart support services to inform city resource commitments and staffing and ensure continued program success following the expiration of federal ARRA funds
- Continued to work with business and property owners on energy efficiency programs for the commercial sector including:
    - A pilot for energy rating and reporting for different commercial building types;
    - Participation in a peer-city work group through the Urban Sustainability Directors Network on energy rating and reporting;
    - Collaboration with large commercial property owners on deep energy retrofits; and
    - A new energy data pilot in collaboration with the Pecan Street Research Institute in Austin, in addition to continued delivery of custom efficiency rebates for commercial property owners
- Continued to partner with Boulder County in delivery of EnergySmart services to Boulder businesses, landlords, and homeowners, helping to surpass the goal of 10,000 homes served countywide during the two years of American Recovery and Reinvestment Act (ARRA) funding (as well as over 2,600 businesses)
- Refined and continued bear education and enforcement program in 2013 and prepared a report of the 2012 program
- Held Civic Area Ideas Competition online on InspireBoulder (with almost 7,000 visits) and at the library gallery. Completed CU/DU NAIOP Real Estate Competition exploring possible program uses for 13th Street block and their financial feasibility. Developed draft concept plan with strategies for implementation
- Hired consultants and established a staff team to prepare the strategies and data tracking elements for the Climate Commitment project. Developed baseline GHG inventory based on the International Council for Local Environmental Initiative (ICLEI) Protocol. Conducted analyses to inform establishment of both long-term and near-term goals for GHG reductions. Integrated with the Transportation Master Plan (TMP), Zero Waste Master Plan, and Energy Future
- Co-hosted "Net Zero Cities Conference" with City of Ft. Collins and other partners
- Formed a working group and facilitated process to address the need for ADA accessible restrooms at Chautauqua
- Completed the Historic Preservation Plan
- Evaluated two years of enhanced Nuisance Mosquito Control program and prepared report outlining outcomes and next steps

- Completed Phase 1 of Sustainable Streets and Centers project (inventory of corridors) and integrated project with the TMP, East Arapahoe Area Plan, and Economic Sustainability Study
- Refined and integrated the Sustainability Framework with Parks and Recreation, Transportation, and Police master plans
- Developed Education and Outreach Plan for State-Mandated Eradication of Specific Noxious Weeds on Private Property
- Scoped and launched update to the North Boulder Subcommunity Plan, with focus on the Broadway commercial district
- Teamed with Housing Division to support planning and implementation of Phase 1 for development of a new Comprehensive Housing Strategy, as well as integration of affordable housing review within the city's overall development review process
- Supported team effort to complete the closing on the Depot Square project at Boulder Junction and approve permits for groundbreaking and construction
- Teamed with other departments to support work related to Boulder's Energy Future; the Transportation Management Plan update; Access Management and Parking Strategies project; and other key citywide initiatives.

Key Initiatives for 2014

- Continue to update and amend the land use code including solar/wind energy, open space, and other code changes
- Continue to implement the replacement of the LandLink Development and Information Tracking System
- Implement the Economic Sustainability Strategy
- Continue work on Commercial Energy Efficiency Strategy that includes a phased approach to requirements for energy efficiency and a rating and reporting requirement for existing commercial buildings
- Complete the update to the Zero Waste Master Plan; implement recommendations for new zero waste program initiatives that arise from the update
- Conduct a pilot program to test every-other-week trash collection service paired with weekly compost and/or recycling collection
- Work with community zero waste partners to develop construction, demolition, and deconstruction infrastructure
- Enhance services and programs offered at 6400 Arapahoe to support community zero waste goals
- Complete the Chautauqua ADA restrooms project and undertake next steps related to the Guiding Principles for Stewardship with the Colorado Chautauqua Association
- Continue and complete the update to the North Boulder Subcommunity Plan
- Complete Historic Preservation Plan implementation items
- Complete the typologies and pattern book related to Sustainable Streets and Centers

- Complete the Climate Commitment Plan and expand community outreach.
- Complete the Sustainability Framework and Indicators
- Begin implementation of the Civic Area Plan
- Begin the 2015 Boulder Valley Comprehensive Plan 5-year update
- Complete Phase 2 of the Comprehensive Housing Strategy project.

Table 6-12: Community Planning and Sustainability Significant Changes Between 2013 and 2014 Budget

	2013 Approved Budget	2014 Recommended Budget	Total Change	2013 FTE	2014 FTE	FTE Change
GENERAL FUND (TRASH TAX REALLOCATION)						
Sustainability Communications Specialist I	$ 44,000	$ 44,000	$ -	0.00	0.50	0.50
CLIMATE ACTION PLAN FUND						
Sustainability Communications Specialist I	$ 44,000	$ 44,000	$ -	0.00	0.50	0.50
PLANNING AND DEVELOPMENT SERVICES FUND						
Boulder Civic Area Implementation	$ -	$ 210,000	$ 210,000	0.00	1.00	1.00
Business Liaison	-	88,000	88,000	0.00	1.00	1.00
Comprehensive Planning Planner I	-	40,000	40,000	0.00	0.50	0.50
Development Code Updates Staffing	-	70,000	70,000	0.00	1.00	1.00
Development Review	53,243	61,243	8,000	0.87	1.00	0.13
Economic Vitality Program Operating Budget	-	30,000	30,000	0.00	0.00	0.00
Interns for Comprehensive Planning, Historic Preservation, Economic Vitality	-	54,000	54,000	0.00	0.00	0.00
LandLink Development and Information Tracking System Replacement project	-	59,840	59,840	0.00	0.68	0.68
Total Changes, Community Planning and Sustainability			$ 559,840			5.31

Table 6-13: Community Planning and Sustainability Department Detail Page

	2012 Actual		2013 Approved Budget		2014 Recommended Budget		Variance - 2013 Approved to 2014 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	4.02	$ 484,255	3.96	$ 530,575	3.96	$ 525,935	-	$ (4,640)
Subtotal	4.02	$ 484,255	3.96	$ 530,575	3.96	$ 525,935	-	$ (4,640)
Regional Sustainability								
Regional Sustainability	1.20	$ 163,288	1.20	$ 170,341	1.20	$ 172,357	-	$ 2,016
Subtotal	1.20	$ 163,288	1.20	$ 170,341	1.20	$ 172,357	-	$ 2,016
Comprehensive Planning								
Comprehensive Planning	5.14	$ 520,647	5.28	$ 886,528	6.78	$ 942,689	1.50	$ 56,161
Ecological Planning	1.35	151,711	1.21	178,479	1.21	178,892	-	413
Historic Preservation	1.67	178,183	1.67	224,329	2.17	259,925	0.50	35,596
Subtotal	8.16	$ 850,540	8.16	$ 1,289,336	10.16	$ 1,381,506	2.00	$ 92,170
Development Review								
Building Permit Plan Review and Issuance (Zoning Compliance)	5.44	$ 580,428	7.39	$ 835,201	7.39	$ 784,042	-	$ (51,159)
Building Permit Site Inspection	0.86	91,759	1.01	117,065	1.01	105,066	-	(11,999)
Development Review	8.21	875,977	8.44	921,832	8.57	920,715	0.13	(1,117)
Zoning Administration and Enforcement	0.48	51,214	0.82	87,144	0.82	86,982	-	(162)
Base Map Data Maintenance	0.24	25,607	0.24	25,362	0.24	24,768	-	(594)
GIS Services	0.42	44,812	0.42	43,934	0.42	42,847	-	(1,087)
Engineering Permits	0.60	64,018	0.64	68,491	0.64	68,806	-	315
Rental Licensing	0.23	24,540	0.23	22,539	0.23	22,336	-	(203)
Subtotal	16.48	$ 1,758,356	19.19	$ 2,121,567	19.32	$ 2,055,562	0.13	$ (66,006)
Economic Vitality								
Business Incentive Programs	-	$ 265,666	-	$ 350,000	-	$ 350,000	-	$ -
Economic Vitality Program and Sponsorships	1.00	332,772	2.00	384,771	2.00	420,278	-	35,507
Subtotal	1.00	$ 598,438	2.00	$ 734,771	2.00	$ 770,278	-	$ 35,507
LEAD								
City Organization Sustainability	-	$ 55,603	0.25	$ 67,368	0.25	$ 67,498	-	$ 130
Energy Efficiency and Conservation	4.30	2,387,140	4.00	491,489	5.00	1,845,600	1.00	1,354,111
Transportation GHG Reductions	-	60,000	-	-	-	-	-	-
Waste Reduction	5.55	2,400,219	5.30	1,130,494	5.30	1,143,812	-	13,318
Subtotal	9.85	$ 4,902,962	9.55	$ 1,689,351	10.55	$ 3,056,910	1.00	$ 1,367,559
Cost Allocation and Transfers								
Cost Allocation and Transfers	-	$ 469,014	-	$ 469,582	-	$ 487,823	-	$ 18,241
Subtotal	-	$ 469,014	-	$ 469,582	-	$ 487,823	-	$ 18,241
Total	**40.71**	**$ 9,226,854**	**44.06**	**$ 7,005,523**	**47.19**	**$ 8,450,370**	**3.13**	**$ 1,444,847**
EXPENDITURE BY CATEGORY								
Personnel		$ 4,033,738		$ 4,459,613		$ 4,640,087		$ 180,474
Operating		3,388,944		1,931,796		3,173,665		1,241,869
Interdepartmental Charges		126,043		143,531		147,795		4,264
Capital		1,160,867		1,000		1,000		-
Other Financing		517,262		469,582		487,823		18,241
Total		**$ 9,226,854**		**$ 7,005,523**		**$ 8,450,370**		**$ 1,444,847**

Table 6-13: Community Planning and Sustainability Department Detail Page (Cont.)

	2012 Actual		2013 Approved Budget		2014 Recommended Budget		Variance - 2013 Approved to 2014 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY FUND								
General	10.40	$ 3,535,527	11.40	$ 2,734,751	8.15	$ 1,973,970	(3.25)	$ (760,781)
Planning and Development Services	26.01	3,244,187	28.66	3,779,283	33.79	4,630,800	5.13	851,517
Climate Action Plan	4.30	2,447,140	4.00	491,489	5.25	1,845,600	1.25	1,354,111
Total	**40.71**	**$ 9,226,854**	**44.06**	**$ 7,005,523**	**47.19**	**$ 8,450,370**	**3.13**	**$ 1,444,847**

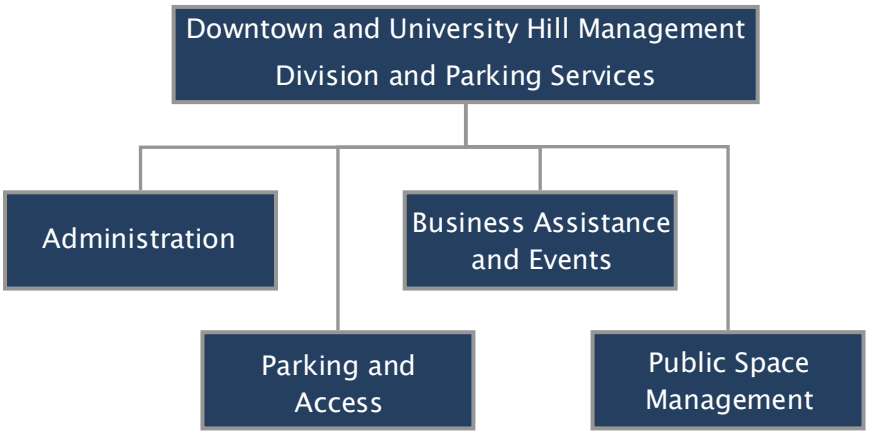
City of Boulder

Downtown and University Hill Management Division Parking Services

2014 Recommended Budget

$8,874,150

The mission of Downtown and University Hill Management/Parking Services is to serve the Downtown, University Hill, Boulder Junction and other neighborhoods by providing quality programs, parking, enforcement, maintenance, and alternative mode services with the highest level of customer service, efficient management, and effective problem solving.



Department Overview

Administration

- Provide administrative and financial support to the department, customer service to patrons, and sales and administration of commercial and residential parking permits. Provide staff liaison support to four advisory boards: Downtown Management Commission, University Hill Commercial Area Management Commission, and two Boulder Junction Access Districts – Parking and Travel Demand Management.

Public Space Management

- Manage public space permitting on University Hill, the Pearl Street Mall, and citywide; coordinate with other city departments regarding right of way issues; and coordinate capital improvements downtown and in the University Hill commercial district.

Economic Vitality and Business Assistance

- Provide business retention and outreach services; assist businesses in the downtown and the hill with city-related issues; sponsor initiatives with the Downtown Boulder Business Improvement District and other organizations; participate in revitalization efforts and public private developments as appropriate.

Parking and Access

Parking and Access includes:

- **Operations and Maintenance.** Maintain and operate downtown and University Hill automobile and bicycle parking infrastructure, including six surface lots, five garages, 4,440 on-street auto parking spaces, and over 1,300 bike racks. Plan and implement the Boulder Junction Access District – Parking.
- **Travel Demand Management (TDM).** Administer the downtown travel demand management programs: employee Eco Pass, Car Share and Bike Share. Plan and implement the Boulder Junction Access District – TDM.
- **Parking Enforcement.** Use education and enforcement to manage parking in the downtown and University Hill commercial areas, in ten Neighborhood Parking Permit zones, and citywide.

Table 6-14: Downtown and University Hill Management Division / Parking Services Summary Budget

	2012 Actual	2013 Approved	2014 Recommended
PERSONNEL			
Administration	6.45	6.45	6.45
Business Assistance and Events	1.50	1.50	1.50
Parking and Access: Operations TDM and Enforcement	34.30	34.30	34.30
Capital Improvements Program, Interdepartmental Charges and Debt Service	-	-	-
TOTAL PERSONNEL	**42.25**	**42.25**	**42.25**
EXPENDITURE			
Administration	$ 999,497	$ 1,122,915	$ 1,118,545
Business Assistance and Events	423,525	348,424	352,278
Parking and Access: Operations TDM and Enforcement	4,044,889	4,368,700	4,355,887
Capital Improvements Program, Interdepartmental Charges and Debt Service	12,071,365	3,562,961	3,047,440
TOTAL EXPENDITURE	**$ 17,539,275**	**$ 9,403,000**	**$ 8,874,150**
FUNDING			
General	$ 1,204,448	$ 1,292,277	$ 1,214,032
Downtown Commercial District	15,807,123	7,478,043	7,027,957
University Hill Commercial District	514,055	569,734	569,215
Boulder Junction General Improvement District-Parking	9,282	12,599	12,599
Boulder Junction General Improvement District-TDM	4,368	50,347	50,347
TOTAL FUNDING	**$ 17,539,275**	**$ 9,403,000**	**$ 8,874,150**

2013 Accomplishments

- Implementation of a Pearl Street Smoking Ban
- Implementation of various Capital Bond Projects including:
  - 15th Street Streetscape Implementation
  - Pearl St Mall interactive kiosks
  - 14th Street RTD Pedestrian Enhancements
- Enhanced the Downtown Garage including internal and external graphics, painting and signage improvements and variable messaging signage
- Piloted a Mobile Food Vehicle Podding
- Access Management and Parking Strategy Project Start-up
- Boulder Junction Access District – TDM Commencement.

Key Initiatives for 2014

- Create a residential service district to assist in the Hill Revitalization project
- Improve the West Pearl Streetscape as part of the Capital Bond Project
- Begin an Access Management and Parking Strategy Assessment
- Implement Depot Square.

Table 6-15: Downtown and University Hill Management Division / Parking Services Significant Changes Between 2013 and 2014 Budget

	2013 Approved Budget	2014 Recommended Budget	Total Change	2013 FTE	2014 FTE	FTE Change
GENERAL FUND						
Boulder Junction Meters and Pay Stations for On-street Parking	$ -	$ 5,000	$ 5,000	0.00	0.00	0.00
Downtown Facilities Repair and Replacement (ongoing as of 2014)	125,000	125,000	-	0.00	0.00	0.00
Eco Passes	-	50,000	50,000	0.00	0.00	0.00
Parking Services Enforcement Software	-	5,775	5,775	0.00	0.00	0.00
Total Changes, Downtown and University Hill Management Division/Parking Services			$ 60,775			0.00

Table 6-16: Downtown and University Hill Management Division / Parking Services Department Detail Page

	2012 Actual		2013 Approved Budget		2014 Recommended Budget		Variance - 2013 Approved to 2014 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	6.45	$ 985,847	6.45	$ 1,059,969	6.45	$ 1,055,599	-	$ (4,370)
Planning Boulder Junction Access GIDs	-	13,650	-	62,946	-	62,946	-	-
Subtotal	6.45	$ 999,497	6.45	$ 1,122,915	6.45	$ 1,118,545	-	$ (4,370)
Business Assistance and Events								
BID Funding for Survey/Database	-	$ 5,250	-	$ 5,000	-	$ 5,000	-	$ -
BID Funding for Events/Marketing	-	38,059	-	38,059	-	38,059	-	-
BID Funding for Trash, Ambassadors, Kiosk	-	39,803	-	25,146	-	40,146	-	15,000
Citywide Event Permitting	0.50	62,168	0.50	53,776	0.50	53,607	-	(168)
Citywide Film Permitting	0.10	14,356	0.10	11,134	0.10	10,976	-	(158)
Civic Plaza - Farmer's Market		2,524	-	1,800	-	1,800	-	-
Downtown and Community Improvements - Pearl Street Mall/Downtown Streetscape	-	215,241	-	110,500	-	110,500	-	-
Mall Operations	0.45	21,588	0.45	50,069	0.45	44,659	-	(5,410)
Mall Permitting	0.45	21,588	0.45	50,068	0.45	44,659	-	(5,409)
News Box Program	-	2,947	-	2,873	-	2,873	-	
Subtotal	1.50	$ 423,525	1.50	$ 348,424	1.50	$ 352,278	-	$ 3,854
Parking and Access: Operations TDM and Enforcement								
Meter Program	3.00	$ 694,527	3.00	$ 753,400	3.00	$ 756,554	-	$ 3,154
Public Information/Economic Vitality	-	22,015	-	37,000	-	37,000	-	-
Parking Garages/Lots - Downtown and University Hill	17.73	1,543,524	17.73	1,690,959	17.73	1,703,469	-	12,510
University Hill Streetscape and Public Space Maintenance	1.03	97,196	1.03	96,916	1.03	95,838	-	(1,078)
Neighborhood Parking Program	1.09	63,541	1.09	91,843	1.09	74,306	-	(17,537)
Parking Enforcement and Special Event Enforcement	10.95	792,973	10.95	842,748	10.95	782,796	-	(59,952)
TDM - Commercial District Access Program	0.50	39,863	0.50	41,535	0.50	41,624	-	89
EcoPass Program	-	773,750	-	793,800	-	843,800	-	50,000
CAGID Parking Refunds	-	16,387	-	16,000	-	16,000	-	-
Trash Bag Supplies Outside the Hill Business District	-	1,115	-	4,500	-	4,500	-	-
Subtotal	34.30	$ 4,044,889	34.30	$ 4,368,700	34.30	$ 4,355,887	-	$ (12,813)
Capital Improvements Program, Interdepartmental Charges and								
Capital Improvement Program	-	$ 613,600	-	$ 400,000	-	$ 400,000	-	$ -
Interdepartmental Charges	-	278,721	-	276,637	-	287,383	-	10,746
Debt Service	-	11,179,044	-	2,886,324	-	2,360,057	-	(526,267)
Subtotal	-	$ 12,071,365	-	$ 3,562,961	-	$ 3,047,440	-	$ (515,521)
Total	**42.25**	**$ 17,539,275**	**42.25**	**$ 9,403,000**	**42.25**	**$ 8,874,150**	**-**	**$ (528,850)**
EXPENDITURE BY CATEGORY								
Personnel		$ 2,534,098		$ 2,741,219		$ 2,667,115		$ (74,104)
Operating		3,836,216		3,557,772		3,182,446		(375,326)
Interdepartmental Charges		625,772		585,478		468,225		(117,253)
Capital		458,448		275,000		410,000		135,000
Debt Service		1,918,841		1,935,752		1,830,124		(105,628)
Other Financing		8,165,900		307,779		316,240		8,461
Total		**$ 17,539,275**		**$ 9,403,000**		**$ 8,874,150**		**$ (528,850)**

Table 6-16: Downtown and University Hill Management Division / Parking Services Department Detail Page (Cont.)

	2012 Actual		2013 Approved Budget		2014 Recommended Budget		Variance - 2013 Approved to 2014 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY FUND								
General	14.33	$ 1,204,448	14.33	$ 1,292,277	14.33	$ 1,214,032	-	$ (78,245)
Downtown Commercial District	24.29	15,807,123	24.29	7,478,043	24.29	7,027,957	-	(450,086)
University Hill Commercial District	3.63	514,055	3.63	569,734	3.63	569,215	-	(519)
Boulder Junction General Improvement District-Parking	-	9,282	-	12,599	-	12,599	-	-
Boulder Junction General Improvement District-TDM	-	4,368	-	50,347	-	50,347	-	-
Total	**42.25**	**$ 17,539,275**	**42.25**	**$ 9,403,000**	**42.25**	**$ 8,874,150**	**-**	**$ (528,850)**

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City of Boulder

Energy Strategy and Electric Utility Development

2014 Recommended Budget

$2,293,000

The mission of Boulder's Energy Future is to ensure that Boulder residents, businesses and institutions have access to reliable energy that is increasingly clean and remains competitively priced.

Energy Strategy and Electric Utility Development

Department Overview

In November 2011, City of Boulder voters agreed to allow the city to continue exploring the possibility of purchasing Xcel Energy's (Xcel's) distribution system and forming a city-owned electric utility. Following voter approval in November 2011, the city has focused its "energy future" work plan efforts on exploring municipalization.

Table 6-17: Energy Strategy and Electric Utility Development Summary Budget

	2012 Actual	2013 Approved	2014 Recommended
STAFFING			
Energy Strategy and Electric Utility Development	1.00	4.50	4.50
TOTAL STAFFING	**1.00**	**4.50**	**4.50**
EXPENDITURE			
Energy Strategy and Electric Utility Development	$ 1,033,610	$ 2,203,000	$ 2,293,000
TOTAL EXPENDITURE	**$ 1,033,610**	**$ 2,203,000**	**$ 2,293,000**
FUND			
General - Utility Occupation Tax	$ 1,033,610	$ 1,900,000	$ 1,938,000
General - Other One Time Funding	-	303,000	355,000
Climate Action Plan Tax	-	-	-
TOTAL FUNDING	**$ 1,033,610**	**$ 2,203,000**	**$ 2,293,000**

2013 Accomplishments

- Completed Phase 1 of the work plan which accomplished the following:
    - Modeled financial and resource options under various acquisition and stranded cost levels
    - Conducted preliminary analysis of the Xcel system to identify the type and condition of the assets needed to serve a city-owned utility
    - Formed five working groups comprised of a diverse representation of the community who assisted in vetting assumptions and recommendations
    - Developed a reliability plan, analyzed costs, and benchmarked against other public power utilities
    - Initiated legal and regulatory actions
    - Continued a proactive public outreach program
    - Completed an analysis that showed that a City of Boulder utility could meet the requirements set by the voter-approved charter
- Received approval to move forward with Phase 2 of the work plan including more detailed modeling of the financial analysis and regulatory work in preparation of a separation plan
- Received approval to conduct analysis necessary under a proposed framework for evaluating the "added value" a municipal electric utility would provide to the community
- Formed the City-Xcel Partnership Taskforce and the Governance Working Group
- Held various sessions including Utility of the Future vision sessions, study sessions, and public hearings all intended to gather public input and provide the public with up to date information on the progress of the municipalization exploration project.

Key initiatives for 2014

- Continue with the next steps in exploring whether to acquire Xcel Energy electrical system assets needed to operate a city-run electric utility. If council agrees to move forward in August 2013, key initiatives will include:
    - Legal actions at both the state and federal levels
    - Asset acquisition proceedings
    - Transition plan creation
    - Continued municipalization option analysis and modeling
    - Resource planning
    - Partnership discussions with regional entities.
    - Work with Excel Energy to develop an alternative to municipalization

Table 6-18: Energy Strategy and Electric Utility Development Significant Changes Between 2013 and 2014 Budget

	2013 Approved Budget	2014 Recommended Budget	Total Change	2013 FTE	2014 FTE	FTE Change
GENERAL FUND						
Boulder's Energy Future	$ 2,203,000	$ 2,293,000	$ 90,000	4.50	4.50	0.00
Total Changes, Energy Strategy and Electric Utility Development			$ 90,000			0.00

Table 6-19: Energy Strategy and Electric Utility Development Department Detail Page

	2012 Actual		2013 Approved Budget		2014 Recommended Budget		Variance - 2013 Approved to 2014 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Energy Strategy and Electric Utility Development	1.00	$ 1,033,610	4.50	$ 2,203,000	4.50	$ 2,293,000	-	$ 90,000
Total	**1.00**	**$ 1,033,610**	**4.50**	**$ 2,203,000**	**4.50**	**$ 2,293,000**	**-**	**$ 90,000**
EXPENDITURE BY CATEGORY								
Personnel		$ 239,572		$ 661,254		$ 655,880		$ (5,374)
Operating		744,173		1,541,746		1,637,120		95,374
Interdepartmental Charges		5,295		-		-		-
Capital		44,570		-		-		-
Total		**$ 1,033,610**		**$ 2,203,000**		**$ 2,293,000**		**$ 90,000**
STAFFING AND EXPENDITURE BY FUND [1]								
General - Utility Occupation Tax	1.00	$ 1,033,610	1.00	$ 1,900,000	1.00	$ 1,938,000	-	$ 38,000
General - Other One Time Funding	-	-	3.50	303,000	3.5	355,000	-	52,000
Total	**1.00**	**$ 1,033,610**	**4.50**	**$ 2,203,000**	**4.50**	**$ 2,293,000**	**-**	**$ 90,000**

1 The Energy Strategy and Electric Utility Development Department was created in 2012 after the City Council approval of the 2012 Budget. In 2013, $1,900,000 was appropriated as a result of the 2011 Boulder's Energy Future Ballot Measure and is funded by the Utility Occupation Tax. In 2014, this amount is increased to $1,938,000 to account for potential increases to the Utility Occupation Tax. The remaining funds are appropriated through one time savings in the General Fund, and the increase in 2014 reflects annual salary and benefits costs increases.

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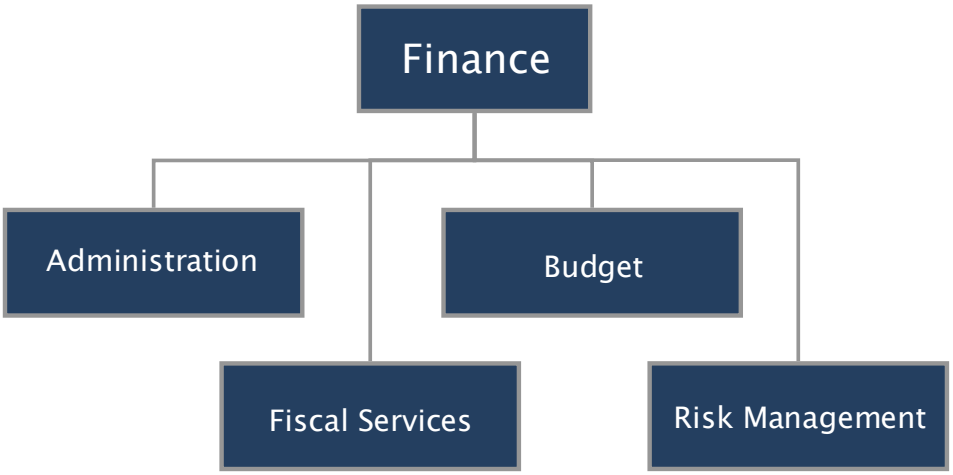
City of Boulder

Finance

2014 Recommended Budget

$7,230,820

The mission of the Finance Department is to provide responsive, professional and ethical administrative and fiscal services to meet the needs of the public, the City Council, and all departments of the city. We value and maintain business practices that further the city's goals for sustainability.



Department Overview

Administration

- Administration directs all activities of the department, actively manages Old Hire Fire and Police Pension Plans (for employees hired before April 8, 1978), and maintains communication and collaboration with city departments related to city financial matters.

Fiscal Services

Fiscal Services includes:

- **Accounting and Operations.** The Accounting and Operations Division provides centralized city services including general accounting functions, external financial reporting, internal audit, financial document imaging and record retention, centralized mail coordination, payment processing, and purchasing coordination.

- **Treasury.** The Treasury Division performs the daily cash management functions of the city, including investment of available cash balances. The division also manages and monitors city debt obligations, performing ongoing bond disclosures and other functions to maintain the city's compliance with the relevant obligations. This area is also responsible for debt management of the city.
- **Revenue and Licensing.** The Revenue and Licensing Division provides tax collection, reporting, education and enforcement functions for sales and use taxes, accommodation taxes, admission taxes, and trash taxes of the city. In addition, the division provides general accounts receivable and assessments billing and collection functions. The licensing function of the division includes collection and enforcement activities for regular business licenses (sales, use, accommodation, admission, and trash hauler licenses), liquor licenses, medical marijuana business licenses, special event licenses, dog licenses, and other licensing by the city.
- **Sales and Use Tax Auditing and Compliance.** The Sales Tax Auditing and Compliance Division provides education, compliance, and auditing services for the city's more than nine thousand tax vendors.

Budget

- The Budget Division coordinates city-wide operating budget development activities, collaborates with the Community Planning and Sustainability Department and other departments to create the Capital Improvement Program (CIP), provides budgetary support and guidance to city departments, performs budgetary forecasting and analysis, engages in long-range financial planning, and performs policy analysis at the request of the City Manager.

Risk Management

- The Risk Management Division facilitates the Employee Wellness Program and plays a key role in minimizing risk exposure for property, casualty and worker's compensation liabilities.

Table 6-20: Finance Summary Budget

	2012 Actual	2013 Approved	2014 Recommended
STAFFING			
Administration	1.90	1.00	1.00
Fiscal Services	23.10	24.00	25.00
Budget	5.00	5.00	6.00
Risk Management	4.00	4.00	4.00
TOTAL STAFFING	34.00	34.00	36.00
EXPENDITURE			
Administration	$ 454,766	$ 408,237	$ 415,702
Fiscal Services	2,162,281	2,300,659	2,492,742
Budget	551,031	524,287	624,765
Risk Management	2,815,821	3,407,796	3,485,805
Cost Allocation	203,349	203,886	211,806
TOTAL EXPENDITURE	$ 6,187,247	$ 6,844,864	$ 7,230,820

Table 6-20: Finance Summary Budget (Cont.)

	2012 Actual	2013 Approved	2014 Recommended
FUND			
General	$ 3,168,077	$ 3,233,183	$ 3,533,209
Property and Casualty Insurance	1,293,517	1,768,481	1,880,319
Worker's Compensation Insurance	1,725,653	1,843,200	1,817,292
TOTAL FUNDING	$ 6,187,247	$ 6,844,864	$ 7,230,820

2013 Accomplishments

- Collaborated with the Human Resources Department and Information Technology Department to launch the implementation of the Transform Boulder Business Initiative (TBBI); an initiative that will replace outdated software that is unable to meet the needs of payroll, human resources and finance
- Began the process to update the City's cost allocation plan
- Received the Certificate of Achievement for Excellence in Financial Reporting, the Popular Annual Financial Reporting Award, and the Distinguished Budget Presentation Award from the Government Finance Officers Association
- The Risk Management Division, Human Resources, and Parks and Recreation teamed up to add three successful pilot offerings in the Wellness Program. These programs: The Health Improvement Program, the Boone Heat Scan Program, and the A1C Diabetes Program were successful and will be expanded in 2014 and beyond. These programs help employees to better manage their health and wellness
- Continued to provide financial support to departments who do not have dedicated finance staff.

Key Initiatives for 2014

- Complete the implementation of the Transforming Boulder Business Initiative (TBBI)
- Consolidate Dog licensing with the Green Tag program in the licensing division of Finance
- Work with other city departments to develop and implement recreational Marijuana licensing
- Continue to support the city's evaluation of clean energy alternatives
- Work with other departments to prepare the comprehensive financial strategies update for the original Blue Ribbon Commission I and II reports
- Work to increase public transparency of the operating budget and the capital improvement program (CIP).

Table 6-21: Finance Significant Changes Between 2013 and 2014 Budget

	2013 Approved Budget	2014 Recommended Budget	Total Change	2013 FTE	2014 FTE	FTE Change
GENERAL FUND						
Beverage Licensing Authority and Licensing Changes	$ -	$ 17,580	$ 17,580	0.00	0.00	0.00
Legal Support	-	50,000	50,000	0.00	0.00	0.00
Dog Licensing - new program setup	-	30,000	30,000	0.00	0.00	0.00
Budget Analyst	-	91,946	91,946	0.00	1.00	1.00
Licensing Staff	-	83,622	83,622	0.00	1.00	1.00
Total Changes, Finance			$ 273,148			2.00

Police and Fire Old Hire Pensions Significant Changes Between 2013 and 2014 Budget

	2013 Approved Budget	2014 Recommended Budget	Total Change	2013 FTE	2014 FTE	FTE Change
GENERAL FUND						
General Fund Contribution	$ -	$ 250,000	$ 250,000	0.00	0.00	0.00
Total Changes, Public Works - Utilities			$ 250,000			0.00

Table 6-22: Finance
Department Detail Page

	2012 Actual		2013 Approved Budget		2014 Recommended Budget		Variance - 2013 Approved to 2014 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	1.80	$ 415,120	0.90	$ 389,871	0.90	$ 397,375	-	$ 7,503
Old Hire Pension Plan Management	0.10	39,646	0.10	18,366	0.10	18,327	-	(39)
Subtotal	1.90	$ 454,766	1.00	$ 408,237	1.00	$ 415,702	-	$ 7,465
Fiscal Services								
Accounting and Operations								
Centralized Mail Services	1.05	$ 87,756	1.10	$ 94,963	1.10	$ 96,022	-	$ 1,059
Financial Reporting	2.50	354,846	2.75	380,210	2.75	374,986	-	(5,223)
Imaging/Record Retention	0.05	12,292	0.10	17,510	0.10	19,139	-	1,629
Internal Audit	0.10	16,382	0.20	32,679	0.20	33,286	-	607
Payment Processing	1.55	150,353	2.10	160,457	2.10	159,438	-	(1,019)
Purchasing	3.10	206,724	3.20	262,253	3.20	291,877	-	29,624
Revenue and Licensing								
Accounts Receivable and Assessments	0.55	7,184	0.85	85,375	0.85	87,419	-	2,043
Information Desk	0.55	69,133	0.60	44,336	0.60	44,082	-	(254)
Liquor Licensing	0.90	97,304	0.90	77,570	1.40	139,184	0.50	61,613
Other Licensing	2.60	91,002	1.85	146,638	2.35	204,446	0.50	57,808
Sales and Use Tax Auditing								
Sales Tax: Auditing	6.00	480,686	6.00	544,794	6.00	566,076	-	21,282
Sales Tax: Licensing and Collections	2.10	313,230	2.95	260,362	2.95	277,164	-	16,801
Treasury								
Administration	0.05	28,256	0.10	16,505	0.10	16,289	-	(216)
Debt Management	0.25	42,202	0.30	52,741	0.30	51,084	-	(1,657)
Portfolio Management	1.75	204,930	1.00	124,263	1.00	132,248	-	7,985
Subtotal	23.10	$ 2,162,281	24.00	$ 2,300,659	25.00	$ 2,492,742	1.00	$ 192,083
Budget								
City Budget Development	2.30	$ 279,561	2.30	$ 229,136	2.80	$ 283,794	0.50	$ 54,659
Departmental Budget Support	0.60	44,254	0.50	47,131	0.60	62,858	0.10	15,727
Forecasting and Analysis	0.55	55,702	0.55	60,678	0.65	68,285	0.10	7,607
Long-Range Planning	0.55	55,727	0.55	60,700	0.65	68,285	0.10	7,585
Policy Analysis	1.00	115,788	1.10	126,642	1.30	141,542	0.20	14,900
Subtotal	5.00	$ 551,031	5.00	$ 524,287	6.00	$ 624,765	1.00	$ 100,478
Risk Management								
Employee Wellness	0.30	$ 326,468	0.30	$ 315,375	0.30	$ 321,325	-	$ 5,950
Property and Casualty Self Insurance	2.00	1,125,824	2.00	1,600,330	2.00	1,705,636	-	105,306
Worker's Compensation Self Insurance	1.70	1,363,529	1.70	1,492,091	1.70	1,458,844	-	(33,246)
Subtotal	4.00	$ 2,815,821	4.00	$ 3,407,796	4.00	$ 3,485,805	-	$ 78,010
Cost Allocation								
Cost Allocation	-	$ 203,349	-	$ 203,886	-	$ 211,806	-	$ 7,920
Subtotal	-	$ 203,349	-	$ 203,886	-	$ 211,806	-	$ 7,920
Total	**34.00**	**$ 6,187,247**	**34.00**	**$ 6,844,864**	**36.00**	**$ 7,230,820**	**2.00**	**$ 385,956**

Table 6-22: Finance
Department Detail Page (Cont.)

	2012 Actual		2013 Approved Budget		2014 Recommended Budget		Variance - 2013 Approved to 2014 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
EXPENDITURE BY CATEGORY								
Personnel		$ 2,948,181		$ 3,286,028		$ 3,538,549		$ 252,521
Operating		2,856,885		3,198,896		3,294,498		95,602
Interdepartmental Charges		98,832		61,054		90,967		29,913
Other Financing		283,349		298,886		306,806		7,920
Total		**$ 6,187,247**		**$ 6,844,864**		**$ 7,230,820**		**$ 385,956**
STAFFING AND EXPENDITURE BY FUND								
General	30.00	$ 3,168,077	30.00	$ 3,233,183	32.00	$ 3,533,209	2.00	$ 300,026
Property and Casualty Insurance	2.00	1,293,517	2.00	1,768,481	2.00	1,880,319	-	111,838
Worker's Compensation Insurance	2.00	1,725,653	2.00	1,843,200	2.00	1,817,292	-	(25,908)
Total	**34.00**	**$ 6,187,247**	**34.00**	**$ 6,844,864**	**36.00**	**$ 7,230,820**	**2.00**	**$ 385,956**

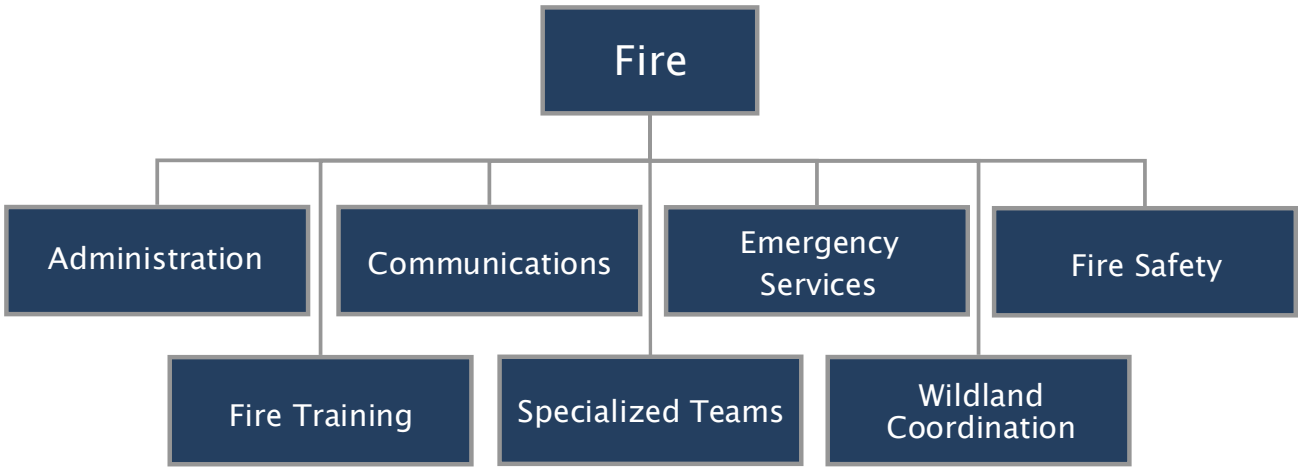
City of Boulder

Fire

2014 Recommended Budget

$17,564,646

The mission of the Boulder Fire Department is to make Boulder a safe place to live, work and play. We reduce the human suffering caused by fires, accidents, sudden illness, hazardous material releases, or other disasters.



Department Overview

Administration

- Administration provides personnel management, accounting, budget, basic payroll, purchasing, and general management of the department.

Communications

- Communications supports recreation opportunities on city open space lands through Mountain Rescue Service contract.
- The division administers ambulance contracts covering private ambulance response in the city.
- The division also operates the city share of the jointly operated city and county Office of Emergency Management. This office provides community education, planning and management for disasters and is the gateway for the city to access Federal funds for disaster relief.

Emergency Services

- Emergency Services provides response to emergencies as noted in the City Charter and Boulder Revised Code. Regular on-duty fire fighters provide response to non-emergency calls by helping the community with difficult situations. BES (Boulder Emergency Squad) is contracted to the city to provide services at major fires including refilling breathing air cylinders.

Fire Safety

- Fire Safety provides inspection and enforcement services to ensure existing buildings, new construction, and marijuana facilities meet fire and safety code requirements and provides fire cause and fire origin determination on all fires.
- This division also provides fire prevention services through fire and safety education including flood and disaster preparedness of at risk groups in the community. The workgroup also offers evaluation and intervention for children ages 3 to 18 who have been involved in a fire setting incident.

Fire Training

- Fire Training provides regular and ongoing training for fire fighters to maintain and expand skills they need to handle the wide variety of demands from the community. The Training Division provides regular and ongoing emergency medical skills training for fire fighters. The Division also certifies the skill level of each fire fighter in a state program based on national standards.

Specialized Teams

- **Dive Team.** Regular on duty fire fighters cross train to provide swift and underwater search and recovery.
- **Hazardous Materials Team.** Regular on duty fire fighters cross train to provide specialized response to contain and control haz mat releases.

Wildland Coordination

- Wildland Coordination provides initial fire attack for wildland fires occurring on city owned open space.
- This division conducts forest thinning services and coordinates wild fire response with neighboring fire districts.

Table 6-23: Fire Summary Budget

	2012 Actual	2013 Approved	2014 Recommended
STAFFING			
Administration	8.50	8.50	8.50
Communication	1.00	1.00	1.00
Emergency Services	96.00	96.00	96.00
Fire Safety	5.50	5.50	5.50
Specialized Teams	-	-	-
Wild land Coordination	5.33	7.33	9.33
TOTAL STAFFING	**116.33**	**118.33**	**120.33**

Table 6-23: Fire Summary Budget (Cont.)

	2012 Actual	2013 Approved	2014 Recommended
EXPENDITURE			
Administration	$ 1,354,191	$ 1,427,031	$ 1,623,875
Communication	148,967	174,950	178,453
Emergency Services	13,595,605	13,347,132	13,889,092
Fire Safety	661,152	699,035	710,615
Specialized Teams	85,565	58,802	62,122
Wild land Coordination	735,569	923,514	1,100,489
TOTAL EXPENDITURE	**$ 16,581,051**	**$ 16,630,464**	**$ 17,564,646**
FUND			
General	$ 16,470,197	$ 16,545,730	$ 17,480,308
Open Space and Mountain Parks	80,896	84,734	84,338
2011 Capital Improvement Program	29,957	-	-
TOTAL FUNDING	**$ 16,581,051**	**$ 16,630,464**	**$ 17,564,646**

2013 Accomplishments

- Implemented Light Response Vehicle trial program to assess the value of using a smaller emergency response vehicle to medical emergencies
- Began design and construction of Wildland Fire Station
- Continue implementing Master Plan recommendations
- Continued work on sustainability by implementing recycling and composting programs in all fire stations and recommending opportunities to reduce our carbon footprint
- Completed transition to new Computer Aided Dispatch (CAD) system including mobile data in fire engines
- Acquired new wildland fire engine.

Key Initiatives for 2014

- Continue evaluation of Light Response Vehicle program
- Complete construction and begin to occupy Wildland Fire Station
- Explore the use of alternative mobile technology for fire engines (tablets)
- Participate in Transforming Boulder Business Initiative (TBBI).

Table 6-24: Fire Significant Changes Between 2013 and 2014 Budget

	2013 Approved Budget	2014 Recommended Budget	Total Change	2013 FTE	2014 FTE	FTE Change
GENERAL FUND						
Convert Seasonal, Part-time Wildland Crew to Full-time - 3rd year of 3 year phase in	$ 46,000	$ 158,620	$ 112,620	0.00	2.00	2.00
Wildland Fire Operations Specialists Equity Reclassifications	263,523	329,570	66,047	0.00	0.00	0.00
Wildland Fire / FTC / Light Response 2014 O&M gap	-	208,829	208,829	0.00	0.00	0.00
Replacement NPE Gap - partial funding	-	200,000	200,000	0.00	0.00	0.00
Self-Contained Breathing Apparatus	-	74,699	74,699	0.00	0.00	0.00
Total Changes, Fire			$ 662,195			2.00

Table 6-25: Fire Department Detail Page

	2012 Actual		2013 Approved Budget		2014 Recommended Budget		Variance - 2013 Approved to 2014 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	6.00	$ 929,422	6.00	$ 1,008,588	6.00	$ 1,022,326	-	$ 13,738
Training	2.50	424,770	2.50	418,443	2.50	601,549	-	183,106
Subtotal	8.50	$ 1,354,191	8.50	$ 1,427,031	8.50	$ 1,623,875	-	$ 196,844
Communication								
Contracts (Rocky Mountain Rescue Group, Ambulance)	-	$ 6,125	-	$ 17,255	-	$ 14,153	-	$ (3,102)
Office of Emergency Management	1.00	142,842	1.00	157,695	1.00	164,300	-	6,605
Subtotal	1.00	$ 148,967	1.00	$ 174,950	1.00	$ 178,453	-	$ 3,503
Emergency Services								
Departmental Vehicle/Equipment Maintenance and Replacement	-	$ 1,548,404	-	$ 1,528,721	-	$ 1,524,625	-	$ (4,096)
Fire Response, Emergency Medical Response, Rescue, Service Calls, Boulder Emergency Squad	96.00	12,028,474	96.00	11,799,684	96.00	12,345,740	-	546,056
SWAT Support (for Police Department)	-	18,727	-	18,727	-	18,727	-	-
Subtotal	96.00	$ 13,595,605	96.00	$ 13,347,132	96.00	$ 13,889,092	-	$ 541,960
Fire Safety								
Inspections/Code Enforcement, Fire Investigation, Fire Code Permits	4.50	$ 571,100	4.50	$ 608,983	4.50	$ 603,269	-	$ (5,714)
Public Fire and Safety Education, Juvenile Fire Setter Intervention	1.00	90,052	1.00	90,052	1.00	107,346	-	17,294
Subtotal	5.50	$ 661,152	5.50	$ 699,035	5.50	$ 710,615	-	$ 11,580
Specialized Teams								
Dive: Water Search and Rescue/ Recovery/Training	-	$ 28,724	-	$ 31,253	-	$ 32,506	-	$ 1,253
Hazardous Materials: Hazardous Materials Release Response/Training	-	56,841	-	27,549	-	29,616	-	2,067
Subtotal	-	$ 85,565	-	$ 58,802	-	$ 62,122	-	$ 3,320
Wild land Coordination								
Wild Land Operations/Planning/ Mitigation/ Coordination	5.33	$ 735,569	7.33	$ 923,514	9.33	$ 1,100,489	2.00	$ 176,975
Subtotal	5.33	$ 735,569	7.33	$ 923,514	9.33	$ 1,100,489	2.00	$ 176,975
Total	**116.33**	**$ 16,581,051**	**118.33**	**$ 16,630,464**	**120.33**	**$ 17,564,646**	**2.00**	**$ 934,182**
EXPENDITURE BY CATEGORY								
Personnel		$ 13,505,835		$ 14,047,442		$ 14,498,096		$ 450,654
Operating		933,147		746,287		793,360		47,073
Interdepartmental Charges		1,851,839		1,836,735		2,273,190		436,455
Other Financing		290,229		-		-		-
Total		**$ 16,581,051**		**$ 16,630,464**		**$ 17,564,646**		**$ 934,182**
STAFFING AND EXPENDITURE BY FUND								
General	115.67	$ 16,470,197	117.67	$ 16,545,730	119.67	$ 17,480,308	2.00	$ 934,578
Open Space and Mountain Parks	0.66	80,896	0.66	84,734	0.66	84,338	-	(396)
2011 Capital Improvement Program	-	29,957	-	-	-	-	-	-
Total	**116.33**	**$ 16,581,051**	**118.33**	**$ 16,630,464**	**120.33**	**$ 17,564,646**	**2.00**	**$ 934,182**

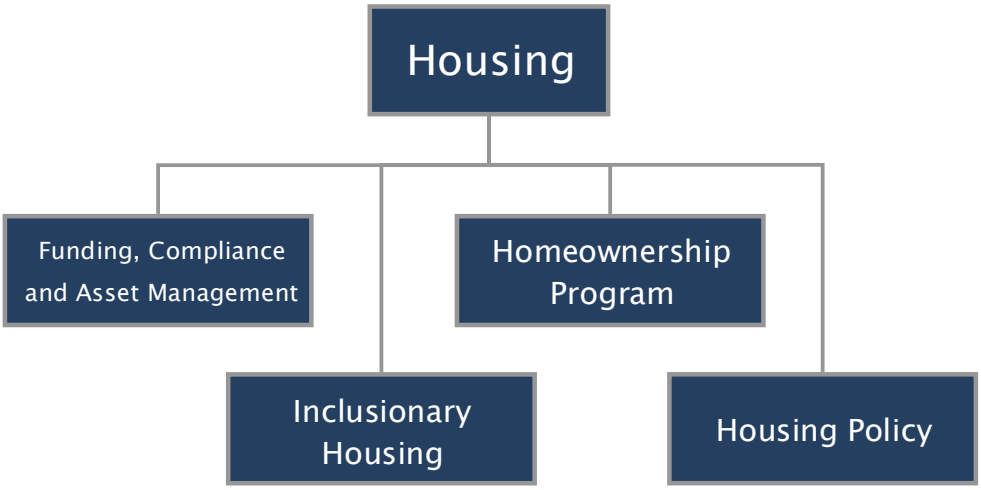
City of Boulder

Housing

2014 Recommended Budget

$5,274,480

The mission of the Housing Department is to preserve and provide safe, quality and affordable housing opportunities through regional collaborative community planning and funding of programs.



Department Overview

Housing

- Housing implements the city's housing policies through policy development, community funding and program operations.

Homeownership Program

- Serves the community by promoting and implementing affordable homeownership opportunities.

Funding, Compliance & Asset Management

- Invests city and federal resources with partner agencies to increase and preserve the community's affordable housing stock and support the capital needs of non-profit service providers.

Inclusionary Housing

- Implements the city's inclusionary housing ordinance and annexation policies for affordable housing community benefit.

Housing Policy

- Supports city council's development of housing policies and develops program implementation plans in collaboration with Community Planning and Sustainability and community stakeholders.

Table 6-26: Housing Summary Budget

	2012 Actual	2013 Approved	2014 Recommended
STAFFING			
Housing	12.85	12.85	11.50
TOTAL STAFFING	**12.85**	**12.85**	**11.50**
EXPENDITURE			
Housing	$ 6,394,094	$ 5,287,935	$ 5,142,125
Cost Allocation	127,422	127,458	132,355
TOTAL EXPENDITURE	**$ 6,521,516**	**$ 5,415,393**	**$ 5,274,480**
FUND			
General	$ 132,156	$ 173,283	$ 158,243
Affordable Housing	2,199,313	1,562,966	1,417,350
Community Housing Assistance Program	2,554,850	2,266,725	2,306,005
Community Development Block Grant	574,116	611,974	581,553
HOME Investment Partnership Grant	1,061,081	800,445	811,331
TOTAL FUNDING	**$ 6,521,516**	**$ 5,415,393**	**$ 5,274,480**

2013 Accomplishments

- Initiated Comprehensive Housing Strategy with Community Planning and Sustainability and the City Manager Office
- Completed an update to the Inclusionary Housing (IH) ordinance and implemented IH rental policies
- Completed IH off-site agreements for two developments that will produce 130 affordable workforce rental units
- Funded projects under construction, which include Depot Square (71 affordable workforce rental units), Highland (59 affordable senior units) and 1175 Lee Hill (31 Housing First units)
- Invested $15M in Low Income Housing Tax Credit in Boulder projects
- Added 200 permanently affordable units under covenant
- Completed purchases of affordable homes
- Awarded $8M to community projects.

Key Initiatives for 2014

- Complete a Comprehensive Housing Strategy
- Develop funding priorities for $5M in annual grants
- Implement the elements/recommendations from the Comprehensive Housing Strategy.

Table 6-27: Housing Significant Changes Between 2013 and 2014 Budget

	2013 Approved Budget	2014 Recommended Budget	Total Change	2013 FTE	2014 FTE	FTE Change
AFFORDABLE HOUSING FUND						
Department Reorganization	$ -	$ 31,500	$ 31,500	0.00	0.00	0.00
COMMUNITY HOUSING ASSISTANCE PROGRAM						
Department Reorganization	$ -	$ 38,500	$ 38,500	0.00	0.00	0.00
Total Changes, Housing			$ 70,000			0.00

Table 6-28: Housing Department Detail Page

	2012 Actual		2013 Approved Budget		2014 Recommended Budget		Variance - 2013 Approved to 2014 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Housing								
Affordable Housing Planning/Development Review /Project Management	2.37	$ 242,843	2.37	$ 274,760	2.33	$ 339,731	(0.04)	$ 64,972
Asset Management and Monitoring	2.18	207,979	2.18	199,506	1.16	111,730	(1.02)	(87,775)
Funding: Community Development	0.46	357,227	0.46	272,693	0.24	261,672	(0.22)	(11,022)
Funding: Housing	3.83	5,257,360	3.83	4,191,122	3.54	3,978,532	(0.29)	(212,591)
Homeownership Programs	4.01	328,686	4.01	349,854	4.23	450,460	0.22	100,606
Subtotal	12.85	$ 6,394,094	12.85	$ 5,287,935	11.50	$ 5,142,125	(1.35)	$ (145,810)
Cost Allocation								
Cost Allocation and Transfers	-	$ 127,422	-	$ 127,458	-	$ 132,355	-	$ 4,897
Subtotal	-	$ 127,422	-	$ 127,458	-	$ 132,355	-	$ 4,897
Total	**12.85**	**$ 6,521,516**	**12.85**	**$ 5,415,393**	**11.50**	**$ 5,274,480**	**(1.35)**	**$ (140,913)**
EXPENDITURE BY CATEGORY								
Personnel		$ 928,225		$ 1,119,174		$ 1,160,962		$ 41,788
Operating		5,442,181		4,143,718		3,954,533		(189,185)
Interdepartmental Charges		23,689		25,043		26,630		1,587
Other Financing		127,422		127,458		132,355		4,897
Total		**$ 6,521,516**		**$ 5,415,393**		**$ 5,274,480**		**$ (140,913)**
STAFFING AND EXPENDITURE BY FUND								
General	1.14	$ 132,156	1.14	$ 173,283	1.00	$ 158,243	(0.14)	$ (15,040)
Affordable Housing	4.03	2,199,313	4.38	1,562,966	3.95	1,417,350	(0.43)	(145,617)
Community Housing Assistance Program	5.13	2,554,850	5.18	2,266,725	4.88	2,306,005	(0.30)	39,280
Community Development Block Grant	1.60	574,116	1.45	611,974	0.97	581,553	(0.48)	(30,421)
HOME Investment Partnership Grant [1]	0.95	1,061,081	0.70	800,445	0.70	811,331	-	10,886
Total [2]	**12.85**	**$ 6,521,516**	**12.85**	**$ 5,415,393**	**11.50**	**$ 5,274,480**	**(1.35)**	**$ (140,913)**

Notes:

[1] The city entered into a county-wide HOME consortium in 2007; the HOME budget includes allocations that pass through the city directly to other communities within the consortium of approximately $530,000 in 2012, $375,850 in 2013, and $380,960 in 2014.

[2] The Department is undergoing reorganization in 2013, which has not been finalized as of the development of this document. The funding for 1.35 FTEs in 2014 has been converted to other personnel expenditures to assist the department with this effort. These FTEs may be reinstated in 2014.

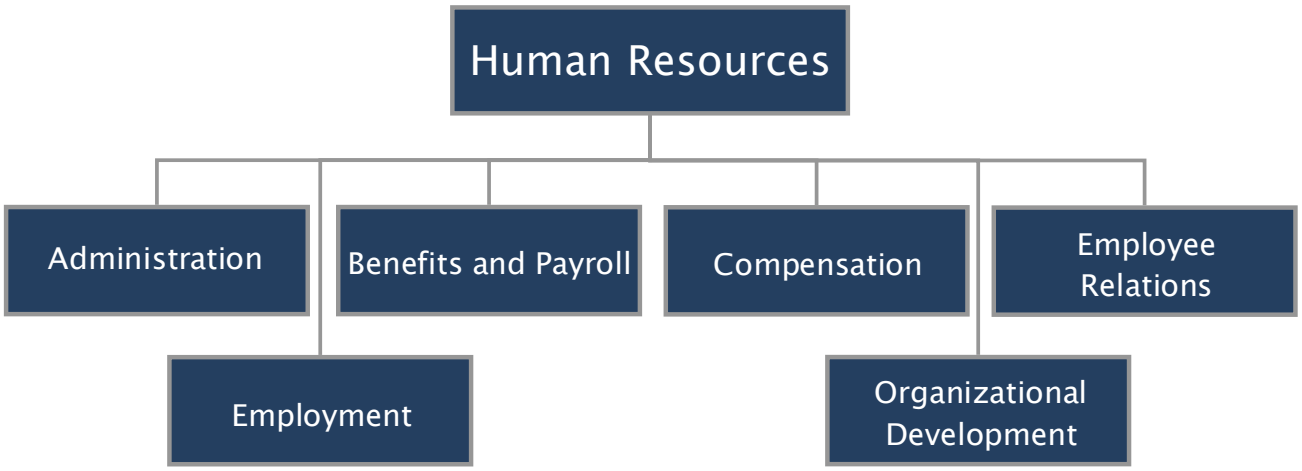
City of Boulder

Human Resources

2014 Recommended Budget

$2,203,873

The mission of the Human Resources Department is to provide strategic human resource solutions to support City of Boulder employees, goals and outcomes. We do this to help build a thriving and sustainable community.



Department Overview

Administration

- Administration includes strategic direction of the department, as well as general administrative functions including customer service, budget, bill paying, communications, and the City's Human Resources Information System.

Employment

- Employment includes analysis of hiring priorities based on the city's business needs, assisting managers and applicants regarding the recruitment and selection process, and policy/procedure development, interpretation and compliance.

Benefits and Payroll

- Benefits includes the administration of the city's benefits programs, including insurance (medical, dental, vision, life and disability), retirement, deferred compensation, paid time off, and leaves of absence. Payroll is responsible for paycheck processing, W-2s, vendor payments, and federal and state legal compliance regarding payroll, pension, and other tax reporting obligations.

Compensation

- Compensation develops and administers the city's compensation programs and policies, and conducts market and job studies to provide favorable salary relationships with labor markets while maintaining internal equity.

Organizational Development

- In partnership with the City Manager's Office, Organizational Development assists in developing and implementing a framework to further support the organization's success and efforts toward service excellence through strategies that enhance the organization's culture, values, design, and effectiveness. This may include assisting with clarifying leadership roles, defining a shared vision and developing a strategic organizational focus, defining the organization's values, planning organizational training and events, and partnering on a talent management program.

Employee Relations

- Employee Relations provides customer service including compliance, coaching, conflict resolution, training and investigations related to laws, policies, complaints, workplace behavior, and culture to ensure a safe, legal and productive workplace. The function ensures compliance with regulatory agencies and addresses/responds to formal employment-related issues from federal and state regulatory agencies. Employee relations also supports the performance management process. It also participates and provides support for collective bargaining unit negotiations, handles grievances, and advises supervisors and managers on contract interpretations and applications.

Table 6-29: Human Resources Summary Budget

	2012 Actual	2013 Approved	2014 Recommended
STAFFING			
Administration	2.55	3.46	3.46
Compensation	0.60	0.60	0.60
Employee Relations	1.95	1.85	2.45
Organizational Development	0.67	0.84	2.24
Employment	3.16	2.39	3.39
Benefits and Payroll	6.45	6.49	6.49
TOTAL STAFFING	**15.38**	**15.63**	**18.63**
EXPENDITURE			
Administration	$ 388,021	$ 424,674	$ 449,833
Compensation	37,550	90,454	91,888
Employee Relations	369,162	244,597	311,708
Organizational Development	59,418	168,267	394,499
Employment	212,079	244,326	350,144
Benefits and Payroll	547,535	561,799	605,801
TOTAL EXPENDITURE	**$ 1,613,765**	**$ 1,734,117**	**$ 2,203,873**
FUND			
General	$ 1,613,765	$ 1,734,117	$ 2,203,873
TOTAL FUNDING	**$ 1,613,765**	**$ 1,734,117**	**$ 2,203,873**

2013 Accomplishments

- Focused on revising the approach to customer service delivery and held five customer focus groups to obtain information to support this effort after an assessment of the Human Resources Department was completed in December 2012. Continuous improvement efforts are ongoing in this area including development of response standards and centralized phone and e-mail contact systems
- Began an evaluation of the employment process to create efficiencies for the department and organization
- Successfully completed performance norming for 467 Management/Non-Union employees. Conducted extensive training/coaching regarding changes to a 4-tier non -numeric rating system, how to deliver feedback to employees and the goal setting process
- Transitioned Boulder Municipal Employees Association (BMEA) employees to a Common Review Date
- Implemented a High Deductible Health Plan combined with a Health Savings Account
- Updated the Family and Medical Leave policy to address changes in federal law
- Developed a new employee orientation process for 200+ seasonal employees
- Provided Supervisor Training for 20 participants including coursework on leadership development
- Implemented discussion guides for each organizational value to enrich the conversation across the organization

- Contributed to the contract negotiation process with the International Association of Firefighters (IAFF).

Key Initiatives for 2014

- Coordinate employment process for Human Resources Director and develop transition plan
- Continue process improvements as part of Transforming Boulder Business Initiative (TBBI) project for the Human Resources and Payroll System
- Continue focus on customer service initiatives including readily accessible information and process consistency
- Continue enhancements to the performance management system including tools to support BMEA implementation, a supervisory goal and norming processes for Management/Non Union and BMEA employees
- Continue analysis and implementation of provisions to be compliant with Health Care Reform
- Consider issuing a proposal to change city's Health Care Plan Provider
- Consider research and analysis of short term disability plan in combination with potential changes to leave policies
- Explore revisions to New Employee Orientation to embrace new employees, provide an overview of key policies and the organization's vision and values, as well as encourage networking among new employees
- Create an employee training and development strategy that supports a culture of service excellence, including leadership development, increased supervisory skill and accountability, and addresses business needs across the organization
- Create training initiatives related to the organization's values
- Support two negotiation processes
- Continue focus on efforts to reduce employee relations issues.
- Revise or develop policies to comply with changes in federal or state laws

Table 6-30: Human Resources Significant Changes Between 2013 and 2014 Budget

	2013 Approved Budget	2014 Recommended Budget	Total Change	2013 FTE	2014 FTE	FTE Change
GENERAL FUND						
Consulting	$ -	$ 30,000	$ 30,000	0.00	0.00	0.00
Non-personnel Expenses	-	22,000	22,000	0.00	0.00	0.00
Organizational Development - citywide events	-	10,000	10,000	0.00	0.00	0.00
Organizational Development Staff	-	174,637	174,637	0.00	2.00	2.00
Total Changes, Human Resources			$ 236,637			2.00

Table 6-31: Human Resources Department Detail Page

	2012 Actual		2013 Approved Budget		2014 Recommended Budget		Variance - 2013 Approved to 2014 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	2.55	$ 388,021	2.20	$ 311,923	2.20	$ 333,838	-	$ 21,915
Human Resources Information System (HRIS)	-	-	1.26	112,751	1.26	115,995		3,244
Subtotal	2.55	$ 388,021	3.46	$ 424,674	3.46	$ 449,833	-	$ 25,159
Compensation								
Compensation - Delivery Systems, Classification, Market Analysis and Structure	0.60	$ 37,550	0.60	$ 90,454	0.60	$ 91,888	-	$ 1,434
Subtotal	0.60	$ 37,550	0.60	$ 90,454	0.60	$ 91,888	-	$ 1,434
Employee Relations								
Employee Relations	1.30	$ 246,161	1.25	$ 165,856	2.10	$ 265,101	0.85	$ 99,245
Labor Relations	0.65	123,001	0.60	78,741	0.35	46,607	(0.25)	(32,134)
Subtotal	1.95	$ 369,162	1.85	$ 244,597	2.45	$ 311,708	0.60	$ 67,111
Organizational Development								
Performance Management	0.33	$ 29,709	0.48	$ 68,691	0.88	$ 98,087	0.40	$ 29,396
Succession Planning	0.06	5,348	0.06	7,215	0.26	26,258	0.20	19,043
Training	0.28	24,361	0.30	92,361	1.10	270,154	0.80	177,793
Subtotal	0.67	$ 59,418	0.84	$ 168,267	2.24	$ 394,499	1.40	$ 226,232
Employment								
Diversity	0.22	$ 14,846	0.20	$ 21,908	0.20	$ 24,212	-	$ 2,304
Policies	0.60	40,295	0.50	62,122	0.50	66,528	-	4,406
Staffing	2.34	156,938	1.69	160,296	2.69	259,404	1.00	99,108
Subtotal	3.16	$ 212,079	2.39	$ 244,326	3.39	$ 350,144	1.00	$ 105,818
Benefits and Payroll								
Payroll	2.95	$ 232,190	3.20	$ 271,045	3.20	$ 285,244	-	$ 14,199
Benefits: Employee Leaves	1.32	116,678	1.18	77,846	1.18	76,956	-	(890)
Benefits: Employee Welfare	1.67	151,366	1.56	161,832	1.56	192,351	-	30,519
Benefits: Retirements and Terminations	0.51	47,301	0.55	51,076	0.55	51,250	-	174
Subtotal	6.45	$ 547,535	6.49	$ 561,799	6.49	$ 605,801	-	$ 44,002
Total	**15.38**	**$ 1,613,765**	**15.63**	**$ 1,734,117**	**18.63**	**$ 2,203,873**	**3.00**	**$ 469,756**
EXPENDITURE BY CATEGORY								
Personnel		$ 1,420,925		$ 1,490,352		$ 1,781,858		$ 291,506
Operating		154,969		205,793		382,143		176,350
Interdepartmental Charges		37,871		37,972		39,872		1,900
Total		**$ 1,613,765**		**$ 1,734,117**		**$ 2,203,873**		**$ 469,756**
STAFFING AND EXPENDITURE BY FUND								
General	15.38	$ 1,613,765	15.63	$ 1,734,117	18.63	$ 2,203,873	3.00	$ 469,756
Total	**15.38**	**$ 1,613,765**	**15.63**	**$ 1,734,117**	**18.63**	**$ 2,203,873**	**3.00**	**$ 469,756**

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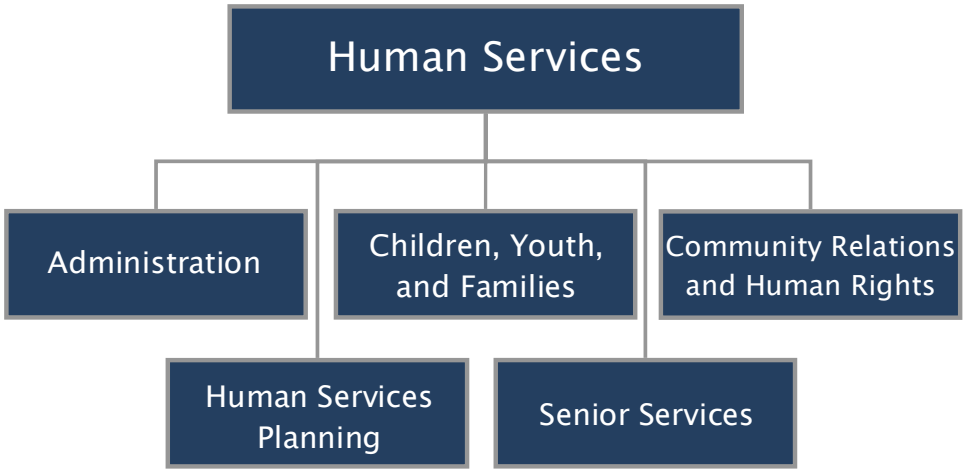
City of Boulder

Human Services

2014 Recommended Budget

$6,688,686

The mission of the Human Services Department is to create a healthy, socially thriving and inclusive community by providing and supporting human services to Boulder residents in need.



Department Overview

Department Administration

- Administration is responsible for achieving city and department goals and objectives, long range and strategic planning, finance and budget development and administration, internal services, public communications, oversight of policy implementation, and overall management of the department.

Children, Youth and Families

- Children, Youth and Families manages direct services for children, youth, and family programs; regional coordination of services; development and implementation of directed programs including: child care subsidies to low income and working families and child care provider professional development (Early Childhood Services), school based services in elementary and high schools (Family Resource Schools, Family Resource Center and Prevention and Intervention Program), Youth Opportunities Program, and Community Mediation Services.

Community Relations and Office of Human Rights

- Community Relations and Office of Human Rights oversees and enforces the city's Human Rights and Failure to Pay Wages Ordinances, staffs the Human Relations Commission and Immigrant Advisory Committee, serves as liaison for resolution of community issues related to human relations and human rights, and administers the HRC Community Impact and Community Events Funding.

Human Services Planning

- Human Services Planning includes administration of the Human Services Fund; human services planning and policy development; Human Services Master Plan coordination; regional coordination of human services with other jurisdictions and community organizations, including the Boulder County Human Services Strategic Plan, Boulder County Ten Year Plan to Address Homelessness; and social policy development addressing social and human services issues in the community.

Senior Services

- Senior Services includes operation and management of two senior centers; resource and referral for community services and social, health, and well-being programs; regional coordination of county-wide senior strategic plan; and administration of the Food Tax Rebate Program for low-income families, seniors and persons with disabilities.

Table 6-32: Human Services Summary Budget

	2012 Actual	2013 Approved	2014 Recommended
STAFFING			
Administration	2.65	2.65	4.00
Children, Youth and Families	17.54	17.54	18.11
Community Relations and Human Rights	2.25	2.25	2.25
Human Services Planning	2.75	2.75	2.75
Senior Services	10.32	10.30	10.30
TOTAL STAFFING	**35.51**	**35.49**	**37.41**
EXPENDITURE			
Administration	$ 416,511	$ 433,960	$ 533,291
Children, Youth and Families	2,616,247	2,546,395	2,457,145
Community Relations and Human Rights	297,517	292,883	289,758
Human Services Planning	2,374,340	2,422,752	2,353,768
Senior Services	1,132,054	1,125,905	1,054,724
TOTAL EXPENDITURE	**$ 6,836,669**	**$ 6,821,895**	**$ 6,688,686**
FUND			
General Fund	$ 5,871,217	$ 5,957,918	$ 5,787,785
Grants	904,583	755,982	798,274
Community Development Block Grant	60,869	107,995	102,627
TOTAL FUNDING	**$ 6,836,669**	**$ 6,821,895**	**$ 6,688,686**

2013 Accomplishments

- Began updating the Human Services Strategy (Master Plan)
- Provided recommendations to council regarding how to address issues related to behaviors on the municipal campus and downtown area
- Launched the Bridge House day Resource Center for homeless people
- City Council approved allocations of Education Excise Tax funding to the community
- Allocated $2M for operating support to community non-profits
- Updated the Human Rights Ordinance to remove the age limit related to discrimination in employment
- Issued 873 food tax rebates totaling $88,795 to low-income families, seniors, and persons with disabilities
- Recommend changes to city's panhandling ordinance
- Implemented regional Grant Management System for funding to the community in partnership with the City of Longmont and Boulder County
- Along with the Parks and Recreation Department and the Library Department, began an assessment of services to low income residents and seniors.

Key Initiatives for 2014

- Complete an update to the Human Services Strategy
- Implement program and funding changes related to the Human Services Strategy
- Complete assessment of services to low income residents and seniors with the Parks and Recreation Department and the Library Department
- Complete fee assessment for all direct service programs
- Continue regional partnerships and implementation of the Ten Year Plan to Address Homelessness and county-wide Human Services Strategic Plan.

Table 6-33: Human Services Significant Changes Between 2013 and 2014 Budget

	2013 Approved Budget	2014 Recommended Budget	Total Change	2013 FTE	2014 FTE	FTE Change
GENERAL FUND						
Human Services Operating Support Staffing -gap funding pending community service departments assessment	$ -	$ 97,388	$ 97,388	0.00	1.35	1.35
Total Changes, Human Services			$ 97,388			1.35

Table 6-34: Human Services Department Detail Page

	2012 Actual		2013 Approved Budget		2014 Recommended Budget		Variance - 2013 Approved to 2014 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	2.65	$ 416,511	2.65	$ 433,960	4.00	$ 533,291	1.35	$ 99,331
Subtotal	2.65	$ 416,511	2.65	$ 433,960	4.00	$ 533,291	1.35	$ 99,331
Children, Youth and Families								
Early Childhood Programs	4.32	$ 740,465	4.32	$ 659,836	4.32	$ 626,507	-	$ (33,329)
Community Mediation	2.46	188,306	2.46	213,574	2.46	194,405	-	(19,169)
Family Resource Schools	8.24	990,688	8.24	778,747	8.81	909,054	0.57	130,307
Prevention and Intervention	0.37	338,550	0.37	507,371	0.37	394,713	-	(112,658)
Youth Opportunities Program	2.15	358,238	2.15	386,867	2.15	332,467	-	(54,400)
Subtotal	17.54	$ 2,616,247	17.54	$ 2,546,395	18.11	$ 2,457,145	0.57	$ (89,250)
Community Relations and Human Rights								
Community Relations	1.25	$ 183,487	1.25	$ 171,801	1.25	$ 169,591	-	$ (2,210)
Office of Human Rights	1.00	114,030	1.00	121,082	1.00	120,167	-	(915)
Subtotal	2.25	$ 297,517	2.25	$ 292,883	2.25	$ 289,758	-	$ (3,125)
Human Services Planning								
Human Services Fund	1.05	$ 2,133,830	1.05	$ 2,212,260	1.05	$ 2,135,246	-	$ (77,014)
Human Services Planning and Project Management	1.70	240,510	1.70	210,492	1.70	218,522	-	8,030
Subtotal	2.75	$ 2,374,340	2.75	$ 2,422,752	2.75	$ 2,353,768	-	$ (68,984)
Senior Services								
Food Tax Rebate Program	0.37	$ 21,008	0.27	$ 25,064	0.27	$ 25,872	-	$ 808
Senior Centers	4.39	450,342	4.19	453,273	4.19	363,114	-	(90,159)
Senior Resources	3.28	378,048	3.59	385,441	3.59	403,408	-	17,967
Seniors Health & Wellness	0.93	127,059	0.90	102,628	0.90	107,350	-	4,722
Seniors Social Programs	1.35	155,598	1.35	159,499	1.35	154,980	-	(4,519)
Subtotal	10.32	$ 1,132,054	10.30	$ 1,125,905	10.30	$ 1,054,724	-	$ (71,181)
Total	**35.51**	**$ 6,836,669**	**35.49**	**$ 6,821,895**	**37.41**	**$ 6,688,686**	**1.92**	**$ (133,209)**
EXPENDITURE BY CATEGORY								
Personnel		$ 2,793,585		$ 2,949,886		$ 3,027,761		$ 77,875
Operating		3,863,241		3,736,015		3,528,619		(207,396)
Interdepartmental Charges		153,943		135,994		132,307		(3,687)
Capital		25,900		-		-		-
Total		**$ 6,836,669**		**$ 6,821,895**		**$ 6,688,686**		**$ (133,209)**
STAFFING AND EXPENDITURE BY FUND								
General Fund	28.35	$ 5,871,217	28.53	$ 5,957,918	29.86	$ 5,787,785	1.33	$ (170,133)
Grants	5.30	904,583	5.30	755,982	6.62	798,274	1.32	42,292
Community Development Block Grant	1.86	60,869	1.66	107,995	0.93	102,627	(0.73)	(5,368)
Total	**35.51**	**$ 6,836,669**	**35.49**	**$ 6,821,895**	**37.41**	**$ 6,688,686**	**1.92**	**$ (133,209)**

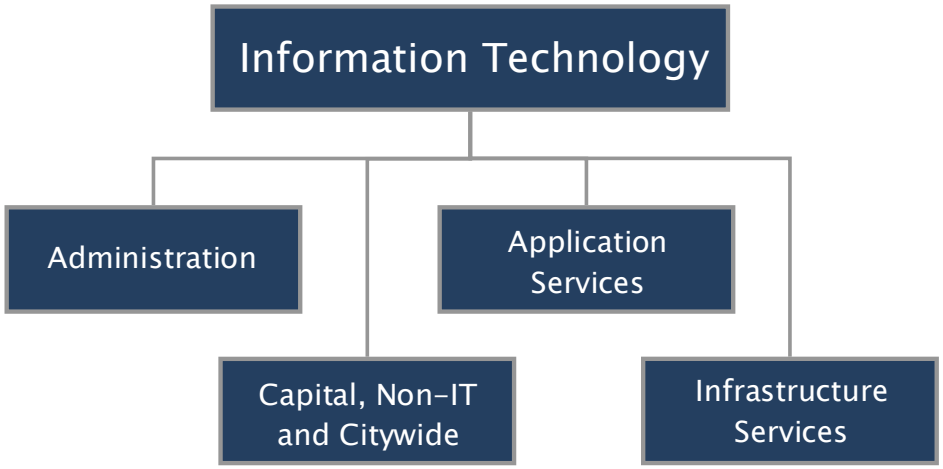
City of Boulder

Information Technology

2014 Recommended Budget

$7,723,651

The mission of the Information Technology (IT) Department is to create an environment of seamless integration between people and technology. Our services include long-range technology planning; citywide hardware/software procurement; support for over 1,375 employees and PCs, 155 servers, and 60 databases; disaster recovery and business continuity; systems security; 100 miles of fiber optic network infrastructure; business analysis; custom application development; and support for numerous mission critical applications such as payroll, web technologies, and public safety.



Department Overview

Administration

- The IT Administration Division provides general administrative support to the other divisions of IT and manages the citywide Help Desk function. Staff also provides financial management, customer service advocacy, and administration of the Telecommunications Fund, IT Operating account and citywide Computer Replacement Fund which includes centralized purchasing of all computer related equipment and software.

Capital, Non-IT and Citywide Items

- The Capital, Non-IT and Citywide Items group includes funding for major citywide technology initiatives. The most notable item in this category is the funding for the IT Capital Improvement Plan (CIP).

Infrastructure Services

- The IT Infrastructure Services Division provides a reliable and robust data and voice communications infrastructure supporting over 1,463 city employees, telephones and workstations, and over 250 servers providing voice, e-mail, web, GIS, database, and office productivity services.
- Infrastructure Services also takes a leadership role in the research, selection, and implementation of new technologies to help improve city services.

Application Services

- The IT Application Services Division provides software support, application development, project management, business analysis, software implementation, and reporting support to both the city's traditional, customer-facing municipal services (e.g. police, fire, land use, public works utilities, maintenance, etc), its enhanced services (e.g. human services, open space, parks and recreation), and internal business operations (e.g. human resources, finance, payroll, sales tax, asset management, etc). The team currently supports 186 applications, components and interfaces.

Table 6-35: Information Technology Summary Budget

	2012 Actual	2013 Approved	2014 Recommended
STAFFING			
Administration	4.00	4.00	3.50
Application Services	14.78	15.75	17.29
Infrastructure Services	13.22	13.25	14.56
TOTAL STAFFING	**34.50**	**34.00**	**36.85**
EXPENDITURE			
Administration	$ 506,455	$ 802,473	$ 755,012
Application Services	1,442,945	1,989,220	2,125,983
Infrastructure Services	1,839,050	1,757,879	1,768,938
City-Wide IT (non-departmental)	2,016,608	3,120,427	2,030,932
Capital Improvement Program	305,888	404,036	1,042,786
TOTAL EXPENDITURE	**$ 6,110,945**	**$ 8,074,035**	**$ 7,723,651**
FUND			
General	$ 4,260,761	$ 5,001,872	$ 5,102,233
2011 Capital Improvement Bond	308,388	-	-
Telecommunications	557,025	767,374	730,326
Computer Replacement	984,772	2,304,789	1,891,092
TOTAL FUNDING	**$ 6,110,945**	**$ 8,074,035**	**$ 7,723,651**

2013 Accomplishments

- Assisted the Energy Future workgroup in documenting business processes and finding/ testing automated tools to assist with quality assurance on the complicated analytic models
- Assisted LEAD with the implementation of a custom software solution that will track and report on GHG emissions both by the City operations and by the Boulder Community based on international standards developed by the Local Governments for Sustainability (ICLEI)
- Along with Finance and Human Resources, played a critical leadership role in the procurement, contract negotiations and initial implementation activities related to the new Tyler "Munis" finance, payroll and human resources system (also known as TBBI – Transform Boulder Business Initiative
- Played a key role in the initial stages of the Landlink system replacement project, including project manager selection, procurement processes and initial implementation activities
- Played a key leadership role in the redesign of the City's public-facing website, while implementing a new content management system (CMS) developed by the City of Arvada and to be co-enhanced by our two agencies in the future. The new design includes aesthetic and organizational improvements and will utilize a technique called "responsive design" to automatically adapt and conform to a users screen size
- Concurrent with the launch of the new city website, customers can now access digital downloads of select city datasets in multiple file formats – known as the "Open Data Initiative". This data is aimed at increasing transparency, information access, timeliness, reduction of staff time to manage routine open records requests, and catalyze public technology application development
- Led the selection and implementation of the "Inquire Boulder" Constituent Relationship Management (CRM) system. The system provided self-help and issue reporting/tracking capabilities for customers, along with a mobile application for reporting concerns in the field. The system is expected to enhance customer service and provide valuable citywide service and performance metrics
- Consistent with the associated 2011 bond request, IT and Central Records are leading the citywide effort to expand electronic document services to the organization and our customers. A new archival records public portal has been implemented allowing the public to search for select public documents via the newly redesigned website
- Working with OSMP and Finance, we are engaged in system design and scoping discussions to create an interim application to integrate these two systems in January 2013. We have included specifications in the procurement of the new LandLink permits and licensing system to procure a permanent, off-the-shelf solution to fulfill both needs
- Successfully completed the redesign, testing and implementation of the employee performance review system, which is used by an increasing number of supervisors and staff as a key element of the citywide performance management system
- Completed the upgrade of the CLASS system, a tool which permits citizens to register for classes offered by the Parks and Recreation and Human Services (Seniors) Departments

- Worked with business users and IT staff to improve the help desk processes, reports, and usability to improve customer service delivery for those who need help desk assistance
- Completed the redesign of the backup and disaster recovery architecture for city information systems to improve the overall performance of the backup process and significantly reducing the impact on end-user performance
- Migrated bank file transfers to a new open source integration program (ETL Talend).The goals of this project have been to meet the new security standards, to standardize our internal processes among various workgroups and technologies and to continue to gain expertise using this integration tool
- The IT Infrastructure Services Team completed the redesign and upgrade of the underlying network architecture which will completely replace core Data Center network equipment with newer, faster and more reliable network switches and routers
- Developed a pilot GIS application to assist in analyzing sales tax data and trends using maps and GIS data. We are currently working with Finance to fine-tune the system, which may prove a benefit as a Council and public reference system
- Began implementation of business process changes and new software tools to enhance the usefulness, responsiveness and accuracy of the IT Help Desk function. Concurrently launched a new employee outreach effort aimed at improving a new employee's experience and knowledge of the IT Department
- Focused We will focus on the design and implementation of a series of versatile and sustainable education programs to better leverage the productive and creative potential of City staff in using new systems
- The 2013 annual IT department Customer Satisfaction Survey results showed a more than 10% increase in the five qualitative areas measured: responsiveness, communication, technical expertise/knowledge, cooperation, and overall quality / satisfaction. In all categories, the aggregate results were in the range of "Very Good" to "Excellent"
- Negotiated a 20-year lease agreement with The Zayo Group that will bring the city 72-strands of fiber optic cable within the city limits, additional fiber to nearby communities to enhance joint public safety operations, and a nearly $750k cash payment.

Key Initiatives for 2014

- Continue implementation of the Transform Boulder Business Initiative (TBBI) project and the Tyler Technologies "Munis" system, a major, multi-year project to replace the City's financial, human resources, and payroll systems
- Continue implementation of the LandLink+ project, a major, multi-year project to replace the city's permit and licensing applications
- Continue expansion of new e-services being provided via the City's redesigned website, particularly expansion of the content available on our new Open Data website and expanded access to archival, digitized records

- Continue the expansion of the LaserFiche records and document management system to serve additional departments in their recordkeeping through improved information access and reduced paper retention
- Lead an effort to evaluate the replacement of the city's office productivity suite and email system by migrating to a cloud hosted solution offered by major software vendors
- Continue upgrades and expanded use of new network, server, telephone, disaster recovery and application virtualization infrastructure
- Continue the use of mobile devices (iPads and SmartPhones) through implementation of the Mobile Device strategy approved in 2013. This initiative is designed to improve staff productivity, access to critical City information in the field, and potential reduction in the use of conventional desktop and laptop computers through consolidated mobile technologies
- Update the IT Strategic Plan to incorporate the tenets of the sustainability framework and will expand to include strategic technology initiatives that not only impact multiple city departments, but will also illuminate individual departmental automation. opportunities and needs. Will also focus heavily on expansion of customer-facing technologies and opportunities for inter-agency collaboration
- Begin to study the feasibility of new, city-fostered broadband services by utilizing existing and possible future city telecommunications infrastructure. If deemed feasible, this could come in the form of a new broadband utility or the formation of public-private partnerships. Will require state legislative changes and/or a public vote to make this feasible
- Implement the initial recommendations of the new IT Training Coordinator's training program assessment in coordination with other City organizational development staff and programs. Special focus will be placed on training needs associated with TBBI and the LandLink implementation.

Table 6-36: Information Technology Significant Changes Between 2013 and 2014 Budget

	2013 Approved Budget	2014 Recommended Budget	Total Change	2013 FTE	2014 FTE	FTE Change
GENERAL FUND						
Transfer of IT Technical Manager from Parks and Recreation to IT	$ -	$ 94,718	$ 94,718	0.00	1.00	1.00
COMPUTER REPLACEMENT FUND						
Design and Sustainability of IT Internal Service Funds	$ -	$ 17,221	$ 17,221	0.00	0.25	0.25
TELECOMMUNICATION FUND						
Design and Sustainability of IT Internal Service Funds	$ -	$ 17,221	$ 17,221	0.00	0.25	0.25
Total Changes, Information Technology			$ 129,160			1.50

Table 6-37: Information Technology Department Detail Page

	2012 Actual		2013 Approved Budget		2014 Recommended Budget		Variance - 2013 Approved to 2014 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	4.00	$ 506,455	4.00	$ 802,473	3.50	$ 755,012	(0.50)	$ (47,461)
Subtotal	4.00	$ 506,455	4.00	$ 802,473	3.50	$ 755,012	(0.50)	$ (47,461)
Application Services								
Custom Application Provision and Related Support	4.45	$ 434,445	4.25	$ 591,441	4.37	$ 619,321	0.12	$ 27,880
eGovernment (Internet/Intranet)	1.00	97,628	1.50	162,212	1.50	156,952	-	(5,260)
Geographic Information Systems	1.14	111,296	1.00	182,631	1.14	195,676	0.14	13,045
Packaged Application Support	8.19	799,575	9.00	1,052,936	9.23	1,055,288	0.23	2,352
Technology Training	-	-	-	-	1.05	98,746	1.05	98,746
Subtotal	14.78	$ 1,442,945	15.75	$ 1,989,220	17.29	$ 2,125,983	1.54	$ 136,763
Infrastructure Services								
Database Administration	1.19	$ 165,542	1.17	$ 178,260	1.20	$ 175,304	0.03	$ (2,956)
Disaster Recovery/Planning	0.12	16,693	0.06	7,620	0.06	7,612	-	(8)
Emerging Technology Support	-	-	-	-	0.99	86,324	0.99	86,324
Network Administration (WAN/LAN/Wireless)	0.99	137,720	1.01	155,404	1.00	150,498	(0.01)	(4,906)
Security Administration	0.74	102,942	0.76	139,409	0.70	128,091	(0.06)	(11,318)
Server Administration	4.36	676,525	3.28	464,219	3.39	464,219	0.11	-
Telephone Systems Administration and Device Support	1.49	72,276	1.04	104,699	0.56	53,961	(0.48)	(50,738)
End-User Device and Office Automation Administration and Tier 2 Support	3.46	546,325	4.98	620,990	5.39	588,254	0.41	(32,736)
Help Desk (Tier 1) Support	0.87	121,027	0.95	87,278	1.27	114,675	0.32	27,397
Subtotal	13.22	$ 1,839,050	13.25	$ 1,757,879	14.56	$ 1,768,938	1.31	$ 11,059
City-Wide IT (non-departmental)								
Telecom Connectivity	-	$ 48,264	-	$ 48,264	-	$ 48,264	-	$ -
IT Strategic Projects	-	217,024	-	-	-	-	-	-
IT Infrastructure Services Projects	-	209,524	-	-	-	-	-	-
Citywide Telecommunications and Computer Replacement Programs	2.50	1,541,796	1.00	3,072,163	1.50	1,982,668	0.50	(1,089,495)
Subtotal	2.50	$ 2,016,608	1.00	$ 3,120,427	1.50	$ 2,030,932	0.50	$ (1,089,495)
Capital Improvement Program								
Capital Improvement Program	-	$ -	-	$ -	-	$ 638,750	-	$ 638,750
Capital Bond Fund	-	305,888	-	-	-	-	-	-
IT Technology Funds	-	-	-	404,036	-	404,036	-	-
Subtotal	-	$ 305,888	-	$ 404,036	-	$ 1,042,786	-	$ 638,750
Total	**34.50**	**$ 6,110,945**	**34.00**	**$ 8,074,035**	**36.85**	**$ 7,723,651**	**2.85**	**$ (350,384)**
EXPENDITURE BY CATEGORY								
Personnel		$ 3,482,199		$ 3,995,904		$ 4,117,740		$ 121,836
Operating		2,395,978		2,407,745		2,592,346		184,601
Interdepartmental Charges		106,753		306,561		312,050		5,489
Capital		95,569		1,335,834		672,436		(663,398)
Other Financing Uses		30,446		27,991		29,079		1,088
Total		**$ 6,110,945**		**$ 8,074,035**		**$ 7,723,651**		**$ (350,384)**
STAFFING AND EXPENDITURE BY FUND								
General	32.00	$ 4,260,761	33.00	$ 5,001,872	35.35	$ 5,102,233	2.35	$ 100,361
2011 Capital Improvement Bond	2.50	308,388	-	-	-	-	-	-
Telecommunications	-	557,025	1.00	767,374	1.25	730,326	0.25	(37,048)
Computer Replacement	-	984,772	-	2,304,789	0.25	1,891,092	0.25	(413,697)
Total	**34.50**	**$ 6,110,945**	**34.00**	**$ 8,074,035**	**36.85**	**$ 7,723,651**	**2.85**	**$ (350,384)**

City of Boulder

Library and Arts

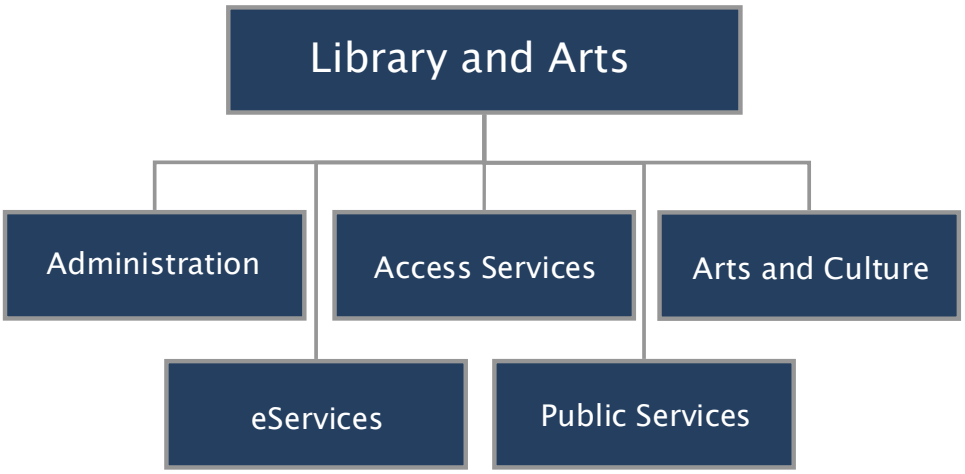
2014 Recommended Budget

$8,147,207

The mission of the Boulder Public Library is to enhance the personal and professional growth of Boulder residents and contribute to the development and sustainability of an engaged community through free access to ideas, information, cultural experiences and educational opportunities.

The mission of the Boulder Arts Commission is to:

- *Further the development of a dynamic arts community through encouraging artistic innovation, collaboration, public art and organizational stability*
- *Increase awareness of, participation in, and access to the arts as a community-wide resource*
- *Promote multicultural expression and participation in the arts through support of diverse ethnic cultures and artistic aesthetic*
- *Create opportunities for Boulder artists and arts organizations to participate successfully in their communities; to act as an advocate on behalf of the arts in the public and private sectors, and*
- *Foster a creative cultural climate in the community.*



Department Overview

Administration

- Administration is comprised of the office of the director, general administrative functions such as project/contract management and long-range planning, budget and accounts payable, public information, volunteer services, facilities maintenance, and administrative support for the Library Commission.

Access Services

- The Access Services division has oversight of services, programs, and facilities at the Meadows and Reynolds branch libraries. This division also includes materials circulation services, maintenance of patron accounts, administration of the courier, holds and Prospector system, shelving, and maintenance of the automated materials handling system. In addition, Access Services includes the operation of Special Services and the homebound delivery program.

Arts and Culture

- The Arts & Culture Division includes administration and oversight of the Film Program, Concert Series, lectures, Canyon Gallery exhibits, Dance Bridge and Arts Resource, community arts grants, an emerging public art program, support for the Dairy Center for the Arts and The Boulder Museum of Contemporary Art, and administrative support for the Arts Commission.

eServices

- The eServices group is responsible for managing the library's website and digital branch, maintaining the catalog, circulation and acquisition software also known as the Integrated Library System, providing information technology support to library staff, as well as all of the ordering and cataloging of the physical materials that are circulated to library patrons.

Public Services

- Public Services includes core library services such as reference, reader's advisory, youth services, and selection of library materials, including electronic resources such as e-books or informational databases.
- In addition, Public Services includes access to the Carnegie Library for Local History collection, programming and events for the library system, adult and family literacy services, multi-cultural outreach, focused programming and outreach for youth and the homebound delivery program.

Table 6-38: Library and Arts Summary Budget

	2012 Actual	2013 Approved	2014 Recommended
STAFFING			
Administration	8.75	9.00	9.00
Arts and Culture	3.25	3.25	3.25
Public Services	25.50	24.00	23.75
Access Services	30.13	31.54	32.91
eService	10.00	9.60	9.60
TOTAL STAFFING	**77.63**	**77.39**	**78.51**
EXPENDITURE			
Administration	$ 1,460,639	$ 1,348,109	$ 1,427,242
Arts and Culture	555,342	578,478	537,382
Public Services	1,795,100	1,893,944	1,793,328
Access Services	2,993,608	3,228,253	3,041,597
eServices	917,676	1,084,275	1,347,658
Capital Improvement Bond	20,481	-	-
TOTAL EXPENDITURE	**$ 7,742,846**	**$ 8,133,059**	**$ 8,147,207**
FUND			
General	$ 528,059	$ 558,882	$ 518,205
Library	7,194,307	7,574,177	7,629,002
Capital Improvement Bond	20,481	-	-
TOTAL FUNDING	**$ 7,742,846**	**$ 8,133,059**	**$ 8,147,207**

2013 Accomplishments

- Completed design and construction bid process for the 2011 Capital Improvement Bond-funded renovation project at the Main Library
- Implemented new design of the library website in conjunction with the citywide website project for enhanced patron usability
- Participated in a digital preservation readiness assessment funded by the Institute of Museum and Library Services Connecting to Collections grant of the Carnegie Branch Library resources
- Completed a selection process of a content management system to improve online access of local history resources
- Added computers to the teen space at the Meadows and Reynolds branch libraries and introduced new early literacy computers at the Main Library and the Meadows and Reynolds branches' children's areas
- Reorganized the DVD collection by category (comedy, action, etc.) to improve patron browsing
- Coordinated with Boulder Valley School District to assess and align children's library resources with the Common Core curriculum requirements, enabling the library to provide greater support to Boulder students

- Partnered with Boulder Valley School District to evaluate the effectiveness of the library's summer reading program in maintaining/improving students' reading levels over summer 2013
- Implemented online arts grant application and award program and hired new arts and cultural services manager.

Key Initiatives for 2014

- Implement RFID technology at all library facilities to enhance material security and reduce re-shelving time
- Replace automated materials handling machine at the Main Library to increase speed, accuracy, and efficiency of the material check-in process
- Complete construction of the 2011 Capital Improvement Bond-funded renovation project at the Main Library
- Implement eCommerce service allowing patrons to pay fines online and at the self checkout stations
- Implement nationally-acclaimed Family Place Library program in the Main Library children's area
- Introduce North Boulder library station, a service model that meets identified, immediate, and targeted community library needs.

Table 6-39: Library and Arts Significant Changes Between 2013 and 2014 Budget

	2013 Approved Budget	2014 Recommended Budget	Total Change	2013 FTE	2014 FTE	FTE Change
LIBRARY FUND						
North Boulder Library Station - increase General Fund transfer to Library Fund	$ -	$ 205,000	$ 205,000	0.00	1.00	1.00
Total Changes, Library and Arts			$ 205,000			1.00

Table 6-40: Library and Arts Department Detail Page

	2012 Actual		2013 Approved Budget		2014 Recommended Budget		Variance - 2013 Approved to 2014 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	5.25	$ 856,900	5.50	$ 707,981	5.50	$ 688,084	-	$ (19,897)
Library Facility and Asset Maintenance	3.00	565,149	3.00	597,987	3.00	701,951	-	103,964
Volunteer Services	0.50	38,589	0.50	42,141	0.50	37,207	-	(4,934)
Subtotal	8.75	$ 1,460,639	9.00	$ 1,348,109	9.00	$ 1,427,242	-	$ 79,133
Arts and Culture								
Art Resource	0.50	$ 31,204	0.50	$ 31,823	0.50	$ 33,197	-	$ 1,374
Dance Bridge	0.50	27,420	0.50	28,986	0.50	28,151	-	(835)
Arts Grant Programs	-	220,569	-	227,234	-	232,234	-	5,000
Main Library: Programming and Events	2.05	154,889	2.05	168,149	2.05	159,760	-	(8,389)
Library Branch Programming: Meadow s, George Reynolds, North Boulder Station	0.20	15,319	0.20	16,346	0.20	15,800	-	(546)
Support: Boulder Museum of Contemporary Art (BMoCA)	-	46,392	-	46,392	-	46,392	-	-
Support: Dairy Center for the Arts	-	59,548	-	59,548	-	21,848	-	(37,700)
Subtotal	3.25	$ 555,342	3.25	$ 578,478	3.25	$ 537,382	-	$ (41,096)
Public Services								
BoulderReads! Adult and Family Literacy Services	2.50	$ 212,306	2.50	$ 233,635	2.25	$ 165,285	(0.25)	$ (68,350)
Carnegie Library: Facility and Programming	2.50	207,198	2.50	209,167	2.50	200,709	-	(8,458)
Main Library: Adult Services	12.50	834,973	11.50	868,871	11.50	837,723	-	(31,148)
Main Library: Multi-Cultural Outreach	1.00	88,913	1.00	92,478	1.00	89,427	-	(3,051)
Main Library: Special Services & Homebound Delivery	0.75	59,805	0.75	62,554	0.75	63,332	-	778
Main Library: Youth Services	6.25	391,906	5.75	427,239	5.75	436,852	-	9,613
Subtotal	25.50	$ 1,795,100	24.00	$ 1,893,944	23.75	$ 1,793,328	(0.25)	$ (100,616)
Access Services								
Main Library: Access Services and Facility	18.95	$ 2,037,123	20.39	$ 2,265,526	20.76	$ 1,921,042	0.37	$ (344,484)
Library Branch Services: Meadow s, George Reynolds, North Boulder Station	9.43	877,134	9.75	825,348	10.75	982,736	1.00	157,388
Prospector	1.75	79,350	1.40	137,379	1.40	137,819	-	440
Subtotal	30.13	$ 2,993,608	31.54	$ 3,228,253	32.91	$ 3,041,597	1.37	$ (186,656)
eServices								
Digital Services	10.00	$ 917,676	9.60	$ 1,084,275	9.60	$ 1,347,658	-	$ 263,383
Subtotal	10.00	$ 917,676	9.60	$ 1,084,275	9.60	$ 1,347,658	-	$ 263,383
Capital Improvement Program								
Capital Improvement Program	-	$ 20,481	-	$ -	-	$ -	-	$ -
	-	$ 20,481	-	$ -	-	$ -	-	$ -
Total	**77.63**	**$ 7,742,846**	**77.39**	**$ 8,133,059**	**78.51**	**$ 8,147,207**	**1.12**	**$ 14,148**

Table 6-40: Library and Arts Department Detail Page (Cont.)

	2012 Actual		2013 Approved Budget		2014 Recommended Budget		Variance - 2013 Approved to 2014 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
EXPENDITURE BY CATEGORY								
Personnel		$ 4,728,924		$ 5,494,063		$ 5,394,086		$ (99,977)
Operating		2,385,744		2,181,612		2,241,747		60,135
Interdepartmental Charges		581,038		457,384		511,374		53,990
Other Financing		47,140		-		-		-
Total		**$ 7,742,846**		**$ 8,133,059**		**$ 8,147,207**		**$ 14,148**
STAFFING AND EXPENDITURE BY FUND								
General	2.00	$ 528,059	2.00	$ 558,882	2.00	$ 518,205	-	$ (40,677)
Library	75.63	7,194,307	75.39	7,574,177	76.51	7,629,002	1.12	54,825
Capital Improvement Bond	-	20,481	-	-	-	-	-	-
Total	**77.63**	**$ 7,742,846**	**77.39**	**$ 8,133,059**	**78.51**	**$ 8,147,207**	**1.12**	**$ 14,148**

City of Boulder

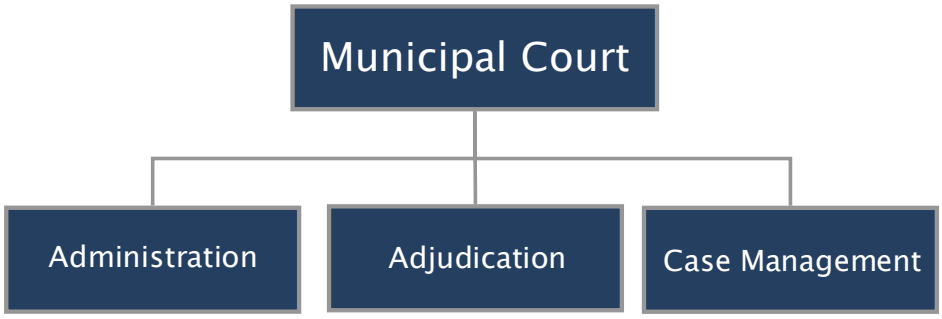
Municipal Court

2014 Recommended Budget

$2,047,118

The mission of the Boulder Municipal Court is to:

- *Provide an accessible, efficient, and impartial forum for all participants in cases involving municipal ordinance violations*
- *Adjudicate cases consistent with the law, the needs of the individual, and the community's values, and*
- *Promote public trust in both the justice system and local government.*



Department Overview

Administration

- Court Administration is responsible for achieving department goals and objectives; managing budgetary and financial information; assuring adherence to policies and regulations; program development; and leading, developing and supervising court staff. Staffing includes the court administrator, a deputy court administrator, and administrative support for budget preparation, financial transaction processing, accounting/statistical analyses, jury commissioner functions, and various clerical responsibilities.

Adjudication

- Adjudication consists of all court functions that occur in the courtroom, in addition to support for case processing. Judges preside over court sessions with animal, general, parking, photo radar, photo red light, and traffic violations. Staff manages case flow in and out of the courtroom and sets court dates. Adjudication also includes the Presiding Judge and Community Coordinator's involvement with various external collaborators, including the campus-community alcohol coalition, Acting on Alcohol Concerns Together (AACT), and Boulder County Public Health's Substance Abuse Implementation Team.

Case Management

- Case Management includes a variety of functions that comprise the core work of the court, including scheduling, payment processing, database management, collections, other non-compliance actions, and interfacing with Department of Motor Vehicles (DMV) and the Colorado Bureau of Investigations (CBI). The majority of court staff consists of front-line employees who interact with the public on the phone, at the counter, and in the courtroom. Probation staff monitors compliance with court orders regarding municipal violations that most impact the community and also process cases for defendants at in-custody sessions at the Boulder County jail. Probation staff members seek to leverage the court's contact with homeless individuals through a variety of efforts.

Table 6-41: Municipal Court Summary Budget

	2012 Actual	2013 Approved	2014 Recommended
STAFFING			
Administration	4.00	3.78	3.75
Adjudication	3.50	4.38	4.38
Case Management	8.75	10.00	10.00
TOTAL STAFFING	**16.25**	**18.16**	**18.13**
EXPENDITURE			
Administration	$ 420,589	$ 463,882	$ 444,403
Adjudication	513,199	551,484	571,137
Case Management	888,292	1,062,759	1,031,578
TOTAL EXPENDITURE	**$ 1,822,080**	**$ 2,078,125**	**$ 2,047,118**
FUND			
General	$ 1,822,080	$ 2,078,125	$ 2,047,118
TOTAL FUNDING	**$ 1,822,080**	**$ 2,078,125**	**$ 2,047,118**

2013 Accomplishments

- Restructured the probation office and incorporated the homeless resource initiative across all probation officer responsibilities. The homeless resource initiative's goal is to partner with other community stakeholders, incentivize and assist homeless offenders in accessing resources to which they may be entitled, improve their circumstances, and decrease their criminal behavior
- Began processing Minors in Possession of Marijuana violations using a screening and treatment referral protocol similar to Minors in Possession of Alcohol cases
- Launched online payments for eligible traffic, general, and animal violations
- Planned for and tested a new Web-based software system to be implemented in early 2014. The current court software which handles traffic, general, and animal violations will not be supported by the vendor beyond 2014.

Key Initiatives for 2014

- Implementation of the new Web-based court software
- Assessment of the homeless resource initiative
- Ongoing assessments of the minor in possession of alcohol as well as an assessment of minor in possession of marijuana processing
- Merge court, parking, and photo enforcement databases with the new financial software system.

Table 6-42: Municipal Court Significant Changes Between 2013 and 2014 Budget

	2013 Approved Budget	2014 Recommended Budget	Total Change	2013 FTE	2014 FTE	FTE Change
GENERAL FUND						
Contribution to Justice Center Capital Improvements	$ -	$ 14,060	$ 14,060	0.00	0.00	0.00
Total Changes, Municipal Court			$ 14,060			0.00

Table 6-43: Municipal Court
Department Detail Page

	2012 Actual		2013 Approved Budget		2014 Recommended Budget		Variance - 2013 Approved to 2014 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	4.00	$ 420,589	3.78	$ 463,882	3.75	$ 444,403	(0.03)	$ (19,479)
Subtotal	4.00	$ 420,589	3.78	$ 463,882	3.75	$ 444,403	(0.03)	$ (19,479)
Adjudication								
Adjudication	3.50	$ 513,199	4.38	$ 551,484	4.38	$ 571,137	-	$ 19,653
Subtotal	3.50	$ 513,199	4.38	$ 551,484	4.38	$ 571,137	-	$ 19,653
Case Management								
Animal	0.75	$ 93,365	1.00	$ 105,210	0.67	$ 83,913	(0.34)	$ (21,297)
General	1.00	93,365	1.00	105,210	0.67	83,913	(0.34)	(21,297)
Parking	2.00	228,846	2.00	232,725	2.00	238,452	-	5,727
Photo Enforcement	2.00	163,650	2.00	197,212	2.00	176,234	-	(20,978)
Probation Services	2.00	215,700	3.00	317,192	4.00	365,154	1.00	47,962
Traffic	1.00	93,365	1.00	105,210	0.67	83,912	(0.34)	(21,298)
Subtotal	8.75	$ 888,292	10.00	$ 1,062,759	10.00	$ 1,031,578	-	$ (31,181)
Total	**16.25**	**$ 1,822,080**	**18.16**	**$ 2,078,125**	**18.13**	**$ 2,047,118**	**(0.03)**	**$ (31,007)**
EXPENDITURE BY CATEGORY								
Personnel		$ 1,323,313		$ 1,656,177		$ 1,611,111		$ (45,066)
Operating		448,490		371,199		384,042		12,843
Interdepartmental Charges		50,277		50,749		51,965		1,216
Total		**$ 1,822,080**		**$ 2,078,125**		**$ 2,047,118**		**$ (31,007)**
STAFFING AND EXPENDITURE BY FUND								
General	16.25	$ 1,822,080	18.16	$ 2,078,125	18.13	$ 2,047,118	(0.03)	$ (31,007)
Total	**16.25**	**$ 1,822,080**	**18.16**	**$ 2,078,125**	**18.13**	**$ 2,047,118**	**(0.03)**	**$ (31,007)**

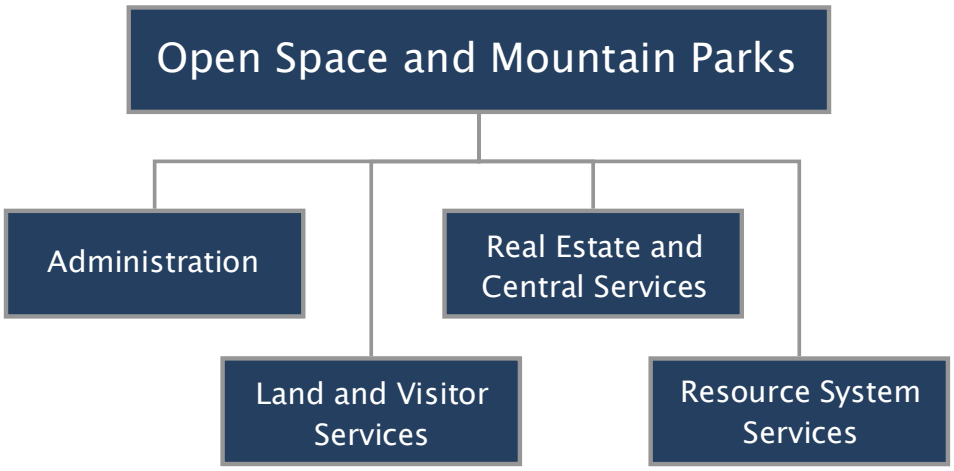
City of Boulder

Open Space and Mountain Parks

2014 Recommended Budget

$27,730,616

The mission of the Open Space and Mountain Parks Department (OSMP) is to preserve and protect the natural environment and land resources that characterize Boulder. We foster appreciation and uses that sustain the natural values of the land for current and future generations.



Department Overview

Administration

- Administration provides direction and oversight of OSMP.
- The workgroup provides communication and public process management.
- Administration also provides support services including Open Space Board of Trustees (OSBT) support, voice and sight dog tag and permit administration, and front office services.

Real Estate and Central Services

- Real Estate Services acquires land interests for open space purposes, manages easement requests, resolves boundary disputes, and manages leases.
- Real estate services also performs services for other city departments including land acquisitions, easements, and rights-of-way.
- The Cultural Resource Management workgroup oversees the inventory and preservation of cultural sites on OSMP land.
- The Financial Services Management workgroup carries out budget preparation and analysis, purchasing, contracts preparation and monitoring, cash management, parking fee, and timesheet database management.

Land and Visitor Services

- Land and Visitor Services manage and maintain OSMP's:
  - Agricultural, water, road, and building assets
  - Trails, trailheads, and access points
  - Equipment and vehicle assets.
- The workgroup also manages and administers OSMP's Junior Ranger Program and Community connections, including education, outreach, and individual and group volunteers and volunteer projects.

Resource System Services

- This workgroup's Ranger/Naturalist, Environmental Planning, Ecological Systems, and Resource Information units implement programs supporting the city's ecological resource sustainability.

Table 6-44: Open Space and Mountain Parks Summary Budget

	2012 Actual	2013 Approved	2014 Recommended
STAFFING			
Administration	14.46	14.46	14.46
Real Estate and Central Services	5.86	5.86	6.36
Land and Visitor Services	30.38	30.38	33.38
Resource System Services	38.90	40.90	41.15
TOTAL STAFFING	**89.60**	**91.60**	**95.35**
EXPENDITURE			
Administration	$ 1,293,644	$ 1,996,038	$ 2,117,901
Real Estate and Central Services	604,097	698,903	760,858
Land and Visitor Services	4,279,644	4,310,016	4,355,283
Resource System Services	3,949,591	4,812,734	5,313,052
Capital Improvement Program, Cost Allocations and Debt Service	12,808,818	14,777,186	15,183,522
TOTAL EXPENDITURE	**$ 22,935,795**	**$ 26,594,877**	**$ 27,730,616**
FUND			
General	$ 145,514	$ 152,346	$ 152,642
Lottery	525,589	343,000	343,000
Open Space and Mountain Parks	22,264,693	26,099,531	27,234,974
TOTAL FUNDING	**$ 22,935,795**	**$ 26,594,877**	**$ 27,730,616**

2013 Accomplishments

- Repaired Shadow Canyon Trail which was braided and difficult to follow
- Repaired Bear Canyon Trail near the power line and the upper section located immediately west of Mesa Trail
- Rerouted the upper Big Bluestem Trail out of the riparian area
- Constructed a trail in the West Sanitas/Wittemyer area
- Constructed an Anemone Hill trail loop

- Repaired the newly acquired portion Chapman Drive Trail and completed cosmetic work on the switchback
- Implemented an approved strategy for multi-use of Chapman Drive Trail
- Constructed a new Chapman Drive Trailhead
- Commenced construction of the Highway 93 underpass at the Community Ditch Trail
- Installed a second sediment basin on Flagstaff Mountain to catch road sand run off
- Conducted facility assessments for organic farm sites, livestock water improvements, and long-term, system-wide soil sampling as part of the Grassland Plan implementation
- Completed photo documentation of areas anticipated to be affected by staff and visitor access to white rocks cliffs on Weiser property
- Participated in a multi-departmental data acquisition effort of light detection and radar data. Data will inform fire and fuel modeling, forest and vegetation composition inventories, trail planning slope, and aspect analysis
- Inventoried North Trail Study Area butterflies and assessed bat communities in the West Trail Study Area
- Improved Boulder Creek including invasive species management, riparian planting, seeding, fence work, grazing plan, fill removal, and irrigation improvements
- Improved South Boulder Creek floodplain including invasive species management and riparian planting
- Restored South Boulder Creek floodplain grassland focusing on tree removal and invasive species control
- Completed repairs to the Weiser house including reroofing and exterior restoration.

Key Initiatives for 2014

- Continue implementation of the West TSA and accomplish the following:
    - Complete improvements to Gregory Canyon Trailhead
    - Finish construction of Wittemyer and Anemone Hill new trail construction
    - Construct new Seal Rock Access Trail, Green Mountain West Ridge re-route and 4-Pines re-route
    - Start implementation of the Chautauqua Meadow site plan
- Refine the trail maintenance program through the implementation of maintenance zones and the use of the trail maintenance database to capture maintenance needs and the necessary resource/time to complete the project
- Increase volunteer opportunities within the trails program by focusing outreach effort to local organizations and companies with a focus on trail maintenance and construction projects
- Update Ranger database and streamline workflow
- Assist in the transition of licensing and permitting applications to new LandLink Platform

- Improve web presence, on-line, and mobile maps
- Support Pro-cycle challenge with creative solutions to issues involving utilizing Flagstaff as part of the course and protecting Open Space resources
- Develop a long term vision and action plan to support OSMP Cultural Resources. The management plan will include, but not be limited to:
    - Data management plan, including current conditions, GPS locations, in cooperation with State Office of History and Archaeology
    - Management plan and best management practices for currently held agricultural properties
    - Management plan and best management practices for all newly acquired properties
    - Develop a repository for artifacts, including physical repository, protocol for collection accession and de-accession
    - Develop a comprehensive interpretation plan for cultural resources throughout system
- Provide programs for people with disabilities
- Provide education about the new enhanced Voice and Sight Dog Tag Program guidelines/rules
- Expand outreach and educational programs to Spanish speakers.

Table 6-45: Open Space and Mountain Parks Significant Changes Between 2013 and 2014 Budget

	2013 Approved Budget	2014 Recommended Budget	Total Change	2013 FTE	2014 FTE	FTE Change
OPEN SPACE FUND						
Enhanced Voice & Sight Dog Tag Program	$ -	$ 163,000	163,000	0.00	0.00	0.00
South Boulder Creek and Boulder Creek East Restoration	-	75,000	75,000	0.00	0.00	0.00
Cultural Resource Admin Assistant	-	35,543	35,543	0.00	0.50	0.50
Repairs to Cultural Resources' assets	-	37,000	37,000	0.00	0.00	0.00
Water Resources Technician	-	58,205	58,205	0.00	1.00	1.00
Maintenance III/Trails Specialist	-	108,001	108,001	0.00	2.00	2.00
Reduce funding of seasonal trail crew leads	-	(85,400)	(85,400)	0.00	0.00	0.00
Crew Equipment Replacement	-	80,000	80,000	0.00	0.00	0.00
Increase in seasonal funding for sign staffing	-	5,870	5,870	0.00	0.00	0.00
Research Resources for VMP, TSAs, GMAP and FEMP	-	45,000	45,000	0.00	0.00	0.00
Increase Standard IPM FTE	-	24,562	24,562	0.00	0.25	0.25
Outfit Ranger Trucks	-	61,658	61,658	0.00	0.00	0.00
Tough Books in Ranger Trucks, new RIS hire and Servers	-	25,500	25,500	0.00	0.00	0.00
Seasonal Research Activities	-	21,700	21,700	0.00	1.00	0.00
Seasonal Health Care Costs	-	100,000	100,000	0.00	1.00	0.00
Total Changes, Open Space and Mountain Parks			$ 755,639			3.75

Table 6-46: Open Space and Mountain Parks Department Detail Page

	2012 Actual		2013 Approved Budget		2014 Recommended Budget		Variance - 2013 Approved to 2014 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	13.45	$ 1,176,774	13.45	$ 1,893,222	13.45	$ 2,010,283	-	$ 117,061
Dog Tag, Permit and Facility Leasing Programs	1.01	116,871	1.01	102,816	1.01	107,619	-	4,803
Subtotal	14.46	$ 1,293,644	14.46	$ 1,996,038	14.46	$ 2,117,901	-	$ 121,864
Real Estate and Central Services								
Cultural Resources Program	1.01	$ 122,131	1.01	$ 132,681	1.51	$ 189,358	0.50	$ 56,677
Conservation Easement Compliance	1.01	92,313	1.01	113,157	1.01	111,376	-	(1,781)
Real Estate Acquisition OSMP	1.26	115,162	1.26	144,752	1.26	148,266	-	3,514
Real Estate Services to OSMP	1.26	115,162	1.26	144,752	1.26	148,266	-	3,514
Real Estate Services to General Fund	1.32	159,329	1.32	163,561	1.32	163,593	-	32
Subtotal	5.86	$ 604,097	5.86	$ 698,903	6.36	$ 760,858	0.50	$ 61,955
Land and Visitor Services								
Agricultural Land Management	2.03	$ 250,136	2.03	$ 260,754	2.03	$ 289,219	-	$ 28,465
Community Services	8.41	940,533	8.41	941,224	8.41	1,003,250	-	62,026
Facility Management	5.24	788,576	5.24	774,950	5.24	875,893	-	100,943
Junior Rangers	0.53	262,607	0.53	252,332	0.53	175,887	-	(76,445)
Rapid Response	1.04	134,597	1.04	101,373	1.04	99,738	-	(1,635)
Signs	2.10	316,032	2.10	255,894	2.10	308,799	-	52,905
Trail Maintenance and Construction	4.73	784,837	4.73	911,898	6.73	647,850	2.00	(264,048)
Trailhead Maintenance and Construction	4.20	543,565	4.20	497,330	4.20	553,324	-	55,994
Water Rights Administration	2.10	258,761	2.10	314,262	3.10	401,322	1.00	87,060
Subtotal	30.38	$ 4,279,644	30.38	$ 4,310,016	33.38	$ 4,355,283	3.00	$ 45,266
Resource System Services								
Ecological Restoration Program	1.53	$ 218,114	1.53	$ 200,607	1.53	$ 290,827	-	$ 90,220
Forest Ecosystem Management Program	1.22	173,921	2.22	383,330	2.22	548,711	-	165,381
Grassland Ecosystem Management Program	0.91	129,728	0.91	143,237	0.91	151,997	-	8,760
Integrated Pest Management	2.01	286,541	2.01	295,767	2.26	341,674	0.25	45,907
Monitoring & Visitation Studies	3.13	250,613	3.13	279,445	3.13	295,213	-	15,768
Payments to Fire Districts	-	78,030	-	78,030	-	78,030	-	-
Ranger Naturalist Services	17.69	1,464,952	17.69	1,741,055	17.69	1,771,440	-	30,385
Regional, Master, and Related Planning and Plan Implementation Coordination	4.18	334,684	4.18	507,672	4.18	542,816	-	35,144
Resource Information Services	3.65	354,036	4.65	530,681	4.65	557,913	-	27,232
Wetland and Aquatic Management Program	1.22	173,921	1.22	179,009	1.22	192,881	-	13,872
Wildlife and Habitats	3.36	485,052	3.36	473,902	3.36	541,551	-	67,649
Subtotal	38.90	$ 3,949,591	40.90	$ 4,812,734	41.15	$ 5,313,052	0.25	$ 500,318
Capital Improvement Program, Cost Allocations and Debt Service								
Capital Improvement Program	-	$ 3,142,146	-	$ 5,043,000	-	$ 7,353,000	-	$ 2,310,000
Cost Allocation	-	1,070,853	-	1,066,954	-	1,108,440	-	41,486
Debt Service	-	8,595,819	-	8,667,232	-	6,722,082	-	(1,945,150)
Subtotal	-	$ 12,808,818	-	$ 14,777,186	-	$ 15,183,522	-	$ 406,336
Total	**89.60**	**$ 22,935,795**	**91.60**	**$ 26,594,877**	**95.35**	**$ 27,730,616**	**3.75**	**$ 1,135,739**

EXPENDITURE BY CATEGORY				
Personnel	$ 7,759,535	$ 9,144,312	$ 9,091,529	$ (52,783)
Operating	1,674,845	1,789,656	2,558,949	769,293
Interdepartmental Charges	799,303	808,723	796,656	(12,067)
Capital	2,548,257	5,118,000	7,453,000	2,335,000
Debt Service	8,595,819	8,667,232	6,722,082	(1,945,150)
Other Financing	1,558,036	1,066,954	1,108,400	41,446
Total	**$ 22,935,795**	**$ 26,594,877**	**$ 27,730,616**	**$ 1,135,739**

Table 6-46: Open Space and Mountain Parks Department Detail Page (Cont.)

	2012 Actual		2013 Approved Budget		2014 Recommended Budget		Variance - 2013 Approved to 2014 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
TAFFING AND EXPENDITURE BY FUND								
General	1.32	$ 145,514	1.32	$ 152,346	1.32	$ 152,642	-	$ 296
Lottery	-	525,589	-	343,000	-	343,000	-	-
Open Space and Mountain Parks	88.28	22,264,693	90.28	26,099,531	94.03	27,234,974	3.75	1,135,443
Total	**89.60**	**$ 22,935,795**	**91.60**	**$ 26,594,877**	**95.35**	**$ 27,730,616**	**3.75**	**$ 1,135,739**

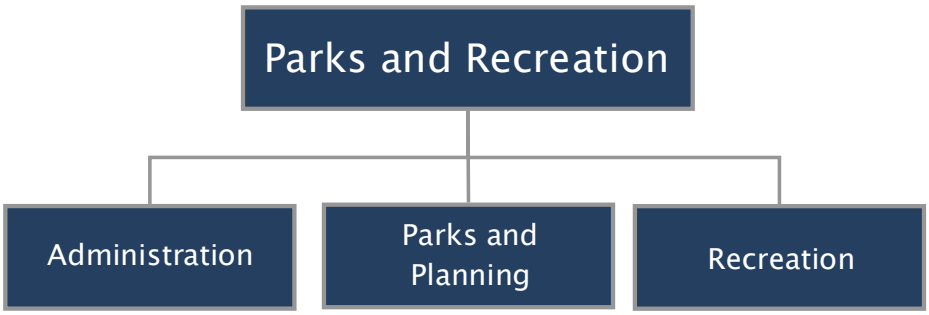
City of Boulder

Parks and Recreation

2014 Recommended Budget

$26,583,717

The mission of the Department of Parks and Recreation is to provide safe, clean, and beautiful parks and facilities and high-quality leisure activities for the community. These services enhance health and well-being and promote economic vitality for long-term community sustainability. We will accomplish our mission through creative leadership, environmentally sustainable practices, and the responsible use of available resources.



Department Overview

Department Administration

- The Administration Division includes the office of the director, business and finance, strategic leadership, marketing, public outreach, communications, information technology, staff training and development, and liaison work to the Parks and Recreation Advisory Board (PRAB) and City Council.

Parks and Planning

- The Parks and Planning Division manages park operations and grounds maintenance; natural resources (horticulture, city forestry operations; natural areas); capital project planning, design, and construction; and the management of park renovation projects.

Recreation

- The Recreation Division manages and operates recreation centers, two outdoor pools, the Boulder Reservoir, Flatirons Golf Course; offers programs in aquatics, arts, sports, therapeutic recreation, and wellness; and provides youth outreach services.

Table 6-47: Parks and Recreation Summary Budget

	2012 Actual	2013 Approved	2014 Recommended
STAFFING			
Administration	17.37	17.37	15.87
Parks and Planning	55.50	56.50	55.00
Recreation	53.50	54.50	56.50
TOTAL STAFFING	**126.37**	**128.37**	**127.37**
EXPENDITURE			
Administration	$ 2,322,940	$ 2,374,724	$ 2,310,004
Parks and Planning	6,445,597	7,172,607	7,152,121
Recreation	9,234,422	9,580,860	9,963,204
Capital Improvement Program,	6,923,808	6,402,879	7,158,388
TOTAL EXPENDITURE	**$ 24,926,767**	**$ 25,531,070**	**$ 26,583,717**
FUND			
General	$ 4,419,294	$ 4,615,506	$ 4,543,696
Lottery	538,655	493,000	493,000
.25 Cent Sales Tax	6,244,237	7,316,627	7,125,080
Recreation Activity	9,755,333	10,197,713	10,269,708
Permanent Parks and Recreation	2,846,611	2,713,536	2,783,289
Boulder Junction Improvement Fund	-	194,688	1,068,944
Capital Development Fund	-	-	300,000
2011 Capital Improvement	3,072,637	-	-
GASB 34 Governmental Consolidation	(1,950,000)	-	-
TOTAL FUNDING	**$ 24,926,767**	**$ 25,531,070**	**$ 26,583,717**

2013 Accomplishments

- Completed the Parks and Recreation Department Master Plan update and began implementation of the action plan
- Developed a community partnership at Burke Park for enhancements to the Thunderbird Lake and park area
- Completed Phase 1 of Valmont City Park, including a disc golf course
- Completed various Capital Improvement Bond projects including the renovation and refurbishment of several key park sites and amenities
- Completed initial phase of the Pearl Street Mall irrigation renovation to improve water efficiency and system operations
- Created a partnership with Boulder County Open Space, City of Boulder Open space, and the US Forest Service to assist with the training of the Boulder Mountain Bike Patrol Training
- Provided camp programs to over 5,000 youth participating in summer and school days off camps
- Collaborated with Water Resources and local nonprofits to produce first Boulder Community Day event which focuses on water conservation education, noxious weed eradication and activities to get kids active outdoors.

Key Initiatives for 2014

- Implement the Parks and Recreation Master Plan and organizational analysis by aligning resources to focus on shifting practices where available funding is allocated to operations and maintenance of existing parks and recreation facilities and facilitates the delivery of programming with community partners
- Continue to implement a department wide asset management tool for all Parks and Recreation facilities
- Participate in the citywide effort on the Civic Center Master Plan
- Continue the planning, design, and construction of $8 million in capital projects from the voter approved 2011 Capital Improvement Bond, including renovations and enhancements at the Columbia Cemetery, Boulder Reservoir, neighborhood park shelters, and parks and recreation facilities
- Expand the department's efforts to partner with organizations throughout the community, including working with CU Environmental Design School, Growing Up Boulder, Boulder Valley School District (BVSD), PLAY Foundation, and various wide city-wide agencies on engaging citizens in the design, construction, and maintenance of local parks
- Continue developing the Reservoir Site plan and implementing a management plan for the facility that balances the active recreation uses with the natural landscape to promote sustainable values in the community
- Develop the plan and design for Phase II of Valmont City Park.

Table 6-48: Parks and Recreation Significant Changes Between 2013 and 2014 Budget

	2013 Approved Budget	2014 Recommended Budget	Total Change	2013 FTE	2014 FTE	FTE Change
RECREATION ACTIVITY FUND						
Transfer of IT Technical Manager from Parks and Recreation to IT - reduction of General Fund transfer to the Recreation Activity Fund	$ -	$ (94,718)	$ (94,718)	0.00	-1.00	(1.00)
.25 CENT SALES TAX FUND						
Forestry Tree Care	$ -	$ 60,000	$ 60,000	0.00	0.00	0.00
Increase funding for .50 Volunteer Coordinator	-	42,547	42,547	0.00	0.50	0.50
Total Changes, Parks and Recreation			$ 7,829			-0.50

Table 6-49: Parks and Recreation Department Detail Page

	2012 Actual		2013 Approved Budget		2014 Recommended Budget		Variance - 2013 Approved to 2014 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE								
Administration								
Department Administration	17.37	$ 2,322,940	17.37	$ 2,374,724	15.87	$ 2,310,004	(1.50)	$ (64,720)
Subtotal	17.37	$ 2,322,940	17.37	$ 2,374,724	15.87	$ 2,310,004	(1.50)	$ (64,720)
Parks and Planning								
Athletic Field Maintenance	6.00	$ 700,871	6.00	$ 948,703	5.00	$ 761,233	(1.00)	$ (187,470)
Construction	6.00	313,137	6.00	451,803	5.00	198,432	(1.00)	(253,371)
Forestry Operation	4.00	759,383	4.00	920,303	4.00	996,668	-	76,365
Natural Resource Management (IPM, Water, Wetland, Wildlife)	3.00	414,474	3.00	515,721	2.00	501,209	(1.00)	(14,512)
Park Operations and Maintenance	28.00	3,610,669	30.00	3,538,872	32.00	3,989,294	2.00	450,422
Philanthropy, Volunteers, Community Events, Historic and Cultural Management	1.50	247,898	1.50	197,268	1.00	141,231	(0.50)	(56,037)
Planning	6.02	399,165	6.00	599,937	6.00	564,054	-	(35,883)
Subtotal	55.50	$ 6,445,597	56.50	$ 7,172,607	55.00	$ 7,152,121	(1.50)	$ (20,486)
Recreation								
Arts Programs and Services	3.11	$ 254,041	3.11	$ 316,403	3.11	$ 284,898	-	$ (31,505)
Dance Programs and Services	2.13	309,176	2.13	344,675	2.13	367,352	-	22,677
Flatirons Event Center Management and Maintenance	-	62,647	-	74,058	-	69,490	-	(4,568)
Golf Course Programs, Services and Maintenance	7.00	1,220,679	7.00	1,324,136	7.00	1,324,193	-	57
Gymnastics Programs and Services	5.27	743,759	5.27	756,610	5.27	776,622	-	20,012
Health and Wellness Programs and Services	3.24	714,665	3.74	773,669	3.74	802,189	-	28,520
Outdoor Pools, Aquatic Programs, Services and Maintenance	1.26	1,054,430	2.13	424,455	2.13	242,631	-	(181,824)
Recreation Center Operations and Maintenance	16.01	2,142,482	15.82	2,898,607	15.82	3,121,668	-	223,061
Reservoir Programs, Services and Maintenance	3.98	801,682	3.80	853,779	3.80	915,553	-	61,774
Sports Programs and Services	3.25	674,761	3.25	754,907	3.25	797,088	-	42,181
Therapeutic Recreation Program and Services	5.00	651,799	5.00	587,624	5.00	600,604	-	12,980
Valmont City Park Programs, Services and Maintenance	1.00	328,919	-	188,500	2.00	378,942	2.00	190,442
Youth Recreation Opportunities	3.25	275,382	3.25	283,437	3.25	281,974	-	(1,463)
Subtotal	53.50	$ 9,234,422	54.50	$ 9,580,860	56.50	$ 9,963,204	2.00	$ 382,344
Capital Improvement Program, Interdepartmental Charges and Debt Service								
Capital Improvement Program	-	$ 6,301,110	-	$ 2,974,688	-	$ 3,518,944	-	$ 544,256
Capital Refurbishment Program	-	-	-	743,000	-	893,000	-	150,000
Cost Allocation	-	377,248	-	352,256	-	365,886	-	13,630
Interdepartmental Transfers	-	-	-	-	-	189,708	-	189,708
Debt Service	-	245,450	-	136,785	-	2,190,850	-	2,054,065
Subtotal	-	$ 6,923,808	-	$ 6,402,879	-	$ 7,158,388	-	$ 755,509
Total	**126.37**	**$ 24,926,767**	**128.37**	**$ 25,531,070**	**127.37**	**$ 26,583,717**	**(1.00)**	**$ 1,052,647**

Table 6-49: Parks and Recreation Department Detail Page (Cont.)

	2012 Actual		2013 Approved Budget		2014 Recommended Budget		Variance - 2013 Approved to 2014 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
EXPENDITURE BY CATEGORY								
Personnel		$ 12,640,966		$ 13,292,037		$ 13,418,167		$ 126,130
Operating		5,535,877		4,878,191		4,764,198		(113,993)
Interdepartmental Charges		1,457,517		1,263,748		1,383,463		119,715
Capital		4,421,874		3,548,688		4,215,482		666,794
Debt Service		244,650		2,196,150		2,228,177		32,027
Other Financing		625,883		352,256		574,230		221,974
Total		**$ 24,926,767**		**$ 25,531,070**		**$ 26,583,717**		**$ 1,052,647**
STAFFING AND EXPENDITURE								
General	37.00	$ 4,419,294	37.00	$ 4,615,506	36.50	$ 4,543,696	(0.50)	$ (71,810)
Lottery	-	538,655	-	493,000	-	493,000	-	-
.25 Cent Sales Tax	24.37	6,244,237	25.37	7,316,627	26.37	7,125,080	1.00	(191,547)
Recreation Activity	56.50	9,755,333	57.50	10,197,713	56.00	10,269,708	(1.50)	71,995
Permanent Parks and Recreation	8.50	2,846,611	8.50	2,713,536	8.50	2,783,289	-	69,753
2011 Capital Improvement	-	3,072,637	-	-	-		-	-
Capital Development Fund	-	-	-	-	-	300,000	-	300,000
GASB 34 Governmental Consolidatio	-	(1,950,000)	-	-	-		-	-
Boulder Junction Improvement	-	-	-	194,688	-	1,068,944	-	874,256
Total	**126.37**	**$ 24,926,767**	**128.37**	**$ 25,531,070**	**127.37**	**$ 26,583,717**	**(1.00)**	**$ 1,052,647**

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City of Boulder

Police

2014 Recommended Budget

$32,041,029

The mission of the Boulder Police Department is very simple: Working with the community to provide service and safety. The mission entails a full range of services which includes but is not limited to crime prevention, enforcement, security, investigations, management of public disorder and quality of life issues, emergency and disaster response, and training.

Department Overview

Administration

- Administration includes the Police Chief and support staff. Administration provides leadership, management, and direction; sets policy; manages the budget; coordinates planning and department initiatives; and works with staff to set the vision, values, and philosophies of the organization.

Operations

- The Operations Division is responsible for the enforcement and investigative functions of the Department. It consists of four primary Sections, each of which consists of specific work units. The four Sections are Traffic and Administration, Watch I (Dayshift Patrol), Watch II & III (Afternoon and Evening Patrol), and Investigations (Detectives). This division provides all the uniformed patrol officers who patrol the city and respond to calls for service, Hill and Mall officers, Neighborhood Impact Team, as well as the Detectives who investigate unsolved crimes. Our Community Services Unit, School Resource Officers, Animal Control Unit, and Code Enforcement Unit also work out of this division.

Support and Staff Services

- The Support and Staff Services Division provides all support to Operations, maintains the internal operations of the Department, and provides the non-enforcement services to the public. This Division consists of five primary Sections: Financial and Facility Services; Property and Evidence; Records Services; Communications (Dispatch); and Training and Personnel.

Table 6-50: Police Summary Budget

	2012 Actual	2013 Approved	2014 Recommended
STAFFING			
Administration	7.00	7.00	7.00
Operations	196.00	196.00	199.00
Support and Staff Services	76.50	76.50	76.50
TOTAL STAFFING	**279.50**	**279.50**	**282.50**
EXPENDITURE			
Administration	$ 738,228	$ 1,052,831	$ 1,072,915
Operations	22,623,641	23,091,648	23,177,508
Support and Staff Services	7,447,125	7,602,543	7,790,606
TOTAL EXPENDITURE	**$ 30,808,994**	**$ 31,747,022**	**$ 32,041,029**
FUND			
General	$ 30,367,833	$ 31,747,022	$ 32,041,029
Capital Improvement Bond	441,162	-	-
TOTAL FUNDING	**$ 30,808,994**	**$ 31,747,022**	**$ 32,041,029**

2013 Accomplishments

- Developed a Neighborhood Impact Team, which is a group of officers assigned to patrol the hill, mall, and the municipal campus areas in the evening. They are proactive in enforcement to address the issues commonly found in this central district i.e. alcohol, drugs, assaults, etc.
- Completed the in-house DNA Lab in partnership with the Colorado Bureau of Investigation
- Approved the 2013 Master Plan
- Filled a technical assistant position to provide technical and maintenance support to the department.

Key Initiatives for 2014

- Complete the Staffing and Space Analysis
- Staff a Commander position to help with the managing and oversight of the Patrol Watches, Animal Control, Traffic, Code Enforcement, and special events for the city
- Acquire a new Records Management System (RMS) to provide more powerful data management through crime analysis; allow public access of crime statistics, crime mapping, and more efficient direct entry of data; traffic accident integration; better property and evidence management; and more interoperability.

Table 6-51: Police Significant Changes Between 2013 and 2014 Budget

	2013 Approved Budget	2014 Recommended Budget	Total Change	2013 FTE	2014 FTE	FTE Change
GENERAL FUND						
Greenwood Wildlife Rehabilitation - 3rd year of 3 year phase in	$ 15,000	$ 20,000	$ 5,000	0.00	0.00	0.00
Records Management funded from Asset Forfeiture Reserve	-	950,000	950,000	0.00	0.00	0.00
Addition of 2 Sworn Officers	-	185,000	185,000	0.00	2.00	2.00
Additional Commander	-	154,834	154,834	0.00	1.00	1.00
Master Police Officer Compensation	-	40,000	40,000	0.00	0.00	0.00
Non-personnel Expenses	-	30,000	30,000	0.00	0.00	0.00
Total Changes, Police			$ 1,364,834			3.00

Table 6-52: Police Department Detail Page

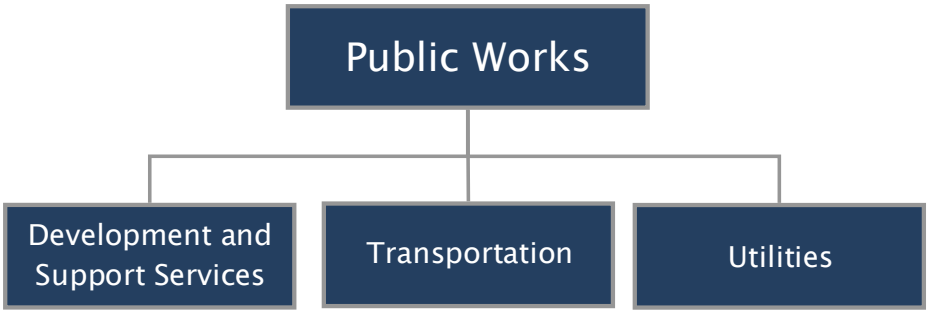
	2012 Actual		2013 Approved Budget		2014 Recommended Budget		Variance - 2013 Approved to 2014 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	7.00	$ 738,228	7.00	$ 1,052,831	7.00	$ 1,072,915	-	$ 20,084
Subtotal	7.00	$ 738,228	7.00	$ 1,052,831	7.00	$ 1,072,915	-	$ 20,084
Operations								
Accident Report Specialists	4.25	$ 340,117	4.25	$ 350,063	4.25	$ 341,877	-	$ (8,186)
Animal Control	6.00	478,862	6.00	516,576	6.00	552,764	-	36,188
Code Enforcement	3.00	243,164	3.00	240,760	3.00	261,099	-	20,339
Community Police Center	2.25	155,832	2.25	261,444	2.25	266,849	-	5,405
Crime Analysis Unit	2.00	218,966	2.00	171,249	2.00	170,626	-	(623)
Crime Lab	2.00	171,249	2.00	228,490	2.00	226,179	-	(2,311)
Crime Prevention	3.25	300,152	3.25	347,915	3.25	352,445	-	4,530
DUI Enforcement	1.00	96,582	1.00	131,691	1.00	131,826	-	135
General Investigations	8.75	1,166,750	8.75	1,046,605	8.75	1,069,040	-	22,435
Hill Unit	7.25	853,349	7.25	798,969	7.25	793,716	-	(5,253)
Major Crimes Unit	9.50	1,426,964	10.25	1,206,493	10.25	1,230,328	-	23,835
Mall Unit	8.50	855,702	8.50	880,329	8.50	872,746	-	(7,583)
Narcotics	4.00	453,539	4.00	500,694	4.00	499,634	-	(1,060)
Patrol Watches I, II and III	90.25	9,877,755	88.25	10,360,294	91.25	10,760,034	3.00	399,740
Photo Enforcement	8.00	1,270,943	8.00	1,763,969	8.00	1,312,805	-	(451,164)
School Resource Officers	5.75	559,959	5.75	605,263	5.75	600,143	-	(5,120)
Special Enforcement Unit	2.00	173,192	2.00	201,383	2.00	199,651	-	(1,732)
Special Events Response	0.75	84,130	0.75	64,092	0.75	60,236	-	(3,856)
Specialized Investigations	7.75	1,167,541	9.00	1,084,396	9.00	1,106,107	-	21,711
Target Crime Team	4.00	878,824	4.00	430,104	4.00	427,372	-	(2,732)
Traffic Enforcement	15.75	1,850,070	15.75	1,900,869	15.75	1,942,032	-	41,163
Subtotal	196.00	$ 22,623,641	196.00	$ 23,091,648	199.00	$ 23,177,508	3.00	$ 85,860
Support and Staff Services								
Police and Fire Communications Center	32.75	$ 2,454,742	32.00	$ 2,845,447	32.00	$ 2,840,366	-	$ (5,081)
Facility and Building Maintenance	7.25	919,565	7.25	939,509	7.25	949,677	-	10,168
Financial Services	4.00	967,933	4.00	1,044,278	4.00	1,108,840	-	64,562
Personnel	1.75	833,657	1.75	287,526	1.75	287,838	-	312
Property and Evidence	5.25	602,883	5.25	439,478	5.25	450,870	-	11,391
Records Management	20.50	1,419,723	21.25	1,392,006	21.25	1,451,930	-	59,923
Training	3.25	158,843	3.25	478,159	3.25	529,378	-	51,219
Victim Services	1.75	89,780	1.75	176,139	1.75	171,707	-	(4,432)
Subtotal	76.50	$ 7,447,125	76.50	$ 7,602,543	76.50	$ 7,790,606	-	$ 188,063
Total	**279.50**	**$ 30,808,994**	**279.50**	**$ 31,747,022**	**282.50**	**$ 32,041,029**	**3.00**	**$ 294,007**
EXPENDITURE BY CATEGORY								
Personnel		$ 25,503,446		$ 27,213,347		$ 27,395,470		$ 182,123
Operating		3,129,493		2,914,265		2,627,530		(286,735)
Interdepartmental Charges		1,905,638		1,558,926		1,957,545		398,619
Capital		270,418		60,484		60,484		-
Total		**$ 30,808,994**		**$ 31,747,022**		**$ 32,041,029**		**$ 294,007**
STAFFING AND EXPENDITURE BY FUND								
General	279.50	$ 30,367,833	279.50	$ 31,747,022	282.50	$ 32,041,029	3.00	$ 294,007
Capital Improvement Bond	-	441,162	-	-	-	-	-	-
Total	**279.50**	**$ 30,808,994**	**279.50**	**$ 31,747,022**	**282.50**	**$ 32,041,029**	**3.00**	**$ 294,007**

City of Boulder

Public Works

2014 Recommended Budget

$120,948,071



Department Overview

Development and Support Services (DSS)

- DSS includes administration, information resources, building construction and code enforcement, development review for public works, fleet services, and Facilities & Asset Management (FAM).

Transportation

- Transportation includes administration, airport, planning & operations (including GO Boulder, traffic engineering and safety), project management, and transportation maintenance.

Utilities

- Utilities includes administration, planning and project management, distribution and collection system maintenance, water resources and hydroelectric, water treatment, wastewater treatment, and water quality environmental services.

Table 6-53: Public Works Summary Budget

	2012 Actual	2013 Approved	2014 Recommended
STAFFING			
Development and Support Services	71.76	72.42	74.53
Transportation	60.53	59.78	60.09
Utilities	154.84	153.59	154.17
TOTAL STAFFING	**287.13**	**285.79**	**288.79**
EXPENDITURE			
Development and Support Services	$ 35,741,376	$ 25,784,801	$ 28,509,890
Transportation	36,951,876	33,684,077	35,798,769
Utilities	88,310,084	51,214,900	56,639,412
TOTAL EXPENDITURE	**$ 161,003,336**	**$ 110,683,778**	**$ 120,948,071**

Table 6-53: Public Works Summary Budget (Cont.)

FUND	2012 Actual	2013 Approved	2014 Recommended
General	$ 4,231,981	$ 4,334,277	$ 5,498,977
Capital Development	386,953	132,292	73,105
Planning and Development Services	5,331,635	5,786,254	5,886,845
.25 Cent Sales Tax	450,262	450,262	450,262
Airport	485,687	558,932	2,015,389
Transportation	26,961,469	31,239,068	31,421,710
Transportation Development	1,768,828	716,748	917,490
Transit Pass General Improvement District	14,309	15,081	15,081
Fire Training Center Construction	323,115	-	-
Boulder Junction Improvement	547,189	1,207,000	475,000
Water Utility	30,578,786	27,727,767	26,503,491
Wastew ater Utility	52,980,855	15,882,091	16,039,376
Stormw ater/Flood Management Utility	4,578,081	7,428,469	13,925,314
Fleet	9,223,020	11,764,668	11,159,324
Equipment Replacement	474,777	816,426	1,953,147
Facility Renovation and Replacement	14,670,757	2,624,443	3,544,617
Capital Improvement Bond	7,995,631	-	-
TOTAL FUNDING	**$ 161,003,336**	**$ 110,683,778**	**$ 119,879,127**

Table 6-54: Public Works
Department Detail Page

	2012 Actual		2013 Approved Budget		2014 Recommended Budget		Variance - 2013 Approved to 2014 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY DIVISION								
Divisions (non-administrative)								
Development and Support Services	71.76	$ 35,741,376	72.42	$ 25,784,801	74.53	$ 28,509,890	2.11	2,725,089
Transportation	60.53	36,951,876	59.78	33,684,077	60.09	35,798,769	0.31	2,114,692
Utilities	154.84	88,310,084	153.59	51,214,900	154.17	56,639,412	0.58	5,424,512
Total	**287.13**	**$161,003,336**	**285.79**	**$110,683,778**	**288.79**	**$120,948,071**	**3.00**	**$ 10,264,293**
EXPENDITURE BY CATEGORY								
Personnel		$ 24,505,508		$ 25,537,349		$ 25,457,730		$ (79,619)
Operating		37,680,412		26,558,791		28,816,359		2,257,568
Interdepartmental Charges		6,375,001		5,583,378		6,842,885		1,259,507
Capital		34,655,525		36,052,380		42,713,040		6,660,660
Debt Service		10,888,597		10,883,801		10,797,552		(86,249)
Other Financing		46,898,293		6,068,079		6,320,505		252,426
Total		**$161,003,336**		**$110,683,778**		**$120,948,071**		**$ 10,264,293**
STAFFING AND EXPENDITURE BY FUND								
General	13.13	$ 4,231,981	13.13	$ 4,334,277	13.24	$ 5,498,977	0.11	$ 1,164,700
Capital Development	-	386,953	-	132,292	-	73,105	-	(59,187)
Planning and Development Services	42.26	5,331,635	42.92	5,786,254	44.92	5,886,845	2.00	100,591
.25 Cent Sales Tax	-	450,262	-	450,262	-	450,262	-	-
Airport	1.20	485,687	1.20	558,932	1.20	2,015,389	-	1,456,457
Transportation	59.43	26,961,469	58.68	31,239,068	58.99	31,421,710	0.31	182,642
Transportation Development	0.20	1,768,828	0.20	716,748	0.20	917,490	-	200,742
Transit Pass General Improvement District	-	14,309	-	15,081	-	15,081	-	-
Fire Training Center Construction	-	323,115	-	-	-	-	-	-
Boulder Junction Improvement	-	547,189	-	1,207,000	-	475,000	-	(732,000)
Water Utility	74.88	30,578,786	74.88	27,727,767	74.57	26,503,491	(0.31)	(1,224,276)
Wastewater Utility	57.72	52,980,855	56.72	15,882,091	57.12	16,039,376	0.40	157,285
Stormwater/Flood Management Utility	21.44	4,578,081	21.19	7,428,469	21.68	13,925,314	0.49	6,496,845
Fleet	14.77	9,223,020	14.77	11,764,668	14.77	11,159,324	-	(605,344)
Equipment Replacement	0.40	474,777	0.40	816,426	0.40	1,953,147	-	1,136,721
Capital Improvement Bond	-	7,995,631	-	-	-	-	-	-
Facility Renovation and Replacement	1.70	14,670,757	1.70	2,624,443	1.70	3,544,617	-	920,174
Total	**287.13**	**$161,003,336**	**285.79**	**$110,683,778**	**288.79**	**$119,879,127**	**3.00**	**$ 9,195,349**

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City of Boulder

Public Works

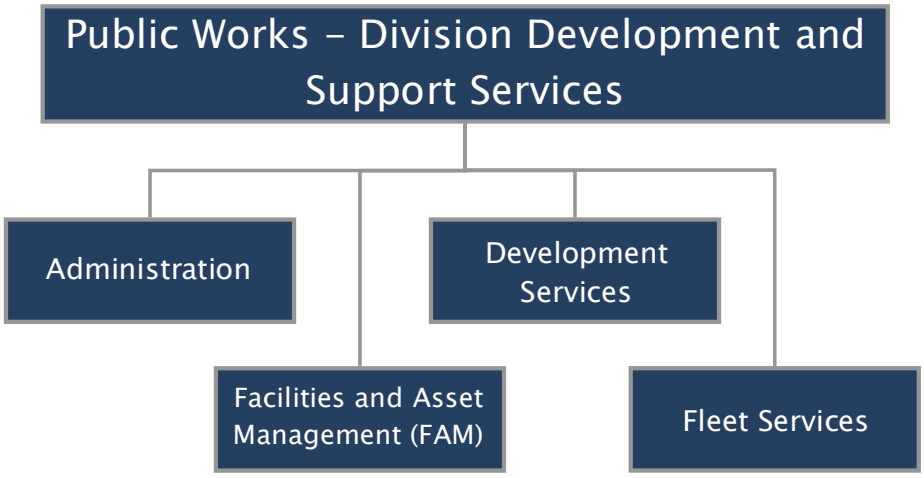
Development and Support Services Division

2014 Recommended Budget

$28,509,890

The mission of the Development and Support Services Division of Public Works is to:

- *Effectively assist customers in a regulatory environment while preserving public health, safety and environmental quality for our community through the efficient administration of codes and standards;*
- *Provide quality facilities and asset management (FAM) services to City departments for the design, construction and maintenance of facilities; and*
- *Effectively maintain the City's fleet while balancing customer and community values.*



Department Overview

Administration

- Administration provides administrative, financial, billing, and communication services to both internal and external customers by administering and providing support to Public Works programs and projects.

Development Services

- Development Services establishes and ensures minimum standards for the safe occupancy of buildings and structures through the effective application and enforcement of city building, housing, and related codes. Development Services is also responsible for review, permitting, and inspection of work by private parties within or impacting public rights-of-way and public easements and discretionary review for compliance with engineering standards and adopted city code.

Facilities and Asset Management (FAM)

- FAM provides major maintenance, renovation and replacement, and operations and maintenance (O&M) services in accordance to industry standards for the buildings and structures it maintains. FAM manages the Capital Development, Facility Renovation and Replacement, and Equipment Replacement funds. FAM manages the city-wide Energy Performance Contracts and, along with Fleet Services, is part of the city's intradepartmental Energy Strategy Team. FAM is also involved with environmental remediation projects (Voluntary Clean-Up Programs, hazardous waste remediation and disposal, and indoor air quality).

Fleet Services

- Fleet Services maintains all vehicles and equipment in the city's fleet in accordance with industry standards and provides corrective maintenance on all mobile and stationary communications equipment. Fleet Services also manages the Fleet Replacement Fund, actively works with internal customers to replace vehicles with those that are alternatively fueled, and provides a variety of fuel types for the city's fleet.

Table 6-55: Development and Support Services Division Summary Budget

	2012 Actual	2013 Approved	2014 Recommended
STAFFING			
Administration	2.55	2.74	2.74
Development	39.71	40.18	42.18
Facility and Asset Management	14.73	14.73	14.84
Fleet	14.77	14.77	14.77
Capital Improvement Program, Cost Allocation and Debt Service	-	-	-
TOTAL PERSONNEL	**71.76**	**72.42**	**74.53**
EXPENDITURE			
Administration	$ 266,778	$ 339,986	$ 331,675
Development	4,154,416	4,534,726	4,608,219
Facility and Asset Management	18,297,964	6,076,870	9,494,622
Fleet	8,887,584	11,430,477	10,812,151
Capital Improvement Program, Cost Allocation and Debt Service	4,134,634	3,402,742	3,263,223
TOTAL EXPENDITURE	**$ 35,741,376**	**$ 25,784,801**	**$ 28,509,890**
FUNDING			
General	$ 4,107,464	$ 4,210,456	$ 5,442,590
Capital Development	386,953	132,292	73,105
Planning and Development Services	5,331,635	5,786,254	5,886,845
.25 Cent Sales Tax	450,262	450,262	450,262
Fire Training Center	323,115	-	-
Fleet	9,223,020	11,764,668	11,159,324
Equipment Replacement	474,777	816,426	1,953,147
Facility Renovation and Replacement	14,670,757	2,624,443	3,544,617
Capital Improvement Bond	773,392	-	-
TOTAL FUNDING	**$ 35,741,376**	**$25,784,801**	**$28,509,890**

2013 Accomplishments

- Completed a number of significant development reviews, including 28th & Canyon Site Review (Ead's / Golden Buff), 970 28th St. Site Review (The Province), 950 28th St. Site Review (Landmark Lofts II), 5460 Spine Site Review (The Alexan), 6655 Lookout Use Review, Hogan Pancost Site Review and Annexation Planning Board Hearings, and 1906 28th Street (Trader Joe's) Site Review
- Completed the closing on the Depot Square project at Boulder Junction
- Made progress on the implementation and adoption of the 2012 International Code Council (ICC) Building and Energy Codes with local amendments
- Made progress on the updates to the contractor licensing requirements
- Completed enhancements and renovations to the East Boulder Community Center locker room and family changing areas
- Completed Fire Station #1 locker rooms and showers renovations
- Launched employee engagement program for energy efficiency
- Placed additional electric vehicle charging stations at Chautauqua Ranger Cottage, Boulder Reservoir, and 1500 Pearl Street Garage with assistance from the Regional Air Quality Council grant program
- Completed various Capital Investment Strategy bond projects such as parking lot repairs and HVAC replacements
- Completed the Valmont Butte Voluntary Clean Up Program (VCUP) construction
- Upgraded the Council Chambers to improve audio, video, and security.

Key Initiatives for 2014

- Continue to implement the replacement of the Landlink Development and Information Tracking System
- Continue the update to the Design and Construction Standards process
- Update mechanical, plumbing, and electrical permit fees
- Update Green Building/Green Points regulations for deconstruction, demolition, and active/passive solar
- Complete Phase 4 for the Energy Performance Contract to include a renewables study and additional HVAC upgrades
- Complete Valmont Butte Voluntary Clean Up Program (VCUP) closure documents and revised environmental covenants with the State
- Complete the 13th Street Plaza VCUP construction
- Complete Capital Investment Strategy bond project; in particular, the Main Library Renovation, a new Wildland Fire facility, and ADA improvements
- Update asset management program in coordination with the Parks and Recreation Department.

Table 6-56: Development and Support Services Division Significant Changes Between 2013 and 2014 Budget

	Approved Budget	Recommended Budget	Total Change	2013 FTE	2014 FTE	FTE Change
GENERAL FUND						
General Fund Non-Reimbursed Expenses for Valmont Butte and 13th St. Plaza Clean Up	$ -	$ 950,000	$ 950,000	0.00	0.00	0.00
Operations and Maintenance/ Facilities Repair and Renovation	-	400,000	400,000	0.00	0.00	0.00
PLANNING AND DEVELOPMENT SERVICES FUND						
Building Construction	$ -	$ 63,000	$ 63,000	0.00	1.00	1.00
LandLink Development and Information Tracking System Replacement project	-	116,160	116,160	0.00	1.32	1.32
Rental Housing Licensing Program	-	63,000	63,000	0.00	1.00	1.00
Total Changes, Public Works - Development and Support Services			$ 1,592,160			3.32

Table 6-57: Development and Support Services Division
Department Detail Page

	2012 Actual		2013 Approved Budget		2014 Recommended Budget		Variance - 2013 Approved to 2014 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Division Administration	2.55	$ 266,778	2.74	$ 339,986	2.74	$ 331,675	-	$ (8,311)
Subtotal	2.55	$ 266,778	2.74	$ 339,986	2.74	$ 331,675	-	$ (8,311)
Development								
Building Inspection	7.36	$ 769,995	8.31	$ 923,886	8.47	$ 939,979	0.16	$ 16,093
Building Plan Review and Permit Issuance	12.57	1,315,060	12.47	1,426,221	14.32	1,563,111	1.85	136,890
Building Code Enforcement	2.31	241,670	1.32	195,431	1.32	194,395	-	(1,036)
Contractor Licensing	1.05	109,850	1.04	123,412	1.04	122,283	-	(1,129)
Rental Housing Licensing & Enforcement	0.70	73,233	1.30	137,142	2.30	193,765	1.00	56,623
Development Review	4.53	473,924	4.51	533,082	4.51	513,652	-	(19,430)
Engineering Permits	9.02	943,662	9.02	968,115	8.02	859,693	(1.00)	(108,422)
Base Map Data Maintenance	0.44	46,032	0.45	46,059	0.45	44,920	-	(1,139)
GIS Services	0.82	85,787	0.82	85,353	0.82	83,749	-	(1,604)
Comprehensive Planning	0.65	68,002	0.66	68,097	0.66	65,239	-	(2,858)
Ecological Planning	0.08	8,370	0.08	10,063	0.08	10,096	-	33
Historic Preservation	0.18	18,831	0.19	17,865	0.19	17,337	-	(528)
Subtotal	39.71	$ 4,154,416	40.18	$ 4,534,726	42.18	$ 4,608,219	2.01	$ 73,493
Facility and Asset Management								
Equipment Replacement (non-Fleet)	0.40	$ 456,832	0.40	$ 798,436	0.40	$ 1,934,458	-	$ 1,136,022
Facility Major Maintenance (Projects > $3,000)	3.26	2,685,073	3.26	2,492,553	3.29	3,655,890	0.03	1,163,337
Facility Operations and Maintenance (Projects < $3000)	9.37	2,195,769	9.37	2,168,166	9.45	2,236,962	0.08	68,796
Facility Renovation and Replacement	1.70	12,960,291	1.70	617,715	1.70	1,667,312	-	1,049,597
Subtotal	14.73	$ 18,297,964	14.73	$ 6,076,870	14.84	$ 9,494,622	0.11	$ 3,417,752
Fleet								
Fleet Operations - Fueling	0.51	$ 1,076,427	0.51	$ 1,146,919	0.51	$ 1,137,510	-	$ (9,408)
Fleet Operations - Preventative Maintenance	2.36	397,866	2.36	423,921	2.36	420,926	-	(2,996)
Fleet Operations - Repair	9.42	1,591,464	9.42	1,695,683	9.42	1,683,702	-	(11,981)
Fleet Replacement	0.45	5,517,069	0.45	7,839,238	0.45	7,258,409	-	(580,829)
Radio Shop and Communications Support	2.03	304,758	2.03	324,716	2.03	311,603	-	(13,113)
Subtotal	14.77	$ 8,887,584	14.77	$ 11,430,477	14.77	$ 10,812,151	-	$ (618,326)
Capital Improvement Program,								
Capital Improvement Program	-	$ 2,115,817	-	$ 1,225,953	-	$ 1,037,000	-	$ (188,953)
Cost Allocation/Transfers	-	1,315,568	-	1,326,084	-	1,383,728	-	57,644
Debt Service	-	703,249	-	850,705	-	842,495	-	(8,210)
Subtotal	-	$ 4,134,634	-	$ 3,402,742	-	$ 3,263,223	-	$ (139,519)
Total	**71.76**	**$ 35,741,376**	**72.42**	**$ 25,784,801**	**74.53**	**$ 28,509,890**	**2.12**	**$ 2,725,089**
EXPENDITURE BY CATEGORY								
Personnel		$ 5,786,605		$ 6,624,787		$ 6,610,695		$ (14,092)
Operating		5,418,898		5,124,225		6,412,555		1,288,330
Interdepartmental Charges		2,779,818		2,077,567		3,101,790		1,024,223
Capital		12,382,937		9,775,480		10,158,626		383,146
Debt Service		703,249		850,705		842,495		(8,210)
Other Financing		8,669,867		1,332,037		1,383,728		51,691
Total		**$ 35,741,376**		**$ 25,784,801**		**$ 28,509,890**		**$ 2,725,089**

Table 6-57: Development and Support Services Division Department Detail Page (Cont.)

	2012 Actual		2013 Approved Budget		2014 Recommended Budget		Variance - 2013 Approved to 2014 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY FUND								
General	12.63	$ 4,107,464	12.63	$ 4,210,456	12.74	$ 5,442,590	0.11	$ 1,232,134
Capital Development	-	386,953	-	132,292	-	73,105	-	(59,187)
Planning and Development Services	42.26	5,331,635	42.92	5,786,254	44.92	5,886,845	2.00	100,591
.25 Cent Sales Tax	-	450,262	-	450,262	-	450,262	-	-
Fire Training Center	-	323,115	-	0	-	-	-	-
Fleet	14.77	9,223,020	14.77	11,764,668	14.77	11,159,324	-	(605,344)
Equipment Replacement	0.40	474,777	0.40	816,426	0.40	1,953,147	-	1,136,721
Facility Renovation and Replacement	1.70	14,670,757	1.70	2,624,443	1.70	3,544,617	-	920,174
Capital Improvement Bond	-	773,392	-	-	-	-	-	-
Total	**71.76**	**$ 35,741,376**	**72.42**	**$ 25,784,801**	**74.53**	**$ 28,509,890**	**2.11**	**$ 2,725,089**

City of Boulder

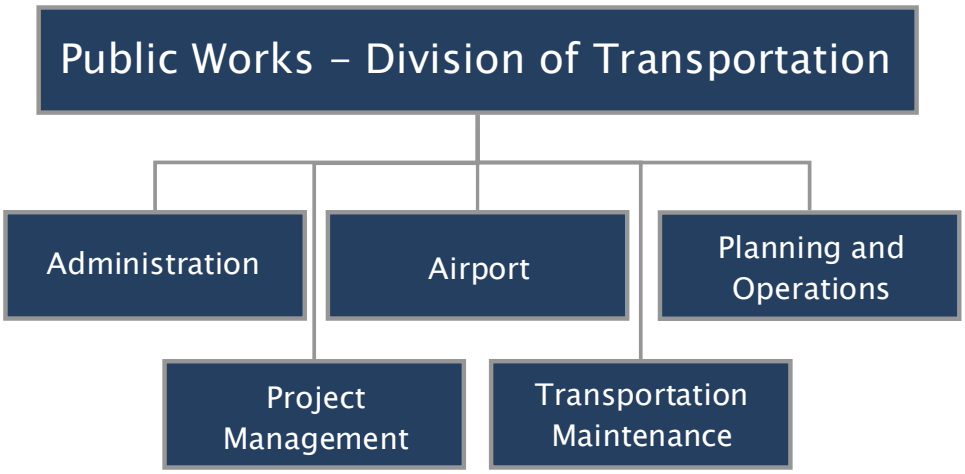
Public Works

Transportation Division

2014 Recommended Budget

$34,729,825

The mission of the Transportation Division of the Public Works Department is to provide for the mobility of persons and goods by developing and maintaining a safe, efficient, environmentally sound and balanced transportation system with emphasis on providing travel choice through all modes – pedestrian, bicycle, transit, and vehicular transportation including aircraft and airport facilities.



Department Overview

Administration

- Transportation Administration includes the department director and administrative services, with limited support to regional activities such as the US 36 Mayors and Commissioners Coalition.

Airport

- The Airport consists of the airport manager, airport operations, repair and renovation of city buildings, grounds maintenance, pavement upkeep and repairs, fueling system maintenance, snow removal, planning and management of all capital improvement plan (CIP) projects, and natural resource management.

Planning and Operations

- Planning and Operations ensures a safe and efficient multi-modal transportation system. This includes the planning, program, and policy work of GO Boulder to design and encourage the use of a multimodal system and the operations work of determining appropriate infrastructure and traffic control, and operating and maintaining traffic control. The work group also monitors the city's progress towards meeting the goals of the Transportation Master Plan.

Project Management

- Project Management is responsible for managing the implementation of the transportation capital improvement program projects including the planning, design, permitting, construction, and public outreach of CIP projects. In addition, the group manages major capital maintenance improvements to the roadway, bikeway, and pedestrian system.

Transportation Maintenance

- Transportation Maintenance includes the maintenance, operations, and repairs to city streets, bike paths, medians, underpasses, and contracted maintenance for state highways. This work group also responds to emergencies and maintains mobility through all weather related events.

Table 6-58: Transportation Division Summary Budget

	2012 Actual	2013 Approved	2014 Recommended
STAFFING			
Administration	4.05	4.05	4.36
Airport	1.00	1.00	1.00
Planning and Operations	18.43	18.43	18.43
Project Management	15.42	15.42	15.42
Transportation Maintenance	17.58	16.83	16.83
Capital Improvement Program	4.05	4.05	4.05
TOTAL STAFFING	**60.53**	**59.78**	**60.09**
EXPENDITURE			
Administration	$ 599,803	$ 852,284	$ 882,500
Airport	307,637	433,948	336,744
Planning and Operations	8,352,409	8,886,527	9,276,877
Project Management	5,525,557	5,457,846	5,803,312
Transportation Maintenance	2,586,643	2,876,850	3,053,647
Capital Improvement Program	19,579,826	15,176,622	15,376,744
TOTAL EXPENDITURE	**$ 36,951,875**	**$ 33,684,077**	**$ 34,729,825**
FUND			
General	$ 124,515	$ 123,821	$ 56,387
Airport	485,687	558,932	2,015,389
Transportation	26,789,107	31,062,495	31,250,478
Transportation Development	1,768,828	716,748	917,490
Transit Pass General Improvement District	14,309	15,081	15,081
Boulder Junction Improvement	547,189	1,207,000	475,000
Capital Improvement Bond	7,222,239	-	-
TOTAL FUNDING	**$ 36,951,874**	**$ 33,684,077**	**$ 34,729,825**

2013 Accomplishments

- Made progress on Boulder Junction agreements, design, approvals, and contracting for key public improvements (bridge over Goose Creek, Junction Place, Pearl Multi-way Boulevard)
- Improved regional connections on US 36 Managed Lane/Bus Rapid Transit, CDOT's East Arapahoe project, CDOT intersection improvements on Highway 119 at Jay Road, and Niwot Road
- Presented the progress made on the Transportation Master Plan (TMP) 5-year Update to Council in August
- Made progress on Blue Ribbon Commission Transportation Funding Exploration
- Coordinated with partners, such as
    - CU East Campus Planning – joint outreach and planning under the TMP Update umbrella
    - Community Pass Feasibility Study with Boulder County – consultant selected, analysis underway and initial results expected by late 2013
    - Eco Pass expansion with Boulder Valley School District- additional schools enrolled faculty and staff
- Made progress on capital improvement designs, approvals, and construction related to leveraged funds and the 2011 capital bond program
- Caught up on maintenance related to the Capital Bond and additional resources targeting repair of existing system
- Evaluated and developed a Snow and Ice Pilot Program for steep grade and significant shaded areas during extended sub-freezing temperatures.

Key Initiatives for 2014

- Receive acceptance from council on the TMP Update
- Make progress and/or complete select segments of key public improvements in Boulder Junction
- Support integrated planning efforts related to
    - Civic Area Planning
    - East Arapahoe areas of change
    - CU East Campus planning and development
    - Boulder Junction – continued planning and implementation
    - Transit Planning – short and long-term supporting east Boulder area changes
    - Sustainable Streets and Centers
    - Access and Parking Management Strategy (AMPS)
- Explore the concept of a Community Pass
- Provide quality and timely implementation of Capital Bond projects and leverage funding in the Capital Improvement Program.

Table 6-59: Transportation Division Significant Changes Between 2013 and 2014 Budget

	2013 Approved Budget	2014 Recommended Budget	Total Change	2013 FTE	2014 FTE	FTE Change
TRANSPORTATION FUND						
Snow and Ice Control Pilot	$ -	$ 50,000	$ 50,000	0.00	0.00	0.00
Transportation Maintenance and Increase to Via Contribution - NPE addition	-	752,901	752,901	0.00	0.00	0.00
One-time Increase for Transportation O&M and Integrated Planning Efforts	-	295,000	295,000	0.00	0.00	0.00
Total Changes, Public Works - Transportation			$ 1,097,901			0.00

Table 6-60: Transportation Division
Department Detail Page

	2012 Actual		2013 Approved Budget		2014 Recommended Budget		Variance - 2013 Approved to 2014 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Division Administration & Support	4.05	$ 599,803	4.05	$ 852,284	4.36	$ 882,500	0.31	$ 30,216
Subtotal	4.05	$ 599,803	4.05	$ 852,284	4.36	$ 882,500	0.31	$ 30,216
Airport								
Airport Maintenance and Operations	1.00	$ 307,637	1.00	$ 433,948	1.00	$ 336,744	-	$ (97,204)
Subtotal	1.00	$ 307,637	1.00	$ 433,948	1.00	$ 336,744	-	$ (97,204)
Planning and Operations								
Employee Transportation Program	0.50	$ 51,282	0.50	$ 56,659	0.50	$ 56,387	-	$ (272)
Forest Glen GID (Eco-Pass)	-	14,309	-	15,081	-	15,081	-	-
Multimodal Planning	3.84	825,000	3.84	702,891	3.84	760,079	-	57,188
Signal Maintenance and Upgrade	4.09	967,360	4.09	1,004,557	4.09	1,072,550	-	67,993
Signs and Markings	5.24	1,170,070	5.24	1,253,850	5.24	1,287,732	-	33,882
Street Lighting	0.09	1,201,263	0.09	1,471,648	0.09	1,472,408	-	760
Traffic Engineering	1.32	241,785	1.32	261,143	1.32	311,452	-	50,309
Transit Operations	1.14	3,163,089	1.14	3,294,977	1.14	3,421,719	-	126,742
Transportation System Management	0.20	83,354	0.20	80,621	0.20	104,389	-	23,768
Travel Demand Management	1.99	634,896	1.99	745,100	1.99	775,081	-	29,981
Subtotal	18.43	$ 8,352,409	18.43	$ 8,886,527	18.43	$ 9,276,877	-	$ 390,350
Project Management								
Sidewalk Repair	0.90	$ 270,907	0.90	$ 302,302	0.90	$ 314,657	-	$ 12,355
Street Repair and Maintenance	14.52	4,954,650	14.52	4,855,544	14.52	5,188,655	-	333,111
3rd Party Construction	-	300,000	-	300,000	-	300,000	-	-
Subtotal	15.42	$ 5,525,557	15.42	$ 5,457,846	15.42	$ 5,803,312	-	$ 345,466
Transportation Maintenance								
Bikeways/Multi-Use Path	3.54	$ 510,220	3.79	$ 601,721	3.79	$ 679,719	-	$ 77,998
Graffiti Maintenance	1.45	128,533	1.45	122,755	1.45	123,650	-	895
Median Maintenance	6.34	585,921	5.34	656,230	5.34	655,270	-	(960)
Street Snow and Ice Control	3.02	881,696	3.02	1,039,868	3.02	1,137,635	-	97,767
Street Sweeping	3.23	480,272	3.23	456,276	3.23	457,373	-	1,097
Subtotal	17.58	$ 2,586,643	16.83	$ 2,876,850	16.83	$ 3,053,647	-	$ 176,797
Capital Improvement Program, Interdepartmental Charges and Debt Service								
Capital Improvement Program	4.05	$ 18,209,961	4.05	$ 13,522,500	4.05	$ 13,657,500	-	$ 135,000
Interdepartmental Charges	-	1,369,866	-	1,654,122	-	1,719,244	-	65,122
Debt Service	-	-	-	-	-	-	-	-
Subtotal	4.05	$ 19,579,826	4.05	$ 15,176,622	4.05	$ 15,376,744	-	$ 200,122
Total	**60.53**	**$ 36,951,875**	**59.78**	**$ 33,684,077**	**60.09**	**$ 34,729,825**	**0.31**	**$ 1,045,747**
EXPENDITURE BY CATEGORY								
Personnel		$ 5,882,045		$ 5,381,114		$ 5,687,157		$ 306,043
Operating		10,936,679		9,212,937		10,083,734		870,797
Interdepartmental Charges		1,752,426		1,818,915		1,854,620		35,705
Capital		13,907,649		15,412,656		15,185,070		(227,586)
Debt Service		-		-		-		-
Other Financing		4,473,077		1,858,455		1,919,244		60,789
Total		**$ 36,951,875**		**$ 33,684,077**		**$ 34,729,825**		**$ 1,045,748**

Table 6-60: Transportation Division Department Detail Page (Cont.)

	2012 Actual		2013 Approved Budget		2014 Recommended Budget		Variance - 2013 Approved to 2014 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY FUND								
General	0.50	$ 124,515	0.50	$ 123,821	0.50	$ 56,387	-	$ (67,434)
Airport	1.20	485,687	1.20	558,932	1.20	2,015,389	-	1,456,457
Transportation	58.63	26,789,107	57.88	31,062,495	58.19	31,250,478	0.31	187,983
Transportation Development	0.20	1,768,828	0.20	716,748	0.20	917,490	-	200,742
Transit Pass General Improvement District	-	14,309	-	15,081	-	15,081	-	-
Boulder Junction Improvement	-	547,189	-	1,207,000	-	475,000	-	(732,000)
Capital Improvement Bond	-	7,222,239	-	-	-	-	-	-
Total	**60.53**	**$ 36,951,875**	**59.78**	**$ 33,684,077**	**60.09**	**$ 34,729,825**	**0.31**	**$ 1,045,748**

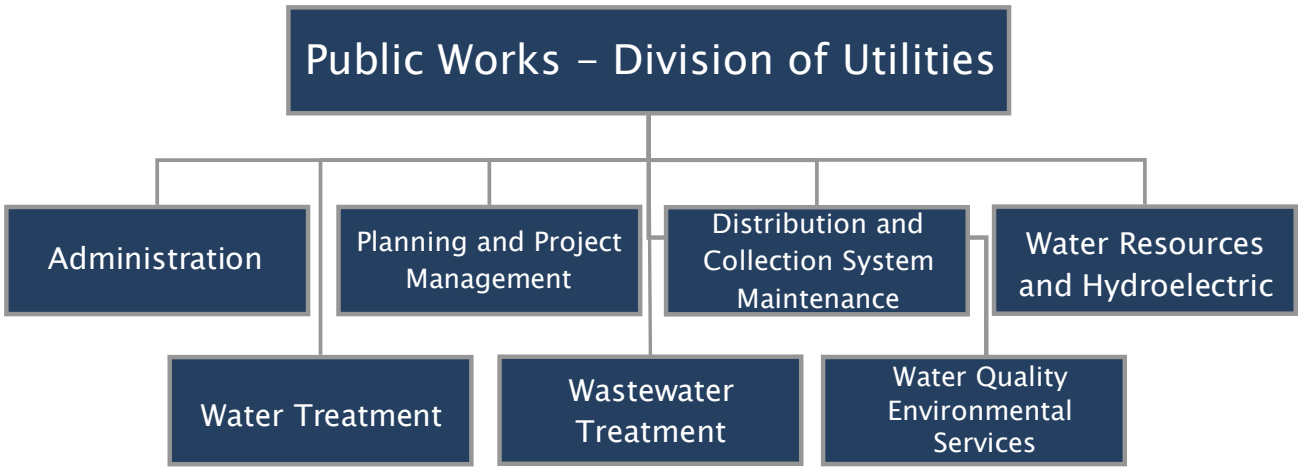
City of Boulder

Public Works
Utilities Division

2014 Recommended Budget
$56,639,412

The mission of the Utilities Division of the Public Works Department is to provide quality water services, as desired by the community, in a manner which protects human and environmental health and emphasizes sound management of fiscal and natural resources. Our services include:

- *Potable Water Treatment and Distribution*
- *Water Resources and Hydroelectric Management*
- *Wastewater Collection and Treatment*
- *Stormwater Collection and Conveyance*
- *Water Quality Protection and Enhancement*
- *Infrastructure Planning, Construction and Maintenance*
- *Administration and Emergency Planning/Response*



Division Overview

Planning and Project Management

- The Planning and Project Management group provides strategic planning, permitting, public involvement, engineering, construction, and asset management for the water, wastewater, and stormwater/flood management utilities.

Distribution and Collection System Maintenance

- The Utilities Maintenance group maintains, operates, and repairs the water distribution, wastewater collection, flood control channels, and storm water collection systems of the city. This workgroup also performs all meter reading, maintenance, and repair.

Water Resources and Hydroelectric

- The Water Resources and Hydroelectric group manages the city's municipal raw water supplies and hydroelectric facilities. This group manages the diversion, storage, and delivery of raw water and completes water rights accounting. This work group also manages the leasing of raw water supplies to agricultural users, protects the City's water rights in water court proceedings, acts as a liaison with ditch companies, and manages the instream flow program for Boulder Creek.

Water Treatment

- The Water Treatment group operates the two water treatment plants responsible for providing the residents of Boulder with potable water for public health and fire response. This unit ensures compliance with federal and state regulations and with the Safe Drinking Water Act.

Wastewater Treatment

- The Wastewater Treatment group ensures protection of environmental quality and public health through safe and efficient operation and maintenance of the wastewater treatment facility (WWTF). Operations are managed to be in compliance with federal and state regulations and with the Clean Water Act.

Water Quality Environmental Services

- Water Quality and Environmental Services serves as a technical resource and provides regulatory support for the Utilities Division and other city departments. Services include implementation of, and support for, regulatory permits, monitoring to meet regulations, and evaluating performance of wastewater treatment and drinking water treatment processes and implementation of programs to protect the health of natural systems. The group also provides project management services in support of integrating water quality enhancement and compliance goals into the city's Capital Improvement Program.

Table 6-61: Utilities Division Summary Budget

	2012 Actual	2013 Approved	2014 Recommended
STAFFING			
Administration	11.37	11.37	11.95
Planning and Project Management	6.92	6.92	6.92
Distribution and Collection System Maintenance	45.00	45.25	45.25
Water Resources and Hydroelectric	7.00	7.00	7.00
Water Treatment	26.00	26.00	26.00
Wastew ater Treatment	30.00	29.00	29.00
Water Quality Environmental Services	21.75	21.75	21.75
Capital Improvement Program	6.80	6.30	6.30
TOTAL STAFFING	**154.84**	**153.59**	**154.17**

Table 6-61: Utilities Division Summary Budget (Cont.)

	2012 Actual	2013 Approved	2014 Recommended
EXPENDITURE			
Administration	$ 1,757,978	$ 2,025,756	$ 2,076,140
Planning and Project Management	1,904,478	2,068,935	2,087,168
Water Resources and Hydroelectric	2,169,830	2,072,539	2,035,907
Water Treatment	4,491,011	4,542,312	4,699,333
Wastewater Treatment	4,845,480	5,300,593	5,134,520
Water Quality Environmental Services	3,227,070	3,481,373	3,508,595
Distribution and Collection System Maintenance	5,670,731	5,988,774	5,851,410
Capital Improvement Program, Cost Allocation, Transfers and Capital Payments	64,243,507	25,734,618	31,246,340
TOTAL EXPENDITURE	**$ 88,310,084**	**$ 51,214,900**	**$ 56,639,412**
FUND			
Transportation	$ 172,362	$ 176,573	$ 171,232
Water Utility	30,578,786	27,727,767	26,503,491
Wastewater Utility	52,980,855	15,882,091	16,039,376
Stormwater/Flood Management Utility	4,578,081	7,428,469	13,925,314
TOTAL FUNDING	**$ 88,310,084**	**$ 51,214,900**	**$ 56,639,412**

2013 Accomplishments

- Fully commissioned a new ultraviolet disinfection system at the WWTF
- Completed a strategic plan for the Process Automation System (PAS) at the WWTF
- Implemented power use monitoring at the WWTF to properly inventory and manage power
- Completed update of the Water Conservation Futures Study
- Received the "Director's Award" from the Partnership for Safe Water for both the Betasso and Boulder Reservoir at 63rd Street Water Treatment Facilities
- Completed Wonderland Creek Diagonal to Winding Trail Community and Environmental Assessment Process (CEAP) with construction to begin in 2014
- Finalized Power Purchase Agreement for the Boulder Canyon Hydro
- Completed Kossler Reservoir concrete facing rehabilitation.

Key Initiatives for 2014

- Participate in state water quality work groups and hearings to evaluate appropriate water quality criteria and regulatory impacts
- Conduct modifications to the IBM Lift Station to accommodate overflow protection
- Implement optimization efforts and pre-design to address effluent nitrogen compliance at the WWTF
- Replace additional waterline to correspond with the timing of street reconstruction that was part of the Capital Investment Bond Program
- Continue right-of-way acquisition for the Carter Lake Pipeline project in anticipation of construction in 2018
- Begin preliminary design for replacing aging equipment at the Betasso Water Treatment Facility and construction is anticipated to begin in 2016.

Table 6-62: Utilities Division Significant Changes Between 2013 and 2014 Budget

	2013 Approved Budget	2014 Recommended Budget	Total Change	2013 FTE	2014 FTE	FTE Change
WATER UTILITY FUND						
Energy Costs	$ -	$ 110,400	$ 110,400	0.00	0.00	0.00
WASTEWATER UTILITY FUND						
Legal Costs	$ -	$ 25,000	$ 25,000	0.00	0.00	0.00
Energy Costs	-	85,270	85,270	0.00	0.00	0.00
Operating Savings	-	(204,099)	(204,099)	0.00	0.00	0.00
Total Changes, Public Works - Utilities			$ 16,571			0.00

Table 6-63: Utilities Division
Department Detail Page

	2012 Actual		2013 Approved Budget		2014 Recommended Budget		Variance - 2013 Approved to 2014 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Billing Services	5.75	$ 785,867	5.75	$ 828,158	5.75	$ 814,363	-	$ (13,795)
Division Administration	5.62	972,112	5.62	1,197,598	6.20	1,261,777	0.58	64,179
Subtotal	11.37	$ 1,757,978	11.37	$ 2,025,756	11.95	$ 2,076,140	0.58	$ 50,384
Planning and Project Management								
Flood Management	0.75	$ 690,445	0.75	$ 571,348	0.75	$ 572,713	-	$ 1,365
Planning and Project Management	6.17	1,214,032	6.17	1,497,587	6.17	1,514,455	-	16,868
Subtotal	6.92	$ 1,904,478	6.92	$ 2,068,935	6.92	$ 2,087,168	-	$ 18,233
Distribution and Collection System Maintenance								
Collection System Maintenance	13.95	$ 1,634,470	13.95	$ 1,706,003	14.20	$ 1,649,970	0.25	$ (56,033)
Distribution System Maintenance	14.95	1,972,317	14.95	2,045,111	14.45	1,967,915	(0.50)	(77,196)
Flood Channel Maintenance	2.55	341,146	2.80	354,668	2.80	344,183	-	(10,485)
Meter Operations	8.00	1,174,876	8.00	1,234,575	8.00	1,244,881	-	10,306
Storm Sewer Maintenance	5.55	547,922	5.55	648,417	5.80	644,461	0.25	(3,956)
Subtotal	45.00	$ 5,670,731	45.25	$ 5,988,774	45.25	$ 5,851,410	-	$ (137,364)
Water Resources and Hydroelectric								
Hydroelectric Operations	3.00	$ 480,741	3.00	$ 443,280	3.00	$ 411,838	-	$ (31,442)
Raw Water Facilities Operations	2.00	367,144	2.00	392,743	2.00	368,719	-	(24,024)
Water Resources Operations	2.00	1,321,945	2.00	1,236,516	2.00	1,255,350	-	18,834
Subtotal	7.00	$ 2,169,830	7.00	$ 2,072,539	7.00	$ 2,035,907	-	$ (36,632)
Water Treatment								
Water Treatment Plants Operations	26.00	$ 4,491,011	26.00	$ 4,542,312	26.00	$ 4,699,333	-	$ 157,021
Subtotal	26.00	$ 4,491,011	26.00	$ 4,542,312	26.00	$ 4,699,333	-	$ 157,021
Wastewater Treatment								
Marshall Landfill Operations	-	$ 23,534	-	$ 42,166	-	$ 35,000	-	$ (7,166)
Wastewater Treatment Plant	30.00	4,821,946	29.00	5,258,427	29.00	5,099,520	-	(158,907)
Subtotal	30.00	$ 4,845,480	29.00	$ 5,300,593	29.00	$ 5,134,520	-	$ (166,073)
Water Quality Environmental Services								
Hazardous Materials Management	-	$ 323,863	-	$ 313,145	-	$ 313,145	-	$ -
Industrial Pretreatment	3.81	367,931	3.81	411,655	3.76	404,402	(0.05)	(7,253)
Stormwater Permit Compliance	1.76	267,821	1.76	342,785	1.67	338,722	(0.09)	(4,063)
Stormwater Quality Operations	3.70	431,882	3.70	444,224	3.95	463,218	0.25	18,994
Wastewater Quality Operations	3.99	514,857	3.99	540,772	3.96	588,304	(0.03)	47,532
Water Conservation	1.56	361,555	1.56	461,996	1.51	446,410	(0.05)	(15,586)
Water Quality Operations	6.93	959,161	6.93	966,796	6.90	954,393	(0.03)	(12,403)
Subtotal	21.75	$ 3,227,070	21.75	$ 3,481,373	21.75	$ 3,508,595	-	$ 27,222
Capital Improvement Program, Cost Allocation, Transfers and Capital Payments								
Capital Improvement Program	6.80	$ 17,996,037	6.30	$ 10,267,098	6.30	$ 15,640,500	-	$ 5,373,402
Cost Allocation/ Transfers	-	2,786,942	-	2,877,587	-	3,017,533	-	139,946
Debt Service and Windy Gap	-	43,460,527	-	12,589,933	-	12,588,307	-	(1,626)
Subtotal	6.80	$ 64,243,507	6.30	$ 25,734,618	6.30	$ 31,246,340	-	$ 5,511,722
Total	**154.84**	**$ 88,310,084**	**153.59**	**$ 51,214,900**	**154.17**	**$ 56,639,412**	**0.58**	**$ 5,424,512**

Table 6-63: Utilities Division
Department Detail Page (Cont.)

	2012 Actual		2013 Approved Budget		2014 Recommended Budget		Variance - 2013 Approved to 2014 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
EXPENDITURE BY CATEGORY								
Personnel		$ 12,836,857		$ 13,531,448		$ 13,159,877		$ (371,571)
Operating		21,324,835		12,221,629		12,320,070		98,441
Interdepartmental Charges		1,842,757		1,686,896		1,886,475		199,579
Capital		8,364,939		10,864,244		16,300,400		5,436,156
Debt Service		10,185,348		10,033,096		9,955,057		(78,039)
Other Financing		33,755,349		2,877,587		3,017,533		139,946
Total		**$ 88,310,084**		**$ 51,214,900**		**$ 56,639,412**		**$ 5,424,512**
STAFFING AND EXPENDITURE BY FUND								
Transportation	0.80	$ 172,362	0.80	$ 176,573	0.80	$ 171,232	-	$ (5,341)
Water Utility	74.88	30,578,786	74.88	27,727,767	74.57	26,503,491	(0.31)	(1,224,276)
Wastewater Utility	57.72	52,980,855	56.72	15,882,091	57.12	16,039,376	0.40	157,285
Stormwater/Flood Management	21.44	4,578,081	21.19	7,428,469	21.68	13,925,314	0.49	6,496,845
Total	**154.84**	**$ 88,310,084**	**153.59**	**$ 51,214,900**	**154.17**	**$ 56,639,412**	**0.58**	**$ 5,424,512**

City of Boulder

FUND FINANCIALS

2014 Recommended Budget

Table 7-01: General Fund, 2014 Fund Financial

GENERAL

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 33,344	$ 38,530	29,992	$ 29,313	$ 29,800	$ 29,928	$ 30,103	$ 30,985
Sources of Funds								
Current Revenue-								
Sales/Use Tax	$ 46,206	$ 47,777	$ 49,512	$ 51,171	$ 52,885	$ 54,604	$ 56,351	$ 58,154
Tax Increment (10th & Walnut) surplus	1,242	1,284	530	-	-	-	-	-
Food Service Tax	660	680	704	728	752	777	803	829
Property Tax	19,519	19,677	20,120	20,647	21,267	21,905	22,562	23,239
Public Safety Property Tax	4,917	4,951	5,062	5,176	5,332	5,492	5,656	5,826
Cable TV Franchise & PEG Fees	1,339	1,339	1,339	1,352	1,366	1,380	1,393	1,407
Liquor Occupation Tax	633	652	672	692	712	734	756	779
Telephone Occupation Tax	774	774	774	774	774	774	774	774
Utility Occupation Tax[1]	6,000	6,000	6,120	6,242	6,367	6,495	6,624	6,757
Accommodation Tax	4,267	4,395	5,356	5,517	5,682	5,852	6,028	6,209
Admission Tax	623	639	655	671	688	705	722	741
Xcel Franchise Fee	-	-	-	-	-	-	-	-
Specific Ownership Tax	1,431	1,284	1,310	1,336	1,362	1,390	1,417	1,446
Tobacco Tax	357	357	357	357	357	357	357	357
NPP and Other Parking Revenue	174	174	157	157	157	157	157	157
Meters-Out of Parking Districts	555	555	545	545	545	545	545	545
Sale of Other Services	516	526	537	548	559	570	581	593
Sale of Goods	84	87	89	92	95	97	100	103
Licenses	554	400	412	424	437	450	464	478
Court Fees and Charges	2,299	2,200	2,200	2,200	2,200	2,200	2,200	2,200
Parking Violations	2,056	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Other Fines & Penalties	25	26	27	27	28	29	30	31
Court Awards-DUI, No Ins. & Seized Property	146	150	155	160	164	169	174	180
Photo Enforcement Revenue	1,331	1,445	1,445	1,445	1,445	1,445	1,445	1,445
Other Governmental	689	350	361	371	382	394	406	418
Interest Income	341	300	303	309	315	322	328	335
Rental Income	127	131	135	139	143	147	152	156
Other Revenue	324	350	350	350	350	350	350	350
Housing/Human Services Fees	338	300	148	151	154	157	160	163
Parks Fees (see Other Revenue)	189	190	271	272	274	275	276	278
Sub-Total Revenue	$ 97,716	$ 99,092	$ 101,743	$ 103,953	$ 106,892	$ 109,871	$ 112,913	$ 116,048

Table 7-01: General Fund, 2014 Fund Financial

GENERAL

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Other Revenue-								
Grants	$ 1,086	$ 756	$ 798	$ 605	$ 561	$ 560	$ 560	$ 562
Carryovers and Supplementals from Add'l Revenue		574	-	-	-	-	-	-
Meters-Within Parking Districts	2,917	2,800	2,825	2,825	2,825	2,825	2,825	2,825
Trash Hauler Occupation Tax	1,713	1,656	1,663	1,670	1,681	1,697	1,707	1,707
Education Excise Tax (to Fund Balance Reserves)	227	-	-	-	-	-	-	-
Sub-Total Other Revenue	$ 5,943	$ 5,786	$ 5,286	$ 5,100	$ 5,067	$ 5,082	$ 5,092	$ 5,094
Transfers In-								
Cost Allocation - Current Opr Costs-All Funds	$ 7,546	$ 7,557	$ 7,841	$ 8,233	$ 8,480	$ 8,734	$ 8,996	$ 9,266
Other Transfers	1,315	81	116	120	123	127	131	135
Mall Reimbursement from CAGID (see Revenue)	-	-	-	-	-	-	-	-
Sub-Total Transfers In	$ 8,861	$ 7,638	$ 7,957	$ 8,353	$ 8,603	$ 8,861	$ 9,127	$ 9,401
Total Annual Sources	**$ 112,520**	**$ 112,516**	**$ 114,986**	**$ 117,405**	**$ 120,563**	**$ 123,814**	**$ 127,133**	**$ 130,544**
Total Sources (Including Beginning Fund Balance)	**$ 145,864**	**$ 151,046**	**$ 144,978**	**$ 146,719**	**$ 150,362**	**$ 153,742**	**$ 157,235**	**$ 161,529**
Uses of Funds								
Allocations (excluding debt and transfers) -								
City Council	$ 180	$ 203	$ 220	$ 227	$ 233	$ 240	$ 248	$ 255
Municipal Court	1,822	2,078	2,047	2,096	2,159	2,227	2,296	2,368
City Attorney	2,116	2,282	2,340	2,412	2,485	2,563	2,643	2,726
City Clerk's Office	634	637	633	653	672	693	715	737
City Manager	1,008	1,087	1,136	1,171	1,207	1,244	1,283	1,323
West Nile Virus Program	241	250	250	250	250	250	250	250
Energy Strategy[1, 2]	1,033	2,203	2,293	1,977	2,016	2,057	2,098	2,140
Conference and Visitors Bureau	1,365	1,389	1,559	1,775	1,757	1,817	1,875	1,939
Non-departmental	152	114	448	208	233	133	133	133
Cyber Café Loan Repayments	-	-	269	-	-	-	-	-
Cityw ide Memberships	118	139	142	142	142	142	142	142
Contingency	196	159	159	159	159	159	159	159
Fuel Contingency	6	190	190	190	190	190	190	190
Extraordinary Personnel Expense	52	120	120	120	120	120	120	120
Waste Reduction Project (6400 Arapahoe)	1,222	-	-	-	-	-	-	-

Table 7-01: General Fund, 2014 Fund Financial

GENERAL

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
DUHMD/Parking Svcs	1,204	1,292	1,214	1,246	1,284	1,324	1,366	1,408
Communications	757	827	877	904	932	961	991	1,021
Unemployment & Volunteer Ins	125	107	107	110	114	117	121	125
Property & Casualty Ins.	1,510	1,510	1,610	1,610	1,610	1,610	1,610	1,610
Compensated Absences	784	844	730	753	775	800	825	850
Worker's Compensation (Refund)	115	-	-	-	-	-	-	-
Information Technology	4,212	4,550	4,650	4,794	4,939	5,093	5,252	5,416
IT/Technology Funding	-	404	404	404	404	404	404	404
IT/Telecommunications Funding	48	48	48	48	48	48	48	48
Human Resources	1,614	1,734	2,204	2,212	2,279	2,351	2,424	2,500
Finance	3,168	3,233	3,533	3,560	3,668	3,782	3,900	4,022
Campaign Financing	-	46	-	46	-	46	-	46
Police	30,368	31,747	32,041	33,031	34,032	35,095	36,190	37,320
Fire	16,470	16,546	17,480	17,728	18,265	18,835	19,423	20,029
Public Works	4,229	1,878	1,974	2,035	2,097	2,163	2,230	2,300
Municipal Facilities Fund	-	880	880	880	880	880	880	880
Equipment Replacement	-	26	26	26	26	26	26	26
Facilities Renovation & Replacement	-	1,550	2,619	1,669	1,669	1,669	1,669	1,669
Parks	4,419	4,616	4,544	4,684	4,826	4,977	5,132	5,293
Arts	528	559	518	534	550	567	585	603
Real Estate (Open Space)	146	152	153	158	163	168	173	178
Human Services	6,776	6,714	6,586	6,690	6,892	7,107	7,329	7,558
Housing	132	173	158	163	168	173	178	184
Humane Society Bldg Loan	60	94	94	94	94	94	94	94
Community Sustainability	2,313	2,735	1,974	1,990	2,601	2,648	2,696	2,745
Police/Fire Old Hire Contribution	376	376	626	628	629	630	628	627
Boulder Junction Phase I	-	-	-	-	-	-	-	-
Carryovers and Supplementals from Add'l Revenue	-	574	-	-	-	-	-	-
Education Excise Tax Programs	-	-	-	-	-	-	-	-
Adjustment to balance Pay Period 27 Reserve	-	(2,044)	-	-	-	-	-	-
Sub-Total Uses of Funds	$ 89,499	$ 92,022	$ 96,857	$ 97,376	$ 100,569	$ 103,403	$ 106,325	$ 109,437
Debt-								
Existing Debt	$ 601	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Pension Obligation Bonds	688	686	689	687	686	685	687	688
CIS Bonds	2,755	3,995	3,995	3,995	3,994	3,995	3,334	3,331
Waste Reduction Project (6400 Arapahoe)	438	698	428	423	421	424	421	423
Sub-Total Debt	$ 4,482	$ 5,379	$ 5,112	$ 5,105	$ 5,101	$ 5,104	$ 4,442	$ 4,442

Table 7-01: General Fund, 2014 Fund Financial

GENERAL

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Transfers Out-								
Recreation Activity Fund	$ 1,548	$ 1,594	$ 1,453	$ 1,498	$ 1,543	$ 1,591	$ 1,641	$ 1,692
Planning and Development Services Fund	1,971	2,130	2,125	2,191	2,257	2,328	2,400	2,475
Affordable Housing Fund	325	325	240	240	240	240	240	240
Library Fund	6,298	6,511	6,587	6,698	6,901	7,116	7,338	7,567
Open Space Fund (Mountain Parks)	1,026	1,072	1,103	1,137	1,172	1,208	1,246	1,285
CAGID and UHGID Funds (Parking Meter Revenue)	1,800	1,875	1,950	1,950	1,950	1,950	1,950	1,950
CAGID 10th & Walnut debt/costs	-	-	-	371	356	365	349	359
Utilities Fund (Fire Training Center property)	93	93	93	93	93	93	93	93
Prop and Casualty Fund	41	-	-	-	-	-	-	-
Transportation Fund (excess Photo Enforcement Rev)	106	-	-	-	-	-	-	-
Fleet Fund (interfund loan for Valmont Butte)	145	145	145	145	145	145	145	145
Boulder Junction GID - Parking (interfund loan)	-	-	-	115	107	96	80	80
Adjustment to balance Pay Period 27 Reserve	-	(290)	-	-	-	-	-	-
Sub-Total Transfers Out	$ 13,353	$ 13,455	$ 13,696	$ 14,438	$ 14,764	$ 15,132	$ 15,482	$ 15,887
.15% Sales Tax Expenditures- Fund 117	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total .15 Sales Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Uses of Funds	**$ 107,334**	**$ 110,856**	**$ 115,665**	**$ 116,919**	**$ 120,434**	**$ 123,640**	**$ 126,250**	**$ 129,766**
Current Surplus (Deficit)	$ 5,186	$ 1,660	$ (678)	$ 486	$ 129	$ 175	$ 883	$ 778
Less One-Time Expenditures	$ -	$ (1,170)	$ -	$ -	$ -	$ -	$ -	$ -
Annual Surplus (Deficit) [2]	$ 5,186	$ 2,830	$ (678)	$ 486	$ 129	$ 175	$ 883	$ 778

Table 7-01: General Fund, 2014 Fund Financial

GENERAL

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Carryovers and Supplementals from Fund Balance	$ -	$ 6,440	$ -	$ -	$ -	$ -	$ -	$ -
Encumbrance Carryovers from Fund Balance	-	1,424	-	-	-	-	-	-
Total Carryovers	$ -	$ 7,864	$ -	$ -	$ -	$ -	$ -	$ -
Use of Pay Period 27 Reserve	$ -	$ 2,334	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance Before Reserves	**$ 38,530**	**$ 29,992**	**$ 29,313**	**$ 29,800**	**$ 29,928**	**$ 30,103**	**$ 30,985**	**$ 31,763**
Reserves								
Reserved per 10% -15% reserve policy	$ 10,625	$ 16,865	$ 17,230	$ 17,447	$ 17,981	$ 18,462	$ 18,853	$ 19,381
Legally restricted fund balance	1,414	1,414	1,414	1,414	1,414	1,414	1,414	1,414
Restricted by Management	3,008	3,008	3,008	3,008	3,008	3,008	3,008	3,008
Wage Accrual Reserve (PP27)	2,943	1,101	1,557	2,013	2,469	2,925	3,381	3,837
Total Designations	$ 17,990	$ 22,388	$ 23,209	$ 23,882	$ 24,872	$ 25,809	$ 26,656	$ 27,640
Ending Fund Balance After Designations	**$ 20,540**	**$ 7,604**	**$ 6,104**	**$ 5,918**	**$ 5,056**	**$ 4,294**	**$ 4,329**	**$ 4,124**

[1] The Utilities Occupation Tax expires at the end of 2017. Starting in 2018, if funding were not continued, either through tax renewal or other means, adjustments to expenditure would be made. For the purposes of current fund balance analysis, we have included ongoing revenue and corresponding expenditure in these years.

[2] Previously titled Clean Energy Study.

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Table 7-02: .25 Cent Sales Tax Fund, 2014 Fund Financial

.25 CENT SALES TAX

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 3,085,100	$ 3,566,024	$ 809,323	$ 871,108	$ 741,321	$ 974,189	$ 1,353,948	$ 1,382,635
Sources of Funds								
Sales Tax	$ 7,040,687	$ 7,217,733	$ 7,470,361	$ 7,720,708	$ 7,979,548	$ 8,238,674	$ 8,502,440	$ 8,502,440
Interest	33,926	30,000	20,000	20,000	20,000	20,000	20,000	20,000
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Valmont City Park	-	-	50,000	25,000	25,000	25,000	25,000	25,000
Grants and Donations	4,044	-	-	-	-	-	-	-
Other Revenue	96,766	96,766	96,766	96,766	96,766	96,766	96,766	96,766
Total Sources of Funds	$ 7,175,423	$ 7,344,499	$ 7,637,127	$ 7,862,474	$ 8,121,314	$ 8,380,440	$ 8,644,206	$ 8,644,206
Uses of Funds								
Operating								
Land Operations and Maintenance	$ 1,503,066	$ 1,698,904	$ 1,921,249	$ 1,929,074	$ 2,967,656	$ 3,027,009	$ 3,087,549	$ 3,149,300
Valmont City Park Operations	328,919	188,500	378,942	341,520	348,351	355,318	362,424	369,673
Dept. Administration	570,188	610,432	664,124	684,047	704,569	725,706	747,477	769,901
Planning and Project Management	127,814	199,233	187,218	192,835	198,620	204,578	210,716	217,037
Sports Field Maintenance	548,546	631,703	480,633	490,245	500,050	510,051	520,252	530,657
Civic Park Complex	7,740	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Historical & Cultural	90,607	50,000	50,000	50,000	50,000	50,000	50,000	50,000
FAM - Ongoing and Major Maintenance	450,262	450,262	450,262	450,262	450,262	450,262	450,262	450,262
Capital Refurbishment Projects	532,538	650,000	100,000	600,000	1,600,000	1,600,000	2,100,000	2,100,000
Cost Allocation	268,161	266,705	277,065	285,377	293,938	302,756	311,839	321,194
Debt Service	2,195,450	2,196,150	2,190,850	2,193,900	-	-	-	-
Capital Improvement Program	71,208	750,000	800,000	700,000	700,000	700,000	700,000	700,000
Carryover and Encumbrances	-	2,334,311	-	-	-	-	-	-
Total Uses of Funds	$ 6,694,499	$ 10,101,200	$ 7,575,342	$ 7,992,261	$ 7,888,446	$ 8,000,681	$ 8,615,519	$ 8,733,025
Ending Fund Balance Before Reserves	$ 3,566,024	$ 809,323	$ 871,108	$ 741,321	$ 974,189	$ 1,353,948	$ 1,382,635	$ 1,293,816
Reserves								
New comer Legacy	$ -	$ -	$ 187,949	$ -	$ -	$ -	$ -	$ -
Coulehan Memorial	-	-	32,711	-	-	-	-	-
Pay Period 27 Reserve	60,611	9,300	18,600	27,900	37,200	46,500	55,800	65,100
Sick/Vacation/Bonus Reserve	179,124	184,498	190,033	195,734	201,606	207,654	213,883	220,300
Total Reserves	$ 239,735	$ 193,798	$ 429,293	$ 223,634	$ 238,806	$ 254,154	$ 269,683	$ 285,400
Ending Fund Balance After Reserves	**$ 3,326,289**	**$ 615,525**	**$ 441,815**	**$ 517,687**	**$ 735,383**	**$ 1,099,795**	**$ 1,112,952**	**$ 1,008,416**

Table 7-03: Affordable Housing Fund, 2014 Fund Financial

AFFORDABLE HOUSING

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 3,938,626	$ 15,142,349	$ 17,982	$ 30,763	$ 43,544	$ 56,325	$ 69,106	$ 81,887
Sources of Funds								
Cash In Lieu of Affordable Units	$ 12,773,101	$ 1,000,000	$ 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	240,000	240,000	240,000	240,000	240,000	240,000
Proceeds from Line of Credit Projects	156,000	156,000	156,000	-	-	-	-	-
Interest	95,471	55,000	30,000	20,000	20,000	20,000	20,000	20,000
Housing Application Fees	4,175	4,050	4,131	4,214	4,298	4,384	4,472	4,561
Other	49,626	-	-	-	-	-	-	-
Total Sources of Funds	$ 13,403,036	$ 1,539,713	$ 1,430,131	$ 1,264,214	$ 1,264,298	$ 1,264,384	$ 1,264,472	$ 1,264,561
Uses of Funds								
Program Management	$ 409,521	$ 380,332	$ 445,527	$ 463,348	$ 481,882	$ 501,157	$ 521,203	$ 542,051
Cost Allocation	44,091	44,130	45,844	47,678	49,585	51,569	53,631	55,777
Acquisition, Rehabilitation and Construction	1,745,701	7,603,597	925,979	740,407	720,050	698,877	676,856	653,951
Project Carryover and Encumbrances	-	8,636,021	-	-	-	-	-	-
Total Uses of Funds	$ 2,199,313	$ 16,664,080	$ 1,417,350	$ 1,251,433	$ 1,251,517	$ 1,251,603	$ 1,251,691	$ 1,251,779
Ending Fund Balance Before Reserves	$ 15,142,349	$ 17,982	$ 30,763	$ 43,544	$ 56,325	$ 69,106	$ 81,887	$ 94,669
Reserves								
Sick/Vacation/Bonus Liability	$ 13,702	$ 13,702	$ 24,683	$ 35,664	$ 46,645	$ 57,626	$ 68,607	$ 79,588
Pay Period 27 Reserve	12,561	4,280	6,080	7,880	9,680	11,480	13,280	15,080
Total Reserves	$ 26,263	$ 17,982	$ 30,763	$ 43,544	$ 56,325	$ 69,106	$ 81,887	$ 94,669
Ending Fund Balance After Reserves	**$ 15,116,086**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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 7-04: Airport Fund, 2014 Fund Financial

AIRPORT

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 390,014	$ 398,952	$ 759,616	$ 692,724	$ 776,872	$ 865,698	$ 956,618	$ 1,049,650
Sources of Funds								
Airport Rental	$ 425,351	$ 438,111	$ 535,735	$ 551,807	$ 568,361	$ 585,412	$ 602,974	$ 621,063
Fuel Flow age Fees	11,117	8,303	8,303	8,303	8,303	8,303	8,303	8,303
Federal Grant	11,289	-	-	-	-	-	-	-
State Grant	42,060	-	1,400,000	-	-	-	-	-
Miscellaneous Revenues	288	-	-	-	-	-	-	-
Interest on Investments	4,519	1,995	4,459	4,295	7,769	8,657	9,566	10,496
Sale of Land	-	500,000	-	-	-	-	-	-
Estimated Revenue from ATB's & Carryover	-	223,077	-	-	-	-	-	-
Total Sources of Funds	$ 494,625	$ 1,171,486	$ 1,948,497	$ 564,405	$ 584,433	$ 602,372	$ 620,843	$ 639,863
Uses of Funds								
Airport Management	$ 307,637	$ 433,948	$ 336,744	$ 346,846	$ 357,252	$ 367,969	$ 379,008	$ 390,379
Transportation Administration	16,241	25,875	25,686	26,457	27,251	28,068	28,910	29,777
Cost Allocation	98,907	99,109	102,959	106,954	111,104	115,414	119,893	123,489
Capital Improvement Program	62,901	-	1,550,000	-	-	-	-	-
Appropriations from ATBs & Carryover	-	251,890	-	-	-	-	-	-
Total Uses of Funds	$ 485,687	$ 810,822	$ 2,015,389	$ 480,257	$ 495,606	$ 511,452	$ 527,811	$ 543,645
Ending Fund Balance Before Reserves	$ 398,952	$ 759,616	$ 692,724	$ 776,872	$ 865,698	$ 956,618	$ 1,049,650	$ 1,145,865
Reserves								
Designated Reserve	$ 105,697	$ 139,733	$ 116,347	$ 120,064	$ 123,901	$ 127,863	$ 131,953	$ 135,911
Sick & Vacation Liability Reserve	8,964	9,233	9,510	9,795	10,089	10,392	10,704	11,025
Pay Period 27 Reserve - 2013 & 2024	5,836	1,920	3,220	4,520	5,820	7,120	8,420	9,720
Total Reserves	$ 120,497	$ 150,886	$ 129,077	$ 134,380	$ 139,811	$ 145,375	$ 151,076	$ 156,656
Ending Fund Balance After Reserves	**$ 278,455**	**$ 608,730**	**$ 563,647**	**$ 642,492**	**$ 725,888**	**$ 811,244**	**$ 898,573**	**$ 989,209**

Table 7-05: Boulder Junction Access District (GID) – TDM Fund, 2014 Fund Financial

BOULDER JUNCTION ACCESS DISTRICT (GID) - TDM

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ -	$ 14,860	$ 30,042	$ 110,538	$ 211,180	$ 243,795	$ 225,765	$ 177,167
Sources of Funds								
Property Tax	$ 18,346	$ 17,601	$ 17,601	$ 74,505	$ 99,735	$ 113,784	$ 152,100	$ 152,100
Ownership Tax	883	-	-	-	-	-	-	-
Payments In Lieu of Taxes	-	47,800	113,064	122,259	74,279	58,281	36,858	36,858
Interest on Investment	-	128	177	6,853	13,093	15,115	13,997	10,984
Total Sources of Funds	$ 19,229	$ 65,529	$ 130,842	$ 203,617	$ 187,107	$ 187,180	$ 202,955	$ 199,942
Uses of Funds								
TDM Admin Personnel	$ -	$ -	$ -	$ 9,632	$ 10,017	$ 10,417	$ 10,834	$ 11,267
TDM Admin NPE	4,368	2,547	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
Eco Pass	-	45,000	45,000	66,979	117,301	163,518	207,176	207,176
Car Share	-	1,200	1,200	2,035	340	1,975	1,816	1,816
Bike Share	-	1,600	1,600	1,986	3,650	5,241	6,760	6,760
Total Uses of Funds	$ 4,368	$ 50,347	$ 50,347	$ 102,974	$ 154,492	$ 205,211	$ 251,554	$ 252,930
Ending Fund Balance Before Reserves	$ 14,860	$ 30,042	$ 110,538	$ 211,180	$ 243,795	$ 225,765	$ 177,167	$ 124,179
Reserves								
Operating Reserve	$ 437	$ 5,035	$ 5,035	$ 10,297	$ 15,449	$ 20,521	$ 25,155	$ 25,293
Total Reserves	$ 437	$ 5,035	$ 5,035	$ 10,297	$ 15,449	$ 20,521	$ 25,155	$ 25,293
Ending Fund Balance After Reserves	**$ 14,424**	**$ 25,008**	**$ 105,503**	**$ 200,883**	**$ 228,346**	**$ 205,244**	**$ 152,011**	**$ 98,886**

Note:
Activity within this fund projected began in 2012.

Table 7-06: Boulder Junction Access District (GID) - Parking Fund, 2014 Fund Financial

BOULDER JUNCTION ACCESS DISTRICT (GID) PARKING

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 1,881	$ 7,074	$ 21,313	$ 35,662	$ 3,797	$ 6,011	$ 8,422	$ 11,043
Sources of Funds								
Property Tax	$ 13,741	$ 26,041	$ 26,041	$ 139,848	$ 176,879	$ 185,125	$ 261,757	$ 261,757
Ownership Tax	662	781	781	4,195	5,306	5,554	7,853	7,853
Interest on Investment	72	16	126	221	235	373	522	685
Short term garage parking revenue	-	-	-	54,192	55,818	57,493	59,217	59,217
Long term garage parking revenue	-	-	-	91,901	96,496	99,391	102,373	105,444
Transfer from CAGID for Operating Loan	-	-	-	-	-	-	-	-
Transfer from GF for loan gap payment	-	-	-	114,987	106,665	95,701	80,447	79,612
Total Sources of Funds	$ 14,475	$ 26,838	$ 26,948	$ 405,345	$ 441,400	$ 443,636	$ 512,169	$ 514,567
Uses of Funds								
Parking Garage operations - Contract	$ -	$ -	$ -	$ 41,908	$ 43,165	$ 44,460	$ 45,794	$ 47,167
BJAD - GID/ Parking - Admin Personnel	-	-	-	10,017	10,418	10,834	11,268	11,718
BJGID/Admin NonPersonnel	6,996	10,314	10,314	10,623	10,942	11,270	11,608	11,957
Transfers to Other Funds	-	-	-	-	-	-	-	-
Payment to CAGID for operating loan	2,285	2,285	2,285	2,285	2,285	2,285	2,285	2,285
Payment to GF for gap loan	-	-	-	-	-	-	-	-
Capital Acquisition	-	-	-	-	-	-	66,217	66,217
Lease Purchase payment to Pederson Development	-	-	-	372,376	372,376	372,376	372,376	372,376
Total Uses of Funds	$ 9,282	$ 12,599	$ 12,599	$ 437,209	$ 439,186	$ 441,226	$ 509,548	$ 511,721
Ending Fund Balance Before Reserves	$ 7,074	$ 21,313	$ 35,662	$ 3,797	$ 6,011	$ 8,422	$ 11,043	$ 13,889
Reserves								
Operating Reserve	$ 928	$ 1,260	$ 1,260	$ 43,721	$ 43,919	$ 44,123	$ 50,955	$ 51,172
Total Reserves	$ 928	$ 1,260	$ 1,260	$ 43,721	$ 43,919	$ 44,123	$ 50,955	$ 51,172
Ending Fund Balance After Reserves	**$ 6,146**	**$ 20,053**	**$ 34,402**	**$ (39,924)**	**$ (37,908)**	**$ (35,701)**	**$ (39,912)**	**$ (37,283)**

Note:
Activity within this fund projected began in 2011.

Table 7-07: Boulder Junction Improvement Fund, 2014 Fund Financial

BOULDER JUNCTION IMPROVEMENT

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 946,590	$ 1,436,505	$ 784,273	$ 1,034,280	$ 1,232,855	$ 1,032,944	$ 568,751	$ 1,214,062
Sources of Funds								
Transportation DET	$ 2,062	$ 243,716	$ 572,877	$ 215,305	$ 113,490	$ 126,347	$ 73,806	$ 458,979
Transportation Use Tax	159,224	101,508	75,875	26,836	33,663	5,664	270,510	60,779
GF Construction Use Tax	429,906	258,847	193,482	68,432	85,840	14,444	689,800	154,987
Developer Fees	70,000	-	-	-	-	-	-	-
Parks Impact Fees	-	348,592	506,425	176,030	136,061	134,568	77,704	543,083
Parks Use Tax	66,343	42,295	31,615	11,182	14,026	2,360	112,712	25,325
Transfer - Parkland DET (Bldr Jcn)	-	117,552	169,879	53,433	41,300	40,847	23,586	106,011
Transfer - Parkland DET (Citywide)	23,079	19,233	38,465	192,325	192,325	161,553	192,325	115,395
Transfer - Transportation CIP	200,000	200,000	200,000	-	-	-	-	-
Interest on Investments	13,667	10,990	5,333	7,033	8,383	7,024	3,868	8,256
Miscellaneous Revenues & Contributions	72,823	-	-	-	-	-	-	-
Estimated Revenue from ATB's & Carryover	-	522,148	-	-	-	-	-	-
Total Sources of Funds	$ 1,037,104	$ 1,864,881	$ 1,793,951	$ 750,575	$ 625,089	$ 492,807	$ 1,444,311	$ 1,472,815
Uses of Funds								
Transportation:								
Development Coordination	$ 185,582	$ 125,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ -
Traffic Signals	190,550	-	-	-	-	532,000	-	-
Junction Place Enhancements - Pearl to Goose Creek	-	1,082,000	-	-	-	-	-	-
Junction Place Enhancements - Goose Creek to Bluff	-	-	400,000	477,000	-	-	-	-
Pearl Electrical Undergrounding	171,057	-	-	-	-	-	-	-
Parks:								
Pocket Park	-	194,688	281,539	-	750,000	350,000	350,000	-
Historic Depot	-	-	787,405	-	-	-	-	-
Rail Plaza	-	-	-	-	-	-	374,000	1,500,000
Appropriations from ATBs & Carryover	-	1,115,424	-	-	-	-	-	-
Total Uses of Funds	$ 547,189	$ 2,517,112	$ 1,543,944	$ 552,000	$ 825,000	$ 957,000	$ 799,000	$ 1,500,000
Ending Fund Balance	**$ 1,436,505**	**$ 784,273**	**$ 1,034,280**	**$ 1,232,855**	**$ 1,032,944**	**$ 568,751**	**$ 1,214,062**	**$ 1,186,876**

Table 7-08: Capital Development Fund, 2014 Fund Financial

CAPITAL DEVELOPMENT

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 5,907,062	$ 6,301,706	$ 6,529,974	$ 6,762,198	$ 7,160,424	$ 7,560,405	$ 7,962,131	$ 8,365,590
Sources of Funds								
Excise Taxes	$ 86,483	$ 91,000	$ 138,310	$ -	$ -	$ -	$ -	$ -
Interest - Excise Taxes	52,629	46,978	31,726	33,940	33,693	33,440	33,180	32,915
Impact Fees	634,012	324,169	427,449	427,449	427,449	427,449	427,449	427,449
Interest - Impact Fees	8,473	8,529	7,844	10,636	13,352	16,085	18,835	21,602
Total Sources of Funds	$ 781,597	$ 470,676	$ 605,329	$ 472,025	$ 474,494	$ 476,974	$ 479,464	$ 481,966
Uses of Funds								
Cost Allocation	$ 16,290	$ 16,339	$ 16,974	$ 17,483	$ 18,008	$ 18,548	$ 19,104	$ 19,678
Excise Tax Administration	5,779	5,953	6,131	6,315	6,505	6,700	6,901	7,108
Capital Improvement Program- Excise Tax	-	110,000	50,000	50,000	50,000	50,000	50,000	50,000
Capital Improvement Program- Impact Fees	364,883	-	300,000	-	-	-	-	-
Carryovers & Encumbrances - Impact Fees	-	110,117	-	-	-	-	-	-
Total Uses of Funds	$ 386,953	$ 242,409	$ 373,105	$ 73,798	$ 74,513	$ 75,248	$ 76,005	$ 76,786
Ending Fund Balance Before Reserves	$ 6,301,706	$ 6,529,974	$ 6,762,198	$ 7,160,424	$ 7,560,405	$ 7,962,131	$ 8,365,590	$ 8,770,770
Reserves								
Restricted Reserve - Excise Tax	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000
Restricted Balance - Excise Tax	4,871,551	4,877,237	4,974,168	4,934,310	4,893,490	4,851,682	4,808,857	4,764,986
Restricted Balance - Impact Fee	930,155	1,152,736	1,288,029	1,726,114	2,166,915	2,610,449	3,056,733	3,505,784
Total Reserves	$ 6,301,706	$ 6,529,974	$ 6,762,198	$ 7,160,424	$ 7,560,405	$ 7,962,131	$ 8,365,590	$ 8,770,770
Ending Fund Balance After Reserves	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Excise Tax Minimum Reserve $500,000.

Table 7-09: 2011 Capital Improvement Bond Fund, 2014 Fund Financial

2011 CAPITAL IMPROVEMENT BOND

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 3,177,039	$ 46,345,629	$ 22,370,596	$ 394,322	$ -	$ -	$ -	$ -
Sources of Funds								
Transfer from the General Fund	$ 281,229	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Transfers	634,213	-	-	-	-	-	-	-
Interest Income	123,860	329,054	131,987	2,445	-	-	-	-
Capital Improvement Bond Proceeds	54,829,997	-	-	-	-	-	-	-
Total Sources of Funds	$ 55,869,298	$ 329,054	$ 131,987	$ 2,444.80	$ -	$ -	$ -	$ -
Uses of Funds								
Capital Improvement Bond Capital Projects	$ 9,510,208	$ 24,304,087	$ 22,108,260	$ 396,767	$ -	$ -	$ -	$ -
Repayment to Dow ntow n 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	$ 12,700,708	$ 24,304,087	$ 22,108,260	$ 396,767	$ -	$ -	$ -	$ -
Ending Fund Balance Before Reserves	$ 46,345,629	$ 22,370,596	$ 394,322	$ -	$ -	$ -	$ -	$ -
Total Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance After Reserves	**$ 46,345,629**	**$ 22,370,596**	**$ 394,322**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: All bond proceeds w ere appropriated in 2012. Expenditure amounts show n in 2013, 2014, and 2015 are anticipated expenditures on bond projects through carryover and encumbrance.

Table 7-10: Climate Action Plan Fund, 2014 Fund Financial

CLIMATE ACTION PLAN

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 1,354,159	$ 829,694	$ 101,867	$ 101,867	$ 101,867	$ 101,867	$ 101,867	$ 101,867
Sources of Funds								
Climate Action Plan Tax	$ 1,849,907	$ 1,849,786	$ 1,840,000	$ 1,830,800	$ 1,821,646	$ 1,812,538	$ 453,134	$ -
Transfer from General Fund	-	-	-	-	-	-	-	-
Interest	10,940	214	5,600	5,572	5,544	5,516	1,379	-
Miscellaneous	10,729	-	-	-	-	-	-	-
Grant Revenue	51,298	-	-	-	-	-	-	-
Total Sources of Funds	$ 1,922,874	$ 1,850,000	$ 1,845,600	$ 1,836,372	$ 1,827,190	$ 1,818,054	$ 454,514	$ -
Uses of Funds								
CAP Administration	$ 54,112	$ 54,811	$ 137,353	$ 136,666	$ 135,982	$ 135,303	$ 33,827	$ -
CAP Communications	-	52,000	85,000	84,575	84,152	83,731	20,933	-
Program Tracking and Evaluation	-	175,000	110,458	109,906	109,356	108,809	27,202	-
Boulder's Energy Future	367,116	-	-	-	-	-	-	-
Market Innovation	-	275,000	180,000	179,100	178,205	177,313	44,328	-
Transportation	60,000	-	-	-	-	-	-	-
EECBG Grant	41,875	-	-	-	-	-	-	-
Commercial Energy	896,917	843,846	860,404	856,102	851,822	847,563	211,891	-
Residential Energy	1,027,318	449,343	472,385	470,023	467,673	465,335	116,334	-
Carryover, Encumbrances and	-	727,827	-	-	-	-	-	-
Total Uses of Funds	$ 2,447,338	$ 2,577,827	$ 1,845,600	$ 1,836,372	$ 1,827,190	$ 1,818,054	$ 454,514	$ -
Ending Fund Balance Before Reserves	$ 829,694	$ 101,867	$ 101,867	$ 101,867	$ 101,867	$ 101,867	$ 101,867	$ 101,868
Reserves								
Pay Period 27 - 2013 Reserve	$ 7,000	$ 7,000	$ 12,500	$ 18,000	$ 23,500	$ 29,000	$ 34,500	$ 40,000
Sick, Vacation, Liability Reserve	1,939	2,007	2,077	2,150	2,225	2,303	2,384	2,467
Emergency Reserve	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Reserves	$ 58,939	$ 59,007	$ 64,577	$ 70,150	$ 75,725	$ 81,303	$ 86,884	$ 92,467
Ending Fund Balance After Reserves	**$ 770,755**	**$ 42,860**	**$ 37,290**	**$ 31,717**	**$ 26,141**	**$ 20,564**	**$ 14,983**	**$ 9,401**

Note: CAP Tax sunsets in March of 2018.

Table 7-11: Community Development Block Grant Fund, 2014 Fund Financial

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sources of Funds								
Federal Grant Revenue Received	$ 573,616	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Current Year Federal Grant	-	719,969	684,180	684,180	684,180	684,180	684,180	684,180
Available Prior Years Grant Balances	-	806,363	-	-	-	-	-	-
Sale Proceeds	-	-	-	-	-	-	-	-
Third Party Reimbursements	501	-	-	-	-	-	-	-
Total Sources of Funds	$ 574,116	$ 1,526,332	$ 684,180	$ 684,180	$ 684,180	$ 684,180	$ 684,180	$ 684,180
Uses of Funds								
Program Management	$ 177,420	$ 277,468	$ 170,355	$ 176,317	$ 182,488	$ 188,875	$ 195,486	$ 202,328
Cost Allocation	27,936	27,798	28,878	30,033	31,234	32,484	33,783	35,135
Community Development and Housing Activities	368,760	414,703	484,947	477,830	470,457	462,821	454,911	446,717
Program Carryover and Encumbrances	-	806,363	-	-	-	-	-	-
Total Uses of Funds	$ 574,116	$ 1,526,332	$ 684,180	$ 684,180	$ 684,180	$ 684,180	$ 684,180	$ 684,180
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 7-12: Community Housing Assistance Program Fund, 2014 Fund Financial

COMMUNITY HOUSING ASSISTANCE PROGRAM

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 2,783,852	$ 3,346,615	$ 19,756	$ 28,653	$ 32,315	$ 36,003	$ 39,719	$ 43,464
Sources of Funds								
Base Property Tax	$ 1,963,493	$ 1,570,851	$ 1,593,682	$ 1,636,360	$ 1,689,854	$ 1,740,551	$ 1,806,645	$ 1,874,724
De-Bruced Property Tax	-	427,440	431,440	440,349	449,156	462,630	462,630	462,630
Housing Excise Tax	133,737	100,000	150,000	150,000	200,000	250,000	250,000	250,000
Interest	74,802	28,290	19,780	15,640	15,640	15,640	15,640	15,640
Loan repayment	-	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Proceeds from Sale of Units	943,596	-	-	-	-	-	-	-
Other	1,984.36	-	-	-	-	-	-	-
Total Sources of Funds	$ 3,117,612	$ 2,246,581	$ 2,314,902	$ 2,362,349	$ 2,474,650	$ 2,588,821	$ 2,654,915	$ 2,722,994
Uses of Funds								
Operating:								
Program Management	$ 354,812	493,604	$ 588,194	$ 611,722	$ 636,191	$ 661,639	$ 688,104	$ 715,628
Cost Allocation	38,658	38,629	40,129	41,734	43,404	45,140	46,946	48,823
Excise Tax Administration	5,779	5,953	6,131	6,315	6,504	6,700	6,900	7,108
Housing Project Grants/Funding:								
Acquisition, Rehabilitation and Construction	2,155,601	2,633,875	1,671,550	1,698,915	1,784,863	1,871,626	1,909,220	1,947,660
Project Carryover and Encumbrances	-	2,401,379	-	-	-	-	-	-
Total Uses of Funds	$ 2,554,850	$ 5,573,440	$ 2,306,005	$ 2,358,687	$ 2,470,962	$ 2,585,105	$ 2,651,171	$ 2,719,219
Ending Fund Balance Before Reserves	$ 3,346,615	$ 19,756	$ 28,653	$ 32,315	$ 36,003	$ 39,719	$ 43,464	$ 47,240
Reserves								
Sick/Vacation/Bonus Reserve	$ 12,002	$ 15,916	$ 16,553	$ 17,215	$ 17,903	$ 18,619	$ 19,364	$ 20,139
Pay Period 27 Reserve	11,187	3,840	12,100	15,100	18,100	21,100	24,100	27,100
Total Reserves	$ 23,189	$ 19,756	$ 28,653	$ 32,315	$ 36,003	$ 39,719	$ 43,464	$ 47,240
Ending Fund Balance After Reserves	**$ 3,323,425**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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 7-13: Compensated Absences Fund, 2014 Fund Financial

COMPENSATED ABSENCES

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 1,492,254	$ 1,699,871	$ 1,825,797	$ 1,814,069	$ 1,794,827	$ 1,766,721	$ 1,729,274	$ 1,681,980
Sources of Funds								
Transfer from the General Fund	$ 121,240	$ 121,240	$ -	$ -	$ -	$ -	$ -	$ -
1% Transfer from the General Fund	662,605	722,415	730,411	745,019	759,920	775,118	790,620	806,433
Interest on Investments	16,604	13,713	11,559	12,415	12,336	12,205	12,014	11,759
Total Sources of Funds	$ 800,449	$ 857,368	$ 741,970	$ 757,435	$ 772,255	$ 787,323	$ 802,634	$ 818,193
Uses of Funds								
Retirement and Termination Payout	$ 557,472	$ 695,976	$ 716,855	$ 738,361	$ 760,511	$ 783,327	$ 806,827	$ 831,031
Cost Allocation	35,361	35,466	36,843	38,317	39,849	41,443	43,101	44,825
Total Uses of Funds	$ 592,833	$ 731,442	$ 753,698	$ 776,677	$ 800,361	$ 824,770	$ 849,928	$ 875,857
Ending Fund Balance	**$ 1,699,871**	**$ 1,825,797**	**$ 1,814,069**	**$ 1,794,827**	**$ 1,766,721**	**$ 1,729,274**	**$ 1,681,980**	**$ 1,624,316**

Table 7-14: Computer Replacement Fund, 2014 Fund Financial

COMPUTER REPLACEMENT

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 5,887,354	$ 6,708,650	$ 6,127,048	$ 6,048,730	$ 5,529,284	$ 5,655,826	$ 5,574,077	$ 5,065,493
Sources of Funds								
Transfer In - Worksation contributions	$ 1,740,490	$ 1,695,704	$ 1,771,110	$ 1,779,966	$ 1,788,865	$ 1,797,810	$ 1,806,799	$ 1,815,833
Charges to External entities	1,481	-	-	-	-	-	-	-
Misc Used Equipment Sales	9,270	-	-	-	-	-	-	-
Interest	54,827	45,619	45,018	41,131	37,599	38,460	37,904	34,445
Total Sources of Funds	$ 1,806,068	$ 1,741,323	$ 1,816,128	$ 1,821,097	$ 1,826,465	$ 1,836,269	$ 1,844,702	$ 1,850,278
Uses of Funds								
Computer Replacements	$ 223,489	$ 425,000	$ 490,694	$ 511,971	$ 487,592	$ 511,971	$ 537,570	$ 564,448
Departmental Surplus	-	-	268,000	-	-	-	-	-
City-Wide Replacements	748,454	1,885,058	1,119,032	1,815,071	1,198,695	1,392,275	1,801,807	2,495,386
Cost Allocation	12,829	12,867	13,367	13,501	13,636	13,772	13,910	14,049
Total Uses of Funds	$ 984,772	$ 2,322,925	$ 1,891,092	$ 2,340,543	$ 1,699,922	$ 1,918,018	$ 2,353,286	$ 3,073,883
Ending Fund Balance Before Reserves	$ 6,708,650	$ 6,127,048	$ 6,052,084	$ 5,529,284	$ 5,655,826	$ 5,574,077	$ 5,065,493	$ 3,841,888
Reserves								
Replacement Reserve								
Beginning Reserve Requirement	$ 3,349,179	$ 3,977,323	$ 3,194,777	$ 3,559,659	$ 3,422,161	$ 3,894,444	$ 4,277,751	$ 4,327,844
Annual Increase to Replacement Reserve	849,463	701,811	702,864	738,007	774,907	813,652	895,709	940,494
Decrease for Replacement Purchases	(221,318)	(1,484,357)	(337,982)	(875,504)	(302,624)	(430,345)	(845,616)	(1,431,760)
Total Reserves	$ 3,977,323	$ 3,194,777	$ 3,559,659	$ 3,422,161	$ 3,894,444	$ 4,277,751	$ 4,327,844	$ 3,836,578
Ending Fund Balance After Reserves	**$ 2,731,327**	**$ 2,932,271**	**$ 2,492,426**	**$ 2,107,123**	**$ 1,761,382**	**$ 1,296,326**	**$ 737,649**	**$ 5,310**

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Table 7-15: Downtown Commercial District Fund, 2014 Fund Financial

DOWNTOWN COMMERCIAL DISTRICT

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 3,305,492	$ 4,334,420	$ 3,860,107	$ 4,924,669	$ 6,050,476	$ 7,187,316	$ 8,251,323	$ 9,235,664
Sources of Funds								
Property/Owner. Tax	$ 1,099,435	$ 1,085,126	$ 1,105,829	$ 1,127,946	$ 1,150,505	$ 1,173,515	$ 1,196,986	$ 1,220,925
Short Term Fees	1,627,296	1,455,125	1,600,625	1,617,805	1,632,127	1,646,592	1,661,201	1,672,804
Long Term Fees	2,528,330	2,489,160	2,660,973	2,660,973	2,767,412	2,767,412	2,791,820	2,791,820
Meterhood & Tokens	31,280	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Interest	38,844	34,602	22,775	30,533	37,513	44,561	51,158	57,261
Rental Income	161,566	185,000	180,500	182,300	184,118	185,954	187,809	189,682
Miscellaneous	324,818	21,138	20,535	20,618	20,701	20,785	20,870	20,956
Transfers In Meters	1,400,000	1,475,000	1,525,000	1,525,000	1,525,000	1,525,000	1,525,000	1,525,000
Transfer in for 1000 Walnut	-	-	-	371,208	356,263	364,751	348,807	359,495
Tax Increment Financing	1,765,929	1,462,295	889,575	-	-	-	-	-
10th and Walnut Other Revenue	7,832,916	38,764	39,151	39,543	39,938	40,338	40,741	41,149
Total Sources of Funds	$ 16,810,415	$ 8,281,210	$ 8,079,963	$ 7,610,926	$ 7,748,577	$ 7,803,908	$ 7,859,392	$ 7,914,092
Uses of Funds								
Parking Operations	$ 1,678,014	$ 1,921,807	$ 1,935,867	$ 1,992,343	$ 2,050,659	$ 2,110,880	$ 2,173,074	$ 2,237,311
Major Maintenance/Improvements - Parking	613,600	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Downtown & University Hill Management Division	910,714	994,184	997,394	1,029,038	1,061,782	1,095,668	1,130,737	1,167,035
Eco-Pass Program	773,750	793,125	843,125	859,988	877,187	894,731	912,626	930,878
Major Maintenance/Improvements - Downtown	204,741	225,000	225,000	104,040	106,121	108,243	110,408	110,408
Sick/Vacation Accrual	25,636	12,555	12,555	13,057	13,579	14,123	14,688	15,275
Capital Replacement Reserve	190,675	165,675	165,675	165,675	165,675	165,675	165,675	165,675
Series 1998 - Debt	1,007,283	1,008,000	1,012,910	1,016,920	1,021,498	1,024,093	1,030,013	-
Bond Refunding	8,017,672	-	-	-	-	-	-	-
Series 2003 (10th and Walnut) - Debt	911,558	927,752	817,214	819,301	821,088	822,574	823,761	826,890
Cost Allocation	231,199	229,373	238,283	247,814	257,727	268,036	278,757	289,907
Carryover, Encumbrances and Adjustments	-	1,290,035	-	-	-	-	-	-
Excess TIF to City of Boulder	1,242,282	950,572	529,933	-	-	-	-	-
Total Uses of Funds	$ 15,807,123	$ 8,768,078	$ 7,027,956	$ 6,498,176	$ 6,625,317	$ 6,754,024	$ 6,889,739	$ 5,993,379
Less: Sick/Vacation Accrual Adjustment	$ (25,636)	$ (12,555)	$ (12,555)	$ (13,057)	$ (13,579)	$ (14,123)	$ (14,688)	$ (15,275)
Ending Fund Balance Before Reserves	$ 4,334,420	$ 3,860,107	$ 4,924,669	$ 6,050,476	$ 7,187,316	$ 8,251,323	$ 9,235,664	$ 11,171,652

Table 7-15: Downtown Commercial District Fund, 2014 Fund Financial (Cont.)

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Reserves								
Designated Reserve	$ 439,713	$ 436,235	$ 442,962	$ 441,414	$ 452,500	$ 463,932	$ 475,721	$ 487,658
Pay Period 27 - 2013 Reserve	60,936	72,736	86,236	99,736	113,236	126,736	140,236	153,736
Sick and Vacation Liability Reserve	130,670	143,225	155,780	168,837	182,417	196,539	211,227	226,502
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	$ 916,408	$ 937,285	$ 970,067	$ 995,076	$ 1,033,242	$ 1,072,296	$ 1,112,273	$ 1,152,985
Ending Fund Balance After Reserves	**$ 3,418,012**	**$ 2,922,822**	**$ 3,954,603**	**$ 5,055,400**	**$ 6,154,074**	**$ 7,179,027**	**$ 8,123,392**	**$ 10,018,667**

Table 7-16: Equipment Replacement Fund, 2014 Fund Financial

EQUIPMENT REPLACEMENT

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 5,655,567	$ 6,126,607	$ 4,918,163	$ 3,767,347	$ 4,013,434	$ 4,289,839	$ 4,607,033	$ 5,117,896
Sources of Funds								
Department Contributions	$ 866,821	$ 740,843	$ 773,314	$ 796,513	$ 820,409	$ 845,021	$ 870,372	$ 896,483
Interest on Investments	50,238	30,234	29,017	23,358	24,883	26,597	28,564	31,731
Estimated Revenue from ATB's & Carryover	-	35,324	-	-	-	-	-	-
Miscellaneous Revenues	28,758	-	-	-	-	-	-	-
Total Sources of Funds	$ 945,817	$ 806,401	$ 802,331	$ 819,871	$ 845,292	$ 871,618	$ 898,935	$ 928,214
Uses of Funds								
Equipment Purchases	$ 428,140	$ 756,347	$ 1,892,623	$ 511,444	$ 504,677	$ 488,289	$ 319,954	$ 442,375
Support Services	28,692	42,089	41,835	43,090	44,383	45,714	47,086	48,498
Cost Allocation	17,946	17,990	18,689	19,250	19,827	20,422	21,035	21,666
Appropriations from ATBs & Carryover	-	1,198,420	-	-	-	-	-	-
Total Uses of Funds	$ 474,778	$ 2,014,846	$ 1,953,147	$ 573,784	$ 568,887	$ 554,426	$ 388,074	$ 512,539
Ending Fund Balance Before Reserves	$ 6,126,607	$ 4,918,163	$ 3,767,347	$ 4,013,434	$ 4,289,839	$ 4,607,033	$ 5,117,896	$ 5,533,572
Reserves								
Pay Period 27 Reserve	$ 1,140	$ 255	$ 505	$ 755	$ 1,005	$ 1,255	$ 1,505	$ 1,755
Department Balances	6,125,467	4,917,908	3,766,842	4,012,679	4,288,834	4,605,778	5,116,391	5,531,817
Total Reserves	$ 6,126,607	$ 4,918,163	$ 3,767,347	$ 4,013,434	$ 4,289,839	$ 4,607,033	$ 5,117,896	$ 5,533,572
Ending Fund Balance After Reserves	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: Minimum Fund Balance: $636,783 or 10% Projected Equipment Replacement Value.

Table 7-17: Facility Renovation and Replacement Fund, 2014 Fund Financial

FACILITY RENOVATION AND REPLACEMENT

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 7,688,579	$ 7,163,815	$ 2,475,606	$ 2,824,881	$ 2,890,600	$ 2,889,023	$ 3,367,438	$ 3,986,434
Sources of Funds								
Department Contributions	$ 1,809,891	$ 480,985	$ 480,985	$ 480,985	$ 480,985	$ 480,985	$ 480,985	$ 480,985
Transfers From Major Maintenance	1,468,841	1,549,778	2,700,841	1,750,841	1,750,841	1,750,841	1,750,841	1,750,841
Energy Performance Contract	10,395,793	825,000	697,121	672,121	672,121	672,121	672,121	672,121
Other Revenues	370,459	-	-	-	-	-	-	-
Interest Earnings	101,010	50,916	14,945	15,866	16,274	15,768	18,734	18,852
Estimated Revenue from ATB's & Carryover	-	149,679	-	-	-	-	-	-
Total Sources of Funds	$ 14,145,993	$ 3,056,358	$ 3,893,892	$ 2,919,813	$ 2,920,221	$ 2,919,715	$ 2,922,681	$ 2,922,799
Uses of Funds								
Operating Project Expenses	$ 2,221,051	$ 594,000	$ 1,644,000	$ 694,000	$ 694,000	$ 694,000	$ 694,000	$ 694,000
Energy Performance Contract	10,719,381	-	-	-	-	-	-	-
Support Services	27,279	23,716	23,312	24,011	24,732	25,474	26,238	27,025
Cost Allocation	45,967	46,022	47,810	49,244	50,722	52,243	53,811	55,425
Energy Efficiency Lease	695,829	850,705	842,495	856,839	875,344	900,583	929,637	960,079
Capital Improvements Program	961,251	1,110,000	987,000	1,230,000	1,277,000	769,000	600,000	2,200,000
Appropriations from ATBs & Carryover	-	5,120,124	-	-	-	-	-	-
Total Uses of Funds	$ 14,670,758	$ 7,744,567	$ 3,544,617	$ 2,854,095	$ 2,921,797	$ 2,441,300	$ 2,303,685	$ 3,936,529
Ending Fund Balance Before Reserves	$ 7,163,815	$ 2,475,606	$ 2,824,881	$ 2,890,600	$ 2,889,023	$ 3,367,438	$ 3,986,434	$ 2,972,704
Reserves								
Reserve for Wage Accrual Appropriation	$ 3,828	$ 890	$ 1,490	$ 2,090	$ 2,690	$ 3,290	$ 3,890	$ 4,490
Departmental Balances	7,023,481	2,338,210	2,686,885	2,752,004	2,749,828	3,227,643	3,846,038	2,831,708
Dushanbe Teahouse Balance	136,505	136,505	136,505	136,505	136,505	136,505	136,505	136,505
	$ 7,163,814	$ 2,475,605	$ 2,824,880	$ 2,890,600	$ 2,889,022	$ 3,367,438	$ 3,986,434	$ 2,972,704
Ending Fund Balance After Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Table 7-18: Fleet Operations Fund, 2014 Fund Financial

FLEET OPERATIONS

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 282,330	$ 282,850	$ 597,956	$ 599,920	$ 628,166	$ 656,787	$ 685,795	$ 715,202
Sources of Funds								
Vehicle Charges	$ 2,765,411	$ 2,812,957	$ 2,823,336	$ 3,271,644	$ 3,411,555	$ 3,467,742	$ 3,606,390	$ 3,424,074
Vehicle Acquisition Charges	479,957	751,233	618,220	308,715	285,098	348,696	333,429	642,831
Interest Earnings	1,395	2,008	3,528	3,720	3,895	4,072	4,252	4,434
Other	375,848	371,000	371,000	371,000	371,000	371,000	371,000	371,000
Total Sources of Funds	$ 3,622,611	$ 3,937,198	$ 3,816,084	$ 3,955,079	$ 4,071,548	$ 4,191,510	$ 4,315,071	$ 4,442,339
Uses of Funds								
Operating Expenditures	$ 3,313,460	$ 3,313,460	$ 3,496,686	$ 3,601,587	$ 3,709,634	$ 3,820,923	$ 3,935,551	$ 4,053,617
Building Replacement	57,055	57,055	57,055	57,055	57,055	57,055	57,055	57,055
Cost Allocation	251,577	251,577	260,380	268,191	276,237	284,524	293,060	301,851
Total Uses of Funds	$ 3,622,092	$ 3,622,092	$ 3,814,121	$ 3,926,833	$ 4,042,926	$ 4,162,502	$ 4,285,666	$ 4,412,524
Ending Fund Balance Before Reserves	$ 282,850	$ 597,956	$ 599,920	$ 628,166	$ 656,787	$ 685,795	$ 715,202	$ 745,018
Reserves								
Pay Period 27 Reserve	$ 56,033	$ 16,400	$ 25,900	$ 35,400	$ 44,900	$ 54,400	$ 63,900	$ 73,400
Sick/Vacation/Bonus Reserve	178,626	185,072	191,518	197,964	204,410	210,856	217,302	223,748
Operating Reserve	48,191	396,484	382,502	394,802	407,477	420,539	434,000	447,870
Total Reserves	$ 282,850	$ 597,956	$ 599,920	$ 628,166	$ 656,787	$ 685,795	$ 715,202	$ 745,018
Ending Fund Balance After Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Table 7-19: Fleet Replacement Fund, 2014 Fund Financial

FLEET REPLACEMENT

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 10,072,071	$ 9,933,921	$ 6,142,867	$ 5,017,715	$ 6,863,693	$ 8,981,993	$ 10,609,215	$ 12,450,510
Sources of Funds								
Fleet Replacement Charges	$ 4,852,342	$ 4,740,164	$ 5,648,788	$ 5,378,870	$ 5,443,384	$ 5,484,721	$ 5,563,640	$ 5,612,123
Sale of Assets	332,654	371,861	361,019	207,814	196,123	227,605	220,047	373,201
Interest Earnings	103,775	70,531	36,243	31,110	42,555	55,688	65,777	77,193
Other	174,008	174,008	174,000	174,000	174,000	174,000	174,000	174,000
Total Sources of Funds	$ 5,462,779	$ 5,356,564	$ 6,220,051	$ 5,791,793	$ 5,856,062	$ 5,942,015	$ 6,023,464	$ 6,236,517
Uses of Funds								
Fleet Purchases	$ 5,443,929	$ 7,762,022	$ 7,182,201	$ 3,778,438	$ 3,565,878	$ 4,138,267	$ 4,000,862	$ 6,785,477
Support Services	55,985	59,750	59,054	60,826	62,650	64,530	66,466	68,460
Building Replacement	17,155	17,155	17,155	17,155	17,155	17,155	17,155	17,155
Cost Allocation	83,859	83,859	86,793	89,397	92,079	94,841	97,687	100,617
Appropriations from ATBs & Carryover	-	1,224,832	-	-	-	-	-	-
Total Uses of Funds	$ 5,600,928	$ 9,147,618	$ 7,345,203	$ 3,945,816	$ 3,737,762	$ 4,314,793	$ 4,182,169	$ 6,971,709
Ending Fund Balance	**$ 9,933,921**	**$ 6,142,867**	**$ 5,017,715**	**$ 6,863,693**	**$ 8,981,993**	**$ 10,609,215**	**$ 12,450,510**	**$ 11,715,318**

Note: Minimum Fund Balance: 10% Value of Fleet = $3.2 million.

Table 7-20: Home Investment Partnership Grant Fund, 2014 Fund Financial

HOME INVESTMENT PARTNERSHIP GRANT

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sources of Funds								
Current Year Federal Grant	$ 1,060,627	$ 800,445	$ 811,331	$ 811,331	$ 811,331	$ 811,331	$ 811,331	$ 811,331
Available Prior Years Grant Balances	-	1,866,339	-	-	-	-	-	-
Third Party Reimbursements	455	-	-	-	-	-	-	-
Total Sources of Funds	$ 1,061,081	$ 2,666,784	$ 811,331	$ 811,331	$ 811,331	$ 811,331	$ 811,331	$ 811,331
Uses of Funds								
Program Management	$ 104,034	$ 53,448	$ 48,741	$ 53,444	$ 52,971	$ 52,479	$ 51,967	$ 51,435
Cost Allocation	10,957	10,948	11,373	11,828	12,301	12,793	13,305	13,837
HOME Consortium to Other Communities	794,620	375,849	380,960	380,960	380,960	380,960	380,960	380,960
Housing Activities	151,469	360,200	370,257	365,099	365,099	365,099	365,099	365,099
Program Carryover and Encumbrances	-	1,866,339	-	-	-	-	-	-
Total Uses of Funds	$ 1,061,081	$ 2,666,784	$ 811,331	$ 811,331	$ 811,331	$ 811,331	$ 811,331	$ 811,331
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 7-21: Library Fund, 2014 Fund Financial

LIBRARY

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 1,219,816	$ 1,438,032	$ 1,358,591	$ 1,358,591	$ 1,358,591	$ 1,358,591	$ 1,358,591	$ 1,358,591
Sources of Funds								
Property Tax	$ 818,838	$ 824,408	$ 842,957	$ 861,924	$ 887,781	$ 914,415	$ 941,847	$ 970,103
Overdue Fines and Fees	164,278	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Facility Rental	5,224	8,600	8,600	8,600	8,600	8,600	8,600	8,600
Interest on Investment	18,290	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Miscellaneous and Third Party Revenues	51,896	24,000	24,000	24,000	24,000	24,000	24,000	24,000
Grants	56,449	32,492	31,713	32,506	33,318	34,151	35,005	35,880
Transfer from the General Fund	6,297,549	6,549,677	6,586,733	6,740,152	6,890,591	7,044,254	7,201,210	7,361,526
Total Sources of Funds	$ 7,412,523	$ 7,574,177	$ 7,629,003	$ 7,802,181	$ 7,979,291	$ 8,160,421	$ 8,345,662	$ 8,535,109
Uses of Funds								
Library Administration	$ 752,564	$ 585,227	$ 568,908	$ 581,822	$ 595,030	$ 608,537	$ 622,351	$ 636,478
Library Facility Operations	3,872,038	3,790,258	3,573,173	3,654,284	3,737,236	3,822,072	3,908,833	3,997,563
Programs	531,232	573,162	493,604	504,809	516,268	527,987	539,973	552,230
Library Materials	894,782	805,890	805,890	824,184	842,893	862,026	881,594	901,607
Library IT	578,541	1,221,653	1,485,477	1,519,197	1,553,683	1,588,952	1,625,021	1,661,909
Facility Maintenance	565,150	597,987	701,951	717,885	734,181	750,847	767,891	785,323
Carryover and Encumbrances	-	60,721	-	-	-	-	-	-
Adjustments to Base	-	18,720	-	-	-	-	-	-
Total Uses of Funds	$ 7,194,307	$ 7,653,618	$ 7,629,003	$ 7,802,181	$ 7,979,291	$ 8,160,421	$ 8,345,662	$ 8,535,109
Ending Fund Balance Before Reserves	$ 1,438,032	$ 1,358,591	$ 1,358,591	$ 1,358,591	$ 1,358,591	$ 1,358,591	$ 1,358,591	$ 1,358,591
Reserves								
Operating Reserve	$ 111,497	$ 102,450	$ 104,227	$ 106,203	$ 108,870	$ 111,617	$ 114,445	$ 117,358
Total Reserves	$ 111,497	$ 102,450	$ 104,227	$ 106,203	$ 108,870	$ 111,617	$ 114,445	$ 117,358
Ending Fund Balance After Reserves	**$ 1,326,535**	**$ 1,256,141**	**$ 1,254,364**	**$ 1,252,388**	**$ 1,249,721**	**$ 1,246,975**	**$ 1,244,146**	**$ 1,241,233**

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

Table 7-22: Lottery Fund, 2014 Fund Financial

LOTTERY

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 1,228,134	$ 1,156,405	$ 212,496	$ 213,750	$ 215,075	$ 216,408	$ 217,750	$ 219,100
Sources of Funds								
Intergovernmental Revenues	$ 979,990	$ 836,000	$ 836,000	$ 836,000	$ 836,000	$ 836,000	$ 836,000	$ 836,000
Interest Income	12,526	9,945	1,254	1,325	1,333	1,342	1,350	1,358
Total Sources of Funds	$ 992,516	$ 845,945	$ 837,254	$ 837,325	$ 837,333	$ 837,342	$ 837,350	$ 837,358
Uses of Funds								
Operating-								
Habitat Restoration - P & R	$ 133,368	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000
Renovation and Refurbishment - P & R	-	18,000	18,000	30,300	-	-	-	-
Capital-								
Playground and Irrigation Renovation	297,601	200,000	200,000	200,000	230,300	230,300	230,300	230,300
Tributary Greenways - Public Works	7,328	150,000	150,000	125,400	125,400	125,400	125,400	125,400
Capital Projects - OSMP	525,589	343,000	343,000	355,300	355,300	355,300	355,300	355,300
Capital Projects - P & R	100,357	-	-	-	-	-	-	-
Carryover and Encumbrances	-	953,854	-	-	-	-	-	-
Total Uses of Funds	$ 1,064,244	$ 1,789,854	$ 836,000	$ 836,000	$ 836,000	$ 836,000	$ 836,000	$ 836,000
Ending Fund Balance	**$ 1,156,405**	**$ 212,496**	**$ 213,750**	**$ 215,075**	**$ 216,408**	**$ 217,750**	**$ 219,100**	**$ 220,458**

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Table 7-23: Open Space and Mountain Parks Fund, 2014 Fund Financial

OPEN SPACE AND MOUNTAIN PARKS

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 13,219,306	$ 18,917,725	$ 13,214,241	$ 14,104,894	$ 17,917,866	$ 20,533,952	$ 26,397,632	$ 32,939,400
Sources of Funds								
Net Sales Tax Revenue	$ 24,843,163	$ 25,406,420	$ 26,295,672	$ 27,176,894	$ 28,088,010	$ 29,000,132	$ 29,928,588	$ 19,303,939
Investment Income	324,723	325,000	325,000	325,000	325,000	325,000	325,000	325,000
Lease and Miscellaneous Revenue	733,655	485,909	485,909	485,909	485,909	325,000	325,000	325,000
Sale of Property	893,731	-	-	-	-	-	-	-
Funds from CDOT for Granite acquisition	-	1,300,000	-	-	-	-	-	-
General Fund Transfer	1025753	1,072,174	1,103,384	1,137,095	1,171,553	1,208,122	1,245,832	1,284,720
Grants	222,983	25,500	-	-	-	-	-	-
Total Sources of Funds	$ 28,044,008	$ 28,615,003	$ 28,209,965	$ 29,124,898	$ 30,070,472	$ 30,858,254	$ 31,824,420	$ 21,238,659
Uses of Funds								
General Operating Expenditures	$ 10,061,560	$ 11,750,079	$ 11,723,191	$ 12,490,150	$ 12,546,271	$ 12,922,659	$ 13,310,339	$ 13,709,649
Increase to 2013 base	-	-	755,639	-	-	-	-	-
Operating Supplemental and Carryover	-	260,087	-	-	-	-	-	-
Vehicle Acquisition	-	-	-	-	300,000	-	-	-
Cost Allocation	1,070,853	1,066,954	1,108,400	1,163,820	1,222,011	1,283,112	1,347,267	1,414,630
Capital-Real Estate Acquisition CIP	1,599,195	3,400,000	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000
Capital-Real Estate Acquisition Carryover	-	5,571,422	-	-	-	-	-	
Capital-Water Rights Acquisition CIP	21,761	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Capital-Water Acquisition Carryover	-	187,817	-	-	-	-	-	-
Capital-South Boulder Creek Instream Flow	-	100,000	100,000	150,000	2,000,000	-	-	-
Capital-So Bldr Crk Instream Flow Carryover	-	50,000	-	-	-	-	-	-
Capital-North TSA	-	50,000	50,000	50,000	100,000	200,000	100,000	50,000
Capital-Reroute Flagstaff Trail	-	-	120,000	-	-	-	-	-
Capital-Reroute Green Mtn. West Ridge	-	-	60,000	-	-	-	-	-
Capital-Reroute Saddle Rock Trail	-	-	65,000	-	-	-	-	-
Capital- Reroute Ute and Range View Trails	-	-	65,000	-	-	-	-	-
Capital-West TSA	169,486	450,000	500,000	550,000	550,000	450,000	600,000	50,000
Capital-East TSA	-	-	-	-	-	50,000	50,000	200,000
Capital-Mineral Rights Acquisition	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Capital-Mineral Acquisition Carryover	-	261,184	-	-	-	-	-	-
Capital-Visitor Infrastructure CIP	826,114	400,000	350,000	300,000	250,000	200,000	200,000	500,000
Capital-VI CIP Carryover	-	803,712	-	-	-	-	-	-
Capital-Highway 93 Underpass Carryover	-	1,000,000	-	-	-	-	-	-
Debt Service - BMPA	1,734,407	1,597,457	1,500,969	1,110,243	996,341	395,842	169,282	69,366
Debt Service - Bonds & Notes	6,862,213	7,069,775	5,221,113	3,797,712	3,789,762	3,792,962	3,805,763	2,025,231
Total Uses of Funds	$ 22,345,589	$ 34,318,487	$ 27,319,312	$ 25,311,926	$ 27,454,386	$ 24,994,575	$ 25,282,651	$ 23,718,876

Table 7-23: Open Space and Mountain Parks Fund, 2014 Fund Financial (Cont.)

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Ending Fund Balance Before Reserves	$ 18,917,725	$ 13,214,241	$ 14,104,894	$ 17,917,866	$ 20,533,952	$ 26,397,632	$ 32,939,400	$ 30,459,183
Reserves								
OSBT Contingency Reserve	$ 5,475,000	$ 5,475,000	$ 3,500,000	$ 2,500,000	$ 2,400,000	$ 2,000,000	$ 2,000,000	$ 1,100,000
Pay Period 27 Reserve	287,270	-	45,000	95,000	145,000	195,000	-	-
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
South Boulder Creek Flow Reserve	1,150,000	1,450,000	1,750,000	2,000,000	-	-	-	-
Vehicle Acquisition Reserve	-	-	150,000	300,000				
Facility Maintenance Reserve	-	-	100,000	200,000	300,000	400,000	500,000	600,000
Total Reserves	$ 7,802,270	$ 7,815,000	$ 6,435,000	$ 5,985,000	$ 3,735,000	$ 3,485,000	$ 3,390,000	$ 2,590,000
Ending Fund Balance After Reserves	**$ 11,115,455**	**$ 5,399,241**	**$ 7,669,894**	**$ 11,932,866**	**$ 16,798,952**	**$ 22,912,632**	**$ 29,549,400**	**$ 27,869,183**

Table 7-24: Permanent Parks and Recreation Fund, 2014 Fund Financial

PERMANENT PARKS AND RECREATION

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 2,200,846	$ 2,096,235	$ 694,157	$ 424,658	$ 539,808	$ 611,264	$ 835,727	$ 1,164,951
Sources of Funds								
Property Tax	$ 2,213,248	$ 2,228,129	$ 2,278,262	$ 2,336,298	$ 2,406,386	$ 2,478,578	$ 2,552,935	$ 2,629,523
Interest	24,168	15,000	7,362	7,362	7,362	7,362	7,362	7,362
Parks Development Excise Taxes	135,772	137,649	-	-	-	-	-	-
Recreation Development Excise Taxes	33,944	34,414	-	-	-	-	-	-
Other Revenues	19,822	19,822	19,822	19,822	19,822	19,822	19,822	19,822
Transfers from Fund 260	230,000	-	-	-	-	-	-	-
Parkland DET (Bldr Junction)	-	246,530	169,879	23,953	17,348	40,847	23,586	23,586
Parkland DET (City-wide)	85,046	-	38,465	192,325	192,325	161,553	192,325	192,325
Total Sources of Funds	$ 2,742,000	$ 2,681,544	$ 2,513,790	$ 2,579,760	$ 2,643,243	$ 2,708,162	$ 2,796,030	$ 2,872,618
Uses of Funds								
Operations and Construction Management	$ 525,825	$ 811,200	$ 786,124	$ 801,846	$ 817,883	$ 834,241	$ 850,925	$ 867,944
Boulder Junction Transfer	-	221,831	208,344	216,278	209,673	202,400	215,911	215,911
Capital Refurbishment Projects	384,789	-	700,000	300,000	300,000	300,000	500,000	600,000
Cost Allocation	109,087	79,598	82,690	85,171	87,726	90,358	93,068	95,860
Excise Tax Collection	-	5,953	6,131	6,315	6,505	6,700	6,901	7,108
Capital Improvement Program	1,826,910	1,680,000	1,000,000	1,055,000	1,150,000	1,050,000	800,000	800,000
Carryover and Encumbrances	-	1,285,040	-	-	-	-	-	-
Total Uses of Funds	$ 2,846,611	$ 4,083,622	$ 2,783,289	$ 2,464,610	$ 2,571,787	$ 2,483,698	$ 2,466,806	$ 2,586,823
		-						
Ending Fund Balance Before Reserves	$ 2,096,235	$ 694,157	$ 424,658	$ 539,808	$ 611,264	$ 835,727	$ 1,164,951	$ 1,450,745
Reserves								
Pay Period 27 Reserve	$ 25,816	$ 5,500	$ 11,000	$ 16,500	$ 22,000	$ 27,500	$ 33,000	$ 38,500
Sick/Vacation/Bonus Reserve	55,634	60,126	61,930	63,788	65,701	67,672	69,703	71,794
Total Reserves	$ 81,450	$ 65,626	$ 72,930	$ 80,288	$ 87,701	$ 95,172	$ 102,703	$ 110,294
Ending Fund Balance After Reserves	**$ 2,014,785**	**$ 628,531**	**$ 351,729**	**$ 459,520**	**$ 523,563**	**$ 740,555**	**$ 1,062,248**	**$ 1,340,451**

Table 7-25: Planning and Development Services Fund, 2014 Fund Financial

PLANNING AND DEVELOPMENT SERVICES

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 5,685,978	$ 7,426,321	$ 5,021,900	$ 3,680,481	$ 2,544,451	$ 2,699,846	$ 2,886,428	$ 3,106,629
Sources of Funds								
General Fund Transfer	$ 1,993,702	$ 2,130,365	$ 2,125,385	$ 2,190,685	$ 2,257,071	$ 2,327,524	$ 2,400,176	$ 2,475,095
Restricted Funds' Transfers (Public Works)	736,614	758,712	781,473	804,918	829,065	853,937	879,555	905,942
Restricted Funds' Transfers (Excise Tax Administration)	28,897	29,764	24,525	25,261	26,019	26,799	27,603	28,431
Grants	15,000	21,453	-	-	-	-	-	-
State Historic Tax Credit	390	-	-	-	-	-	-	-
Fees & Permits	7,479,531	5,845,290	6,144,405	6,365,404	6,594,500	6,831,995	7,078,200	7,333,442
Interest on Investments	62,030	90,797	100,438	73,610	50,889	53,997	57,729	62,133
Total Sources of Funds	$ 10,316,164	$ 8,876,381	$ 9,176,226	$ 9,459,877	$ 9,757,544	$ 10,094,252	$ 10,443,263	$ 10,805,042
Uses of Funds								
Administrative, Financial and Communications Services	$ 1,731,302	$ 1,814,272	$ 1,997,637	$ 2,057,566	$ 1,914,323	$ 1,971,753	$ 2,030,905	$ 2,091,833
Information Resources	1,103,978	1,259,674	1,238,030	1,275,171	1,132,146	1,166,110	1,201,094	1,237,126
Comprehensive Planning	834,917	883,313	1,102,167	1,135,232	874,709	900,951	927,979	955,819
Land Use Review	909,473	1,325,741	1,281,383	1,144,724	1,106,966	1,140,175	1,174,380	1,209,612
Engineering Review	1,195,992	1,492,097	1,362,798	1,403,682	1,445,792	1,489,166	1,533,841	1,579,856
Floodplain and Wetland Management	11,220	26,795	26,795	26,795	26,795	26,795	26,795	26,795
Building Construction, Inspection and Enforcement	1,409,484	1,382,521	1,533,493	1,502,248	1,547,315	1,593,735	1,641,547	1,690,793
Cost Allocation	1,379,454	1,381,124	1,434,774	1,492,165	1,551,852	1,613,926	1,678,483	1,745,622
Carryovers, Encumbrances and Adjustments to Base	-	1,715,264	-	-	-	-	-	-
Additional Operating Costs:								
General Fund Positions	-	-	540,567	556,784	-	-	-	-
Total Uses of Funds	$ 8,575,821	$ 11,280,802	$ 10,517,645	$ 10,594,368	$ 9,599,900	$ 9,902,611	$ 10,215,025	$ 10,537,457
Ending Fund Balance Before Reserves	$ 7,426,321	$ 5,021,900	$ 3,680,481	$ 2,545,990	$ 2,702,096	$ 2,891,486	$ 3,114,666	$ 3,374,215
Reserves								
Operating Reserve	$ 747,953	$ 584,529	$ 614,440	$ 636,540	$ 659,450	$ 683,199	$ 707,820	$ 733,344
State Historic Tax Credit Fund	10,862	10,862	10,862	10,862	10,862	10,862	10,862	10,862
Pay Period 27 Liability	281,869	49,000	97,000	145,000	193,000	241,000	289,000	337,000
Sick/Vacation/Bonus Accrual Adjustment	292,455	298,304	304,270	310,356	316,563	322,894	329,352	335,939
Total Reserves	$ 1,333,139	$ 942,695	$ 1,026,573	$ 1,102,758	$ 1,179,875	$ 1,257,955	$ 1,337,036	$ 1,417,149
Ending Fund Balance After Reserves	**$ 6,093,182**	**$ 4,079,205**	**$ 2,653,908**	**$ 1,443,232**	**$ 1,522,221**	**$ 1,633,531**	**$ 1,777,630**	**$ 1,957,066**

Table 7-26: Property and Causality Fund, 2014 Fund Financial

PROPERTY AND CASUALTY INSURANCE

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 5,174,907	$ 5,406,877	$ 5,048,459	$ 4,700,219	$ 4,288,201	$ 3,857,179	$ 3,406,430	$ 2,937,251
Sources of Funds								
Charges to Departments	$ 1,510,000	$ 1,510,000	$ 1,610,000	$ 1,658,300	$ 1,741,215	$ 1,828,276	$ 1,919,690	$ 2,015,674
Interest on Investments	59,388	43,480	29,786	29,141	26,587	23,915	23,164	19,973
Transfer from General Fund	40,822	-	-	-	-	-	-	-
Miscellaneous Revenue	14,330	-	-	-	-	-	-	-
Total Sources of Funds	$ 1,624,541	$ 1,553,480	$ 1,639,786	$ 1,687,441	$ 1,767,802	$ 1,852,190	$ 1,942,853	$ 2,035,647
Uses of Funds								
Insurance Premiums:								
Airport	$ 4,346	$ 4,655	$ 4,888	$ 5,132	$ 5,389	$ 5,658	$ 5,941	$ 6,238
Liability	272,183	317,625	333,506	350,182	367,691	386,075	405,379	425,648
Crime	9,280	8,450	8,704	8,965	9,234	9,511	9,796	10,090
Boiler	35,108	35,581	37,360	39,228	41,189	43,249	45,411	47,682
Property	405,385	399,165	419,123	440,079	462,083	485,188	509,447	534,919
Flood		154,500	162,225	170,336	178,853	187,796	197,186	207,045
AJG Broker Fee	-	57,028	59,879	62,873	66,017	69,318	72,784	76,423
Actuarial Valuation Expense and Consulting	-	14,385	15,104	15,859	16,652	17,485	18,359	19,277
Annual Claim Payments	164,394	416,989	438,446	477,799	501,689	526,773	553,112	580,768
Internal Litigation Services	99,053	105,525	107,706	112,014	116,495	121,155	126,001	131,041
Risk Management Admin - Non-Personnel	19,980	6,732	6,800	6,936	7,075	7,217	7,361	7,508
Risk Management Admin - Personnel	215,148	223,112	219,600	228,384	237,520	247,020	256,901	267,177
Cost Allocation	167,693	168,151	174,683	181,670	188,937	196,495	204,354	212,529
Total Uses of Funds	$ 1,392,570	$ 1,911,898	$ 1,988,025	$ 2,099,459	$ 2,198,824	$ 2,302,939	$ 2,412,033	$ 2,526,345
Ending Fund Balance Before Reserves	$ 5,406,877	$ 5,048,459	$ 4,700,219	$ 4,288,201	$ 3,857,179	$ 3,406,430	$ 2,937,251	$ 2,446,553
Reserves								
Year-end Estimated Liabilities	$ 1,067,369	$ 622,084	$ 1,233,886	$ 1,323,953	$ 1,380,736	$ 1,437,519	$ 1,494,302	$ 1,551,085
City Reserve Policy (@ 80% risk margin)	373,579	232,659	431,860	463,384	483,258	503,132	523,006	542,880
Pay Period 27 Reserve	9,400	2,900	5,900	8,900	11,900	14,900	17,900	20,900
Total Reserves	$ 1,450,348	$ 857,643	$ 1,671,646	$ 1,796,237	$ 1,875,894	$ 1,955,551	$ 2,035,208	$ 2,114,865
Ending Fund Balance After Reserves	**$ 3,956,529**	**$ 4,190,815**	**$ 3,028,573**	**$ 2,491,965**	**$ 1,981,285**	**$ 1,450,879**	**$ 902,043**	**$ 331,688**

Table 7-27: Recreation Activity Fund, 2014 Fund Financial

RECREATION ACTIVITY

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 714,463	$ 1,356,404	$ 1,370,604	$ 1,047,281	$ 937,955	$ 862,893	$ 823,655	$ 830,107
Sources of Funds								
Golf Revenue	$ 1,460,455	$ 1,407,000	$ 1,398,000	$ 1,568,970	$ 1,600,349	$ 1,632,356	$ 1,665,004	$ 1,698,304
Reservoir Revenue	950,062	978,564	980,000	1,029,000	1,070,160	1,112,966	1,157,485	1,203,784
Recreation Centers	2,080,229	2,101,031	2,038,500	2,120,040	2,162,441	2,205,690	2,249,803	2,294,799
Recreation Programs	1,906,993	1,945,133	1,799,231	1,853,208	1,908,804	1,966,068	2,025,050	2,085,802
Aquatics	596,750	579,840	599,100	599,100	605,091	611,142	617,253	623,426
Sports	1,184,233	1,207,918	1,239,013	1,239,013	1,251,403	1,263,917	1,276,556	1,289,322
Ball Field Rentals	333,035	250,075	250,075	275,083	291,587	306,167	321,475	337,549
Access and Inclusion	190,135	70,325	70,325	71,028	71,739	72,456	73,180	73,912
Misc. Recreation Revenue	39,738	1,757	-	-	-	-	-	-
Interest Income	14,170	11,405	11,405	11,405	11,405	11,405	11,405	11,405
Transfers - General Fund	1,548,474	1,593,634	1,452,736	1,498,000	1,543,000	1,591,000	1,641,000	1,692,000
Transfers - Worker's Compensation Fund	80,000	95,000	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	$ 10,397,274	$ 10,254,682	$ 9,946,385	$ 10,372,847	$ 10,623,979	$ 10,881,168	$ 11,146,213	$ 11,418,303
Uses of Funds								
Recreation Administration	$ 697,365	$ 713,809	$ 549,695	$ 561,239	$ 573,025	$ 585,058	$ 597,344	$ 609,889
Marketing	126,127	116,905	135,750	138,601	141,511	144,483	147,517	150,615
Golf	1,283,327	1,398,194	1,393,683	1,422,950	1,452,832	1,483,342	1,507,893	1,532,960
Reservoir	775,791	826,735	872,378	890,698	909,403	928,500	947,999	967,907
Recreation Centers/Facilities	2,405,522	2,308,272	2,341,071	2,390,233	2,440,428	2,491,677	2,544,003	2,597,427
Recreation Programs	1,852,044	2,200,236	2,271,831	2,319,539	2,368,250	2,417,983	2,468,761	2,520,605
Aquatics	1,020,376	1,041,834	1,066,404	1,085,599	1,105,140	1,125,033	1,145,283	1,165,898
Sports	648,964	720,667	756,318	772,201	788,417	804,974	821,878	839,138
Ball Field Maintenance	-	-	-	-	-	-	-	-
Access and Inclusion	927,181	871,061	882,578	901,112	920,035	939,356	959,083	979,223
Transfer - General Fund	18,636	-	-	-	-	-	-	-
Carryover and Encumbrances	-	42,768	-	-	-	-	-	-
Total Uses of Funds	$ 9,755,333	$ 10,240,481	$ 10,269,708	$ 10,482,173	$ 10,699,041	$ 10,920,406	$ 11,139,760	$ 11,363,660
Ending Fund Balance Before Reserves	$ 1,356,404	$ 1,370,604	$ 1,047,281	$ 937,955	$ 862,893	$ 823,655	$ 830,107	$ 884,750
Reserves								
Pay Period 27 Reserve	$ 170,290	$ 49,000	$ 98,000	$ 147,000	$ 196,000	$ 245,000	$ 294,000	$ 343,000
Operating Reserve	50,000	50,000	50,000	50,000	50,000	50,000	50,001	50,001
Total Reserves	$ 220,290	$ 99,000	$ 148,000	$ 197,000	$ 246,000	$ 295,000	$ 344,001	$ 393,001
Ending Fund Balance After Reserves	**$ 1,136,114**	**$ 1,271,604**	**$ 899,281**	**$ 740,955**	**$ 616,893**	**$ 528,655**	**$ 486,106**	**$ 491,749**

Table 7-28: Stormwater and Flood Management Utility Fund, 2014 Fund Financial

STORMWATER/FLOOD MANAGEMENT UTILITY

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 13,589,968	$ 15,373,639	$ 8,663,039	$ 3,149,506	$ 4,533,820	$ 4,724,310	$ 3,601,773	$ 3,267,458
Sources of Funds								
Operating-								
Service Charge Fees	$ 5,132,602	$ 5,146,715	$ 5,311,719	$ 5,482,012	$ 5,657,766	$ 5,839,154	$ 6,026,357	$ 6,219,562
Projected Rate Increases	-	154,401	159,352	164,460	169,733	175,175	180,791	186,587
Non-Operating--								
Plant Investment Fees	533,062	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Urban Drainage District Funds	192,635	1,867,979	75,000	275,000	425,000	400,000	412,000	424,360
State and Federal Grants	1,750	900,000	2,000,000	-	-	-	-	-
Interest on Investments	142,715	139,943	216,576	94,485	136,015	141,729	108,053	98,024
Intergovernmental Transfers (KICP Program)	179,724	154,500	159,135	163,909	168,826	173,891	179,108	184,481
Rent and other miscellaneous revenue	43,815	40,000	40,000	40,000	40,000	5,000	5,000	5,000
Sale of Real Estate - Yards Masterplan	141,755	-	-	357,375	-	-	-	-
Projected Bonds	-	-	-	-	-	5,015,000	-	-
Total Sources of Funds	$ 6,368,060	$ 8,803,539	$ 8,361,781	$ 6,977,242	$ 6,997,339	$ 12,149,949	$ 7,311,309	$ 7,518,013
Uses of Funds								
Operating-								
Administration	$ 363,673	$ 409,197	$ 400,927	$ 412,955	$ 425,343	$ 438,104	$ 451,247	$ 464,784
Planning and Project Management	970,946	1,069,829	1,082,866	1,115,352	1,148,813	1,183,277	1,218,775	1,255,338
Stormwater Contract Management	38,433	49,442	49,442	50,925	52,453	54,027	55,647	57,317
Stormwater Quality and Education	818,890	938,603	953,534	982,140	1,011,604	1,041,952	1,073,211	1,105,407
System Maintenance	716,707	826,512	817,412	841,934	867,192	893,208	920,004	947,605
Sick/Vacation Accrual	(6,308)	50,000	50,000	51,500	53,045	54,636	56,275	57,964
Debt--								
Refunding of the Goose Creek 1998 Revenue Bond	388,058	390,742	384,042	387,038	381,675	386,138	380,175	-
Projected Bond - South Boulder Creek	-	-	-	-	-	437,065	437,065	437,065
Transfers-								
Cost Allocation	212,931	211,245	219,451	230,424	241,945	254,042	266,744	280,081
Planning & Development Services	121,134	124,768	128,511	132,366	136,337	140,428	144,640	148,980
General Fund - Utilities Attorney	-	10,631	17,629	18,334	19,068	19,830	20,623	21,448
Capital	953,617	3,347,500	9,821,500	1,421,460	2,522,418	3,849,415	2,677,492	2,739,351
Projected Bond - South Boulder Creek	-	-	-	-	-	4,500,000	-	-
Projected Bond Issuance Costs	-	-	-	-	-	75,000	-	-
Encumbrances, Carryover and Adjustments to Base	-	8,135,669	-	-	-	-	-	-
Total Uses of Funds	$ 4,578,081	$ 15,564,138	$ 13,925,314	$ 5,644,429	$ 6,859,894	$ 13,327,122	$ 7,701,900	$ 7,515,340

Table 7-28: Stormwater and Flood Management Utility Fund, 2014 Fund Financial (Cont.)

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Sick and Vacation Accrual Adjustment	$ (6,308)	$ 50,000	$ 50,000	$ 51,500	$ 53,045	$ 54,636	$ 56,275	$ 57,964
Ending Fund Balance Before Reserves	$ 15,373,639	$ 8,663,039	$ 3,149,506	$ 4,533,820	$ 4,724,310	$ 3,601,773	$ 3,267,458	$ 3,328,094
Reserves								
Bond Reserves	$ 324,984	$ 324,984	$ 324,984	$ 324,984	$ 324,984	$ 762,019	$ 437,035	$ 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	57,761	59,494	61,279	63,117	65,011	66,961	68,970	71,039
Pay Period 27 Reserve	65,317	21,480	34,480	47,480	60,480	73,480	86,480	99,480
Operating Reserve	809,102	922,557	929,943	958,983	988,950	1,019,876	1,051,792	1,084,731
Capital Reserve	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Total Reserves	$ 2,507,164	$ 2,578,515	$ 2,600,686	$ 2,644,564	$ 2,689,425	$ 3,172,336	$ 2,894,277	$ 2,942,285
Ending Fund Balance After Reserves	**$ 12,866,475**	**$ 6,084,525**	**$ 548,821**	**$ 1,889,256**	**$ 2,034,886**	**$ 429,438**	**$ 373,181**	**$ 385,810**

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 7-29: Telecommunications Fund, 2014 Fund Financial

TELECOMMUNICATIONS

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 1,093,079	$ 1,213,524	$ 1,136,976	$ 1,129,912	$ 1,120,137	$ 997,363	$ 998,495	$ 996,864
Sources of Funds								
Telecom Phone System User Charges	$ 547,364	$ 549,414	$ 578,515	$ 581,408	$ 584,315	$ 587,236	$ 590,172	$ 593,123
Transfer of Betasso Phone System Funds	14,500	-	-	-	-	-	-	-
Telecommunications Planning & Deployment	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Leased Fiber Maint Payments - Outside Entity	29,069	6,000	6,000	6,000	6,000	6,000	6,000	6,000
BRAN Maintenance	77,332	106,000	106,000	106,000	106,000	106,000	106,000	106,000
Interest	9,205	8,252	7,747	7,699	7,633	6,798	6,805	6,794
Total Sources of Funds	$ 677,470	$ 694,666	$ 723,262	$ 726,107	$ 728,947	$ 731,034	$ 733,978	$ 736,918
Uses of Funds								
Monthly Shared Charges from County	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
Monthly Operating Charges	277,163	123,304	115,538	119,004	122,574	126,251	130,039	133,940
City Telephone Personnel Expense	128,493	121,592	128,847	130,780	132,742	117,233	118,991	120,776
CRF Network Contributions	-	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Phone System HW/SW	29,500	165,194	124,229	124,229	234,378	124,229	124,229	511,337
Telecommunications Fiber Locations	3,530	25,000	25,000	25,000	25,000	25,000	25,000	25,000
BRAN Maintenance (Locate and Repair Services)	103,221	106,000	106,000	106,000	106,000	106,000	106,000	106,000
Cost Allocation	15,117	15,124	15,712	15,869	16,028	16,188	16,350	16,513
Total Uses of Funds	$ 557,024	$ 771,214	$ 730,326	$ 735,882	$ 851,721	$ 729,901	$ 735,609	$ 1,128,567
Ending Fund Balance Before Reserves	$ 1,213,524	$ 1,136,976	$ 1,129,912	$ 1,120,137	$ 997,363	$ 998,495	$ 996,864	$ 605,215
Reserves								
Operating Reserve	$ 1,213,524	$ 1,136,976	$ 1,129,912	$ 1,120,137	$ 997,363	$ 998,495	$ 996,864	$ 605,215
Total Reserves	$ 1,213,524	$ 1,136,976	$ 1,129,912	$ 1,120,137	$ 997,363	$ 998,495	$ 996,864	$ 605,215
Ending Fund Balance After Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Note: Sale of conduit to ZAYO has not been reflected in this statement - too much remains unknown at this point.

Table 7-30: Transit Pass General Improvement District Fund, 2014 Fund Financial

TRANSIT PASS GENERAL IMPROVEMENT DISTRICT

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 7,298	$ 6,975	$ 6,013	$ 5,143	$ 4,643	$ 4,643	$ 4,643	$ 4,643
Sources of Funds								
Property Tax	$ 9,404	$ 9,382	$ 9,343	$ 10,150	$ 10,948	$ 11,269	$ 11,601	$ 11,943
Specific Ownership Tax	408	369	369	369	369	369	369	369
City of Boulder - ECO Pass Subsidy	4,126	4,334	4,464	4,464	4,598	4,736	4,878	5,024
Interest on Investments	47	35	35	32	46	46	46	46
Total Sources of Funds	$ 13,986	$ 14,119	$ 14,212	$ 15,014	$ 15,961	$ 16,421	$ 16,894	$ 17,383
Uses of Funds								
RTD ECO Pass Cost	$ 13,704	$ 14,446	$ 14,446	$ 14,879	$ 15,325	$ 15,785	$ 16,259	$ 16,747
Rebate Program	605	635	635	635	635	635	635	635
Total Uses of Funds	$ 14,309	$ 15,081	$ 15,081	$ 15,514	$ 15,961	$ 16,421	$ 16,894	$ 17,383
Ending Fund Balance	**$ 6,975**	**$ 6,013**	**$ 5,143**	**$ 4,643**	**$ 4,643**	**$ 4,643**	**$ 4,643**	**$ 4,643**

Table 7-31: Transportation Fund, 2014 Fund Financial

TRANSPORTATION

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 6,031,632	$ 10,025,905	$ 4,499,197	$ 1,806,016	$ 2,505,853	$ 2,264,181	$ 2,033,542	$ 2,166,412
Sources of Funds								
Sales Tax	$ 16,852,936	$ 17,322,559	$ 17,966,630	$ 18,568,728	$ 19,191,251	$ 19,814,463	$ 20,448,835	$ 21,104,104
Highway User's Tax	2,419,853	2,419,853	2,419,853	2,419,853	2,419,853	2,419,853	2,419,853	2,419,853
City-Auto Registrations	254,929	251,369	251,369	251,369	251,369	251,369	251,369	251,369
County Road & Bridge	239,268	238,722	238,722	238,722	238,722	238,722	238,722	238,722
St. Traffic Control & Hwy Maint. & Landscape	641,373	363,306	363,306	363,306	363,306	363,306	363,306	363,306
Reimbursements	138,199	200,000	200,000	200,000	200,000	200,000	200,000	200,000
External Funding	5,366,768	8,350,392	5,591,500	-	-	-	-	-
Federal/State Grants	7,383	-	-	-	-	-	-	-
Interest on Investments	58,309	50,130	44,742	18,060	25,059	22,642	20,335	28,163
Assessment Revenues	83,710	76,901	76,901	76,901	76,901	76,901	76,901	76,901
Lease Revenue - BTV	99,588	99,588	99,588	-	-	-	-	-
Other Miscellaneous	170,123	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Land Disposal	567,021	-	-	1,429,500	-	-	-	-
Transfers from Other Funds	2,723,820	21,730	-	-	-	-	-	-
Estimated Revenue from ATB's & Carryover	-	4,864,290	-	-	-	-	-	-
HOP Reimbursement (RTD)	1,332,462	1,418,427	1,460,980	1,504,809	1,549,953	1,596,452	1,644,346	1,693,676
Total Sources of Funds	$ 30,955,742	$ 35,692,267	$ 28,728,591	$ 25,086,249	$ 24,331,415	$ 24,998,709	$ 25,678,668	$ 26,391,095
Uses of Funds								
Operating-								
Transportation Planning & Operations	$ 8,328,924	$ 8,778,329	$ 9,240,887	$ 9,518,114	$ 9,803,657	$ 10,097,767	$ 10,400,700	$ 10,712,721
Project Management	3,306,049	3,539,667	3,610,985	3,719,314	3,830,894	3,945,821	4,064,195	4,186,121
Transportation Maintenance	4,344,334	4,579,370	5,029,708	5,345,249	5,042,107	5,193,370	5,349,171	5,509,646
Transportation Administration	583,562	826,409	856,814	882,518	908,994	936,263	964,351	993,282
Other Programs	172,426	176,573	171,294	176,433	181,726	187,178	192,793	198,577
Transfers-								
Cost Allocation	1,280,955	1,277,316	1,326,933	1,378,683	1,432,452	1,488,318	1,546,362	1,606,670
Forest Glen GID	4,126	4,334	4,464	4,598	4,736	4,878	5,024	5,175
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
Boulder Junction CIP	200,000	200,000	200,000	-	-	-	-	-
Planning & Development Services Fund	214,146	220,570	227,187	234,003	241,023	248,253	255,701	263,372
Capital Improvements Program	8,485,946	11,595,500	10,712,500	3,086,500	3,086,500	3,086,500	2,726,500	2,726,500
Appropriations from ATBs & Carryover	-	9,979,908	-	-	-	-	-	-
Total Uses of Funds	$ 26,961,468	$ 41,218,975	$ 31,421,772	$ 24,386,412	$ 24,573,088	$ 25,229,347	$ 25,545,798	$ 26,243,064
Ending Fund Balance Before Reserves	$ 10,025,905	$ 4,499,197	$ 1,806,016	$ 2,505,853	$ 2,264,181	$ 2,033,542	$ 2,166,412	$ 2,314,443

Table 7-31: Transportation Fund, 2014 Fund Financial (Cont.)

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Reserves								
Sick & Vacation Liability Reserve	$ 170,246	$ 175,353	$ 180,614	$ 186,032	$ 191,613	$ 197,361	$ 203,282	$ 209,381
Operating Reserve	923,776	982,178	1,035,464	1,064,996	1,074,329	1,107,142	1,140,965	1,175,828
Pay Period 27 Reserve - 2013 & 2024	330,351	119,860	166,360	212,860	259,360	305,860	352,360	392,360
Total Reserves	$ 1,424,373	$ 1,277,391	$ 1,382,437	$ 1,463,888	$ 1,525,302	$ 1,610,364	$ 1,696,607	$ 1,777,569
Ending Fund Balance After Reserves	**$ 8,601,533**	**$ 3,221,806**	**$ 423,579**	**$ 1,041,966**	**$ 738,878**	**$ 423,178**	**$ 469,805**	**$ 536,875**

Table 7-32: Transportation Development Fund, 2014 Fund Financial

TRANSPORTATION DEVELOPMENT

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 2,382,318	$ 1,251,393	$ 608,782	$ 367,884	$ 323,434	$ 281,678	$ 237,551	$ 160,959
Sources of Funds								
Transportation Excise Tax	$ 583,840	$ 573,000	$ 573,000	$ 573,000	$ 573,000	$ 573,000	$ 573,000	$ 573,000
Interest Income	22,982	25,028	3,592	2,281	6,469	5,634	4,751	3,219
External Funding	31,081	-	-	-	-	-	-	-
Reimbursements	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total Sources of Funds	$ 637,903	$ 698,028	$ 676,592	$ 675,281	$ 679,469	$ 678,634	$ 677,751	$ 676,219
Uses of Funds								
Operating Expenditures	$ 61,201	$ 180,531	$ 180,790	$ 182,530	$ 183,506	$ 184,511	$ 185,547	$ 186,613
Cost Allocation	10,163	10,174	10,569	10,886	11,213	11,549	11,896	12,252
Excise Tax Administration	5,779	5,953	6,131	6,315	6,505	6,700	6,901	7,108
Capital Improvement Program	1,691,686	520,000	720,000	520,000	520,000	520,000	550,000	450,000
Appropriations from ATBs & Carryover	-	623,980	-	-	-	-	-	-
Total Uses of Funds	$ 1,768,828	$ 1,340,638	$ 917,490	$ 719,731	$ 721,224	$ 722,761	$ 754,343	$ 655,974
Ending Fund Balance Before Reserves	**$ 1,251,393**	**$ 608,782**	**$ 367,884**	**$ 323,434**	**$ 281,678**	**$ 237,551**	**$ 160,959**	**$ 181,204**
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 - 2024	5,186	2,690	3,790	4,890	5,990	7,090	8,190	9,290
Total Reserves	$ 143,046	$ 140,550	$ 141,650	$ 142,750	$ 143,850	$ 144,950	$ 146,050	$ 147,150
Ending Fund Balance After Reserves	**$ 1,108,347**	**$ 468,232**	**$ 226,234**	**$ 180,684**	**$ 137,828**	**$ 92,601**	**$ 14,909**	**$ 34,054**

Table 7-33: University Hill Commercial District Fund, 2014 Fund Financial

UNIVERSITY HILL COMMERCIAL DISTRICT

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 722,624	$ 776,122	$ 739,493	$ 748,188	$ 742,279	$ 722,889	$ 687,444	$ 638,292
Sources of Funds								
Property Tax	$ 25,999	$ 28,127	$ 28,690	$ 29,264	$ 29,849	$ 30,446	$ 31,055	$ 31,676
Ow nership Tax	1,392	1,500	1,500	1,500	1,500	1,500	1,500	1,500
14th Street Lot-Meters	53,013	66,000	55,000	55,000	55,000	55,000	55,000	55,000
Pleasant Lot--Meters	15,625	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Pleasant Lot--Permits	40,667	37,996	39,034	39,034	40,986	40,986	43,986	43,986
Parking Products - Meterhoods/Tokens	13,351	6,000	7,000	7,000	7,000	7,000	7,000	7,000
Interest and Miscellaneous	9,126	6,158	4,363	4,639	4,602	4,482	4,262	3,957
Transfer in - On-Street Meters	400,000	400,000	425,000	425,000	425,000	425,000	425,000	425,000
Total Sources of Funds	$ 559,174	$ 560,781	$ 575,587	$ 576,437	$ 578,937	$ 579,414	$ 582,803	$ 583,119
Uses of Funds								
Parking Operations Personnel	$ 148,395	$ 161,649	$ 158,761	$ 165,112	$ 171,716	$ 178,585	$ 185,728	$ 193,157
Parking Operations NonPersonnel	161,941	144,261	144,261	147,146	150,089	153,091	156,153	159,276
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	104,115	115,155	115,689	120,316	125,129	130,134	135,339	140,753
DUHMD/Admin Non Personnel	32,302	30,406	30,406	31,014	31,634	32,267	32,912	33,571
Marketing/Economic Vitality	2,400	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Special Studies and Consultants	-	39,000	39,000	39,000	39,000	39,000	39,000	39,000
Eco-Pass Program	-	675	675	675	675	675	675	675
Sick/Vacation Accrual	8,378	2,323	2,323	2,416	2,513	2,613	2,718	2,826
Cost Allocation	47,523	47,264	49,100	50,082	51,084	52,106	53,148	54,211
Carryovers & Encumbrances	-	30,000	-	-	-	-	-	-
Total Uses of Funds	$ 514,054	$ 599,733	$ 569,215	$ 584,761	$ 600,840	$ 617,471	$ 634,673	$ 652,469
Sick/Vacation Accrual Adjustment	$ (8,378)	$ (2,323)	$ (2,323)	$ (2,416)	$ (2,513)	$ (2,613)	$ (2,718)	$ (2,826)
Ending Fund Balance Before Reserves	$ 776,122	$ 739,493	$ 748,188	$ 742,279	$ 722,889	$ 687,444	$ 638,292	$ 571,768
Reserves								
Operating Reserve	$ 128,514	$ 149,933	$ 142,304	$ 146,190	$ 150,210	$ 154,368	$ 158,668	$ 163,117
Pay Period 27 - Reserve	9,814	11,714	13,714	15,714	17,714	19,714	21,714	23,714
Sick/Vacation/Bonus Reserve	26,680	29,003	31,326	33,742	36,254	38,868	41,585	44,411
Total Reserves	$ 165,008	$ 190,650	$ 187,344	$ 195,646	$ 204,178	$ 212,949	$ 221,967	$ 231,243
Ending Fund Balance After Reserves	**$ 611,114**	**$ 548,842**	**$ 560,844**	**$ 546,633**	**$ 518,710**	**$ 474,495**	**$ 416,324**	**$ 340,526**

Table 7-34: Wastewater Utility Fund, 2014 Fund Financial

WASTEWATER UTILITY

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 20,374,795	$ 13,034,309	$ 9,512,029	$ 8,667,898	$ 7,205,265	$ 8,007,388	$ 7,607,346	$ 7,885,164
Sources of Funds								
Operating-								
Sewer Charges to General Customers	$ 12,851,662	$ 12,761,728	$ 13,426,614	$ 14,126,140	$ 14,862,112	$ 15,636,428	$ 16,451,086	$ 17,308,188
Projected Rate Increase	-	638,086	671,331	706,307	743,106	781,821	822,554	865,409
Surcharge/ Pretreatment Fees	126,173	118,000	118,000	118,000	118,000	118,000	118,000	118,000
Non-Operating-								
Plant Investment Fees	738,113	560,000	650,000	650,000	650,000	650,000	650,000	650,000
Connection Charges	7,214	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Special Assessments	74,246	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Federal & State Grants	-	-	-	-	-	-	-	-
Interest on Investments	183,139	260,686	237,801	260,037	216,158	240,222	228,220	236,555
Rent and other miscellaneous revenue	52,116	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Sale of Real Estate - Yards Masterplan	141,755	-	-	357,375	-	-	-	-
Transfer from Other Funds	567,318	-	-	-	-	-	-	-
Bond Proceeds	30,914,785	-	-	-	-	-	-	-
Total Sources of Funds	$ 45,656,522	$ 14,355,000	$ 15,120,245	$ 16,234,359	$ 16,605,876	$ 17,442,971	$ 18,286,361	$ 19,194,652
Uses of Funds								
Operating-								
Administration	$ 477,956	$ 535,433	$ 566,554	$ 583,551	$ 601,057	$ 619,089	$ 637,662	$ 656,791
Planning and Project Management	382,851	351,533	352,768	363,351	374,252	385,479	397,043	408,955
Wastewater Quality & Environmental Svc	1,062,557	1,113,978	1,154,257	1,188,885	1,224,551	1,261,288	1,299,126	1,338,100
System Maintenance	1,705,054	1,752,316	1,697,108	1,748,021	1,800,462	1,854,476	1,910,110	1,967,413
Wastewater Treatment	4,845,480	5,300,593	5,134,520	5,288,556	5,447,212	5,610,629	5,778,947	5,952,316
Sick/Vacation Accrual	(16,153)	75,000	75,000	77,250	79,568	81,955	84,413	86,946
Debt-								
2012 Refunding of the WWTP 2005 Revenue Bond	34,388,927	3,544,883	3,463,046	3,439,463	3,199,450	3,177,125	3,153,292	3,145,375
2006 Refunding of the 1992 Marshall L	175,454	-	-	-	-	-	-	-
WWTP UV, Digester, Headworks Imp 2010 Rev Bond	771,559	673,963	670,854	672,638	673,863	670,938	672,700	674,013
Transfers-								
Cost Allocation	870,993	866,761	900,430	945,452	992,725	1,042,361	1,094,479	1,149,203
Planning & Development Services	200,971	207,000	213,210	219,606	226,194	232,980	239,969	247,168
General Fund - Utilities Attorney	-	10,631	17,629	18,334	19,068	19,830	20,623	21,448

Table 7-34: Wastewater Utility Fund, 2014 Fund Financial (Cont.)

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Capital Improvement Program	1,395,130	943,155	1,794,000	3,229,136	1,244,918	2,968,819	2,804,590	4,588,799
2011 Bond-UV, Digester, Headworks IMP	6,720,076	506,845	-	-	-	-	-	-
PROJECTED BOND-WWTP IMPROVEMENTS	-	-	-	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-	-	-
Carryover, Encumbrances and Adjustments to Base	-	2,070,189	-	-	-	-	-	-
Total Uses of Funds	$ 52,980,855	$ 17,952,280	$ 16,039,376	$ 17,774,242	$ 15,883,320	$ 17,924,968	$ 18,092,955	$ 20,236,528
Sick/Vacation Accrual Adjustment	$ (16,153)	$ 75,000	$ 75,000	$ 77,250	$ 79,568	$ 81,955	$ 84,413	$ 86,946
Ending Fund Balance Before Reserves	$ 13,034,309	$ 9,512,029	$ 8,667,898	$ 7,205,265	$ 8,007,388	$ 7,607,346	$ 7,885,164	$ 6,930,233
Reserves								
Bond Reserves	$ 840,389	$ 670,139	$ 670,139	$ 670,139	$ 670,139	$ 670,139	$ 670,139	$ 670,139
Sick/Vacation/Bonus Reserve	567,498	584,523	602,059	620,120	638,724	657,886	677,622	697,951
Pay Period 27 Reserve	237,891	103,480	142,480	181,480	220,480	259,480	298,480	337,480
Operating Reserve	2,382,427	2,553,311	2,527,869	2,608,251	2,691,272	2,777,021	2,865,593	2,957,085
Capital Reserve	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Total Reserves	$ 4,528,205	$ 4,411,453	$ 4,442,547	$ 4,579,991	$ 4,720,615	$ 4,864,526	$ 5,011,835	$ 5,162,655
Ending Fund Balance After Reserves	**$ 8,506,103**	**$ 5,100,576**	**$ 4,225,351**	**$ 2,625,274**	**$ 3,286,773**	**$ 2,742,819**	**$ 2,873,329**	**$ 1,767,578**

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 7-35: Water Utility Fund, 2014 Fund Financial

WATER UTILITY

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning of Year Fund Balance	$ 37,315,810	$ 35,375,682	$ 30,960,147	$ 32,360,110	$ 34,207,993	$ 31,584,974	$ 30,530,777	$ 35,687,157
Sources of Funds								
Operating-								
Sale of Water to General Customers	$ 22,627,963	$ 20,794,356	$ 21,460,807	$ 22,363,662	$ 23,304,508	$ 24,284,946	$ 25,306,641	$ 26,371,328
Projected Rate Increase	-	623,831	858,432	894,546	932,180	971,398	1,012,266	1,054,853
Bulk/Irrigation Water Sales	235,072	150,050	141,050	143,050	143,050	143,050	143,050	143,050
Hydroelectric Revenue	1,610,906	2,006,925	2,405,978	2,395,484	2,404,812	2,449,120	2,508,586	2,558,724
Miscellaneous Operating Revenues	7,476	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Non-Operating-								
Plant Investment Fees	2,591,327	2,000,000	2,200,000	2,200,000	2,200,000	2,200,000	2,000,000	2,000,000
Connection Charges	135,667	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Special Assessments	77,450	50,000	5,000	5,000	5,000	5,000	5,000	5,000
State & Federal Grants	436,620	194,000	-	-	-	-	-	-
Interest on Investments	353,205	353,757	464,402	647,202	855,200	789,624	915,923	1,070,615
Rent, assessments and other misc revenues	144,875	19,500	20,000	20,500	20,500	20,500	20,500	20,500
Sale of Real Estate - Yards Masterplan	283,511	-	-	714,750	-	-	-	-
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	-	-	-	-	12,910,000	-	40,780,000	5,565,000
Total Sources of Funds	$ 28,596,856	$ 26,440,203	$ 27,803,454	$ 29,631,979	$ 43,023,036	$ 31,111,423	$ 72,939,751	$ 39,036,855
Uses of Funds								
Operating-								
Administration	$ 897,008	$ 856,126	$ 883,659	$ 910,169	$ 937,474	$ 965,598	$ 994,566	$ 1,024,403
Planning and Project Management	550,681	598,131	602,092	620,155	638,759	657,922	677,660	697,990
Water Resources and Hydroelectric Operations	2,169,830	2,072,539	2,035,907	2,096,984	2,159,894	2,224,691	2,291,431	2,360,174
Water Treatment	4,491,011	4,542,312	4,699,333	4,840,313	4,985,522	5,135,088	5,289,141	5,447,815
Water Quality and Environmental Svcs	945,635	966,796	1,004,893	1,035,040	1,066,091	1,098,074	1,131,016	1,164,946
Water Conservation	361,555	461,996	395,910	407,787	420,021	432,622	445,600	458,968
System Maintenance	3,076,609	3,233,373	3,165,659	3,260,629	3,358,448	3,459,201	3,562,977	3,669,866
Windy Gap Payment	2,340,042	2,556,836	2,633,250	2,714,004	2,776,959	2,396,581	336,000	341,000
Sick and Vacation Accrual	41,802	100,000	100,000	103,000	106,090	109,273	112,551	115,927

Table 7-35: Water Utility Fund, 2014 Fund Financial (Cont.)

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Debt-								
BRWTP 1996 Revenue Bond; Refunding in 2006	855,357	854,438	856,594	857,708	858,531	-	-	-
Refunding of the 1999 and 2000 Revenue Bonds	2,506,755	2,511,421	2,523,521	2,522,054	2,517,388	2,524,233	2,524,650	1,375,102
Lakew ood 2001 Rev Bond; Refunded in 2012	2,053,275	2,057,650	2,057,000	2,065,733	2,065,950	2,065,333	2,072,083	2,080,817
Projected Bond-Betasso WTP Improvements	-	-	-	-	1,139,643	1,139,643	1,139,643	1,139,643
Projected Bond-NCWCD Conveyance Line	-	-	-	-	-	-	2,458,096	2,458,096
Projected Bond-Carter Lake Hydro	-	-	-	-	-	-	-	485,205
Projected Bond - Barker Dam	-	-	-	-	-	-	710,445	710,445
Projected Bond-Barker Dam Hydro Facility	-	-	-	-	-	-	336,250	336,250
Transfers -								
Cost Allocation	1,180,551	1,208,285	1,255,221	1,317,982	1,383,881	1,453,075	1,525,729	1,602,015
Planning & Development Services	200,362	206,373	212,564	218,941	225,509	232,274	239,243	246,420
General Fund - City Attorney	-	31,893	52,888	55,004	57,204	59,492	61,871	64,346
Capital	$8,908,314	5,469,598	4,025,000	4,861,595	8,933,536	8,321,793	4,423,683	9,388,527
Projected Bond - Betasso WTP IMP	-	-	-	-	11,996,245	-	-	-
Projected Bond - NCWCD Conveyance	-	-	-	-	-	-	25,874,690	-
Projected Bond - Carter Lake Hydro	-	-	-	-	-	-	-	2,500,000
Projected Bond - Barker Dam	-	-	-	-	-	-	7,725,138	-
Projected Bond - Barker Dam Hydro Facili	-	-	-	-	-	-	3,613,459	-
Projected Bond - Issuance Costs	-	-	-	-	125,000	-	350,000	-
Encumbrances, Carryover and Adjustments to Base	-	3,227,971	-	-	-	-	-	-
Total Uses of Funds	$ 30,578,787	$ 30,955,738	$ 26,503,491	$ 27,887,097	$ 45,752,145	$ 32,274,893	$ 67,895,922	$ 37,667,957
Sick/Vacation Accrual Adjustment	$ 41,802	$ 100,000	$ 100,000	$ 103,000	$ 106,090	$ 109,273	$ 112,551	$ 115,927
Ending Fund Balance Before Reserves	$ 35,375,682	$ 30,960,147	$ 32,360,110	$ 34,207,993	$ 31,584,974	$ 30,530,777	$ 35,687,157	$ 37,171,982
Reserves								
Bond Reserve	$ 2,934,796	$ 2,934,796	$ 2,934,796	$ 2,934,796	$ 4,074,439	$ 3,221,072	$ 6,725,873	$ 7,211,078
Lakew ood Pipeline Remediation Reserve	14,039,542	14,932,560	15,588,815	16,528,955	17,497,690	18,495,890	19,524,451	20,263,193
Sick/Vacation/Bonus Reserve	557,494	574,219	591,445	609,189	627,464	646,288	665,677	685,647
Pay Period 27 Reserve	287,947	112,400	163,400	214,400	265,400	316,400	367,400	418,400
Operating Reserve	4,063,772	4,208,665	4,260,344	4,395,002	4,528,963	4,555,973	4,166,946	4,298,468
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	$ 23,983,551	$ 24,762,639	$ 25,538,800	$ 26,682,341	$ 28,993,956	$ 29,235,623	$ 33,450,348	$ 34,876,786

Table 7-35: Water Utility Fund, 2014 Fund Financial (Cont.)

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Ending Fund Balance After Reserves	**$ 11,392,131**	**$ 6,197,508**	**$ 6,821,310**	**$ 7,525,652**	**$ 2,591,017**	**$ 1,295,154**	**$ 2,236,809**	**$ 2,295,196**

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 7-36: Workers Compensation Insurance Fund, 2014 Fund Financial

WORKER COMPENSATION INSURANCE

	2012 Actual	2013 Revised	2014 Recommended	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	$ 3,707,669	$ 3,438,357	$ 3,164,863	$ 2,881,783	$ 2,583,656	$ 2,300,253	$ 2,085,216	$ 1,949,003
Sources of Funds								
Charges to Departments	$ 1,338,635	$ 1,406,128	$ 1,493,493	$ 1,583,102	$ 1,709,751	$ 1,863,628	$ 2,031,355	$ 2,234,490
Interest Earnings	36,420	28,161	21,521	19,596	17,569	15,642	14,179	13,253
Other Revenues	18,820	19,009	19,199	19,391	19,585	19,780	19,978	20,178
Transfer In - Property and Casualty	-	-	-	-	-	-	-	-
Total Sources of Funds	$ 1,393,875	$ 1,453,297	$ 1,534,213	$ 1,622,089	$ 1,746,904	$ 1,899,050	$ 2,065,512	$ 2,267,921
Uses of Funds								
Insurance Premiums & Related Expenses	$ 167,430	$ 147,777	$ 155,166	$ 162,924	$ 171,071	$ 179,624	$ 188,605	$ 198,036
Consultant Services	85,230	106,656	109,856	113,151	116,546	120,042	123,644	127,353
Annual Claim Payments	830,383	900,000	972,000	1,049,760	1,133,741	1,190,428	1,249,949	1,312,447
Employee Wellness Program	326,468	315,375	325,038	329,639	334,331	339,118	344,000	348,980
Program Administration - Personnel	172,986	182,640	183,116	190,441	198,059	205,981	214,220	222,789
Program Administration - Non-Personnel	45,034	38,609	34,993	35,693	36,407	37,135	37,878	38,635
Cost Allocation	35,656	35,735	37,123	38,608	40,152	41,758	43,429	45,166
Total Uses of Funds	$ 1,663,187	$ 1,726,792	$ 1,817,292	$ 1,920,216	$ 2,030,307	$ 2,114,087	$ 2,201,725	$ 2,293,406
Ending Fund Balance Before Reserves	$ 3,438,357	$ 3,164,863	$ 2,881,783	$ 2,583,656	$ 2,300,253	$ 2,085,216	$ 1,949,003	$ 1,923,519
Reserves								
Year-end Estimated Liabilities	$ 1,167,401	$ 1,183,380	$ 1,249,073	$ 1,314,127	$ 1,386,944	$ 1,466,410	$ 1,481,074	$ 1,481,074
City Reserve Policy (@ 80% risk margin)	236,982	240,226	253,562	266,768	281,550	297,681	300,658	300,658
Pay Period 27 Reserve	11,105	4,915	6,915	8,915	10,915	12,915	14,915	16,915
Total Reserves	$ 1,415,488	$ 1,428,521	$ 1,509,550	$ 1,589,810	$ 1,679,409	$ 1,777,006	$ 1,796,647	$ 1,798,647
Ending Fund Balance After Reserves	**$ 2,022,869**	**$ 1,736,341**	**$ 1,372,233**	**$ 993,846**	**$ 620,844**	**$ 308,210**	**$ 152,356**	**$ 124,872**

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City of Boulder

FEES, RATES, AND CHARGES

2014 Recommended Budget

Purpose of Section

This section will provide a summary accounting of each codified fee, rate, or user charge (a "fee"), organized by department, for which an increase or decrease has been proposed for 2014. The information shows what the city charges in 2013 and the percent change in the proposed fee effective January 1, 2014. The purpose of this section is to provide a single location in which the impact of updated fees on consumers of city services can be found.

Changes to Fees by Department

For 2014, four departments/divisions updated schedules of selected city fees, rates, and charges, or introduced new fees that are proposed to be adopted:

- Downtown and University Hill Management Division – Parking Services (DUHMD/PS)
- Finance – Tax and License
- Public Works – Development and Support Services
- Public Works – Utilities

The city last updated its user fees (excluding capital facility impact fees, development excise taxes, and plant investment fees) across all departments in 1994. A citywide comprehensive update to the 1994 study is anticipated to occur after the Transform Boulder Business Initiative (TBBI) project, which will replace the city's financial, human resources and payroll software systems, is fully implemented. This is expected by mid 2015.

Fees have been analyzed for the 2014 budget in specific areas as part of annual program evaluations. Examples include fee reviews undertaken in Downtown and University Hill Management Division (DUHMD) and in Public Works – Development and Support Services. A selective fee review strategy will continue during 2014. For many fees referenced in this section, the change to each fee mirrors the rate of inflation in the general level of prices in the economy, or the change in construction cost indices widely used in various industries.

Background

The City of Boulder delivers numerous services to residents and businesses throughout the year. For certain services, good financial management means that the city should recover its costs, in part or in full. Most services for which the city charges a fee are considered to be of special benefit to the resident or business receiving the service. Examples are recreation activities, building safety

inspections, development review, vehicle parking, and wastewater treatment.

Cost recovery practices for the city include a periodic review of the fees charged to determine whether future year city expenditures on selected services are appropriately offset by the fee revenue collected from the public. That review often takes place as part of the development of the annual operating budget.

Each year, city departments face cost pressures in wages and benefits; fuel, utilities, and office equipment; and building renovation and repair—no different from the budgets of households and private enterprises. Because of inflation in general prices, good financial management also recommends that the city include in the annual operating budget an adjustment of fees in line with inflation. Without inflation adjustments, the city would need to incrementally shift resources away from current programs to pay for services for residents or businesses receiving a special benefit.

Downtown and University Hill Management Division - Parking Services (DUHMD/PS)

DUHMD/PS sets a schedule of user fees to recover a share of the cost of providing mall permits and facilities on the Pearl Street Mall. The fees are based on what the public would pay for similar services from private enterprise. DUHMD/PS intends to maintain the fees using the following approaches:

- Market rates for comparable services
- Annual CPI increase, rounded to nearest half dollar.

The department reviews all fees annually and uses the current CPI projections to increase fees for the Pearl Street Mall permit and fee program.

For the 2014 budget, cost to advertise on the Pearl Street Mall kiosk panels was reduced due to declining use. There are seven kiosks with four panels each for a total of 28 panels for sale. Reducing the annual fee by 50% is intended to encourage businesses to utilize the panels, thus increasing the total revenue.

The fees updated in 2014 are shown in Table 8-01.

Table 8-01: DUHMD Fee Impacts in 2014

FEE PAID BY TYPICAL BUSINESS	Approved 2013 Level	Recommended 2014 Level	Units	Percent Change	B.R.C. Section
Neighborhood Parking Permit Fee					
Non zone resident pass	$ 78.00	$ 82.00	per permit/per quarter	5.1%	4-25-79
Mall Permits/Fees					
Building Extension Permits	$ 15.00	$ 15.50	annual	3.3%	4-20-11
Mobile Vending Carts	2,025.00	2,075.00	annual fee	2.5%	4-20-11
Mall Kiosk Advertising	1,950.00	975.00	annual fee	-50.0%	4-20-11
Ambulatory Vendor Permit (May-September)	101.00	103.50	monthly fee	2.5%	4-20-11
Ambulatory Vendor Permit (October-April)	49.50	51.00	monthly fee	3.0%	4-20-11
Electricity Event Fee	17.50	18.00	per day	2.9%	4-20-11
Entertaining Vending Permit	14.00	14.50	per month	3.6%	4-20-11
Personal Services Vending Permit	101.00	103.50	per month	2.5%	4-20-11
Personal Services Vending Permit	49.50	51.00	per month	3.0%	4-20-11
Newsbox on mall	65.00	66.50	annual per box fee	2.3%	4-20-11
News Box Fees					
Full size box	$ 94.00	$ 96.00	annual fee	2.1%	4-20-57
Double sized slot	48.00	49.00	annual fee	2.1%	4-20-57
Single sized slot	27.00	27.50	annual fee	1.9%	4-20-57
Waiting list fee	26.50	27.00	annual fee	1.9%	4-20-57

Finance—Tax and License Division

Auctioneer License Fees

The city proposes to increase this license fee by the amount of the Consumer Price Index (CPI) and round up to the next even dollar amount of $77. The city will charge, in addition to the yearly license fee above, $7 for each employee of applicant businesses that the division subjects to an on-line background check through the Colorado Bureau of Investigation. These results, which will be provided to the Police Department for their review and assessment for criminal operation concerns of applicant businesses, will be more complete than what the Police Department is currently able to obtain and review prior to an application decision by the city.

Circus, Carnival, and Menagerie License Fees

The city proposed to increase this license fee by the amount of CPI and round up to the next even dollar amount of $405. The city does not complete background checks as part of this license review process.

Itinerant Merchant License Fees

The city proposes to increase this license fee by the amount of CPI and round up to the next even dollar amount of $53. The city will charge, in addition to the yearly license fee above, $7 for each employee of applicant businesses that the division subjects to an on-line background check through the Colorado Bureau of Investigation. These results, which will be provided by the Finance Department to Police Department for their review and assessment for criminal operation concerns of applicant businesses, will be more complete than what the Police Department is currently able to obtain and review prior to an application decision by the city.

Secondhand Dealer and Pawnbroker License Fees

The city proposes to increase the secondhand dealer license fee to $108 and the pawnbroker license fee to $2,029 which is the increase in the CPI, rounded to the nearest dollar. The city will charge, in addition to the yearly license fee above, $7 for each employee of applicant businesses that the division subjects to an online background check through the Colorado Bureau of Investigation. These results, which will be provided to the Police Department for their review and assessment for criminal operation concerns of applicant businesses, will be more complete than what the Police Department is currently able to obtain and review prior to an application decision by the city.

Mobile Food Vehicle Sales

The city proposes to increase this license fee by the CPI and round up to the next even dollar amount of $225. The division does not complete background checks as part of this license review process.

License Application Trends

The city has observed an increase in Mobile Food Vehicle license applications in 2013, requiring more staff time for this license type. Sales and Use Tax license applications for Business licenses have also increased exponentially this year, with more small businesses opening due to improvements in the regional economy.

Secondhand dealer licenses, but not pawnbroker licenses, have increased in recent years. On the police powers basis of ensuring that pawn slips are properly collected for used goods, annual renewals are mailed out for this miscellaneous license type. With increasing non-profit fundraising efforts, Special Event liquor permit applications submitted have ranged between 77 to 112 in number each year for the last 5 years.

Calculation of Fee Change

Table 8-02 displays the proposed fees updated for 2014. The city has used the CPI to increase fees in each case, unless there was a rationale to leave the fees unchanged. The city has taken on state's portion of review for local only permit processing, adding the necessary fee and the work required to provide better background check results to the Police Department.

The city also coordinates licensing operations with the City Attorney's Office to collect and review citywide expenditures for the Medical Marijuana Business licensing project before suggesting any change in those license fees to allow for a reasoned and concrete rationale on any such changes.

Table 8-02: Finance Fee Impacts in 2014

FEE PAID BY TYPICAL APPLICANTS

	Approved 2013 Level	Recommended 2014 Level	Units	Percent Change	B.R.C. Section
Auctioneer License Fee					
Annual fee with license issued each event	$ 75	$ 77	per year	2.7%	4-20-3
Total including background checks[1]	89	91	per year	2.2%	4-20-3
Circus, Carnival, & Menagerie License Fee					
Cost per event day	$ 395	$ 405	per day	2.5%	4-20-5
Itinerant Merchant License Fee					
Annual license fee	$ 52	$ 53	per year	1.9%	
Total including background checks[2]	94	95	per year	1.1%	4-20-10
Second Hand Dealer & Pawnbroker License Fee					
2nd Hand Calendar/Renewal	$ 105	$ 108	per year	2.9%	4-20-17
Total including background checks[1]	119	122	per year	2.5%	4-20-17
Pawn Calendar/Renewal	1,980	2,029	per year	2.5%	4-20-17
Total including background checks[1]	1,994	2,043	per year	2.5%	4-20-17
Mobile Food Vehicle License fees					
MFV License fee	$ 220	$ 225	per year	2.3%	4-20-66
MFV Renewal fee	220	225	per year	2.3%	4-20-66

Notes:
[1]Assumes that two people would require background checks at $7 each for a typical license.
[2]Assumes that six people would require background checks at $7 each for a typical license.

Public Works – Development and Support Services (PW-DSS)

Excise Taxes and Capital Facility Impact Fees

The city currently collects development related excise taxes and impact fees to fund the cost of future capital improvements related to growth. In 2008, the city retained TischlerBise to update the Development Excise Tax (DET) study prepared in 1996 and to prepare an impact fee study for various infrastructure categories. As part of the 2010 budget process, city council adopted impact fees for fire, human services, library, fire, police, municipal facilities, and parks and recreation capital improvements to serve new growth.

Additionally, the DET capacity that was freed up through the creation of the impact fees was allocated to increase the transportation component for non residential and multifamily development and for parkland acquisition.

Fee Update

It is recommended that necessary cost adjustments be made as part of the annual evaluation and update of excise taxes and impact fees. The maximum amount that can be charged as an excise tax is limited by the amounts approved by voters.

The city proposes to adjust each impact fee and development excise tax in 2014 by an inflation factor (RS Means' construction cost index for all impact fees and the Consumer Price Index for the excise taxes). Table 8-03 demonstrates the impact the changes would have on three types of development scenarios:

- A 3,000 square foot single family residential project
- A 10 unit multifamily project in which five units are 1,000 square feet in size, and five units are 1,500 square feet in size
- A 7,500 square foot retail project.

Table 8-03: Planning and Development Services Fee Impacts in 2014

FEE PAID BY TYPICAL PROJECT

	Approved 2013 Level	Recommended 2014 Level	Units	Percent Change	B.R.C. Section
Single Family Residential (3,000 sq. ft)					
Capital Facility Impact Fees	$ 5,782	$ 5,880	per application	1.7%	4-20-62
Transportation Excise Taxes	2,122	2,122	per application	0.0%	3-8-3
Park Land Excise Taxes	1,091	1,116	per application	2.3%	3-8-3
Multifamily Residential (10 units)					
Capital Facility Impact Fees	$ 43,900	$ 44,695	per application	1.8%	4-20-62
Transportation Excise Taxes	15,723	16,085	per application	2.3%	3-8-3
Park Land Excise Taxes	7,584	7,758	per application	2.3%	3-8-3
Non-residential (7,500 sq. ft. retail)					
Capital Facility Impact Fees	$ 7,382	$ 7,500	per application	1.6%	4-20-62
Transportation Excise Taxes	18,600	18,600	per application	0.0%	3-8-3
Park Land Excise Taxes	n/a	n/a	per application	n/a	3-8-3

Along with the proposed fee update, there will be a new Off-site Affordable Housing Design Review Fee of $2,100. The Off-site Design Review ensures that when affordable units required by Inclusionary Housing are provided off-site the units are of equal or better quality to what would have been provided on-site and are indistinguishable from surrounding market housing in quality, design, and general appearance.

Public Works – Utilities

Utility Rate, Specific Service Charges, and Fee Changes

The city owns and operates three utilities: water, wastewater, and stormwater/flood management. Each utility operates as a self-supporting enterprise fund, and assesses a variety of rates, charges, and fees to ensure that revenues are sufficient to meet operating and maintenance costs and to maintain the financial integrity of each utility. Revenues generated from customers' monthly utility bills are the largest revenue source for each utility, accounting for 80 to 95 percent of total revenues.

The monthly customer bill for water and wastewater services is comprised of a quantity charge based on the volume of use, and a fixed service charge based on meter size. The fixed service charge is designed to recover costs related to meter reading, billing, and collection which are attributable to each customer regardless of the quantity used. This charge also recovers a portion of the capital costs to assist with revenue stability. The quantity charge primarily recovers those costs that are incurred to provide customer average and peak usage requirements.

The impact of the change in quantity and service charges will vary based on customer type and actual consumption. Table 8-04 presents estimates of impacts on the total utility bills for three sample customer types:

- **Single Family Inside City Residential** account with an average winter consumption of 5,000 gallons, total annual water consumption of 120,000 gallons and irrigable area of 5,200 square feet. For stormwater charges, the account has 3,000 square feet of impervious area.
- **Inside City Commercial – Restaurant** account with Historical Monthly Use (HMU) for water budget calculation, a 1" meter with 412,000 gallons of annual consumption, and 7,000 square feet of impervious area.
- **Inside City Commercial – Hotel** account using Average Monthly Use (AMU) for water budget calculation, a 3" meter with 3,200,000 gallons of annual consumption, and 153,000 square feet of impervious area.

Table 8-04: Sample Utility Bill Impacts in 2014

UTILITY BILL FOR TYPICAL ACCOUNT	Approved 2013 Level	Recommended 2014 Level	Units	Percent Change	B.R.C. Section
Water Utility Bill					
Residential Use	$ 404	$ 419	per year	3.7%	4-20-25
Commercial Use - Restaurant	1,147	1,195	per year	4.2%	4-20-25
Commercial Use - Hotel	10,854	11,315	per year	4.2%	4-20-25
Wastewater Utility Bill					
Residential Use	$ 266	$ 279	per year	4.9%	4-20-28
Commercial Use - Restaurant	1,761	1,848	per year	4.9%	4-20-28
Commercial Use - Hotel	13,704	14,386	per year	5.0%	4-20-28
Stormwater / Flood Management Utility Bill					
Residential Use	$ 90	$ 92	per year	3.0%	4-20-45
Commercial Use - Restaurant	188	193	per year	2.7%	4-20-45
Commercial Use - Hotel	4,126	4,250	per year	3.0%	4-20-45

The utilities also assess charges to new customers and customers increasing their impact on utility infrastructure. These charges include fees for physical connections or "taps" into city owned pipes as well as "buy in" into infrastructure capacity that was funded by existing utility customers.

The charges are set at a level that recovers costs of providing services, and changes in the fees are generally attributable to cost changes in equipment, fleet, and personnel costs. Table 8-05 displays the proposed changes to fees paid by typical users of these services in 2014.

Table 8-05: Utility Specific Charge Impacts in 2014

CHARGE FOR TYPICAL CUSTOMER	Approved 2013 Level	Recommended 2014 Level	Units	Percent Change	B.R.C. Section
Utility Specific Service Charges					
Meter Installation - 3/4 inch meter	$ 523	$ 544	per occurrence	4%	4-20-23
Meter Installation - 2 inch meter	2,435	2,866	per occurrence	18%	4-20-23
Water Tap Fee - 3/4 inch tap	117	111	per occurrence	-5%	4-20-23
Water Tap Fee - 2 inch tap	465	452	per occurrence	-3%	4-20-23
Wastewater Tap Fee - 4 inch tap	133	127	per occurrence	-5%	4-20-27

Plant investment fees (PIFs) are one time charges related to development to utilize existing infrastructure systems. Utilities PIFs are increasing by four percent, based on the *Engineering News Record* (ENR) Cost Index for Denver. Table 8-06 shows the proposed 2014 change to each PIF after this inflation factor is applied to the city's 2013 PIF schedule.

Table 8-06: Plant Investment Fee Impacts in 2014

PLANT INVESTMENT FEES	Approved 2013 Level	Recommended 2014 Level	Units	Percent Change	B.R.C. Section
Water Plant Investment Fee (PIF)					
Single Family Residential Outdoor (first 5,000 sq. ft. of irrigable area)	$ 2.57	$ 2.67	per sq. ft. irrigated area	4%	4-20-26
Single Family Residential Indoor	11,026.00	11,467.00	single unit dwelling	4%	4-20-26
Wastewater Plant Investment Fee (PIF)	$ 4,301.00	$ 4,473.00	single unit dwelling	4%	4-20-29
Stormwater / Flood Management Plant Investment Fee (PIF)	$ 1.98	$ 2.06	per sqft impervious area	4%	4-20-46

Summary of Proposed Changes

These departments/divisions are proposing to adjust some fees in 2014:

- Downtown and University Hill Management Division—Parking Services
- Finance – Tax and License
- Municipal Court
- Public Works – Development and Support Services
- Public Works – Utilities

In total, the proposed changes in fees, charges, and rates will create an additional $2.05 million in revenue in 2014, based on the best available information. Table 8-07 provides the revenue generation estimates at the department and program level.

Some of the change in revenue comes from greater expected demand for certain city services, and the remainder of the revenue change is caused by the updated fee amount charged to the consumer of city services. Updating the city's fee schedules implements the city's commitment to cost recovery involving fee and rate based services.

Table 8-07: Citywide Revenue Impacts in 2014

DEPARTMENT / FEE	Approved 2013 Revenues	Recommended 2014 Revenues	Percent Change
DUHMD - Parking Services			
Mobile Vending Carts	$ 26,325	$ 26,975	2.5%
Mall Kiosk Advertising	26,065	27,000	3.6%
Ambulatory/Personal Service Permit	3,850	3,500	-9.1%
Electricity Event Fee	150	500	233.3%
Entertaining Vending Permit	125	125	0.0%
Newsbox On Mall	4,876	4,300	-11.8%
Newsbox Off Mall	3,977	3,950	-0.7%
Finance - Tax and License			
Auctioneer License Fees	$ 178	$ 182	2.0%
Circus, Carnival, & Menagerie License Fee	2,370	2,441	3.0%
Itinerant Merchant License Fee	1,410	1,424	1.0%
Second Hand Dealer & Pawnbroker License Fee	3,689	3,800	3.0%
Mobile Food Vehicle License/Renewal Fees	3,080	3,142	2.0%
Public Works - Development and Support Services			
Capital Facility Impact Fees	$ 376,151	$ 605,329	60.9%
Transportation Excise Taxes	606,000	576,592	-4.9%
Parkland Excise Taxes	136,000	208,344	53.2%
Off-Site Affordable Housing Design Review Fee	-	6,300	n/a
Public Works - Utilities			
Water Utility Rates	$ 21,310,816	$ 22,211,239	4.2%
Wastewater Utility Rates	13,399,834	14,097,944	5.2%
Stormwater / Flood Management Utility Rates	5,301,116	5,471,070	3.2%
Water Utility Specific Service Charges	238,000	238,000	0.0%
Wastewater Utility Specific Service Charges	10,000	10,000	0.0%
All Departments	**$ 41,454,012**	**$ 43,502,156**	