OPEN SPACE BOARD OF TRUSTEES
Wednesday, August 10, 2016
Council Chambers, 1777 Broadway

MEETING AGENDA
(Please note that times are approximate.)

6:00 I. Approval of Minutes

6:05 II. *Public Participation for Items Not Identified for Public Hearing

6:15 III. *Operating Budget Recommendations

6:45 IV. Matters from Staff

a. Boulder Valley Comprehensive Plan Update (BVCP) on Initial Policy Edits to Natural Environment Chapter and on CU South Site Suitability assessment process
b. Education and Outreach program updates
    - Inclusion efforts: accessibility brochure release and outreach to the Latino community
c. Follow Up on Blue Line Update
d. Agricultural Resources Management Plan Update: Community Engagement Opportunities (information only)

7:45 V. Matters from the Board

7:55 VI. Adjournment

* Public hearing

Open Space Board of Trustees
2016 Tentative Board Items Calendar
(prepared Aug. 2, 2016)

September 14	October 12	November 9
Action Items: • Boulder Valley Comprehensive Plan review and comment • Property acquisition placeholder **Matters from Department:** • Raptor Monitoring Update • Boulder County joint ownership/management IGA renewal briefing • Northern Colorado Water Conservancy District (NCWCD) pipeline easement briefing • Redesigned bike friendly cattle guards in NTSA (written) • Projects Update (written)	**Action Items:** • Boulder County joint ownership/management IGA renewal • NCWCD pipeline easement (disposal) **Matters from Department:** • City Council Subcommittee • Update on 2013 Flood Recovery • Conservancy concept update and con-currence to move to step 3 (create LOI) • Camera traps (JP-optional)	**Action Items:** **Matters from the Department:** • Update on Inventory for Master Plan • Review of Ag Plan
December 14	**January 11, 2017**	**February 8**
Action Items: • Ag Plan and recommendation to City Council **Matters from the Department:** • Wildland Fire Planning (?)	**Action Items:** **Matters from the Department:** • Community Ranger Program	**Action Items:** **Matters from the Department:**

C I T Y O F B O U L D E R
OPEN SPACE BOARD OF TRUSTEES

MEETING DATE: August 10, 2016

AGENDA TITLE: Review of and recommendation regarding the 2017 Open Space and Mountain Parks Department Operating Budget.

PRESENTERS: Open Space and Mountain Parks
Tracy Winfree, Director
Abbie Poniatowski, Central Services Manager
Lauren Kilcoyne, Financial Services Manager

EXECUTIVE SUMMARY

The purpose of this item is a request for the Open Space Board of Trustees (OSBT) to:

Meet its Charter requirement to, "Review the City Manager's proposed budget as it relates to Open Space matters and submit its recommendations concerning said budget to the City Council." OSBT will review, approve and recommend that the City Council approve the Open Space and Mountain Parks (OSMP) Department's 2017 Operating Budget of $25,331,999 to be allocated from the Open Space Fund to cover the 2017 operating expenditures and transfers as outlined in this memorandum and related attachments.

At the June business meeting, the OSBT unanimously approved and recommended the 2017 Open Space and Mountain Parks Department's Capital Improvement Program (CIP) budget of $9,530,000 from the Open Space Fund and $766,450 allocation from the Lottery Fund.

At the July business meeting, staff provided a briefing, information sharing and Q&A on the draft 2017 operating budget. For additional information, the OSBT meeting packets are located here:

June 8 Agenda Item 5 Pages 8-18

July 27 Agenda Item 5D Pages 1-11

At the Aug. 10 meeting, there will be a public hearing for the community to comment on the proposed 2017 Operating Budget. After considering public comment, the OSBT will make a recommendation. The public will also have an opportunity to comment during the City Council's discussions and review of the 2017 recommended budget at future public hearings later this fall.

STAFF RECOMMENDATION

Staff requests Open Space Board of Trustees' consideration of this matter and action in the form of the following motion:
Motion to approve, and recommend that City Council approve, an appropriation of $25,331,999 in 2017 for the Open Space and Mountain Parks Operating Budget from the Open Space Fund as outlined in this memorandum and related attachments.

PUBLIC FEEDBACK

This item is being heard at this public meeting advertised in the *Daily Camera* on Aug. 7, 2016. On July 28, 2016 the City Planning Board reviewed and approved the 2017 - 2022 CIP as recommended by staff. On Aug. 8, 2016 the City Council will hold its CIP study session. With regards to the 2016 operating budget, City Council study sessions are scheduled on Sept. 13 and 27, 2016. First and second readings of the 2017 budget and ordinances will be held on Oct. 4 and 18, respectively.

BACKGROUND

The recommended 2017 budget reflects the OSBT and citywide goal to take care of what we have, with emphasis on maintaining existing infrastructure and promoting system stewardship within the financial sustainability of the Open Space Fund. The attached Open Space Fund Financial (see Attachment A) reflects the philosophy of long-term sustainability of the system and the funding that supports it. The attachment also models recommended expenditures for 2017 and thereafter which have not yet been approved by the City Council.

The department has based its 2017 budget on revenue projections from the Budget Office. Projections are provided for the six-year planning horizon presented in the Fund Financial and are adjusted annually based on economic indicators. The 2017 OSMP operating budget is conservative, taking into account revenue caution flags and recognizing that 2016 sales tax revenues have been lower than initially projected. Funds available in the Open Space Fund are sufficient to cover the 2017 budget as summarized in this memorandum and subsequent attachments. To maintain significant capacity to respond to economic cycles and/or strategic additional investments, OSMP has also increased its contingency reserves and adjusted its debt assumptions in out years. The six proposed budget additions represent a need to comply with new regulations and practices around the Affordable Care Act and the Living Wage, to continue flood recovery efforts, and to implement the priorities of the 2015 organizational assessment. Each of the six requests outlined below received the full support of the citywide Executive Budget Team in July, and the city manager will recommend approval of all OSMP budget requests by City Council.

2017 OSMP Operating Budget Requests

Budget requests include $169,000 in one-time costs with $407,252 in ongoing budget impacts. These requests are recommended to fund the following:

- Affordable Care Act (ACA) Compliance – Seasonal Benefits ($76,000 one-time, $176,000 ongoing). These dollars are required to provide benefits to those seasonal staff who qualify and to prevent ACA penalties for non-compliance
- Affordable Care Act Compliance – Seasonal Employee Classification ($45,520 ongoing). This budget request will convert seasonal Crew Leads to Partial Year Schedule (PYS) employees to meet the requirements of the ACA and new HR employee categories. The remaining funding for these positions will come from a decrease to the seasonal budgets currently supporting the seasonal Crew Leads
- Living Wage Compliance ($105 one-time, $41,732 ongoing). This calculation was completed by the Budget Office to represent citywide impact by fund of a possible change to the city's living wage
- A one-year extension of the fixed-term flood recovery Trails Contracts Manager position ($91,000 one-time). This position manages Federal Emergency Management Agency (FEMA) reimbursable flood projects and contracts. The request will allow OSMP to achieve its top priority for 2017, ongoing flood recovery stemming from the September 2013 flood
- Conversion of the fixed-term Visitor Use Technician to standard ongoing ($2,000 one-time, $63,000 ongoing). A clear, long-term need for this position was discovered during the 2015 organizational assessment, and the position has been placed within the newly formed Recreation and Cultural Stewardship workgroup
- Ditch Assessments ($81,000 ongoing). This increase in the annual budget for ditch assessments will allow OSMP to pay increased ditch maintenance fees stemming from the 2013 flood

These increases allow OSMP to comply with new laws and regulations and they align with department priorities to continue flood recovery efforts, implement the 2015 organizational assessment, and deliver on core services.

ANALYSIS AND CHANGES FROM 2016

Anticipated FEMA Flood Reimbursement and De-Obligation Reserve

Beginning in 2017, the OSMP Fund Financial has been adjusted to account for anticipated FEMA reimbursement on completed projects. Simultaneously, OSMP has adjusted its FEMA de-obligation reserve, which must equal 7 percent of cumulative FEMA reimbursement received. Working with the Budget Office and City of Boulder flood recovery team, OSMP has analyzed its flood recovery work plan, taking into account needed time to submit Requests for Reimbursement and receive reimbursements from FEMA, and estimated Fund Financial revenues and reserves accordingly.

General Fund Transfer for Mountain Parks

For 2017, the General Fund transfer for Mountain Parks is modeled at $1,209,590, an increase of $43,415 from the $1,166,175 approved for 2016. As a point of reference, the transfer was $1,241,722 in 2001, and was reduced to a low of $921,381 in 2010. Based on a November 2013 vote which extended a portion of OSMP dedicated sales and use tax in perpetuity, this transfer is scheduled to expire in 2020.

Changes in Staffing Levels
For 2017, OSMP is recommending a total of 116.15 standard full time equivalents (FTE), which represents a decrease of one FTE from 2016. This stems from the 2015 reorganization transfer of one General Fund supported Real Estate FTE to the City Attorney's Office, a transfer that was completed during the first 2016 budget Adjustment to Base and which will be fully reflected in the 2017 budget. While two positions were included in OSMP's budget requests, both of these positions previously existed in the department and were previously included in the 2017 personnel projection from the Budget Office. Of the total 116.15 department FTEs, 115.88 are funded through the Open Space Fund. The remaining 0.27 FTE is funded by the General Fund to support the work that the Real Estate workgroup provides to citywide real estate initiatives and transactions. (See Attachment B.) Staff will continue to utilize available funding for seasonal and temporary workers in order to address other service needs across the department.

Cost Allocation
Cost allocation for OSMP in 2017 is $1,903,344. This is an increase of $325,687 from the $1,577,657 in 2016. The cost allocation model was updated in 2016 and is intended to reflect the department's utilization of services from other city departments that are not paid for directly.

Since 2006, the OSMP budget as a percentage of the overall city budget has grown from 6.9 to 11 percent. Since the last cost allocation plan was completed in 2012, OSMP total FTEs have increased from 91.6 to 116.15, roughly a 28 percent increase. In the same time period, OSMP staffing count as a percentage of total city staff has increased from 7.3 to 8.3 percent, demonstrating that OSMP has grown at a slightly faster rate than other city departments. These increases in OSMP and other increases in external departments across the city have required internal service departments to increase their own budgets and FTEs to accommodate the increased support they provide.

The updated 2016 cost allocation plan takes these changes into account, increasing the cost to OSMP proportionally to the growth previously described. The greatest percentage increases in the new cost allocation plan come from the City Manager's Office, Communications, Human Resources, Finance, and Information Technology. It is notable, though, that although the growth in expenditures for these specific internal service departments averages 48 percent, the change in the OSMP share of their costs has increased on average only 0.5 percent. Though this plan is updated every 2-3 years, there are opportunities for adjustments between updates should there be significant changes in the needs and makeup of a department. (See Attachment C.)

Debt Service
As a result of debt issued in 2014 and ongoing Boulder Municipal Property Authority (BMPA) payments, the debt service for 2017 will total $5,463,827. Moving forward, debt service for these specific items is expected to decrease slightly each year through 2022 as debt payments are made. However, the 2017 Fund Financial adjusts the debt assumption in out years to plan for a potential future bond issue. Ability to further issue debt depends

on many economic factors, but debt adjustments in the Fund Financial reserve this additional capacity.

Contingency and Other Reserves

In 2017, approximately 83.71 percent of the Open Space Fund revenue will be generated by sales tax and the program is limited in its ability to raise additional revenue from other tax levies or fees. Because of this, staff has recommended for cash flow planning purposes that a substantial contingency reserve be maintained. The 2017 Fund Financial strives to maintain a contingency reserve equal to 20 percent of operating expenditures, which includes general operating, cost allocation, and debt service.

Staff recommends total reserves of $6,746,639 for 2017. This includes $4,913,194 in contingency and open space revenue bond reserves; $316,000 for the 27th pay period in a future year; $490,000 to fulfill Taxpayer Bill of Rights (TABOR) requirements for accrued benefits; and $400,000 for potential property and casualty liability. OSMP has reserved $400,000 for facility maintenance and $227,445 for FEMA de-obligation.

In the past, OSMP has dedicated reserves for Vehicle Acquisition, South Boulder Creek Flow, and the IBM Connector Trail. In 2016, the funds for the IBM Connector Trail will be spent. In 2016, a CIP project totaling $2,000,000 will deplete the South Boulder Creek reserves, while the $300,000 in Vehicle Acquisition reserve funded one-third of a total $900,000 vehicle acquisition in 2015 and 2016, $750,000 of which is incorporated into the CIP.

CAPITAL IMPROVEMENT PROGRAM

The 2017 Capital Improvement Program for the Open Space Fund was unanimously recommended at the OSBT meeting on June 8, 2016. In review, the recommended CIP totals $10,296,450 and includes $9,530,000 in Open Space Funds and $766,450 in Lottery Funds. The 2017 CIP represents a marked shift towards increased system stewardship, with significant investment in maintenance and enhancement activities including various visitor infrastructure, agriculture, ecological restoration, cultural resource, facilities, and trail projects. The budget for Real Estate Acquisition decreased from $5.4 million in 2016 to $4.5 million in 2017, providing capacity to preserve new lands while supporting the increased stewardship theme. Trail Study Area implementation continues in 2017 and across the six-year CIP horizon, and OSMP has created a CIP project dedicated to studying and selecting a new department campus.

Lottery Fund Allocation

Lottery Fund revenues are evaluated and projected each year and appropriations are adjusted based on that projection. Consideration is given to maintaining sufficient reserves to offset any short-term funding shortfall. For 2017, OSMP is allocated $766,450 in lottery funding and will supplement Open Space funding at Four Mile Creek and in TSA implementation.

Submitted by:

Tracy Winfree, Director

Abbie Poniatowski, Central Services Manager

Lauren Kilcoyne, Financial Services Manager

ATTACHMENTS:

A. Open Space Fund Financial
B. OSMP Department Detail Page
C. City of Boulder Cost Allocation Plan

CITY OF BOULDER
2014-2021 PROPOSED BUDGET
OPEN SPACE FUND

OPEN SPACE AND MOUNTAIN PARKS

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 30,210,879	$ 36,205,634	$ 10,648,931	$ 12,172,799	$ 14,416,931	$ 14,750,121	$ 11,422,595	$ 8,725,178
Sources of Funds								
Net Sales Tax Revenue	$ 29,512,343	$ 30,203,888	$ 31,100,648	$ 31,900,914	$ 28,631,678	$ 23,647,504	$ 24,256,313	$ 24,880,906
Anticipated FEMA Flood Reimbursement	117,898	881,329	2,250,000	2,150,000	-	-	-	-
Investment Income	191,109	196,842	202,747	208,830	215,095	221,547	228,194	235,040
Lease and Miscellaneous Revenue	1,471,978	1,516,137	1,395,885	1,437,761	1,480,894	1,525,321	1,571,080	1,618,213
Voice & Sight Tag Program Revenue	164,602	227,000	227,000	227,000	227,000	227,000	227,000	227,000
Bond Proceeds - 2014	-	-	-	-	-	-	-	-
General Fund Transfer	1,120,721	1,166,175	1,209,590	1,245,832	1,284,720	-	-	-
Grants	111,587	224,570	-	-	-	-	-	-
Total Sources of Funds	$ 32,690,237	$ 34,415,941	$ 36,385,870	$ 37,170,337	$ 31,839,387	$ 25,621,372	$ 26,282,587	$ 26,961,159
Uses of Funds								
General Operating Expenditures								
Office of the Director	688,417	1,531,664	1,745,674	1,763,131	1,780,762	1,798,570	1,816,555	1,834,721
Central Services	2,432,359	3,051,401	3,310,160	3,343,262	3,226,694	3,258,961	3,291,551	3,324,466
Community Connections & Partnerships	4,230,021	4,445,288	4,431,875	4,476,194	4,520,956	4,566,165	4,611,827	4,657,945
Resources & Stewardship	3,128,497	4,009,862	3,986,567	4,026,433	3,966,697	4,006,364	4,046,428	4,086,892
Trails & Facilities	4,427,818	4,551,305	4,490,554	4,535,460	4,580,814	4,626,622	4,672,888	4,719,617
Pay Period 27	-	-	-	717,000	45,625	46,994	48,403	49,855
Carryover/ATB Operating	-	22,137,742	-	-	-	-	-	-
Increase to 2016 base - operating increases	-	1,067,500	-	-	-	-	-	-
Cost Allocation	1,360,322	1,577,657	1,903,344	1,941,411	1,980,239	2,019,844	2,060,241	2,101,446
CIP- Capital Enhancement	1,004,464	4,074,600	2,190,000	1,635,000	1,010,000	910,000	910,000	760,000
CIP- Capital Maintenance	502,233	1,271,000	640,000	750,000	900,000	1,000,000	1,025,000	1,125,000
CIP- Capital Planning Studies	-	-	300,000	100,000	150,000	200,000	300,000	400,000
CIP- Land Acquisition	2,839,558	5,700,000	6,400,000	6,400,000	6,000,000	4,700,000	4,450,000	4,200,000
CIP- New Facility/Infrastructure	-	500,000	-	-	-	-	-	-
Debt Service - BMPA	1,701,788	1,587,507	1,002,209	767,597	663,022	663,022	593,655	593,655
Debt Service - Bonds & Notes	4,380,005	4,467,118	4,461,618	4,470,719	2,681,388	1,152,356	1,153,456	1,149,356
Total Uses of Funds	$ 26,695,482	$ 59,972,645	$ 34,862,001	$ 34,926,205	$ 31,506,197	$ 28,948,898	$ 28,980,004	$ 29,002,954
Ending Fund Balance Before Reserves	$ 36,205,634	$ 10,648,931	$ 12,172,799	$ 14,416,931	$ 14,750,121	$ 11,422,595	$ 8,725,178	$ 6,683,383
Reserves								
OSBT Contingency Reserve	$ 2,234,923	$ 2,522,180	$ 5,066,400	$ 5,208,241	$ 4,689,239	$ 4,427,780	$ 4,459,001	$ 4,503,591
Pay Period 27 Reserve	146,000	231,000	316,000	-	-	-	-	-
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
FEMA De-obligation Reserve	8,252	69,945	227,445	377,945	383,488	383,488	383,488	383,488
South Boulder Creek Flow Reserve	2,000,000	-	-	-	-	-	-	-
IBM Connector Trail	200,000	-	-	-	-	-	-	-
Vehicle Acquisition Reserve	300,000	-	-	-	-	-	-	-
Facility Maintenance Reserve	200,000	300,000	400,000	400,000	500,000	500,000	600,000	600,000
Total Reserves	$ 5,979,175	$ 4,013,125	$ 6,899,845	$ 6,876,186	$ 6,462,727	$ 6,201,268	$ 6,332,489	$ 6,377,079
Ending Fund Balance After Reserves	**$ 30,226,459**	**$ 6,635,805**	**$ 5,272,954**	**$ 7,540,745**	**$ 8,287,393**	**$ 5,221,328**	**$ 2,392,689**	**$ 306,304**
Revenue projections	103.25%	105.28%	105.72%	102.16%	85.66%	80.47%	102.58%	102.58%

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Open Space and Mountain Parks Detail Page

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Office of the Director								
OSMP Leadership Team	3.00	$ 621,034	5.00	$ 1,108,290	5.00	$ 1,278,915	-	$ 170,625
Community Relations Office	-	-	2.00	221,809	2.00	202,513	-	(19,296)
Science Office	1.00	67,383	2.00	201,565	2.00	264,246	-	62,681
Subtotal	4.00	688,416.86	9.00	1,531,664.00	9.00	1,745,674.00	-	214,010.00
Central Services								
Administrative Services	6.50	$ 520,103	7.00	$ 720,938	7.00	$ 734,545	-	$ 13,607
Financial Services	3.50	359,197	3.50	544,586	3.50	830,980	-	286,394
Real Real Estate Services to OSMP	4.02	520,361	5.06	665,469	5.06	614,371	-	(51,098)
Real Real Estate Services to General F	1.27	148,889	1.27	30,736	0.27	31,131	(1.00)	395
Resource Information Services	5.36	883,809	7.55	1,089,672	7.55	1,099,133	-	9,461
Subtotal	20.65	2,432,359.12	24.38	3,051,401.15	23.38	3,310,160.00	(1.00)	258,758.85
Community and Partnerships								
Community Engagement	7.00	$ 925,742	7.00	$ 884,900	7.00	$ 952,628	-	$ 67,728
Environmental Planning	5.00	741,473	4.00	687,302	4.00	640,592	-	(46,710)
Junior Rangers	0.50	326,587	1.00	387,173	1.00	388,732	-	1,559
Outreach	5.00	520,545	2.00	397,630	2.00	373,936	-	(23,694)
Ranger Naturalist Services	17.00	1,715,674	21.72	2,088,284	21.72	2,075,987	-	(12,297)
Subtotal	34.50	4,230,020.96	35.72	4,445,288.28	35.72	4,431,875.00	-	(13,413.28)
Resources and Stewardship								
Agricultural Land Management	3.00	$ 197,518	3.00	$ 319,727	3.00	$ 337,992	-	$ 18,265
Cultural Resources Program	1.50	175,445	2.00	191,524	2.00	204,788	-	13,264
Ecological Restoration Program	-	-	1.00	66,289	1.00	132,671	-	66,382
Ecological Systems	8.00	1,891,554	3.05	1,097,273	3.05	588,479	-	(508,794)
Forest Ecosystem Management	-	-	2.00	226,456	2.00	417,847	-	191,391
Grassland Ecosystem Management	-	-	1.00	107,276	1.00	105,042	-	(2,234)
Integrated Pest Management	-	-	2.00	267,769	2.00	567,825	-	300,056
Recreation and Cultural Stewardship	-	-	4.00	499,080	4.00	480,704	-	(18,376)
Water Rights Administration	3.00	513,298	3.00	463,510	3.00	525,870	-	62,360
Wetland and Aquatic Management	-	-	1.00	100,784	1.00	101,621	-	837
Wildlife and Habitats Management	3.00	350,682	4.00	670,173	4.00	523,728	-	(146,445)
Subtotal	18.50	3,128,496.52	26.05	4,009,862.38	26.05	3,986,567.00	-	(23,295.38)
Trails and Facilities								
Facility Management	5.00	$ 614,498	4.00	$ 737,707	4.00	$ 708,430	-	(29,277)
Fleet	1.00	659,417	1.00	928,020	1.00	906,318	-	(21,702)
Project Management	3.00	489,183	3.00	391,887	3.00	367,031	-	(24,856)
Signs	2.00	212,064	2.00	274,646	2.00	247,459	-	(27,187)
Trail Maintenance and Construction	9.50	1,903,504	9.00	1,716,831	9.00	1,743,388	-	26,557
Trailhead Maintenance and Construction	4.20	549,151	3.00	502,214	3.00	517,929	-	15,715
Subtotal	24.70	$ 4,427,818	22.00	$ 4,551,305	22.00	$ 4,490,555	-	$ (60,750)
Capital Improvement Program, Cost Allocations and Debt Service								
Capital Improvement Program		$ 4,346,256		$ 12,295,300		$ 10,238,953		$ (2,056,347)
Cost Allocation		1,360,322		1,577,657		1,903,344		325,687
Debt Service		6,081,793		6,054,625		5,463,827		(590,798)
Subtotal		$ 11,788,371		$ 19,927,582		$ 17,606,124		$ (2,321,458)
Total	**102.35**	**26,695,482**	**117.15**	**37,517,102**	**116.15**	**35,570,955**	**(1.00)**	**(1,946,147.41)**
EXPENDITURE BY CATEGORY								
Personnel		$ 10,613,799		$ 11,644,381		$ 13,378,194		$ 1,733,813
Operating		3,422,168		4,865,914		3,488,293		(1,377,621)
Interdepartmental Charges		871,144		1,079,225		1,098,344		19,119
Capital		4,346,256		12,295,300		10,238,953		(2,056,347)
Cost Allocation		1,360,322		1,577,657		1,903,344		325,687
Debt Service		6,081,793		6,054,625		5,463,827		(590,798)
Total		**$ 26,695,482**		**$ 37,517,102**		**$ 35,570,955**		**$ (1,946,147)**
STAFFING AND EXPENDITURE BY FUND								
General	1.27	$ 148,889	1.27	$ 154,334	0.27	$ 31,131	(1.00)	$ (123,203)
Lottery	-	355,300	-	355,300	-	708,953	-	353,653
Open Space and Mountain Parks	101.08	26,191,293	115.88	37,007,468	115.88	34,830,871	-	(2,176,597)
Total	**102.35**	**$ 26,695,482**	**117.15**	**$ 37,517,102**	**116.15**	**$ 35,570,955**	**(1.00)**	**$ (1,946,147)**

Note: Changes to the layout of the OSMP Department Detail Page and the subtraction of 1 FTE are the result of departmental reorganization.

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City of Boulder, Colorado
Full Cost Allocation Plan

Budgeted 2016
5/31/2016

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7	Attorney - General Fund	Operating Expenses in General Fund Only (excl. Capital, Transfers, Debt Service & Dept 951 Citywide)	57
7	Attorney - Non General Fund	# of Document Matters by Non General Fund Department	58
7	Prosecution	100% to Other	59
7	Records	FTE's	60
7	Allocation Summary		62
180	Human Resources		64
8	Department Costs		65
8	Incoming Costs		67
8	Advisory Services	FTE's (including Seasonal & Temp FTE's)	71
8	Labor Relations	FTE's	73
8	Talent Mngmt	FTE's	75
8	Training Development	FTE's	77
8	Data Systems	FTE's (including Seasonal & Temp FTE's)	79
8	Payroll	FTE's (with Seasonal & Temp FTE's @ 25%)	81
8	Total Comp	FTE's (with Seasonal & Temp FTE's @ 25%)	83
8	Cust Center Div Adm	FTE's (including Seasonal & Temp FTE's)	85
8	Solution Center Div Adm	FTE's	87
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185	Finance		91
9	Department Costs		92
9	Incoming Costs		94
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9	Budget	Operating Expenses (excl. Capital, Transfers, Debt Service & Dept 951 Citywide)	98
9	Mailroom	FTE's	100
9	Purchasing	Operating Expenses (excl. Capital, Transfers, Debt Service & Dept 951 Citywide)	102
9	Sales Tax Audit	$'s of Sales Tax Revenue Received	104
9	Public	**Not Allocated**	
9	Allocation Summary		105
190	Information Technology		107
10	Department Costs		109
10	Incoming Costs		111
10	End Users (Help Desk) & Security Services	# of Computers	115
10	Network Admin	# of Computers & Phones	117
10	Application Support - Dept Specific	Times Spent by Dept	119
10	Application Support - Citywide	# of Computers	120
10	Infrastructure Support - Dept Specific	Time Spent by Dept	122
10	Infrastructure Support - Citywide	# of Computers	123
10	Windows Server Admin	# of Computers	125
10	Database Admin & Unix Server Admin	# of Database Programs	127
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11 Fac Maint - Single Occ. Bldg Charges	Calculated Cost of Maintenance by Dept	146
11 Fac - Atrium	Square footage by Department	147
11 Fac - Muni	Square footage by Department	148
11 Fac - Park Central	Square footage by Department	149
11 Fac - New Britain	Square footage by Department	150
11 Fac - MSC Bldg A & B	Square footage by Department	151
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11 Dushanbe Teahouse Maint (31510010)	100% to "Other" Department	153
11 Parks & Rec (31510080)	100% to P&R Department	154
11 Custodial - Municipal Service Center (31510060)	Square footage by Department	155
11 Custodial - Library	100% to Library	156
11 Custodial - Green Cleaning Single Occ Bldg Charges	Single Dept Cleaning Charges	157
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11 Project Management (31510050)	Current Replacement Value	159
11 Single Dept Major Maint Charges	Current Replacement Value	160
11 2180-31510100 Facilities	100% to Recreation	161
11 Fac - MSC Bldg B	**Not Allocated**	
11 Fac - Maint Shop	**Not Allocated**	
11 Fac - 1301 Arapahoe	**Not Allocated**	
11 Fac - Iris Center	**Not Allocated**	
11 Fac - LLC East	**Not Allocated**	
11 Fac - LLC West	**Not Allocated**	
11 1800 Broadway	**Not Allocated**	
11 Allocation Summary		162
2180 - 515 - 670055 City Facilities Trash		165
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13 Incoming Costs		174
13 Workers Comp Premiums	# of Workers Comp Claims	176
13 Liability Premiums	FTE's	177
13 Property Premiums	100% to Facilities	179
13 Airport Premiums	100% to Airport	180
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14 Department Costs		184

14 Incoming Costs		185
14 Unemployment & Vol Ins	# of Unemployment Claims	186
14 Allocation Summary		187

City of Boulder, Colorado
Full Cost Allocation Plan

Summary Schedule

	Department	620 CVB	135 Municipal Court	140 Energy Strategy / Elect Util Dev	255 Police	260 Fire	265 Police & Fire Pensions	310 PW Transporatio n	380 PW Development	385 Community Planning & Sustainability	405 Housing
1	A Building & Equipment Depreciation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	105 City Council	19,905	2,212	66,349	3,317	4,423	0	22,116	0	79,928	29,857
3	110 City Manager	29,346	31,110	10,812	447,430	213,014	2,107	1,053	380	23,751	1,067
4	115 City Clerk	0	0	0	0	0	0	0	0	0	0
5	120 Communications	15,035	18,332	10,628	252,370	107,293	0	434	0	11,044	0
6	125 General Government	1,855,071	0	0	0	0	0	0	0	0	0
7	130 City Attorney	37,001	34,190	2,927	515,459	272,450	4,927	1,550	889	32,311	2,496
8	180 Human Resources	56,730	69,081	41,724	951,082	404,316	0	1,635	0	43,350	0
9	185 Finance	37,804	34,170	1,370	519,280	278,953	5,378	1,617	970	33,371	2,725
10	190 Information Technology	146,323	144,566	71,765	1,039,883	266,075	0	0	202	74,164	3,730
11	315 PW Support Services	6,181	0	29,734	595,275	855,177	0	0	0	29,725	27,098
12	2180 - 515 - 670055 City Facilities Tra	1,391	1,696	983	23,344	9,925	0	40	0	1,022	0
13	7110 Property & Casualty Insurance	5,507	6,714	3,892	166,966	61,692	0	159	0	4,045	0
14	1100-951-95111002-720510 Unemplo	0	0	0	6,502	0	0	0	0	3,901	2,601
	Total Current Allocations	$2,210,294	$342,071	$240,185	$4,520,908	$2,473,318	$12,413	$28,603	$2,441	$336,611	$69,574

City of Boulder, Colorado
Full Cost Allocation Plan

Summary Schedule

	Department	410 Human Services	505 Library	510 Arts	515 Parks & Recreation	555 Open Space & Mountain Parks	951 Fundwide / Citywide	1150 Community Housing Asst Program	1200 Library	2100 Capital Development	2110 Lottery
1	A Building & Equipment Depreciation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	105 City Council	16,587	1,106	1,106	3,317	44,232	0	0	0	0	0
3	110 City Manager	65,624	1,451	7,812	58,540	1,986	0	21,914	107,756	0	0
4	115 City Clerk	0	0	0	0	0	0	0	0	0	0
5	120 Communications	25,949	1,301	2,603	31,667	1,102	0	4,399	64,235	0	0
6	125 General Government	0	0	0	0	0	0	0	0	0	0
7	130 City Attorney	98,883	656	12,794	70,287	2,326	0	1,212	42,481	0	0
8	180 Human Resources	102,301	4,904	9,808	144,238	4,152	0	16,632	248,436	0	2,128
9	185 Finance	108,525	493	13,517	71,279	2,349	375,279	45,086	116,530	0	0
10	190 Information Technology	295,218	11,137	6,508	183,954	86,171	0	26,909	736,108	0	0
11	315 PW Support Services	314,138	312,382	0	534,129	0	0	0	1,230,194	0	0
12	2180 - 515 - 670055 City Facilities Tra	2,400	120	241	2,929	102	0	407	5,942	0	0
13	7110 Property & Casualty Insurance	12,653	477	953	11,598	404	0	1,611	27,726	0	0
14	1100-951-95111002-720510 Unemplo	7,802	0	0	0	0	0	0	6,502	0	0
	Total Current Allocations	$1,050,081	$334,027	$55,341	$1,111,938	$142,823	$375,279	$118,170	$2,585,910	$0	$2,128

City of Boulder, Colorado
Full Cost Allocation Plan

Summary Schedule

	Department	2120 Planning & Development Services	2140 Affordable Housing Fund	2180 .25 Cent Sales Tax	2300 Recreation Activity	2400 Climate Action Plan Tax	2500 Open Space	2700 Airport	2800 Transportation	2810 Transportation Development	2820 ForestGlen
1	A Building & Equipment Depreciation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	105 City Council	209,042	0	0	0	18,445	0	0	0	0	0
3	110 City Manager	128,892	13,890	56,613	109,284	14,941	188,673	3,218	170,903	823	87
4	115 City Clerk	0	0	0	0	0	0	0	0	0	0
5	120 Communications	0	0	29,168	50,085	0	101,107	1,041	0	0	0
6	125 General Government	0	0	0	0	0	0	0	0	0	0
7	130 City Attorney	393,548	4,204	15,069	27,195	10,634	162,507	1,962	83,791	718	0
8	180 Human Resources	287,565	20,915	114,575	291,034	17,787	483,642	3,923	242,343	654	0
9	185 Finance	146,286	21,796	130,794	155,356	29,840	439,212	5,644	425,227	1,673	222
10	190 Information Technology	511,844	26,909	113,863	218,914	24,806	442,808	26,030	255,194	0	0
11	315 PW Support Services	473,372	0	14,055	1,371,302	16,723	0	0	271,910	0	0
12	2180 - 515 - 670055 City Facilities Tra	6,849	512	2,698	4,633	421	9,352	96	5,641	16	0
13	7110 Property & Casualty Insurance	27,817	2,027	10,683	51,587	1,668	71,324	8,606	22,335	64	0
14	1100-951-95111002-720510 Unemploy	0	0	0	23,407	0	39,011	0	9,103	0	0
	Total Current Allocations	$2,185,214	$90,254	$487,519	$2,302,797	$135,265	$1,937,637	$50,521	$1,486,447	$3,948	$309

City of Boulder, Colorado
Full Cost Allocation Plan

Summary Schedule

	Department	2830 BJGID - TDM	2900 Library Gifts	2910 CommDvlpmnt Block Grnt (CDBG)	2920 HOME	3300 Permanent Parks & Recreation	3500 Boulder Junction Cap Impr Fund	3600 2011 Capital Improvement Bond	3700 CI CCS	6100 Water Utility	6200 Sewer Utility
1	A Building & Equipment Depreciation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	105 City Council	0	0	0	0	0	0	0	0	4,423	4,423
3	110 City Manager	964	0	5,397	5,361	12,733	0	0	0	141,168	102,063
4	115 City Clerk	0	0	0	0	0	0	0	0	0	0
5	120 Communications	0	0	1,909	1,084	7,374	0	0	0	0	0
6	125 General Government	0	0	0	0	0	0	0	0	0	0
7	130 City Attorney	0	0	526	299	2,701	0	0	0	160,983	43,847
8	180 Human Resources	0	0	9,029	4,087	28,024	0	744	0	256,930	195,179
9	185 Finance	2,461	0	9,065	11,009	14,303	5,425	0	12,450	196,146	133,666
10	190 Information Technology	0	0	9,761	3,430	33,543	0	0	0	553,025	251,189
11	315 PW Support Services	0	0	0	0	0	0	0	0	108,149	149,307
12	2180 - 515 - 670055 City Facilities Tra	0	0	177	100	682	0	0	0	6,154	4,755
13	7110 Property & Casualty Insurance	0	0	699	397	2,701	0	0	0	24,369	18,827
14	1100-951-95111002-720510 Unemploy	0	0	0	0	0	0	0	0	6,502	0
	Total Current Allocations	$3,425	$0	$36,563	$25,768	$102,062	$5,425	$744	$12,450	$1,457,848	$903,256

City of Boulder, Colorado
Full Cost Allocation Plan

Summary Schedule

	Department	6300 Flood	6400 DCD-CAGID	6500 UHC-UHGID	6700 BMPA Debt Service Fund	6800 BJGID - Parking	7100 Telecommunications	7120 Worker Compensation Insurance	7190 Compensated Absences	7210 Fleet	7300 Computer Replacement
1	A Building & Equipment Depreciation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	105 City Council	3,317	0	0	0	0	0	0	0	0	0
3	110 City Manager	50,265	46,927	6,741	0	295	4,987	11,032	5,244	33,257	10,980
4	115 City Clerk	0	0	0	0	0	0	0	0	0	0
5	120 Communications	0	21,811	3,496	0	0	1,084	1,735	0	13,118	217
6	125 General Government	0	0	0	0	0	0	0	0	0	0
7	130 City Attorney	(7,498)	23,426	6,658	0	24,453	299	478	0	3,613	60
8	180 Human Resources	104,795	82,862	13,248	0	0	4,378	6,539	0	50,347	817
9	185 Finance	61,440	66,946	8,577	0	754	10,053	23,880	13,388	52,521	27,494
10	190 Information Technology	77,072	28,704	7,176	0	0	6,784	0	0	76,666	0
11	315 PW Support Services	17,440	0	0	0	0	0	0	0	76,648	0
12	2180 - 515 - 670055 City Facilities Tra	2,506	2,018	323	0	0	100	161	0	1,213	20
13	7110 Property & Casualty Insurance	9,923	7,988	1,281	0	0	397	636	0	4,804	79
14	1100-951-95111002-720510 Unemploy	0	0	0	0	0	0	0	0	0	0
	Total Current Allocations	$319,261	$280,682	$47,500	$0	$25,502	$28,081	$44,460	$18,632	$312,188	$39,668

City of Boulder, Colorado
Full Cost Allocation Plan

Summary Schedule

	Department	7400 Equipment Replacement	7500 Facility Renovation & Replace	8110 Police Pension	8120 Fire Pension	9000 External	91 Non Enterprise & BMPA Debt	72-112 Community Planning & Sustainability	499 GASB34 Governmenta l Consoidation	240 Fire Training Center Contrustion	2nd Allocation Orphans
1	A Building & Equipment Depreciation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	105 City Council	0	0	0	0	6,635	0	0	0	0	0
3	110 City Manager	976	6,656	0	0	5,552	0	0	0	0	0
4	115 City Clerk	0	0	0	0	0	0	0	0	0	0
5	120 Communications	651	1,475	0	0	5,457	0	0	0	0	0
6	125 General Government	0	0	0	0	0	0	0	0	0	0
7	130 City Attorney	179	406	0	0	905,539	0	0	0	0	0
8	180 Human Resources	2,638	5,703	0	0	20,564	0	0	0	0	0
9	185 Finance	886	13,350	0	0	703	0	0	0	0	0
10	190 Information Technology	0	0	0	0	55,729	0	0	0	0	0
11	315 PW Support Services	0	0	0	0	556,052	0	0	0	0	0
12	2180 - 515 - 670055 City Facilities Tra	60	136	0	0	505	0	0	0	0	0
13	7110 Property & Casualty Insurance	238	540	0	0	1,999	0	0	0	0	0
14	1100-951-95111002-720510 Unemploy	0	0	0	0	0	0	0	0	0	0
	Total Current Allocations	$5,629	$28,267	$0	$0	$1,558,734	$0	$0	$0	$0	$0

Summary Schedule

	Department	Total
1	A Building & Equipment Depreciation	$0
2	105 City Council	540,741
3	110 City Manager	2,163,076
4	115 City Clerk	0
5	120 Communications	787,205
6	125 General Government	1,855,071
7	130 City Attorney	2,998,435
8	180 Human Resources	4,348,840
9	185 Finance	3,669,262
10	190 Information Technology	5,816,162
11	315 PW Support Services	6,988,989
12	2180 - 515 - 670055 City Facilities Tra	99,671
13	7110 Property & Casualty Insurance	575,388
14	1100-951-95111002-720510 Unemploy	105,330
Total Current Allocations		$29,948,171

Equipment Depreciation
Nature and Extent of Services

Equipment Depreciation
Nature and Extent of Services

The Equipment Depreciation department serves to accumulate the depreciation expenditures of equipment for the City. Equipment Depreciation costs are distributed by the following function:

Equipment Depreciation - Costs have been allocated based on Actual Depreciation Expense by Department.

City of Boulder, Colorado
Full Cost Allocation Plan

A. Department Costs

Dept:1 A Building & Equipment Depreciation

Description		Amount	General Admin	Equipment Depreciation
Personnel Costs				
	P	0	0	0
Salary % Split			*.00%*	*.00%*
Equipment Depreciation	P	40,807	0	40,807
Subtotal - Services & Supplies		40,807	0	40,807
Department Cost Total		40,807	0	40,807
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		40,807	0	40,807
General Admin Distribution			0	0
Grand Total		$40,807		$40,807

B. Incoming Costs - (Default Spread Expense%)

Dept:1 A Building & Equipment Depreciation

No Indirect Costs

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City of Boulder, Colorado
Full Cost Allocation Plan

Equipment Depreciation Allocations

Dept:1 A Building & Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110 City Manager	9,981	24.46%	$9,981	$0	$9,981	$0	$9,981
7 130 City Attorney	7,654	18.76%	7,654	0	7,654	0	7,654
9 185 Finance	20,095	49.24%	20,095	0	20,095	0	20,095
10 190 Information Technology	3,077	7.54%	3,077	0	3,077	0	3,077
Subtotal	40,807	100.00%	40,807	0	40,807	0	40,807
Direct Bills					0		0
Total					$40,807		$40,807

Basis Units: Actual Depreciation Expense by Department
Source:

Allocation Summary

Dept:1 A Building & Equipment Depreciation

Department	Equipment Depreciation	Total
3 110 City Manager	$9,981	$9,981
7 130 City Attorney	7,654	7,654
9 185 Finance	20,095	20,095
10 190 Information Technology	3,077	3,077
Total	$40,807	$40,807

105 City Council
Nature and Extent of Services

The City Council department serves to set the policies for the operation of the Boulder government. City Council costs are distributed by the following function:

City Council - Costs have been allocated based on Weighted Agenda Items by Department.

105 City Council
Nature and Extent of Services

The City Council department serves to set the policies for the operation of the Boulder government. City Council costs are distributed by the following function:

City Council - Costs have been allocated based on Weighted Agenda Items by Department.

City of Boulder, Colorado
Full Cost Allocation Plan

A. Department Costs **Dept:2 105 City Council**

Description		Amount	General Admin	City Council
Personnel Costs				
Salaries	S1	102,178	0	102,178
Salary % Split			*.00%*	*100.00%*
Benefits	S	17,659	0	17,659
Subtotal - Personnel Costs		119,837	0	119,837
Services & Supplies Cost				
Advertising	S	15,533	0	15,533
Board/Commission Eco Passes	S	2,856	0	2,856
Business Travel	S	25,077	0	25,077
Cellular Phone Service	S	748	0	748
Charges	S	3,132	0	3,132
Employee Expenses	S	200	0	200
Fees	S	4,532	0	4,532
Food	S	34,346	0	34,346
Materials	S	6,248	0	6,248
Misc Purchased Services	S	1,010	0	1,010
Professional Services	S	6,514	0	6,514
Rentals/Leases	S	190	0	190
Supplies	S	1,297	0	1,297
	S	0	0	0
	S	0	0	0
Subtotal - Services & Supplies		101,683	0	101,683
Department Cost Total		221,520	0	221,520
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		221,520	0	221,520
General Admin Distribution			0	0
Grand Total		$221,520		$221,520

B. Incoming Costs - (Default Spread Salary%)

Dept:2 105 City Council

	Department	First Incoming	Second Incoming	City Council
7	Attorney - General Fund	$3,117	$0	$3,117
	Subtotal - 130 City Attorney	3,117	0	3,117
3	City Manager, Fiscal	1,333	0	1,333
	Subtotal - 110 City Manager	1,333	0	1,333
9	Financial Reporting	1,582	0	1,582
9	Budget	1,287	0	1,287
9	Purchasing	534	0	534
	Subtotal - 185 Finance	3,402	0	3,402
10	End Users (Help Desk) & Security Serv	449	0	449
10	Network Admin	1,208	0	1,208
10	Application Support - Dept Specific	538	0	538
10	Application Support - Citywide	2,922	0	2,922
10	Infrastructure Support - Citywide	1,970	0	1,970
10	Windows Server Admin	651	0	651
10	Technical Training	240	0	240
	Subtotal - 190 Information Technology	7,977	0	7,977
11	Fac - Muni	29,001	0	29,001
11	Project Management (31510050)	0	0	0
	Subtotal - 315 PW Support Services	29,001	0	29,001
4	Clerk to the Board, Council Support	410,404	0	410,404
	Subtotal - 115 City Clerk	410,404	0	410,404
Total Incoming		455,235	0	455,235
C. Total Allocated			$676,755	$676,755
				100.00%

City of Boulder, Colorado
Full Cost Allocation Plan

City Council Allocations

Dept:2 105 City Council

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110 City Manager	33.00	5.39%	$11,945	$0	$11,945	$24,547	$36,492
7 130 City Attorney	6.00	0.98%	2,172	0	2,172	4,463	6,635
9 185 Finance	67.00	10.95%	24,251	0	24,251	49,838	74,089
10 190 Information Technology	1.00	0.16%	362	0	362	744	1,106
11 315 PW Support Services	16.00	2.61%	5,791	0	5,791	11,902	17,693
15 620 CVB	18.00	2.94%	6,515	0	6,515	13,389	19,905
16 135 Municipal Court	2.00	0.33%	724	0	724	1,488	2,212
17 140 Energy Strategy / Elect Util Dev	60.00	9.80%	21,718	0	21,718	44,631	66,349
18 255 Police	3.00	0.49%	1,086	0	1,086	2,232	3,317
19 260 Fire	4.00	0.65%	1,448	0	1,448	2,975	4,423
21 310 PW Transporation	20.00	3.27%	7,239	0	7,239	14,877	22,116
23 385 Community Planning & Sustainabil	72.28	11.81%	26,163	0	26,163	53,765	79,928
24 405 Housing	27.00	4.41%	9,773	0	9,773	20,084	29,857
25 410 Human Services	15.00	2.45%	5,429	0	5,429	11,158	16,587
26 505 Library	1.00	0.16%	362	0	362	744	1,106
27 510 Arts	1.00	0.16%	362	0	362	744	1,106
28 515 Parks & Recreation	3.00	0.49%	1,086	0	1,086	2,232	3,317
29 555 Open Space & Mountain Parks	40.00	6.54%	14,478	0	14,478	29,754	44,232
35 2120 Planning & Development Service	189.04	30.89%	68,425	0	68,425	140,617	209,042
39 2400 Climate Action Plan Tax	16.68	2.73%	6,038	0	6,038	12,407	18,445
53 6100 Water Utility	4.00	0.65%	1,448	0	1,448	2,975	4,423
54 6200 Sewer Utility	4.00	0.65%	1,448	0	1,448	2,975	4,423
55 6300 Flood	3.00	0.49%	1,086	0	1,086	2,232	3,317
69 9000 External	6.00	0.98%	2,172	0	2,172	4,463	6,635
Subtotal	612.00	100.00%	221,520	0	221,520	455,235	676,755
Direct Bills					0		0
Total					$221,520		$676,755

Basis Units: Weighted Agenda Items by Department
Source:

Allocation Summary

Dept:2 105 City Council

	Department	City Council	Total
3	110 City Manager	$36,492	$36,492
7	130 City Attorney	6,635	6,635
9	185 Finance	74,089	74,089
10	190 Information Technology	1,106	1,106
11	315 PW Support Services	17,693	17,693
15	620 CVB	19,905	19,905
16	135 Municipal Court	2,212	2,212
17	140 Energy Strategy / Elect Util Dev	66,349	66,349
18	255 Police	3,317	3,317
19	260 Fire	4,423	4,423
21	310 PW Transporation	22,116	22,116
23	385 Community Planning & Sustainabil	79,928	79,928
24	405 Housing	29,857	29,857
25	410 Human Services	16,587	16,587
26	505 Library	1,106	1,106
27	510 Arts	1,106	1,106
28	515 Parks & Recreation	3,317	3,317
29	555 Open Space & Mountain Parks	44,232	44,232
35	2120 Planning & Development Service	209,042	209,042
39	2400 Climate Action Plan Tax	18,445	18,445
53	6100 Water Utility	4,423	4,423
54	6200 Sewer Utility	4,423	4,423
55	6300 Flood	3,317	3,317
69	9000 External	6,635	6,635
Total		$676,755	$676,755

110 City Manager
Nature and Extent of Services

The City Manager department serves as executor of policies and objectives of the City as set forth by the City Council and preparer of the annual budget. City Manager costs are distributed by the following functions:

City Manager, Personnel - Costs have been allocated based on FTE's.

City Manager, Fiscal - Costs have been allocated based on Operating Expenses (excl. Capital, Transfers, Debt Service & Dept 951 Citywide).

City of Boulder, Colorado
Full Cost Allocation Plan

A. Department Costs **Dept:3 110 City Manager**

Description		Amount	General Admin	City Manager, Personnel	City Manager, Fiscal
Personnel Costs					
Salaries	S1	1,400,889	0	700,445	700,445
Salary % Split			*.00%*	*50.00%*	*50.00%*
Benefits	S	353,862	0	176,931	176,931
Subtotal - Personnel Costs		1,754,751	0	877,376	877,376
Services & Supplies Cost					
Business Travel	S	9,100	0	4,550	4,550
Cellular Phone Service	S	7,500	0	3,750	3,750
Charges	S	33,950	0	16,975	16,975
Community Funding/Grants	S	50,000	0	25,000	25,000
Employee Expenses	S	48,700	0	24,350	24,350
Fees	S	1,000	0	500	500
Food	S	6,500	0	3,250	3,250
Materials	S	6,000	0	3,000	3,000
Misc Purchased Services	S	24,514	0	12,257	12,257
Postage and Express Mail	S	500	0	250	250
Professional Services	S	193,500	0	96,750	96,750
R&M	S	5,500	0	2,750	2,750
Supplies	S	6,000	0	3,000	3,000
Temp Personnel Svcs	S	5,000	0	2,500	2,500
	S	0	0	0	0
	S	0	0	0	0
	S	0	0	0	0
	S	0	0	0	0
	S	0	0	0	0
	S	0	0	0	0
	S	0	0	0	0
	S	0	0	0	0
	S	0	0	0	0

City of Boulder, Colorado
Full Cost Allocation Plan

A. Department Costs

Dept:3 110 City Manager

Description		Amount	General Admin	City Manager, Personnel	City Manager, Fiscal
	S	0	0	0	0
	S	0	0	0	0
	S	0	0	0	0
	S	0	0	0	0
Subtotal - Services & Supplies		397,764	0	198,882	198,882
Department Cost Total		2,152,515	0	1,076,258	1,076,258
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		2,152,515	0	1,076,258	1,076,258
General Admin Distribution			0	0	0
Grand Total		$2,152,515		$1,076,258	$1,076,258

B. Incoming Costs - (Default Spread Salary%)

Dept:3 110 City Manager

	Department	First Incoming	Second Incoming	City Manager, Personnel	City Manager, Fiscal
2	City Council	$36,492	$0	$18,246	$18,246
	Subtotal - 105 City Council	36,492	0	18,246	18,246
7	Attorney - General Fund	28,201	0	14,101	14,101
7	Records	3,107	0	1,553	1,553
	Subtotal - 130 City Attorney	31,308	0	15,654	15,654
3	City Manager, Personnel	11,474	0	5,737	5,737
3	City Manager, Fiscal	12,058	0	6,029	6,029
	Subtotal - 110 City Manager	23,533	0	11,766	11,766
8	Advisory Services	9,013	0	4,507	4,507
8	Labor Relations	2,265	0	1,133	1,133
8	Talent Mngmt	421	0	210	210
8	Training Development	6,286	0	3,143	3,143
8	Data Systems	2,908	0	1,454	1,454
8	Payroll	3,816	0	1,908	1,908
8	Total Comp	7,367	0	3,684	3,684
8	Cust Center Div Adm	9,102	0	4,551	4,551
8	Solution Center Div Adm	1,485	0	742	742
	Subtotal - 180 Human Resources	42,663	0	21,331	21,331
9	Financial Reporting	14,315	0	7,158	7,158
9	Budget	11,640	0	5,820	5,820
9	Mailroom	1,454	0	727	727
9	Purchasing	4,827	0	2,413	2,413
	Subtotal - 185 Finance	32,236	0	16,118	16,118
10	End Users (Help Desk) & Security Serv	1,421	0	711	711
10	Network Admin	1,805	0	903	903
10	Application Support - Dept Specific	79,978	0	39,989	39,989
10	Application Support - Citywide	9,247	0	4,624	4,624
10	Infrastructure Support - Dept Specific	0	0	0	0
10	Infrastructure Support - Citywide	6,237	0	3,118	3,118
10	Windows Server Admin	2,059	0	1,030	1,030

B. Incoming Costs - (Default Spread Salary%)

Dept:3 110 City Manager

	Department	First Incoming	Second Incoming	City Manager, Personnel	City Manager, Fiscal
10	Technical Training	$759	$0	$379	$379
	Subtotal - 190 Information Technology	101,506	0	50,753	50,753
11	Fac - Muni	53,975	0	26,987	26,987
11	Project Management (31510050)	0	0	0	0
	Subtotal - 315 PW Support Services	53,975	0	26,987	26,987
13	Workers Comp Premiums	4,549	0	2,275	2,275
13	Liability Premiums	4,131	0	2,065	2,065
	Subtotal - 7110 Property & Casualty In:	8,680	0	4,340	4,340
1	Equipment Depreciation	9,981	0	4,991	4,991
	Subtotal - A Building & Equipment Dep	9,981	0	4,991	4,991
5	Internal	11,279	0	5,639	5,639
	Subtotal - 120 Communications	11,279	0	5,639	5,639
12	City Facilities Trash Service	1,043	0	522	522
	Subtotal - 2180 - 515 - 670055 City Fa	1,043	0	522	522
Total Incoming		352,695	0	176,347	176,347
C. Total Allocated			$2,505,210	$1,252,605	$1,252,605
				50.00%	50.00%

City Manager, Personnel Allocations

Dept:3 110 City Manager

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	110 City Manager	13.00	0.92%	$9,859	$0	$9,859	$1,615	$11,474
4	115 City Clerk	4.00	0.28%	3,034	0	3,034	497	3,531
5	120 Communications	12.75	0.90%	9,669	0	9,669	1,584	11,254
7	130 City Attorney	24.70	1.74%	18,732	0	18,732	3,069	21,801
8	180 Human Resources	24.38	1.72%	18,489	0	18,489	3,030	21,519
9	185 Finance	40.50	2.85%	30,714	0	30,714	5,033	35,747
10	190 Information Technology	38.75	2.73%	29,387	0	29,387	4,815	34,202
11	315 PW Support Services	16.08	1.13%	12,195	0	12,195	1,998	14,193
13	7110 Property & Casualty Insurance	3.00	0.21%	2,275	0	2,275	373	2,648
15	620 CVB	17.33	1.22%	13,143	0	13,143	2,153	15,296
16	135 Municipal Court	21.13	1.49%	16,025	0	16,025	2,626	18,650
17	140 Energy Strategy / Elect Util Dev	12.25	0.86%	9,290	0	9,290	1,522	10,812
18	255 Police	290.89	20.50%	220,606	0	220,606	36,147	256,752
19	260 Fire	123.67	8.71%	93,789	0	93,789	15,368	109,157
21	310 PW Transporation	0.50	0.04%	379	0	379	62	441
23	385 Community Planning & Sustainabil	12.73	0.90%	9,654	0	9,654	1,582	11,236
25	410 Human Services	29.91	2.11%	22,683	0	22,683	3,717	26,400
26	505 Library	1.50	0.11%	1,138	0	1,138	186	1,324
27	510 Arts	3.00	0.21%	2,275	0	2,275	373	2,648
28	515 Parks & Recreation	36.50	2.57%	27,681	0	27,681	4,536	32,217
29	555 Open Space & Mountain Parks	1.27	0.09%	963	0	963	158	1,121
31	1150 Community Housing Asst Prograı	5.07	0.36%	3,845	0	3,845	630	4,475
32	1200 Library	74.04	5.22%	56,151	0	56,151	9,200	65,351
35	2120 Planning & Development Service:	85.34	6.01%	64,720	0	64,720	10,605	75,325
36	2140 Affordable Housing Fund	6.38	0.45%	4,838	0	4,838	793	5,631
37	2180 .25 Cent Sales Tax	33.62	2.37%	25,497	0	25,497	4,178	29,675
38	2300 Recreation Activity	57.73	4.07%	43,781	0	43,781	7,174	50,955
39	2400 Climate Action Plan Tax	5.25	0.37%	3,982	0	3,982	652	4,634
40	2500 Open Space	116.54	8.21%	88,382	0	88,382	14,482	102,863
41	2700 Airport	1.20	0.08%	910	0	910	149	1,059
42	2800 Transportation	70.29	4.95%	53,307	0	53,307	8,734	62,041
43	2810 Transportation Development	0.20	0.01%	152	0	152	25	177
47	2910 CommDvlpmnt Block Grnt (CDBC	2.20	0.16%	1,668	0	1,668	273	1,942
48	2920 HOME	1.25	0.09%	948	0	948	155	1,103
49	3300 Permanent Parks & Recreation	8.50	0.60%	6,446	0	6,446	1,056	7,502
53	6100 Water Utility	76.69	5.40%	58,160	0	58,160	9,530	67,690
54	6200 Sewer Utility	59.25	4.18%	44,934	0	44,934	7,363	52,297
55	6300 Flood	31.23	2.20%	23,684	0	23,684	3,881	27,565
56	6400 DCD-CAGID	25.14	1.77%	19,066	0	19,066	3,124	22,190
57	6500 UHC-UHGID	4.03	0.28%	3,056	0	3,056	501	3,557
60	7100 Telecommunications	1.25	0.09%	948	0	948	155	1,103
61	7120 Worker Compensation Insurance	2.00	0.14%	1,517	0	1,517	249	1,765

City of Boulder, Colorado
Full Cost Allocation Plan

City Manager, Personnel Allocations

Dept:3 110 City Manager

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 7210 Fleet	15.12	1.07%	$11,467	$0	$11,467	$1,879	$13,346
64 7300 Computer Replacement	0.25	0.02%	190	0	190	31	221
65 7400 Equipment Replacement	0.75	0.05%	569	0	569	93	662
66 7500 Facility Renovation & Replace	1.70	0.12%	1,289	0	1,289	211	1,500
69 9000 External	6.29	0.44%	4,770	0	4,770	782	5,552
Subtotal	1,419.15	100.00%	1,076,258	0	1,076,258	176,347	1,252,605
Direct Bills					0		0
Total					$1,076,258		$1,252,605

Basis Units: FTE's
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

City Manager, Fiscal Allocations

Dept:3 110 City Manager

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	105 City Council	237,926.00	0.11%	$1,145	$0	$1,145	$188	$1,333
3	110 City Manager	2,152,514.87	0.96%	10,361	0	10,361	1,698	12,058
4	115 City Clerk	526,200.48	0.24%	2,533	0	2,533	415	2,948
5	120 Communications	1,710,650.05	0.77%	8,234	0	8,234	1,349	9,583
6	125 General Government	3,083,512.00	1.38%	14,842	0	14,842	2,432	17,274
7	130 City Attorney	2,999,304.02	1.34%	14,437	0	14,437	2,365	16,802
8	180 Human Resources	3,870,389.27	1.73%	18,630	0	18,630	3,052	21,682
9	185 Finance	4,604,699.89	2.06%	22,164	0	22,164	3,632	25,796
10	190 Information Technology	5,380,668.94	2.41%	25,899	0	25,899	4,244	30,143
11	315 PW Support Services	6,526,666.00	2.92%	31,415	0	31,415	5,147	36,562
12	2180 - 515 - 670055 City Facilities Tra	110,250.00	0.05%	531	0	531	87	618
13	7110 Property & Casualty Insurance	1,850,432.61	0.83%	8,907	0	8,907	1,459	10,366
14	1100-951-95111002-720510 Unemploy	107,000.00	0.05%	515	0	515	84	599
15	620 CVB	2,508,051.58	1.12%	12,072	0	12,072	1,978	14,050
16	135 Municipal Court	2,224,199.77	0.99%	10,706	0	10,706	1,754	12,460
17	140 Energy Strategy / Elect Util Dev	(0.00)	0.00%	(0)	0	(0)	(0)	(0)
18	255 Police	34,037,228.47	15.22%	163,833	0	163,833	26,844	190,677
19	260 Fire	18,539,356.06	8.29%	89,236	0	89,236	14,622	103,858
20	265 Police & Fire Pensions	376,092.00	0.17%	1,810	0	1,810	297	2,107
21	310 PW Transporation	109,158.98	0.05%	525	0	525	86	612
22	380 PW Development	67,856.95	0.03%	327	0	327	54	380
23	385 Community Planning & Sustainabil	2,233,980.51	1.00%	10,753	0	10,753	1,762	12,515
24	405 Housing	190,534.39	0.09%	917	0	917	150	1,067
25	410 Human Services	7,001,848.37	3.13%	33,702	0	33,702	5,522	39,224
26	505 Library	22,721.40	0.01%	109	0	109	18	127
27	510 Arts	921,767.35	0.41%	4,437	0	4,437	727	5,164
28	515 Parks & Recreation	4,698,951.70	2.10%	22,618	0	22,618	3,706	26,324
29	555 Open Space & Mountain Parks	154,333.77	0.07%	743	0	743	122	865
31	1150 Community Housing Asst Prograı	3,113,064.44	1.39%	14,984	0	14,984	2,455	17,439
32	1200 Library	7,569,666.80	3.39%	36,435	0	36,435	5,970	42,405
35	2120 Planning & Development Service	9,562,042.50	4.28%	46,025	0	46,025	7,541	53,567
36	2140 Affordable Housing Fund	1,474,236.70	0.66%	7,096	0	7,096	1,163	8,259
37	2180 .25 Cent Sales Tax	4,808,743.34	2.15%	23,146	0	23,146	3,793	26,939
38	2300 Recreation Activity	10,412,165.12	4.66%	50,117	0	50,117	8,212	58,329
39	2400 Climate Action Plan Tax	1,839,877.46	0.82%	8,856	0	8,856	1,451	10,307
40	2500 Open Space	15,317,579.00	6.85%	73,729	0	73,729	12,081	85,809
41	2700 Airport	385,314.37	0.17%	1,855	0	1,855	304	2,159
42	2800 Transportation	19,432,582.85	8.69%	93,536	0	93,536	15,326	108,862
43	2810 Transportation Development	115,442.57	0.05%	556	0	556	91	647
44	2820 ForestGlen	15,533.00	0.01%	75	0	75	12	87
45	2830 BJGID - TDM	172,077.00	0.08%	828	0	828	136	964
47	2910 CommDvlpmnt Block Grnt (CDBC	616,707.32	0.28%	2,968	0	2,968	486	3,455

City of Boulder, Colorado
Full Cost Allocation Plan

City Manager, Fiscal Allocations

Dept:3 110 City Manager

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	2920 HOME	760,082.32	0.34%	$3,659	$0	$3,659	$599	$4,258
49	3300 Permanent Parks & Recreation	933,727.75	0.42%	4,494	0	4,494	736	5,231
53	6100 Water Utility	13,116,262.70	5.87%	63,133	0	63,133	10,344	73,478
54	6200 Sewer Utility	8,883,592.15	3.97%	42,760	0	42,760	7,006	49,766
55	6300 Flood	4,052,115.55	1.81%	19,504	0	19,504	3,196	22,700
56	6400 DCD-CAGID	4,415,846.77	1.97%	21,255	0	21,255	3,483	24,738
57	6500 UHC-UHGID	568,278.87	0.25%	2,735	0	2,735	448	3,184
59	6800 BJGID - Parking	52,703.00	0.02%	254	0	254	42	295
60	7100 Telecommunications	693,178.64	0.31%	3,337	0	3,337	547	3,883
61	7120 Worker Compensation Insurance	1,654,231.64	0.74%	7,962	0	7,962	1,305	9,267
62	7190 Compensated Absences	936,159.00	0.42%	4,506	0	4,506	738	5,244
63	7210 Fleet	3,554,405.95	1.59%	17,109	0	17,109	2,803	19,912
64	7300 Computer Replacement	1,920,637.09	0.86%	9,245	0	9,245	1,515	10,759
65	7400 Equipment Replacement	56,073.50	0.03%	270	0	270	44	314
66	7500 Facility Renovation & Replace	920,253.19	0.41%	4,429	0	4,429	726	5,155
Subtotal		223,598,876.02	100.00%	1,076,258	0	1,076,258	176,347	1,252,605
Direct Bills						0		0
Total						$1,076,258		$1,252,605

Basis Units: Operating Expenses (excl. Capital, Transfers, Debt Service & Dept 951 Citywide)
Source:

Allocation Summary

Dept:3 110 City Manager

	Department	City Manager, Personnel	City Manager, Fiscal	Total
2	105 City Council	$0	$1,333	$1,333
3	110 City Manager	11,474	12,058	23,533
4	115 City Clerk	3,531	2,948	6,478
5	120 Communications	11,254	9,583	20,837
6	125 General Government	0	17,274	17,274
7	130 City Attorney	21,801	16,802	38,603
8	180 Human Resources	21,519	21,682	43,201
9	185 Finance	35,747	25,796	61,543
10	190 Information Technology	34,202	30,143	64,345
11	315 PW Support Services	14,193	36,562	50,755
12	2180 - 515 - 670055 City Facilities Tra	0	618	618
13	7110 Property & Casualty Insurance	2,648	10,366	13,014
14	1100-951-95111002-720510 Unemploy	0	599	599
15	620 CVB	15,296	14,050	29,346
16	135 Municipal Court	18,650	12,460	31,110
17	140 Energy Strategy / Elect Util Dev	10,812	(0)	10,812
18	255 Police	256,752	190,677	447,430
19	260 Fire	109,157	103,858	213,014
20	265 Police & Fire Pensions	0	2,107	2,107
21	310 PW Transporation	441	612	1,053
22	380 PW Development	0	380	380
23	385 Community Planning & Sustainabil	11,236	12,515	23,751
24	405 Housing	0	1,067	1,067
25	410 Human Services	26,400	39,224	65,624
26	505 Library	1,324	127	1,451
27	510 Arts	2,648	5,164	7,812
28	515 Parks & Recreation	32,217	26,324	58,540
29	555 Open Space & Mountain Parks	1,121	865	1,986
31	1150 Community Housing Asst Prograı	4,475	17,439	21,914
32	1200 Library	65,351	42,405	107,756
35	2120 Planning & Development Service:	75,325	53,567	128,892
36	2140 Affordable Housing Fund	5,631	8,259	13,890
37	2180 .25 Cent Sales Tax	29,675	26,939	56,613
38	2300 Recreation Activity	50,955	58,329	109,284
39	2400 Climate Action Plan Tax	4,634	10,307	14,941
40	2500 Open Space	102,863	85,809	188,673
41	2700 Airport	1,059	2,159	3,218
42	2800 Transportation	62,041	108,862	170,903
43	2810 Transportation Development	177	647	823
44	2820 ForestGlen	0	87	87
45	2830 BJGID - TDM	0	964	964

Allocation Summary

Dept:3 110 City Manager

	Department	City Manager, Personnel	City Manager, Fiscal	Total
47	2910 CommDvlpmnt Block Grnt (CDBC	$1,942	$3,455	$5,397
48	2920 HOME	1,103	4,258	5,361
49	3300 Permanent Parks & Recreation	7,502	5,231	12,733
53	6100 Water Utility	67,690	73,478	141,168
54	6200 Sewer Utility	52,297	49,766	102,063
55	6300 Flood	27,565	22,700	50,265
56	6400 DCD-CAGID	22,190	24,738	46,927
57	6500 UHC-UHGID	3,557	3,184	6,741
59	6800 BJGID - Parking	0	295	295
60	7100 Telecommunications	1,103	3,883	4,987
61	7120 Worker Compensation Insurance	1,765	9,267	11,032
62	7190 Compensated Absences	0	5,244	5,244
63	7210 Fleet	13,346	19,912	33,257
64	7300 Computer Replacement	221	10,759	10,980
65	7400 Equipment Replacement	662	314	976
66	7500 Facility Renovation & Replace	1,500	5,155	6,656
69	9000 External	5,552	0	5,552
Total		$1,252,605	$1,252,605	$2,505,210

115 City Clerk
Nature and Extent of Services

The City Clerk department serves to certify all City documents, provide administrative support to the City Council and administer all City municipal elections. City Clerk costs are distributed by the following functions:

Public Support, Including Elections - Costs related to Elections and Public Support are not allocated.

Clerk to the Board, Council Support - Costs have been allocated based on 100% to Council.

City of Boulder, Colorado
Full Cost Allocation Plan

A. Department Costs

Dept:4 115 City Clerk

Description		Amount	General Admin	Public Support, incl. Elections	Clerk to the Board, Council
Personnel Costs					
Salaries	S1	292,570	0	51,050	241,520
Salary % Split			*.00%*	*17.45%*	*82.55%*
Benefits	P	97,011	0	15,985	81,026
Subtotal - Personnel Costs		389,581	0	67,035	322,546
Services & Supplies Cost					
Advertising	P	2,500	0	723	1,777
Board/Commission Eco Passes	P	0	0	0	0
Business Travel	P	1,000	0	0	1,000
Campaign Matching Funds	P	0	0	0	0
Charges	P	14,817	0	0	14,817
Employee Expenses	P	5,600	0	419	5,181
Fees	P	23,000	0	440	22,560
Food	P	376	0	157	219
Materials	P	500	0	0	500
Misc Purchased Services	P	74,926	0	74,912	14
Postage and Express Mail	P	0	0	0	0
Professional Services	P	1,500	0	1,500	0
Supplies	P	1,000	0	16	984
Temp Personnel Svcs	P	0	0	0	0
Cellular Phone Service	P	2,400	0	2,400	0
Repair & Maint	P	9,000	0	9,000	0
	S	0	0	0	0
	S	0	0	0	0
	S	0	0	0	0
	S	0	0	0	0
	S	0	0	0	0
	S	0	0	0	0
	S	0	0	0	0

City of Boulder, Colorado
Full Cost Allocation Plan

A. Department Costs

Dept:4 115 City Clerk

Description		Amount	General Admin	Public Support, incl. Elections	Clerk to the Board, Council
	S	0	0	0	0
Subtotal - Services & Supplies		136,619	0	89,566	47,053
Department Cost Total		526,200	0	156,601	369,599
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		526,200	0	156,601	369,599
General Admin Distribution			0	0	0
Grand Total		$526,200		$156,601	$369,599
				not allocated	

B. Incoming Costs - (Default Spread Salary%)

Dept:4 115 City Clerk

	Department	First Incoming	Second Incoming	Public Support, incl. Elections	Clerk to the Board, Council
7	Attorney - General Fund	$6,894	$0	$1,203	$5,691
7	Records	956	0	167	789
	Subtotal - 130 City Attorney	7,850	0	1,370	6,480
3	City Manager, Personnel	3,531	0	616	2,915
3	City Manager, Fiscal	2,948	0	514	2,433
	Subtotal - 110 City Manager	6,478	0	1,130	5,348
8	Advisory Services	2,754	0	481	2,274
8	Labor Relations	697	0	122	575
8	Talent Mngmt	129	0	23	107
8	Training Development	1,934	0	337	1,597
8	Data Systems	889	0	155	734
8	Payroll	1,172	0	205	968
8	Total Comp	2,263	0	395	1,868
8	Cust Center Div Adm	2,781	0	485	2,296
8	Solution Center Div Adm	457	0	80	377
	Subtotal - 180 Human Resources	13,077	0	2,282	10,795
9	Financial Reporting	3,499	0	611	2,889
9	Budget	2,846	0	497	2,349
9	Mailroom	447	0	78	369
9	Purchasing	1,180	0	206	974
	Subtotal - 185 Finance	7,972	0	1,391	6,581
10	End Users (Help Desk) & Security Serv	474	0	83	391
10	Network Admin	602	0	105	497
10	Application Support - Dept Specific	1,815	0	317	1,498
10	Application Support - Citywide	3,082	0	538	2,545
10	Infrastructure Support - Citywide	2,079	0	363	1,716
10	Windows Server Admin	686	0	120	567
10	Technical Training	253	0	44	209
	Subtotal - 190 Information Technology	8,991	0	1,569	7,422
13	Liability Premiums	1,271	0	222	1,049

B. Incoming Costs - (Default Spread Salary%)

Dept:4 115 City Clerk

	Department	First Incoming	Second Incoming	Public Support, incl. Elections	Clerk to the Board, Council
	Subtotal - 7110 Property & Casualty In:	$1,271	$0	$222	$1,049
5	Internal	3,470	0	606	2,865
	Subtotal - 120 Communications	3,470	0	606	2,865
12	City Facilities Trash Service	321	0	56	265
	Subtotal - 2180 - 515 - 670055 City Fa	321	0	56	265
Total Incoming		49,431	0	8,625	40,806
C. Total Allocated			$575,631	$165,227	$410,404
				28.70%	71.30%

City of Boulder, Colorado
Full Cost Allocation Plan

Clerk to the Board, Council Support Allocations

Dept:4 115 City Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 105 City Council	100	100.00%	$369,599	$0	$369,599	$40,806	$410,404
Subtotal	100	100.00%	369,599	0	369,599	40,806	410,404
Direct Bills					0		0
Total					$369,599		$410,404

Basis Units: 100% to Council
Source:

Allocation Summary

Dept:4 115 City Clerk

Department	Public Support, incl. Elections	Clerk to the Board, Council	Total
2 105 City Council	$0	$410,404	$410,404
Total	$0	$410,404	$410,404

120 CMO - Communications
Nature and Extent of Services

The CMO - Communications department serves to provide media/external communication about the City while also utilizing Channel 8 resources. In addition, this department also handles the internal communications within the City. CMO - Communications costs are distributed by the following functions:

Internal - Costs have been allocated based on FTE's (excl. PW, CHAP, P&DS, Affordable Housing, Transportation & Utilities).

Public - Costs are Not Allocable.

120 CMO - Communications
Nature and Extent of Services

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Public - Costs are Not Allocable.

City of Boulder, Colorado
Full Cost Allocation Plan

A. Department Costs **Dept:5 120 Communications**

Description		Amount	General Admin	Internal	Public
Personnel Costs					
Salaries	S1	950,543	0	422,608	527,935
Salary % Split			*.00%*	*44.46%*	*55.54%*
Benefits	S	281,577	0	125,188	156,389
Subtotal - Personnel Costs		1,232,120	0	547,796	684,324
Services & Supplies Cost					
Advertising	P	12,561	0	9,757	2,804
Business Travel	P	3,500	0	1,733	1,767
Cellular Phone Service	P	4,400	0	0	4,400
Charges	P	110,200	0	105,820	4,380
Data Communications	P	0	0	0	0
Employee Expenses	P	19,719	0	15,521	4,198
Fees	P	59,900	0	0	59,900
Food	P	1,200	0	226	974
Materials	P	30,950	0	20,381	10,569
Misc Purchased Services	P	143,900	0	149,165	(5,265)
R&M	P	22,000	0	4,364	17,636
Supplies	P	3,000	0	1,421	1,579
Temp Personnel Svcs	P	6,000	0	6,000	0
Revenue	P	(24,950)	0	(24,950)	0
Water	P	600	0	300	300
Postage & Express Mail	P	59,100	0	29,550	29,550
Rent	P	1,500	0	750	750
	S	0	0	0	0
	S	0	0	0	0
	S	0	0	0	0
	S	0	0	0	0
	S	0	0	0	0
Subtotal - Services & Supplies		453,580	0	320,037	133,543
Department Cost Total		1,685,700	0	867,833	817,867
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,685,700	0	867,833	817,867
General Admin Distribution			0	0	0
Grand Total		$1,685,700		$867,833	$817,867
					not allocated

B. Incoming Costs - (Default Spread Salary%)

Dept:5 120 Communications

	Department	First Incoming	Second Incoming	Internal	Public
7	Attorney - General Fund	$22,412	$0	$9,964	$12,448
7	Records	3,047	0	1,355	1,692
	Subtotal - 130 City Attorney	25,459	0	11,319	14,140
3	City Manager, Personnel	11,254	0	5,003	6,250
3	City Manager, Fiscal	9,583	0	4,261	5,322
	Subtotal - 110 City Manager	20,837	0	9,264	11,573
8	Advisory Services	9,378	0	4,169	5,209
8	Labor Relations	2,222	0	988	1,234
8	Talent Mngmt	413	0	183	229
8	Training Development	6,165	0	2,741	3,424
8	Data Systems	3,026	0	1,345	1,681
8	Payroll	3,801	0	1,690	2,111
8	Total Comp	7,339	0	3,263	4,076
8	Cust Center Div Adm	9,471	0	4,211	5,260
8	Solution Center Div Adm	1,456	0	647	809
	Subtotal - 180 Human Resources	43,270	0	19,238	24,032
9	Financial Reporting	11,377	0	5,058	6,319
9	Budget	9,251	0	4,113	5,138
9	Mailroom	1,426	0	634	792
9	Purchasing	3,836	0	1,706	2,131
	Subtotal - 185 Finance	25,889	0	11,510	14,379
10	End Users (Help Desk) & Security Serv	2,021	0	898	1,122
10	Network Admin	2,346	0	1,043	1,303
10	Application Support - Dept Specific	1,075	0	478	597
10	Application Support - Citywide	13,147	0	5,845	7,302
10	Infrastructure Support - Citywide	8,867	0	3,942	4,925
10	Windows Server Admin	2,928	0	1,302	1,626
10	Technical Training	1,079	0	480	599
	Subtotal - 190 Information Technology	31,464	0	13,989	17,475
13	Liability Premiums	4,051	0	1,801	2,250

B. Incoming Costs - (Default Spread Salary%)

Dept:5 120 Communications

	Department	First Incoming	Second Incoming	Internal	Public
	Subtotal - 7110 Property & Casualty In:	$4,051	$0	$1,801	$2,250
5	Internal	11,062	0	4,918	6,144
	Subtotal - 120 Communications	11,062	0	4,918	6,144
12	City Facilities Trash Service	1,023	0	455	568
	Subtotal - 2180 - 515 - 670055 City Fa	1,023	0	455	568
14	Unemployment & Vol Ins	1,300	0	578	722
	Subtotal - 1100-951-95111002-720510	1,300	0	578	722
Total Incoming		164,355	0	73,072	91,283
C. Total Allocated			$1,850,055	$940,905	$909,150
				50.86%	49.14%

City of Boulder, Colorado
Full Cost Allocation Plan

Internal Allocations

Dept:5 120 Communications

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	110 City Manager	13.00	1.20%	$10,403	$0	$10,403	$876	$11,279
4	115 City Clerk	4.00	0.37%	3,201	0	3,201	270	3,470
5	120 Communications	12.75	1.18%	10,203	0	10,203	859	11,062
7	130 City Attorney	24.70	2.28%	19,765	0	19,765	1,664	21,429
8	180 Human Resources	24.38	2.25%	19,509	0	19,509	1,643	21,152
9	185 Finance	40.50	3.73%	32,408	0	32,408	2,729	35,137
10	190 Information Technology	38.75	3.57%	31,008	0	31,008	2,611	33,619
11	315 PW Support Services	16.08	1.48%	12,867	0	12,867	1,083	13,951
13	7110 Property & Casualty Insurance	3.00	0.28%	2,401	0	2,401	202	2,603
15	620 CVB	17.33	1.60%	13,867	0	13,867	1,168	15,035
16	135 Municipal Court	21.13	1.95%	16,908	0	16,908	1,424	18,332
17	140 Energy Strategy / Elect Util Dev	12.25	1.13%	9,802	0	9,802	825	10,628
18	255 Police	290.89	26.82%	232,770	0	232,770	19,599	252,370
19	260 Fire	123.67	11.40%	98,961	0	98,961	8,333	107,293
21	310 PW Transporation	0.50	0.05%	400	0	400	34	434
23	385 Community Planning & Sustainabil	12.73	1.17%	10,187	0	10,187	858	11,044
25	410 Human Services	29.91	2.76%	23,934	0	23,934	2,015	25,949
26	505 Library	1.50	0.14%	1,200	0	1,200	101	1,301
27	510 Arts	3.00	0.28%	2,401	0	2,401	202	2,603
28	515 Parks & Recreation	36.50	3.37%	29,207	0	29,207	2,459	31,667
29	555 Open Space & Mountain Parks	1.27	0.12%	1,016	0	1,016	86	1,102
31	1150 Community Housing Asst Progra	5.07	0.47%	4,057	0	4,057	342	4,399
32	1200 Library	74.04	6.83%	59,247	0	59,247	4,989	64,235
37	2180 .25 Cent Sales Tax	33.62	3.10%	26,903	0	26,903	2,265	29,168
38	2300 Recreation Activity	57.73	5.32%	46,196	0	46,196	3,890	50,085
40	2500 Open Space	116.54	10.75%	93,255	0	93,255	7,852	101,107
41	2700 Airport	1.20	0.11%	960	0	960	81	1,041
47	2910 CommDvlpmnt Block Grnt (CDBC	2.20	0.20%	1,760	0	1,760	148	1,909
48	2920 HOME	1.25	0.12%	1,000	0	1,000	84	1,084
49	3300 Permanent Parks & Recreation	8.50	0.78%	6,802	0	6,802	573	7,374
56	6400 DCD-CAGID	25.14	2.32%	20,117	0	20,117	1,694	21,811
57	6500 UHC-UHGID	4.03	0.37%	3,225	0	3,225	272	3,496
60	7100 Telecommunications	1.25	0.12%	1,000	0	1,000	84	1,084
61	7120 Worker Compensation Insurance	2.00	0.18%	1,600	0	1,600	135	1,735
63	7210 Fleet	15.12	1.39%	12,099	0	12,099	1,019	13,118
64	7300 Computer Replacement	0.25	0.02%	200	0	200	17	217
65	7400 Equipment Replacement	0.75	0.07%	600	0	600	51	651
66	7500 Facility Renovation & Replace	1.70	0.16%	1,360	0	1,360	115	1,475
69	9000 External	6.29	0.58%	5,033	0	5,033	424	5,457

City of Boulder, Colorado
Full Cost Allocation Plan

Internal Allocations

Dept:5 120 Communications

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,084.52	100.00%	867,833	0	867,833	73,072	940,905
Direct Bills					0		0
Total					$867,833		$940,905

Basis Units: FTE's (excl. 315 PW, 1150 CHAP, 2120 P&DS, 2140 Aff. Hsng, 2800-2810 Transp, 6100-6300 Utilities)
Source:

Allocation Summary

Dept:5 120 Communications

	Department	Internal	Public	Total
3	110 City Manager	$11,279	$0	$11,279
4	115 City Clerk	3,470	0	3,470
5	120 Communications	11,062	0	11,062
7	130 City Attorney	21,429	0	21,429
8	180 Human Resources	21,152	0	21,152
9	185 Finance	35,137	0	35,137
10	190 Information Technology	33,619	0	33,619
11	315 PW Support Services	13,951	0	13,951
13	7110 Property & Casualty Insurance	2,603	0	2,603
15	620 CVB	15,035	0	15,035
16	135 Municipal Court	18,332	0	18,332
17	140 Energy Strategy / Elect Util Dev	10,628	0	10,628
18	255 Police	252,370	0	252,370
19	260 Fire	107,293	0	107,293
21	310 PW Transporation	434	0	434
23	385 Community Planning & Sustainabil	11,044	0	11,044
25	410 Human Services	25,949	0	25,949
26	505 Library	1,301	0	1,301
27	510 Arts	2,603	0	2,603
28	515 Parks & Recreation	31,667	0	31,667
29	555 Open Space & Mountain Parks	1,102	0	1,102
31	1150 Community Housing Asst Progra	4,399	0	4,399
32	1200 Library	64,235	0	64,235
37	2180 .25 Cent Sales Tax	29,168	0	29,168
38	2300 Recreation Activity	50,085	0	50,085
40	2500 Open Space	101,107	0	101,107
41	2700 Airport	1,041	0	1,041
47	2910 CommDvlpmnt Block Grnt (CDBC	1,909	0	1,909
48	2920 HOME	1,084	0	1,084
49	3300 Permanent Parks & Recreation	7,374	0	7,374
56	6400 DCD-CAGID	21,811	0	21,811
57	6500 UHC-UHGID	3,496	0	3,496
60	7100 Telecommunications	1,084	0	1,084
61	7120 Worker Compensation Insurance	1,735	0	1,735
63	7210 Fleet	13,118	0	13,118
64	7300 Computer Replacement	217	0	217
65	7400 Equipment Replacement	651	0	651
66	7500 Facility Renovation & Replace	1,475	0	1,475
69	9000 External	5,457	0	5,457

Allocation Summary

Dept:5 120 Communications

Department	Internal	Public	Total
Total	$940,905	$0	$940,905

125 General Government
Nature and Extent of Services

The General Government department serves to provide various activities for the City. General Government costs are distributed by the following functions:

General Government - Specific costs are allocated based on actual costs by department.

City of Boulder, Colorado
Full Cost Allocation Plan

A. Department Costs

Dept:6 125 General Government

Description		Amount	General Admin	General Governement
Personnel Costs				
Salaries	D	119,916	0	0
Salary % Split			*.00%*	*.00%*
Benefits	D	0	0	0
Subtotal - Personnel Costs		119,916	0	0
Services & Supplies Cost				
Citywide Memberships	D	174,554	0	0
Community Funding/Grants	D	0	0	0
Employee Expenses	D	0	0	0
Business Travel	D	40,000	0	0
Misc Purchased Services	D	561,597	0	0
Professional Services	D	434,143	0	0
Supplies	D	0	0	0
CVB Contract	P	1,753,302	0	1,753,302
Subtotal - Services & Supplies		2,963,596	0	1,753,302
Department Cost Total		3,083,512	0	1,753,302
Adjustments to Cost				
Salaries	D	(119,916)	0	0
Benefits	D	0	0	0
Citywide Memberships	D	(174,554)	0	0
Community Funding/Grants	D	0	0	0
Employee Expenses	D	0	0	0
Business Travel	D	(40,000)	0	0
Misc Purchased Services	D	(561,597)	0	0
Professional Services	D	(434,143)	0	0
Supplies	D	0	0	0
Subtotal - Adjustments		(1,330,210)	0	0
Total Costs After Adjustments		1,753,302	0	1,753,302
General Admin Distribution			0	0
Grand Total		$1,753,302		$1,753,302

B. Incoming Costs - (Default Spread Custom%)

Dept:6 125 General Government

	Department	First Incoming	Second Incoming	General Governement
7	Attorney - General Fund	$40,399	$0	$40,399
	Subtotal - 130 City Attorney	40,399	0	40,399
3	City Manager, Fiscal	17,274	0	17,274
	Subtotal - 110 City Manager	17,274	0	17,274
9	Financial Reporting	20,507	0	20,507
9	Budget	16,675	0	16,675
9	Purchasing	6,915	0	6,915
	Subtotal - 185 Finance	44,096	0	44,096
Total Incoming		101,769	0	101,769
C. Total Allocated			$1,855,071	$1,855,071
				100.00%

City of Boulder, Colorado
Full Cost Allocation Plan

General Governement Allocations

Dept:6 125 General Government

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 620 CVB	100	100.00%	$1,753,302	$0	$1,753,302	$101,769	$1,855,071
Subtotal	100	100.00%	1,753,302	0	1,753,302	101,769	1,855,071
Direct Bills					0		0
Total					$1,753,302		$1,855,071

Basis Units: Costs by Department
Source:

Allocation Summary

Dept:6 125 General Government

Department	General Governement	Total
15 620 CVB	$1,855,071	$1,855,071
Total	$1,855,071	$1,855,071

130 City Attorney
Nature and Extent of Services

The City Attorney department serves as the legal advisor to the City Council and the City's Boards and commissions and other city officials including civil litigation and prosecution of violations of the Boulder Revised Code. City Attorney costs are distributed by the following functions:

Attorney General Fund - Costs have been allocated based on Operating Expenses (excl. Capital, Transfers, Debt Service & Dept 951 Citywide).

Attorney Non General Fund - Costs have been allocated based on number of document matters.

Prosecution - Costs are allocated 100% to the Other department.

130 City Attorney
Nature and Extent of Services

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Attorney Non General Fund - Costs have been allocated based on number of document matters.

Prosecution - Costs are allocated 100% to the Other department.

Records - Costs are allocated based on FTE's.

City of Boulder, Colorado
Full Cost Allocation Plan

A. Department Costs **Dept:7 130 City Attorney**

Description		Amount	General Admin	Attorney - General Fund	Attorney - Non General Fund	Prosecution	Records
Personnel Costs							
Salaries	S1	2,079,109	250,915	728,697	527,678	424,977	146,842
Salary % Split			*12.07%*	*35.05%*	*25.38%*	*20.44%*	*7.06%*
Benefits	P	611,656	78,319	201,275	145,750	138,052	48,260
Subtotal - Personnel Costs		2,690,765	329,234	929,972	673,427	563,030	195,102
Services & Supplies Cost							
Business Travel	P	907	249	303	219	136	0
Cellular Phone Service	P	6,420	6,380	0	0	40	0
Charges	P	62,467	45,837	0	0	24	16,606
Employee Expenses	P	46,786	16,412	10,260	7,431	10,149	2,534
Fees	P	562	217	37	27	281	0
Food	P	481	251	126	92	12	0
Materials	P	79,100	64,391	887	643	2,608	10,571
Misc Purchased Services	P	29,812	1,263	43	31	3,647	24,829
Postage and Express Mail	P	1,120	0	340	247	491	42
Professional Services	P	59,788	57,504	0	0	2,284	0
Supplies	P	20,896	9,262	1,980	1,434	4,162	4,059
Temp Personnel Svcs	P	0	0	0	0	0	0
Pd by Water Utility - time in alloc & pay	P	99,539	0	0	99,539	0	0
Advertising	P	200	200	0	0	0	0
Subtotal - Services & Supplies		408,078	201,966	13,976	109,662	23,833	58,641
Department Cost Total		3,098,843	531,201	943,948	783,089	586,863	253,742
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		3,098,843	531,201	943,948	783,089	586,863	253,742
General Admin Distribution			(531,201)	211,730	153,322	123,482	42,666
Grand Total		$3,098,843		$1,155,679	$936,411	$710,344	$296,409

B. Incoming Costs - (Default Spread Salary%)

Dept:7 130 City Attorney

	Department	First Incoming	Second Incoming	Attorney - General Fund	Attorney - Non General Fund	Prosecution	Records
2	City Council	$6,635	$0	$2,645	$1,915	$1,542	$533
	Subtotal - 105 City Council	6,635	0	2,645	1,915	1,542	533
7	Attorney - General Fund	39,296	0	15,663	11,342	9,135	3,156
7	Records	5,903	0	2,353	1,704	1,372	474
	Subtotal - 130 City Attorney	45,199	0	18,016	13,046	10,507	3,630
3	City Manager, Personnel	21,801	0	8,690	6,293	5,068	1,751
3	City Manager, Fiscal	16,802	0	6,697	4,850	3,906	1,350
	Subtotal - 110 City Manager	38,603	0	15,387	11,142	8,974	3,101
8	Advisory Services	17,510	0	6,979	5,054	4,070	1,406
8	Labor Relations	4,304	0	1,716	1,242	1,001	346
8	Talent Mngmt	799	0	319	231	186	64
8	Training Development	11,943	0	4,760	3,447	2,776	959
8	Data Systems	5,650	0	2,252	1,631	1,313	454
8	Payroll	7,292	0	2,906	2,105	1,695	586
8	Total Comp	14,078	0	5,611	4,063	3,273	1,131
8	Cust Center Div Adm	17,683	0	7,048	5,104	4,111	1,420
8	Solution Center Div Adm	2,821	0	1,124	814	656	227
	Subtotal - 180 Human Resources	82,079	0	32,716	23,691	19,080	6,593
9	Financial Reporting	19,947	0	7,951	5,757	4,637	1,602
9	Budget	16,219	0	6,465	4,681	3,770	1,303
9	Mailroom	2,762	0	1,101	797	642	222
9	Purchasing	6,726	0	2,681	1,941	1,563	540
	Subtotal - 185 Finance	45,654	0	18,197	13,177	10,613	3,667
10	End Users (Help Desk) & Security Serv	6,736	0	2,685	1,944	1,566	541
10	Network Admin	8,418	0	3,355	2,430	1,957	676
10	Application Support - Dept Specific	21,148	0	8,429	6,104	4,916	1,699
10	Application Support - Citywide	43,825	0	17,468	12,649	10,187	3,520
10	Infrastructure Support - Dept Specific	0	0	0	0	0	0
10	Infrastructure Support - Citywide	29,557	0	11,781	8,531	6,871	2,374
10	Windows Server Admin	9,760	0	3,890	2,817	2,269	784

City of Boulder, Colorado
Full Cost Allocation Plan

B. Incoming Costs - (Default Spread Salary%)

Dept:7 130 City Attorney

	Department	First Incoming	Second Incoming	Attorney - General Fund	Attorney - Non General Fund	Prosecution	Records
10	Database Admin & Unix Server Admin	$55,559	$0	$22,145	$16,036	$12,915	$4,463
10	Technical Training	3,596	0	1,433	1,038	836	289
	Subtotal - 190 Information Technology	178,599	0	71,187	51,549	41,517	14,345
11	Fac - Muni	96,388	0	38,419	27,821	22,406	7,742
11	Project Management (31510050)	0	0	0	0	0	0
	Subtotal - 315 PW Support Services	96,388	0	38,419	27,821	22,406	7,742
13	Liability Premiums	7,849	0	3,128	2,265	1,824	630
	Subtotal - 7110 Property & Casualty In:	7,849	0	3,128	2,265	1,824	630
1	Equipment Depreciation	7,654	0	3,051	2,209	1,779	615
	Subtotal - A Building & Equipment Dep	7,654	0	3,051	2,209	1,779	615
5	Internal	21,429	0	8,541	6,185	4,981	1,721
	Subtotal - 120 Communications	21,429	0	8,541	6,185	4,981	1,721
12	City Facilities Trash Service	1,982	0	790	572	461	159
	Subtotal - 2180 - 515 - 670055 City Fa	1,982	0	790	572	461	159
Total Incoming		532,070	0	212,077	153,573	123,684	42,736
C. Total Allocated			$3,630,913	$1,367,755	$1,089,984	$834,028	$339,145
				37.67%	30.02%	22.97%	9.34%

City of Boulder, Colorado
Full Cost Allocation Plan

Attorney - General Fund Allocations

Dept:7 130 City Attorney

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	105 City Council	237,926.00	0.23%	$2,634	$0	$2,634	$483	$3,117
3	110 City Manager	2,152,514.87	2.06%	23,829	0	23,829	4,373	28,201
4	115 City Clerk	526,200.48	0.50%	5,825	0	5,825	1,069	6,894
5	120 Communications	1,710,650.05	1.64%	18,937	0	18,937	3,475	22,412
6	125 General Government	3,083,512.00	2.95%	34,135	0	34,135	6,264	40,399
7	130 City Attorney	2,999,304.02	2.87%	33,203	0	33,203	6,093	39,296
8	180 Human Resources	3,870,389.27	3.71%	42,846	0	42,846	7,863	50,708
9	185 Finance	4,604,699.89	4.41%	50,975	0	50,975	9,354	60,329
10	190 Information Technology	5,380,668.94	5.15%	59,565	0	59,565	10,931	70,496
11	315 PW Support Services	6,526,666.00	6.25%	72,251	0	72,251	13,259	85,510
12	2180 - 515 - 670055 City Facilities Tra	110,250.00	0.11%	1,220	0	1,220	224	1,444
14	1100-951-95111002-720510 Unemploy	107,000.00	0.10%	1,185	0	1,185	217	1,402
15	620 CVB	2,508,051.58	2.40%	27,765	0	27,765	5,095	32,860
16	135 Municipal Court	2,224,199.77	2.13%	24,622	0	24,622	4,518	29,141
17	140 Energy Strategy / Elect Util Dev	(0.00)	0.00%	(0)	0	(0)	(0)	(0)
18	255 Police	34,037,228.47	32.60%	376,797	0	376,797	69,146	445,943
19	260 Fire	18,539,356.06	17.76%	205,234	0	205,234	37,662	242,896
20	265 Police & Fire Pensions	376,092.00	0.36%	4,163	0	4,163	764	4,927
21	310 PW Transporation	109,158.98	0.10%	1,208	0	1,208	222	1,430
22	380 PW Development	67,856.95	0.06%	751	0	751	138	889
23	385 Community Planning & Sustainabil	2,233,980.51	2.14%	24,731	0	24,731	4,538	29,269
24	405 Housing	190,534.39	0.18%	2,109	0	2,109	387	2,496
25	410 Human Services	7,001,848.37	6.71%	77,512	0	77,512	14,224	91,736
26	505 Library	22,721.40	0.02%	252	0	252	46	298
27	510 Arts	921,767.35	0.88%	10,204	0	10,204	1,873	12,077
28	515 Parks & Recreation	4,698,951.70	4.50%	52,018	0	52,018	9,546	61,564
29	555 Open Space & Mountain Parks	154,333.77	0.15%	1,708	0	1,708	314	2,022
Subtotal		104,395,862.82	100.00%	1,155,679	0	1,155,679	212,077	1,367,755
Direct Bills						0		0
Total						$1,155,679		$1,367,755

Basis Units: Operating Expenses in General Fund Only (excl. Capital, Transfers, Debt Service & Dept 951 Citywide)
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Attorney - Non General Fund Allocations

Dept:7 130 City Attorney

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13	7110 Property & Casualty Insurance	240	7.38%	$69,065	$0	$69,065	$11,327	$80,392
32	1200 Library	74	2.27%	21,295	0	21,295	3,492	24,788
35	2120 Planning & Development Service:	1,114	34.23%	320,578	0	320,578	52,575	373,154
36	2140 Affordable Housing Fund	8	0.25%	2,302	0	2,302	378	2,680
37	2180 .25 Cent Sales Tax	21	0.65%	6,043	0	6,043	991	7,034
38	2300 Recreation Activity	40	1.23%	11,511	0	11,511	1,888	13,399
39	2400 Climate Action Plan Tax	28	0.86%	8,058	0	8,058	1,321	9,379
40	2500 Open Space	402	12.35%	115,685	0	115,685	18,972	134,657
41	2700 Airport	5	0.15%	1,439	0	1,439	236	1,675
42	2800 Transportation	200	6.15%	57,554	0	57,554	9,439	66,994
43	2810 Transportation Development	2	0.06%	576	0	576	94	670
49	3300 Permanent Parks & Recreation	2	0.06%	576	0	576	94	670
53	6100 Water Utility	604	18.56%	173,815	(59,665)	114,150	28,506	142,655
54	6200 Sewer Utility	148	4.55%	42,590	(19,888)	22,702	6,985	29,687
55	6300 Flood	15	0.46%	4,317	(19,986)	(15,669)	708	(14,961)
56	6400 DCD-CAGID	52	1.60%	14,964	0	14,964	2,454	17,418
57	6500 UHC-UHGID	17	0.52%	4,892	0	4,892	802	5,694
59	6800 BJGID - Parking	73	2.24%	21,007	0	21,007	3,445	24,453
69	9000 External	209	6.42%	60,144	0	60,144	9,864	70,008
Subtotal		3,254	100.00%	936,411	(99,539)	836,872	153,573	990,445
Direct Bills						99,539		99,539
Total						$936,411		$1,089,984

Basis Units: # of Document Matters by Non General Fund Department
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Prosecution Allocations

Dept:7 130 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 9000 External	100	100.00%	$710,344	$0	$710,344	$123,684	$834,028
Subtotal	100	100.00%	710,344	0	710,344	123,684	834,028
Direct Bills					0		0
Total					$710,344		$834,028

Basis Units: 100% to Other
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Records Allocations

Dept:7 130 City Attorney

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	110 City Manager	13.00	0.92%	$2,715	$0	$2,715	$391	$3,107
4	115 City Clerk	4.00	0.28%	835	0	835	120	956
5	120 Communications	12.75	0.90%	2,663	0	2,663	384	3,047
7	130 City Attorney	24.70	1.74%	5,159	0	5,159	744	5,903
8	180 Human Resources	24.38	1.72%	5,092	0	5,092	734	5,826
9	185 Finance	40.50	2.85%	8,459	0	8,459	1,220	9,679
10	190 Information Technology	38.75	2.73%	8,093	0	8,093	1,167	9,260
11	315 PW Support Services	16.08	1.13%	3,359	0	3,359	484	3,843
13	7110 Property & Casualty Insurance	3.00	0.21%	627	0	627	90	717
15	620 CVB	17.33	1.22%	3,620	0	3,620	522	4,141
16	135 Municipal Court	21.13	1.49%	4,413	0	4,413	636	5,050
17	140 Energy Strategy / Elect Util Dev	12.25	0.86%	2,559	0	2,559	369	2,927
18	255 Police	290.89	20.50%	60,756	0	60,756	8,760	69,516
19	260 Fire	123.67	8.71%	25,830	0	25,830	3,724	29,554
21	310 PW Transporation	0.50	0.04%	104	0	104	15	119
23	385 Community Planning & Sustainabil	12.73	0.90%	2,659	0	2,659	383	3,042
25	410 Human Services	29.91	2.11%	6,247	0	6,247	901	7,148
26	505 Library	1.50	0.11%	313	0	313	45	358
27	510 Arts	3.00	0.21%	627	0	627	90	717
28	515 Parks & Recreation	36.50	2.57%	7,624	0	7,624	1,099	8,723
29	555 Open Space & Mountain Parks	1.27	0.09%	265	0	265	38	304
31	1150 Community Housing Asst Prograı	5.07	0.36%	1,059	0	1,059	153	1,212
32	1200 Library	74.04	5.22%	15,464	0	15,464	2,230	17,694
35	2120 Planning & Development Service:	85.34	6.01%	17,824	0	17,824	2,570	20,394
36	2140 Affordable Housing Fund	6.38	0.45%	1,333	0	1,333	192	1,525
37	2180 .25 Cent Sales Tax	33.62	2.37%	7,022	0	7,022	1,012	8,034
38	2300 Recreation Activity	57.73	4.07%	12,058	0	12,058	1,738	13,796
39	2400 Climate Action Plan Tax	5.25	0.37%	1,097	0	1,097	158	1,255
40	2500 Open Space	116.54	8.21%	24,341	0	24,341	3,509	27,850
41	2700 Airport	1.20	0.08%	251	0	251	36	287
42	2800 Transportation	70.29	4.95%	14,681	0	14,681	2,117	16,798
43	2810 Transportation Development	0.20	0.01%	42	0	42	6	48
47	2910 CommDvlpmnt Block Grnt (CDBC	2.20	0.16%	459	0	459	66	526
48	2920 HOME	1.25	0.09%	261	0	261	38	299
49	3300 Permanent Parks & Recreation	8.50	0.60%	1,775	0	1,775	256	2,031
53	6100 Water Utility	76.69	5.40%	16,018	0	16,018	2,309	18,327
54	6200 Sewer Utility	59.25	4.18%	12,375	0	12,375	1,784	14,159
55	6300 Flood	31.23	2.20%	6,523	0	6,523	940	7,463
56	6400 DCD-CAGID	25.14	1.77%	5,251	0	5,251	757	6,008
57	6500 UHC-UHGID	4.03	0.28%	842	0	842	121	963
60	7100 Telecommunications	1.25	0.09%	261	0	261	38	299
61	7120 Worker Compensation Insurance	2.00	0.14%	418	0	418	60	478

City of Boulder, Colorado
Full Cost Allocation Plan

Records Allocations

Dept:7 130 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 7210 Fleet	15.12	1.07%	$3,158	$0	$3,158	$455	$3,613
64 7300 Computer Replacement	0.25	0.02%	52	0	52	8	60
65 7400 Equipment Replacement	0.75	0.05%	157	0	157	23	179
66 7500 Facility Renovation & Replace	1.70	0.12%	355	0	355	51	406
69 9000 External	6.29	0.44%	1,314	0	1,314	189	1,503
Subtotal	1,419.15	100.00%	296,409	0	296,409	42,736	339,145
Direct Bills					0		0
Total					$296,409		$339,145

Basis Units: FTE's
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Allocation Summary

Dept:7 130 City Attorney

	Department	Attorney - General Fund	Attorney - Non General Fund	Prosecution	Records	Total
0	Direct Billed	$0	$99,539	$0	$0	$99,539
2	105 City Council	3,117	0	0	0	3,117
3	110 City Manager	28,201	0	0	3,107	31,308
4	115 City Clerk	6,894	0	0	956	7,850
5	120 Communications	22,412	0	0	3,047	25,459
6	125 General Government	40,399	0	0	0	40,399
7	130 City Attorney	39,296	0	0	5,903	45,199
8	180 Human Resources	50,708	0	0	5,826	56,535
9	185 Finance	60,329	0	0	9,679	70,008
10	190 Information Technology	70,496	0	0	9,260	79,756
11	315 PW Support Services	85,510	0	0	3,843	89,353
12	2180 - 515 - 670055 City Facilities Tra	1,444	0	0	0	1,444
13	7110 Property & Casualty Insurance	0	80,392	0	717	81,109
14	1100-951-95111002-720510 Unemploy	1,402	0	0	0	1,402
15	620 CVB	32,860	0	0	4,141	37,001
16	135 Municipal Court	29,141	0	0	5,050	34,190
17	140 Energy Strategy / Elect Util Dev	(0)	0	0	2,927	2,927
18	255 Police	445,943	0	0	69,516	515,459
19	260 Fire	242,896	0	0	29,554	272,450
20	265 Police & Fire Pensions	4,927	0	0	0	4,927
21	310 PW Transporation	1,430	0	0	119	1,550
22	380 PW Development	889	0	0	0	889
23	385 Community Planning & Sustainabil	29,269	0	0	3,042	32,311
24	405 Housing	2,496	0	0	0	2,496
25	410 Human Services	91,736	0	0	7,148	98,883
26	505 Library	298	0	0	358	656
27	510 Arts	12,077	0	0	717	12,794
28	515 Parks & Recreation	61,564	0	0	8,723	70,287
29	555 Open Space & Mountain Parks	2,022	0	0	304	2,326
31	1150 Community Housing Asst Progra	0	0	0	1,212	1,212
32	1200 Library	0	24,788	0	17,694	42,481
35	2120 Planning & Development Service	0	373,154	0	20,394	393,548
36	2140 Affordable Housing Fund	0	2,680	0	1,525	4,204
37	2180 .25 Cent Sales Tax	0	7,034	0	8,034	15,069
38	2300 Recreation Activity	0	13,399	0	13,796	27,195
39	2400 Climate Action Plan Tax	0	9,379	0	1,255	10,634
40	2500 Open Space	0	134,657	0	27,850	162,507
41	2700 Airport	0	1,675	0	287	1,962
42	2800 Transportation	0	66,994	0	16,798	83,791
43	2810 Transportation Development	0	670	0	48	718
47	2910 CommDvlpmnt Block Grnt (CDBC	0	0	0	526	526

Allocation Summary

Dept:7 130 City Attorney

Department	Attorney - General Fund	Attorney - Non General Fund	Prosecution	Records	Total
48 2920 HOME	$0	$0	$0	$299	$299
49 3300 Permanent Parks & Recreation	0	670	0	2,031	2,701
53 6100 Water Utility	0	142,655	0	18,327	160,983
54 6200 Sewer Utility	0	29,687	0	14,159	43,847
55 6300 Flood	0	(14,961)	0	7,463	(7,498)
56 6400 DCD-CAGID	0	17,418	0	6,008	23,426
57 6500 UHC-UHGID	0	5,694	0	963	6,658
59 6800 BJGID - Parking	0	24,453	0	0	24,453
60 7100 Telecommunications	0	0	0	299	299
61 7120 Worker Compensation Insurance	0	0	0	478	478
63 7210 Fleet	0	0	0	3,613	3,613
64 7300 Computer Replacement	0	0	0	60	60
65 7400 Equipment Replacement	0	0	0	179	179
66 7500 Facility Renovation & Replace	0	0	0	406	406
69 9000 External	0	70,008	834,028	1,503	905,539
Total	$1,367,755	$1,089,984	$834,028	$339,145	$3,630,913

180 Human Resources
Nature and Extent of Services

180 Human Resources
Nature and Extent of Services

The Human Resources department serves to support the City's employees' through services related to recruitment, retention, performance management, payroll, compensation, and training and development. Human Resources costs are distributed by the following functions:

Advisory Services - Costs have been allocated based on FTE's including Seasonal & Temporary FTE's.

Labor Relations - Costs have been allocated based on FTE's.

Talent Management - Costs have been allocated based on FTE's.

Training Development - Costs have been allocated based on FTE's.

Data Systems - Costs have been allocated based on FTE's including Seasonal & Temporary FTE's.

Payroll - Costs have been allocated based on FTE's with Seasonal & Temporary FTE's weighted at 25%..

Total Compensation - Costs have been allocated based on FTE's with Seasonal & Temporary FTE's weighted at 25%.

Customer Center Divisional Administration - Costs have been allocated based on FTE's including Seasonal & Temporary FTE's.

Solution Center Divisional Administration - Costs have been allocated based on FTE's.

City of Boulder, Colorado
Full Cost Allocation Plan

A. Department Costs

Dept:8 180 Human Resources

Description		Amount	General Admin	Advisory Services	Labor Relations	Talent Mngmt	Training Development	Data Systems	Payroll	Total Comp
Personnel Costs										
Salaries	S1	2,130,370	156,676	516,938	122,702	0	275,170	136,200	158,413	308,600
Salary % Split			*7.35%*	*24.27%*	*5.76%*	*.00%*	*12.92%*	*6.39%*	*7.44%*	*14.49%*
Benefits	P	604,480	48,378	144,271	24,904	0	65,424	44,977	59,319	92,155
Subtotal - Personnel Costs		2,734,850	205,054	661,209	147,606	0	340,594	181,177	217,732	400,755
Services & Supplies Cost										
Advertising	P	8,800	0	196	0	0	0	718	44	0
Business Travel	P	1,200	0	0	0	0	694	0	3	0
Cellular Phone Service	P	6,792	653	2,629	0	0	1,821	0	0	979
Charges	P	56,750	7,455	9,493	1,716	0	7,271	5,776	1,556	10,883
Employee Expenses	P	383,061	189,690	24,997	0	0	24,205	4,750	4,301	25,183
Fees	P	8,750	0	47	83	0	886	0	7,186	0
Food	P	7,845	41	13	29	828	5,457	6	7	232
Materials	P	91,233	0	3,664	5,274	0	21,129	1,798	18,262	7,582
Misc Purchased Services	P	244,624	0	1,312	0	33,908	7,989	43,160	246	5,856
Postage and Express Mail	P	2,572	0	212	0	0	0	106	0	0
Professional Services	P	282,513	0	196	1,256	10,297	71,134	12,652	49,155	132,376
R&M	P	2,000	0	0	0	0	0	0	0	0
Rentals/Leases	P	0	0	0	0	0	0	0	0	0
Supplies	P	9,400	0	0	0	897	146	0	253	364
Temp Personnel Svcs	P	30,000	0	728	0	0	0	0	11,205	12,146
	S	0	0	0	0	0	0	0	0	0
	S	0	0	0	0	0	0	0	0	0
	S	0	0	0	0	0	0	0	0	0
	S	0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		1,135,540	197,839	43,487	8,359	45,930	140,733	68,965	92,216	195,603
Department Cost Total		3,870,390	402,894	704,696	155,965	45,930	481,327	250,142	309,948	596,358
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		3,870,390	402,894	704,696	155,965	45,930	481,327	250,142	309,948	596,358
General Admin Distribution			(402,894)	105,524	25,047	0	56,171	27,803	32,337	62,995
Grand Total		$3,870,390		$810,220	$181,012	$45,930	$537,498	$277,945	$342,285	$659,353

City of Boulder, Colorado
Full Cost Allocation Plan

A. Department Costs **Dept:8 180 Human Resources**

Description		Amount	Cust Center Div Adm	Solution Center Div Adm
Personnel Costs				
Salaries	S1	2,130,370	396,086	59,584
Salary % Split			*18.59%*	*2.80%*
Benefits	P	604,480	112,090	12,962
Subtotal - Personnel Costs		2,734,850	508,177	72,546
Services & Supplies Cost				
Advertising	P	8,800	6,813	1,029
Business Travel	P	1,200	4	499
Cellular Phone Service	P	6,792	710	0
Charges	P	56,750	11,076	1,523
Employee Expenses	P	383,061	69,664	40,271
Fees	P	8,750	547	0
Food	P	7,845	1,198	35
Materials	P	91,233	31,914	1,611
Misc Purchased Services	P	244,624	152,152	0
Postage and Express Mail	P	2,572	2,254	0
Professional Services	P	282,513	5,251	196
R&M	P	2,000	2,000	0
Rentals/Leases	P	0	0	0
Supplies	P	9,400	7,740	0
Temp Personnel Svcs	P	30,000	5,921	0
	S	0	0	0
	S	0	0	0
	S	0	0	0
	S	0	0	0
Subtotal - Services & Supplies		1,135,540	297,245	45,164
Department Cost Total		3,870,390	805,421	117,710
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		3,870,390	805,421	117,710
General Admin Distribution			80,854	12,163
Grand Total		$3,870,390	$886,275	$129,873

B. Incoming Costs - (Default Spread Salary%)

Dept:8 180 Human Resources

	Department	First Incoming	Second Incoming	Advisory Services	Labor Relations	Talent Mngmt	Training Development	Data Systems	Payroll	Total Comp	Cust Center Div Adm
7	Attorney - General Fund	$50,708	$0	$13,281	$3,152	$0	$7,070	$3,499	$4,070	$7,929	$10,176
7	Records	5,826	0	1,526	362	0	812	402	468	911	1,169
	Subtotal - 130 City Attorney	56,535	0	14,807	3,515	0	7,882	3,901	4,538	8,840	11,346
3	City Manager, Personnel	21,519	0	5,636	1,338	0	3,000	1,485	1,727	3,365	4,318
3	City Manager, Fiscal	21,682	0	5,679	1,348	0	3,023	1,496	1,740	3,390	4,351
	Subtotal - 110 City Manager	43,201	0	11,315	2,686	0	6,023	2,981	3,467	6,755	8,670
8	Advisory Services	16,876	0	4,420	1,049	0	2,353	1,165	1,355	2,639	3,387
8	Labor Relations	4,249	0	1,113	264	0	592	293	341	664	853
8	Talent Mngmt	789	0	207	49	0	110	54	63	123	158
8	Training Development	11,788	0	3,087	733	0	1,643	813	946	1,843	2,366
8	Data Systems	5,445	0	1,426	339	0	759	376	437	851	1,093
8	Payroll	7,154	0	1,874	445	0	997	494	574	1,119	1,436
8	Total Comp	13,812	0	3,618	859	0	1,926	953	1,109	2,160	2,772
8	Cust Center Div Adm	17,043	0	4,464	1,060	0	2,376	1,176	1,368	2,665	3,420
8	Solution Center Div Adm	2,784	0	729	173	0	388	192	223	435	559
	Subtotal - 180 Human Resources	79,940	0	20,938	4,970	0	11,145	5,516	6,416	12,499	16,043
9	Financial Reporting	25,740	0	6,742	1,600	0	3,589	1,776	2,066	4,025	5,166
9	Budget	20,930	0	5,482	1,301	0	2,918	1,444	1,680	3,273	4,200
9	Mailroom	2,726	0	714	169	0	380	188	219	426	547
9	Purchasing	8,679	0	2,273	540	0	1,210	599	697	1,357	1,742
	Subtotal - 185 Finance	58,075	0	15,211	3,610	0	8,097	4,008	4,661	9,080	11,655
10	End Users (Help Desk) & Security Serv	7,859	0	2,058	489	0	1,096	542	631	1,229	1,577
10	Network Admin	10,350	0	2,711	643	0	1,443	714	831	1,618	2,077
10	Application Support - Dept Specific	100,620	0	26,354	6,255	0	14,028	6,944	8,076	15,733	20,193
10	Application Support - Citywide	51,129	0	13,391	3,179	0	7,128	3,528	4,104	7,994	10,261
10	Infrastructure Support - Citywide	34,484	0	9,032	2,144	0	4,808	2,380	2,768	5,392	6,920
10	Windows Server Admin	11,387	0	2,982	708	0	1,588	786	914	1,780	2,285
10	Database Admin & Unix Server Admin	37,039	0	9,701	2,303	0	5,164	2,556	2,973	5,791	7,433
10	Technical Training	4,195	0	1,099	261	0	585	289	337	656	842
	Subtotal - 190 Information Technology	257,062	0	67,328	15,981	0	35,839	17,739	20,632	40,193	51,588
11	Fac - Center Green	539,030	0	141,180	33,511	0	75,151	37,197	43,264	84,281	108,174

City of Boulder, Colorado
Full Cost Allocation Plan

B. Incoming Costs - (Default Spread Salary%)

Dept:8 180 Human Resources

	Department	First Incoming	Second Incoming	Advisory Services	Labor Relations	Talent Mngmt	Training Development	Data Systems	Payroll	Total Comp	Cust Center Div Adm
11	Project Management (31510050)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Subtotal - 315 PW Support Services	539,030	0	141,180	33,511	0	75,151	37,197	43,264	84,281	108,174
13	Workers Comp Premiums	350	0	92	22	0	49	24	28	55	70
13	Liability Premiums	7,747	0	2,029	482	0	1,080	535	622	1,211	1,555
	Subtotal - 7110 Property & Casualty In:	8,097	0	2,121	503	0	1,129	559	650	1,266	1,625
5	Internal	21,152	0	5,540	1,315	0	2,949	1,460	1,698	3,307	4,245
	Subtotal - 120 Communications	21,152	0	5,540	1,315	0	2,949	1,460	1,698	3,307	4,245
12	City Facilities Trash Service	1,957	0	512	122	0	273	135	157	306	393
	Subtotal - 2180 - 515 - 670055 City Fa	1,957	0	512	122	0	273	135	157	306	393
14	Unemployment & Vol Ins	1,300	0	341	81	0	181	90	104	203	261
	Subtotal - 1100-951-95111002-720510	1,300	0	341	81	0	181	90	104	203	261
Total Incoming		1,066,348	0	279,292	66,293	0	148,669	73,586	85,588	166,731	213,998
C. Total Allocated			$4,936,738	$1,089,511	$247,306	$45,930	$686,167	$351,531	$427,872	$826,084	$1,100,273
				22.07%	5.01%	0.93%	13.90%	7.12%	8.67%	16.73%	22.29%

B. Incoming Costs - (Default Spread Salary%)

Dept:8 180 Human Resources

	Department	First Incoming	Second Incoming	Solution Center Div Adm
7	Attorney - General Fund	$50,708	$0	$1,531
7	Records	5,826	0	176
	Subtotal - 130 City Attorney	56,535	0	1,707
3	City Manager, Personnel	21,519	0	650
3	City Manager, Fiscal	21,682	0	655
	Subtotal - 110 City Manager	43,201	0	1,304
8	Advisory Services	16,876	0	509
8	Labor Relations	4,249	0	128
8	Talent Mngmt	789	0	24
8	Training Development	11,788	0	356
8	Data Systems	5,445	0	164
8	Payroll	7,154	0	216
8	Total Comp	13,812	0	417
8	Cust Center Div Adm	17,043	0	515
8	Solution Center Div Adm	2,784	0	84
	Subtotal - 180 Human Resources	79,940	0	2,413
9	Financial Reporting	25,740	0	777
9	Budget	20,930	0	632
9	Mailroom	2,726	0	82
9	Purchasing	8,679	0	262
	Subtotal - 185 Finance	58,075	0	1,753
10	End Users (Help Desk) & Security Serv	7,859	0	237
10	Network Admin	10,350	0	312
10	Application Support - Dept Specific	100,620	0	3,038
10	Application Support - Citywide	51,129	0	1,544
10	Infrastructure Support - Citywide	34,484	0	1,041
10	Windows Server Admin	11,387	0	344
10	Database Admin & Unix Server Admin	37,039	0	1,118
10	Technical Training	4,195	0	127
	Subtotal - 190 Information Technology	257,062	0	7,760
11	Fac - Center Green	539,030	0	16,273

B. Incoming Costs - (Default Spread Salary%)

Dept:8 180 Human Resources

	Department	First Incoming	Second Incoming	Solution Center Div Adm
11	Project Management (31510050)	$0	$0	$0
	Subtotal - 315 PW Support Services	539,030	0	16,273
13	Workers Comp Premiums	350	0	11
13	Liability Premiums	7,747	0	234
	Subtotal - 7110 Property & Casualty In:	8,097	0	244
5	Internal	21,152	0	639
	Subtotal - 120 Communications	21,152	0	639
12	City Facilities Trash Service	1,957	0	59
	Subtotal - 2180 - 515 - 670055 City Fa	1,957	0	59
14	Unemployment & Vol Ins	1,300	0	39
	Subtotal - 1100-951-95111002-720510	1,300	0	39
Total Incoming		1,066,348	0	32,192
C. Total Allocated			$4,936,738	$162,065
				3.28%

City of Boulder, Colorado
Full Cost Allocation Plan

Advisory Services Allocations

Dept:8 180 Human Resources

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	110 City Manager	13.09	0.83%	$6,703	$0	$6,703	$2,310	$9,013
4	115 City Clerk	4.00	0.25%	2,048	0	2,048	706	2,754
5	120 Communications	13.62	0.86%	6,974	0	6,974	2,404	9,378
7	130 City Attorney	25.43	1.61%	13,021	0	13,021	4,489	17,510
8	180 Human Resources	24.51	1.55%	12,550	0	12,550	4,326	16,876
9	185 Finance	42.41	2.68%	21,716	0	21,716	7,486	29,202
10	190 Information Technology	39.74	2.51%	20,349	0	20,349	7,014	27,363
11	315 PW Support Services	16.14	1.02%	8,264	0	8,264	2,849	11,113
13	7110 Property & Casualty Insurance	3.00	0.19%	1,536	0	1,536	530	2,066
15	620 CVB	17.37	1.10%	8,894	0	8,894	3,066	11,960
16	135 Municipal Court	21.13	1.34%	10,820	0	10,820	3,730	14,549
17	140 Energy Strategy / Elect Util Dev	13.17	0.83%	6,744	0	6,744	2,325	9,068
18	255 Police	290.93	18.39%	148,969	0	148,969	51,351	200,321
19	260 Fire	123.67	7.82%	63,325	0	63,325	21,829	85,153
21	310 PW Transporation	0.50	0.03%	256	0	256	88	344
23	385 Community Planning & Sustainabil	13.68	0.86%	7,005	0	7,005	2,415	9,419
25	410 Human Services	32.39	2.05%	16,585	0	16,585	5,717	22,302
26	505 Library	1.50	0.09%	768	0	768	265	1,033
27	510 Arts	3.00	0.19%	1,536	0	1,536	530	2,066
28	515 Parks & Recreation	50.18	3.17%	25,694	0	25,694	8,857	34,552
29	555 Open Space & Mountain Parks	1.27	0.08%	650	0	650	224	874
31	1150 Community Housing Asst Progra	5.10	0.32%	2,611	0	2,611	900	3,512
32	1200 Library	77.55	4.90%	39,709	0	39,709	13,688	53,397
34	2110 Lottery	1.17	0.07%	599	0	599	207	806
35	2120 Planning & Development Service	90.04	5.69%	46,105	0	46,105	15,893	61,997
36	2140 Affordable Housing Fund	6.41	0.41%	3,282	0	3,282	1,131	4,414
37	2180 .25 Cent Sales Tax	36.18	2.29%	18,526	0	18,526	6,386	24,912
38	2300 Recreation Activity	113.91	7.20%	58,327	0	58,327	20,106	78,433
39	2400 Climate Action Plan Tax	5.59	0.35%	2,862	0	2,862	987	3,849
40	2500 Open Space	172.91	10.93%	88,538	0	88,538	30,520	119,058
41	2700 Airport	1.20	0.08%	614	0	614	212	826
42	2800 Transportation	77.18	4.88%	39,520	0	39,520	13,623	53,143
43	2810 Transportation Development	0.20	0.01%	102	0	102	35	138
47	2910 CommDvlpmnt Block Grnt (CDBC	3.21	0.20%	1,644	0	1,644	567	2,210
48	2920 HOME	1.25	0.08%	640	0	640	221	861
49	3300 Permanent Parks & Recreation	8.63	0.55%	4,419	0	4,419	1,523	5,942
51	3600 2011 Capital Improvement Bond	0.41	0.03%	210	0	210	72	282
53	6100 Water Utility	80.10	5.06%	41,015	0	41,015	14,138	55,153
54	6200 Sewer Utility	60.06	3.80%	30,753	0	30,753	10,601	41,354
55	6300 Flood	32.71	2.07%	16,749	0	16,749	5,774	22,523
56	6400 DCD-CAGID	25.51	1.61%	13,062	0	13,062	4,503	17,565
57	6500 UHC-UHGID	4.07	0.26%	2,084	0	2,084	718	2,802

City of Boulder, Colorado
Full Cost Allocation Plan

Advisory Services Allocations

Dept:8 180 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60 7100 Telecommunications	1.41	0.09%	$722	$0	$722	$249	$971
61 7120 Worker Compensation Insurance	2.00	0.13%	1,024	0	1,024	353	1,377
63 7210 Fleet	15.62	0.99%	7,998	0	7,998	2,757	10,755
64 7300 Computer Replacement	0.25	0.02%	128	0	128	44	172
65 7400 Equipment Replacement	0.85	0.05%	435	0	435	150	585
66 7500 Facility Renovation & Replace	1.78	0.11%	911	0	911	314	1,226
69 9000 External	6.29	0.40%	3,221	0	3,221	1,110	4,331
Subtotal	1,582.32	100.00%	810,220	0	810,220	279,292	1,089,511
Direct Bills					0		0
Total					$810,220		$1,089,511

Basis Units: FTE's (including Seasonal & Temp FTE's)
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Labor Relations Allocations

Dept:8 180 Human Resources

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	110 City Manager	13.00	0.92%	$1,658	$0	$1,658	$607	$2,265
4	115 City Clerk	4.00	0.28%	510	0	510	187	697
5	120 Communications	12.75	0.90%	1,626	0	1,626	596	2,222
7	130 City Attorney	24.70	1.74%	3,150	0	3,150	1,154	4,304
8	180 Human Resources	24.38	1.72%	3,110	0	3,110	1,139	4,249
9	185 Finance	40.50	2.85%	5,166	0	5,166	1,892	7,058
10	190 Information Technology	38.75	2.73%	4,943	0	4,943	1,810	6,753
11	315 PW Support Services	16.08	1.13%	2,051	0	2,051	751	2,802
13	7110 Property & Casualty Insurance	3.00	0.21%	383	0	383	140	523
15	620 CVB	17.33	1.22%	2,210	0	2,210	810	3,020
16	135 Municipal Court	21.13	1.49%	2,695	0	2,695	987	3,682
17	140 Energy Strategy / Elect Util Dev	12.25	0.86%	1,562	0	1,562	572	2,135
18	255 Police	290.89	20.50%	37,103	0	37,103	13,588	50,691
19	260 Fire	123.67	8.71%	15,774	0	15,774	5,777	21,551
21	310 PW Transporation	0.50	0.04%	64	0	64	23	87
23	385 Community Planning & Sustainabil	12.73	0.90%	1,624	0	1,624	595	2,218
25	410 Human Services	29.91	2.11%	3,815	0	3,815	1,397	5,212
26	505 Library	1.50	0.11%	191	0	191	70	261
27	510 Arts	3.00	0.21%	383	0	383	140	523
28	515 Parks & Recreation	36.50	2.57%	4,656	0	4,656	1,705	6,361
29	555 Open Space & Mountain Parks	1.27	0.09%	162	0	162	59	221
31	1150 Community Housing Asst Prograı	5.07	0.36%	647	0	647	237	884
32	1200 Library	74.04	5.22%	9,444	0	9,444	3,459	12,902
35	2120 Planning & Development Service:	85.34	6.01%	10,885	0	10,885	3,987	14,872
36	2140 Affordable Housing Fund	6.38	0.45%	814	0	814	298	1,112
37	2180 .25 Cent Sales Tax	33.62	2.37%	4,288	0	4,288	1,571	5,859
38	2300 Recreation Activity	57.73	4.07%	7,363	0	7,363	2,697	10,060
39	2400 Climate Action Plan Tax	5.25	0.37%	670	0	670	245	915
40	2500 Open Space	116.54	8.21%	14,865	0	14,865	5,444	20,309
41	2700 Airport	1.20	0.08%	153	0	153	56	209
42	2800 Transportation	70.29	4.95%	8,965	0	8,965	3,283	12,249
43	2810 Transportation Development	0.20	0.01%	26	0	26	9	35
47	2910 CommDvlpmnt Block Grnt (CDBC	2.20	0.16%	281	0	281	103	383
48	2920 HOME	1.25	0.09%	159	0	159	58	218
49	3300 Permanent Parks & Recreation	8.50	0.60%	1,084	0	1,084	397	1,481
53	6100 Water Utility	76.69	5.40%	9,782	0	9,782	3,582	13,364
54	6200 Sewer Utility	59.25	4.18%	7,557	0	7,557	2,768	10,325
55	6300 Flood	31.23	2.20%	3,983	0	3,983	1,459	5,442
56	6400 DCD-CAGID	25.14	1.77%	3,207	0	3,207	1,174	4,381
57	6500 UHC-UHGID	4.03	0.28%	514	0	514	188	702
60	7100 Telecommunications	1.25	0.09%	159	0	159	58	218
61	7120 Worker Compensation Insurance	2.00	0.14%	255	0	255	93	349

City of Boulder, Colorado
Full Cost Allocation Plan

Labor Relations Allocations

Dept:8 180 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 7210 Fleet	15.12	1.07%	$1,929	$0	$1,929	$706	$2,635
64 7300 Computer Replacement	0.25	0.02%	32	0	32	12	44
65 7400 Equipment Replacement	0.75	0.05%	96	0	96	35	131
66 7500 Facility Renovation & Replace	1.70	0.12%	217	0	217	79	296
69 9000 External	6.29	0.44%	802	0	802	294	1,096
Subtotal	1,419.15	100.00%	181,012	0	181,012	66,293	247,306
Direct Bills					0		0
Total					$181,012		$247,306

Basis Units: FTE's
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Talent Mngmt Allocations

Dept:8 180 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110 City Manager	13.00	0.92%	$421	$0	$421	$0	$421
4 115 City Clerk	4.00	0.28%	129	0	129	0	129
5 120 Communications	12.75	0.90%	413	0	413	0	413
7 130 City Attorney	24.70	1.74%	799	0	799	0	799
8 180 Human Resources	24.38	1.72%	789	0	789	0	789
9 185 Finance	40.50	2.85%	1,311	0	1,311	0	1,311
10 190 Information Technology	38.75	2.73%	1,254	0	1,254	0	1,254
11 315 PW Support Services	16.08	1.13%	520	0	520	0	520
13 7110 Property & Casualty Insurance	3.00	0.21%	97	0	97	0	97
15 620 CVB	17.33	1.22%	561	0	561	0	561
16 135 Municipal Court	21.13	1.49%	684	0	684	0	684
17 140 Energy Strategy / Elect Util Dev	12.25	0.86%	396	0	396	0	396
18 255 Police	290.89	20.50%	9,415	0	9,415	0	9,415
19 260 Fire	123.67	8.71%	4,003	0	4,003	0	4,003
21 310 PW Transporation	0.50	0.04%	16	0	16	0	16
23 385 Community Planning & Sustainabil	12.73	0.90%	412	0	412	0	412
25 410 Human Services	29.91	2.11%	968	0	968	0	968
26 505 Library	1.50	0.11%	49	0	49	0	49
27 510 Arts	3.00	0.21%	97	0	97	0	97
28 515 Parks & Recreation	36.50	2.57%	1,181	0	1,181	0	1,181
29 555 Open Space & Mountain Parks	1.27	0.09%	41	0	41	0	41
31 1150 Community Housing Asst Progra	5.07	0.36%	164	0	164	0	164
32 1200 Library	74.04	5.22%	2,396	0	2,396	0	2,396
35 2120 Planning & Development Service	85.34	6.01%	2,762	0	2,762	0	2,762
36 2140 Affordable Housing Fund	6.38	0.45%	206	0	206	0	206
37 2180 .25 Cent Sales Tax	33.62	2.37%	1,088	0	1,088	0	1,088
38 2300 Recreation Activity	57.73	4.07%	1,868	0	1,868	0	1,868
39 2400 Climate Action Plan Tax	5.25	0.37%	170	0	170	0	170
40 2500 Open Space	116.54	8.21%	3,772	0	3,772	0	3,772
41 2700 Airport	1.20	0.08%	39	0	39	0	39
42 2800 Transportation	70.29	4.95%	2,275	0	2,275	0	2,275
43 2810 Transportation Development	0.20	0.01%	6	0	6	0	6
47 2910 CommDvlpmnt Block Grnt (CDBC	2.20	0.16%	71	0	71	0	71
48 2920 HOME	1.25	0.09%	40	0	40	0	40
49 3300 Permanent Parks & Recreation	8.50	0.60%	275	0	275	0	275
53 6100 Water Utility	76.69	5.40%	2,482	0	2,482	0	2,482
54 6200 Sewer Utility	59.25	4.18%	1,918	0	1,918	0	1,918
55 6300 Flood	31.23	2.20%	1,011	0	1,011	0	1,011
56 6400 DCD-CAGID	25.14	1.77%	814	0	814	0	814
57 6500 UHC-UHGID	4.03	0.28%	130	0	130	0	130
60 7100 Telecommunications	1.25	0.09%	40	0	40	0	40
61 7120 Worker Compensation Insurance	2.00	0.14%	65	0	65	0	65

City of Boulder, Colorado
Full Cost Allocation Plan

Talent Mngmt Allocations

Dept:8 180 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 7210 Fleet	15.12	1.07%	$489	$0	$489	$0	$489
64 7300 Computer Replacement	0.25	0.02%	8	0	8	0	8
65 7400 Equipment Replacement	0.75	0.05%	24	0	24	0	24
66 7500 Facility Renovation & Replace	1.70	0.12%	55	0	55	0	55
69 9000 External	6.29	0.44%	204	0	204	0	204
Subtotal	1,419.15	100.00%	45,930	0	45,930	0	45,930
Direct Bills					0		0
Total					$45,930		$45,930

Basis Units: FTE's
Source:

Training Development Allocations

Dept:8 180 Human Resources

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	110 City Manager	13.00	0.92%	$4,924	$0	$4,924	$1,362	$6,286
4	115 City Clerk	4.00	0.28%	1,515	0	1,515	419	1,934
5	120 Communications	12.75	0.90%	4,829	0	4,829	1,336	6,165
7	130 City Attorney	24.70	1.74%	9,355	0	9,355	2,588	11,943
8	180 Human Resources	24.38	1.72%	9,234	0	9,234	2,554	11,788
9	185 Finance	40.50	2.85%	15,339	0	15,339	4,243	19,582
10	190 Information Technology	38.75	2.73%	14,676	0	14,676	4,059	18,736
11	315 PW Support Services	16.08	1.13%	6,090	0	6,090	1,685	7,775
13	7110 Property & Casualty Insurance	3.00	0.21%	1,136	0	1,136	314	1,451
15	620 CVB	17.33	1.22%	6,564	0	6,564	1,815	8,379
16	135 Municipal Court	21.13	1.49%	8,003	0	8,003	2,214	10,216
17	140 Energy Strategy / Elect Util Dev	12.25	0.86%	4,640	0	4,640	1,283	5,923
18	255 Police	290.89	20.50%	110,173	0	110,173	30,473	140,647
19	260 Fire	123.67	8.71%	46,840	0	46,840	12,956	59,795
21	310 PW Transporation	0.50	0.04%	189	0	189	52	242
23	385 Community Planning & Sustainabil	12.73	0.90%	4,821	0	4,821	1,334	6,155
25	410 Human Services	29.91	2.11%	11,328	0	11,328	3,133	14,462
26	505 Library	1.50	0.11%	568	0	568	157	725
27	510 Arts	3.00	0.21%	1,136	0	1,136	314	1,451
28	515 Parks & Recreation	36.50	2.57%	13,824	0	13,824	3,824	17,648
29	555 Open Space & Mountain Parks	1.27	0.09%	481	0	481	133	614
31	1150 Community Housing Asst Prograı	5.07	0.36%	1,920	0	1,920	531	2,451
32	1200 Library	74.04	5.22%	28,042	0	28,042	7,756	35,799
35	2120 Planning & Development Service:	85.34	6.01%	32,322	0	32,322	8,940	41,262
36	2140 Affordable Housing Fund	6.38	0.45%	2,416	0	2,416	668	3,085
37	2180 .25 Cent Sales Tax	33.62	2.37%	12,733	0	12,733	3,522	16,255
38	2300 Recreation Activity	57.73	4.07%	21,865	0	21,865	6,048	27,913
39	2400 Climate Action Plan Tax	5.25	0.37%	1,988	0	1,988	550	2,538
40	2500 Open Space	116.54	8.21%	44,139	0	44,139	12,209	56,348
41	2700 Airport	1.20	0.08%	454	0	454	126	580
42	2800 Transportation	70.29	4.95%	26,622	0	26,622	7,364	33,986
43	2810 Transportation Development	0.20	0.01%	76	0	76	21	97
47	2910 CommDvlpmnt Block Grnt (CDBC	2.20	0.16%	833	0	833	230	1,064
48	2920 HOME	1.25	0.09%	473	0	473	131	604
49	3300 Permanent Parks & Recreation	8.50	0.60%	3,219	0	3,219	890	4,110
53	6100 Water Utility	76.69	5.40%	29,046	0	29,046	8,034	37,080
54	6200 Sewer Utility	59.25	4.18%	22,441	0	22,441	6,207	28,648
55	6300 Flood	31.23	2.20%	11,828	0	11,828	3,272	15,100
56	6400 DCD-CAGID	25.14	1.77%	9,522	0	9,522	2,634	12,155
57	6500 UHC-UHGID	4.03	0.28%	1,526	0	1,526	422	1,949
60	7100 Telecommunications	1.25	0.09%	473	0	473	131	604
61	7120 Worker Compensation Insurance	2.00	0.14%	757	0	757	210	967

City of Boulder, Colorado
Full Cost Allocation Plan

Training Development Allocations

Dept:8 180 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 7210 Fleet	15.12	1.07%	$5,727	$0	$5,727	$1,584	$7,311
64 7300 Computer Replacement	0.25	0.02%	95	0	95	26	121
65 7400 Equipment Replacement	0.75	0.05%	284	0	284	79	363
66 7500 Facility Renovation & Replace	1.70	0.12%	644	0	644	178	822
69 9000 External	6.29	0.44%	2,382	0	2,382	659	3,041
Subtotal	1,419.15	100.00%	537,498	0	537,498	148,669	686,167
Direct Bills					0		0
Total					$537,498		$686,167

Basis Units: FTE's
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Data Systems Allocations

Dept:8 180 Human Resources

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	110 City Manager	13.09	0.83%	$2,299	$0	$2,299	$609	$2,908
4	115 City Clerk	4.00	0.25%	703	0	703	186	889
5	120 Communications	13.62	0.86%	2,392	0	2,392	633	3,026
7	130 City Attorney	25.43	1.61%	4,467	0	4,467	1,183	5,650
8	180 Human Resources	24.51	1.55%	4,305	0	4,305	1,140	5,445
9	185 Finance	42.41	2.68%	7,450	0	7,450	1,972	9,422
10	190 Information Technology	39.74	2.51%	6,981	0	6,981	1,848	8,829
11	315 PW Support Services	16.14	1.02%	2,835	0	2,835	751	3,586
13	7110 Property & Casualty Insurance	3.00	0.19%	527	0	527	140	666
15	620 CVB	17.37	1.10%	3,051	0	3,051	808	3,859
16	135 Municipal Court	21.13	1.34%	3,712	0	3,712	983	4,694
17	140 Energy Strategy / Elect Util Dev	13.17	0.83%	2,313	0	2,313	612	2,926
18	255 Police	290.93	18.39%	51,104	0	51,104	13,530	64,633
19	260 Fire	123.67	7.82%	21,723	0	21,723	5,751	27,475
21	310 PW Transporation	0.50	0.03%	88	0	88	23	111
23	385 Community Planning & Sustainabil	13.68	0.86%	2,403	0	2,403	636	3,039
25	410 Human Services	32.39	2.05%	5,690	0	5,690	1,506	7,196
26	505 Library	1.50	0.09%	263	0	263	70	333
27	510 Arts	3.00	0.19%	527	0	527	140	666
28	515 Parks & Recreation	50.18	3.17%	8,814	0	8,814	2,334	11,148
29	555 Open Space & Mountain Parks	1.27	0.08%	223	0	223	59	282
31	1150 Community Housing Asst Progra	5.10	0.32%	896	0	896	237	1,133
32	1200 Library	77.55	4.90%	13,622	0	13,622	3,606	17,229
34	2110 Lottery	1.17	0.07%	206	0	206	54	260
35	2120 Planning & Development Service	90.04	5.69%	15,816	0	15,816	4,187	20,003
36	2140 Affordable Housing Fund	6.41	0.41%	1,126	0	1,126	298	1,424
37	2180 .25 Cent Sales Tax	36.18	2.29%	6,355	0	6,355	1,683	8,038
38	2300 Recreation Activity	113.91	7.20%	20,009	0	20,009	5,297	25,306
39	2400 Climate Action Plan Tax	5.59	0.35%	982	0	982	260	1,242
40	2500 Open Space	172.91	10.93%	30,373	0	30,373	8,041	38,414
41	2700 Airport	1.20	0.08%	211	0	211	56	267
42	2800 Transportation	77.18	4.88%	13,557	0	13,557	3,589	17,146
43	2810 Transportation Development	0.20	0.01%	35	0	35	9	44
47	2910 CommDvlpmnt Block Grnt (CDBC	3.21	0.20%	564	0	564	149	713
48	2920 HOME	1.25	0.08%	220	0	220	58	278
49	3300 Permanent Parks & Recreation	8.63	0.55%	1,516	0	1,516	401	1,917
51	3600 2011 Capital Improvement Bond	0.41	0.03%	72	0	72	19	91
53	6100 Water Utility	80.10	5.06%	14,070	0	14,070	3,725	17,795
54	6200 Sewer Utility	60.06	3.80%	10,550	0	10,550	2,793	13,343
55	6300 Flood	32.71	2.07%	5,746	0	5,746	1,521	7,267
56	6400 DCD-CAGID	25.51	1.61%	4,481	0	4,481	1,186	5,667
57	6500 UHC-UHGID	4.07	0.26%	715	0	715	189	904

City of Boulder, Colorado
Full Cost Allocation Plan

Data Systems Allocations

Dept:8 180 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60 7100 Telecommunications	1.41	0.09%	$248	$0	$248	$66	$313
61 7120 Worker Compensation Insurance	2.00	0.13%	351	0	351	93	444
63 7210 Fleet	15.62	0.99%	2,744	0	2,744	726	3,470
64 7300 Computer Replacement	0.25	0.02%	44	0	44	12	56
65 7400 Equipment Replacement	0.85	0.05%	149	0	149	40	189
66 7500 Facility Renovation & Replace	1.78	0.11%	313	0	313	83	395
69 9000 External	6.29	0.40%	1,105	0	1,105	293	1,397
Subtotal	1,582.32	100.00%	277,945	0	277,945	73,586	351,531
Direct Bills					0		0
Total					$277,945		$351,531

Basis Units: FTE's (including Seasonal & Temp FTE's)
Source:

Payroll Allocations

Dept:8 180 Human Resources

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	110 City Manager	13.02	0.89%	$3,053	$0	$3,053	$763	$3,816
4	115 City Clerk	4.00	0.27%	938	0	938	234	1,172
5	120 Communications	12.97	0.89%	3,041	0	3,041	760	3,801
7	130 City Attorney	24.88	1.70%	5,833	0	5,833	1,459	7,292
8	180 Human Resources	24.41	1.67%	5,723	0	5,723	1,431	7,154
9	185 Finance	40.98	2.81%	9,608	0	9,608	2,402	12,010
10	190 Information Technology	39.00	2.67%	9,144	0	9,144	2,286	11,430
11	315 PW Support Services	16.10	1.10%	3,775	0	3,775	944	4,719
13	7110 Property & Casualty Insurance	3.00	0.21%	703	0	703	176	879
15	620 CVB	17.34	1.19%	4,065	0	4,065	1,017	5,082
16	135 Municipal Court	21.13	1.45%	4,954	0	4,954	1,239	6,193
17	140 Energy Strategy / Elect Util Dev	12.48	0.85%	2,926	0	2,926	732	3,658
18	255 Police	290.90	19.93%	68,202	0	68,202	17,054	85,256
19	260 Fire	123.67	8.47%	28,995	0	28,995	7,250	36,245
21	310 PW Transporation	0.50	0.03%	117	0	117	29	147
23	385 Community Planning & Sustainabil	12.97	0.89%	3,041	0	3,041	760	3,801
25	410 Human Services	30.53	2.09%	7,158	0	7,158	1,790	8,948
26	505 Library	1.50	0.10%	352	0	352	88	440
27	510 Arts	3.00	0.21%	703	0	703	176	879
28	515 Parks & Recreation	39.92	2.73%	9,359	0	9,359	2,340	11,700
29	555 Open Space & Mountain Parks	1.27	0.09%	298	0	298	74	372
31	1150 Community Housing Asst Progra	5.08	0.35%	1,191	0	1,191	298	1,489
32	1200 Library	74.90	5.13%	17,560	0	17,560	4,391	21,951
34	2110 Lottery	0.29	0.02%	68	0	68	17	85
35	2120 Planning & Development Service	86.52	5.93%	20,285	0	20,285	5,072	25,357
36	2140 Affordable Housing Fund	6.39	0.44%	1,498	0	1,498	375	1,873
37	2180 .25 Cent Sales Tax	34.26	2.35%	8,032	0	8,032	2,008	10,041
38	2300 Recreation Activity	71.78	4.92%	16,829	0	16,829	4,208	21,037
39	2400 Climate Action Plan Tax	5.34	0.37%	1,252	0	1,252	313	1,565
40	2500 Open Space	130.63	8.95%	30,626	0	30,626	7,658	38,284
41	2700 Airport	1.20	0.08%	281	0	281	70	352
42	2800 Transportation	72.01	4.93%	16,883	0	16,883	4,222	21,104
43	2810 Transportation Development	0.20	0.01%	47	0	47	12	59
47	2910 CommDvlpmnt Block Grnt (CDBC	2.45	0.17%	574	0	574	144	718
48	2920 HOME	1.25	0.09%	293	0	293	73	366
49	3300 Permanent Parks & Recreation	8.53	0.58%	2,000	0	2,000	500	2,500
51	3600 2011 Capital Improvement Bond	0.10	0.01%	23	0	23	6	29
53	6100 Water Utility	77.54	5.31%	18,179	0	18,179	4,546	22,725
54	6200 Sewer Utility	59.45	4.07%	13,938	0	13,938	3,485	17,423
55	6300 Flood	31.60	2.16%	7,409	0	7,409	1,853	9,261
56	6400 DCD-CAGID	25.23	1.73%	5,915	0	5,915	1,479	7,394
57	6500 UHC-UHGID	4.04	0.28%	947	0	947	237	1,184

City of Boulder, Colorado
Full Cost Allocation Plan

Payroll Allocations

Dept:8 180 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60 7100 Telecommunications	1.29	0.09%	$302	$0	$302	$76	$378
61 7120 Worker Compensation Insurance	2.00	0.14%	469	0	469	117	586
63 7210 Fleet	15.25	1.04%	3,575	0	3,575	894	4,469
64 7300 Computer Replacement	0.25	0.02%	59	0	59	15	73
65 7400 Equipment Replacement	0.78	0.05%	183	0	183	46	229
66 7500 Facility Renovation & Replace	1.72	0.12%	403	0	403	101	504
69 9000 External	6.29	0.43%	1,475	0	1,475	369	1,843
Subtotal	1,459.94	100.00%	342,285	0	342,285	85,588	427,872
Direct Bills					0		0
Total					$342,285		$427,872

Basis Units: FTE's (with Seasonal & Temp FTE's @ 25%)
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Total Comp Allocations

Dept:8 180 Human Resources

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	110 City Manager	13.02	0.89%	$5,880	$0	$5,880	$1,487	$7,367
4	115 City Clerk	4.00	0.27%	1,807	0	1,807	457	2,263
5	120 Communications	12.97	0.89%	5,858	0	5,858	1,481	7,339
7	130 City Attorney	24.88	1.70%	11,237	0	11,237	2,841	14,078
8	180 Human Resources	24.41	1.67%	11,024	0	11,024	2,788	13,812
9	185 Finance	40.98	2.81%	18,508	0	18,508	4,680	23,188
10	190 Information Technology	39.00	2.67%	17,614	0	17,614	4,454	22,068
11	315 PW Support Services	16.10	1.10%	7,271	0	7,271	1,839	9,110
13	7110 Property & Casualty Insurance	3.00	0.21%	1,355	0	1,355	343	1,698
15	620 CVB	17.34	1.19%	7,831	0	7,831	1,980	9,812
16	135 Municipal Court	21.13	1.45%	9,543	0	9,543	2,413	11,956
17	140 Energy Strategy / Elect Util Dev	12.48	0.85%	5,636	0	5,636	1,425	7,062
18	255 Police	290.90	19.93%	131,379	0	131,379	33,222	164,601
19	260 Fire	123.67	8.47%	55,853	0	55,853	14,124	69,977
21	310 PW Transporation	0.50	0.03%	226	0	226	57	283
23	385 Community Planning & Sustainabil	12.97	0.89%	5,858	0	5,858	1,481	7,339
25	410 Human Services	30.53	2.09%	13,788	0	13,788	3,487	17,275
26	505 Library	1.50	0.10%	677	0	677	171	849
27	510 Arts	3.00	0.21%	1,355	0	1,355	343	1,698
28	515 Parks & Recreation	39.92	2.73%	18,029	0	18,029	4,559	22,588
29	555 Open Space & Mountain Parks	1.27	0.09%	574	0	574	145	719
31	1150 Community Housing Asst Progra	5.08	0.35%	2,294	0	2,294	580	2,874
32	1200 Library	74.90	5.13%	33,827	0	33,827	8,554	42,381
34	2110 Lottery	0.29	0.02%	131	0	131	33	164
35	2120 Planning & Development Service	86.52	5.93%	39,075	0	39,075	9,881	48,956
36	2140 Affordable Housing Fund	6.39	0.44%	2,886	0	2,886	730	3,616
37	2180 .25 Cent Sales Tax	34.26	2.35%	15,473	0	15,473	3,913	19,385
38	2300 Recreation Activity	71.78	4.92%	32,418	0	32,418	8,198	40,616
39	2400 Climate Action Plan Tax	5.34	0.37%	2,412	0	2,412	610	3,022
40	2500 Open Space	130.63	8.95%	58,996	0	58,996	14,918	73,915
41	2700 Airport	1.20	0.08%	542	0	542	137	679
42	2800 Transportation	72.01	4.93%	32,522	0	32,522	8,224	40,746
43	2810 Transportation Development	0.20	0.01%	90	0	90	23	113
47	2910 CommDvlpmnt Block Grnt (CDBC	2.45	0.17%	1,106	0	1,106	280	1,386
48	2920 HOME	1.25	0.09%	565	0	565	143	707
49	3300 Permanent Parks & Recreation	8.53	0.58%	3,852	0	3,852	974	4,827
51	3600 2011 Capital Improvement Bond	0.10	0.01%	45	0	45	11	57
53	6100 Water Utility	77.54	5.31%	35,019	0	35,019	8,855	43,875
54	6200 Sewer Utility	59.45	4.07%	26,849	0	26,849	6,789	33,639
55	6300 Flood	31.60	2.16%	14,272	0	14,272	3,609	17,880
56	6400 DCD-CAGID	25.23	1.73%	11,395	0	11,395	2,881	14,276
57	6500 UHC-UHGID	4.04	0.28%	1,825	0	1,825	461	2,286

City of Boulder, Colorado
Full Cost Allocation Plan

Total Comp Allocations

Dept:8 180 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60 7100 Telecommunications	1.29	0.09%	$583	$0	$583	$147	$730
61 7120 Worker Compensation Insurance	2.00	0.14%	903	0	903	228	1,132
63 7210 Fleet	15.25	1.04%	6,887	0	6,887	1,742	8,629
64 7300 Computer Replacement	0.25	0.02%	113	0	113	29	141
65 7400 Equipment Replacement	0.78	0.05%	352	0	352	89	441
66 7500 Facility Renovation & Replace	1.72	0.12%	777	0	777	196	973
69 9000 External	6.29	0.43%	2,841	0	2,841	718	3,559
Subtotal	1,459.94	100.00%	659,353	0	659,353	166,731	826,084
Direct Bills					0		0
Total					$659,353		$826,084

Basis Units: FTE's (with Seasonal & Temp FTE's @ 25%)
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Cust Center Div Adm Allocations

Dept:8 180 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110 City Manager	13.09	0.83%	$7,332	$0	$7,332	$1,770	$9,102
4 115 City Clerk	4.00	0.25%	2,240	0	2,240	541	2,781
5 120 Communications	13.62	0.86%	7,629	0	7,629	1,842	9,471
7 130 City Attorney	25.43	1.61%	14,244	0	14,244	3,439	17,683
8 180 Human Resources	24.51	1.55%	13,728	0	13,728	3,315	17,043
9 185 Finance	42.41	2.68%	23,754	0	23,754	5,736	29,490
10 190 Information Technology	39.74	2.51%	22,259	0	22,259	5,375	27,633
11 315 PW Support Services	16.14	1.02%	9,040	0	9,040	2,183	11,223
13 7110 Property & Casualty Insurance	3.00	0.19%	1,680	0	1,680	406	2,086
15 620 CVB	17.37	1.10%	9,729	0	9,729	2,349	12,078
16 135 Municipal Court	21.13	1.34%	11,835	0	11,835	2,858	14,693
17 140 Energy Strategy / Elect Util Dev	13.17	0.83%	7,377	0	7,377	1,781	9,158
18 255 Police	290.93	18.39%	162,953	0	162,953	39,346	202,299
19 260 Fire	123.67	7.82%	69,269	0	69,269	16,726	85,994
21 310 PW Transporation	0.50	0.03%	280	0	280	68	348
23 385 Community Planning & Sustainabil	13.68	0.86%	7,662	0	7,662	1,850	9,512
25 410 Human Services	32.39	2.05%	18,142	0	18,142	4,381	22,523
26 505 Library	1.50	0.09%	840	0	840	203	1,043
27 510 Arts	3.00	0.19%	1,680	0	1,680	406	2,086
28 515 Parks & Recreation	50.18	3.17%	28,106	0	28,106	6,786	34,893
29 555 Open Space & Mountain Parks	1.27	0.08%	711	0	711	172	883
31 1150 Community Housing Asst Progra	5.10	0.32%	2,857	0	2,857	690	3,546
32 1200 Library	77.55	4.90%	43,437	0	43,437	10,488	53,925
34 2110 Lottery	1.17	0.07%	655	0	655	158	814
35 2120 Planning & Development Service	90.04	5.69%	50,432	0	50,432	12,177	62,610
36 2140 Affordable Housing Fund	6.41	0.41%	3,590	0	3,590	867	4,457
37 2180 .25 Cent Sales Tax	36.18	2.29%	20,265	0	20,265	4,893	25,158
38 2300 Recreation Activity	113.91	7.20%	63,802	0	63,802	15,406	79,208
39 2400 Climate Action Plan Tax	5.59	0.35%	3,131	0	3,131	756	3,887
40 2500 Open Space	172.91	10.93%	96,849	0	96,849	23,385	120,234
41 2700 Airport	1.20	0.08%	672	0	672	162	834
42 2800 Transportation	77.18	4.88%	43,229	0	43,229	10,438	53,667
43 2810 Transportation Development	0.20	0.01%	112	0	112	27	139
47 2910 CommDvlpmnt Block Grnt (CDBC	3.21	0.20%	1,798	0	1,798	434	2,232
48 2920 HOME	1.25	0.08%	700	0	700	169	869
49 3300 Permanent Parks & Recreation	8.63	0.55%	4,834	0	4,834	1,167	6,001
51 3600 2011 Capital Improvement Bond	0.41	0.03%	230	0	230	55	285
53 6100 Water Utility	80.10	5.06%	44,865	0	44,865	10,833	55,698
54 6200 Sewer Utility	60.06	3.80%	33,640	0	33,640	8,123	41,763
55 6300 Flood	32.71	2.07%	18,321	0	18,321	4,424	22,745
56 6400 DCD-CAGID	25.51	1.61%	14,288	0	14,288	3,450	17,738
57 6500 UHC-UHGID	4.07	0.26%	2,280	0	2,280	550	2,830

City of Boulder, Colorado
Full Cost Allocation Plan

Cust Center Div Adm Allocations

Dept:8 180 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60 7100 Telecommunications	1.41	0.09%	$790	$0	$790	$191	$980
61 7120 Worker Compensation Insurance	2.00	0.13%	1,120	0	1,120	270	1,391
63 7210 Fleet	15.62	0.99%	8,749	0	8,749	2,112	10,861
64 7300 Computer Replacement	0.25	0.02%	140	0	140	34	174
65 7400 Equipment Replacement	0.85	0.05%	476	0	476	115	591
66 7500 Facility Renovation & Replace	1.78	0.11%	997	0	997	241	1,238
69 9000 External	6.29	0.40%	3,523	0	3,523	851	4,374
Subtotal	1,582.32	100.00%	886,275	0	886,275	213,998	1,100,273
Direct Bills					0		0
Total					$886,275		$1,100,273

Basis Units: FTE's (including Seasonal & Temp FTE's)
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Solution Center Div Adm Allocations

Dept:8 180 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110 City Manager	13.00	0.92%	$1,190	$0	$1,190	$295	$1,485
4 115 City Clerk	4.00	0.28%	366	0	366	91	457
5 120 Communications	12.75	0.90%	1,167	0	1,167	289	1,456
7 130 City Attorney	24.70	1.74%	2,260	0	2,260	560	2,821
8 180 Human Resources	24.38	1.72%	2,231	0	2,231	553	2,784
9 185 Finance	40.50	2.85%	3,706	0	3,706	919	4,625
10 190 Information Technology	38.75	2.73%	3,546	0	3,546	879	4,425
11 315 PW Support Services	16.08	1.13%	1,472	0	1,472	365	1,836
13 7110 Property & Casualty Insurance	3.00	0.21%	275	0	275	68	343
15 620 CVB	17.33	1.22%	1,586	0	1,586	393	1,979
16 135 Municipal Court	21.13	1.49%	1,934	0	1,934	479	2,413
17 140 Energy Strategy / Elect Util Dev	12.25	0.86%	1,121	0	1,121	278	1,399
18 255 Police	290.89	20.50%	26,621	0	26,621	6,599	33,219
19 260 Fire	123.67	8.71%	11,318	0	11,318	2,805	14,123
21 310 PW Transporation	0.50	0.04%	46	0	46	11	57
23 385 Community Planning & Sustainabil	12.73	0.90%	1,165	0	1,165	289	1,454
25 410 Human Services	29.91	2.11%	2,737	0	2,737	678	3,416
26 505 Library	1.50	0.11%	137	0	137	34	171
27 510 Arts	3.00	0.21%	275	0	275	68	343
28 515 Parks & Recreation	36.50	2.57%	3,340	0	3,340	828	4,168
29 555 Open Space & Mountain Parks	1.27	0.09%	116	0	116	29	145
31 1150 Community Housing Asst Progra	5.07	0.36%	464	0	464	115	579
32 1200 Library	74.04	5.22%	6,776	0	6,776	1,680	8,455
35 2120 Planning & Development Service	85.34	6.01%	7,810	0	7,810	1,936	9,746
36 2140 Affordable Housing Fund	6.38	0.45%	584	0	584	145	729
37 2180 .25 Cent Sales Tax	33.62	2.37%	3,077	0	3,077	763	3,839
38 2300 Recreation Activity	57.73	4.07%	5,283	0	5,283	1,310	6,593
39 2400 Climate Action Plan Tax	5.25	0.37%	480	0	480	119	600
40 2500 Open Space	116.54	8.21%	10,665	0	10,665	2,644	13,309
41 2700 Airport	1.20	0.08%	110	0	110	27	137
42 2800 Transportation	70.29	4.95%	6,433	0	6,433	1,594	8,027
43 2810 Transportation Development	0.20	0.01%	18	0	18	5	23
47 2910 CommDvlpmnt Block Grnt (CDBC	2.20	0.16%	201	0	201	50	251
48 2920 HOME	1.25	0.09%	114	0	114	28	143
49 3300 Permanent Parks & Recreation	8.50	0.60%	778	0	778	193	971
53 6100 Water Utility	76.69	5.40%	7,018	0	7,018	1,740	8,758
54 6200 Sewer Utility	59.25	4.18%	5,422	0	5,422	1,344	6,766
55 6300 Flood	31.23	2.20%	2,858	0	2,858	708	3,566
56 6400 DCD-CAGID	25.14	1.77%	2,301	0	2,301	570	2,871
57 6500 UHC-UHGID	4.03	0.28%	369	0	369	91	460
60 7100 Telecommunications	1.25	0.09%	114	0	114	28	143
61 7120 Worker Compensation Insurance	2.00	0.14%	183	0	183	45	228

City of Boulder, Colorado
Full Cost Allocation Plan

Solution Center Div Adm Allocations

Dept:8 180 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 7210 Fleet	15.12	1.07%	$1,384	$0	$1,384	$343	$1,727
64 7300 Computer Replacement	0.25	0.02%	23	0	23	6	29
65 7400 Equipment Replacement	0.75	0.05%	69	0	69	17	86
66 7500 Facility Renovation & Replace	1.70	0.12%	156	0	156	39	194
69 9000 External	6.29	0.44%	576	0	576	143	718
Subtotal	1,419.15	100.00%	129,873	0	129,873	32,192	162,065
Direct Bills					0		0
Total					$129,873		$162,065

Basis Units: FTE's
Source:

Allocation Summary

Dept:8 180 Human Resources

Department	Advisory Services	Labor Relations	Talent Mngmt	Training Development	Data Systems	Payroll	Total Comp	Cust Center Div Adm	Solution Center Div Adm	Total
3 110 City Manager	$9,013	$2,265	$421	$6,286	$2,908	$3,816	$7,367	$9,102	$1,485	$42,663
4 115 City Clerk	2,754	697	129	1,934	889	1,172	2,263	2,781	457	13,077
5 120 Communications	9,378	2,222	413	6,165	3,026	3,801	7,339	9,471	1,456	43,270
7 130 City Attorney	17,510	4,304	799	11,943	5,650	7,292	14,078	17,683	2,821	82,079
8 180 Human Resources	16,876	4,249	789	11,788	5,445	7,154	13,812	17,043	2,784	79,940
9 185 Finance	29,202	7,058	1,311	19,582	9,422	12,010	23,188	29,490	4,625	135,887
10 190 Information Technology	27,363	6,753	1,254	18,736	8,829	11,430	22,068	27,633	4,425	128,490
11 315 PW Support Services	11,113	2,802	520	7,775	3,586	4,719	9,110	11,223	1,836	52,684
13 7110 Property & Casualty Insurance	2,066	523	97	1,451	666	879	1,698	2,086	343	9,808
15 620 CVB	11,960	3,020	561	8,379	3,859	5,082	9,812	12,078	1,979	56,730
16 135 Municipal Court	14,549	3,682	684	10,216	4,694	6,193	11,956	14,693	2,413	69,081
17 140 Energy Strategy / Elect Util Dev	9,068	2,135	396	5,923	2,926	3,658	7,062	9,158	1,399	41,724
18 255 Police	200,321	50,691	9,415	140,647	64,633	85,256	164,601	202,299	33,219	951,082
19 260 Fire	85,153	21,551	4,003	59,795	27,475	36,245	69,977	85,994	14,123	404,316
21 310 PW Transporation	344	87	16	242	111	147	283	348	57	1,635
23 385 Community Planning & Sustainabil	9,419	2,218	412	6,155	3,039	3,801	7,339	9,512	1,454	43,350
25 410 Human Services	22,302	5,212	968	14,462	7,196	8,948	17,275	22,523	3,416	102,301
26 505 Library	1,033	261	49	725	333	440	849	1,043	171	4,904
27 510 Arts	2,066	523	97	1,451	666	879	1,698	2,086	343	9,808
28 515 Parks & Recreation	34,552	6,361	1,181	17,648	11,148	11,700	22,588	34,893	4,168	144,238
29 555 Open Space & Mountain Parks	874	221	41	614	282	372	719	883	145	4,152
31 1150 Community Housing Asst Progra	3,512	884	164	2,451	1,133	1,489	2,874	3,546	579	16,632
32 1200 Library	53,397	12,902	2,396	35,799	17,229	21,951	42,381	53,925	8,455	248,436
34 2110 Lottery	806	0	0	0	260	85	164	814	0	2,128
35 2120 Planning & Development Service	61,997	14,872	2,762	41,262	20,003	25,357	48,956	62,610	9,746	287,565
36 2140 Affordable Housing Fund	4,414	1,112	206	3,085	1,424	1,873	3,616	4,457	729	20,915
37 2180 .25 Cent Sales Tax	24,912	5,859	1,088	16,255	8,038	10,041	19,385	25,158	3,839	114,575
38 2300 Recreation Activity	78,433	10,060	1,868	27,913	25,306	21,037	40,616	79,208	6,593	291,034
39 2400 Climate Action Plan Tax	3,849	915	170	2,538	1,242	1,565	3,022	3,887	600	17,787
40 2500 Open Space	119,058	20,309	3,772	56,348	38,414	38,284	73,915	120,234	13,309	483,642
41 2700 Airport	826	209	39	580	267	352	679	834	137	3,923
42 2800 Transportation	53,143	12,249	2,275	33,986	17,146	21,104	40,746	53,667	8,027	242,343
43 2810 Transportation Development	138	35	6	97	44	59	113	139	23	654
47 2910 CommDvlpmnt Block Grnt (CDBC	2,210	383	71	1,064	713	718	1,386	2,232	251	9,029
48 2920 HOME	861	218	40	604	278	366	707	869	143	4,087
49 3300 Permanent Parks & Recreation	5,942	1,481	275	4,110	1,917	2,500	4,827	6,001	971	28,024
51 3600 2011 Capital Improvement Bond	282	0	0	0	91	29	57	285	0	744
53 6100 Water Utility	55,153	13,364	2,482	37,080	17,795	22,725	43,875	55,698	8,758	256,930
54 6200 Sewer Utility	41,354	10,325	1,918	28,648	13,343	17,423	33,639	41,763	6,766	195,179
55 6300 Flood	22,523	5,442	1,011	15,100	7,267	9,261	17,880	22,745	3,566	104,795
56 6400 DCD-CAGID	17,565	4,381	814	12,155	5,667	7,394	14,276	17,738	2,871	82,862

City of Boulder, Colorado
Full Cost Allocation Plan

Allocation Summary

Dept:8 180 Human Resources

Department	Advisory Services	Labor Relations	Talent Mngmt	Training Development	Data Systems	Payroll	Total Comp	Cust Center Div Adm	Solution Center Div Adm	Total
57 6500 UHC-UHGID	$2,802	$702	$130	$1,949	$904	$1,184	$2,286	$2,830	$460	$13,248
60 7100 Telecommunications	971	218	40	604	313	378	730	980	143	4,378
61 7120 Worker Compensation Insurance	1,377	349	65	967	444	586	1,132	1,391	228	6,539
63 7210 Fleet	10,755	2,635	489	7,311	3,470	4,469	8,629	10,861	1,727	50,347
64 7300 Computer Replacement	172	44	8	121	56	73	141	174	29	817
65 7400 Equipment Replacement	585	131	24	363	189	229	441	591	86	2,638
66 7500 Facility Renovation & Replace	1,226	296	55	822	395	504	973	1,238	194	5,703
69 9000 External	4,331	1,096	204	3,041	1,397	1,843	3,559	4,374	718	20,564
Total	$1,089,511	$247,306	$45,930	$686,167	$351,531	$427,872	$826,084	$1,100,273	$162,065	$4,936,738

185 Finance
Nature and Extent of Services

The Finance department serves to oversee the financial operations of the City including the main functions of budgeting, purchasing and revenue/sales tax administration. Finance costs are distributed by the following functions:

Financial Reporting - Costs have been allocated based on Operating Expenses (excl. Capital, Transfers, Debt Service & Dept 951 Citywide).

Budget - Costs have been allocated based on Operating Expenses (excl. Capital, Transfers, Debt Service & Dept 951 Citywide).

Mailroom - Costs have been allocated based on FTE's.

Purchasing - Costs have been allocated based on Operating Expenses (excl. Capital, Transfers, Debt Service & Dept 951 Citywide).

Sales Tax Audit - Costs have been allocated based on $'s of Sales Tax Revenue Received.

Public - Any costs related to public activities have not been allocated .

City of Boulder, Colorado
Full Cost Allocation Plan

A. Department Costs **Dept:9 185 Finance**

Description		Amount	General Admin	Financial Reporting	Budget	Mailroom	Purchasing	Sales Tax Audit	Public
Personnel Costs									
Salaries	S1	3,026,698	705,937	583,732	557,564	44,392	220,700	374,481	539,892
Salary % Split			*23.32%*	*19.29%*	*18.42%*	*1.47%*	*7.29%*	*12.37%*	*17.84%*
Benefits	P	965,308	220,933	187,298	147,364	30,316	82,885	97,949	198,562
Subtotal - Personnel Costs		3,992,006	926,870	771,031	704,927	74,708	303,585	472,430	738,454
Services & Supplies Cost									
Advertising	P	3,000	743	0	0	0	0	0	2,257
Business Travel	P	1,500	467	47	558	0	0	393	35
Capital	D	0	0	0	0	0	0	0	0
Cellular Phone Service	P	4,812	2,388	0	0	3	523	1,508	390
Charges	P	85,867	14,354	15,049	11,871	13,941	5,446	10,021	15,185
Employee Expenses	P	48,425	8,140	12,311	18,458	143	2,370	3,425	3,578
Fees	P	0	0	0	0	0	0	0	0
Food	P	2,000	1,063	242	42	443	54	41	114
Fuel	P	0	0	0	0	0	0	0	0
Gas & Electric	P	0	0	0	0	0	0	0	0
Materials	P	19,500	6,230	3,384	1,089	0	2,126	560	6,112
Misc Purchased Services	P	10,264	167	1,290	0	20	0	2	8,786
Postage and Express Mail	P	60,200	8	45	28	26,485	21	0	33,613
Professional Services	P	294,403	105,779	185,997	0	58	0	0	2,570
R&M	P	55,000	53,238	1,762	0	0	0	0	0
Rentals/Leases	P	0	0	0	0	0	0	0	0
Supplies	P	27,722	4,429	1,535	0	5,293	392	1,486	14,588
Temp Personnel Svcs	P	0	0	0	0	0	0	0	0
	S	0	0	0	0	0	0	0	0
	S	0	0	0	0	0	0	0	0
	S	0	0	0	0	0	0	0	0
	S	0	0	0	0	0	0	0	0
	S	0	0	0	0	0	0	0	0

City of Boulder, Colorado
Full Cost Allocation Plan

A. Department Costs

Dept:9 185 Finance

Description		Amount	General Admin	Financial Reporting	Budget	Mailroom	Purchasing	Sales Tax Audit	Public
	S	0	0	0	0	0	0	0	0
	S	0	0	0	0	0	0	0	0
	S	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		612,693	197,007	221,661	32,046	46,385	10,932	17,435	87,227
Department Cost Total		4,604,699	1,123,878	992,692	736,973	121,093	314,517	489,865	825,681
Adjustments to Cost									
Capital	D	0	0	0	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0	0	0	0
Total Costs After Adjustments		4,604,699	1,123,878	992,692	736,973	121,093	314,517	489,865	825,681
General Admin Distribution			(1,123,878)	282,685	270,012	21,498	106,878	181,350	261,454
Grand Total		$4,604,699		$1,275,377	$1,006,985	$142,591	$421,395	$671,216	$1,087,136
									not allocated

B. Incoming Costs - (Default Spread Salary%)

Dept:9 185 Finance

	Department	First Incoming	Second Incoming	Financial Reporting	Budget	Mailroom	Purchasing	Sales Tax Audit	Public
2	City Council	$74,089	$0	$18,635	$17,800	$1,417	$7,046	$11,955	$17,236
	Subtotal - 105 City Council	74,089	0	18,635	17,800	1,417	7,046	11,955	17,236
7	Attorney - General Fund	60,329	0	15,174	14,494	1,154	5,737	9,735	14,035
7	Records	9,679	0	2,434	2,325	185	920	1,562	2,252
	Subtotal - 130 City Attorney	70,008	0	17,609	16,819	1,339	6,658	11,297	16,286
3	City Manager, Personnel	35,747	0	8,991	8,588	684	3,399	5,768	8,316
3	City Manager, Fiscal	25,796	0	6,488	6,197	493	2,453	4,162	6,001
	Subtotal - 110 City Manager	61,543	0	15,480	14,786	1,177	5,853	9,931	14,317
8	Advisory Services	29,202	0	7,345	7,016	559	2,777	4,712	6,793
8	Labor Relations	7,058	0	1,775	1,696	135	671	1,139	1,642
8	Talent Mngmt	1,311	0	330	315	25	125	212	305
8	Training Development	19,582	0	4,925	4,705	375	1,862	3,160	4,555
8	Data Systems	9,422	0	2,370	2,264	180	896	1,520	2,192
8	Payroll	12,010	0	3,021	2,885	230	1,142	1,938	2,794
8	Total Comp	23,188	0	5,832	5,571	444	2,205	3,742	5,394
8	Cust Center Div Adm	29,490	0	7,418	7,085	564	2,804	4,759	6,860
8	Solution Center Div Adm	4,625	0	1,163	1,111	88	440	746	1,076
	Subtotal - 180 Human Resources	135,887	0	34,179	32,647	2,599	12,923	21,927	31,612
9	Financial Reporting	30,623	0	7,703	7,357	586	2,912	4,941	7,124
9	Budget	24,901	0	6,263	5,982	476	2,368	4,018	5,793
9	Mailroom	4,529	0	1,139	1,088	87	431	731	1,054
9	Purchasing	10,326	0	2,597	2,481	198	982	1,666	2,402
	Subtotal - 185 Finance	70,379	0	17,702	16,908	1,346	6,693	11,356	16,373
10	End Users (Help Desk) & Security Serv	9,206	0	2,315	2,212	176	875	1,485	2,142
10	Network Admin	11,592	0	2,916	2,785	222	1,102	1,871	2,697
10	Application Support - Dept Specific	29,101	0	7,320	6,992	557	2,767	4,696	6,770
10	Application Support - Citywide	59,894	0	15,065	14,390	1,146	5,696	9,665	13,933
10	Infrastructure Support - Dept Specific	0	0	0	0	0	0	0	0
10	Infrastructure Support - Citywide	40,395	0	10,160	9,705	773	3,841	6,518	9,397
10	Windows Server Admin	13,339	0	3,355	3,205	255	1,268	2,152	3,103

City of Boulder, Colorado
Full Cost Allocation Plan

B. Incoming Costs - (Default Spread Salary%)

Dept:9 185 Finance

	Department	First Incoming	Second Incoming	Financial Reporting	Budget	Mailroom	Purchasing	Sales Tax Audit	Public
10	Database Admin & Unix Server Admin	$64,819	$0	$16,304	$15,573	$1,240	$6,164	$10,459	$15,079
10	Technical Training	4,914	0	1,236	1,181	94	467	793	1,143
	Subtotal - 190 Information Technology	233,260	0	58,671	56,041	4,462	22,183	37,639	54,265
11	Fac - Muni	113,649	0	28,586	27,304	2,174	10,808	18,339	26,439
11	Fac - Park Central	8,613	0	2,166	2,069	165	819	1,390	2,004
11	Project Management (31510050)	0	0	0	0	0	0	0	0
	Subtotal - 315 PW Support Services	122,262	0	30,752	29,373	2,339	11,627	19,728	28,442
13	Workers Comp Premiums	1,400	0	352	336	27	133	226	326
13	Liability Premiums	12,869	0	3,237	3,092	246	1,224	2,077	2,994
	Subtotal - 7110 Property & Casualty In:	14,269	0	3,589	3,428	273	1,357	2,302	3,319
1	Equipment Depreciation	20,095	0	5,054	4,828	384	1,911	3,243	4,675
	Subtotal - A Building & Equipment Dep	20,095	0	5,054	4,828	384	1,911	3,243	4,675
5	Internal	35,137	0	8,838	8,442	672	3,341	5,670	8,174
	Subtotal - 120 Communications	35,137	0	8,838	8,442	672	3,341	5,670	8,174
12	City Facilities Trash Service	3,250	0	818	781	62	309	524	756
	Subtotal - 2180 - 515 - 670055 City Fa	3,250	0	818	781	62	309	524	756
14	Unemployment & Vol Ins	1,300	0	327	312	25	124	210	303
	Subtotal - 1100-951-95111002-720510	1,300	0	327	312	25	124	210	303
Total Incoming		841,478	0	211,654	202,165	16,096	80,023	135,782	195,758
C. Total Allocated			$5,446,177	$1,487,030	$1,209,150	$158,687	$501,418	$806,998	$1,282,893
				27.30%	22.20%	2.91%	9.21%	14.82%	23.56%

City of Boulder, Colorado
Full Cost Allocation Plan

Financial Reporting Allocations

Dept:9 185 Finance

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	105 City Council	237,926.00	0.11%	$1,357	$0	$1,357	$225	$1,582
3	110 City Manager	2,152,514.87	0.96%	12,278	0	12,278	2,038	14,315
4	115 City Clerk	526,200.48	0.24%	3,001	0	3,001	498	3,499
5	120 Communications	1,710,650.05	0.77%	9,757	0	9,757	1,619	11,377
6	125 General Government	3,083,512.00	1.38%	17,588	0	17,588	2,919	20,507
7	130 City Attorney	2,999,304.02	1.34%	17,108	0	17,108	2,839	19,947
8	180 Human Resources	3,870,389.27	1.73%	22,076	0	22,076	3,664	25,740
9	185 Finance	4,604,699.89	2.06%	26,265	0	26,265	4,359	30,623
10	190 Information Technology	5,380,668.94	2.41%	30,691	0	30,691	5,093	35,784
11	315 PW Support Services	6,526,666.00	2.92%	37,227	0	37,227	6,178	43,405
12	2180 - 515 - 670055 City Facilities Tra	110,250.00	0.05%	629	0	629	104	733
13	7110 Property & Casualty Insurance	1,850,432.61	0.83%	10,555	0	10,555	1,752	12,306
14	1100-951-95111002-720510 Unemploy	107,000.00	0.05%	610	0	610	101	712
15	620 CVB	2,508,051.58	1.12%	14,306	0	14,306	2,374	16,680
16	135 Municipal Court	2,224,199.77	0.99%	12,687	0	12,687	2,105	14,792
17	140 Energy Strategy / Elect Util Dev	(0.00)	0.00%	(0)	0	(0)	(0)	(0)
18	255 Police	34,037,228.47	15.22%	194,144	0	194,144	32,219	226,362
19	260 Fire	18,539,356.06	8.29%	105,746	0	105,746	17,549	123,295
20	265 Police & Fire Pensions	376,092.00	0.17%	2,145	0	2,145	356	2,501
21	310 PW Transporation	109,158.98	0.05%	623	0	623	103	726
22	380 PW Development	67,856.95	0.03%	387	0	387	64	451
23	385 Community Planning & Sustainabil	2,233,980.51	1.00%	12,742	0	12,742	2,115	14,857
24	405 Housing	190,534.39	0.09%	1,087	0	1,087	180	1,267
25	410 Human Services	7,001,848.37	3.13%	39,938	0	39,938	6,628	46,565
26	505 Library	22,721.40	0.01%	130	0	130	22	151
27	510 Arts	921,767.35	0.41%	5,258	0	5,258	873	6,130
28	515 Parks & Recreation	4,698,951.70	2.10%	26,802	0	26,802	4,448	31,250
29	555 Open Space & Mountain Parks	154,333.77	0.07%	880	0	880	146	1,026
31	1150 Community Housing Asst Progra	3,113,064.44	1.39%	17,756	0	17,756	2,947	20,703
32	1200 Library	7,569,666.80	3.39%	43,176	0	43,176	7,165	50,342
35	2120 Planning & Development Service	9,562,042.50	4.28%	54,541	0	54,541	9,051	63,592
36	2140 Affordable Housing Fund	1,474,236.70	0.66%	8,409	0	8,409	1,395	9,804
37	2180 .25 Cent Sales Tax	4,808,743.34	2.15%	27,428	0	27,428	4,552	31,980
38	2300 Recreation Activity	10,412,165.12	4.66%	59,390	0	59,390	9,856	69,245
39	2400 Climate Action Plan Tax	1,839,877.46	0.82%	10,494	0	10,494	1,742	12,236
40	2500 Open Space	15,317,579.00	6.85%	87,369	0	87,369	14,499	101,869
41	2700 Airport	385,314.37	0.17%	2,198	0	2,198	365	2,563
42	2800 Transportation	19,432,582.85	8.69%	110,841	0	110,841	18,394	129,235
43	2810 Transportation Development	115,442.57	0.05%	658	0	658	109	768
44	2820 ForestGlen	15,533.00	0.01%	89	0	89	15	103
45	2830 BJGID - TDM	172,077.00	0.08%	982	0	982	163	1,144
47	2910 CommDvlpmnt Block Grnt (CDBC	616,707.32	0.28%	3,518	0	3,518	584	4,101

City of Boulder, Colorado
Full Cost Allocation Plan

Financial Reporting Allocations

Dept:9 185 Finance

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	2920 HOME	760,082.32	0.34%	$4,335	$0	$4,335	$719	$5,055
49	3300 Permanent Parks & Recreation	933,727.75	0.42%	5,326	0	5,326	884	6,210
53	6100 Water Utility	13,116,262.70	5.87%	74,813	0	74,813	12,416	87,229
54	6200 Sewer Utility	8,883,592.15	3.97%	50,671	0	50,671	8,409	59,080
55	6300 Flood	4,052,115.55	1.81%	23,113	0	23,113	3,836	26,948
56	6400 DCD-CAGID	4,415,846.77	1.97%	25,187	0	25,187	4,180	29,367
57	6500 UHC-UHGID	568,278.87	0.25%	3,241	0	3,241	538	3,779
59	6800 BJGID - Parking	52,703.00	0.02%	301	0	301	50	350
60	7100 Telecommunications	693,178.64	0.31%	3,954	0	3,954	656	4,610
61	7120 Worker Compensation Insurance	1,654,231.64	0.74%	9,436	0	9,436	1,566	11,001
62	7190 Compensated Absences	936,159.00	0.42%	5,340	0	5,340	886	6,226
63	7210 Fleet	3,554,405.95	1.59%	20,274	0	20,274	3,365	23,638
64	7300 Computer Replacement	1,920,637.09	0.86%	10,955	0	10,955	1,818	12,773
65	7400 Equipment Replacement	56,073.50	0.03%	320	0	320	53	373
66	7500 Facility Renovation & Replace	920,253.19	0.41%	5,249	0	5,249	871	6,120
Subtotal		223,598,876.02	100.00%	1,275,377	0	1,275,377	211,654	1,487,030
Direct Bills						0		0
Total						$1,275,377		$1,487,030

Basis Units: Operating Expenses (excl. Capital, Transfers, Debt Service & Dept 951 Citywide)
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Budget Allocations

Dept:9 185 Finance

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	105 City Council	237,926.00	0.11%	$1,072	$0	$1,072	$215	$1,287
3	110 City Manager	2,152,514.87	0.96%	9,694	0	9,694	1,946	11,640
4	115 City Clerk	526,200.48	0.24%	2,370	0	2,370	476	2,846
5	120 Communications	1,710,650.05	0.77%	7,704	0	7,704	1,547	9,251
6	125 General Government	3,083,512.00	1.38%	13,887	0	13,887	2,788	16,675
7	130 City Attorney	2,999,304.02	1.34%	13,507	0	13,507	2,712	16,219
8	180 Human Resources	3,870,389.27	1.73%	17,430	0	17,430	3,499	20,930
9	185 Finance	4,604,699.89	2.06%	20,737	0	20,737	4,163	24,901
10	190 Information Technology	5,380,668.94	2.41%	24,232	0	24,232	4,865	29,097
11	315 PW Support Services	6,526,666.00	2.92%	29,393	0	29,393	5,901	35,294
12	2180 - 515 - 670055 City Facilities Tra	110,250.00	0.05%	497	0	497	100	596
13	7110 Property & Casualty Insurance	1,850,432.61	0.83%	8,333	0	8,333	1,673	10,007
14	1100-951-95111002-720510 Unemploy	107,000.00	0.05%	482	0	482	97	579
15	620 CVB	2,508,051.58	1.12%	11,295	0	11,295	2,268	13,563
16	135 Municipal Court	2,224,199.77	0.99%	10,017	0	10,017	2,011	12,028
17	140 Energy Strategy / Elect Util Dev	(0.00)	0.00%	(0)	0	(0)	(0)	(0)
18	255 Police	34,037,228.47	15.22%	153,288	0	153,288	30,775	184,062
19	260 Fire	18,539,356.06	8.29%	83,493	0	83,493	16,762	100,255
20	265 Police & Fire Pensions	376,092.00	0.17%	1,694	0	1,694	340	2,034
21	310 PW Transporation	109,158.98	0.05%	492	0	492	99	590
22	380 PW Development	67,856.95	0.03%	306	0	306	61	367
23	385 Community Planning & Sustainabil	2,233,980.51	1.00%	10,061	0	10,061	2,020	12,081
24	405 Housing	190,534.39	0.09%	858	0	858	172	1,030
25	410 Human Services	7,001,848.37	3.13%	31,533	0	31,533	6,331	37,864
26	505 Library	22,721.40	0.01%	102	0	102	21	123
27	510 Arts	921,767.35	0.41%	4,151	0	4,151	833	4,985
28	515 Parks & Recreation	4,698,951.70	2.10%	21,162	0	21,162	4,249	25,410
29	555 Open Space & Mountain Parks	154,333.77	0.07%	695	0	695	140	835
31	1150 Community Housing Asst Progra	3,113,064.44	1.39%	14,020	0	14,020	2,815	16,834
32	1200 Library	7,569,666.80	3.39%	34,090	0	34,090	6,844	40,934
35	2120 Planning & Development Service	9,562,042.50	4.28%	43,063	0	43,063	8,645	51,708
36	2140 Affordable Housing Fund	1,474,236.70	0.66%	6,639	0	6,639	1,333	7,972
37	2180 .25 Cent Sales Tax	4,808,743.34	2.15%	21,656	0	21,656	4,348	26,004
38	2300 Recreation Activity	10,412,165.12	4.66%	46,892	0	46,892	9,414	56,306
39	2400 Climate Action Plan Tax	1,839,877.46	0.82%	8,286	0	8,286	1,664	9,949
40	2500 Open Space	15,317,579.00	6.85%	68,983	0	68,983	13,849	82,833
41	2700 Airport	385,314.37	0.17%	1,735	0	1,735	348	2,084
42	2800 Transportation	19,432,582.85	8.69%	87,515	0	87,515	17,570	105,085
43	2810 Transportation Development	115,442.57	0.05%	520	0	520	104	624
44	2820 ForestGlen	15,533.00	0.01%	70	0	70	14	84
45	2830 BJGID - TDM	172,077.00	0.08%	775	0	775	156	931
47	2910 CommDvlpmnt Block Grnt (CDBC	616,707.32	0.28%	2,777	0	2,777	558	3,335

City of Boulder, Colorado
Full Cost Allocation Plan

Budget Allocations **Dept:9 185 Finance**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	2920 HOME	760,082.32	0.34%	$3,423	$0	$3,423	$687	$4,110
49	3300 Permanent Parks & Recreation	933,727.75	0.42%	4,205	0	4,205	844	5,049
53	6100 Water Utility	13,116,262.70	5.87%	59,070	0	59,070	11,859	70,928
54	6200 Sewer Utility	8,883,592.15	3.97%	40,008	0	40,008	8,032	48,040
55	6300 Flood	4,052,115.55	1.81%	18,249	0	18,249	3,664	21,913
56	6400 DCD-CAGID	4,415,846.77	1.97%	19,887	0	19,887	3,993	23,879
57	6500 UHC-UHGID	568,278.87	0.25%	2,559	0	2,559	514	3,073
59	6800 BJGID - Parking	52,703.00	0.02%	237	0	237	48	285
60	7100 Telecommunications	693,178.64	0.31%	3,122	0	3,122	627	3,748
61	7120 Worker Compensation Insurance	1,654,231.64	0.74%	7,450	0	7,450	1,496	8,946
62	7190 Compensated Absences	936,159.00	0.42%	4,216	0	4,216	846	5,062
63	7210 Fleet	3,554,405.95	1.59%	16,007	0	16,007	3,214	19,221
64	7300 Computer Replacement	1,920,637.09	0.86%	8,650	0	8,650	1,737	10,386
65	7400 Equipment Replacement	56,073.50	0.03%	253	0	253	51	303
66	7500 Facility Renovation & Replace	920,253.19	0.41%	4,144	0	4,144	832	4,976
Subtotal		223,598,876.02	100.00%	1,006,985	0	1,006,985	202,165	1,209,150
Direct Bills						0		0
Total						$1,006,985		$1,209,150

Basis Units: Operating Expenses (excl. Capital, Transfers, Debt Service & Dept 951 Citywide)
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Mailroom Allocations

Dept:9 185 Finance

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	110 City Manager	13.00	0.92%	$1,306	$0	$1,306	$147	$1,454
4	115 City Clerk	4.00	0.28%	402	0	402	45	447
5	120 Communications	12.75	0.90%	1,281	0	1,281	145	1,426
7	130 City Attorney	24.70	1.74%	2,482	0	2,482	280	2,762
8	180 Human Resources	24.38	1.72%	2,450	0	2,450	277	2,726
9	185 Finance	40.50	2.85%	4,069	0	4,069	459	4,529
10	190 Information Technology	38.75	2.73%	3,893	0	3,893	440	4,333
11	315 PW Support Services	16.08	1.13%	1,616	0	1,616	182	1,798
13	7110 Property & Casualty Insurance	3.00	0.21%	301	0	301	34	335
15	620 CVB	17.33	1.22%	1,741	0	1,741	197	1,938
16	135 Municipal Court	21.13	1.49%	2,123	0	2,123	240	2,363
17	140 Energy Strategy / Elect Util Dev	12.25	0.86%	1,231	0	1,231	139	1,370
18	255 Police	290.89	20.50%	29,228	0	29,228	3,299	32,527
19	260 Fire	123.67	8.71%	12,426	0	12,426	1,403	13,829
21	310 PW Transporation	0.50	0.04%	50	0	50	6	56
23	385 Community Planning & Sustainabil	12.73	0.90%	1,279	0	1,279	144	1,423
25	410 Human Services	29.91	2.11%	3,005	0	3,005	339	3,344
26	505 Library	1.50	0.11%	151	0	151	17	168
27	510 Arts	3.00	0.21%	301	0	301	34	335
28	515 Parks & Recreation	36.50	2.57%	3,667	0	3,667	414	4,081
29	555 Open Space & Mountain Parks	1.27	0.09%	128	0	128	14	142
31	1150 Community Housing Asst Progra	5.07	0.36%	509	0	509	58	567
32	1200 Library	74.04	5.22%	7,439	0	7,439	840	8,279
35	2120 Planning & Development Service	85.34	6.01%	8,575	0	8,575	968	9,543
36	2140 Affordable Housing Fund	6.38	0.45%	641	0	641	72	713
37	2180 .25 Cent Sales Tax	33.62	2.37%	3,378	0	3,378	381	3,759
38	2300 Recreation Activity	57.73	4.07%	5,801	0	5,801	655	6,455
39	2400 Climate Action Plan Tax	5.25	0.37%	528	0	528	60	587
40	2500 Open Space	116.54	8.21%	11,710	0	11,710	1,322	13,031
41	2700 Airport	1.20	0.08%	121	0	121	14	134
42	2800 Transportation	70.29	4.95%	7,062	0	7,062	797	7,860
43	2810 Transportation Development	0.20	0.01%	20	0	20	2	22
47	2910 CommDvlpmnt Block Grnt (CDBC	2.20	0.16%	221	0	221	25	246
48	2920 HOME	1.25	0.09%	126	0	126	14	140
49	3300 Permanent Parks & Recreation	8.50	0.60%	854	0	854	96	950
53	6100 Water Utility	76.69	5.40%	7,706	0	7,706	870	8,575
54	6200 Sewer Utility	59.25	4.18%	5,953	0	5,953	672	6,625
55	6300 Flood	31.23	2.20%	3,138	0	3,138	354	3,492
56	6400 DCD-CAGID	25.14	1.77%	2,526	0	2,526	285	2,811
57	6500 UHC-UHGID	4.03	0.28%	405	0	405	46	451
60	7100 Telecommunications	1.25	0.09%	126	0	126	14	140
61	7120 Worker Compensation Insurance	2.00	0.14%	201	0	201	23	224

City of Boulder, Colorado
Full Cost Allocation Plan

Mailroom Allocations

Dept:9 185 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 7210 Fleet	15.12	1.07%	$1,519	$0	$1,519	$171	$1,691
64 7300 Computer Replacement	0.25	0.02%	25	0	25	3	28
65 7400 Equipment Replacement	0.75	0.05%	75	0	75	9	84
66 7500 Facility Renovation & Replace	1.70	0.12%	171	0	171	19	190
69 9000 External	6.29	0.44%	632	0	632	71	703
Subtotal	1,419.15	100.00%	142,591	0	142,591	16,096	158,687
Direct Bills					0		0
Total					$142,591		$158,687

Basis Units: FTE's
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Purchasing Allocations

Dept:9 185 Finance

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	105 City Council	237,926.00	0.11%	$448	$0	$448	$85	$534
3	110 City Manager	2,152,514.87	0.96%	4,057	0	4,057	770	4,827
4	115 City Clerk	526,200.48	0.24%	992	0	992	188	1,180
5	120 Communications	1,710,650.05	0.77%	3,224	0	3,224	612	3,836
6	125 General Government	3,083,512.00	1.38%	5,811	0	5,811	1,104	6,915
7	130 City Attorney	2,999,304.02	1.34%	5,652	0	5,652	1,073	6,726
8	180 Human Resources	3,870,389.27	1.73%	7,294	0	7,294	1,385	8,679
9	185 Finance	4,604,699.89	2.06%	8,678	0	8,678	1,648	10,326
10	190 Information Technology	5,380,668.94	2.41%	10,140	0	10,140	1,926	12,066
11	315 PW Support Services	6,526,666.00	2.92%	12,300	0	12,300	2,336	14,636
12	2180 - 515 - 670055 City Facilities Tra	110,250.00	0.05%	208	0	208	39	247
13	7110 Property & Casualty Insurance	1,850,432.61	0.83%	3,487	0	3,487	662	4,150
14	1100-951-95111002-720510 Unemploy	107,000.00	0.05%	202	0	202	38	240
15	620 CVB	2,508,051.58	1.12%	4,727	0	4,727	898	5,624
16	135 Municipal Court	2,224,199.77	0.99%	4,192	0	4,192	796	4,988
17	140 Energy Strategy / Elect Util Dev	(0.00)	0.00%	(0)	0	(0)	(0)	(0)
18	255 Police	34,037,228.47	15.22%	64,147	0	64,147	12,181	76,328
19	260 Fire	18,539,356.06	8.29%	34,939	0	34,939	6,635	41,574
20	265 Police & Fire Pensions	376,092.00	0.17%	709	0	709	135	843
21	310 PW Transporation	109,158.98	0.05%	206	0	206	39	245
22	380 PW Development	67,856.95	0.03%	128	0	128	24	152
23	385 Community Planning & Sustainabil	2,233,980.51	1.00%	4,210	0	4,210	800	5,010
24	405 Housing	190,534.39	0.09%	359	0	359	68	427
25	410 Human Services	7,001,848.37	3.13%	13,196	0	13,196	2,506	15,702
26	505 Library	22,721.40	0.01%	43	0	43	8	51
27	510 Arts	921,767.35	0.41%	1,737	0	1,737	330	2,067
28	515 Parks & Recreation	4,698,951.70	2.10%	8,856	0	8,856	1,682	10,537
29	555 Open Space & Mountain Parks	154,333.77	0.07%	291	0	291	55	346
31	1150 Community Housing Asst Progra	3,113,064.44	1.39%	5,867	0	5,867	1,114	6,981
32	1200 Library	7,569,666.80	3.39%	14,266	0	14,266	2,709	16,975
35	2120 Planning & Development Service	9,562,042.50	4.28%	18,021	0	18,021	3,422	21,443
36	2140 Affordable Housing Fund	1,474,236.70	0.66%	2,778	0	2,778	528	3,306
37	2180 .25 Cent Sales Tax	4,808,743.34	2.15%	9,063	0	9,063	1,721	10,784
38	2300 Recreation Activity	10,412,165.12	4.66%	19,623	0	19,623	3,726	23,349
39	2400 Climate Action Plan Tax	1,839,877.46	0.82%	3,467	0	3,467	658	4,126
40	2500 Open Space	15,317,579.00	6.85%	28,868	0	28,868	5,482	34,349
41	2700 Airport	385,314.37	0.17%	726	0	726	138	864
42	2800 Transportation	19,432,582.85	8.69%	36,623	0	36,623	6,955	43,577
43	2810 Transportation Development	115,442.57	0.05%	218	0	218	41	259
44	2820 ForestGlen	15,533.00	0.01%	29	0	29	6	35
45	2830 BJGID - TDM	172,077.00	0.08%	324	0	324	62	386
47	2910 CommDvlpmnt Block Grnt (CDBC	616,707.32	0.28%	1,162	0	1,162	221	1,383

City of Boulder, Colorado
Full Cost Allocation Plan

Purchasing Allocations **Dept:9 185 Finance**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	2920 HOME	760,082.32	0.34%	$1,432	$0	$1,432	$272	$1,704
49	3300 Permanent Parks & Recreation	933,727.75	0.42%	1,760	0	1,760	334	2,094
53	6100 Water Utility	13,116,262.70	5.87%	24,719	0	24,719	4,694	29,413
54	6200 Sewer Utility	8,883,592.15	3.97%	16,742	0	16,742	3,179	19,921
55	6300 Flood	4,052,115.55	1.81%	7,637	0	7,637	1,450	9,087
56	6400 DCD-CAGID	4,415,846.77	1.97%	8,322	0	8,322	1,580	9,902
57	6500 UHC-UHGID	568,278.87	0.25%	1,071	0	1,071	203	1,274
59	6800 BJGID - Parking	52,703.00	0.02%	99	0	99	19	118
60	7100 Telecommunications	693,178.64	0.31%	1,306	0	1,306	248	1,554
61	7120 Worker Compensation Insurance	1,654,231.64	0.74%	3,118	0	3,118	592	3,710
62	7190 Compensated Absences	936,159.00	0.42%	1,764	0	1,764	335	2,099
63	7210 Fleet	3,554,405.95	1.59%	6,699	0	6,699	1,272	7,971
64	7300 Computer Replacement	1,920,637.09	0.86%	3,620	0	3,620	687	4,307
65	7400 Equipment Replacement	56,073.50	0.03%	106	0	106	20	126
66	7500 Facility Renovation & Replace	920,253.19	0.41%	1,734	0	1,734	329	2,064
Subtotal		223,598,876.02	100.00%	421,395	0	421,395	80,023	501,418
Direct Bills						0		0
Total						$421,395		$501,418

Basis Units: Operating Expenses (excl. Capital, Transfers, Debt Service & Dept 951 Citywide)
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Sales Tax Audit Allocations **Dept:9 185 Finance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 410 Human Services	610,183	0.63%	$4,200	$0	$4,200	$850	$5,050
30 951 Fundwide / Citywide	45,347,094	46.50%	312,136	0	312,136	63,143	375,279
37 2180 .25 Cent Sales Tax	7,040,687	7.22%	48,463	0	48,463	9,804	58,267
39 2400 Climate Action Plan Tax	355,436	0.36%	2,447	0	2,447	495	2,941
40 2500 Open Space	25,028,742	25.67%	172,280	0	172,280	34,851	207,130
42 2800 Transportation	16,852,936	17.28%	116,003	0	116,003	23,467	139,470
50 3500 Boulder Junction Cap Impr Fund	655,473	0.67%	4,512	0	4,512	913	5,425
52 3700 CI CCS	1,504,432	1.54%	10,355	0	10,355	2,095	12,450
56 6400 DCD-CAGID	119,079	0.12%	820	0	820	166	985
Subtotal	97,514,062	100.00%	671,216	0	671,216	135,782	806,998
Direct Bills					0		0
Total					$671,216		$806,998

Basis Units: $'s of Sales Tax Revenue Received
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Allocation Summary

Dept:9 185 Finance

	Department	Financial Reporting	Budget	Mailroom	Purchasing	Sales Tax Audit	Public	Total
2	105 City Council	$1,582	$1,287	$0	$534	$0	$0	$3,402
3	110 City Manager	14,315	11,640	1,454	4,827	0	0	32,236
4	115 City Clerk	3,499	2,846	447	1,180	0	0	7,972
5	120 Communications	11,377	9,251	1,426	3,836	0	0	25,889
6	125 General Government	20,507	16,675	0	6,915	0	0	44,096
7	130 City Attorney	19,947	16,219	2,762	6,726	0	0	45,654
8	180 Human Resources	25,740	20,930	2,726	8,679	0	0	58,075
9	185 Finance	30,623	24,901	4,529	10,326	0	0	70,379
10	190 Information Technology	35,784	29,097	4,333	12,066	0	0	81,280
11	315 PW Support Services	43,405	35,294	1,798	14,636	0	0	95,133
12	2180 - 515 - 670055 City Facilities Tra	733	596	0	247	0	0	1,577
13	7110 Property & Casualty Insurance	12,306	10,007	335	4,150	0	0	26,798
14	1100-951-95111002-720510 Unemploy	712	579	0	240	0	0	1,530
15	620 CVB	16,680	13,563	1,938	5,624	0	0	37,804
16	135 Municipal Court	14,792	12,028	2,363	4,988	0	0	34,170
17	140 Energy Strategy / Elect Util Dev	(0)	(0)	1,370	(0)	0	0	1,370
18	255 Police	226,362	184,062	32,527	76,328	0	0	519,280
19	260 Fire	123,295	100,255	13,829	41,574	0	0	278,953
20	265 Police & Fire Pensions	2,501	2,034	0	843	0	0	5,378
21	310 PW Transporation	726	590	56	245	0	0	1,617
22	380 PW Development	451	367	0	152	0	0	970
23	385 Community Planning & Sustainabil	14,857	12,081	1,423	5,010	0	0	33,371
24	405 Housing	1,267	1,030	0	427	0	0	2,725
25	410 Human Services	46,565	37,864	3,344	15,702	5,050	0	108,525
26	505 Library	151	123	168	51	0	0	493
27	510 Arts	6,130	4,985	335	2,067	0	0	13,517
28	515 Parks & Recreation	31,250	25,410	4,081	10,537	0	0	71,279
29	555 Open Space & Mountain Parks	1,026	835	142	346	0	0	2,349
30	951 Fundwide / Citywide	0	0	0	0	375,279	0	375,279
31	1150 Community Housing Asst Progra	20,703	16,834	567	6,981	0	0	45,086
32	1200 Library	50,342	40,934	8,279	16,975	0	0	116,530
35	2120 Planning & Development Service	63,592	51,708	9,543	21,443	0	0	146,286
36	2140 Affordable Housing Fund	9,804	7,972	713	3,306	0	0	21,796
37	2180 .25 Cent Sales Tax	31,980	26,004	3,759	10,784	58,267	0	130,794
38	2300 Recreation Activity	69,245	56,306	6,455	23,349	0	0	155,356
39	2400 Climate Action Plan Tax	12,236	9,949	587	4,126	2,941	0	29,840
40	2500 Open Space	101,869	82,833	13,031	34,349	207,130	0	439,212
41	2700 Airport	2,563	2,084	134	864	0	0	5,644
42	2800 Transportation	129,235	105,085	7,860	43,577	139,470	0	425,227
43	2810 Transportation Development	768	624	22	259	0	0	1,673
44	2820 ForestGlen	103	84	0	35	0	0	222

City of Boulder, Colorado
Full Cost Allocation Plan

Allocation Summary

Dept:9 185 Finance

Department	Financial Reporting	Budget	Mailroom	Purchasing	Sales Tax Audit	Public	Total
45 2830 BJGID - TDM	$1,144	$931	$0	$386	$0	$0	$2,461
47 2910 CommDvlpmnt Block Grnt (CDBC	4,101	3,335	246	1,383	0	0	9,065
48 2920 HOME	5,055	4,110	140	1,704	0	0	11,009
49 3300 Permanent Parks & Recreation	6,210	5,049	950	2,094	0	0	14,303
50 3500 Boulder Junction Cap Impr Fund	0	0	0	0	5,425	0	5,425
52 3700 CI CCS	0	0	0	0	12,450	0	12,450
53 6100 Water Utility	87,229	70,928	8,575	29,413	0	0	196,146
54 6200 Sewer Utility	59,080	48,040	6,625	19,921	0	0	133,666
55 6300 Flood	26,948	21,913	3,492	9,087	0	0	61,440
56 6400 DCD-CAGID	29,367	23,879	2,811	9,902	985	0	66,946
57 6500 UHC-UHGID	3,779	3,073	451	1,274	0	0	8,577
59 6800 BJGID - Parking	350	285	0	118	0	0	754
60 7100 Telecommunications	4,610	3,748	140	1,554	0	0	10,053
61 7120 Worker Compensation Insurance	11,001	8,946	224	3,710	0	0	23,880
62 7190 Compensated Absences	6,226	5,062	0	2,099	0	0	13,388
63 7210 Fleet	23,638	19,221	1,691	7,971	0	0	52,521
64 7300 Computer Replacement	12,773	10,386	28	4,307	0	0	27,494
65 7400 Equipment Replacement	373	303	84	126	0	0	886
66 7500 Facility Renovation & Replace	6,120	4,976	190	2,064	0	0	13,350
69 9000 External	0	0	703	0	0	0	703
Total	$1,487,030	$1,209,150	$158,687	$501,418	$806,998	$0	$4,163,283

190 Information Technology

190 Information Technology
Nature and Extent of Services

The Information Technology department serves as the City's planner of long-range technology planning including hardware/software procurement. In addition, the department supports City employees' technology including PC's and mobile devices as well as servers and databases. Furthermore, they maintain the City's infrastructure and custom application development. Information Technology costs are distributed by the following functions:

End User (Help Desk) & Security Services - Costs have been allocated based on # of Computers by Dept.

Network Administration - Costs have been allocated based on # of Computers and Phones by Dept

Applications Support Department Specific Services - Costs have been allocated based on Times Spent by Dept.

Applications Support Services- Citywide - Costs have been allocated based on # of Computers.

Infrastructure Support Department Specific Services - Costs have been allocated based on Time Spent by Dept.

Infrastructure Support Services - Citywide - Costs have been allocated based on # of Computers

190 Information Technology, cont.
Nature and Extent of Services

Windows Server Administration - Costs have been allocated based on # of Computers.

Database Administration & Unix Server Administra ts have been allocated based on # Database Programs.

190 Information Technology, cont.
Nature and Extent of Services

Windows Server Administration - Costs have been allocated based on # of Computers.

Database Administration & Unix Server Administration - Costs have been allocated based on # Database Programs.

Technical Training - Costs have been allocated based on # of Computers by Dept

City of Boulder, Colorado
Full Cost Allocation Plan

A. Department Costs **Dept:10 190 Information Technology**

Description		Amount	General Admin	End Users (Help Desk) & Security	Network Admin	Application Support - Dept Specific	Application Support - Citywide	Infrastructure Support - Dept Specific	Infrastructure Support - Citywide	Windows Server Admin
Personnel Costs										
Salaries	S1	3,479,195	326,651	173,332	169,626	302,597	1,114,719	0	721,139	268,650
Salary % Split			*9.39%*	*4.98%*	*4.88%*	*8.70%*	*32.04%*	*.00%*	*20.73%*	*7.72%*
Benefits	P	972,056	103,646	45,526	49,345	77,130	291,227	0	214,714	71,033
Subtotal - Personnel Costs		4,451,251	430,297	218,858	218,972	379,727	1,405,947	0	935,854	339,683
Services & Supplies Cost										
Advertising	P	1,000	499	0	0	107	394	0	0	0
Business Travel	P	4,000	663	158	31	292	1,077	0	1,375	0
Cellular Phone Service	P	13,796	13,796	0	0	0	0	0	0	0
Charges	P	123,341	102,154	2,931	502	2,114	7,789	0	4,908	1,193
Employee Expenses	P	133,683	21,715	22,166	1,159	9,142	33,679	0	14,297	3,243
Data Communications	P	2,064	0	0	0	0	0	0	2,064	0
Food	P	1,000	904	0	0	11	41	0	31	0
Materials	P	111,690	26,299	213	13,579	2,728	24,840	0	31,532	4,888
Misc Purchased Services	P	0	0	0	0	0	0	0	0	0
Postage and Express Mail	P	250	107	0	0	0	0	0	143	0
Professional Services	P	398,540	105,315	0	61,788	24,920	91,802	0	114,715	0
R&M	P	132,550	5,300	5,277	16,587	18,533	68,274	0	19,104	(323)
Supplies	P	7,504	6,629	34	0	11	40	0	791	0
Temp Personnel Svcs	P	0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		929,418	283,380	30,779	93,646	57,860	227,935	0	188,959	9,001
Department Cost Total		5,380,669	713,677	249,637	312,618	437,587	1,633,882	0	1,124,813	348,684
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		5,380,669	713,677	249,637	312,618	437,587	1,633,882	0	1,124,813	348,684
General Admin Distribution			(713,677)	39,239	38,400	68,502	252,352	0	163,252	60,817
Grand Total		$5,380,669		$288,876	$351,018	$506,089	$1,886,234	$0	$1,288,065	$409,502

City of Boulder, Colorado
Full Cost Allocation Plan

A. Department Costs **Dept:10 190 Information Technology**

Description		Amount	Database Admin & Unix Server Admin	Technical Training
Personnel Costs				
Salaries	S1	3,479,195	321,259	81,221
Salary % Split			*9.23%*	*2.33%*
Benefits	P	972,056	90,696	28,738
Subtotal - Personnel Costs		4,451,251	411,955	109,959
Services & Supplies Cost				
Advertising	P	1,000	0	0
Business Travel	P	4,000	0	403
Cellular Phone Service	P	13,796	0	0
Charges	P	123,341	1,247	502
Employee Expenses	P	133,683	2,039	26,245
Data Communications	P	2,064	0	0
Food	P	1,000	0	13
Materials	P	111,690	3,052	4,558
Misc Purchased Services	P	0	0	0
Postage and Express Mail	P	250	0	0
Professional Services	P	398,540	0	0
R&M	P	132,550	(202)	0
Supplies	P	7,504	0	0
Temp Personnel Svcs	P	0	0	0
Subtotal - Services & Supplies		929,418	6,137	31,721
Department Cost Total		5,380,669	418,092	141,679
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		5,380,669	418,092	141,679
General Admin Distribution			72,727	18,387
Grand Total		$5,380,669	$490,819	$160,066

B. Incoming Costs - (Default Spread Salary%)

Dept:10 190 Information Technology

	Department	First Incoming	Second Incoming	End Users (Help Desk) & Security	Network Admin	Application Support - Dept Specific	Application Support - Citywide	Infrastructure Support - Dept Specific	Infrastructure Support - Citywide	Windows Server Admin	Database Admin & Unix Server Admin
2	City Council	$1,106	$0	$61	$59	$106	$391	$0	$253	$94	$113
	Subtotal - 105 City Council	1,106	0	61	59	106	391	0	253	94	113
7	Attorney - General Fund	70,496	0	3,876	3,793	6,767	24,927	0	16,126	6,007	7,184
7	Records	9,260	0	509	498	889	3,274	0	2,118	789	944
	Subtotal - 130 City Attorney	79,756	0	4,385	4,291	7,655	28,201	0	18,244	6,797	8,127
3	City Manager, Personnel	34,202	0	1,881	1,840	3,283	12,094	0	7,824	2,915	3,485
3	City Manager, Fiscal	30,143	0	1,657	1,622	2,893	10,658	0	6,895	2,569	3,072
	Subtotal - 110 City Manager	64,345	0	3,538	3,462	6,176	22,752	0	14,719	5,483	6,557
8	Advisory Services	27,363	0	1,504	1,472	2,626	9,675	0	6,259	2,332	2,788
8	Labor Relations	6,753	0	371	363	648	2,388	0	1,545	575	688
8	Talent Mngmt	1,254	0	69	67	120	443	0	287	107	128
8	Training Development	18,736	0	1,030	1,008	1,798	6,625	0	4,286	1,597	1,909
8	Data Systems	8,829	0	485	475	847	3,122	0	2,020	752	900
8	Payroll	11,430	0	628	615	1,097	4,042	0	2,615	974	1,165
8	Total Comp	22,068	0	1,213	1,187	2,118	7,803	0	5,048	1,881	2,249
8	Cust Center Div Adm	27,633	0	1,519	1,487	2,652	9,771	0	6,321	2,355	2,816
8	Solution Center Div Adm	4,425	0	243	238	425	1,565	0	1,012	377	451
	Subtotal - 180 Human Resources	128,490	0	7,065	6,914	12,333	45,433	0	29,392	10,950	13,094
9	Financial Reporting	35,784	0	1,967	1,925	3,435	12,653	0	8,185	3,049	3,647
9	Budget	29,097	0	1,600	1,566	2,793	10,288	0	6,656	2,480	2,965
9	Mailroom	4,333	0	238	233	416	1,532	0	991	369	442
9	Purchasing	12,066	0	663	649	1,158	4,266	0	2,760	1,028	1,230
	Subtotal - 185 Finance	81,280	0	4,469	4,373	7,802	28,740	0	18,593	6,926	8,283
10	End Users (Help Desk) & Security Serv	16,166	0	889	870	1,552	5,716	0	3,698	1,378	1,647
10	Network Admin	16,285	0	895	876	1,563	5,758	0	3,725	1,388	1,659
10	Application Support - Dept Specific	4,627	0	254	249	444	1,636	0	1,058	394	471
10	Application Support - Citywide	105,180	0	5,783	5,659	10,096	37,191	0	24,060	8,963	10,718
10	Infrastructure Support - Citywide	70,938	0	3,900	3,817	6,809	25,083	0	16,227	6,045	7,229
10	Windows Server Admin	23,424	0	1,288	1,260	2,248	8,283	0	5,358	1,996	2,387
10	Database Admin & Unix Server Admin	74,078	0	4,073	3,986	7,110	26,194	0	16,945	6,313	7,549

B. Incoming Costs - (Default Spread Salary%)

Dept:10 190 Information Technology

	Department	First Incoming	Second Incoming	End Users (Help Desk) & Security	Network Admin	Application Support - Dept Specific	Application Support - Citywide	Infrastructure Support - Dept Specific	Infrastructure Support - Citywide	Windows Server Admin	Database Admin & Unix Server Admin
10	Technical Training	$8,630	$0	$474	$464	$828	$3,051	$0	$1,974	$735	$879
	Subtotal - 190 Information Technology	319,327	0	17,557	17,182	30,651	112,912	0	73,045	27,212	32,541
11	Fac - MSC Bldg A & B	2,979	0	164	160	286	1,053	0	681	254	304
11	Fac - Center Green	902,884	0	49,642	48,581	86,663	319,254	0	206,533	76,941	92,008
11	Custodial - Municipal Service Center (3	837	0	46	45	80	296	0	191	71	85
11	Project Management (31510050)	0	0	0	0	0	0	0	0	0	0
	Subtotal - 315 PW Support Services	906,699	0	49,852	48,786	87,030	320,603	0	207,406	77,266	92,397
13	Workers Comp Premiums	700	0	38	38	67	247	0	160	60	71
13	Liability Premiums	12,313	0	677	663	1,182	4,354	0	2,817	1,049	1,255
	Subtotal - 7110 Property & Casualty In:	13,013	0	715	700	1,249	4,601	0	2,977	1,109	1,326
1	Equipment Depreciation	3,077	0	169	166	295	1,088	0	704	262	314
	Subtotal - A Building & Equipment Dep	3,077	0	169	166	295	1,088	0	704	262	314
5	Internal	33,619	0	1,848	1,809	3,227	11,887	0	7,690	2,865	3,426
	Subtotal - 120 Communications	33,619	0	1,848	1,809	3,227	11,887	0	7,690	2,865	3,426
12	City Facilities Trash Service	3,110	0	171	167	298	1,100	0	711	265	317
	Subtotal - 2180 - 515 - 670055 City Fa	3,110	0	171	167	298	1,100	0	711	265	317
14	Unemployment & Vol Ins	1,300	0	71	70	125	460	0	297	111	133
	Subtotal - 1100-951-95111002-720510	1,300	0	71	70	125	460	0	297	111	133
Total Incoming		1,635,122	0	89,902	87,980	156,947	578,169	0	374,031	139,340	166,627
C. Total Allocated			$7,015,791	$378,778	$438,997	$663,036	$2,464,402	$0	$1,662,096	$548,842	$657,445
				5.40%	6.26%	9.45%	35.13%		23.69%	7.82%	9.37%

B. Incoming Costs - (Default Spread Salary%)

Dept:10 190 Information Technology

	Department	First Incoming	Second Incoming	Technical Training
2	City Council	$1,106	$0	$28
	Subtotal - 105 City Council	1,106	0	28
7	Attorney - General Fund	70,496	0	1,816
7	Records	9,260	0	239
	Subtotal - 130 City Attorney	79,756	0	2,055
3	City Manager, Personnel	34,202	0	881
3	City Manager, Fiscal	30,143	0	777
	Subtotal - 110 City Manager	64,345	0	1,658
8	Advisory Services	27,363	0	705
8	Labor Relations	6,753	0	174
8	Talent Mngmt	1,254	0	32
8	Training Development	18,736	0	483
8	Data Systems	8,829	0	227
8	Payroll	11,430	0	294
8	Total Comp	22,068	0	569
8	Cust Center Div Adm	27,633	0	712
8	Solution Center Div Adm	4,425	0	114
	Subtotal - 180 Human Resources	128,490	0	3,310
9	Financial Reporting	35,784	0	922
9	Budget	29,097	0	750
9	Mailroom	4,333	0	112
9	Purchasing	12,066	0	311
	Subtotal - 185 Finance	81,280	0	2,094
10	End Users (Help Desk) & Security Serv	16,166	0	416
10	Network Admin	16,285	0	420
10	Application Support - Dept Specific	4,627	0	119
10	Application Support - Citywide	105,180	0	2,710
10	Infrastructure Support - Citywide	70,938	0	1,828
10	Windows Server Admin	23,424	0	603
10	Database Admin & Unix Server Admin	74,078	0	1,909

B. Incoming Costs - (Default Spread Salary%)

Dept:10 190 Information Technology

	Department	First Incoming	Second Incoming	Technical Training
10	Technical Training	$8,630	$0	$222
	Subtotal - 190 Information Technology	319,327	0	8,227
11	Fac - MSC Bldg A & B	2,979	0	77
11	Fac - Center Green	902,884	0	23,262
11	Custodial - Municipal Service Center (3	837	0	22
11	Project Management (31510050)	0	0	0
	Subtotal - 315 PW Support Services	906,699	0	23,360
13	Workers Comp Premiums	700	0	18
13	Liability Premiums	12,313	0	317
	Subtotal - 7110 Property & Casualty In:	13,013	0	335
1	Equipment Depreciation	3,077	0	79
	Subtotal - A Building & Equipment Dep	3,077	0	79
5	Internal	33,619	0	866
	Subtotal - 120 Communications	33,619	0	866
12	City Facilities Trash Service	3,110	0	80
	Subtotal - 2180 - 515 - 670055 City Fa	3,110	0	80
14	Unemployment & Vol Ins	1,300	0	34
	Subtotal - 1100-951-95111002-720510	1,300	0	34
Total Incoming		1,635,122	0	42,127
C. Total Allocated			$7,015,791	$202,193
				2.88%

City of Boulder, Colorado
Full Cost Allocation Plan

End Users (Help Desk) & Security Services Allocations

Dept:10 190 Information Technology

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	105 City Council	2.00	0.12%	$342	$0	$342	$107	$449
3	110 City Manager	6.33	0.38%	1,084	0	1,084	337	1,421
4	115 City Clerk	2.11	0.13%	361	0	361	112	474
5	120 Communications	9.00	0.53%	1,541	0	1,541	480	2,021
7	130 City Attorney	30.00	1.78%	5,137	0	5,137	1,599	6,736
8	180 Human Resources	35.00	2.07%	5,993	0	5,993	1,865	7,859
9	185 Finance	41.00	2.43%	7,021	0	7,021	2,185	9,206
10	190 Information Technology	72.00	4.27%	12,329	0	12,329	3,837	16,166
11	315 PW Support Services	15.00	0.89%	2,569	0	2,569	799	3,368
13	7110 Property & Casualty Insurance	3.00	0.18%	514	0	514	160	674
15	620 CVB	22.00	1.30%	3,767	0	3,767	1,172	4,940
16	135 Municipal Court	33.00	1.96%	5,651	0	5,651	1,759	7,409
17	140 Energy Strategy / Elect Util Dev	7.00	0.41%	1,199	0	1,199	373	1,572
18	255 Police	276.00	16.36%	47,262	0	47,262	14,708	61,970
19	260 Fire	66.00	3.91%	11,302	0	11,302	3,517	14,819
23	385 Community Planning & Sustainabil	14.73	0.87%	2,522	0	2,522	785	3,307
25	410 Human Services	74.00	4.39%	12,672	0	12,672	3,944	16,615
26	505 Library	2.00	0.12%	342	0	342	107	449
27	510 Arts	2.00	0.12%	342	0	342	107	449
28	515 Parks & Recreation	42.32	2.51%	7,247	0	7,247	2,255	9,502
29	555 Open Space & Mountain Parks	2.00	0.12%	342	0	342	107	449
31	1150 Community Housing Asst Progra	8.00	0.47%	1,370	0	1,370	426	1,796
32	1200 Library	222.00	13.16%	38,015	0	38,015	11,831	49,845
35	2120 Planning & Development Service	116.84	6.93%	20,007	0	20,007	6,227	26,234
36	2140 Affordable Housing Fund	8.00	0.47%	1,370	0	1,370	426	1,796
37	2180 .25 Cent Sales Tax	33.47	1.98%	5,731	0	5,731	1,784	7,515
38	2300 Recreation Activity	64.35	3.81%	11,019	0	11,019	3,429	14,448
39	2400 Climate Action Plan Tax	7.43	0.44%	1,272	0	1,272	396	1,668
40	2500 Open Space	131.00	7.77%	22,432	0	22,432	6,981	29,413
41	2700 Airport	8.00	0.47%	1,370	0	1,370	426	1,796
42	2800 Transportation	66.00	3.91%	11,302	0	11,302	3,517	14,819
47	2910 CommDvlpmnt Block Grnt (CDBC	3.00	0.18%	514	0	514	160	674
48	2920 HOME	1.00	0.06%	171	0	171	53	225
49	3300 Permanent Parks & Recreation	9.86	0.58%	1,688	0	1,688	525	2,214
53	6100 Water Utility	116.00	6.88%	19,864	0	19,864	6,182	26,045
54	6200 Sewer Utility	64.00	3.79%	10,959	0	10,959	3,411	14,370
55	6300 Flood	20.00	1.19%	3,425	0	3,425	1,066	4,491
56	6400 DCD-CAGID	8.44	0.50%	1,445	0	1,445	450	1,895
57	6500 UHC-UHGID	2.11	0.13%	361	0	361	112	474
60	7100 Telecommunications	2.00	0.12%	342	0	342	107	449
63	7210 Fleet	22.00	1.30%	3,767	0	3,767	1,172	4,940
69	9000 External	17.00	1.01%	2,911	0	2,911	906	3,817

City of Boulder, Colorado
Full Cost Allocation Plan

End Users (Help Desk) & Security Services Allocations

Dept:10 190 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,686.99	100.00%	288,876	0	288,876	89,902	378,778
Direct Bills					0		0
Total					$288,876		$378,778

Basis Units: # of Computers
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Network Admin Allocations

Dept:10 190 Information Technology

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	105 City Council	8.75	0.28%	$966	$0	$966	$242	$1,208
3	110 City Manager	13.08	0.41%	1,443	0	1,443	362	1,805
4	115 City Clerk	4.36	0.14%	481	0	481	121	602
5	120 Communications	17.00	0.53%	1,876	0	1,876	470	2,346
7	130 City Attorney	61.00	1.92%	6,731	0	6,731	1,687	8,418
8	180 Human Resources	75.00	2.36%	8,276	0	8,276	2,074	10,350
9	185 Finance	84.00	2.64%	9,269	0	9,269	2,323	11,592
10	190 Information Technology	118.00	3.71%	13,021	0	13,021	3,264	16,285
11	315 PW Support Services	27.00	0.85%	2,979	0	2,979	747	3,726
13	7110 Property & Casualty Insurance	6.00	0.19%	662	0	662	166	828
15	620 CVB	46.00	1.45%	5,076	0	5,076	1,272	6,348
16	135 Municipal Court	61.00	1.92%	6,731	0	6,731	1,687	8,418
17	140 Energy Strategy / Elect Util Dev	15.00	0.47%	1,655	0	1,655	415	2,070
18	255 Police	505.00	15.88%	55,726	0	55,726	13,967	69,693
19	260 Fire	158.00	4.97%	17,435	0	17,435	4,370	21,805
23	385 Community Planning & Sustainabil	52.16	1.64%	5,756	0	5,756	1,443	7,198
25	410 Human Services	139.00	4.37%	15,338	0	15,338	3,844	19,183
26	505 Library	2.00	0.06%	221	0	221	55	276
27	510 Arts	2.00	0.06%	221	0	221	55	276
28	515 Parks & Recreation	87.74	2.76%	9,682	0	9,682	2,427	12,109
29	555 Open Space & Mountain Parks	4.00	0.13%	441	0	441	111	552
31	1150 Community Housing Asst Prograı	14.37	0.45%	1,586	0	1,586	397	1,983
32	1200 Library	309.00	9.71%	34,097	0	34,097	8,546	42,644
35	2120 Planning & Development Service:	205.84	6.47%	22,714	0	22,714	5,693	28,407
36	2140 Affordable Housing Fund	14.37	0.45%	1,586	0	1,586	397	1,983
37	2180 .25 Cent Sales Tax	69.40	2.18%	7,658	0	7,658	1,919	9,578
38	2300 Recreation Activity	133.42	4.19%	14,723	0	14,723	3,690	18,413
39	2400 Climate Action Plan Tax	12.00	0.38%	1,324	0	1,324	332	1,656
40	2500 Open Space	251.00	7.89%	27,697	0	27,697	6,942	34,639
41	2700 Airport	8.00	0.25%	883	0	883	221	1,104
42	2800 Transportation	148.00	4.65%	16,331	0	16,331	4,093	20,425
47	2910 CommDvlpmnt Block Grnt (CDBC	3.00	0.09%	331	0	331	83	414
48	2920 HOME	2.28	0.07%	252	0	252	63	315
49	3300 Permanent Parks & Recreation	20.44	0.64%	2,256	0	2,256	565	2,821
53	6100 Water Utility	213.88	6.72%	23,601	0	23,601	5,915	29,517
54	6200 Sewer Utility	142.86	4.49%	15,764	0	15,764	3,951	19,715
55	6300 Flood	58.27	1.83%	6,430	0	6,430	1,612	8,042
56	6400 DCD-CAGID	17.44	0.55%	1,924	0	1,924	482	2,407
57	6500 UHC-UHGID	4.36	0.14%	481	0	481	121	602
60	7100 Telecommunications	4.00	0.13%	441	0	441	111	552
63	7210 Fleet	43.00	1.35%	4,745	0	4,745	1,189	5,934
69	9000 External	20.00	0.63%	2,207	0	2,207	553	2,760

City of Boulder, Colorado
Full Cost Allocation Plan

Network Admin Allocations

Dept:10 190 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,181.02	100.00%	351,018	0	351,018	87,980	438,997
Direct Bills					0		0
Total					$351,018		$438,997

Basis Units: # of Computers & Phones
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Application Support - Dept Specific Allocations

Dept:10 190 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 105 City Council	4.00	0.08%	$410	$0	$410	$127	$538
3 110 City Manager	595.00	12.06%	61,046	0	61,046	18,931	79,978
4 115 City Clerk	13.50	0.27%	1,385	0	1,385	430	1,815
5 120 Communications	8.00	0.16%	821	0	821	255	1,075
7 130 City Attorney	157.33	3.19%	16,142	0	16,142	5,006	21,148
8 180 Human Resources	748.57	15.18%	76,802	0	76,802	23,818	100,620
9 185 Finance	216.50	4.39%	22,213	0	22,213	6,889	29,101
10 190 Information Technology	34.42	0.70%	3,531	0	3,531	1,095	4,627
11 315 PW Support Services	6.00	0.12%	616	0	616	191	806
15 620 CVB	462.50	9.38%	47,452	0	47,452	14,716	62,168
16 135 Municipal Court	110.16	2.23%	11,302	0	11,302	3,505	14,807
17 140 Energy Strategy / Elect Util Dev	356.24	7.22%	36,550	0	36,550	11,335	47,884
18 255 Police	337.85	6.85%	34,663	0	34,663	10,750	45,413
19 260 Fire	80.71	1.64%	8,281	0	8,281	2,568	10,849
22 380 PW Development	1.50	0.03%	154	0	154	48	202
23 385 Community Planning & Sustainabil	156.75	3.18%	16,082	0	16,082	4,987	21,070
24 405 Housing	27.75	0.56%	2,847	0	2,847	883	3,730
25 410 Human Services	338.25	6.86%	34,704	0	34,704	10,762	45,466
28 515 Parks & Recreation	125.25	2.54%	12,850	0	12,850	3,985	16,836
29 555 Open Space & Mountain Parks	349.50	7.09%	35,858	0	35,858	11,120	46,978
32 1200 Library	13.08	0.27%	1,342	0	1,342	416	1,758
35 2120 Planning & Development Service	419.75	8.51%	43,066	0	43,066	13,355	56,421
42 2800 Transportation	58.25	1.18%	5,976	0	5,976	1,853	7,830
53 6100 Water Utility	151.78	3.08%	15,572	0	15,572	4,829	20,402
54 6200 Sewer Utility	93.87	1.90%	9,631	0	9,631	2,987	12,618
55 6300 Flood	49.95	1.01%	5,125	0	5,125	1,589	6,714
63 7210 Fleet	16.25	0.33%	1,667	0	1,667	517	2,184
Subtotal	4,932.71	100.00%	506,089	0	506,089	156,947	663,036
Direct Bills					0		0
Total					$506,089		$663,036

Basis Units: Times Spent by Dept
Source:

Application Support - Citywide Allocations

Dept:10 190 Information Technology

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	105 City Council	2.00	0.12%	$2,236	$0	$2,236	$685	$2,922
3	110 City Manager	6.33	0.38%	7,078	0	7,078	2,169	9,247
4	115 City Clerk	2.11	0.13%	2,359	0	2,359	723	3,082
5	120 Communications	9.00	0.53%	10,063	0	10,063	3,084	13,147
7	130 City Attorney	30.00	1.78%	33,543	0	33,543	10,282	43,825
8	180 Human Resources	35.00	2.07%	39,134	0	39,134	11,995	51,129
9	185 Finance	41.00	2.43%	45,842	0	45,842	14,052	59,894
10	190 Information Technology	72.00	4.27%	80,504	0	80,504	24,676	105,180
11	315 PW Support Services	15.00	0.89%	16,772	0	16,772	5,141	21,912
13	7110 Property & Casualty Insurance	3.00	0.18%	3,354	0	3,354	1,028	4,382
15	620 CVB	22.00	1.30%	24,598	0	24,598	7,540	32,138
16	135 Municipal Court	33.00	1.96%	36,898	0	36,898	11,310	48,207
17	140 Energy Strategy / Elect Util Dev	7.00	0.41%	7,827	0	7,827	2,399	10,226
18	255 Police	276.00	16.36%	308,597	0	308,597	94,591	403,189
19	260 Fire	66.00	3.91%	73,795	0	73,795	22,620	96,415
23	385 Community Planning & Sustainabil	14.73	0.87%	16,470	0	16,470	5,048	21,518
25	410 Human Services	74.00	4.39%	82,740	0	82,740	25,361	108,101
26	505 Library	2.00	0.12%	2,236	0	2,236	685	2,922
27	510 Arts	2.00	0.12%	2,236	0	2,236	685	2,922
28	515 Parks & Recreation	42.32	2.51%	47,318	0	47,318	14,504	61,822
29	555 Open Space & Mountain Parks	2.00	0.12%	2,236	0	2,236	685	2,922
31	1150 Community Housing Asst Prograı	8.00	0.47%	8,945	0	8,945	2,742	11,687
32	1200 Library	222.00	13.16%	248,220	0	248,220	76,084	324,304
35	2120 Planning & Development Service:	116.84	6.93%	130,640	0	130,640	40,044	170,683
36	2140 Affordable Housing Fund	8.00	0.47%	8,945	0	8,945	2,742	11,687
37	2180 .25 Cent Sales Tax	33.47	1.98%	37,423	0	37,423	11,471	48,894
38	2300 Recreation Activity	64.35	3.81%	71,950	0	71,950	22,054	94,004
39	2400 Climate Action Plan Tax	7.43	0.44%	8,308	0	8,308	2,546	10,854
40	2500 Open Space	131.00	7.77%	146,472	0	146,472	44,897	191,368
41	2700 Airport	8.00	0.47%	8,945	0	8,945	2,742	11,687
42	2800 Transportation	66.00	3.91%	73,795	0	73,795	22,620	96,415
47	2910 CommDvlpmnt Block Grnt (CDBC	3.00	0.18%	3,354	0	3,354	1,028	4,382
48	2920 HOME	1.00	0.06%	1,118	0	1,118	343	1,461
49	3300 Permanent Parks & Recreation	9.86	0.58%	11,025	0	11,025	3,379	14,404
53	6100 Water Utility	116.00	6.88%	129,700	0	129,700	39,756	169,456
54	6200 Sewer Utility	64.00	3.79%	71,559	0	71,559	21,934	93,493
55	6300 Flood	20.00	1.19%	22,362	0	22,362	6,854	29,217
56	6400 DCD-CAGID	8.44	0.50%	9,437	0	9,437	2,893	12,329
57	6500 UHC-UHGID	2.11	0.13%	2,359	0	2,359	723	3,082
60	7100 Telecommunications	2.00	0.12%	2,236	0	2,236	685	2,922
63	7210 Fleet	22.00	1.30%	24,598	0	24,598	7,540	32,138
69	9000 External	17.00	1.01%	19,008	0	19,008	5,826	24,834

Application Support - Citywide Allocations

Dept:10 190 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,686.99	100.00%	1,886,234	0	1,886,234	578,169	2,464,402
Direct Bills					0		0
Total					$1,886,234		$2,464,402

Basis Units: # of Computers
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Infrastructure Support - Dept Specific Allocations

Dept:10 190 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110 City Manager	20.00	7.39%	$0	$0	$0	$0	$0
7 130 City Attorney	22.00	8.13%	0	0	0	0	0
9 185 Finance	11.00	4.07%	0	0	0	0	0
16 135 Municipal Court	9.00	3.33%	0	0	0	0	0
18 255 Police	92.00	34.01%	0	0	0	0	0
19 260 Fire	52.00	19.22%	0	0	0	0	0
23 385 Community Planning & Sustainabil	1.40	0.52%	0	0	0	0	0
24 405 Housing	4.75	1.76%	0	0	0	0	0
28 515 Parks & Recreation	3.81	1.41%	0	0	0	0	0
32 1200 Library	22.00	8.13%	0	0	0	0	0
37 2180 .25 Cent Sales Tax	2.51	0.93%	0	0	0	0	0
38 2300 Recreation Activity	5.81	2.15%	0	0	0	0	0
39 2400 Climate Action Plan Tax	0.72	0.26%	0	0	0	0	0
49 3300 Permanent Parks & Recreation	0.87	0.32%	0	0	0	0	0
53 6100 Water Utility	3.50	1.29%	0	0	0	0	0
54 6200 Sewer Utility	0.60	0.22%	0	0	0	0	0
55 6300 Flood	0.40	0.15%	0	0	0	0	0
56 6400 DCD-CAGID	11.40	4.21%	0	0	0	0	0
57 6500 UHC-UHGID	2.85	1.05%	0	0	0	0	0
71 72-112 Community Planning & Sustain	3.89	1.44%	0	0	0	0	0
Subtotal	270.50	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					$0		$0

Basis Units: Time Spent by Dept
Source:

Infrastructure Support - Citywide Allocations

Dept:10 190 Information Technology

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	105 City Council	2.00	0.12%	$1,527	$0	$1,527	$443	$1,970
3	110 City Manager	6.33	0.38%	4,833	0	4,833	1,403	6,237
4	115 City Clerk	2.11	0.13%	1,611	0	1,611	468	2,079
5	120 Communications	9.00	0.53%	6,872	0	6,872	1,995	8,867
7	130 City Attorney	30.00	1.78%	22,906	0	22,906	6,651	29,557
8	180 Human Resources	35.00	2.07%	26,724	0	26,724	7,760	34,484
9	185 Finance	41.00	2.43%	31,305	0	31,305	9,090	40,395
10	190 Information Technology	72.00	4.27%	54,974	0	54,974	15,963	70,938
11	315 PW Support Services	15.00	0.89%	11,453	0	11,453	3,326	14,779
13	7110 Property & Casualty Insurance	3.00	0.18%	2,291	0	2,291	665	2,956
15	620 CVB	22.00	1.30%	16,798	0	16,798	4,878	21,675
16	135 Municipal Court	33.00	1.96%	25,196	0	25,196	7,317	32,513
17	140 Energy Strategy / Elect Util Dev	7.00	0.41%	5,345	0	5,345	1,552	6,897
18	255 Police	276.00	16.36%	210,734	0	210,734	61,193	271,927
19	260 Fire	66.00	3.91%	50,393	0	50,393	14,633	65,026
23	385 Community Planning & Sustainabil	14.73	0.87%	11,247	0	11,247	3,266	14,513
25	410 Human Services	74.00	4.39%	56,501	0	56,501	16,407	72,908
26	505 Library	2.00	0.12%	1,527	0	1,527	443	1,970
27	510 Arts	2.00	0.12%	1,527	0	1,527	443	1,970
28	515 Parks & Recreation	42.32	2.51%	32,313	0	32,313	9,383	41,696
29	555 Open Space & Mountain Parks	2.00	0.12%	1,527	0	1,527	443	1,970
31	1150 Community Housing Asst Progra	8.00	0.47%	6,108	0	6,108	1,774	7,882
32	1200 Library	222.00	13.16%	169,503	0	169,503	49,221	218,724
35	2120 Planning & Development Service	116.84	6.93%	89,211	0	89,211	25,905	115,116
36	2140 Affordable Housing Fund	8.00	0.47%	6,108	0	6,108	1,774	7,882
37	2180 .25 Cent Sales Tax	33.47	1.98%	25,555	0	25,555	7,421	32,976
38	2300 Recreation Activity	64.35	3.81%	49,133	0	49,133	14,267	63,400
39	2400 Climate Action Plan Tax	7.43	0.44%	5,673	0	5,673	1,647	7,320
40	2500 Open Space	131.00	7.77%	100,022	0	100,022	29,045	129,067
41	2700 Airport	8.00	0.47%	6,108	0	6,108	1,774	7,882
42	2800 Transportation	66.00	3.91%	50,393	0	50,393	14,633	65,026
47	2910 CommDvlpmnt Block Grnt (CDBC	3.00	0.18%	2,291	0	2,291	665	2,956
48	2920 HOME	1.00	0.06%	764	0	764	222	985
49	3300 Permanent Parks & Recreation	9.86	0.58%	7,528	0	7,528	2,186	9,715
53	6100 Water Utility	116.00	6.88%	88,569	0	88,569	25,719	114,288
54	6200 Sewer Utility	64.00	3.79%	48,866	0	48,866	14,190	63,056
55	6300 Flood	20.00	1.19%	15,271	0	15,271	4,434	19,705
56	6400 DCD-CAGID	8.44	0.50%	6,444	0	6,444	1,871	8,315
57	6500 UHC-UHGID	2.11	0.13%	1,611	0	1,611	468	2,079
60	7100 Telecommunications	2.00	0.12%	1,527	0	1,527	443	1,970
63	7210 Fleet	22.00	1.30%	16,798	0	16,798	4,878	21,675
69	9000 External	17.00	1.01%	12,980	0	12,980	3,769	16,749

City of Boulder, Colorado
Full Cost Allocation Plan

Infrastructure Support - Citywide Allocations

Dept:10 190 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,686.99	100.00%	1,288,065	0	1,288,065	374,031	1,662,096
Direct Bills					0		0
Total					$1,288,065		$1,662,096

Basis Units: # of Computers
Source:

Windows Server Admin Allocations

Dept:10 190 Information Technology

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	105 City Council	2.00	0.12%	$485	$0	$485	$165	$651
3	110 City Manager	6.33	0.38%	1,537	0	1,537	523	2,059
4	115 City Clerk	2.11	0.13%	512	0	512	174	686
5	120 Communications	9.00	0.53%	2,185	0	2,185	743	2,928
7	130 City Attorney	30.00	1.78%	7,282	0	7,282	2,478	9,760
8	180 Human Resources	35.00	2.07%	8,496	0	8,496	2,891	11,387
9	185 Finance	41.00	2.43%	9,952	0	9,952	3,386	13,339
10	190 Information Technology	72.00	4.27%	17,477	0	17,477	5,947	23,424
11	315 PW Support Services	15.00	0.89%	3,641	0	3,641	1,239	4,880
13	7110 Property & Casualty Insurance	3.00	0.18%	728	0	728	248	976
15	620 CVB	22.00	1.30%	5,340	0	5,340	1,817	7,157
16	135 Municipal Court	33.00	1.96%	8,010	0	8,010	2,726	10,736
17	140 Energy Strategy / Elect Util Dev	7.00	0.41%	1,699	0	1,699	578	2,277
18	255 Police	276.00	16.36%	66,997	0	66,997	22,797	89,793
19	260 Fire	66.00	3.91%	16,021	0	16,021	5,451	21,472
23	385 Community Planning & Sustainabil	14.73	0.87%	3,576	0	3,576	1,217	4,792
25	410 Human Services	74.00	4.39%	17,963	0	17,963	6,112	24,075
26	505 Library	2.00	0.12%	485	0	485	165	651
27	510 Arts	2.00	0.12%	485	0	485	165	651
28	515 Parks & Recreation	42.32	2.51%	10,273	0	10,273	3,496	13,768
29	555 Open Space & Mountain Parks	2.00	0.12%	485	0	485	165	651
31	1150 Community Housing Asst Progra	8.00	0.47%	1,942	0	1,942	661	2,603
32	1200 Library	222.00	13.16%	53,888	0	53,888	18,337	72,225
35	2120 Planning & Development Service	116.84	6.93%	28,362	0	28,362	9,651	38,012
36	2140 Affordable Housing Fund	8.00	0.47%	1,942	0	1,942	661	2,603
37	2180 .25 Cent Sales Tax	33.47	1.98%	8,125	0	8,125	2,765	10,889
38	2300 Recreation Activity	64.35	3.81%	15,620	0	15,620	5,315	20,935
39	2400 Climate Action Plan Tax	7.43	0.44%	1,804	0	1,804	614	2,417
40	2500 Open Space	131.00	7.77%	31,799	0	31,799	10,820	42,619
41	2700 Airport	8.00	0.47%	1,942	0	1,942	661	2,603
42	2800 Transportation	66.00	3.91%	16,021	0	16,021	5,451	21,472
47	2910 CommDvlpmnt Block Grnt (CDBC	3.00	0.18%	728	0	728	248	976
48	2920 HOME	1.00	0.06%	243	0	243	83	325
49	3300 Permanent Parks & Recreation	9.86	0.58%	2,393	0	2,393	814	3,208
53	6100 Water Utility	116.00	6.88%	28,158	0	28,158	9,581	37,739
54	6200 Sewer Utility	64.00	3.79%	15,535	0	15,535	5,286	20,822
55	6300 Flood	20.00	1.19%	4,855	0	4,855	1,652	6,507
56	6400 DCD-CAGID	8.44	0.50%	2,049	0	2,049	697	2,746
57	6500 UHC-UHGID	2.11	0.13%	512	0	512	174	686
60	7100 Telecommunications	2.00	0.12%	485	0	485	165	651
63	7210 Fleet	22.00	1.30%	5,340	0	5,340	1,817	7,157
69	9000 External	17.00	1.01%	4,127	0	4,127	1,404	5,531

Windows Server Admin Allocations

Dept:10 190 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,686.99	100.00%	409,502	0	409,502	139,340	548,842
Direct Bills					0		0
Total					$409,502		$548,842

Basis Units: # of Computers
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Database Admin & Unix Server Admin Allocations

Dept:10 190 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 130 City Attorney	6.00	8.45%	$41,478	$0	$41,478	$14,081	$55,559
8 180 Human Resources	4.00	5.63%	27,652	0	27,652	9,387	37,039
9 185 Finance	7.00	9.86%	48,391	0	48,391	16,428	64,819
10 190 Information Technology	8.00	11.27%	55,304	0	55,304	18,775	74,078
15 620 CVB	1.00	1.41%	6,913	0	6,913	2,347	9,260
16 135 Municipal Court	2.00	2.82%	13,826	0	13,826	4,694	18,520
18 255 Police	7.00	9.86%	48,391	0	48,391	16,428	64,819
19 260 Fire	3.00	4.23%	20,739	0	20,739	7,041	27,779
26 505 Library	0.50	0.70%	3,456	0	3,456	1,173	4,630
28 515 Parks & Recreation	2.50	3.52%	17,282	0	17,282	5,867	23,149
29 555 Open Space & Mountain Parks	3.50	4.93%	24,195	0	24,195	8,214	32,409
35 2120 Planning & Development Service:	6.80	9.58%	47,008	0	47,008	15,959	62,967
42 2800 Transportation	2.30	3.24%	15,900	0	15,900	5,398	21,298
53 6100 Water Utility	15.30	21.55%	105,768	0	105,768	35,907	141,675
54 6200 Sewer Utility	2.10	2.96%	14,517	0	14,517	4,928	19,446
Subtotal	71.00	100.00%	490,819	0	490,819	166,627	657,445
Direct Bills					0		0
Total					$490,819		$657,445

Basis Units: # of Database Programs
Source:

Technical Training Allocations

Dept:10 190 Information Technology

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	105 City Council	2.00	0.12%	$190	$0	$190	$50	$240
3	110 City Manager	6.33	0.38%	601	0	601	158	759
4	115 City Clerk	2.11	0.13%	200	0	200	53	253
5	120 Communications	9.00	0.53%	854	0	854	225	1,079
7	130 City Attorney	30.00	1.78%	2,846	0	2,846	749	3,596
8	180 Human Resources	35.00	2.07%	3,321	0	3,321	874	4,195
9	185 Finance	41.00	2.43%	3,890	0	3,890	1,024	4,914
10	190 Information Technology	72.00	4.27%	6,832	0	6,832	1,798	8,630
11	315 PW Support Services	15.00	0.89%	1,423	0	1,423	375	1,798
13	7110 Property & Casualty Insurance	3.00	0.18%	285	0	285	75	360
15	620 CVB	22.00	1.30%	2,087	0	2,087	549	2,637
16	135 Municipal Court	33.00	1.96%	3,131	0	3,131	824	3,955
17	140 Energy Strategy / Elect Util Dev	7.00	0.41%	664	0	664	175	839
18	255 Police	276.00	16.36%	26,188	0	26,188	6,892	33,080
19	260 Fire	66.00	3.91%	6,262	0	6,262	1,648	7,910
23	385 Community Planning & Sustainabil	14.73	0.87%	1,398	0	1,398	368	1,765
25	410 Human Services	74.00	4.39%	7,021	0	7,021	1,848	8,869
26	505 Library	2.00	0.12%	190	0	190	50	240
27	510 Arts	2.00	0.12%	190	0	190	50	240
28	515 Parks & Recreation	42.32	2.51%	4,015	0	4,015	1,057	5,072
29	555 Open Space & Mountain Parks	2.00	0.12%	190	0	190	50	240
31	1150 Community Housing Asst Progra	8.00	0.47%	759	0	759	200	959
32	1200 Library	222.00	13.16%	21,064	0	21,064	5,544	26,608
35	2120 Planning & Development Service	116.84	6.93%	11,086	0	11,086	2,918	14,004
36	2140 Affordable Housing Fund	8.00	0.47%	759	0	759	200	959
37	2180 .25 Cent Sales Tax	33.47	1.98%	3,176	0	3,176	836	4,012
38	2300 Recreation Activity	64.35	3.81%	6,106	0	6,106	1,607	7,713
39	2400 Climate Action Plan Tax	7.43	0.44%	705	0	705	186	891
40	2500 Open Space	131.00	7.77%	12,430	0	12,430	3,271	15,701
41	2700 Airport	8.00	0.47%	759	0	759	200	959
42	2800 Transportation	66.00	3.91%	6,262	0	6,262	1,648	7,910
47	2910 CommDvlpmnt Block Grnt (CDBC	3.00	0.18%	285	0	285	75	360
48	2920 HOME	1.00	0.06%	95	0	95	25	120
49	3300 Permanent Parks & Recreation	9.86	0.58%	936	0	936	246	1,182
53	6100 Water Utility	116.00	6.88%	11,006	0	11,006	2,897	13,903
54	6200 Sewer Utility	64.00	3.79%	6,072	0	6,072	1,598	7,671
55	6300 Flood	20.00	1.19%	1,898	0	1,898	499	2,397
56	6400 DCD-CAGID	8.44	0.50%	801	0	801	211	1,012
57	6500 UHC-UHGID	2.11	0.13%	200	0	200	53	253
60	7100 Telecommunications	2.00	0.12%	190	0	190	50	240
63	7210 Fleet	22.00	1.30%	2,087	0	2,087	549	2,637
69	9000 External	17.00	1.01%	1,613	0	1,613	425	2,038

Technical Training Allocations

Dept:10 190 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,686.99	100.00%	160,066	0	160,066	42,127	202,193
Direct Bills					0		0
Total					$160,066		$202,193

Basis Units: # of Computers
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Allocation Summary

Dept:10 190 Information Technology

	Department	End Users (Help Desk) & Security	Network Admin	Application Support - Dept Specific	Application Support - Citywide	Infrastructure Support - Dept Specific	Infrastructure Support - Citywide	Windows Server Admin	Database Admin & Unix Server Admin	Technical Training	Total
2	105 City Council	$449	$1,208	$538	$2,922	$0	$1,970	$651	$0	$240	$7,977
3	110 City Manager	1,421	1,805	79,978	9,247	0	6,237	2,059	0	759	101,506
4	115 City Clerk	474	602	1,815	3,082	0	2,079	686	0	253	8,991
5	120 Communications	2,021	2,346	1,075	13,147	0	8,867	2,928	0	1,079	31,464
7	130 City Attorney	6,736	8,418	21,148	43,825	0	29,557	9,760	55,559	3,596	178,599
8	180 Human Resources	7,859	10,350	100,620	51,129	0	34,484	11,387	37,039	4,195	257,062
9	185 Finance	9,206	11,592	29,101	59,894	0	40,395	13,339	64,819	4,914	233,260
10	190 Information Technology	16,166	16,285	4,627	105,180	0	70,938	23,424	74,078	8,630	319,327
11	315 PW Support Services	3,368	3,726	806	21,912	0	14,779	4,880	0	1,798	51,270
13	7110 Property & Casualty Insurance	674	828	0	4,382	0	2,956	976	0	360	10,175
15	620 CVB	4,940	6,348	62,168	32,138	0	21,675	7,157	9,260	2,637	146,323
16	135 Municipal Court	7,409	8,418	14,807	48,207	0	32,513	10,736	18,520	3,955	144,566
17	140 Energy Strategy / Elect Util Dev	1,572	2,070	47,884	10,226	0	6,897	2,277	0	839	71,765
18	255 Police	61,970	69,693	45,413	403,189	0	271,927	89,793	64,819	33,080	1,039,883
19	260 Fire	14,819	21,805	10,849	96,415	0	65,026	21,472	27,779	7,910	266,075
22	380 PW Development	0	0	202	0	0	0	0	0	0	202
23	385 Community Planning & Sustainabil	3,307	7,198	21,070	21,518	0	14,513	4,792	0	1,765	74,164
24	405 Housing	0	0	3,730	0	0	0	0	0	0	3,730
25	410 Human Services	16,615	19,183	45,466	108,101	0	72,908	24,075	0	8,869	295,218
26	505 Library	449	276	0	2,922	0	1,970	651	4,630	240	11,137
27	510 Arts	449	276	0	2,922	0	1,970	651	0	240	6,508
28	515 Parks & Recreation	9,502	12,109	16,836	61,822	0	41,696	13,768	23,149	5,072	183,954
29	555 Open Space & Mountain Parks	449	552	46,978	2,922	0	1,970	651	32,409	240	86,171
31	1150 Community Housing Asst Progra	1,796	1,983	0	11,687	0	7,882	2,603	0	959	26,909
32	1200 Library	49,845	42,644	1,758	324,304	0	218,724	72,225	0	26,608	736,108
35	2120 Planning & Development Service	26,234	28,407	56,421	170,683	0	115,116	38,012	62,967	14,004	511,844
36	2140 Affordable Housing Fund	1,796	1,983	0	11,687	0	7,882	2,603	0	959	26,909
37	2180 .25 Cent Sales Tax	7,515	9,578	0	48,894	0	32,976	10,889	0	4,012	113,863
38	2300 Recreation Activity	14,448	18,413	0	94,004	0	63,400	20,935	0	7,713	218,914
39	2400 Climate Action Plan Tax	1,668	1,656	0	10,854	0	7,320	2,417	0	891	24,806
40	2500 Open Space	29,413	34,639	0	191,368	0	129,067	42,619	0	15,701	442,808
41	2700 Airport	1,796	1,104	0	11,687	0	7,882	2,603	0	959	26,030
42	2800 Transportation	14,819	20,425	7,830	96,415	0	65,026	21,472	21,298	7,910	255,194
47	2910 CommDvlpmnt Block Grnt (CDBC	674	414	0	4,382	0	2,956	976	0	360	9,761
48	2920 HOME	225	315	0	1,461	0	985	325	0	120	3,430
49	3300 Permanent Parks & Recreation	2,214	2,821	0	14,404	0	9,715	3,208	0	1,182	33,543
53	6100 Water Utility	26,045	29,517	20,402	169,456	0	114,288	37,739	141,675	13,903	553,025
54	6200 Sewer Utility	14,370	19,715	12,618	93,493	0	63,056	20,822	19,446	7,671	251,189
55	6300 Flood	4,491	8,042	6,714	29,217	0	19,705	6,507	0	2,397	77,072
56	6400 DCD-CAGID	1,895	2,407	0	12,329	0	8,315	2,746	0	1,012	28,704
57	6500 UHC-UHGID	474	602	0	3,082	0	2,079	686	0	253	7,176

City of Boulder, Colorado
Full Cost Allocation Plan

Allocation Summary

Dept:10 190 Information Technology

Department	End Users (Help Desk) & Security	Network Admin	Application Support - Dept Specific	Application Support - Citywide	Infrastructure Support - Dept Specific	Infrastructure Support - Citywide	Windows Server Admin	Database Admin & Unix Server Admin	Technical Training	Total
60 7100 Telecommunications	$449	$552	$0	$2,922	$0	$1,970	$651	$0	$240	$6,784
63 7210 Fleet	4,940	5,934	2,184	32,138	0	21,675	7,157	0	2,637	76,666
69 9000 External	3,817	2,760	0	24,834	0	16,749	5,531	0	2,038	55,729
Total	$378,778	$438,997	$663,036	$2,464,402	$0	$1,662,096	$548,842	$657,445	$202,193	$7,015,791

315 Public Works - Support Services
Nature and Extent of Services

The Public Works department serves as the City's facilities and asset management division. Public Works costs are distributed by the following functions:

Facilties Maintenance - Single Department Occupied Bldgs - Costs have been allocated based on Calculated Cost of Maintenance by Dept.

Fac - Atrium - Costs have been allocated based on Square footage by Department.

Fac - Muni - Costs have been allocated based on Square footage by Department.

Fac - Park Central - Costs have been allocated based on Square footage by Department.

Fac - New Britain - Costs have been allocated based on Square footage by Department.

Fac - MSC Bldg A&B - Costs have been allocated based on Square footage by Department.

Fac - Center Green - Costs have been allocated based on Square footage by Department.

Dushanbe Teahouse Maint - Costs have been allocated based on 100% to "Other" Department.

Parks & Recreation - Costs have been allocated based on 100% to P&R Department.

315 Public Works - Support Services
Nature and Extent of Services, cont.

Custodial - Municipal Service Center - Costs have been allocated based on Square Footage by Department.

Custodial - Library - Costs have been allocated 100% to Library.

Custodial - Green Cleaning - Single Occupant Bldg Charges - Costs have been allocated based on Actual Costs by Department.

Energy - Single Occupant Bldg Charges - Costs have been allocated based on Actual Costs by Department

Project Management - Costs have been allocated based on Citywide Square Footage.

Major Maintenance Charges - Costs have been allocated based on Citywide Square Footage.

Fac - Maint Shop - Costs have been allocated based on Square footage by Department.

Fac - 1301 Arapahoe - Costs have been allocated based on Square footage by Department.

Fac - Iris Center - Costs have been allocated based on Square footage by Department.

Fac - MSC Bldg A - Costs have been allocated based on Square footage by Department.

City of Boulder, Colorado
Full Cost Allocation Plan

A. Department Costs

Dept:11 315 PW Support Services

Description		Amount	General Admin	Fac Maint - Single Occ. Bldg Charges	Fac - Atrium	Fac - Muni	Fac - Park Central	Fac - New Britain	Fac - MSC Bldg A & B	Fac - Center Green
Personnel Costs										
Salaries	P	940,635	367,597	222,261	9,805	32,686	19,611	19,611	16,342	6,537
Salary % Split			*39.08%*	*23.63%*	*1.04%*	*3.47%*	*2.08%*	*2.08%*	*1.74%*	*.69%*
Benefits	P	226,950	58,048	70,056	3,090	10,302	6,181	6,181	5,151	2,060
Subtotal - Personnel Costs		1,167,585	425,645	292,317	12,896	42,988	25,792	25,792	21,494	8,597
Services & Supplies Cost										
Advertising	P	0	0	0	0	0	0	0	0	0
Business Travel	P	0	0	0	0	0	0	0	0	0
Capital	D	75,000	0	0	0	0	0	0	0	0
Cellular Phone Service	P	8,126	1,151	3,661	161	539	322	322	268	107
Charges	P	(245,892)	(55,887)	(72,597)	(3,202)	(10,674)	(6,407)	(6,407)	(5,337)	(2,136)
Employee Expenses	P	3,933	1,604	988	44	145	87	87	73	29
Fees	P	0	0	0	0	0	0	0	0	0
Food	P	0	0	0	0	0	0	0	0	0
Gas & Electric	P	16,475	853	10,392	458	1,528	917	917	764	306
Materials	P	460,450	9,950	126,815	5,595	18,649	11,190	11,190	9,324	167,545
Misc Purchased Services	P	38,650	41	21,949	968	3,228	1,936	1,936	1,614	5,270
Pager & Alarm Monitoring	P	7,000	0	3,569	158	525	315	315	263	105
Postage & Express Mail	P	0	0	0	0	0	0	0	0	0
Professional Services	P	56,008	2,754	14,639	646	2,153	1,292	1,292	1,076	19,799
R&M	P	1,219,255	28,532	410,850	18,125	60,419	36,252	36,252	30,210	189,839
Rentals/Leases	P	1,320,063	582	15,985	705	2,350	1,411	1,411	1,175	1,285,016
Supplies	P	5,200	2,195	1,577	69	232	139	139	116	47
Water	P	1,500	12	722	32	106	64	64	53	21
Temp Personnel Services	P	0	0	0	0	0	0	0	0	0
Gas & Electric (31510030)	P	242,468	0	0	0	0	4,364	0	18,547	0
Charges (31510030)	P	76,881	0	0	0	0	1,384	0	5,881	0
Green Cleaning (31510060 Cust - 670(	P	106,992	0	0	11,088	20,760	17,172	11,628	22,176	0
	P	0	0	0	0	0	0	0	0	0

City of Boulder, Colorado
Full Cost Allocation Plan

A. Department Costs

Dept:11 315 PW Support Services

Description		Amount	General Admin	Fac Maint - Single Occ. Bldg Charges	Fac - Atrium	Fac - Muni	Fac - Park Central	Fac - New Britain	Fac - MSC Bldg A & B	Fac - Center Green
2180-31510100 Facilities	P	450,262	0	0	0	0	0	0	0	0
	P	0	0	0	0	0	0	0	0	0
S&B - Major Maintenance GF (315100	P	95,326	0	0	1,935	4,566	4,366	2,717	0	0
Project Maintenance GF Charges (315	P	277,805	0	0	5,639	13,307	12,723	7,917	0	0
Charges - Major Maintenance GF (315	P	1,668,841	0	0	33,877	79,937	76,433	47,562	0	0
Subtotal - Services & Supplies		5,884,343	(8,213)	538,550	76,300	197,770	163,960	117,343	86,203	1,665,947
Department Cost Total		7,051,928	417,432	830,867	89,196	240,758	189,752	143,134	107,697	1,674,544
Adjustments to Cost										
Capital	D	(75,000)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(75,000)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		6,976,928	417,432	830,867	89,196	240,758	189,752	143,134	107,697	1,674,544
General Admin Distribution			(417,432)	52,875	5,676	15,321	12,075	9,109	6,854	106,564
Grand Total		$6,976,928		$883,741	$94,872	$256,079	$201,828	$152,243	$114,550	$1,781,108

City of Boulder, Colorado
Full Cost Allocation Plan

A. Department Costs

Dept:11 315 PW Support Services

Description		Amount	Dushanbe Teahouse Maint	Parks & Rec (31510080)	Custodial - Municipal Service	Custodial - Library	Custodial - Green Cleaning	Energy - Single Occ. Bldg Charges	Project Management (31510050)	Single Dept Major Maint Charges
Personnel Costs										
Salaries	P	940,635	3,602	113,716	32,144	96,723	0	0	0	0
Salary % Split			*.38%*	*12.09%*	*3.42%*	*10.28%*	*.00%*	*.00%*	*.00%*	*.00%*
Benefits	P	226,950	861	27,532	15,730	21,758	0	0	0	0
Subtotal - Personnel Costs		1,167,585	4,463	141,248	47,874	118,480	0	0	0	0
Services & Supplies Cost										
Advertising	P	0	0	0	0	0	0	0	0	0
Business Travel	P	0	0	0	0	0	0	0	0	0
Capital	D	75,000	0	0	0	0	0	0	0	0
Cellular Phone Service	P	8,126	0	0	0	1,594	0	0	0	0
Charges	P	(245,892)	0	(43,253)	(8,402)	(31,591)	0	0	0	0
Employee Expenses	P	3,933	0	450	0	427	0	0	0	0
Fees	P	0	0	0	0	0	0	0	0	0
Food	P	0	0	0	0	0	0	0	0	0
Gas & Electric	P	16,475	0	0	0	340	0	0	0	0
Materials	P	460,450	51,646	41,767	69	6,710	0	0	0	0
Misc Purchased Services	P	38,650	0	1,430	0	278	0	0	0	0
Pager & Alarm Monitoring	P	7,000	0	198	0	1,553	0	0	0	0
Postage & Express Mail	P	0	0	0	0	0	0	0	0	0
Professional Services	P	56,008	1,161	0	10,556	639	0	0	0	0
R&M	P	1,219,255	30,511	252,059	17	126,190	0	0	0	0
Rentals/Leases	P	1,320,063	3,578	1,387	0	6,463	0	0	0	0
Supplies	P	5,200	0	0	0	686	0	0	0	0
Water	P	1,500	0	112	0	314	0	0	0	0
Temp Personnel Services	P	0	0	0	0	0	0	0	0	0
Gas & Electric (31510030)	P	242,468	0	0	0	0	0	219,557	0	0
Charges (31510030)	P	76,881	0	0	0	0	0	69,616	0	0
Green Cleaning (31510060 Cust - 670(	P	106,992	0	0	0	0	24,168	0	0	0
	P	0	0	0	0	0	0	0	0	0

City of Boulder, Colorado
Full Cost Allocation Plan

A. Department Costs

Dept:11 315 PW Support Services

Description		Amount	Dushanbe Teahouse Maint	Parks & Rec (31510080)	Custodial - Municipal Service	Custodial - Library	Custodial - Green Cleaning	Energy - Single Occ. Bldg Charges	Project Management (31510050)	Single Dept Major Maint Charges
2180-31510100 Facilities	P	450,262	0	0	0	0	0	0	0	0
	P	0	0	0	0	0	0	0	0	0
S&B - Major Maintenance GF (315100	P	95,326	0	0	0	0	0	0	0	81,742
Project Maintenance GF Charges (315	P	277,805	0	0	0	0	0	0	0	238,218
Charges - Major Maintenance GF (315	P	1,668,841	0	0	0	0	0	0	0	1,431,031
Subtotal - Services & Supplies		5,884,343	86,896	254,150	2,239	113,605	24,168	289,174	0	1,750,991
Department Cost Total		7,051,928	91,359	395,397	50,113	232,085	24,168	289,174	0	1,750,991
Adjustments to Cost										
Capital	D	(75,000)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(75,000)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		6,976,928	91,359	395,397	50,113	232,085	24,168	289,174	0	1,750,991
General Admin Distribution			5,814	25,162	3,189	14,769	1,538	18,402	0	111,429
Grand Total		$6,976,928	$97,173	$420,559	$53,302	$246,854	$25,706	$307,576	$0	$1,862,420

A. Department Costs

Dept:11 315 PW Support Services

Description		Amount	2180-31510100 Facilities	Fac - MSC Bldg B	Fac - Maint Shop	Fac - 1301 Arapahoe	Fac - Iris Center	Fac - LLC East	Fac - LLC West	1800 Broadway
Personnel Costs										
Salaries	P	940,635	0	0	0	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*
Benefits	P	226,950	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		1,167,585	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Advertising	P	0	0	0	0	0	0	0	0	0
Business Travel	P	0	0	0	0	0	0	0	0	0
Capital	D	75,000	0	0	0	0	0	0	0	0
Cellular Phone Service	P	8,126	0	0	0	0	0	0	0	0
Charges	P	(245,892)	0	0	0	0	0	0	0	0
Employee Expenses	P	3,933	0	0	0	0	0	0	0	0
Fees	P	0	0	0	0	0	0	0	0	0
Food	P	0	0	0	0	0	0	0	0	0
Gas & Electric	P	16,475	0	0	0	0	0	0	0	0
Materials	P	460,450	0	0	0	0	0	0	0	0
Misc Purchased Services	P	38,650	0	0	0	0	0	0	0	0
Pager & Alarm Monitoring	P	7,000	0	0	0	0	0	0	0	0
Postage & Express Mail	P	0	0	0	0	0	0	0	0	0
Professional Services	P	56,008	0	0	0	0	0	0	0	0
R&M	P	1,219,255	0	0	0	0	0	0	0	0
Rentals/Leases	P	1,320,063	0	0	0	0	0	0	0	0
Supplies	P	5,200	0	0	0	0	0	0	0	0
Water	P	1,500	0	0	0	0	0	0	0	0
Temp Personnel Services	P	0	0	0	0	0	0	0	0	0
Gas & Electric (31510030)	P	242,468	0	0	0	0	0	0	0	0
Charges (31510030)	P	76,881	0	0	0	0	0	0	0	0
Green Cleaning (31510060 Cust - 670(	P	106,992	0	0	0	0	0	0	0	0
	P	0	0	0	0	0	0	0	0	0

City of Boulder, Colorado
Full Cost Allocation Plan

A. Department Costs **Dept:11 315 PW Support Services**

Description		Amount	2180-31510100 Facilities	Fac - MSC Bldg B	Fac - Maint Shop	Fac - 1301 Arapahoe	Fac - Iris Center	Fac - LLC East	Fac - LLC West	1800 Broadway
2180-31510100 Facilities	P	450,262	450,262	0	0	0	0	0	0	0
	P	0	0	0	0	0	0	0	0	0
S&B - Major Maintenance GF (315100	P	95,326	0	0	0	0	0	0	0	0
Project Maintenance GF Charges (315	P	277,805	0	0	0	0	0	0	0	0
Charges - Major Maintenance GF (315	P	1,668,841	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		5,884,343	450,262	0	0	0	0	0	0	0
Department Cost Total		7,051,928	450,262	0	0	0	0	0	0	0
Adjustments to Cost										
Capital	D	(75,000)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(75,000)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		6,976,928	450,262	0	0	0	0	0	0	0
General Admin Distribution			28,654	0	0	0	0	0	0	0
Grand Total		$6,976,928	$478,916	$0	$0	$0	$0	$0	$0	$0
				not allocated	not allocated	not allocated	not allocated	not allocated	not allocated	not allocated

B. Incoming Costs - (Default Spread Expense%)

Dept:11 315 PW Support Services

	Department	First Incoming	Second Incoming	Fac Maint - Single Occ. Bldg Charges	Fac - Atrium	Fac - Muni	Fac - Park Central	Fac - New Britain	Fac - MSC Bldg A & B	Fac - Center Green	Dushanbe Teahouse Maint
2	City Council	$17,693	$0	$2,241	$241	$649	$512	$386	$290	$4,517	$246
	Subtotal - 105 City Council	17,693	0	2,241	241	649	512	386	290	4,517	246
7	Attorney - General Fund	85,510	0	10,831	1,163	3,139	2,474	1,866	1,404	21,829	1,191
7	Records	3,843	0	487	52	141	111	84	63	981	54
	Subtotal - 130 City Attorney	89,353	0	11,318	1,215	3,280	2,585	1,950	1,467	22,810	1,244
3	City Manager, Personnel	14,193	0	1,798	193	521	411	310	233	3,623	198
3	City Manager, Fiscal	36,562	0	4,631	497	1,342	1,058	798	600	9,334	509
	Subtotal - 110 City Manager	50,755	0	6,429	690	1,863	1,468	1,108	833	12,957	707
8	Advisory Services	11,113	0	1,408	151	408	321	243	182	2,837	155
8	Labor Relations	2,802	0	355	38	103	81	61	46	715	39
8	Talent Mngmt	520	0	66	7	19	15	11	9	133	7
8	Training Development	7,775	0	985	106	285	225	170	128	1,985	108
8	Data Systems	3,586	0	454	49	132	104	78	59	915	50
8	Payroll	4,719	0	598	64	173	136	103	77	1,205	66
8	Total Comp	9,110	0	1,154	124	334	264	199	150	2,326	127
8	Cust Center Div Adm	11,223	0	1,422	153	412	325	245	184	2,865	156
8	Solution Center Div Adm	1,836	0	233	25	67	53	40	30	469	26
	Subtotal - 180 Human Resources	52,684	0	6,673	716	1,934	1,524	1,150	865	13,449	734
9	Financial Reporting	43,405	0	5,498	590	1,593	1,256	947	713	11,081	605
9	Budget	35,294	0	4,471	480	1,295	1,021	770	579	9,010	492
9	Mailroom	1,798	0	228	24	66	52	39	30	459	25
9	Purchasing	14,636	0	1,854	199	537	423	319	240	3,736	204
	Subtotal - 185 Finance	95,133	0	12,050	1,294	3,492	2,752	2,076	1,562	24,286	1,325
10	End Users (Help Desk) & Security Serv	3,368	0	427	46	124	97	73	55	860	47
10	Network Admin	3,726	0	472	51	137	108	81	61	951	52
10	Application Support - Dept Specific	806	0	102	11	30	23	18	13	206	11
10	Application Support - Citywide	21,912	0	2,776	298	804	634	478	360	5,594	305
10	Infrastructure Support - Citywide	14,779	0	1,872	201	542	428	322	243	3,773	206
10	Windows Server Admin	4,880	0	618	66	179	141	106	80	1,246	68
10	Technical Training	1,798	0	228	24	66	52	39	30	459	25

B. Incoming Costs - (Default Spread Expense%)

Dept:11 315 PW Support Services

	Department	First Incoming	Second Incoming	Fac Maint - Single Occ. Bldg Charges	Fac - Atrium	Fac - Muni	Fac - Park Central	Fac - New Britain	Fac - MSC Bldg A & B	Fac - Center Green	Dushanbe Teahouse Maint
	Subtotal - 190 Information Technology	$51,270	$0	$6,494	$697	$1,882	$1,483	$1,119	$842	$13,088	$714
11	Fac Maint - Single Occ. Bldg Charges	16,445	0	2,083	224	604	476	359	270	4,198	229
11	Fac - Park Central	15,636	0	1,981	213	574	452	341	257	3,992	218
11	Custodial - Green Cleaning Single Occ	7,704	0	976	105	283	223	168	126	1,967	107
11	Project Management (31510050)	0	0	0	0	0	0	0	0	0	0
11	Single Dept Major Maint Charges	17,393	0	2,203	237	638	503	380	286	4,440	242
	Subtotal - 315 PW Support Services	57,179	0	7,243	778	2,099	1,654	1,248	939	14,597	796
13	Workers Comp Premiums	19,946	0	2,526	271	732	577	435	327	5,092	278
13	Liability Premiums	5,109	0	647	69	188	148	111	84	1,304	71
13	Property Premiums	1,397,653	0	177,035	19,005	51,299	40,431	30,498	22,947	356,800	19,466
	Subtotal - 7110 Property & Casualty In:	1,422,708	0	180,209	19,346	52,219	41,156	31,045	23,359	363,197	19,815
5	Internal	13,951	0	1,767	190	512	404	304	229	3,561	194
	Subtotal - 120 Communications	13,951	0	1,767	190	512	404	304	229	3,561	194
12	City Facilities Trash Service	1,290	0	163	18	47	37	28	21	329	18
	Subtotal - 2180 - 515 - 670055 City Fa	1,290	0	163	18	47	37	28	21	329	18
Total Incoming		1,852,016	0	234,588	25,184	67,976	53,575	40,413	30,407	472,793	25,794
C. Total Allocated			$8,828,944	$1,118,329	$120,056	$324,055	$255,402	$192,656	$144,957	$2,253,901	$122,967
				12.67%	1.36%	3.67%	2.89%	2.18%	1.64%	25.53%	1.39%

B. Incoming Costs - (Default Spread Expense%)

Dept:11 315 PW Support Services

	Department	First Incoming	Second Incoming	Parks & Rec (31510080)	Custodial - Municipal Service	Custodial - Library	Custodial - Green Cleaning	Energy - Single Occ. Bldg Charges	Project Management (31510050)	Single Dept Major Maint Charges	2180-31510100 Facilities
2	City Council	$17,693	$0	$1,067	$135	$626	$65	$780	$0	$4,723	$1,214
	Subtotal - 105 City Council	17,693	0	1,067	135	626	65	780	0	4,723	1,214
7	Attorney - General Fund	85,510	0	5,154	653	3,025	315	3,770	0	22,826	5,870
7	Records	3,843	0	232	29	136	14	169	0	1,026	264
	Subtotal - 130 City Attorney	89,353	0	5,386	683	3,161	329	3,939	0	23,852	6,133
3	City Manager, Personnel	14,193	0	856	108	502	52	626	0	3,789	974
3	City Manager, Fiscal	36,562	0	2,204	279	1,294	135	1,612	0	9,760	2,510
	Subtotal - 110 City Manager	50,755	0	3,059	388	1,796	187	2,238	0	13,549	3,484
8	Advisory Services	11,113	0	670	85	393	41	490	0	2,967	763
8	Labor Relations	2,802	0	169	21	99	10	124	0	748	192
8	Talent Mngmt	520	0	31	4	18	2	23	0	139	36
8	Training Development	7,775	0	469	59	275	29	343	0	2,075	534
8	Data Systems	3,586	0	216	27	127	13	158	0	957	246
8	Payroll	4,719	0	284	36	167	17	208	0	1,260	324
8	Total Comp	9,110	0	549	70	322	34	402	0	2,432	625
8	Cust Center Div Adm	11,223	0	677	86	397	41	495	0	2,996	770
8	Solution Center Div Adm	1,836	0	111	14	65	7	81	0	490	126
	Subtotal - 180 Human Resources	52,684	0	3,176	402	1,864	194	2,323	0	14,063	3,616
9	Financial Reporting	43,405	0	2,616	332	1,536	160	1,914	0	11,587	2,979
9	Budget	35,294	0	2,127	270	1,249	130	1,556	0	9,421	2,423
9	Mailroom	1,798	0	108	14	64	7	79	0	480	123
9	Purchasing	14,636	0	882	112	518	54	645	0	3,907	1,005
	Subtotal - 185 Finance	95,133	0	5,735	727	3,366	351	4,194	0	25,395	6,530
10	End Users (Help Desk) & Security Serv	3,368	0	203	26	119	12	148	0	899	231
10	Network Admin	3,726	0	225	28	132	14	164	0	995	256
10	Application Support - Dept Specific	806	0	49	6	29	3	36	0	215	55
10	Application Support - Citywide	21,912	0	1,321	167	775	81	966	0	5,849	1,504
10	Infrastructure Support - Citywide	14,779	0	891	113	523	54	652	0	3,945	1,014
10	Windows Server Admin	4,880	0	294	37	173	18	215	0	1,303	335
10	Technical Training	1,798	0	108	14	64	7	79	0	480	123

B. Incoming Costs - (Default Spread Expense%)

Dept:11 315 PW Support Services

	Department	First Incoming	Second Incoming	Parks & Rec (31510080)	Custodial - Municipal Service	Custodial - Library	Custodial - Green Cleaning	Energy - Single Occ. Bldg Charges	Project Management (31510050)	Single Dept Major Maint Charges	2180-31510100 Facilities
	Subtotal - 190 Information Technology	$51,270	$0	$3,090	$392	$1,814	$189	$2,260	$0	$13,686	$3,519
11	Fac Maint - Single Occ. Bldg Charges	16,445	0	991	126	582	61	725	0	4,390	1,129
11	Fac - Park Central	15,636	0	943	119	553	58	689	0	4,174	1,073
11	Custodial - Green Cleaning Single Occ	7,704	0	464	59	273	28	340	0	2,057	529
11	Project Management (31510050)	0	0	0	0	0	0	0	0	0	0
11	Single Dept Major Maint Charges	17,393	0	1,048	133	615	64	767	0	4,643	1,194
	Subtotal - 315 PW Support Services	57,179	0	3,447	437	2,023	211	2,521	0	15,263	3,925
13	Workers Comp Premiums	19,946	0	1,202	152	706	73	879	0	5,324	1,369
13	Liability Premiums	5,109	0	308	39	181	19	225	0	1,364	351
13	Property Premiums	1,397,653	0	84,249	10,678	49,451	5,150	61,615	0	373,089	95,939
	Subtotal - 7110 Property & Casualty In:	1,422,708	0	85,759	10,869	50,338	5,242	62,720	0	379,778	97,659
5	Internal	13,951	0	841	107	494	51	615	0	3,724	958
	Subtotal - 120 Communications	13,951	0	841	107	494	51	615	0	3,724	958
12	City Facilities Trash Service	1,290	0	78	10	46	5	57	0	344	89
	Subtotal - 2180 - 515 - 670055 City Fa	1,290	0	78	10	46	5	57	0	344	89
Total Incoming		1,852,016	0	111,637	14,149	65,527	6,824	81,646	0	494,377	127,128
C. Total Allocated			$8,828,944	$532,196	$67,451	$312,382	$32,530	$389,222	$0	$2,356,797	$606,043
				6.03%	0.76%	3.54%	0.37%	4.41%		26.69%	6.86%

B. Incoming Costs - (Default Spread Expense%)

Dept:11 315 PW Support Services

	Department	First Incoming	Second Incoming	Fac - MSC Bldg B	Fac - Maint Shop	Fac - 1301 Arapahoe	Fac - Iris Center	Fac - LLC East	Fac - LLC West	1800 Broadway
2	City Council	$17,693	$0	$0	$0	$0	$0	$0	$0	$0
	Subtotal - 105 City Council	17,693	0	0	0	0	0	0	0	0
7	Attorney - General Fund	85,510	0	0	0	0	0	0	0	0
7	Records	3,843	0	0	0	0	0	0	0	0
	Subtotal - 130 City Attorney	89,353	0	0	0	0	0	0	0	0
3	City Manager, Personnel	14,193	0	0	0	0	0	0	0	0
3	City Manager, Fiscal	36,562	0	0	0	0	0	0	0	0
	Subtotal - 110 City Manager	50,755	0	0	0	0	0	0	0	0
8	Advisory Services	11,113	0	0	0	0	0	0	0	0
8	Labor Relations	2,802	0	0	0	0	0	0	0	0
8	Talent Mngmt	520	0	0	0	0	0	0	0	0
8	Training Development	7,775	0	0	0	0	0	0	0	0
8	Data Systems	3,586	0	0	0	0	0	0	0	0
8	Payroll	4,719	0	0	0	0	0	0	0	0
8	Total Comp	9,110	0	0	0	0	0	0	0	0
8	Cust Center Div Adm	11,223	0	0	0	0	0	0	0	0
8	Solution Center Div Adm	1,836	0	0	0	0	0	0	0	0
	Subtotal - 180 Human Resources	52,684	0	0	0	0	0	0	0	0
9	Financial Reporting	43,405	0	0	0	0	0	0	0	0
9	Budget	35,294	0	0	0	0	0	0	0	0
9	Mailroom	1,798	0	0	0	0	0	0	0	0
9	Purchasing	14,636	0	0	0	0	0	0	0	0
	Subtotal - 185 Finance	95,133	0	0	0	0	0	0	0	0
10	End Users (Help Desk) & Security Serv	3,368	0	0	0	0	0	0	0	0
10	Network Admin	3,726	0	0	0	0	0	0	0	0
10	Application Support - Dept Specific	806	0	0	0	0	0	0	0	0
10	Application Support - Citywide	21,912	0	0	0	0	0	0	0	0
10	Infrastructure Support - Citywide	14,779	0	0	0	0	0	0	0	0
10	Windows Server Admin	4,880	0	0	0	0	0	0	0	0
10	Technical Training	1,798	0	0	0	0	0	0	0	0

City of Boulder, Colorado
Full Cost Allocation Plan

B. Incoming Costs - (Default Spread Expense%)

Dept:11 315 PW Support Services

	Department	First Incoming	Second Incoming	Fac - MSC Bldg B	Fac - Maint Shop	Fac - 1301 Arapahoe	Fac - Iris Center	Fac - LLC East	Fac - LLC West	1800 Broadway
	Subtotal - 190 Information Technology	$51,270	$0	$0	$0	$0	$0	$0	$0	$0
11	Fac Maint - Single Occ. Bldg Charges	16,445	0	0	0	0	0	0	0	0
11	Fac - Park Central	15,636	0	0	0	0	0	0	0	0
11	Custodial - Green Cleaning Single Occ	7,704	0	0	0	0	0	0	0	0
11	Project Management (31510050)	0	0	0	0	0	0	0	0	0
11	Single Dept Major Maint Charges	17,393	0	0	0	0	0	0	0	0
	Subtotal - 315 PW Support Services	57,179	0	0	0	0	0	0	0	0
13	Workers Comp Premiums	19,946	0	0	0	0	0	0	0	0
13	Liability Premiums	5,109	0	0	0	0	0	0	0	0
13	Property Premiums	1,397,653	0	0	0	0	0	0	0	0
	Subtotal - 7110 Property & Casualty In:	1,422,708	0	0	0	0	0	0	0	0
5	Internal	13,951	0	0	0	0	0	0	0	0
	Subtotal - 120 Communications	13,951	0	0	0	0	0	0	0	0
12	City Facilities Trash Service	1,290	0	0	0	0	0	0	0	0
	Subtotal - 2180 - 515 - 670055 City Fa	1,290	0	0	0	0	0	0	0	0
Total Incoming		1,852,016	0	0	0	0	0	0	0	0
C. Total Allocated			$8,828,944	$0	$0	$0	$0	$0	$0	$0
				6.03%						

City of Boulder, Colorado
Full Cost Allocation Plan

Fac Maint - Single Occ. Bldg Charges Allocations

Dept:11 315 PW Support Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 315 PW Support Services	7,158	1.47%	$12,996	$0	$12,996	$3,450	$16,445
13 7110 Property & Casualty Insurance	7,158	1.47%	12,996	0	12,996	3,450	16,445
19 260 Fire	57,266	11.76%	103,969	0	103,969	27,599	131,568
25 410 Human Services	28,633	5.88%	51,985	0	51,985	13,799	65,784
32 1200 Library	178,957	36.76%	324,906	0	324,906	86,246	411,151
35 2120 Planning & Development Service	7,158	1.47%	12,996	0	12,996	3,450	16,445
38 2300 Recreation Activity	178,957	36.76%	324,906	0	324,906	86,246	411,151
63 7210 Fleet	21,475	4.41%	38,989	0	38,989	10,350	49,339
Subtotal	486,762	100.00%	883,741	0	883,741	234,588	1,118,329
Direct Bills					0		0
Total					$883,741		$1,118,329

Basis Units: Calculated Cost of Maintenance by Dept
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Fac - Atrium Allocations

Dept:11 315 PW Support Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 620 CVB	638	5.15%	$4,884	$0	$4,884	$1,297	$6,181
24 405 Housing	2,797	22.57%	21,414	0	21,414	5,684	27,098
69 9000 External	8,957	72.28%	68,574	0	68,574	18,203	86,777
Subtotal	12,392	100.00%	94,872	0	94,872	25,184	120,056
Direct Bills					0		0
Total					$94,872		$120,056

Basis Units: Square footage by Department
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Fac - Muni Allocations

Dept:11 315 PW Support Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 105 City Council	2,117.00	8.95%	$22,918	$0	$22,918	$6,083	$29,001
3 110 City Manager	3,940.00	16.66%	42,653	0	42,653	11,322	53,975
7 130 City Attorney	7,036.00	29.74%	76,169	0	76,169	20,219	96,388
9 185 Finance	8,296.00	35.07%	89,809	0	89,809	23,840	113,649
37 2180 .25 Cent Sales Tax	1,026.00	4.34%	11,107	0	11,107	2,948	14,055
53 6100 Water Utility	644.80	2.73%	6,980	0	6,980	1,853	8,833
54 6200 Sewer Utility	446.40	1.89%	4,833	0	4,833	1,283	6,115
55 6300 Flood	148.80	0.63%	1,611	0	1,611	428	2,038
Subtotal	23,655.00	100.00%	256,079	0	256,079	67,976	324,055
Direct Bills					0		0
Total					$256,079		$324,055

Basis Units: Square footage by Department
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Fac - Park Central Allocations

Dept:11 315 PW Support Services

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	185 Finance	677.00	3.37%	$6,806	$0	$6,806	$1,807	$8,613
11	315 PW Support Services	1,229.00	6.12%	12,356	0	12,356	3,280	15,636
23	385 Community Planning & Sustainabil	1,022.00	5.09%	10,275	0	10,275	2,727	13,002
35	2120 Planning & Development Service:	12,091.00	60.23%	121,559	0	121,559	32,268	153,827
42	2800 Transportation	344.00	1.71%	3,458	0	3,458	918	4,377
53	6100 Water Utility	2,450.24	12.21%	24,634	0	24,634	6,539	31,173
54	6200 Sewer Utility	1,696.32	8.45%	17,054	0	17,054	4,527	21,581
55	6300 Flood	565.44	2.82%	5,685	0	5,685	1,509	7,194
Subtotal		20,075.00	100.00%	201,828	0	201,828	53,575	255,402
Direct Bills						0		0
Total						$201,828		$255,402

Basis Units: Square footage by Department
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Fac - New Britain Allocations

Dept:11 315 PW Support Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 140 Energy Strategy / Elect Util Dev	2,059	15.43%	$23,497	$0	$23,497	$6,237	$29,734
23 385 Community Planning & Sustainabil	1,158	8.68%	13,215	0	13,215	3,508	16,723
39 2400 Climate Action Plan Tax	1,158	8.68%	13,215	0	13,215	3,508	16,723
42 2800 Transportation	8,966	67.21%	102,317	0	102,317	27,160	129,477
Subtotal	13,341	100.00%	152,243	0	152,243	40,413	192,656
Direct Bills					0		0
Total					$152,243		$192,656

Basis Units: Square footage by Department
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Fac - MSC Bldg A & B Allocations

Dept:11 315 PW Support Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 190 Information Technology	718.69	2.06%	$2,354	$0	$2,354	$625	$2,979
35 2120 Planning & Development Service:	402.81	1.15%	1,319	0	1,319	350	1,670
42 2800 Transportation	22,599.66	64.62%	74,027	0	74,027	19,650	93,677
53 6100 Water Utility	5,849.92	16.73%	19,162	0	19,162	5,086	24,248
54 6200 Sewer Utility	4,049.94	11.58%	13,266	0	13,266	3,521	16,787
55 6300 Flood	1,349.98	3.86%	4,422	0	4,422	1,174	5,596
Subtotal	34,971.00	100.00%	114,550	0	114,550	30,407	144,957
Direct Bills					0		0
Total					$114,550		$144,957

Basis Units: Square footage by Department
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Fac - Center Green Allocations

Dept:11 315 PW Support Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 180 Human Resources	8,065	23.92%	$425,960	$0	$425,960	$113,070	$539,030
10 190 Information Technology	13,509	40.06%	713,489	0	713,489	189,395	902,884
19 260 Fire	7,646	22.67%	403,830	0	403,830	107,196	511,026
35 2120 Planning & Development Service	4,503	13.35%	237,830	0	237,830	63,132	300,961
Subtotal	33,723	100.00%	1,781,108	0	1,781,108	472,793	2,253,901
Direct Bills					0		0
Total					$1,781,108		$2,253,901

Basis Units: Square footage by Department
Source:

Dushanbe Teahouse Maint (31510010) Allocations

Dept:11 315 PW Support Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 9000 External	100	100.00%	$97,173	$0	$97,173	$25,794	$122,967
Subtotal	100	100.00%	97,173	0	97,173	25,794	122,967
Direct Bills					0		0
Total					$97,173		$122,967

Basis Units: 100% to "Other" Department
Source:

Parks & Rec (31510080) Allocations

Dept:11 315 PW Support Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28 515 Parks & Recreation	100	100.00%	$420,559	$0	$420,559	$111,637	$532,196
Subtotal	100	100.00%	420,559	0	420,559	111,637	532,196
Direct Bills					0		0
Total					$420,559		$532,196

Basis Units: 100% to P&R Department
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Custodial - Municipal Service Center (31510060) Allocations

Dept:11 315 PW Support Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 190 Information Technology	718.69	1.24%	$661	$0	$661	$175	$837
35 2120 Planning & Development Service:	402.81	0.70%	371	0	371	98	469
42 2800 Transportation	38,122.66	65.79%	35,070	0	35,070	9,309	44,379
53 6100 Water Utility	9,722.88	16.78%	8,944	0	8,944	2,374	11,319
54 6200 Sewer Utility	6,731.22	11.62%	6,192	0	6,192	1,644	7,836
55 6300 Flood	2,243.74	3.87%	2,064	0	2,064	548	2,612
Subtotal	57,942.00	100.00%	53,302	0	53,302	14,149	67,451
Direct Bills					0		0
Total					$53,302		$67,451

Basis Units: Square footage by Department
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Custodial - Library Allocations

Dept:11 315 PW Support Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
26 505 Library	100	100.00%	$246,854	$0	$246,854	$65,527	$312,382
Subtotal	100	100.00%	246,854	0	246,854	65,527	312,382
Direct Bills					0		0
Total					$246,854		$312,382

Basis Units: 100% to Library
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Custodial - Green Cleaning Single Occ Bldg Charges Allocations

Dept:11 315 PW Support Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 315 PW Support Services	5,724	23.68%	$6,088	$0	$6,088	$1,616	$7,704
13 7110 Property & Casualty Insurance	2,016	8.34%	2,144	0	2,144	569	2,713
25 410 Human Services	5,364	22.19%	5,705	0	5,705	1,514	7,220
63 7210 Fleet	11,064	45.78%	11,768	0	11,768	3,124	14,892
Subtotal	24,168	100.00%	25,706	0	25,706	6,824	32,530
Direct Bills					0		0
Total					$25,706		$32,530

Basis Units: Single Dept Cleaning Charges
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Energy - Single Occ. Bldg Charges Allocations

Dept:11 315 PW Support Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 255 Police	10,164	4.65%	$14,299	$0	$14,299	$3,796	$18,095
25 410 Human Services	6,029	2.76%	8,482	0	8,482	2,252	10,733
32 1200 Library	20,286	9.28%	28,539	0	28,539	7,576	36,115
38 2300 Recreation Activity	102,397	46.84%	144,057	0	144,057	38,240	182,297
53 6100 Water Utility	18,298	8.37%	25,743	0	25,743	6,833	32,576
54 6200 Sewer Utility	54,478	24.92%	76,643	0	76,643	20,345	96,987
63 7210 Fleet	6,975	3.19%	9,813	0	9,813	2,605	12,418
Subtotal	218,627	100.00%	307,576	0	307,576	81,646	389,222
Direct Bills					0		0
Total					$307,576		$389,222

Basis Units: Single Dept Energy Charges
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Project Management (31510050) Allocations **Dept:11 315 PW Support Services**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	105 City Council	2,117.00	0.31%	$0	$0	$0	$0	$0
3	110 City Manager	3,940.00	0.58%	0	0	0	0	0
7	130 City Attorney	7,036.00	1.03%	0	0	0	0	0
8	180 Human Resources	8,065.00	1.18%	0	0	0	0	0
9	185 Finance	8,967.00	1.31%	0	0	0	0	0
10	190 Information Technology	19,449.38	2.85%	0	0	0	0	0
11	315 PW Support Services	7,954.00	1.16%	0	0	0	0	0
13	7110 Property & Casualty Insurance	7,158.00	1.05%	0	0	0	0	0
17	140 Energy Strategy / Elect Util Dev	2,059.00	0.30%	0	0	0	0	0
19	260 Fire	64,912.00	9.51%	0	0	0	0	0
23	385 Community Planning & Sustainabil	15,018.00	2.20%	0	0	0	0	0
24	405 Housing	2,797.00	0.41%	0	0	0	0	0
25	410 Human Services	28,633.00	4.19%	0	0	0	0	0
32	1200 Library	178,957.00	26.21%	0	0	0	0	0
35	2120 Planning & Development Service:	8,299.62	1.22%	0	0	0	0	0
37	2180 .25 Cent Sales Tax	1,026.00	0.15%	0	0	0	0	0
38	2300 Recreation Activity	178,957.00	26.21%	0	0	0	0	0
39	2400 Climate Action Plan Tax	1,158.00	0.17%	0	0	0	0	0
42	2800 Transportation	70,029.32	10.26%	0	0	0	0	0
53	6100 Water Utility	18,667.84	2.73%	0	0	0	0	0
54	6200 Sewer Utility	12,923.88	1.89%	0	0	0	0	0
55	6300 Flood	4,307.96	0.63%	0	0	0	0	0
63	7210 Fleet	21,475.00	3.14%	0	0	0	0	0
69	9000 External	8,957.00	1.31%	0	0	0	0	0
Subtotal		682,864.00	100.00%	0	0	0	0	0
Direct Bills						0		0
Total						$0		$0

Basis Units: Current Replacement Value
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Single Dept Major Maint Charges Allocations

Dept:11 315 PW Support Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 315 PW Support Services	0.74	0.74%	$13,745	$0	$13,745	$3,649	$17,393
13 7110 Property & Casualty Insurance	0.69	0.69%	12,851	0	12,851	3,411	16,262
18 255 Police	24.49	24.49%	456,107	0	456,107	121,073	577,180
19 260 Fire	9.02	9.02%	167,990	0	167,990	44,593	212,583
25 410 Human Services	9.78	9.78%	182,070	0	182,070	48,330	230,400
28 515 Parks & Recreation	0.08	0.08%	1,527	0	1,527	405	1,933
32 1200 Library	33.22	33.22%	618,696	0	618,696	164,232	782,928
38 2300 Recreation Activity	7.29	7.29%	135,770	0	135,770	36,040	171,811
69 9000 External	14.69	14.69%	273,664	0	273,664	72,644	346,308
Subtotal	100.00	100.00%	1,862,420	0	1,862,420	494,377	2,356,797
Direct Bills					0		0
Total					$1,862,420		$2,356,797

Basis Units: Current Replacement Value
Source:

2180-31510100 Facilities Allocations

Dept:11 315 PW Support Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38 2300 Recreation Activity	100	100.00%	$478,916	$0	$478,916	$127,128	$606,043
Subtotal	100	100.00%	478,916	0	478,916	127,128	606,043
Direct Bills					0		0
Total					$478,916		$606,043

Basis Units: 100% to Recreation
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Allocation Summary

Dept:11 315 PW Support Services

	Department	Fac Maint - Single Occ. Bldg Charges	Fac - Atrium	Fac - Muni	Fac - Park Central	Fac - New Britain	Fac - MSC Bldg A & B	Fac - Center Green	Dushanbe Teahouse Maint	Parks & Rec (31510080)	Custodial - Municipal Service
2	105 City Council	$0	$0	$29,001	$0	$0	$0	$0	$0	$0	$0
3	110 City Manager	0	0	53,975	0	0	0	0	0	0	0
7	130 City Attorney	0	0	96,388	0	0	0	0	0	0	0
8	180 Human Resources	0	0	0	0	0	0	539,030	0	0	0
9	185 Finance	0	0	113,649	8,613	0	0	0	0	0	0
10	190 Information Technology	0	0	0	0	0	2,979	902,884	0	0	837
11	315 PW Support Services	16,445	0	0	15,636	0	0	0	0	0	0
13	7110 Property & Casualty Insurance	16,445	0	0	0	0	0	0	0	0	0
15	620 CVB	0	6,181	0	0	0	0	0	0	0	0
17	140 Energy Strategy / Elect Util Dev	0	0	0	0	29,734	0	0	0	0	0
18	255 Police	0	0	0	0	0	0	0	0	0	0
19	260 Fire	131,568	0	0	0	0	0	511,026	0	0	0
23	385 Community Planning & Sustainabil	0	0	0	13,002	16,723	0	0	0	0	0
24	405 Housing	0	27,098	0	0	0	0	0	0	0	0
25	410 Human Services	65,784	0	0	0	0	0	0	0	0	0
26	505 Library	0	0	0	0	0	0	0	0	0	0
28	515 Parks & Recreation	0	0	0	0	0	0	0	0	532,196	0
32	1200 Library	411,151	0	0	0	0	0	0	0	0	0
35	2120 Planning & Development Service	16,445	0	0	153,827	0	1,670	300,961	0	0	469
37	2180 .25 Cent Sales Tax	0	0	14,055	0	0	0	0	0	0	0
38	2300 Recreation Activity	411,151	0	0	0	0	0	0	0	0	0
39	2400 Climate Action Plan Tax	0	0	0	0	16,723	0	0	0	0	0
42	2800 Transportation	0	0	0	4,377	129,477	93,677	0	0	0	44,379
53	6100 Water Utility	0	0	8,833	31,173	0	24,248	0	0	0	11,319
54	6200 Sewer Utility	0	0	6,115	21,581	0	16,787	0	0	0	7,836
55	6300 Flood	0	0	2,038	7,194	0	5,596	0	0	0	2,612
63	7210 Fleet	49,339	0	0	0	0	0	0	0	0	0
69	9000 External	0	86,777	0	0	0	0	0	122,967	0	0
Total		$1,118,329	$120,056	$324,055	$255,402	$192,656	$144,957	$2,253,901	$122,967	$532,196	$67,451

City of Boulder, Colorado
Full Cost Allocation Plan

Allocation Summary

Dept:11 315 PW Support Services

Department	Custodial - Library	Custodial - Green Cleaning	Energy - Single Occ. Bldg Charges	Project Management (31510050)	Single Dept Major Maint Charges	2180-31510100 Facilities	Fac - MSC Bldg B	Fac - Maint Shop	Fac - 1301 Arapahoe	Fac - Iris Center
2 105 City Council	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3 110 City Manager	0	0	0	0	0	0	0	0	0	0
7 130 City Attorney	0	0	0	0	0	0	0	0	0	0
8 180 Human Resources	0	0	0	0	0	0	0	0	0	0
9 185 Finance	0	0	0	0	0	0	0	0	0	0
10 190 Information Technology	0	0	0	0	0	0	0	0	0	0
11 315 PW Support Services	0	7,704	0	0	17,393	0	0	0	0	0
13 7110 Property & Casualty Insurance	0	2,713	0	0	16,262	0	0	0	0	0
15 620 CVB	0	0	0	0	0	0	0	0	0	0
17 140 Energy Strategy / Elect Util Dev	0	0	0	0	0	0	0	0	0	0
18 255 Police	0	0	18,095	0	577,180	0	0	0	0	0
19 260 Fire	0	0	0	0	212,583	0	0	0	0	0
23 385 Community Planning & Sustainabil	0	0	0	0	0	0	0	0	0	0
24 405 Housing	0	0	0	0	0	0	0	0	0	0
25 410 Human Services	0	7,220	10,733	0	230,400	0	0	0	0	0
26 505 Library	312,382	0	0	0	0	0	0	0	0	0
28 515 Parks & Recreation	0	0	0	0	1,933	0	0	0	0	0
32 1200 Library	0	0	36,115	0	782,928	0	0	0	0	0
35 2120 Planning & Development Service	0	0	0	0	0	0	0	0	0	0
37 2180 .25 Cent Sales Tax	0	0	0	0	0	0	0	0	0	0
38 2300 Recreation Activity	0	0	182,297	0	171,811	606,043	0	0	0	0
39 2400 Climate Action Plan Tax	0	0	0	0	0	0	0	0	0	0
42 2800 Transportation	0	0	0	0	0	0	0	0	0	0
53 6100 Water Utility	0	0	32,576	0	0	0	0	0	0	0
54 6200 Sewer Utility	0	0	96,987	0	0	0	0	0	0	0
55 6300 Flood	0	0	0	0	0	0	0	0	0	0
63 7210 Fleet	0	14,892	12,418	0	0	0	0	0	0	0
69 9000 External	0	0	0	0	346,308	0	0	0	0	0
Total	$312,382	$32,530	$389,222	$0	$2,356,797	$606,043	$0	$0	$0	$0

City of Boulder, Colorado
Full Cost Allocation Plan

Allocation Summary

Dept:11 315 PW Support Services

	Department	Fac - LLC East	Fac - LLC West	1800 Broadway	Total
2	105 City Council	$0	$0	$0	$29,001
3	110 City Manager	0	0	0	53,975
7	130 City Attorney	0	0	0	96,388
8	180 Human Resources	0	0	0	539,030
9	185 Finance	0	0	0	122,262
10	190 Information Technology	0	0	0	906,699
11	315 PW Support Services	0	0	0	57,179
13	7110 Property & Casualty Insurance	0	0	0	35,421
15	620 CVB	0	0	0	6,181
17	140 Energy Strategy / Elect Util Dev	0	0	0	29,734
18	255 Police	0	0	0	595,275
19	260 Fire	0	0	0	855,177
23	385 Community Planning & Sustainabil	0	0	0	29,725
24	405 Housing	0	0	0	27,098
25	410 Human Services	0	0	0	314,138
26	505 Library	0	0	0	312,382
28	515 Parks & Recreation	0	0	0	534,129
32	1200 Library	0	0	0	1,230,194
35	2120 Planning & Development Service	0	0	0	473,372
37	2180 .25 Cent Sales Tax	0	0	0	14,055
38	2300 Recreation Activity	0	0	0	1,371,302
39	2400 Climate Action Plan Tax	0	0	0	16,723
42	2800 Transportation	0	0	0	271,910
53	6100 Water Utility	0	0	0	108,149
54	6200 Sewer Utility	0	0	0	149,307
55	6300 Flood	0	0	0	17,440
63	7210 Fleet	0	0	0	76,648
69	9000 External	0	0	0	556,052
Total		$0	$0	$0	$8,828,944

2180-515-670055 City Facilities Trash
Nature and Extent of Services

The City Facilities Trash Department serves to provide trash services for the various City owned facilties. This Departments costs are distributed by the following functions:

City Facilities Trash Service - Costs are allocated based on FTE's.

City of Boulder, Colorado
Full Cost Allocation Plan

A. Department Costs

Dept:12 2180 - 515 - 670055 City Facilities Trash

Description		Amount	General Admin	City Facilities Trash Service
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			*.00%*	*.00%*
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Fees	P	110,250	0	110,250
Subtotal - Services & Supplies		110,250	0	110,250
Department Cost Total		110,250	0	110,250
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		110,250	0	110,250
General Admin Distribution			0	0
Grand Total		$110,250		$110,250

B. Incoming Costs - (Default Spread Expense%)

Dept:12 2180 - 515 - 670055 City Facilities Trash

	Department	First Incoming	Second Incoming	City Facilities Trash Service
7	Attorney - General Fund	$1,444	$0	$1,444
	Subtotal - 130 City Attorney	1,444	0	1,444
3	City Manager, Fiscal	618	0	618
	Subtotal - 110 City Manager	618	0	618
9	Financial Reporting	733	0	733
9	Budget	596	0	596
9	Purchasing	247	0	247
	Subtotal - 185 Finance	1,577	0	1,577
	Total Incoming	3,639	0	3,639
	C. Total Allocated		$113,889	$113,889
				100.00%

City Facilities Trash Service Allocations

Dept:12 2180 - 515 - 670055 City Facilities Trash

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	110 City Manager	13.00	0.92%	$1,010	$0	$1,010	$33	$1,043
4	115 City Clerk	4.00	0.28%	311	0	311	10	321
5	120 Communications	12.75	0.90%	991	0	991	33	1,023
7	130 City Attorney	24.70	1.74%	1,919	0	1,919	63	1,982
8	180 Human Resources	24.38	1.72%	1,894	0	1,894	63	1,957
9	185 Finance	40.50	2.85%	3,146	0	3,146	104	3,250
10	190 Information Technology	38.75	2.73%	3,010	0	3,010	99	3,110
11	315 PW Support Services	16.08	1.13%	1,249	0	1,249	41	1,290
13	7110 Property & Casualty Insurance	3.00	0.21%	233	0	233	8	241
15	620 CVB	17.33	1.22%	1,346	0	1,346	44	1,391
16	135 Municipal Court	21.13	1.49%	1,642	0	1,642	54	1,696
17	140 Energy Strategy / Elect Util Dev	12.25	0.86%	952	0	952	31	983
18	255 Police	290.89	20.50%	22,598	0	22,598	746	23,344
19	260 Fire	123.67	8.71%	9,608	0	9,608	317	9,925
21	310 PW Transporation	0.50	0.04%	39	0	39	1	40
23	385 Community Planning & Sustainabil	12.73	0.90%	989	0	989	33	1,022
25	410 Human Services	29.91	2.11%	2,324	0	2,324	77	2,400
26	505 Library	1.50	0.11%	117	0	117	4	120
27	510 Arts	3.00	0.21%	233	0	233	8	241
28	515 Parks & Recreation	36.50	2.57%	2,836	0	2,836	94	2,929
29	555 Open Space & Mountain Parks	1.27	0.09%	99	0	99	3	102
31	1150 Community Housing Asst Progra	5.07	0.36%	394	0	394	13	407
32	1200 Library	74.04	5.22%	5,752	0	5,752	190	5,942
35	2120 Planning & Development Service	85.34	6.01%	6,630	0	6,630	219	6,849
36	2140 Affordable Housing Fund	6.38	0.45%	496	0	496	16	512
37	2180 .25 Cent Sales Tax	33.62	2.37%	2,612	0	2,612	86	2,698
38	2300 Recreation Activity	57.73	4.07%	4,485	0	4,485	148	4,633
39	2400 Climate Action Plan Tax	5.25	0.37%	408	0	408	13	421
40	2500 Open Space	116.54	8.21%	9,054	0	9,054	299	9,352
41	2700 Airport	1.20	0.08%	93	0	93	3	96
42	2800 Transportation	70.29	4.95%	5,461	0	5,461	180	5,641
43	2810 Transportation Development	0.20	0.01%	16	0	16	1	16
47	2910 CommDvlpmnt Block Grnt (CDBC	2.20	0.16%	171	0	171	6	177
48	2920 HOME	1.25	0.09%	97	0	97	3	100
49	3300 Permanent Parks & Recreation	8.50	0.60%	660	0	660	22	682
53	6100 Water Utility	76.69	5.40%	5,958	0	5,958	197	6,154
54	6200 Sewer Utility	59.25	4.18%	4,603	0	4,603	152	4,755
55	6300 Flood	31.23	2.20%	2,426	0	2,426	80	2,506
56	6400 DCD-CAGID	25.14	1.77%	1,953	0	1,953	64	2,018
57	6500 UHC-UHGID	4.03	0.28%	313	0	313	10	323
60	7100 Telecommunications	1.25	0.09%	97	0	97	3	100
61	7120 Worker Compensation Insurance	2.00	0.14%	155	0	155	5	161

City of Boulder, Colorado
Full Cost Allocation Plan

City Facilities Trash Service Allocations

Dept:12 2180 - 515 - 670055 City Facilities Trash

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 7210 Fleet	15.12	1.07%	$1,175	$0	$1,175	$39	$1,213
64 7300 Computer Replacement	0.25	0.02%	19	0	19	1	20
65 7400 Equipment Replacement	0.75	0.05%	58	0	58	2	60
66 7500 Facility Renovation & Replace	1.70	0.12%	132	0	132	4	136
69 9000 External	6.29	0.44%	489	0	489	16	505
Subtotal	1,419.15	100.00%	110,250	0	110,250	3,639	113,889
Direct Bills					0		0
Total					$110,250		$113,889

Basis Units: FTE's
Source:

Allocation Summary

Dept:12 2180 - 515 - 670055 City Facilities Trash

	Department	City Facilities Trash Service	Total
3	110 City Manager	$1,043	$1,043
4	115 City Clerk	321	321
5	120 Communications	1,023	1,023
7	130 City Attorney	1,982	1,982
8	180 Human Resources	1,957	1,957
9	185 Finance	3,250	3,250
10	190 Information Technology	3,110	3,110
11	315 PW Support Services	1,290	1,290
13	7110 Property & Casualty Insurance	241	241
15	620 CVB	1,391	1,391
16	135 Municipal Court	1,696	1,696
17	140 Energy Strategy / Elect Util Dev	983	983
18	255 Police	23,344	23,344
19	260 Fire	9,925	9,925
21	310 PW Transporation	40	40
23	385 Community Planning & Sustainabil	1,022	1,022
25	410 Human Services	2,400	2,400
26	505 Library	120	120
27	510 Arts	241	241
28	515 Parks & Recreation	2,929	2,929
29	555 Open Space & Mountain Parks	102	102
31	1150 Community Housing Asst Progra	407	407
32	1200 Library	5,942	5,942
35	2120 Planning & Development Service	6,849	6,849
36	2140 Affordable Housing Fund	512	512
37	2180 .25 Cent Sales Tax	2,698	2,698
38	2300 Recreation Activity	4,633	4,633
39	2400 Climate Action Plan Tax	421	421
40	2500 Open Space	9,352	9,352
41	2700 Airport	96	96
42	2800 Transportation	5,641	5,641
43	2810 Transportation Development	16	16
47	2910 CommDvlpmnt Block Grnt (CDBC	177	177
48	2920 HOME	100	100
49	3300 Permanent Parks & Recreation	682	682
53	6100 Water Utility	6,154	6,154
54	6200 Sewer Utility	4,755	4,755
55	6300 Flood	2,506	2,506
56	6400 DCD-CAGID	2,018	2,018
57	6500 UHC-UHGID	323	323
60	7100 Telecommunications	100	100

Allocation Summary

Dept:12 2180 - 515 - 670055 City Facilities Trash

Department	City Facilities Trash Service	Total
61 7120 Worker Compensation Insurance	$161	$161
63 7210 Fleet	1,213	1,213
64 7300 Computer Replacement	20	20
65 7400 Equipment Replacement	60	60
66 7500 Facility Renovation & Replace	136	136
69 9000 External	505	505
Total	$113,889	$113,889

7110 Property & Casualty Insurance
Nature and Extent of Services

The Property & Casualty Insurance Department accumulate costs for Property and Casualty Insurance Costs. This Departments costs are distributed by the following functions:

Workers Compensation Premiumts - Costs are allocated based on the number of Workers Compensation Claims.

Liability Premiums - Costs are allocated based on FTE's.

Property Premiums - Costs are allocated 100% to Facilites.

Airport Premiums - Costs are allocated 100% to the Airport.

City of Boulder, Colorado
Full Cost Allocation Plan

A. Department Costs **Dept:13 7110 Property & Casualty Insurance**

Description		Amount	General Admin	Workers Comp Premiums	Liability Premiums	Property Premiums	Airport Premiums
Personnel Costs							
Salaries	S1	264,184	0	25,626	57,936	179,566	1,057
Salary % Split			*.00%*	*9.70%*	*21.93%*	*67.97%*	*.40%*
Benefits	S	91,443	0	8,870	20,053	62,154	366
Subtotal - Personnel Costs		355,627	0	34,496	77,989	241,720	1,423
Services & Supplies Cost							
Admin Allocation Contra Acct	S	25,724	0	2,495	5,641	17,485	103
Cellular Phone Services	S	535	0	52	117	364	2
Charges	S	3,838	0	372	842	2,609	15
Employee Expenses	S	3,000	0	291	658	2,039	12
Food	S	0	0	0	0	0	0
Ins Claims	S	551,980	0	53,542	121,049	375,181	2,208
Ins Prem	S	851,724	0	82,617	186,783	578,917	3,407
Materials	S	1,058	0	103	232	719	4
Misc Purchased Services	S	5,491	0	533	1,204	3,732	22
Insurance Purchased Services	S	57,028	0	5,532	12,506	38,762	228
Professional Services	S	16,652	0	1,615	3,652	11,318	67
Rentals/Leases	S	0	0	0	0	0	0
Supplies	S	3,500	0	340	768	2,379	14
	S	0	0	0	0	0	0
	S	0	0	0	0	0	0
	S	0	0	0	0	0	0
	S	0	0	0	0	0	0
	S	0	0	0	0	0	0
	S	0	0	0	0	0	0
Subtotal - Services & Supplies		1,520,530	0	147,491	333,452	1,033,504	6,082
Department Cost Total		1,876,157	0	181,987	411,441	1,275,224	7,505
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		1,876,157	0	181,987	411,441	1,275,224	7,505
General Admin Distribution			0	0	0	0	0
Grand Total		$1,876,157		$181,987	$411,441	$1,275,224	$7,505

B. Incoming Costs - (Default Spread Expense%)

Dept:13 7110 Property & Casualty Insurance

	Department	First Incoming	Second Incoming	Workers Comp Premiums	Liability Premiums	Property Premiums	Airport Premiums
7	Attorney - Non General Fund	$80,392	$0	$7,798	$17,630	$54,643	$322
7	Records	717	0	70	157	487	3
	Subtotal - 130 City Attorney	81,109	0	7,868	17,787	55,130	324
3	City Manager, Personnel	2,648	0	257	581	1,800	11
3	City Manager, Fiscal	10,366	0	1,006	2,273	7,046	41
	Subtotal - 110 City Manager	13,014	0	1,262	2,854	8,846	52
8	Advisory Services	2,066	0	200	453	1,404	8
8	Labor Relations	523	0	51	115	355	2
8	Talent Mngmt	97	0	9	21	66	0
8	Training Development	1,451	0	141	318	986	6
8	Data Systems	666	0	65	146	453	3
8	Payroll	879	0	85	193	598	4
8	Total Comp	1,698	0	165	372	1,154	7
8	Cust Center Div Adm	2,086	0	202	457	1,418	8
8	Solution Center Div Adm	343	0	33	75	233	1
	Subtotal - 180 Human Resources	9,808	0	951	2,151	6,666	39
9	Financial Reporting	12,306	0	1,194	2,699	8,365	49
9	Budget	10,007	0	971	2,194	6,801	40
9	Mailroom	335	0	33	74	228	1
9	Purchasing	4,150	0	403	910	2,820	17
	Subtotal - 185 Finance	26,798	0	2,599	5,877	18,214	107
10	End Users (Help Desk) & Security Serv	674	0	65	148	458	3
10	Network Admin	828	0	80	182	563	3
10	Application Support - Citywide	4,382	0	425	961	2,979	18
10	Infrastructure Support - Citywide	2,956	0	287	648	2,009	12
10	Windows Server Admin	976	0	95	214	663	4
10	Technical Training	360	0	35	79	244	1
	Subtotal - 190 Information Technology	10,175	0	987	2,231	6,916	41
11	Fac Maint - Single Occ. Bldg Charges	16,445	0	1,595	3,606	11,178	66
11	Custodial - Green Cleaning Single Occ	2,713	0	263	595	1,844	11

City of Boulder, Colorado
Full Cost Allocation Plan

B. Incoming Costs - (Default Spread Expense%)

Dept:13 7110 Property & Casualty Insurance

	Department	First Incoming	Second Incoming	Workers Comp Premiums	Liability Premiums	Property Premiums	Airport Premiums
11	Project Management (31510050)	$0	$0	$0	$0	$0	$0
11	Single Dept Major Maint Charges	16,262	0	1,577	3,566	11,053	65
	Subtotal - 315 PW Support Services	35,421	0	3,436	7,768	24,076	142
13	Liability Premiums	953	0	92	209	648	4
	Subtotal - 7110 Property & Casualty In:	953	0	92	209	648	4
5	Internal	2,603	0	252	571	1,769	10
	Subtotal - 120 Communications	2,603	0	252	571	1,769	10
12	City Facilities Trash Service	241	0	23	53	164	1
	Subtotal - 2180 - 515 - 670055 City Fa	241	0	23	53	164	1
Total Incoming		180,122	0	17,472	39,501	122,429	720
C. Total Allocated			$2,056,279	$199,459	$450,942	$1,397,653	$8,225
				9.70%	21.93%	67.97%	0.40%

City of Boulder, Colorado
Full Cost Allocation Plan

Workers Comp Premiums Allocations

Dept:13 7110 Property & Casualty Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110 City Manager	13	2.28%	$4,151	$0	$4,151	$398	$4,549
8 180 Human Resources	1	0.18%	319	0	319	31	350
9 185 Finance	4	0.70%	1,277	0	1,277	123	1,400
10 190 Information Technology	2	0.35%	639	0	639	61	700
11 315 PW Support Services	57	10.00%	18,199	0	18,199	1,747	19,946
18 255 Police	213	37.37%	68,006	0	68,006	6,529	74,535
19 260 Fire	64	11.23%	20,434	0	20,434	1,962	22,395
25 410 Human Services	9	1.58%	2,873	0	2,873	276	3,149
32 1200 Library	12	2.11%	3,831	0	3,831	368	4,199
35 2120 Planning & Development Service	2	0.35%	639	0	639	61	700
38 2300 Recreation Activity	95	16.67%	30,331	0	30,331	2,912	33,243
40 2500 Open Space	98	17.19%	31,289	0	31,289	3,004	34,293
Subtotal	570	100.00%	181,987	0	181,987	17,472	199,459
Direct Bills					0		0
Total					$181,987		$199,459

Basis Units: # of Workers Comp Claims
Source:

Liability Premiums Allocations

Dept:13 7110 Property & Casualty Insurance

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	110 City Manager	13.00	0.92%	$3,769	$0	$3,769	$362	$4,131
4	115 City Clerk	4.00	0.28%	1,160	0	1,160	111	1,271
5	120 Communications	12.75	0.90%	3,696	0	3,696	355	4,051
7	130 City Attorney	24.70	1.74%	7,161	0	7,161	688	7,849
8	180 Human Resources	24.38	1.72%	7,068	0	7,068	679	7,747
9	185 Finance	40.50	2.85%	11,742	0	11,742	1,127	12,869
10	190 Information Technology	38.75	2.73%	11,234	0	11,234	1,079	12,313
11	315 PW Support Services	16.08	1.13%	4,662	0	4,662	448	5,109
13	7110 Property & Casualty Insurance	3.00	0.21%	870	0	870	84	953
15	620 CVB	17.33	1.22%	5,024	0	5,024	482	5,507
16	135 Municipal Court	21.13	1.49%	6,126	0	6,126	588	6,714
17	140 Energy Strategy / Elect Util Dev	12.25	0.86%	3,552	0	3,552	341	3,892
18	255 Police	290.89	20.50%	84,335	0	84,335	8,097	92,432
19	260 Fire	123.67	8.71%	35,855	0	35,855	3,442	39,297
21	310 PW Transporation	0.50	0.04%	145	0	145	14	159
23	385 Community Planning & Sustainabil	12.73	0.90%	3,691	0	3,691	354	4,045
25	410 Human Services	29.91	2.11%	8,672	0	8,672	833	9,504
26	505 Library	1.50	0.11%	435	0	435	42	477
27	510 Arts	3.00	0.21%	870	0	870	84	953
28	515 Parks & Recreation	36.50	2.57%	10,582	0	10,582	1,016	11,598
29	555 Open Space & Mountain Parks	1.27	0.09%	368	0	368	35	404
31	1150 Community Housing Asst Progra	5.07	0.36%	1,470	0	1,470	141	1,611
32	1200 Library	74.04	5.22%	21,466	0	21,466	2,061	23,527
35	2120 Planning & Development Service	85.34	6.01%	24,742	0	24,742	2,375	27,117
36	2140 Affordable Housing Fund	6.38	0.45%	1,850	0	1,850	178	2,027
37	2180 .25 Cent Sales Tax	33.62	2.37%	9,747	0	9,747	936	10,683
38	2300 Recreation Activity	57.73	4.07%	16,737	0	16,737	1,607	18,344
39	2400 Climate Action Plan Tax	5.25	0.37%	1,522	0	1,522	146	1,668
40	2500 Open Space	116.54	8.21%	33,787	0	33,787	3,244	37,031
41	2700 Airport	1.20	0.08%	348	0	348	33	381
42	2800 Transportation	70.29	4.95%	20,379	0	20,379	1,956	22,335
43	2810 Transportation Development	0.20	0.01%	58	0	58	6	64
47	2910 CommDvlpmnt Block Grnt (CDBC	2.20	0.16%	638	0	638	61	699
48	2920 HOME	1.25	0.09%	362	0	362	35	397
49	3300 Permanent Parks & Recreation	8.50	0.60%	2,464	0	2,464	237	2,701
53	6100 Water Utility	76.69	5.40%	22,234	0	22,234	2,135	24,369
54	6200 Sewer Utility	59.25	4.18%	17,178	0	17,178	1,649	18,827
55	6300 Flood	31.23	2.20%	9,054	0	9,054	869	9,923
56	6400 DCD-CAGID	25.14	1.77%	7,289	0	7,289	700	7,988
57	6500 UHC-UHGID	4.03	0.28%	1,168	0	1,168	112	1,281
60	7100 Telecommunications	1.25	0.09%	362	0	362	35	397
61	7120 Worker Compensation Insurance	2.00	0.14%	580	0	580	56	636

City of Boulder, Colorado
Full Cost Allocation Plan

Liability Premiums Allocations

Dept:13 7110 Property & Casualty Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 7210 Fleet	15.12	1.07%	$4,384	$0	$4,384	$421	$4,804
64 7300 Computer Replacement	0.25	0.02%	72	0	72	7	79
65 7400 Equipment Replacement	0.75	0.05%	217	0	217	21	238
66 7500 Facility Renovation & Replace	1.70	0.12%	493	0	493	47	540
69 9000 External	6.29	0.44%	1,824	0	1,824	175	1,999
Subtotal	1,419.15	100.00%	411,441	0	411,441	39,501	450,942
Direct Bills					0		0
Total					$411,441		$450,942

Basis Units: FTE's
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Property Premiums Allocations **Dept:13 7110 Property & Casualty Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 315 PW Support Services	100	100.00%	$1,275,224	$0	$1,275,224	$122,429	$1,397,653
Subtotal	100	100.00%	1,275,224	0	1,275,224	122,429	1,397,653
Direct Bills					0		0
Total					$1,275,224		$1,397,653

Basis Units: 100% to Facilities
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Airport Premiums Allocations **Dept:13 7110 Property & Casualty Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
41 2700 Airport	100	100.00%	$7,505	$0	$7,505	$720	$8,225
Subtotal	100	100.00%	7,505	0	7,505	720	8,225
Direct Bills					0		0
Total					$7,505		$8,225

Basis Units: 100% to Airport
Source:

City of Boulder, Colorado
Full Cost Allocation Plan

Allocation Summary

Dept:13 7110 Property & Casualty Insurance

	Department	Workers Comp Premiums	Liability Premiums	Property Premiums	Airport Premiums	Total
3	110 City Manager	$4,549	$4,131	$0	$0	$8,680
4	115 City Clerk	0	1,271	0	0	1,271
5	120 Communications	0	4,051	0	0	4,051
7	130 City Attorney	0	7,849	0	0	7,849
8	180 Human Resources	350	7,747	0	0	8,097
9	185 Finance	1,400	12,869	0	0	14,269
10	190 Information Technology	700	12,313	0	0	13,013
11	315 PW Support Services	19,946	5,109	1,397,653	0	1,422,708
13	7110 Property & Casualty Insurance	0	953	0	0	953
15	620 CVB	0	5,507	0	0	5,507
16	135 Municipal Court	0	6,714	0	0	6,714
17	140 Energy Strategy / Elect Util Dev	0	3,892	0	0	3,892
18	255 Police	74,535	92,432	0	0	166,966
19	260 Fire	22,395	39,297	0	0	61,692
21	310 PW Transporation	0	159	0	0	159
23	385 Community Planning & Sustainabil	0	4,045	0	0	4,045
25	410 Human Services	3,149	9,504	0	0	12,653
26	505 Library	0	477	0	0	477
27	510 Arts	0	953	0	0	953
28	515 Parks & Recreation	0	11,598	0	0	11,598
29	555 Open Space & Mountain Parks	0	404	0	0	404
31	1150 Community Housing Asst Progra	0	1,611	0	0	1,611
32	1200 Library	4,199	23,527	0	0	27,726
35	2120 Planning & Development Service	700	27,117	0	0	27,817
36	2140 Affordable Housing Fund	0	2,027	0	0	2,027
37	2180 .25 Cent Sales Tax	0	10,683	0	0	10,683
38	2300 Recreation Activity	33,243	18,344	0	0	51,587
39	2400 Climate Action Plan Tax	0	1,668	0	0	1,668
40	2500 Open Space	34,293	37,031	0	0	71,324
41	2700 Airport	0	381	0	8,225	8,606
42	2800 Transportation	0	22,335	0	0	22,335
43	2810 Transportation Development	0	64	0	0	64
47	2910 CommDvlpmnt Block Grnt (CDBC	0	699	0	0	699
48	2920 HOME	0	397	0	0	397
49	3300 Permanent Parks & Recreation	0	2,701	0	0	2,701
53	6100 Water Utility	0	24,369	0	0	24,369
54	6200 Sewer Utility	0	18,827	0	0	18,827
55	6300 Flood	0	9,923	0	0	9,923
56	6400 DCD-CAGID	0	7,988	0	0	7,988
57	6500 UHC-UHGID	0	1,281	0	0	1,281
60	7100 Telecommunications	0	397	0	0	397

Allocation Summary

Dept:13 7110 Property & Casualty Insurance

Department	Workers Comp Premiums	Liability Premiums	Property Premiums	Airport Premiums	Total
61 7120 Worker Compensation Insurance	$0	$636	$0	$0	$636
63 7210 Fleet	0	4,804	0	0	4,804
64 7300 Computer Replacement	0	79	0	0	79
65 7400 Equipment Replacement	0	238	0	0	238
66 7500 Facility Renovation & Replace	0	540	0	0	540
69 9000 External	0	1,999	0	0	1,999
Total	$199,459	$450,942	$1,397,653	$8,225	$2,056,279

1100-951-95111002-720510 Unemployement & Volunteer Insurance
Nature and Extent of Services

The Unemployment and Volunteer Insurance Department serves to accumulate the costs for Unemployment and Volunteer Insurance Costs. This Departments costs are distributed by the following functions:

Unemployment & Volunteer Ins - Costs are allocated based on the number of Unemployment Claims.

1100-951-95111002-720510 Unemployement & Volunteer Insurance
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City of Boulder, Colorado
Full Cost Allocation Plan

A. Department Costs

Dept:14 1100-951-95111002-720510 Unemploy & Vol Ins

Description		Amount	General Admin	Unemployment & Vol Ins
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			*.00%*	*.00%*
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Insurance Purchased Services	P	107,000	0	107,000
Subtotal - Services & Supplies		107,000	0	107,000
Department Cost Total		107,000	0	107,000
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		107,000	0	107,000
General Admin Distribution			0	0
Grand Total		$107,000		$107,000

B. Incoming Costs - (Default Spread Expense%)

Dept:14 1100-951-95111002-720510 Unemploy & Vol Ins

	Department	First Incoming	Second Incoming	Unemployment & Vol Ins
7	Attorney - General Fund	$1,402	$0	$1,402
	Subtotal - 130 City Attorney	1,402	0	1,402
3	City Manager, Fiscal	599	0	599
	Subtotal - 110 City Manager	599	0	599
9	Financial Reporting	712	0	712
9	Budget	579	0	579
9	Purchasing	240	0	240
	Subtotal - 185 Finance	1,530	0	1,530
Total Incoming		3,531	0	3,531
C. Total Allocated			$110,531	$110,531
				100.00%

City of Boulder, Colorado
Full Cost Allocation Plan

Unemployment & Vol Ins Allocations **Dept:14 1100-951-95111002-720510 Unemploy & Vol Ins**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 120 Communications	1	1.18%	$1,259	$0	$1,259	$42	$1,300
8 180 Human Resources	1	1.18%	1,259	0	1,259	42	1,300
9 185 Finance	1	1.18%	1,259	0	1,259	42	1,300
10 190 Information Technology	1	1.18%	1,259	0	1,259	42	1,300
18 255 Police	5	5.88%	6,294	0	6,294	208	6,502
23 385 Community Planning & Sustainabil	3	3.53%	3,776	0	3,776	125	3,901
24 405 Housing	2	2.35%	2,518	0	2,518	83	2,601
25 410 Human Services	6	7.06%	7,553	0	7,553	249	7,802
32 1200 Library	5	5.88%	6,294	0	6,294	208	6,502
38 2300 Recreation Activity	18	21.18%	22,659	0	22,659	748	23,407
40 2500 Open Space	30	35.29%	37,765	0	37,765	1,246	39,011
42 2800 Transportation	7	8.24%	8,812	0	8,812	291	9,103
53 6100 Water Utility	5	5.88%	6,294	0	6,294	208	6,502
Subtotal	85	100.00%	107,000	0	107,000	3,531	110,531
Direct Bills					0		0
Total					$107,000		$110,531

Basis Units: # of Unemployment Claims
Source:

Allocation Summary

Dept:14 1100-951-95111002-720510 Unemploy & Vol Ins

	Department	Unemployment & Vol Ins	Total
5	120 Communications	$1,300	$1,300
8	180 Human Resources	1,300	1,300
9	185 Finance	1,300	1,300
10	190 Information Technology	1,300	1,300
18	255 Police	6,502	6,502
23	385 Community Planning & Sustainabil	3,901	3,901
24	405 Housing	2,601	2,601
25	410 Human Services	7,802	7,802
32	1200 Library	6,502	6,502
38	2300 Recreation Activity	23,407	23,407
40	2500 Open Space	39,011	39,011
42	2800 Transportation	9,103	9,103
53	6100 Water Utility	6,502	6,502
Total		$110,531	$110,531

MEMORANDUM

TO: Open Space Board of Trustees

FROM: Susan Richstone, Deputy Director, Planning, Housing & Sustainability (PH&S)
Lesli Ellis, Comprehensive Planning Manager, PH&S
Jean Gatza, Senior Planner, PH&S
Caitlin Zacharias, Planner I, PH&S
Tracy Winfree, Director, Open Space and Mountain Parks (OSMP)
Don Damico, Ecological Systems Supervisor, OSMP
Mark Gershman, Environmental Planning Supervisor, OSMP

DATE: August 10, 2016

SUBJECT: Boulder Valley Comprehensive Plan Update (BVCP) on Initial Policy Edits to Natural Environment Chapter and on CU South Site Suitability assessment process

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PURPOSE

The purpose of this update is to provide a briefing to the Open Space Board of Trustees (OSBT) on the status of the Boulder Valley Comprehensive Plan (BVCP) Major Update, including the overall project schedule (Attachment A), initial draft policies for the Natural Environment chapter of the plan (Attachment B), and an update on the CU South project, specifically the process of evaluating the site for a land use designation change. Outcomes of the site suitability analysis of the CU South property will be shared with the Board in September when the Board formally reviews the open space elements of the BVCP and makes recommendations to Planning Board and City Council concerning any open space-related changes.

Feedback on the Natural Environment policies will be used to create a final draft to be shared for community feedback in August, and then refined for formal recommendation by the OSBT on Sept. 14 and approval at the Planning Board's Sept. 15 meeting (City Council will consider initial changes Nov. 1). This is one of multiple chapters and sections of the plan. Relevant other sections of the plan will be shared with the Board at the Sept. 14 meeting, including the Trails Map, and any proposed changes to open space land use designations.

BACKGROUND

The BVCP is the community's plan for the future. Its policies are intended to guide decisions about growth management, development, preservation, environmental protection, economic development, affordable housing, culture and the arts, urban design, neighborhood character and transportation. The Land Use and Area I, II, III Maps define the desired land-use pattern and location, type, and intensity of development. Despite its 15-year horizon, the BVCP is updated every five years to respond to changed circumstances or evolving community needs and priorities. There is an interdepartmental city/county planning team serving as the project team for the review.

Project Timeline

The BVCP update has four phases, each with extensive community dialogue and engagement. The webpage for the project is: **www.bouldervalleycompplan.net**, which also

includes a link to the 2010 plan and maps. Attachment A includes the project timeline and schedule. The four phases are:

Phase 1—Foundations and Community Engagement Plan (completed)
Phase 2—Issues Scoping with Community (completed)
➔ Phase 3—Analyze and Update Plan Policies and Maps (summer-fall 2016)
Phase 4—Prepare Draft Plan for Adoption, Extend IGA (fall 2016/early 2017)

Currently, Phase 3—Scenarios, Plan Analysis, and Updated Policies and Maps are in progress. As with the first two phases, Phase 3 allows for multiple opportunities for community engagement. As part of the phase, the project team and consultants are working with the community to create land use and policy scenarios/options that will be discussed and analyzed through the fall. The options will address topics identified by the community and leaders as needing more focus during this update such as improved balancing of jobs and housing, achieving affordable and diverse housing, achieving climate commitment and resilience goals, and others.

Next is Phase 4—Draft Plan and IGA (Fall 2016). Phase 4 will synthesize all the previous phase deliverables into a draft plan for consideration/adoption, again with opportunities for public review and engagement. Additionally, the "Comprehensive Development Plan Intergovernmental Agreement" (IGA) between the city and county (valid through Dec. 31, 2017) will need to be updated.

Policy Integration for Natural Environment

The project team has been working across city and county departments to ensure the updated BVCP Natural Environment policies align better with master plans and to identify emerging areas of work. An annotated outline of initial proposed policy updates was shared with the Planning Board and City Council in May 2016. Building from that outline, Attachment B includes draft recommended policy updates for the Natural Environment chapter. The changes reflect policy direction from city and county approved master plans and policies and reflect work ahead to develop or revise master plans (e.g., Integrated Pest Management, Urban Forest Strategic Plan, Climate Commitment, and upcoming Open Space and Mountain Parks Master Plan). Most of the draft policies are included for clarification. Soil sequestration and climate change preparation are new policies proposed.

The draft chapter includes temporary endnotes intended to explain the origin of the proposed changes. All policies will be renumbered as needed for the final draft.

Emerging themes for consideration related to the natural environment that have been identified by staff and policy makers but are not in the draft include:

- ideas around enhanced capabilities to monitor the health and function of ecological systems that are being affected by climate change
- addressing "green infrastructure" in a more coordinated way within the Boulder Valley (e.g., urban ecosystems management approach)
- coordinated research
- additional emerging topic areas such as urban heat islands, wildfire, groundwater, and hillsides

These topics are recommended to be addressed, as appropriate, at a later time.

CU South Land Use Designation

The University of Colorado Boulder (CU-Boulder) owns a 316-acre parcel of land south of Boulder that is commonly called "CU South" or "CU-Boulder South." The property is in unincorporated Boulder County, and while the university does not have a plan to develop the property at this time, it is interested in future annexation by the City of Boulder and development of a portion of the property. Currently, the property has three land use designations, which can be seen on the map: Low Density Residential (LR), Medium Density Residential (MR) and Open Space-Other (OS-O.)

During previous updates to the BVCP, the city decided not to consider changing the land use designations of the site until after completing the South Boulder Creek Flood Mitigation Study. In August 2015, City Council accepted the South Boulder Creek Flood Mitigation Plan, which includes regional detention of flood water upstream of U.S. 36 on the CU South campus and along Colorado Department of Transportation right of way. The approval of the mitigation plan initiated a process for CU-Boulder and the city to begin evaluating the property's land use designations and discuss potential annexation as part of the BVCP update.

The city is currently working with consultants (Biohabitats and Fox Tuttle) to prepare a suitability analysis that, along with input, will inform proposed land use changes in the BVCP update. City staff is also working with city and county officials and boards, CU-Boulder, and other agencies such as the Colorado Department of Transportation. The community will be invited to review findings from the suitability studies and share input in September.

The site suitability analysis will address conditions related to plant and animal habitat, ecological function, adjacent uses and context, flood and drainage, and transportation access, among other topics. A second stage of analysis will address potential uses of the site and utilities and service analysis. Both studies will be used when considering changes to BVCP land use designations later this year

City staff will share results from the suitability analysis with OSBT at its Sept. 14 meeting and will host a public event later in September. The project webpage is: https://bouldercolorado.gov/bvcp/cu-south

NEXT STEPS

Aug. 29, 2016	Joint Board and Commission meeting to review policy integration and land use and policy scenarios
Sept. 14, 2016	OSBT review of proposed changes to trails, planning area and land use maps, policy updates affecting open space (e.g., Natural Environment section), CU South site suitability findings
Sept. 15, 2016	Planning Board initial opportunity to approve policy updates (i.e., Natural Environment section and others)

Nov. 1, 2016	City Council initial opportunity to approve policy integration updates
Nov.-Dec. tbd	Boulder County Planning Commission and Board of County Commissioners opportunity to review and approve policy integration updates

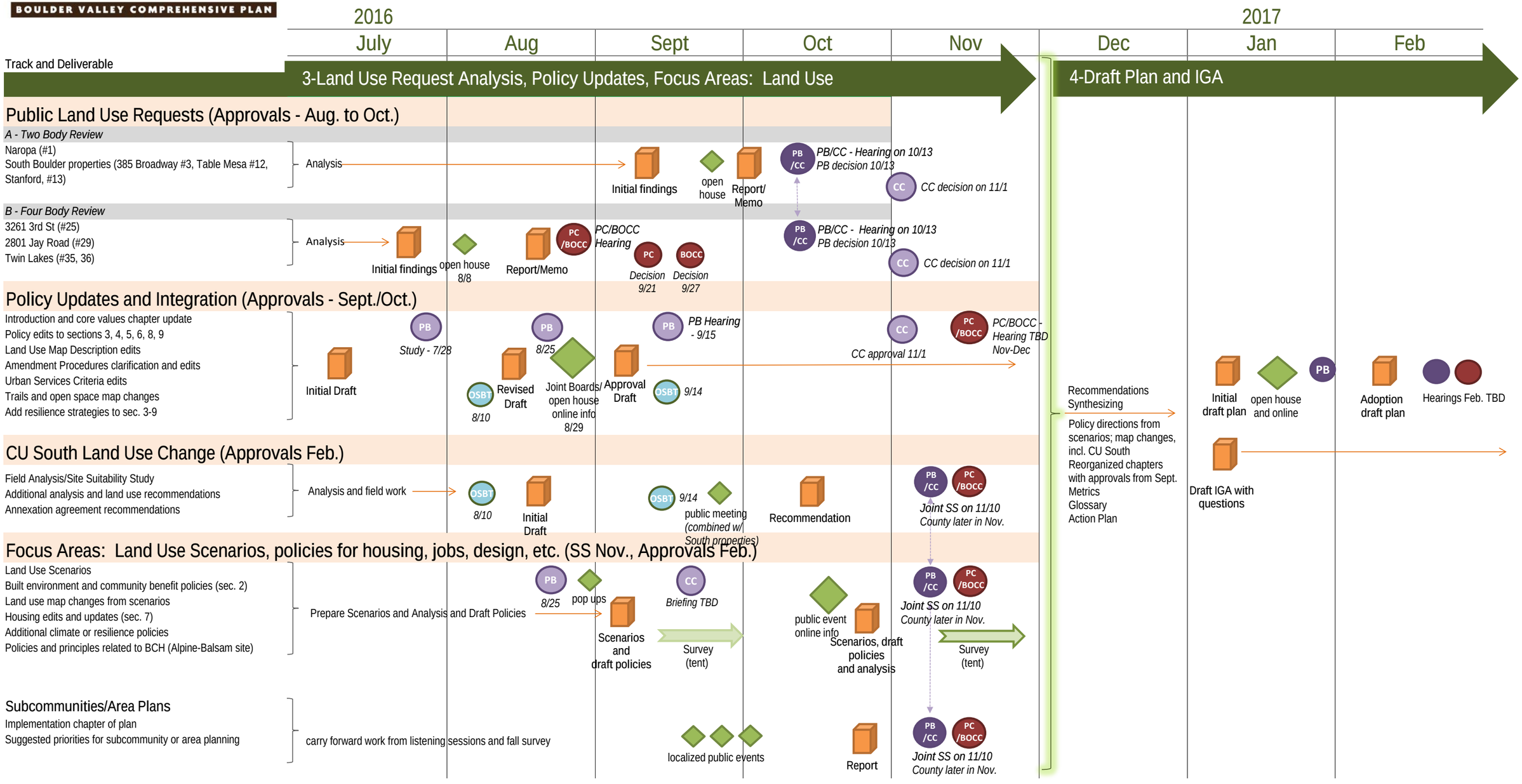
ATTACHMENTS:

A. BVCP Work Plan and Community Engagement Plan
B. Natural Environment Policy Updates (clean version, redline version)

OUR LEGACY. OUR FUTURE.
BOULDER VALLEY COMPREHENSIVE PLAN

Detailed Schedule for Phases 3 and 4 and Approval Process

Updated - July 28, 2016



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3. Natural Environment[i]

Proposed new section title: ***Environmentally Sustainable Community.*** *This may be combined with other policies around energy and climate in addition to agriculture and food policies relating to land and environment.*

The natural environment that characterizes the Boulder Valley is a critical asset that must be preserved and protected. It is the framework within which growth and development take place Within the Boulder Valley's complex ecological system, Human economic, built environment and community systems are inextricably linked with the Boulder Valley's complex ecological system, the region and the world.

The climate of the Boulder Valley has dried over the past three decades, and the potential for further changes and intensified weather events prescribe the need for the city and county to proactively consider intervention and investment in natural resources (e.g. urban forestry or natural hazard mitigation) to reduce risk.

Boulder has been at the forefront of environmental protection and preservation for many years. The predominant amount of natural land protected by the city and county contributes to the high quality of life for residents. The community's historic and on-going emphasis on clean air and water has resulted in significant progress toward a sustainable, resilient and healthy urban environment.

The city places strong emphasis on being a leader and role model to other communities for its exemplary environmental protection practices and accomplishments. The city will continue to implement state of the art environmental policies both community wide and within the city government organization to further environmental sustainability goals.

The policies in this section support the following city and county goals related to the conservation and preservation of land, water, air resources and pollution prevention and resilience:

- Native Ecosystems and Biodiversity
- Urban Environmental Quality
- Geologic Resources and Natural Hazards
- Water and Air Quality

3.01 Incorporating Ecological Systems into Planning

The city and county will approach planning and policy decisions in the Boulder Valley through an ecosystem framework in which natural regions like airsheds and watersheds are considered and incorporated into planning.

3.02 Adaptive Management Approach

The city will employ an adaptive management approach to resource protection and enhancement. An adaptive management approach involves ongoing monitoring of resource conditions,

assessment of the effectiveness of management actions, revision of management actions based on new information from research, and learning from experience what works and what does not.

Native Ecosystems and Biodiversity

3.03 Natural Ecosystems

The city and county will protect and restore native ecosystems on public and private lands through land use planning, development review, conservation easements, acquisition and public land management practices. The enhancement of biological diversity through the protection of habitat for federal endangered and threatened species and state, as well as county critical wildlife habitats/migration corridors, environmental conservation areas, high biodiversity areas, rare plant areas, and significant natural communities and local species of concern[ii] will be emphasized. Degraded habitat may be restored and selected extirpated species may be reintroduced as a means of enhancing native flora and fauna in the Boulder Valley.

3.04 Ecosystem Connections and Buffers

The city and county recognize the importance of preserving large areas of unfragmented habitat in supporting the biodiversity of its natural lands and viable habitat for native species. The city and county will work together to preserve, enhance, restore and maintain lands critical for providing ecosystem connections and buffers for joining significant ecosystems.

Urban areas also are important for supporting biodiversity and maintaining wildlife habitat. Efforts should be made to best use and manage public lands to optimize the quality and quantity of natural habitat and provide connections and corridors within the urban built environment between natural lands to support movement of native organisms. The city and county recognize the importance of buffers to mitigate the effects of urban and intensive land uses and human activity upon natural areas and where practicable will work together to establish and maintain buffers between areas of urban development and high levels of human activity and those with significant ecological value. [iii]

3.05 Maintain and Restore Natural Disturbance and Ecological Processes

Recognizing that ecological processes, such as wildfire and flooding, are integral to the productivity and health of natural ecosystems, the city and county will work to ensure that, when appropriate precautions have been taken for human safety and welfare, ecological processes will be maintained or mimicked in management of natural lands.

3.06 Wetland and Riparian Protection

Natural and human-made wetlands and riparian areas are valuable for their ecological and, where appropriate, recreational functions, including their ability to enhance water and air quality. Wetlands and riparian areas also function as important wildlife habitat, especially for rare, threatened and endangered plants, fish and wildlife. The city and county will continue to develop programs to protect and enhance wetlands and riparian areas in the Boulder Valley. The city will strive for no net loss of wetlands and riparian areas by discouraging their destruction or requiring the creation and restoration of wetland and riparian areas in the rare cases when development is permitted and the filling of wetlands or destruction of riparian areas cannot be avoided.

3.07 Invasive Species Management

The city and county will promote efforts, both public and private, to prevent the introduction or growth of invasive (and non-native) plant and animal species and seek to prevent their spread. High priority will be given to managing invasive species that have, or potentially could have, a substantial impact on city and county resources. Management of both non-native and non-local native species will be based on weighing impacts vs. benefits that includes documented threats to species of concern, specific to each site, acknowledging that some non-native species may have become naturalized. Management decisions should also take into account changing species composition due to climate change and other human impacts, as well as the potential benefit and ecosystem services that are provided by each organism, based on the best available science.[iv]

3.08 Public Access to Public Lands

Certain city and county-owned or managed lands provide a means for educating users on the importance of the natural environment. Public lands may include areas for recreation, preservation of agricultural use, unique natural features, and wildlife and plant habitat. Public access to natural lands will be provided for, except where closure is necessary to protect areas from unacceptable degradation or impacts to agriculture, habitat or wildlife, for public safety, or limits on access necessary to preserve the quality of the visitor experience.

New Policy: Climate Change Preparation and Adaptation

To prepare open space lands and natural areas for climate change, the city and county will consider allowing or facilitating ecosystems' transition to new states in some sites and increase the stability and resiliency of the natural environment elsewhere The city and county will measure biological indicators to identify high risk species for monitoring and/or relocations, and conduct restoration projects using arid-adapted ecotypes or species in restoration activities. The city and county will also face changes to conditions affecting visitors' experiences on open space, including safety and satisfaction in the context of climate change which will be integrated as appropriate into the Open Space and Mountain Parks Master Plan.[v]

Urban Environmental Quality

3.09 Management of Wildlife-Human Conflicts

The city recognizes the intrinsic value of wildlife in both the urban and rural setting. The city will promote wildlife and land use management practices to minimize conflicts with residents and urban land uses while identifying, preserving and restoring appropriate habitat for wildlife species in the urban area. When a wildlife species is determined to be a nuisance or a public health hazard, a full range of alternative wildlife and land use management techniques will be considered by the city and county in order to mitigate the problem in a manner that is humane, effective, economical and ecologically responsible.

3.10 Urban Environmental Quality

To the extent possible, the city and county will seek to protect the environmental quality of areas under significant human influence such as agricultural and urban lands and will balance human needs and public safety with environmental protection. The city will develop community wide programs and standards for new development and redevelopment to mitigate environmental impacts to the extent possible and seek opportunities to improve urban environmental quality when practicable.[vi]

3.11 Urban Forests

The city will support, promote and, in some cases, regulate the protection of healthy existing trees and the long term health and vitality of the urban forest in the planning and design of public improvements and private development. Urban canopy plays an important role in ameliorating the role of climate change. The city will develop an Urban Canopy Master Plan to guide short and long term urban forest management.[vii]

3.12 Water Conservation

The city and county will promote the conservation of water resources through water quality protection, public education, monitoring and policies that promote appropriate water usage. The city will endeavor to minimize water waste and reduce water use during peak demand periods. New development and redevelopment designed to conserve water will be encouraged.

3.13 Integrated Pest Management

The city and county will encourage efforts to reduce the use of pesticides and synthetic, inorganic fertilizers. In its own practices, the city and county will carefully consider when pest management actions are necessary and focus on creating healthy and thriving ecosystems to lower pest pressure by natural processes. When pest management is necessary, the city commits to the use of ecologically-based integrated pest management principles, which emphasizes the selection of the most environmentally sound approach to pest management and the overall goal of reducing or eliminating the dependence on chemical pest-control strategies. When public or environmental health risks are identified, the city will balance the impacts and risks to the residents and the environment when choosing management measures.[viii]

New Policy: Soil Carbon Sequestration

The city recognizes that soil sequestration has a range of potential benefits, including water retention, soil health, and stabilization. The city and county will consider soil sequestration strategies, including land management practices that may be used to sequester carbon out of the atmosphere, and explore opportunities to incentivize carbon sequestration.[ix]

Geologic Resources and Natural Hazards

3.14 Unique Geological Features

Due to its location at the interface of the Great Plains and the Rocky Mountains, Boulder Valley has a number of significant or unique geological and paleontological features. The city and county will attempt to protect these features from alteration or destruction through a variety of means, such as public acquisition, public land management, land use planning and regulation, and density transfer within a particular site.

3.15 Mineral Deposits

Deposits of sand, gravel, coal and similar finite resource areas will be delineated and managed according to state and federal laws. The use of mineral deposits and other non-renewable resources will be evaluated considering the need for these resources and other community values and priorities such as natural and cultural resource protection, community and environmental health, and carbon emission reduction. The city and county will work together to acquire mineral rights as appropriate.[x]

3.16 Hazardous Areas

Hazardous areas that present danger to life and property from flood, forest fire, steep slopes, erosion, unstable soil, subsidence or similar geological development constraints will be delineated, and development in such areas will be carefully controlled or prohibited.

3.17 Hillside Protection

Hillside and ridge-line development will be carried out in a manner that, to the extent possible, avoids both negative environmental consequences to the immediate and surrounding area and the degradation of views and vistas from and of public areas. Due to the risk of earth movement and/or mud slides under adverse weather conditions, special attention needs to be paid to soil types and underlying geological strata during planning, design and construction of any development on or at the base of hillsides.[xi]

3.18 Wildfire Protection and Management

The city and county will require on-site and off-site measures to guard against the danger of fire in developments adjacent to natural lands and consistent with forest and grassland ecosystem management principles and practices. Recognizing that fire is a widely accepted means of managing ecosystems, the city and county will integrate ecosystem management principles with wildfire hazard mitigation planning and urban design.

3.19 Preservation of Floodplains

Undeveloped floodplains will be preserved or restored where possible through public land acquisition of high hazard properties, private land dedication and multiple program coordination. Comprehensive planning and management of floodplain lands will promote the preservation of natural and beneficial functions of floodplains whenever possible.

3.20 Flood Management

The city and county will protect the public and property from the impacts of flooding in a timely and cost-effective manner while balancing community interests with public safety needs. The city and county will manage the potential for floods by implementing the following guiding principles: a) Preserve floodplains b) Be prepared for floods c) Help people protect themselves from flood hazards d) Prevent unwise uses and adverse impacts in the floodplain e) Seek to accommodate floods, not control them. The city seeks to manage flood recovery by protecting critical facilities in the 500-year floodplain and implementing multi hazard mitigation and flood response and recovery plans.

3.21 Non-Structural Approach

The city and county will seek to preserve the natural and beneficial functions of floodplains by emphasizing and balancing the use of non-structural measures with structural mitigation. Where drainageway improvements are proposed, a non-structural approach should be applied wherever possible to preserve the natural values of local waterways while balancing private property interests and associated cost to the city.

3.22 Protection of High Hazard Areas

The city will prevent redevelopment of significantly flood-damaged properties in high hazard areas. The city will prepare a plan for property acquisition and other forms of mitigation for

flood-damaged and undeveloped land in high hazard flood areas. Undeveloped high hazard flood areas will be retained in their natural state whenever possible. Compatible uses of riparian corridors, such as natural ecosystems, wildlife habitat and wetlands will be encouraged wherever appropriate. Trails or other open recreational facilities may be feasible in certain areas.

3.23 Larger Flooding Events

The city recognizes that floods larger then the 100-year event will occur resulting in greater risks and flood damage that will affect even improvements constructed with standard flood protection measures. The city will seek to better understand the impact of larger flood events and consider necessary floodplain management strategies including the protection of critical facilities.

Water and Air Quality

3.24 Protection of Water Quality

Water quality is a critical health, economic and aesthetic concern. The city and county will protect, maintain and improve water quality within the Boulder Creek watershed as a necessary component of existing ecosystems and as a critical resource for the human community. The city and county will seek to reduce point and nonpoint sources of pollutants, protect and restore natural water system, and conserve water resources. Special emphasis will be placed on regional efforts such as watershed planning and priority will be placed on pollution prevention over treatment.

3.25 Water Resource Planning and Acquisition

Water resource planning efforts will be regional in nature and incorporate the goals of water quality protection, and surface and ground water conservation. The city will continue to obtain additional municipal water supplies to insure adequate drinking water, maintain instream flows and preserve agricultural uses. The city will seek to minimize or mitigate the environmental, agricultural and economic impacts to other jurisdictions in its acquisition of additional municipal water supply to further the goals of maintaining instream flows and preventing the permanent removal of land from agricultural production elsewhere in the state.

3.26 Drinking Water

The city and county will continually seek to improve the quality of drinking water and work with other water and land use interests as needed to assure the integrity and quality of its drinking water supplies. The city and county will employ a system-wide approach to protect drinking water quality from sources waters to the water treatment plant and throughout the water distribution system.

3.27 Minimum Flow Program

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Surface and groundwater resources will be managed to prevent their degradation and to protect and enhance aquatic, wetland and riparian ecosystems. Land use and development planning and public land management practices will consider the interdependency of surface and groundwater

and potential impacts to these resources from pollutant sources, changes in hydrology, and dewatering activities.

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The city will pursue sustainable wastewater treatment processes to achieve water quality improvements with greater energy efficiency and minimal chemical use. Pollution prevention and proactive maintenance strategies will be incorporated in wastewater collection system management. The county will discourage the installation of private on-site wastewater systems where municipal collection systems are available or where a potential pollution or health hazard would be created.

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Air quality is a critical health, economic and aesthetic concern. The city and county will seek to reduce stationary and mobile source emissions of pollutants. Special emphasis will be placed on local and regional efforts to reduce pollutants, which cause adverse health effects and impair visibility.

Potential New Resilience Strategies

The HR&A report provides the following framing and policy suggestions:
The city and county recognize natural environment investments contribute toward resilience by reducing risk and promoting stability. Additionally, urban forestry, tree planting, natural hazard mitigation, improvement of air quality, added recreational activities, and storm water mitigation activities have co-benefits.

Policy directions about coordinated approach, vulnerable populations and resident involvement are suggested in HR&A Report and will need further review over coming weeks.

ENDNOTES

[i] The changes to this chapter reflect work since the 2010 Plan including:

- The city currently is working on updates to its Integrated Pest Management policy, an Urban Forest Strategic Plan, the Resilience Strategy, and draft Climate Commitment.
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[xi] Recommended after 2013 flood experience.

3. Natural Environment[i] (Redlined Version)

*Proposed new section title: **Environmentally Sustainable Community.** This may be combined with other policies around energy and climate in addition to agriculture and food policies relating to land and environment.*

The natural environment that characterizes the Boulder Valley is a critical asset that must be preserved and protected. It is the framework within which growth and development take place Within the Boulder Valley's complex ecological system, Human economic, built environment and community systems are inextricably linked with the Boulder Valley's complex ecological system, the region and the world.

The climate of the Boulder Valley has dried over the past three decades, and the potential for further changes and intensified weather events prescribe the need for the city and county to proactively consider intervention and investment in natural resources (e.g. urban forestry or natural hazard mitigation) to reduce risk.

~~The natural environment that characterizes the Boulder Valley is a critical asset that must be preserved and protected. It is the framework within which growth and development take place. The city and county recognize that the Boulder Valley is a complex ecological system and that there are inextricable links among our natural environment, the economy, the built environment and community livability. The Boulder Valley is an open system in that our natural and human systems are connected to the region as well as to the entire world. The city and county acknowledge that regional and global changes can have a profound effect on the local environment and that the local economy and built environment can have adverse impacts on natural systems beyond the Boulder Valley.~~

Boulder has been at the forefront of environmental protection and preservation for many years. The predominant~~vast~~ amount of natural land protected by the city and county contributes to the high quality of life for residents. The community's historic and on-going emphasis on clean air and water has resulted in significant progress toward a sustainable, resilient and healthy urban environment.

The city places strong emphasis on being a leader and role model to other communities for its exemplary environmental protection practices and accomplishments. The city will continue to ~~develop and~~ implement state of the art environmental policies both community wide and within the city government organization to further ~~its~~ environmental sustainability goals.

The policies in this section support the following city and county goals related to the conservation and preservation of land, water, air resources and pollution prevention and resilience:

- Native Ecosystems and Biodiversity ~~and Native Ecosystems~~
- Urban Environmental Quality
- Geologic Resources and Natural Hazards

- Water and Air Quality

3.01 Incorporating Ecological Systems into Planning

The city and county will approach planning and policy decisions in the Boulder Valley through an ecosystem framework in which natural regions like airsheds and watersheds are considered and incorporated into planning.

3.02 Adaptive Management Approach

The city will employ an adaptive management approach to resource protection and enhancement. An adaptive management approach involves ongoing monitoring of resource conditions, assessment of the effectiveness of management actions, revision of management actions based on new information from research, and learning from experience what works and what does not.

Native Ecosystems and Biodiversity *~~and Native Ecosystems~~*

3.03 Natural Ecosystems

The city and county will protect and restore ~~significant~~ native ecosystems on public and private lands through land use planning, development review, conservation easements, acquisition and public land management practices. The ~~protection and~~ enhancement of biological diversity through the protection of ~~and~~ habitat for federal endangered and threatened species and state, as well as county critical wildlife habitats/migration corridors, environmental conservation areas, high biodiversity areas, rare plant areas, and significant natural communities and local species of concern[ii] will be emphasized. Degraded habitat may be restored and selected extirpated species may be reintroduced as a means of enhancing native flora and fauna in the Boulder Valley.

3.04 Ecosystem Connections and Buffers

The city and county recognize the importance of preserving large areas of unfragmented habitat in supporting the biodiversity of its natural lands and viable habitat for native species. The city and county will work together to preserve, enhance, restore and maintain ~~undeveloped~~ lands critical for providing ecosystem connections and buffers for joining significant ecosystems.

Urban areas also are important for supporting biodiversity and maintaining wildlife habitat. Efforts should be made to best use and manage public lands to optimize the quality and quantity of natural habitat and provide connections and corridors within the urban built environment between natural lands to support movement of native organisms. The city and county recognize the importance of buffers to mitigate the effects of urban and intensive land uses and human activity upon natural areas and where practicable will work together to establish and maintain buffers between areas of urban development and high levels of human activity and those with significant ecological value. [iii]

3.05 Maintain and Restore Natural Disturbance and Ecological Processes

Recognizing that ecological processes, such as wildfire and flooding, are integral to the productivity and health of natural ecosystems, the city and county will work to ensure that, when appropriate precautions have been taken for human safety and welfare, ecological processes will be maintained or mimicked in management of natural lands.

3.06 Wetland and Riparian Protection

Natural and human-made wetlands and riparian areas are valuable for their ecological and, where appropriate, recreational functions, including their ability to enhance water and air quality. Wetlands and riparian areas also function as important wildlife habitat, especially for rare, threatened and endangered plants, fish and wildlife. The city and county will continue to develop programs to protect and enhance wetlands and riparian areas in the Boulder Valley. The city will strive for no net loss of wetlands and riparian areas by discouraging their destruction or requiring the creation and restoration of wetland and riparian areas in the rare cases when development is permitted and the filling of wetlands or destruction of riparian areas cannot be avoided.

3.07 Invasive Species Management

The city and county will promote efforts, both public and private, to prevent the introduction or growth ~~culture~~ of invasive (and non-native) plant and animal species and seek to prevent~~control~~ their spread. High priority will be given to managing invasive species that have, or potentially could have, a substantial impact on city and county resources. Management of both non-native and non-local native species will be based on weighing impacts vs. benefits that includes documented threats to species of concern, specific to each site, acknowledging that some non-native species may have become naturalized. Management decisions should also take into account changing species composition due to climate change and other human impacts, as well as the potential benefit and ecosystem services that are provided by each organism, based on the best available science.[iv]

3.08 Public Access to Public Lands

Certain city and county-owned or managed lands provide a means for educating users on the importance of the natural environment. Public lands may include areas for recreation, preservation of agricultural use, unique natural features, and wildlife and plant habitat. Public access to natural lands will be provided for, except where closure is necessary to protect areas from unacceptable degradation or impacts to agriculture, habitat or wildlife, for public safety, or limits on access necessary to preserve the quality of the visitor experience.

New Policy: Climate Change Preparation and Adaptation

To prepare open space lands and natural areas for climate change, the city and county will consider allowing or facilitating ecosystems' transition to new states in some sites and increase the stability and resiliency of the natural environment elsewhere The city and county will~~,~~ measure biological indicators to identify high risk species for monitoring and/or relocations, and conduct restoration projects using arid-adapted ecotypes or species in restoration activities. The city and county will also face changes to conditions affecting visitors' experiences on open space, including safety and satisfaction in the context of climate change which will be integrated as appropriate into the Open Space and Mountain Parks Master Plan.[v]

Urban Environmental Quality

3.09 Management of Wildlife-Human Conflicts

The city recognizes the intrinsic value of wildlife in both the urban and rural setting. The city will promote wildlife and land use management practices to minimize conflicts with residents and urban land uses while identifying, preserving and restoring appropriate habitat for wildlife species in the urban area. When a wildlife species is determined to be a nuisance or a public health

hazard, a full range of alternative wildlife and land use management techniques will be considered by the city and county in order to mitigate the problem in a manner that is humane, effective, economical and ecologically responsible.

3.10 Urban Environmental Quality

To the extent possible, the city and county will seek to protect the environmental quality of areas under significant human influence such as agricultural and urban lands and will balance human needs and public safety with environmental protection. The city will develop community wide programs and standards for new development and redevelopment ~~so that negative~~to mitigate environmental impacts ~~will be mitigated~~to the extent possible and seek opportunities to improve urban environmental quality when practicable.[vi] ~~and overall environmental quality of the urban environment will not worsen and may improve.~~

3.11 Urban Forests

The city will support, promote and, in some cases, regulate the protection of healthy existing trees and the long term health and vitality of the urban forest in the planning and design of public improvements and private development. Urban canopy plays an important role in ameliorating the role of climate change. The city will develop an Urban Canopy Master Plan to guide short and long term urban forest management.[vii] ~~encourage overall species diversity, native and low water demand tree species where appropriate.~~

3.12 Water Conservation

The city and county will promote the conservation of water resources through water quality protection, public education, monitoring and policies that promote appropriate water usage. The city will endeavor to minimize water waste and reduce water use during peak demand periods. New development and redevelopment designed to conserve water will be encouraged.

3.13 Integrated Pest Management

The city and county will encourage efforts to reduce the use of pesticides and synthetic, inorganic fertilizers. In its own practices, the city and county will carefully consider when pest management actions are necessary and focus on creating healthy and thriving ecosystems to lower pest pressure by natural processes. When pest management is necessary, the city commits to the use of ecologically-based integrated pest management principles, which emphasizes the selection of the most environmentally sound approach to pest management and the overall goal of reducing or eliminating the dependence on chemical pest-control strategies. When public or environmental health risks are identified, the city will balance the impacts and risks to the residents and the environment when choosing management~~control~~ measures.[viii]

New Policy: Soil Carbon Sequestration

The city recognizes that soil sequestration has a range of potential benefits, including water retention, soil health, and stabilization. The city and county will consider soil sequestration strategies, including land management practices that may be used to sequester carbon out of the atmosphere, and explore opportunities to incentivize carbon sequestration.[ix]

Geologic Resources and Natural Hazards

3.14 Unique Geological Features

Due to its location at the interface of the Great Plains and the Rocky Mountains, Boulder Valley has a number of significant or unique geological and paleontological features. The city and county will attempt to protect these features from alteration or destruction through a variety of means, such as public acquisition, public land management, land use planning and regulation, and density transfer within a particular site.

3.15 Mineral Deposits

Deposits of sand, gravel, coal and similar finite resource areas will be delineated and managed according to state and federal laws. ~~Mineral deposits and other non-renewable resources will be used with the greatest practical efficiency and the least possible disturbance to existing natural and cultural resources.~~ The use of mineral deposits and other non-renewable resources will be evaluated considering the need for these resources and other community values and priorities such as natural and cultural resource protection, community and environmental health, and carbon emission reduction. The city and county will work together to acquire mineral rights as appropriate.[x]

3.16 Hazardous Areas

Hazardous areas that present danger to life and property from flood, forest fire, steep slopes, erosion, unstable soil, subsidence or similar geological development constraints will be delineated, and development in such areas will be carefully controlled or prohibited.

3.17 Hillside Protection

Hillside and ridge-line development will be carried out in a manner that, to the extent possible, avoids both negative environmental consequences to the immediate and surrounding area and the degradation~~ing~~ of views and vistas from and of public areas. Due to the risk of earth movement and/or mud slides under adverse weather conditions, special attention needs to be paid to soil types and underlying geological strata during planning, design and construction of any development on or at the base of hillsides.[xi]

3.18 Wildfire Protection and Management

The city and county will require on-site and off-site measures to guard against the danger of fire in developments adjacent to natural lands and consistent with forest and grassland ecosystem management principles and practices. Recognizing that fire is a widely accepted means of managing ecosystems, the city and county will integrate ecosystem management principles with wildfire hazard mitigation planning and urban design.

3.19 Preservation of Floodplains

Undeveloped floodplains will be preserved or restored where possible through public land acquisition of high hazard properties, private land dedication and multiple program coordination. Comprehensive planning and management of floodplain lands will promote the preservation of natural and beneficial functions of floodplains whenever possible.

3.20 Flood Management

The city and county will protect the public and property from the impacts of flooding in a timely and cost-effective manner while balancing community interests with public safety needs. The city and county will manage the potential for floods by implementing the following guiding principles: a) Preserve floodplains b) Be prepared for floods c) Help people protect themselves from flood hazards d) Prevent unwise uses and adverse impacts in the floodplain e) Seek to accommodate floods, not control them. The city seeks to manage flood recovery by protecting critical facilities in the 500-year floodplain and implementing multi hazard mitigation and flood response and recovery plans.

3.21 Non-Structural Approach

The city and county will seek to preserve the natural and beneficial functions of floodplains by emphasizing and balancing the use of non-structural measures with structural mitigation. Where drainageway improvements are proposed, a non-structural approach should be applied wherever possible to preserve the natural values of local waterways while balancing private property interests and associated cost to the city.

3.22 Protection of High Hazard Areas

The city will prevent redevelopment of significantly flood-damaged properties in high hazard areas. The city will prepare a plan for property acquisition and other forms of mitigation for flood-damaged and undeveloped land in high hazard flood areas. Undeveloped high hazard flood areas will be retained in their natural state whenever possible. Compatible uses of riparian corridors, such as natural ecosystems, wildlife habitat and wetlands will be encouraged wherever appropriate. Trails or other open recreational facilities may be feasible in certain areas.

3.23 Larger Flooding Events

The city recognizes that floods larger then the 100-year event will occur resulting in greater risks and flood damage that will affect even improvements constructed with standard flood protection measures. The city will seek to better understand the impact of larger flood events and consider necessary floodplain management strategies including the protection of critical facilities.

Water and Air Quality

3.24 Protection of Water Quality

Water quality is a critical health, economic and aesthetic concern. The city and county will protect, maintain and improve water quality within the Boulder Creek watershed as a necessary component of existing ecosystems and as a critical resource for the human community. The city and county will seek to reduce point and nonpoint sources of pollutants, protect and restore natural water system, and conserve water resources. Special emphasis will be placed on regional efforts such as watershed planning and priority will be placed on pollution prevention over treatment.

3.25 Water Resource Planning and Acquisition

Water resource planning efforts will be regional in nature and incorporate the goals of water quality protection, and surface and ground water conservation. The city will continue to obtain additional municipal water supplies to insure adequate drinking water, maintain instream flows and preserve agricultural uses. The city will seek to minimize or mitigate the environmental, agricultural and economic impacts to other jurisdictions in its acquisition of additional municipal

water supply to further the goals of maintaining instream flows and preventing the permanent removal of land from agricultural production elsewhere in the state.

3.26 Drinking Water

The city and county will continually seek to improve the quality of drinking water and work with other water and land use interests as needed to assure the integrity and quality of its drinking water supplies. The city and county will employ a system-wide approach to protect drinking water quality from sources waters to the water treatment plant and throughout the water distribution system.

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MEMORANDUM

TO: Open Space Board of Trustees

FROM: Tracy Winfree, Director, Open Space and Mountain Parks
Dan Burke, Real Estate Supervisor
Mark Gershman, Planning Supervisor

DATE: August 10, 2016

SUBJECT: Follow Up on Blue Line Update

On June 8, 2016, city staff updated the Open Space Board of Trustees (OSBT) on a City Council initiative to make adjustments to the "blue line." The blue line was initially adopted as part of the Boulder Charter in 1959 and represented the line, above which the city was prohibited from extending city water service without an exception being approved by city voters. The blue line became a successful strategy to limit development in Boulder's mountain backdrop that complemented the work previously done through the acquisition of the Boulder Mountain Parks, and was an antecedent to the open space program.

The blue line objectives are consistent with elements found in the section of Boulder's Charter that describes the purposes of open space, specifically those that speak to the utilization of land for shaping the development of the city, limiting urban sprawl, disciplining growth, the utilization of non-urban land for spatial definition of urban areas, and the preservation of land for its aesthetic value. City staff has referenced the blue line repeatedly in responses to development review proposals of properties on the western edge of the city to help achieve these purposes. The city has been offered or has required dedication of property interests (fee or easement) in lands above the blue line in association with these land use reviews.

One of the purposes of the current project is to better define the precise location of the blue line. It is being guided by council's charter committee and managed by the City Attorney's Office with support from several departments including Planning, Housing and Sustainability as well as Open Space and Mountain Parks (OSMP). One of OSMP staff's roles has been to assess the location, extent and nature of the effects of the proposed changes on the city's ability to deliver city services consistent with the charter purposes of open space.

Staff's analysis revealed that about 855 acres of OSMP lands were affected by the initial proposed changes in the blue line. In most cases (800 acres), the proposed re-positioning of the blue line resulted in OSMP lands being located above the line where currently they are below. The other lands affected by the proposed change would result in about 55 acres that are above the existing blue line to be located below the new line. Working as part of the project team, OSMP hosted a workshop where each parcel affected by the blue line change was considered and the implications discussed as a means to identify issues associated with the changes to both OSMP lands and other properties.

In examining the effects of these changes to service delivery, staff considered both present and future implications. No significant implications were identified with regards to the private properties affected by the proposed blue line change. With regards to OSMP lands affected, while no significant issues were identified around *current* service delivery; staff recognized that in a future that may be characterized by a warmer and drier climate, it could someday be desirable to provide water for visitor amenities and fire suppression on OSMP lands affected by the proposed changes. OSMP staff worked with the project manager and recommended changes to the proposed blue line in the vicinity of high visitation areas (Wonderland Lake, the base of Mt. Sanitas, Chautauqua and Shanahan Ridge) that would preserve the city's current ability to provide water. These changes have been integrated into the proposed blue line alignment.

The first reading of the ordinance establishing the ballot title and describing the proposed change to the City Charter to modify the blue line was scheduled to be on the City Council agenda for Aug. 2, 2016.

MEMORANDUM

TO: Open Space Board of Trustees

FROM: Tracy Winfree, Director, Open Space and Mountain Parks
Mark Davison, Community Connections and Partnerships Manager
Mark Gershman, Environmental Planning Supervisor
Kacey French, Planner I
Keri Davies, Community Relations Officer

DATE: August 10, 2016

SUBJECT: Agricultural Resources Management Plan Update: Community Engagement Opportunities

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The purpose of this information item is to provide the Open Space Board of Trustees (OSBT) with a briefing on upcoming community engagement opportunities relating to the development of the Agricultural Resources Management Plan (Ag Plan). Community members will be invited to participate in the following:

- An open house to learn about agriculture on Open Space and Mountain Parks (OSMP), topics addressed by the plan, and the timeline (Aug. 18)
- A survey to provide input on selected focus areas/topics of the plan (released Aug. 18)
- Review and comment on the draft findings for the Agricultural Management Chapter (September, dates TBD)
- A community meeting to learn about the draft plan (November, date TBD)
- Review and comment on the draft plan (November, date TBD)

There are two additional involvement opportunities for current OSMP agricultural lessees

- An informal check-in (Aug. 4)
- Meeting to learn more about and discuss the draft findings of the Agricultural Management Chapter of the plan (September, date TBD).

Interested community members will also be able to provide public comment at the OSBT consideration of the draft plan in December 2016 and City Council consideration in February 2017.

The following Ag Plan Engagement Opportunities Timeline attachment illustrates the relative timing of the public comment and engagement opportunities.

Additional outreach efforts are also underway and planned including:

- Mailer to community members neighboring OSMP's leased agricultural properties (approximately 1,750 residents)
- Press releases
- Social media posts including:

    - The city's Facebook page with approximately 9,000 "fans."
    - The city's Twitter account with approximately 38,000 followers.
    - OSMP's Twitter account with approximately 4,650 followers.
    - The city's Instagram account with approximately 2,510 followers.
- Messages to various OSMP email groups including:
    - "Field Notes," the department's external newsletter, with approximately 1,130 subscribers.
    - "OSMP Planning and Projects," which informs community members about important OSMP projects and plans with approximately 650 subscribers.
    - "Natural Selections," which is used to inform community members about OSMP-led hikes and educational programs.
- Community newsletter, which goes out to more than 51,000 Boulder residents.
- Inside Boulder News, a weekly newscast produced by Boulder TV 8 that features stories that matter to the City of Boulder.
- Direct outreach to stakeholder groups and partner agencies such as The Shed and Boulder County Parks and Open Space.

Please contact Kacey French with questions or comments by phone 720-564-2081, or by email frenchk@bouldercolorado.gov

Attachments:

A. Ag Plan Engagement Opportunities Timeline

Ag Plan Engagement Opportunities Timeline

Past

2014

- Open House & Comment on Scope & Process

2015

- Review and Comment on "Tier One" Topics
  - Diversified Vegetable Farming/Micro Dairies
  - Alternative Agriculture
  - Agricultural Structures

Future

August 2016

- Lessee informal check-in
- Community Open House on agriculture on OSMP, plan topics, and timeline
- Survey on focus areas/selected topics of the plan

September 2016

- Review and Comment on draft findings of the Agricultural Management Chapter
- Lessee Meeting on the draft findings of the Agricultural Manaegment Chapter

November 2016

- Community Meeting on the draft plan
- Review and Comment on the draft plan

December 2016

- Public comment at OSBT meeting considering approval of draft plan

1st Quarter 2017

- Public comment at City Council meeting considering approval of draft plan