2009 BUDGET
City of Boulder, Colorado

Volume I

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Boulder

Colorado

For the Biennium Beginning

January 1, 2008

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Boulder, Colorado** for its biennial budget for the biennium beginning **January 1, 2008.** In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of two years only.

2009 BUDGET DOCUMENT
OVERVIEW AND OPERATING BUDGET

City of Boulder

Mayor ..... Shaun McGrath

Deputy Mayor ..... Crystal Gray

Council Members ..... Suzy Ageton

Matthew Appelbaum

Macon Cowles

Angelique Espinoza

Lisa Morzel

Susan Osborne

Ken Wilson

City Manager ..... Jane S. Brautigam

CITY OF BOULDER STAFF

City Manager ..... Jane S. Brautigam
Deputy City Manager ..... Stephanie A. Grainger
Deputy City Manager ..... Paul Fetherston
City Attorney ..... Jerry Gordon
Municipal Judge ..... Linda P. Cooke
Director of Finance ..... Bob Eichem
Co Directors of Housing and Human Services ..... John Pollak and Karen Rahn
Director of Human Resources ..... Eileen Gomez
Director of Information Technology ..... Don Ingle
Library/Arts Director ..... Tony Tallent
Director of Open Space/Mountain Parks ..... Michael Patton
Director of Parks and Recreation ..... Janice Geden
Acting Director of Planning ..... Ruth McHeyser
Executive Director of Public Works ..... Maureen F. Rait
Director of Public Works for Transportation ..... Tracy Winfree
Director of Public Works for Utilities ..... Ned Williams
Fire Chief ..... Larry Donner
Police Chief ..... Mark R. Beckner
Director of Downtown University Hill Management Division/Parking Services ..... Molly Winter
Director of Support Services/City Clerk ..... Alisa D. Lewis

Budget Office Staff

Budget Officer ..... Kathy McGuire
Budget Analysis Manager ..... Jim Reasor
Budget Analyst ..... Cindy Miller

2009
BUDGET DOCUMENT
OVERVIEW AND OPERATING BUDGET

TABLE OF CONTENTS

Page

OPERATING BUDGET

INTRODUCTION

History of Boulder 1

Organizational Chart 5

Budget Philosophy and Process 7

CITY MANAGER'S BUDGET MESSAGE

2009 Budget Message 15

City Council Direction on the Recommended Budget 45

BUDGET POLICIES

Citywide Financial and Management Policies 47

City of Boulder Reserve Policies 55

CITYWIDE SUMMARIES

Graphic of 2009 Budget 61

Budget Summary 63

Summary of Sources of Funds 69

Summary of Uses of Funds 77

Summary of Interfund Transfers 85

2009 Fund Activity Summary – Original Budget 89

Changes in Fund Balance 91

Summary of Standard FTEs 92

Debt Policy and Administration 93

Debt Service 94

Legal Debt Margin 115

DEPARTMENT OVERVIEWS

City Council 117

City Attorney 123

Municipal Court 135

Administrative Services

City Manager 143

City Manager's Office 144

Manager's Contingency 145

Non-Departmental Contracts and Citywide Programs 146

Page

Finance 157
Human Resources 165
Information Technology 173

Economic Vitality

DUHMD/Parking Services 183
Economic Vitality and Urban Redevelopment 191

Operations

Housing and Human Services 193
Library/Arts 203
Office of Environmental Affairs 219
Open Space and Mountain Parks 227
Parks and Recreation 237
Planning 247
Public Works 251
Development and Support Services 255
Transportation 265
Utilities 277
Planning and Development Services 287

Public Safety

Fire 299
Police 305

FUND FINANCIALS

General Fund 315
Community Housing Assistance Program (CHAP) Fund 319
Capital Development Fund 320
Lottery Fund 321
Planning and Development Services Fund 322
.25 Cent Sales Tax Fund 323
Affordable Housing Fund 324
Library Fund 326
Recreation Activity Fund 327
Climate Action Plan Fund 328
Open Space Fund 329
Airport Fund 330
Transportation Fund 332
Transportation Development Fund 334

Page

Transit Pass General Improvement District – Forest Glen Fund 335
Community Development Block Grant (CDBG) Fund 336
Home Investment Partnership Grant (HOME) Fund 337
Water Utility Fund 338
Wastewater Utility Fund 340
Stormwater/Flood Management Utility Fund 342
Downtown Commercial District Fund 344
University Hill Commercial District Fund 346
Permanent Parks and Recreation Fund 348
Telecommunications Fund 349
Property and Casualty Insurance Fund 350
Worker Compensation Insurance Fund 351
Compensated Absences Fund 352
Fleet Operations Fund 353
Fleet Replacement Fund 354
Computer Replacement Fund 355
Equipment Replacement Fund 356
Facility Renovation and Replacement Fund 357

UTILITY RATES

Utility Rates 359

APPROPRIATION ORDINANCE

Appropriation Ordinance 363

APPENDIX

Appendix A: Summary of Standard FTEs by Department and Program 371

OVERVIEW

Background on CIP 1

Highlights of 2009-2014 CIP 17

Unfunded Capital Projects 25

Planning Board Minutes (July 10, 2008) 27

List of 2009 Capital Improvement Projects 39

Graphic of 2009 Capital Budget 43

I. BACKGROUND ON THE CAPITAL IMPROVEMENTS PROGRAM

The City of Boulder's 2009-2014 Capital Improvements Program (CIP) is a six-year plan for public physical improvements. The CIP provides a forecast of funds available for capital projects and identifies all planned capital improvement projects and their estimated costs over the six-year period. The first year's program in the CIP is adopted by the City Council as the Capital Budget, as a counterpart to the annual Operating Budget. Even though fiscal resources are appropriated only in the first year of the CIP, the succeeding five years of the CIP are important in providing a longer-term plan for setting spending priorities, scheduling projects in a logical sequence, and coordinating and targeting capital improvement projects for all city departments. Capital improvement projects are generally defined as any major project of $50,000 or more requiring the expenditure of public funds (over and above operating expenditures) for the purchase, construction, or replacement of the physical assets of the community. This broad definition includes those projects that are bondable and includes new or expanded physical facilities as well as the land acquisition and site improvements necessary for a project.

The CIP is an essential implementation tool for carrying out the Boulder Valley Comprehensive Plan's policies of orderly and efficient provision of urban facilities and services. The Comprehensive Plan provides for the phased growth of the city with annexation to occur only when the full range of urban services is available. The Capital Improvements Program schedules projects that correct current facility deficiencies to meet or enhance these levels of service standards through facility expansions and maintenance.

Each year the CIP is updated by adding a new sixth year of capital improvement projects. Adjustments are made to costs and revenues forecasted the previous year. Changes may also be made to the year(s) in which a project is scheduled, reflecting changes in fiscal conditions and changes in overall funding priorities. New capital projects may be added or deleted based on new facility needs identified in updated or new city master plans, area plans, or studies.

As stipulated by the City Charter Section 78, the city Planning Department coordinates the process for preparing the annual CIP with other city departments. The Planning Board evaluates and makes recommendations to the City Manager and City Council on the proposed CIP as part of the annual budget process.

Planning Board's role:

1) evaluate CIP projects in the context of the long-term, "big picture" policies of the Boulder Valley Comprehensive Plan (BVCP);
2) make recommendations on the scope, priorities, and scheduling of CIP projects;
3) make recommendations on resolving policy issues raised by the proposed location and design of CIP projects;
4) make a determination of which CIP projects will be required to undergo a Community and Environmental Assessment Process (CEAP) review. Additionally, in recent years the Planning Board has identified which projects should have a separate design review.

The Planning Board's review of the CIP includes the policies and plans of the BVCP, but also looks to subcommunity plans, area plans and departmental master plans. As defined in the Comprehensive Plan, subcommunity plans and area plans provide more detailed planning for land use, urban design, neighborhood revitalization, and public facility needs. Most departments

now have functional master plans for the provision of services and facilities. Master plans are developed to be consistent with the policies and the growth projections in the Comprehensive Plan. They typically include level of service standards needed to meet BVCP goals and policies, more specific policies, and system-wide priorities for scheduling and targeting capital improvements. In the past few years there has been a city-wide effort to examine long-term resource needs for system maintenance and deficiency correction. This effort will continue in the future and will be reflected in future CIPs. The Planning Board reviewed and recommended approval of the 2009-2014 CIP as submitted. See **Attachment A** for a copy of the draft minutes from the meeting.

For the 2009 budget process, the city is continuing to use the Business Plan to help make decisions about funding priorities primarily for the operating budget. The Business Plan is a decision-making tool which assists the organization in making strategic citywide recommendations regarding revenue and expense priorities for current and future funding. It serves as a link between the comprehensive plan, master plans and the recommended budget. Departments are asked to identify three levels of funding or funding plans: fiscally constrained, action and vision plans, similar to how it is done at the master plan level. To create these funding plans, staff prioritizes programs and services into categories defined in a city-wide set of guiding principles. Staff identifies the levels of service currently provided in each functional area and whether it meets, exceeds or is below service standards and then prioritizes programs and services. This prioritization helps identify where growth or greater expenditure should occur as well as identify where cuts should occur, if necessary.

Consistent with the business plan, each proposed project is categorized as "essential", "desirable" or "discretionary". These are shown on the project summary sheets for each project and were used by all the departments to sort and organize departmental capital priorities as well as program priorities.

In general, capital projects are prioritized to first address essential services. For new projects, the city also attempts to be opportunistic whenever possible by partnering with outside funding sources and addressing many goals at the same time (multi-faceted projects that have components with many city departments).

- Essential services include programs, services or facilities essential to ensuring health and safety or that are legally mandated; on-going operation and maintenance of existing facilities or infrastructure; and investments contributing the most to achieving the core mission of the city or insuring the integrity of the most fundamental responsibilities of government. CIP examples include Broadway concrete reconstruction, pedestrian facilities repair and replacement, and most all of the water and wastewater utility funds projects.

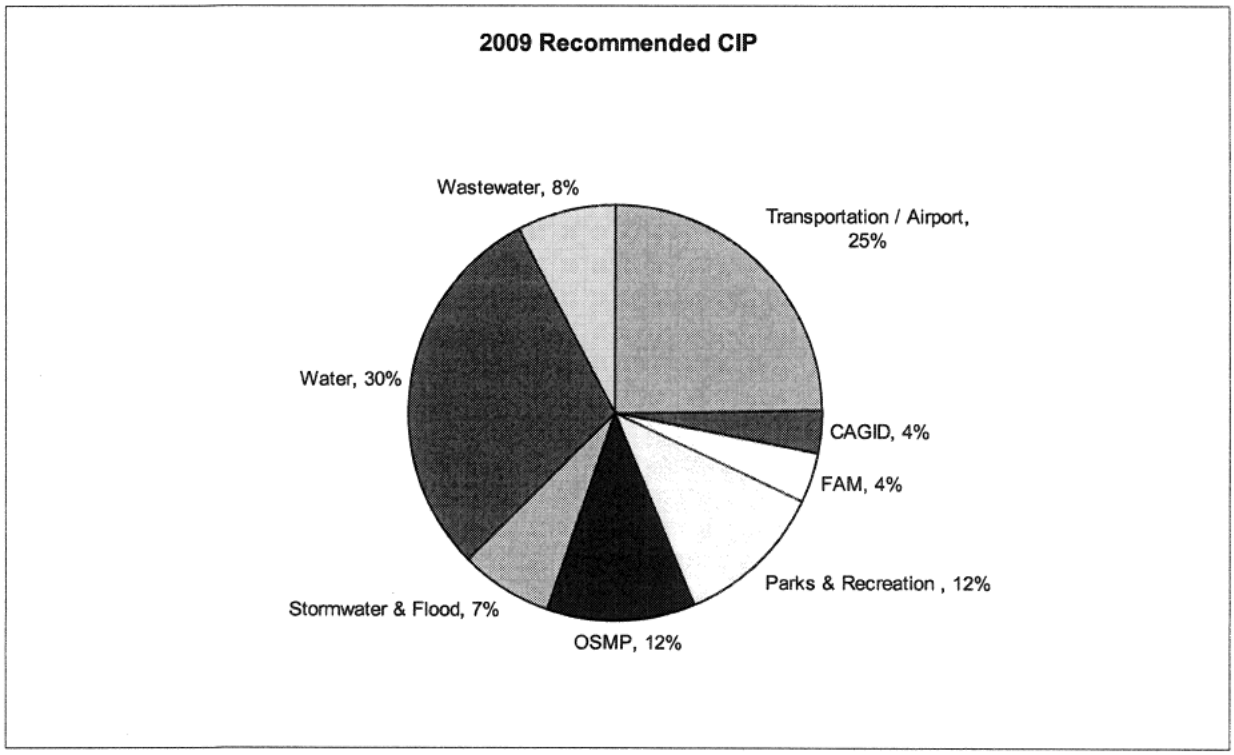
- Desirable services include those that enhance programs or facilities in ways that advance desired community values, or enhance essential services or quality of life improvements. Also included would be funding for replacement of an existing facility and/or infrastructure; services valued by the community and created by the legislative action of the city of Boulder City Council or to meet Council's budget policies; programs maintained as "seed corn" to provide a base for restoration in an economic recovery and essential programs that have been reduced, maintaining the elements of a program necessary in order to make future restoration

possible. CIP examples include most of the 28th Street Improvements, bikeway and pedestrian facility enhancements, park development, stormwater and flood enhancements and tributary greenways projects.

- Discretionary services include those that serve limited purposes or specialized interests, are desired by the community but not required to provide or enhance an essential service or that people could obtain through other means, private or other governmental and non-profit agencies. CIP examples include things like noise walls and building new aesthetic treatments. This area of the budget does not expand the systems or preserve the quality or integrity of the infrastructure and/or systems. Until the economy recovers sufficiently, we will have few of this type of project.

II. THE RECOMMENDED 2009 CAPITAL BUDGET

The 2009 Capital Improvements Program includes proposed funding of $36 million for 94 projects in 15 funds. The entire six-year CIP includes proposed funding of $215 million for 164 projects. The chart below generally describes the recommended capital funding by department for 2009. This varies year to year depending on the type and cost of projects recommended for funding in that year and the amount of external funding received. Attachment B contains highlights of the recommended capital improvements program by fund as well as a detailed breakout of recommended funding in each fund.



III. ADDITIONAL INFORMATION FOR 2009 CAPITAL IMPROVEMENTS

The following questions provide more information than what is provided in the fund summaries or project descriptions. This analysis is intended to provide a city-wide overview of these issues affecting the capital budgeting process. Answers to the following questions are listed below:

1. How does the recommended capital budget address social, environmental and economic sustainability goals?
2. Are there capital needs not shown in the CIP?
3. How much of the CIP is from outside or leveraged funding sources?
4. What CIP projects are funded with growth-related development excise tax revenue?
5. How are operating or maintenance costs for new capital projects being covered?
6. What energy efficiency upgrades are part of Facility and Asset Management projects?
7. What will be the next decision-making points for the Northern Colorado Water Conservancy District (NCWCD) Conveyance - Carter Lake Pipeline?
8. What is in the CIP related to the flood studies in progress? What will be the next steps?
9. What issues were raised by the advisory boards reviewing departmental CIPs?

Section IV, beginning on page 10 discusses capital improvements related to the implementation of Subcommunity and Area plans.

1. How does the recommended capital budget address the city's adopted social, environmental and economic sustainability goals?

The Boulder Valley Comprehensive Plan's policies on community sustainability provide a unifying goal to maintain and enhance the livability, health and vitality of the Boulder Valley and the natural systems of which it is a part, now and in the long-term future. (See BVCP policies: 1.01 Community Sustainability, 1.07 Leadership in Sustainability)

The purpose of capital improvements planning is to ensure that the city can provide basic services now and into the future. Most capital projects contribute to improved social conditions throughout the city and help ensure that the basic health and safety needs of all residents are met. There are a few exceptions where projects may benefit specific areas of the city or certain neighborhoods, like pocket parks and multi-use paths, but even these raise the quality of life for the entire community. Many projects will also make areas of the city safer: stormwater and flood improvements will reduce street flooding and potential damage to property; bike and pedestrian improvements make it safer and easier for people to get from one place to another and also to use alternative modes of transportation.

It is important for the city to plan capacity and system improvements over the long term to be able to anticipate capital costs and potential rate increases over time, thereby mitigating sudden economic impacts. This is done primarily in the master planning process, where the future needs are planned, but also service delivery systems are evaluated for how they meet sustainability goals.

Many of the transportation and trail projects will result in increased mobility which also further environmental goals by potentially reducing auto use and pollution, but also provide better safe access to nearby trails, paths, parks. The ability for people to walk or bike to work, school or shopping increases their transportation options but it also is related to improved physical and

mental health. This also applies to proposed new trails and visitor infrastructure in Open Space and Mountain Parks. Many of these projects include an environmental benefit like habitat protection or weed control. Other projects invest in entire systems: raw and treated water system improvements will help ensure continued delivery of safe drinking water to the entire community; wastewater treatment improvements will improve the quality of the water discharged into Boulder Creek. Improvements to our public buildings and facilities will ensure their continued viability into the future.

Many projects will have a Community and Environmental Assessment Process (CEAP) which will identify impacts and benefits, recommend mitigation and incorporate public outreach and input. These are listed in Attachment F. For these and other projects, staff will use the sustainability tools to help identify benefits and impacts and an appropriate public engagement process.

2. Are there capital needs not shown in the CIP?

The capital improvements program is presented primarily as a fiscally-constrained capital budget. Included in Attachment C is a list of unfunded projects. This information is provided to assist in the budget process and for the Planning Board and City Council to be fully informed about the possible range of capital needs in the city. Some of these needs are outlined in adopted master plans, some are not. As more plans are developed and updated, they specifically identify Action and Vision funding plans for needs that are not included in the fiscally constrained funding plan.

Many of these items are associated with departments that are funded from the general fund and have no other funding source than the general fund. Capital improvements are not typically funded from the general fund. General fund department projects are funded from the capital development fund if growth related (generated from development excise tax revenues).

Restricted fund capital improvements are typically funded within the fund itself (e.g., Transportation Fund, Open Space Fund) based on available funds, bonding or leveraged funds from external sources.

3. How much of the CIP is from external or leveraged funding sources?

Various city departments receive external funds, typically state or federal, that require an application or selection process to identify specific projects for use of these funds. Transportation projects typically receive the majority of external funding through the Denver Regional Council of Governments (DRCOG) Transportation Improvement Program (TIP). The program distributes federal Safe Accountable Flexible Efficient Transportation Equity Act – A Legacy for Users (SAFETEA-LU) funding for transportation projects. The Colorado Department of Transportation (CDOT) also awards funding for specific projects through a selection process. Council approves applications prior to submittal. Applications are submitted to DRCOG approximately 4-5 years prior to project implementation. External funding influences the timing of projects in the CIP because there is usually a requirement for matching funds and timing of construction. Each year the capital budgets are revised to provide local match funding where necessary and take advantage of as much external funding opportunities as possible.

The table below describes external funding anticipated for projects proposed in 2009.

	Total Funding	**City Funding**	**External Funding**	**Sources**
Transportation Fund	$8.24 million	$4.7 million or 57%	$3.54 million or 43%	SAFETEA-LU CDOT, CU, RTD, BVSD
Total	$8.24 million	$4.7 million	$3.54 million	

Additional external funding of $3.43 million for transportation projects is anticipated in 2010. Funding of $500,000 per year from the UDFCD is anticipated for the 2009-2014 CIP.

Projects include:
Transportation

- 30th Street Access Improvements BTV: Bluff to Walnut
- Transit Priority Operational Improvements (Arapahoe)
- Broadway/Euclid Multimodal Improvements
- Arapahoe Multi-Use Path: Folsom to 30th
- Canyon & Folsom Intersection Improvements

4. What CIP projects are funded with growth-related development excise tax revenue?

The Development Excise Tax (DET) is intended to serve the following purposes:

(a) to provide that new capital improvement needs are met as non-residential and residential development occurs;
(b) to fund the cost of transportation projects needed due to growth;
(c) to fund the acquisition and development of new neighborhood and community park land and recreation centers and the development of existing parks and recreation centers to serve the needs of city residents.

Growth related excise taxes provide capital funding for the transportation development fund, a portion of the permanent parks and recreation fund, and the capital development fund (municipal services, including Police, Fire, Library, Human Services, and general municipal purposes). They include: (see project summary sheets in Attachment D for specific project descriptions):

- Construction of bike lanes on 30th Street from Arapahoe to Pearl.
- 28th Street improvements
- Funding for transportation improvements coordinated with new private development.
- Some funding from the Permanent Parks and Recreation Fund for improvements at Valmont City Park, Wonderland Lake Park, Flatirons Golf Course, neighborhood pocket park development.
- Funding reserved for public plaza improvements and facility improvements.
- Downtown Office Space Deficiency

The city has contracted with the firm of TischlerBise to prepare a new Development Excise Tax Study. The purpose of the proposed study is to bring the city's fees and taxes more in line with the actual costs of growth. The study includes the components currently included in the city's development excise taxes and housing excise tax (affordable housing, fire, human services, libraries, municipal facilities, parks, police, recreation, transportation). The study will be completed by mid July in order to enable City Council to place an item on the November ballot,

should they decide to do so. City Council will receive the study and provide direction at the July 22 City Council meeting.

5. How are operating or maintenance costs for new capital projects being covered?

Each fund has an identified source of operations and maintenance funding. Many restricted funds (e.g. Transportation, Open Space, .25 Cent Sales Tax) can allocate funds for capital projects, as well as their operations and maintenance. Some restricted funds (e.g. Transportation Excise Tax Fund, Capital Development Fund, Permanent Parks and Recreation) must be used strictly for capital projects. For projects associated with these funds, operations and maintenance funding relies on other funding sources, including the Transportation Fund and the General Fund.

New projects or enhancements to existing infrastructure often result in new or increased maintenance needs. If the maintenance needs are relatively minor, the costs are absorbed into a department's existing operating budget. If, however, the new or increased maintenance costs are substantial, then these costs should be included in the department's operating Action Plan request. Approval of Action Plan requests depend on available funding and consideration of competing citywide program/service needs.

6. What energy efficiency upgrades are part of Facility and Asset Management projects?

Facilities and Asset Management projects related to maintenance and updating of existing facilities emphasize energy efficiency and use of renewable materials and sustainable design, such as energy efficient lighting and mechanical systems and computerized controls. Specific projects include an emphasis on sustainable design practices, reuse and recycling of materials, and energy efficient design applications.

7. What will be the next decision-making points for the Northern Colorado Water Conservancy District (NCWCD) Conveyance - Carter Lake Pipeline?

Funding for construction of the proposed Carter Lake Pipeline has been delayed until 2014. Funding of the pipeline in the nearer term without Federal funding assistance would have a significant impact on water rates. Staff continues to recommend the pipeline as the best long-term solution to water quality, operational and security vulnerability issues related to drawing water directly from the Boulder Feeder Canal and Boulder Reservoir. By delaying the schedule for pipeline construction, more time is available to secure Federal funding assistance.

Recognizing mixed overall support to date the city should continue initial project evaluation for the Carter Lake Pipeline. Efforts include development of a CEAP, right-of-way acquisition, preliminary design and permitting activities. Therefore, no decisions for approval of the pipeline construction will be required in the near future.

8. What is in the CIP related to the flood studies in progress? What will be the next steps?

The following flood studies in progress included in the CIP are:

1. Fourmile Canyon and Wonderland Creek Flood Mitigation Planning - The flood mitigation planning process is nearing an end and a decision regarding the flood mitigation approach for these two streams should be made by city council in 2008. The proposed work is comprised of multiple individual projects that allow funding to be spread out over the next 20-30 years. The city will prioritize those projects that have the most significant benefit from either a life safety or property damage mitigation perspective and are within the incorporated city limits. Projects that provide multiple benefits and allow the city to leverage funding with private developers or other agencies such as the Denver Regional Council of Governments (DRCOG) Transportation Improvement Project (TIP) funding will also be prioritized. One of these projects is envisioned to be a new culvert and pedestrian underpass at the Burlington Northern and Sante Fe Railroad and Boulder White Rocks Ditch just upstream of Foothills Parkway on Wonderland Creek. The city applied for TIP funding for this project and although the project did not make the first funding cut it is still possible the city will receive matching funds. All projects will be closely coordinated with the city's Greenways Program and Transportation Division. Land acquisition will be required to support this project.

2. South Boulder Creek Flood Mapping Study - The study is complete and has been submitted to FEMA for review. The mapping study results will become the basis for future floodplain management, mitigation planning, regulatory restrictions and flood insurance requirements for the South Boulder Creek corridor. Funding for flood mitigation planning began in 2008 and this work is likely to continue during 2009 and 2010 with construction bond funding anticipated in 2011. It is anticipated that the focus of these efforts would be to primarily mitigate the impacts of flooding in the West Valley, where flood impacts were previously not identified and substantial urban development has since occurred. It is also important that flood mitigation planning be coordinated with the U.S. 36 Corridor Improvements-Environmental Impact Statement. The city is also pursuing Federal funding for this project. It is recommended that money be budgeted in 2009-2011 to support this work. Land acquisition will be required to support this project.

3. Boulder Creek Flood Mapping Study - Staff has initiated an update to the Boulder Creek flood mapping. The work has been initiated and preliminary results should be available in late 2008. The study will recognize recent work completed by the city including the reconstruction of the Broadway Bridge, the 29th St development as well as the acquisition and removal of several properties along Boulder Creek as part of the city's pre-flood property acquisition program. The study will be based on recent aerial mapping and topography that is vastly superior to base mapping used in previous flood studies.

4. Gregory Canyon Creek Flood Mapping Study - This study is almost complete and it is anticipated the public involvement process will begin in mid 2008 and the study submitted to FEMA in late 2008.

5. Elmer's Two-mile Canyon Creek - This study is almost complete and will be submitted to FEMA in the near future. The study considers modifications to the flood hazard areas based on the anticipated Elmer's Two-mile Canyon Creek Greenways project.

9. What concerns or issues were raised by the advisory boards reviewing departmental CIPs?

Questions and concerns raised by the boards are summarized below. Excerpts from the summary

minutes regarding the CIP are included in the fund overviews under Advisory Board Action in the beginning of each section of Attachment D.

Transportation

The Transportation Advisory Board (TAB) reviewed and made a recommendation on the 2009-2014 Transportation Capital Improvements Program (CIP) at their June 9, 2008 meeting and discussed the CIP at their May 12, 2008 meeting. The TAB recommended approval of the 2009-2014 Transportation Capital Improvements Program as submitted.

Utilities

The preliminary CIP was discussed at the Water Resource Advisory Board (WRAB) on May 19, 2008. WRAB was concerned about the magnitude of rate increases that might be needed to support the preliminary work program formulated by staff.

Staff has made significant modifications to the proposed work program (action plan) and has also formulated alternative scenarios for consideration. A public hearing with the WRAB is scheduled for July 7, 2008 and staff will request that WRAB review the proposed 2009-2014 CIP work program and provide a board recommendation on the proposed plan.

Parks and Recreation

The Parks and Recreation Advisory Board (PRAB) discussed staff's recommended CIP at its April 28 business meeting. The PRAB agreed that development of Phase One of Valmont City Park was a priority. In an effort to be fiscally responsible, PRAB deferred funding for East Boulder Community Park and Violet neighborhood park in order to maintain healthy fund balances. After the master plan for East Boulder Community Park is revised, the PRAB will reconsider the project priority and allocate funding accordingly. The PRAB also reviewed the deferred maintenance needs for the parks and recreation system and expressed concern about the level of funding available, as it is insufficient. The PRAB approved the revised CIP at its May 19 business meeting.

Tributary Greenways

The Greenways Advisory Committee reviewed the Greenways 2009-2014 CIP on June 25, 2008 and unanimously approved the CIP, with the recommendation to restructure the operating and miscellaneous project categories into the following categories: standard salaries, temporary salaries, operating expenses and miscellaneous restoration, water quality and trail improvements.

Open Space and Mountain Parks

The Open Space Board of Trustees reviewed and unanimously recommended approval the 2009 – 2014 CIP budget submittal at its July 9, 2008 meeting and recommended that the original formula for allocating the Lottery Fund money be used (Greenways - $150,000, Open Space and Mountain Parks - $100,000 and the balance split 50/50 between OSMP and Parks & Recreation) as articulated in documents from the city manager's and budget offices including, but not limited to, the next six-year CIP, or the Open Space Board of Trustees approves the allocation as recently proposed by the City Manager's Office (Greenways - $150,000 and the balance split 50/50 between Parks & Recreation and OSMP) as outlined in the memo if, and only if, said allocation will be in place for the six-year CIP, 2009-2014. John Putnam seconded the motion.

IV. IMPLEMENTATION OF SUBCOMMUNITY AND AREA PLANS

The following questions provide an overview of capital projects related to adopted subcommunity and area plans as well as information regarding capital projects in specific geographic areas of focus throughout the city.

1. How is the implementation of the Transit Village Area Plan (TVAP) being addressed in the CIP?
2. How is the implementation of the North Boulder Subcommunity Plan (NBSP) being addressed in the CIP?
3. What future capital projects will be proposed associated with the Gunbarrel Community Center
   Plan?

1. How is the implementation of the Transit Village Area Plan (TVAP) being addressed in the CIP?

Implementation of the Transit Village Area Plan is still in its infancy, and decisions on financing implementation strategies are currently being discussed. However, there are several projects within the 2009-2014 CIP, including:

Boulder Transit Village Stormwater Improvements provides funding for stormwater improvements in the Boulder Transit Village area. The improvement cost would be reimbursed by redevelopment that is anticipated to occur in this area over the next several decades. It is recommended that money be allocated in 2010 and 2011 for the proposed redevelopment associated with the Boulder Transit Village Area Plan (TVAP). City staff recently completed an analysis to identify the stormwater infrastructure which would be required to meet water quality and detention requirements identified in the city's Design and Construction Standards (DCS) for the area's redevelopment. City staff is currently working to develop a funding mechanism (ie: development district) to provide up-front money for regional stormwater facilities. It is intended that the utility would recoup its investment as the redevelopment occurred. For this reason bond money is allocated in 2011 and is intended to coincide with bond funding associated with the South Boulder Creek flood mitigation project.

During the Planning Board review of the CIP, one member requested that information be included in the memo regarding the timing of the stormwater plan related to the ability to allow rezoning and subsequent redevelopment to begin. Staff is working on the stormwater plan for this area and its implementation which is funded in the CIP. Opportunities for certain properties to move forward and be developed faster would be available if they were able to address stormwater issues on-site. Once the plan for infrastructure is in place, those who are able to implement that infrastructure could move forward. Staff is proposing that rezoning occur once the stormwater plan and concurrency ordinance are in place. Development can't happen until stormwater infrastructure is in place, unless the property is next to the creek.

Bicycle lanes on 30th Street between Pearl Street and Arapahoe. This project will complete the bicycle lane corridor on 30th Street by constructing the missing links between Pearl and

Arapahoe. $325,000 is proposed in 2009.

Boulder Transit Village Infrastructure Enhancements provides the city's share of funding for transportation facilities in the Transit Village Area Plan (TVAP). The city's share of these improvements pays for improvements with community wide benefits or enhancements beyond those required of development. These improvements will be phased with the redevelopment of the area over many years. The city's share of funding will contribute to construction of Junction Place as a new collector, the bridge of Goose Creek for Junction Place, bike lanes and pedestrian amenities on Junction Place, multimodal paths, underpasses and connections, pedestrian connections, pedestrian lighting, public art and traffic signals. The Transportation Fund is proposed to pay $100,000 in 2010 and 2011, and $200,000 in 2012-2014. Additionally, a one time appropriation from the General Fund of $600,000 is planned in 2009. Any upfront funding would be paid back through development excise tax and constriction use tax collected in the area.

30th Street Access Improvements from Bluff to Walnut. First phase access improvements include constructing one mid-block crossing of 30th Street between Valmont and Pearl; constructing two transit super stops, improving access from Goose Creek multi-use path to 30th Street, and a bicycle/pedestrian underpass of 30th Street at the Boulder and Left-hand Ditch. The Goose Creek access will provide a critical missing link between the Goose Creek Path and the sidewalks and on-street bikelanes on 30th Street. $900,000 is proposed in 2009.

2. How is the implementation of the North Boulder Subcommunity Plan (NBSP) being addressed in the CIP?

The development of the Foothills Community Park, development of various neighborhood and pocket parks and Fourmile Creek Improvements are included in the 2009-2014 CIP (see description by department below). Additionally, bicycle and pedestrian connections typically occur in north Boulder annually, but are not specifically called out in the CIP, as they are done opportunistically, or as part of a larger program (e.g., greenways, bikeway, or sidewalk improvement programs). Partial funding for the construction of the North Boulder branch library has been appropriated and is still earmarked for this project; funding for branch operations has not been secured.

Parks and Recreation Department: The Foothills Community Park in north Boulder is proposed for continued funding for phase three construction (2014). There is proposed funding in 2009 for maintenance projects at Wonderland Lake Park. The Elks Neighborhood Park is proposed for funding to begin in 2011 with construction in 2013-2014.

Stormwater and Flood Management Utility: Funding for flood mitigation projects for Fourmile Canyon Creek and Wonderland Creek are proposed for funding from 2009-2014. Greenways projects are coordinated with these efforts.

Tributary Greenways: Improvements to Fourmile Creek including environmental restoration and an off-street trail connecting 26th to 28th Streets are proposed and are projected to be constructed in 2011 and 2012. Improvements to Wonderland Creek from Foothills to the Diagonal are proposed in 2009 – 2010.

3. What future capital projects will be proposed associated with the Gunbarrel Community Center Plan?

Future capital improvements associated with the Gunbarrel Community Center Plan will include street and sidewalk improvements and bicycle and trail connections. Improvements in the long-term could also include potential library and park facilities if appropriate locations and new sources of funding are identified.

V. IMPLEMENTATION OF MASTER PLANS

1. Which Master Plans are currently being updated or are scheduled for update in the near future?

Updates in Progress

- Fire – last update in 1996, anticipated completion in 2008
- Water Quality Strategic Plan – begun in 2001, anticipated completion 2008
- Source Water Master Plan – begun in 2007, anticipated completion in 2008
- Wastewater Utility - begun in 2007, anticipated completion in 2008
- Transportation Master Plan – plan in process of being refreshed with updated project list from FasTracks Local Optimization and updated costs due to cost escalation and in coordination with Blue Ribbon Commission efforts

Updates to begin in 2008

- Raw Water – last update in 1988

Recently Completed Updates

- Library 2007
- Wastewater Treatment Plant 2007
- Stormwater 2007
- Airport Master Plan 2007
- Parks and Recreation 2006
- Housing and Human Services 2005
- Facilities and Asset Management 2005
- Open Space and Mountain Parks Visitor Plan 2005
- Comprehensive Flood and Stormwater Utility Master Plan 2004
- Transportation 2003
- Police 2003
- Wastewater Collection System 2002
- Treated Water 2001
- Strategic Technology 2001

2. Is the provision of capital facilities keeping pace with demand or service standards at the level specified in departmental master plans?

The extent to which capital facilities are meeting adopted standards varies by department as outlined below.

Transportation

The 2003 Transportation Master Plan's (TMP) first priority is maintenance of the existing transportation system. The spending for system maintenance and purchasing capacity was reduced over several years due to budget cuts and material cost increases in items such as fuel, asphalt, and concrete. An additional increase in the operating budget was implemented in 2008 and has been requested in 2009 which, if approved, will continue to bring the city closer to service standards but will not completely cover prior budget reductions and material cost increases.

In addition, the TMP contains a set of multi modal transportation investments that were intended to accomplish the plan's objectives. These objectives are:

- Continued progress toward no growth in long-term vehicle traffic;
- Reduction in single-occupant-vehicle travel to 25 percent of all trips;
- Continued reduction in mobile source emissions of air pollutants; and,
- No more than 20 percent of roadways congested (at Level of Service (LOS) F);
- Expand fiscally viable transportation alternatives for all Boulder residents and employees, including the elderly and those with disabilities; and
- Increase transportation alternatives commensurate with the rate of employee growth.

Achieving these objectives depends on making investments to provide transportation options for the population and employment expected in the future. Currently the plan is only approximately sixty percent funded. Consequently we are currently unable to support the full investment program in the plan. In the absence of additional funding or other mitigation strategy the city will be unable to maintain progress toward established plan objectives.

Utilities

The recently updated treated water, wastewater collection and wastewater treatment master plans as well as the raw water master plan provide direction for capital needs to meet the adopted service standards. For the Stormwater and Flood Management Utility, staff has reviewed this question as part of the Comprehensive Flood and Stormwater (CFS) Utility Master Plan and Stormwater Master Plan that was completed this year. These needs have been programmed in the CIP.

Funding for the Utilities Division capital improvement program is derived primarily from monthly utility fees but also include Plant Investment Fees (PIFs), hydroelectric sales to Xcel Energy and some external funding. If these funds are insufficient, projects will be funded by issuing revenue bonds with the debt service financed by general utility charges. The rates are evaluated based on proposed capital needs in conjunction with the development of the operating budget.

Construction cost inflation has a dramatic affect on the cost of future project work and has been accounted for in the cost of future projects under the assumption of a future 3 percent yearly construction cost inflation rate. Construction cost inflation is tracked using the Engineering News Record (ENR) Cost Index for Denver and the Colorado Department of Transportation (CDOT) Colorado Construction Cost Index. The ENR index is a composite index based on costs for: 1) local portland cement, 2) local 2x4 lumber, 3) national structural steel, and 4) local union wages plus fringes for carpenters, bricklayers and iron workers. The CDOT index is a composite index

based on costs for 1) unclassified excavation, 2) hot bituminous pavement 3) concrete pavement, 4) structural steel and 5) reinforcing steel.

The ENR index indicates construction costs have increased 21 percent during the past five years; the CDOT index indicates an increase of over 80 percent during the same period of time. These cost increases are significantly greater than the 25 year average 3 percent construction cost inflation rate based on the ENR index (comparable data for the CDOT index is not available) and have had a dramatic affect on the ability of the city to accomplish needed project work. The ENR index is more reflective of equipment and building construction such as at the treatment plants. The Colorado cost index is more reflective of heavy civil construction such as roadway and major drainageway work.

Facilities and Asset Management (FAM)

The capital plan is not keeping pace with the standards put forth in the Facilities & Asset Management (FAM) Master Plan. The FAM Master Plan specifies that 1% of the current replacement value (CRV) of facilities will be used for renovation and replacement of General Fund facilities. FAM's operational budgets for routine and major maintenance have been significantly reduced which may impact renovation and replacement schedules for non-essential facilities in the future. The FAM Master Plan Update addresses this issue and recommends an Action Plan to restore funding to provide industry standard service levels for all General Fund facilities by 2014.

Library

The provision and upkeep of capital facilities for the library has not kept pace with service standards, as outlined in the 2007 Library Master Plan. The library's most recent facility addition at the George Reynolds Branch in South Boulder was completed in 1994. The last addition to the Main library is over fifteen years old.

The library's facilities are no longer adequate to address either the rapidly changing world of libraries or the specific needs of Boulder's evolving population and service expectations. The master plan outlines needed improvements in children's and teen spaces, in meeting, reading and study spaces, as well as in areas originally designed to house the physical collection and information technology of the early 1990s.

The draft master plan calls for a comprehensive study of the best use of existing library spaces, and an analysis of the investments required to adequately serve the community's needs. The study will be completed in 2008 or 2009. At that time financing alternatives, including fund-raising, a specific library tax ballot initiative, and others, will be critically evaluated.

Parks & Recreation

The master plan was approved in December 2006 and includes park service area guidelines and criteria for prioritizing park development. The capital budget reflects the goals and priorities identified in the master plan and are aligned with the master plan recommendations. The department has prioritized capital projects based on the master plan goals of 1) maintaining and protecting our parks and recreation facilities and programs and 2) becoming economically sustainable. New park development projects are prioritized based on several factors, including meeting service area standards, community needs, and compliance with the 1995 ballot initiative.

Staff has begun quantifying the deferred maintenance and renovation and refurbishment needs of the parks and recreation system. At this point, most deferred maintenance and renovation and refurbishment needs have been identified, but not all quantified. Projects will be prioritized and included in future CIP budgets or on the unfunded project list.

A long range concern is that the .25 Cent Sales Tax sunsets in 2015 and yet the funds are used for on-going park and facility maintenance. With or without revenue declines, absent a new source of funds after 2015 to replace the .25 Cent Sales Tax, the department's ability to adequately manage its assets will become constrained.

Open Space and Mountain Parks

The Acquisitions and Management Plan was updated and extended through 2011 in November 2005. The Visitor Master Plan (VMP) adopted in April 2005 includes a system-wide trails assessment and standards for particular services. Areas of priority include: sustainability of the existing trails system, management of undesignated trails, critical connections and unsafe road crossings. The plan helps to prioritize these identified needs and proposes implementation options at three levels: Current Funding, Action Plan Funding and Identified Needs or Vision Plan Funding.

Sources of supplemental funds include increases in tax revenues, access to Lottery and GOCO funds, grants and donations. Volunteer participation is a component of many projects. Increasing visitation continues to impact the Open Space and Mountain Parks (OSMP) system and a year long visitation study from June 2004 through June 2005 provides updated information on numbers, densities, times and types of use, and destinations and origins of visits. Additional funds totaling $250,000 per year were requested for a total of $450,000 annually, to help implement the plan at the Identified Needs funding level starting in 2005.

VI. REVIEW AND COMMENTS FROM BOULDER COUNTY LAND USE DEPARTMENT

Review of the draft 2009-2014 CIP by county land use staff will be done in July. Any recommendations will be forwarded to both Planning Board and Council.

VII. SELECTION OF PROJECTS FOR COMMUNITY AND ENVIRONMENTAL ASSESSMENT PROCESS (CEAP REVIEW)

The projects that are proposed to be evaluated under Community and Environmental Assessment Process (CEAP) review are listed in Attachment F.

CEAP reviews are prepared when projects are in the site location and facility design phase. The primary purpose of the CEAP is to encourage the consideration of potential social and environmental impacts in planning and decision making and, ultimately, to arrive at actions that are achieve the objectives of the project with the fewest impacts. The intent of the CEAP is to make project planning more efficient in considering issues in advance of implementation.

CEAP findings are submitted by departments to their respective advisory board for review as part of CIP project approval. Council has the opportunity to call up projects for their review and approval. (For those departments that do not have an advisory board, Planning Board is

responsible for reviewing CEAP findings as part of project approval.)

VIII. PLANNING BOARD RECOMMENDATIONS

On July 10, 2008 the Planning Board held a public hearing on the CIP. The board recommended approval of the CIP as submitted, and requested that staff follow up regarding the estimated costs and potential funding mechanisms/timing of under-grounding power lines along Goose Creek in the Transit Village Area. Staff will prepare this information and present it to the board and council at an upcoming transit village update or study session. Additionally, one Planning Board member asked that the timing of the stormwater plan for the transit village area in relation to rezoning and redevelopment be included as part of the CIP information. Refer to the Boulder transit village stormwater improvements section of this memo on page 11 for more information. The board also suggested improvements to the annual CIP packet to assist in understanding projects proposed for CEAP review.

HIGHLIGHTS OF THE 2009-2014 CAPITAL IMPROVEMENTS PROGRAM BY FUND

The 2008 Capital Improvements Program includes proposed funding of $36,062,289 for 93 projects. The entire six-year CIP includes proposed funding of $212,710,470 for 157 projects. The 2009 CIP budget constitutes 17% of the six-year projection.

CAGID FUND

The proposed CAGID CIP for 2009 is $1,264,800 for major maintenance of the district's parking facilities. No other projects are currently planned for the six year CIP.

CAPITAL DEVELOPMENT FUND (CDF)

Funding for CDF projects is from the assessment of Development Excise Taxes on new development.

The proposed 2009-2014 Capital Development Fund (CDF) CIP is $1,190,000, which constitutes less than 1% of the six-year projection. Three projects are scheduled for funding in 2009 for a total of $80,000. These proposed projects constitute 0.2% of the 2009 CIP.

Highlighted Projects:

- The Facilities & Asset Master Plan, accepted in 1998, identified the need for funding small facility projects related to growth at the discretion of the FAM Manager. $50,000 from the DET fund is proposed for miscellaneous facility DET Projects, and $30,000 for Municipal Spaces. Past uses of the money have included engineering and environmental studies at Valmont Butte, Children, Youth, and Family Services addition, the remodel of the Uni-Hill Police Annex and the Municipal Building sister cities plaza.

FACILITY RENOVATION AND REPLACEMENT FUND

Funding for Facility Renovation and Replacement Fund projects is from a contribution by the General Fund equal to 1% of the current replacement value of General Fund facilities and from restricted fund departments as annual contributions to the fund.

The proposed 2009-2014 Facility Renovation & Replacement (FR&R) Fund Capital Improvements Program is $5,212,000, which constitutes 2% of the six-year projection.
14 Projects are scheduled in 2009 totaling $1,353,000. These projects make up 3.8% of the 2009 CIP.

Highlighted Projects:

- Carnegie Library Exterior Repairs – This project includes highly leveraged funds from the State Historical Fund for the exterior rehabilitation of the Carnegie Library as identified in a historic structure assessment performed by Merrill Ann Wilson, Historical Architect, in 2005. The planned work includes foundation work, masonry repairs, roof replacement, ADA ramp corrections, and installation of a fire alarm system.

LOTTERY FUND

The proposed 2009-2014 Lottery Fund CIP is $4,060,000, which constitutes 1.9% of the six-year projection. 2 Projects scheduled in 2009 total $835,000. These projects make up 2.3% of the 2009 CIP. $150,000 from the Lottery Fund will continue to be allocated to the Greenways Program.

Highlighted Projects:

- OSMP Historical Structures & Trails – Stabilization & Restoration - Focus for 2009 will be the West Trails Study Area (TSA) process including Trail Suitability and Alternatives Analysis on lands from Eldorado Springs Drive north to Lee Hill Road. Historic site assessments and related stabilization, reclamation and restoration will be conducted on historic structures on Flagstaff Summit and major maintenance and restoration projects will be completed on the historic trails system that was largely constructed by the Civilian Conservation Corps (CCC) in the 1930s.
- Park East Playground Renovation - Park East is a 11.3 acre neighborhood park at Aurora and Mohawk which includes a portion of the Bear Creek drainage. The park contains a playground, basketball court and picnic area and a portion of the greenways trail goes through the park. The existing playground equipment will be removed and the materials recycled, if possible. New equipment will be installed in 2009. The basketball court will also be refurbished.

OPEN SPACE FUND

The proposed 2009-2014 Open Space Fund CIP is $24,900,000, which constitutes 12% of the six-year projection. Seven projects proposed for funding in 2009 total $4,150,000, constituting 11.5% of the CIP for 2009.

Highlighted Projects:

- New Trails and Trailhead Projects in the South Trail Study Area – This Trails Study Area (TSA) includes areas known as the Eldorado Mountain/Doudy Draw TSA west of Highway 93 and the Marshall Mesa/South Grasslands TSA east of Highway 93. It extends from Eldorado Mountain and Bull Gulch in the west, easterly to Highway 36 and lies south of Eldorado Springs Drive and Marshall Drive. Trails projects in this area west of Highway 93 were identified in the planning process that was completed in 2006. Specific trails alignments and designs were initiated in 2007 and major projects undertaken in 2008. Trail Suitability and Alternatives Analysis was completed for trails in this area in 2007-08. Additional projects that are planned for 2009 will include continued closure and reclamation of undesignated trials.

PARKS & RECREATION FUNDS

Parks & Recreation Department funding comes from various sources including fees, development excise taxes, property taxes, ballot issue sales taxes, lottery fund monies, etc. The various funds are specific regarding allowed uses and the funding for many projects is comprised from more than one funding source.

Capital projects are funded from the Permanent Parks and Recreation Fund, the Lottery Fund and the .25 Cent Sales Tax Fund. Parks & Recreation projects for the six-year CIP have $18,643,000 proposed for funding, constituting 8.6% of the six-year CIP. Capital projects for 2009 have

$4,203,000 proposed for funding. These projects make up 12% of the 2009 CIP.

Highlighted Projects:

- Mesa Memorial Pocket Park – The Mesa Memorial pocket park site consists of a 1.7 acre parcel located at Table Mesa and Yale. Mesa Memorial has been identified for development in 2009 in order to meet commitments from the 1995 ballot measure and because Table Mesa Road functions as a barrier to community access. The pocket park site design will involve an extensive public review process to determine community needs. Park design and development is anticipated to occur in 2009.
- Thunderbird Lake Water Management - The water level in Thunderbird Lake has decreased over the past several years. The department is investigating several options for replenishing the lake with water, including 1) drilling a well, 2) retrofitting the existing tile drain, 3) collecting stormwater, and 4) using potable water. The costs and feasibility of each option are being calculated and will be presented to PRAB and Council in the summer of 2008 for a decision. Funds are being reserved to implement the chosen course of action.
- Valmont City Park (Phase I) - During the process of updating the concept plan for Valmont City Park (VCP), the community has expressed a desire to begin development of part of the park as soon as possible. In response, staff has identified funding for the proposed Phase 1 of VCP (completing the portion of the park north of Valmont Road). This would allow for construction of the bike park, dog park and other associated park amenities. Park development will meet service standards outlined in the department's master plan.

TRANSPORTATION FUND, TRANSPORTATION DEVELOPMENT FUND

Funding for city transportation projects comes from several different sources. The transportation Fund is primarily supported by the dedicated sales tax, Highway Users Tax, County Road and Bridge fund, State Highway Maintenance and Landscape Funds and Safe Accountable Flexible Efficient Transportation Equity Act – A legacy for Users (SAFETEA-LU).

The proposed 2009-2014 Transportation Fund CIP is $26,775,000, which constitutes 13% of the six-year projection. Projects proposed for funding in 2009 total $8,095,000. These 11 projects constitute 22.4% of the 2009 CIP.

Highlighted Projects:

- 28th Street, Baseline to Iris - Continued funding is proposed (in both the Transportation Fund and the Transportation Development Fund) from 2009-2014 for improvements to 28th Street from Baseline Road to Iris Avenue. This corridor is identified as the top priority corridor in the city's multi-modal grid. Implementation of the 28th Street Project continues to be a high priority of the Capital Improvements Program. South segment (Baseline to Arapahoe – Hello Boulder) funding of $4.3 million (includes $1.1 million in TEA-21 funding) was programmed in 2002 and 2004. The public input, design and approval process is complete for the north segment (Pearl to Iris – Service City) and the Boulder Valley Regional Center Transportation Network plan process was completed in the middle segment (Arapahoe to Pearl – New Town.) Some median replacement work was coordinated in the middle section with the 29th Street development. Funding for the north segment of $9.3 million (includes $3.8 million in TEA-21 funding) was programmed starting in 2004, and funding is also

provided in the Transportation Development Fund.

- 30th Street Access Improvements – The project is the first phase of access improvements and connections needed for the Boulder Transit Village Station and FasTracks BRT and commuter rail. The Boulder Transit Village transit infrastructure will be constructed in phases with the first phase planned by RTD in 2009 to build a bus-based multimodal station. Future phases as part of FasTracks will add Bus Rapid Transit (BRT) service, build the rail platform and add rail service. The first phase access improvements for the Boulder Transit Village include constructing one mid-block pedestrian crossing at 30th Street between Valmont and Pearl; constructing two transit super stops, improving access from Goose Creek multi-use path to 30th Street, and a bicycle/pedestrian underpass of 30th Street at the Boulder and Left-hand Ditch. The Goose Creek access will provide a critical missing link between the Goose Creek Path and the sidewalks and on-street bikelanes on 30th Street.
- Broadway/Euclid Multimodal Improvements - This project includes improvements to address bicycle and pedestrian conflicts at the Broadway/Euclid intersection, adjacent RTD transit stops, and associated bicycle/pedestrian zones, including construction of a bicycle/pedestrian underpass under Broadway at Euclid; installation of bicycle racks; associated realignment of the multi-use path on the east side of Broadway; relocation of the northbound RTD bus stop to the north of Euclid Avenue; and expansion of the southbound RTD bus stop and other local circulation and access improvements. The proposed project is a partnership between the city, RTD, CU, CDOT, Boulder County and Boulder Valley School District. Funding for this project is included in the CIP and will be combined with federal and partner funding.

Funding for growth related transportation projects come from the Transportation Excise Tax – Transportation Development Fund.

The proposed 2009-2014 Transportation Development Fund CIP is $3,675,000, constituting 2% of the city-wide six-year projection. Three projects are scheduled for funding in 2009 for a total of $775,000. These projects constitute 2.1% of the 2009 citywide CIP.

Highlighted Projects:

- 30th Street Bikelanes from Arapahoe to Pearl This project will complete an important on-street facility missing link by constructing on-street bike lanes on 30th Street between Pearl and Arapahoe.

MUNICIPAL AIRPORT FUND

The proposed 2009-2014 Municipal Airport CIP is $631,578, constituting less than 1% of the city-wide six-year projection. No projects are proposed for funding in 2009. One project is scheduled for funding in 2013 for $631,578, associated with the Federal Aviation Administration (FAA) entitlement funds that are provided to Boulder Municipal Airport every four years.

TRIBUTARY GREENWAYS

Funding for the Tributary Greenways program comes from the Lottery Fund, Stormwater and Flood Management Utility Fund and the Transportation Fund ($150,000 each). The Greenways system is

comprised of a series of corridors along riparian areas including Boulder Creek and its tributaries, which provide an opportunity to integrate multiple objectives, including habitat protection, water quality enhancement, storm drainage and floodplain management, alternative transportation routes for pedestrians and bicyclists, recreation and cultural resources. Planning for projects along the greenway involves input from Flood Utilities, Transportation, Parks and Recreation, Water Quality and Environmental Services, Environmental Affairs, Planning and Open Space and Mountain Parks.

Highlighted Projects:

- Wonderland Creek Foothills to Diagonal – This project includes an off-street trail connection along Wonderland Creek between Foothills Parkway and the Diagonal Highway, environmental preservation, habitat restoration, and water quality best management practices (BMPs) in conjunction with flood improvements. The initial project would focus on Wonderland Creek, west of Foothills Highway. These improvements will be done in conjunction with work being done by the Flood Utilities Division.

UTILITIES FUNDS

Funding for the city's Utilities capital improvement projects is derived from general utility fees and special external agency grants. The primary revenue sources are Plant Investment Fees (PIFs) from new customers, monthly water sales to customers, hydroelectric sales to Xcel Energy and some external federal funding.

STORMWATER AND FLOOD MANAGEMENT UTILITY FUND

The proposed 2009-2014 Stormwater and Flood Management Utility Fund CIP is $16,442,321, which constitutes 8% of the six-year projection. 9 projects are scheduled for Stormwater and Flood Management Utility Fund funding in 2009 for a total of $2,200,000. These projects make up 7% of the 2009 CIP.

Highlighted Projects:

- Fourmile Canyon Creek and Wonderland Creek flood mitigation work. The flood mitigation planning process is nearing an end and a decision regarding the flood mitigation approach for these two streams should be made by city council in 2008. The proposed work is comprised of multiple individual projects that allow funding to be spread out over the next 20-30 years. The city will prioritize those projects that have the most significant benefit from either a life safety or property damage mitigation perspective and are within the incorporated city limits. Projects that provide multiple benefits and allow the city to leverage funding with private developers or other agencies such as the Denver Regional Council of Governments (DRCOG) Transportation Improvement Project (TIP) funding will also be prioritized. One of these projects is envisioned to be a new culvert and pedestrian underpass at the Burlington Northern and Sante Fe Railroad and Boulder White Rocks Ditch just upstream of Foothills Parkway on Wonderland Creek. All projects will be closely coordinated with the city's Greenways Program and Transportation Division. Land acquisition will be required to support this project.
- The South Boulder Creek Flood Mapping Study is complete and has been submitted to the Federal Emergency Management Association (FEMA). The mapping study results will

become the basis for future floodplain management, mitigation planning, regulatory restrictions and flood insurance requirements for the South Boulder Creek corridor. Funding for flood mitigation planning began in 2008 and this work is likely to continue during 2009 and 2010 with construction bond funding anticipated in 2011. It is anticipated that the focus of these efforts would be to primarily mitigate the impacts of flooding in the West Valley, where flood impacts were previously not identified and substantial urban development has since occurred. It is also important that flood mitigation planning be coordinated with the U.S. 36 Corridor Improvements-Environmental Impact Statement. The city is also pursuing Federal funding for this project. It is recommended that money be budgeted in 2009-2011 to support this work. Land acquisition will be required to support this project.

WASTEWATER UTILITY FUND

The proposed 2009-2014 Wastewater Utility Fund CIP is $23,860,561, which constitutes 11% of the six-year projection. 8 projects are scheduled for Wastewater Utility Fund funding in 2009 for a total of $2,825,339. These projects make up 8% of the 2009 CIP.

Highlighted Projects:

- For 2009, projects include ongoing maintenance and rehabilitation of the sanitary sewer system, improvements to headworks, biosolids handling and cogeneration at the Wastewater Treatment Plant (WWTP). A large project for the design and construction of an ultraviolet (UV) disinfection system to replace the existing chlorine gas disinfection and sulfur dioxide de-chlorination system will occur in 2009 and 2010.
- Larger projects proposed in the next few years will be related to improvements at the WWTP for expansion of the Biosolids Digester.

WATER UTILITY FUND

The proposed 2009-2014 Water Utility Fund CIP is $81,701,114, which constitutes 38% of the six-year projection. 17 projects are proposed for funding in 2009 for a total of $10,666,150. These projects make up 30% of the 2009 CIP.

Highlighted Projects:

- Continued emphasis on the rehabilitation and improvement of the city's existing water system infrastructure continues, especially in the area of the city's deteriorated water distribution system. This is reflected in funding for the Waterline Replacement project and several other rehabilitation projects for water system facilities.
- Additional money has been budgeted for rehabilitation work at the Betasso and Boulder Reservoir WTPs. This work is necessary to rehabilitate aging equipment and treatment processes in compliance with federal Safe Drinking Water Act regulations. Major improvements are planned for the Boulder Reservoir WTP in 2009.
- Funding for the Northern Colorado Water Conservancy District (NCWCD) Conveyance – Carter Lake Pipeline to construct a pipeline from Carter Lake to the Boulder Reservoir has been delayed until 2014. Funding of the pipeline in the nearer term without Federal funding assistance would have a significant impact on water rates. Staff continues to recommend the pipeline as the best long-term solution to water quality, operational and security vulnerability

issues related to the drawing water directly from the Boulder Feeder Canal and Boulder Reservoir. By delaying the schedule for pipeline construction, more time is available to secure Federal funding assistance. Initial project evaluation is continuing, including development of a CEAP, right-of-way acquisition, preliminary design and permitting activities.

Attachment C: Unfunded Capital Projects
06/2008

Fund	Department	Project	Year - Estimate	Action / Vision Plan	% Essential Desirable Discretionary	Action Plan Capital Costs	Vision Plan Capital Costs	Total Operating Costs Needed	Current Funding	Possible Sources of Funding (growth related? DET funding include?)	Project in Master Plan?	Notes
General Fund / Capital Development Fund	Fire	Wildland Fire Cache		Action	100% Desirable	$650,000				Partially growth related.	N	The Fire Department is updating their Master Plan in 2008
General Fund	Fire	Fire Station 6 Replacement		Action	100% Desirable	$2,350,000					N	The Fire Department is updating their Master Plan in 2008
General Fund	Fire	Fire Apparatus Replacement Schedule	2009	Action	100% Desirable	$2,900,000		950,000		General Fund or Special Tax District	N	The Fire Department is updating their Master Plan in 2008
General Fund	Fire	Radio System Upgrade	2009	Action	100% Desirable	$450,000					N	The Fire Department is updating their Master Plan in 2008
General Fund	Fire	New Administrative Offices		Vision	100% Discretionary		$3,000,000				N	The Fire Department is updating their Master Plan in 2008
General Fund / Capital Development Fund	Fire	Fire Station 8 Land and Construction	2011	Vision	100% Discretionary		$2,700,000	$900,000		Partially growth related.	N	The Fire Department is updating their Master Plan in 2008
General Fund / Capital Development Fund	HHS	Depot Interior and Site Utilities	2011	Vision	100% Discretionary		$500,000	$40,000		Partially growth related.	N	
Library Fund	Library	Main Branch Signage	2009	FC	100% Desirable	$50,000		No added costs.		Library Operations	Y	
Library Fund	Library	Main Library - Improve HVAC systems to provide better cooling	2009-2010	action	100% Essential	$1,000,000		No added costs.		FAM - FRR	Y	
Library Fund	Library	Meadows library sewer line replacement	2009-2010	action	100% Essential	$50,000		not applicable		FAM Major Maintenance, GF	N	Project viable only if a new space lease is successfully negotiated
Library Fund	Library	Main Library-Book Return Replacement and Systemwide Material Security System	2010-2011	action	100% Essential	$660,000		not applicable	Partially funded ($240K) in library ERF	Additional revenue source needed for Book Return Replacement is $250K of total $400K cost. Additional revenue source needed for Systemwide Material Safety System is $410K of total $500K cost. Grand total of project is $900K.	Y	The Library Department has updated the Library Master Plan in 2007 and this project is included as a high priority technology strategy.
Library Fund	Library	Main Library Elevator replacement (2 units)	2009-2010	action	100% Essential	$100,000		not applicable		FAM Major Maintenance, GF, other	Y	
Library Fund	Library	Main & Branch Libraries - General Refurbishment	2012 or later	action	100% Essential	$3.19 - $7.8 million		not applicable		Future Library Tax/Bond Issue	Y	
Library Fund	Library	Main Library - Bridge Upgrade	2009-2010	action	100% Discretionary	$50,000		not applicable		FAM Major Maintenance, FAM - FRR	Y	
Library Fund	Library	East Branch Library Replacement - Planning and Construction	2008 - 2009	vision			$3,500,000	No added costs.		Future iLibrary Tax/Bond Issue	Y	Includes land purchase; relocation dependent on if the existing Meadows lease is re-negotiated. Meadows Branch operating budget transfers to new facility
Library Fund	Library	Data/Telecommunications Upgrade	2010 or later	vision			$100,000	not applicable		IT replacement Fund, GF, FAM Major Maintenance	Y	
Library Fund	Library	Carnegie Carnegie Library Facilities Plan		vision						Carnegie Library Endowment	Y	
Library Fund	Library	Carnegie - Storage Space Needs		vision						Carnegie Library Endowment	Y	Basement and/or Mezzanine
Library Fund	Library	Carnegie - Digitize Local History Archives		vision						Carnegie Library Endowment	Y	
Library Fund	Library	Integrated Library System (ILS) replacement	2010-2012	vision			$100,000	not applicable	Partially funded ($250K) in library budget	Library ERFor other revenue sources. Total project cost $350K	Y	
Library Fund	Library	Addition to Main Library	2013 or later	vision			$5.9 to $23+ million	$500,000		New revenue source needed; DET	Y	
Library Fund	Library	North Boulder Branch	2012 or later	vision			$3.85 million	$400,000	$1.5M in DET	New revenue source needed; DET	Y	$1.5 million of capital already reserved in DET; implementation plans dependent on (1) outcome of Service Delivery analysis in the master plan update and (2) outcome of regional library service delivery decisions
Library Fund	Library	Gunbarrel Branch Library	unknown	vision			Unknown	TBD		Annexation agreement or Regional library tax	Y	Implementation plans dependent on outcome of regional library service delivery decisions
Permanent Parks and .25 Sales Tax	Parks and Recreation	Capital Replacement Program - Park facilities system wide	2009 and later	Action Plan	100% Essential	$3,500,000		to be determined	$650,000/ year		Y	Capital replacement analysis is underway for estimating deferred maintenance needs. Cost estimates to date include playground renovation, irrigation system replacement, shelter replacement, sidewalk renovation.

Attachment C: Unfunded Capital Projects
06/2008

Permanent Parks and .25 Sales Tax	Parks and Recreation	Complete development of community, neighborhood and pocket parks	2014 or later	Action Plan/Vision Plan	100% Essential	$18,440,000	$1,580,000	to be determined	$7,160,000 in P&R CIP		Y	Completion of community, neighborhood and pocket parks is in Action Plan. Transit Village Area pocket park and plaza development are in Vision Plan. Funding is anticipated to come from DET.
Permanent Parks and .25 Sales Tax	Parks and Recreation	Capital Replacement Program - recreation facilities system wide	2009 and later	Action Plan	100% Essential	$875,000		to be determined	$300,000 / year		Y	Capital replacement analysis is underway for estimating deferred maintenance needs. Cost estimates to date include improvements at sports fields (Pleasantview, East Mapleton, Tom Watson) and improvements at recreation centers and other facilities (renovations and energy efficiency upgrades).
Permanent Parks and .25 Sales Tax	Parks and Recreation	Aquatics improvements	2010 or later	Action Plan	100% Desirable	$2,100,000		to be determined	$1,100,000 in 2011		Y	Pool improvements at Scott Carpenter Pool
Permanent Parks and .25 Sales Tax	Parks and Recreation	Flatirons Golf Course Improvements	2010 or later	Action Plan/Vision Plan	100% Desirable	$3,000,000	$1,800,000	$5,000	$2,100,000		Y	Includes replacement of irrigation system, upgrades to tees and greens, and replacement of golf operations center
Permanent Parks and .25 Sales Tax	Parks and Recreation	Boulder Reservoir	2010 or later	Action Plan/Vision Plan	50% Desirable, 50% Discretionary	TBD	TBD	to be determined	$800,000		Y	Boulder Reservoir area master plan will be completed which will determine priorities and projects, such as improvements to main office, Concessions, Restrooms, ADA accessible playground, signage, entry way improvements, docks and walkways.
Permanent Parks and .25 Sales Tax	Parks and Recreation	Valmont City Park Development - south side	unknown	Action Plan/Vision Plan	100% Desirable		$25,000,000	to be determined	none		Y	Valmont City Park first phase will be completed with .25 Cent Sales Tax funding ($4 million is allocated for development of north side). Cost estimates for entire park are based on draft concept plan. Development of the park is in the vision plan of the master plan.
Permanent Parks and .25 Sales Tax	Parks and Recreation	Relocation of Parks Operations Facility	unknown	Action Plan	100% Desirable	$4,200,000		$160,000/year	none		Y	Staff is exploring other locations for the Park Operations facility. Relocation will be necessary when south portion of Valmont City Park is developed.
Permanent Parks and .25 Sales Tax	Parks and Recreation	Develop concept plan for for 191 acres of city-owned land located in Area III	2016 or later	Vision	100% Discretionary		TBD	TBD	none		Y	
Permanent Parks and .25 Sales Tax	Parks and Recreation	Build a new sports field complex with synthetic turf.	unknown	Vision	100% Discretionary		$6,000,000	TBD	none		Y	
	Public Works/Transportation	Completion of all modal transportation systems as identified in the TMP - See Below for Modal Breakdown	unknown	Action and Vision	100% Desirable	$73 million	$143 million		none	New revenue source needed	Y	Fully funded plan would complete all modal systems (Bike, Pedestrian, Transit and Auto) and support a preferred level of life cycle maintenance
	Public Works/Transportation	Replacement of Bridges over Boulder Creek	Unknown		100% Desirable		$287,000		none	General Fund	N	$ estimate was from 2000. Costs are likely to be more than this original estimate. Not in any Master Plan. Project is part of CU / City agreement.
TOTALS						$40,375,000	$44,567,000					

NOTES:

1. Cost estimates are very rough and should not be used for long range planning purposes

2. The Fire Department will be completing an update to their Master Plan in 2008

3. OSMP - With the passage of the Visitor Master Plan in 2005 and the needs assessment that it required, OSMP CIP will be funded at the "identified needs" level commencing 2006 and extending for the six years of the CIP.

Unfunded CIP from the Transportation Master Plan			Estimated Unfunded CIP		
Mode	**Current**	**Action**	**Action Plan**	**Vision**	**Vision Plan**
Pedestrian	23,000,000	32,000,000	$9,000,000	43,000,000	$20,000,000
Bicycle	27,000,000	38,000,000	11,000,000	53,000,000	26,000,000
Transit	13,000,000	15,000,000	2,000,000	15,000,000	2,000,000
Roadway	37,000,000	45,000,000	8,000,000	61,000,000	24,000,000
TDM	6,000,000	47,000,000	41,000,000	62,000,000	56,000,000
Mitigation	-	2,000,000	2,000,000	15,000,000	15,000,000
	106,000,000	179,000,000	**$73,000,000**	249,000,000	**$143,000,000**

Note: Estimated additional funding for both Action and Vision Plans is the difference between each plan and the Current Fiscally Constrained Plan.

APPROVED ON AUGUST 7, 2008

CITY OF BOULDER
PLANNING BOARD MINUTES
July 10, 2008
1777 Broadway, Council Chambers

A permanent set of these minutes and a tape recording (maintained for a period of seven years) are retained in Central Records (telephone: 303-441-3043). Minutes and streaming audio are also available on the web at: http://www.bouldercolorado.gov/

PLANNING BOARD MEMBERS PRESENT:
K.C. Becker
Bill Holicky
Willa Johnson
Elise Jones
Andrew Shoemaker
Adrian Sopher

PLANNING BOARD MEMBERS ABSENT:
Phil Shull, Chair

STAFF PRESENT:
Juliet Bonnell, Administrative Specialist
Charles Ferro, Senior Planner
David Gehr, Deputy City Attorney
Brian Holmes, Zoning Administrator
Ruth McHeyser, Acting Planning Director
Elaine McLaughlin, Senior Planner
Chris Meschuk, Planner
Abbie Novak, Parks Business and Finance Manager
Robert Ray, Land Use Review Manager
Susan Richstone, Long Range Planning Manager
Jessica Vaughn, Planner
Stephany Westhusin, Transportation Project Coordinator
Bill Boyes, Acting Facilities and Fleet Manager
Robert Harberg, Utilities Planning and Projects Coordinator

1. CALL TO ORDER
A. Sopher, acting as Chair, declared a quorum at 5:03 p.m. and the following business was conducted.

2. APPROVAL OF MINUTES
No minutes were scheduled for approval.

3. PUBLIC PARTICIPATION
Ford Brown, 922 Spruce Street expressed concern about the noise and traffic that Spud Brothers (located at 2010 10th Street) would add if their hours were extended.
Sandy Hale, 910 Spruce Street expressed the same concerns and supported staff's denial of Spud Brothers' request to extend their hours.

Kim Westover, 6360 S. Federal Way, Boise, ID attended to represent the Spud Brothers. He expressed appreciation for the city of Boulder and noted that Spud Brothers did not intend to appeal staff's decision, but did want to fulfill the needs and desires of their customers.

4. DISCUSSION OF DISPOSITIONS, PLANNING BOARD CALL-UPS

Call-up items: 3059 6th Street, 3945 Broadway, and 2010 10th Street
The Planning Board did not call-up any of these items at this time.

5. PUBLIC HEARING ITEMS

A. Consideration of a recommendation to the City Council concerning the **2009-2014 Capital Improvements Program (CIP).**

Case Manager: Chris Meschuk

Staff Presentation
C. Meschuk presented the item to the board.

B. Holicky noted that he will need to recuse himself during any conversation about capital improvements in the Transit Village Area Plan (TVAP) area.

Board Discussion (excluding discussion about TVAP area improvements)

A. Sopher questioned how the board can be most useful to staff in discussing this item. He brought the board's attention to Attachment A of the memo which was the minutes from last year's Planning Board discussion on CIP. Looking at this he questioned how much their comments affected staff's direction on CIP. He recommended approaching this by going through the memo section by section or by listing items that the board felt needed discussion.
W. Johnson thought CEAPS and TVAP needed discussion.
A. Sopher thought water issues and parks needed discussion.
E. Jones agreed that CEAPS needed additional discussion.
B. Holicky wanted to discuss CEAPS and design review.
A. Sopher questioned where funding comes from for newly developed parks.
Abbie Novak from the Parks Department answered **A. Sopher's** question regarding new park development. She mentioned that maintenance dollars service what is developed in the park system. Maintenance dollars will be identified to serve new park developments. Therefore, maintenance dollars will be included in their operating funds for maintenance of Mesa Memorial in 2009. In the 2009 CIP this is the only new development project that is planned.

K. Becker asked if the CEAP process is totally discretionary.
R. McHeyser replied that the CEAP process is a process that city departments go through when they are proposing development on a parcel. The CEAP process is intended to provide an analysis and assessment of alternatives.
K. Becker asked if there is a section of the code that requires the CEAP discretionary review process.
C. Meschuk noted that in the code there is a section that talks about city projects. There is a City Projects and Plans Handbook that is adopted by the City Council and outlines the process for large public or city department projects.
K. Becker asked if the board will review the CEAPs for particular projects.

C. Meschuk replied that CEAPs would be reviewed by Planning Board if there is not a specific advisory board related to the project and that all CEAP projects are subject to call-up by City Council.
A. Sopher asked what the lead time is for completing a CEAP for a project.
C. Meschuk replied that on average CEAPs take at least 6 months to develop, but it depends on the amount of public process and review and the size of the project.
R. McHeyser clarified that staff is asking the board to identify whether the projects included in the CIP memo should go through the CEAP process.
W. Johnson clarified what a CEAP that has been noted as complete in the memo meant. She also asked if the board would be reviewing projects emphasized with asterisks in the future.
C. Meschuk responded that the projects with asterisks are ones that have been identified as needed, but details about them have not been determined, including whether or not they should go through the CEAP process. He noted that CEAPs characterized as complete have been completed but they are still listed in the CIP because the entire project has not been completed yet.
K. Becker asked how staff's CEAP list was developed.
C. Meschuk replied that a handbook with guidelines has been developed for determining the projects that require the CEAP process. Basically, projects that require CEAPs are usually ones that have enough of an impact on the community that community participation is necessary. CEAP analysis includes neighborhood impacts.
K. Becker felt that it would be helpful to have a comprehensive list of the projects that did require a CEAP versus the ones that didn't require a CEAP.
A. Sopher requested that references to page numbers of specific projects be included in CIP documentation.
B. Holicky asked about the cost of doing a CEAP.
C. Meschuk responded that the cost is difficult to estimate. Consultants are often hired to handle CEAPs or staff time is used to manage the CEAP process.
R. McHeyser agreed that the cost of a CEAP is difficult to estimate because each project is so different.
B. Holicky expressed interest in doing a cost/benefit analysis of CEAPs.
R. McHeyser replied that the cost may be greater for projects that go through the CEAP process because these projects go through more rigorous analysis, but all projects go through some level of analysis.
A. Sopher inquired about whether CEAP analysis had been done regarding East Boulder Community Park.
A. Novak replied that a CEAP had been done for this project, but there will be a reassessment of how the park is being used and how previous plans will be adjusted.
A. Sopher asked why CEAPs are still on the CIP list if they are marked as complete.
C. Meschuk clarified that items that are on the CIP list, but have completed CEAPs are still on the list because the projects they are correlated with are still in the CIP process.

Design Review
W. Johnson inquired when the items with asterisks would be reviewed and by whom.
C. Meschuk replied that as the projects get closer to their funding year and the scope of the projects gets narrowed down the design review process will become clearer. Staff's goal is to identify the needs of a project before the project is initiated. Projects might need design review, but only as the project progresses can this be definitely determined.

Transportation

A. Sopher inquired about what funds were allocated to the maintenance of roads. He wanted to confirm that appropriate funds were allocated for this purpose whether or not they were included in CIP funding.

Stephany Westhusin from the Transportation Department replied that there is transportation funding available for essential, desirable, and discretionary purposes. All the maintenance dollars are in the operating (essential) budget rather than the CIP. There are also special projects that are covered by maintenance money.

Public Hearing (excluding items related to TVAP)

No one spoke to this item.

Motion

On a motion by **E. Jones**, seconded by **B. Holicky**, the Planning Board recommend approval (5-0, **P. Shull** and **A. Shoemaker** absent) of the 2009-2014 Capital Improvements Program (excluding issues related to TVAP), the list of CIP projects to undergo a Community and Environmental Assessment Process as presented in Attachment F (excluding issues related to TVAP), and the design review processes recommended by staff in Attachment G (excluding issues related to TVAP), as recommended by the staff memorandum dated July 10, 2008.

B. Holicky recused himself for discussion on improvements within the TVAP at 5:55 p.m.

Board Discussion (related to TVAP)

W. Johnson asked for clarification about how the Transit Village improvements flow through the CIP.

C. Meschuk replied that showing financing allocations is somewhat complicated. The public improvements that would normally be paid for by developers of the project will be, but there are certain additional improvements that staff would like to do at the same time which would require CIP funding.

A. Sopher asked how the timing of the stormwater plan for the area is related to the ability to allow the rezoning and re-development to begin.

R. McHeyser replied that staff is working on the stormwater plan for this area and its implementation which is included in the CIP. Opportunities for certain properties to move forward and be developed faster would be available if they were able to address stormwater issues on-site. Once the plan for infrastructure is in place, those who are able to implement that infrastructure could move forward. Rezoning could occur once the stormwater plan and concurrency ordinance are in place.

W. Johnson inquired about undergrounding high frequency power lines. Since the CIP has no funding for this, she wondered if this would still occur.

S. Westhusin replied that major overhead utility lines will not be undergrounded due to costs.

R. McHeyser elaborated that CIP money is not available to fund this project, but that funds may be allocated from other sources.

A. Sopher would like more clear-cut information on costs of undergrounding power lines.

R. McHeyser replied that staff should be able to gather this information for the board.

Public Hearing

No one spoke to this item.

Motion
On a motion by **E. Jones**, seconded by **A. Sopher**, the Planning Board recommend approval (4-0, **P. Shull** and **A. Shoemaker** absent, **B. Holicky** recused) of the components of 2009-2014 Capital Improvements Program within the TVAP and requested staff to report back to the board about costs and potential sources of funding for undergrounding power lines at a future date.

C. Meschuk noted that this item will be reviewed by City Council at their study session on July 29, 2008.

The board recessed at 6:09 p.m. and resumed at 6:15 p.m.
B. Holicky returned from recusal at 6:09 p.m.
A. Shoemaker arrived late to the meeting at 6:10 p.m.
D. Gehr joined the meeting for the Nitro Club item discussion.

B. Continuation of a public hearing and consideration of the **Board of Zoning Adjustment (BOZA) decision on Docket No. 2008-1: appeal of a use determination of the Zoning Administrator for the Nitro Club operation at 1124 Pearl Street**. (This item was continued from the June 19 Planning Board meeting.)

Applicant / Owner:	Michael Gross / Michael Cobb
Case Manager:	Brian Holmes

D. Gehr outlined the informal procedure with opportunities for cross-examination that would be used for discussion of this item.
M. Gross mentioned that Planning Board does have jurisdiction over this item through call-up, but he noted that according to his interpretation of the code, the board call-up is subject to a 14 day period, whereas only City Council call-ups can occur within 30 days. He noted that this item was called up by Planning Board after the 14-days.
D. Gehr replied that according to the code, this item was subject to a 30 day call-up period during which time Planning Board called it up.
The board made note of this and moved forward with the hearing.

Staff Presentation
B. Holmes presented the item to the board.

Applicant/Owner Presentation
M. Gross presented the item to the board.
A. Shoemaker asked the applicant, **M. Cobb,** if membership is required to attend the Nitro Club. He also asked what the origin of the name "Nitro" Club was.
M. Cobb replied that membership is only required to keep liquor at the club. He replied that the name referred to explosives and nitroglycerin and that it did not refer to the food that was served there.
A. Shoemaker asked if the Nitro Club's advertising marketed it as a restaurant and if the applicant considered movie theaters that serve popcorn and food to be restaurants or theaters.
M. Cobb responded that the club was not specifically advertised as a restaurant and that he would consider the movie theater a theater. He elaborated by saying that places like The Foundry advertised entertainment despite the fact that they also served food and acted as a restaurant. He responded to A. Shoemaker's question about food that is served in the restaurant by citing fruit (used for drinks) and several different types of alcoholic and non-alcoholic drinks.
B. Holicky asked how many people typically attend the Nitro Club.

M. Cobb responded that it varies greatly, but typically 150-200 people attend during weeknights.
B. Holicky asked about how the hours and how attendance is distributed throughout the evening.
M. Cobb replied that their bar closes at 2 a.m. and the club stays open until 4 a.m. Customers trickle in and out throughout the entire evening.
E. Jones inquired about the Bus Stop and its zoning use.
D. Gehr replied that it was annexed into the city in 1990 along with numerous other businesses. The Bus Stop has not gone through Use Review.
B. Holicky asked if there was a use review for the Foundry.
B. Holmes replied that it didn't go through use review, but it did go through discretionary review because of the rooftop deck.
A. Sopher asked what the Foundry has been established as.
B. Holmes replied that it has been established as a restaurant/tavern.
M. Cobb noted that on the Foundry's advertising there is nothing directly advertising it as a restaurant, but there are references to its entertainment (billiards).
B. Holmes noted that billiards is an accessory component to the tavern. He didn't have information on the Foundry's revenue sources (billiards vs. food/drinks).
A. Shoemaker inquired how this item was brought to the city's attention.
B. Holmes replied that complaints were filed. He noted that he was not aware of any complaints being filed against the Foundry. He did not know the nature or source of the complaints regarding the Nitro Club.
A. Sopher asked about indoor amusement with membership (which is not in the code) vs. indoor amusement without membership (which is in the code). He clarified that establishments with indoor amusement (with membership) would be subject to the Planning Director's discretion.

Public Hearing
Elizabeth Allen, Boulder recommended that the Nitro Club go through Use Review.

Board Discussion
A. Sopher asked about the classification of the Boulder Dinner Theater.
B. Holmes replied that it was annexed into the city as a pre-existing, non-conforming use.
A. Sopher inquired about the term nightclub.
B. Holmes replied that the term nightclub is not a defined term in the land use code. Often nightclubs are classified as taverns.
M. Gross asked if there is a classification of cabaret under the Boulder code.
B. Holmes replied that there is no classification of a cabaret in the Boulder code.
B. Holicky asked if coffee shops are classified as restaurants or other uses.
B. Holmes replied that it depends on the coffee shop. For example, the Laughing Goat would be classified as a restaurant. Since it provides nightly entertainment, this would qualify as an accessory use under the code.
A. Shoemaker asked if there is any time that the Nitro Club is open when live entertainment is not provided.
M. Cobb replied that it is not.
A. Sopher clarified that the only thing under question is whether restaurant is the correct definition of the Nitro Club's use or whether staff's recommendation of the Nitro Club as primarily an indoor amusement establishment is more accurate. **A. Sopher** introduced the possibility that both of these uses could be classified as principle uses.
E. Jones clarified that if the board found that both uses were principle uses, the item would still need to go through Use Review.

B. Holicky felt that from a planning perspective the most important thing to look at is the anticipated impact of this establishment. He thought the board needed to determine which classification most accurately depicted this businesses' anticipated impact. Based on the type of activity, hours of operation, the way that people trickle in and out, etc. he felt this establishment was most like a tavern.
A. Shoemaker felt that the primary use of this establishment can be determined by considering the sales and marketing of the Nitro Club. He felt that the sales data provided wasn't that helpful because of the manipulation that could occur by bundling items. The Nitro Club's marketing proves that their main use is gentleman's entertainment. He used movie theaters as an example of establishments with a primary use of indoor amusement and a secondary use of restaurant/food service. He felt that the Nitro Club follows this pattern. He felt that gentleman's entertainment fell under the category of indoor amusement. He noted that tonight the board does not need to worry about consistency because these businesses have not been challenged and a precedent is being set. Comparisons with the Foundry and the Boulder Dinner Theater are not relevant since applicable data on these is unavailable.
A. Sopher felt that the sales data provided was useful. Since the money earned through drink sales never exceeded 50% of the Nitro Club's income, a different use generated the majority of their income. He felt that there was already a precedent set by businesses whose principle use was defined as a restaurant.
E. Jones concurred with **A. Shoemaker** and **A. Sopher's** methods of analysis. She felt that entertainment was the primary reason that people attend the Nitro Club- she didn't believe that anyone went to the Nitro Club primarily for fruit, ice, or drinks.
W. Johnson agreed with **E. Jones, A. Shoemaker**, and **A. Sopher.**
K. Becker also agreed with **E. Jones, A. Sopher, A. Shoemaker,** and **W. Johnson.**
B. Holicky felt his fellow board members' interpretations on this item were inaccurate. He was concerned about the precedent that they were setting. He emphasized that Land Use codes were written to protect the community from harmful impacts and reiterated the fact that relative impacts are the most important thing to consider in this case.

Motion
On a motion by **W. Johnson**, seconded by **E. Jones**, the Planning Board found (5-1, **P. Shull** absent, **B. Holicky** opposed) that the use of the Nitro Club at 1124 Pearl Street is most like that of an "indoor amusement establishment" as defined within 9-16-1, "Definitions," BRC 1981, incorporating the staff memorandum dated June 19, 2008 as findings of fact.

D. Gehr outlined the next steps that can be taken. The applicant may request that City Council call-up the Planning Board's decision. If this item moves forward as a Use Review it is not required to be a board decision, but it is possible for Planning Board to call-up staff's use review decision.

The board recessed at 7:35 p.m. and resumed at 7:42 p.m.

A. Shoemaker left the meeting at 7:35 p.m. to catch a flight.

C. Consideration of **Concept Plan Review and Comment application #LUR2007-00073, Boulder Regional Fire Training Center (RFTC).** The proposal is for a 10-acre RFTC located at the east end of the Boulder Reservoir public land. The RFTC will provide training opportunities for a variety of fire protection organizations throughout Boulder County and will include three structures: an approximately 16,000- to 23,000-square foot Administration

Building, a three story Burn Building; and a 55-foot tall Drill Tower along with a driving course and prop storage area.

Applicant/Property Owner: City of Boulder Facilities Asset Management
Case Manager: Elaine McLaughlin

Applicant Presentation
Frank Young, Deputy Fire Chief of the city of Boulder Fire Department, presented the item to the board.

B. Holicky asked if Boulder currently has a fire training facility.
F. Young replied that Boulder does have one on Lee Hill Road west of Broadway.
B. Holicky asked if the same jurisdictions would use this fire training facility as the ones that use the facility on Lee Hill Drive. He also asked why the facility is round.
F. Young replied that most of the same jurisdictions would use the new facility, but that some of the jurisdictions closer to Longmont would probably use the new facility that has been built there. The facility was designed in a circular manner to maximize opportunities for use. They are considering building a roadway for fire truck driver training in this location during Phase 2.
E. Jones asked if concrete would be laid during Phase 2.
F. Young replied that it would.
K. Becker asked about potential impacts on recreational users of the levy.
Tom Warner replied that beyond 100 meters from the training facilities there would not be any major olfactory or visual impacts.
K. Becker asked if the levy was within 100 meters of the facility and the impacts that it would have on recreational users.
E. McLaughlin replied that it was 800 feet from the facility, but no studies have been done on potential impacts.
A. Sopher asked about impacts caused by winds and smoke movement.
T. Warner replied that a wind study was done on the relatively weak winds from the east, but that this needs to be combined with landscape information.
F. Young added that at their existing facility they have not received any complaints from neighbors about flying embers, but they have had some complaints about sound and sprays of water.
K. Becker asked if he anticipated closing the levy to recreational users during burn days.
F. Young answered that he did not.
A. Sopher asked if there was a prairie dog issue on this site.
Karen Meening, Walsh Environmental consultant, replied that there are some prairie dogs on the site that would most likely need to be relocated.
B. Holicky asked if anything would prevent this site from being moved slightly to the southeast.
F. Young replied that it was intentionally placed in this location to minimize visual impacts for people driving along the Diagonal Highway.
A. Sopher inquired if they had considered placing this facility closer to the water facility property and swapping the land with open space.
F. Young replied that they have not specifically considered this. He noted that there are sensitive ecological issues to the north.
W. Johnson asked if there are alternate site locations closer to 63rd Street.
F. Young replied that other sites have been considered (one close to Coot Lake, utilities, and access), but it included burrowing owls, which precluded its use.
E. Jones asked about the orientation of buildings within the circle of this site and why they have been designed this way.

Eric Jones, architect, replied that this shape and orientation was chosen in order to minimize overall dimensions of the site and avoid sensitive wetland areas. The design is round to be a hub of visibility allowing for surveillance of the entire site. It can't be moved south, east or north due to surrounding wetlands. The burn building and tower are oriented to minimize icing in the wintertime.
E. Jones felt that the orientation could be shifted in order to create more of a screen between the buildings and the Diagonal Highway.
Eric Jones replied that the orientation was designed in order to minimize smoke impact.
F. Young mentioned that many materials have been burned at the existing facility. Within 100 feet of the facility there are numerous residences and they have not received any complaints from neighbors in the 20 years they have been operating.
E. McLaughlin corrected an earlier statement with regard to the distance between the burn building and the levy as being 400-feet.
F. Young noted that the studies performed by UCAR indicated that the smoke created at the proposed facility would not impact neighbors. He noted that the site has been oriented this way due to maximum grade issues (and not exceeding them with the fire trucks) and in the interest of meeting LEED Silver certification requirements.
K. Becker inquired about why the secondary, parallel road is no longer being proposed.
F. Young responded that further discussion and research has led to the conclusion that a secondary road is not necessary due to traffic volume and to allow for more flexibility. Only emergency access would be necessary.
W. Johnson asked what would happen if CDOT changed their mind about the single road.
F. Young replied that this is something they would need to address
A. Sopher asked about the importance of north orientation of the outdoor classroom/observation/overhang area.
Eric Jones replied that this is a shaded area during the summer, prevents icing during the winter, and provides some shelter for people training outdoors.

Staff Presentation
E. McLaughlin presented the item to the board.

K. Becker inquired about the location of the wetlands on this site.
K. Meening replied that the wetlands are on the south and east end of where the facility is proposed. She noted that there are additional wetlands north of the proposed site.
B. Holicky asked if sirens would only be used in emergency response situations and how frequently that might happen.
F. Young replied that sirens might be used in emergency response situations one or two times a year. Sirens are not used during trainings.
A. Sopher asked if the roof was fire engine red or a muted red.
The architect replied that it would be a rust red to be earthy and connect to the land.

Public Hearing
Bill Hollander, 5012Valhalla Dr. expressed approval of the need for and details of the fire training center, but expressed great concern about the additional traffic that would occur on this particular site.
Nancy DelaCroix, 4913 Valkyrie Dr. pointed out that the wetlands on the property are man-made through seepage rather than naturally-occurring wetlands. She noted that the proposed area is already overused with events and expressed concern about the additional traffic that would occur if the fire training center was placed here.

Stan Arnold, 5289 Odin Ave. also expressed concern about the additional traffic and disruption of peaceful enjoyment of this area.
Jennifer Arnold, 5289 Odin Ave. expressed additional concern about the traffic and augmenting it. She acknowledged the need for a fire training center, but suggested considering an alternate location.
Charles de Bartolome, 4935 Valhalla Drive expressed concern about mixing the recreation at the reservoir with the additional traffic that the fire training center would create. He would like to see the proposed building heights lowered and the wildlife on the site left undisturbed.
John Crittenden, 4771 Valhalla Drive agreed that the fire training center is needed, but was concerned about the traffic it would create and the impact it would have in this location.

Board Discussion
Traffic, Site Access, Park impacts
K. Becker understood the Fire Department's predicament, but she didn't understand how it could site a training facility in a location with the amount of use and types of use that this site has. It seems like many events in this location would conflict with the training center. She expressed concern with the different types of users mixed with the fire truck usage.
W. Johnson agreed that the recreational use of the reservoir didn't seem to mix with the fire training center. She found the access to the site to be awkward. She would prefer to see the fire training center grouped more with the water treatment facility which is already impactful. She agreed that a fire training center is important and necessary, but wasn't sure that this was a good site for it.
E. Jones noted that there is not an ideal site for something like this but noted that having been through the site selection process with the board that this is the only site that is possible for the Fire Training Center to locate on within the city given the selection criteria. She also would have liked to see it grouped with the water utility buildings. She asked if it would be possible to do this.
F. Young replied that having it close to a water treatment facility would create security issues for the water treatment facility. He also mentioned that there are topography issues on the water facility site.
B. Holicky would prefer to mitigate impacts this would have on reservoir users rather than drivers along 119.
F. Young noted that city and county transportation approached CDOT about access off of 119.
Bill Fox, Fox/Higgins Transportation Group consultant, mentioned that CDOT will not allow access inbound off of 119 in a non-emergency situation.
A. Sopher asked about the parallel road off of 63rd.
B. Fox understood that this was not an alternative.
F. Young mentioned that open space, etc. said this wasn't possible and mentioned the grade issues that this opened up.
B. Holicky asked if there was an alternate access point from 63rd and 119.
F. Young replied that these possibilities have been looked at, but none of them are viable options.
A. Sopher stressed the importance of establishing an emergency egress.
W. Johnson and **K. Becker** agreed.
K. Becker didn't understand why the security/safety issues of the water treatment facility trumped the safety issues concerned with this project.
E. Jones felt that any security measures that the water facility had in place could also be implemented by the fire training facility attendants.

B. Holicky observed that the board can't make certain decisions, but that City Council can, so the more streamlined they can make the project before it reaches council, the better for the project and its success.
E. Jones noted that these conflicts should be addressed up front and the board urged the applicant to explore other alternative access points. She wanted to avoid repeating the Valmont Butte scenario. **E. Jones** asked if instead of a second access road, a bike/pedestrian path funded by the fire training center could be an option.
F. Young noted that they have already proposed bike/pedestrian access to minimize user conflicts and have conversed with parks about this.
A. Sopher asked if this has been considered along 51st Street.
F. Young replied that it has only been considered on the reservoir property itself.
E. Jones agreed that the recreational opportunities of the reservoir are more important to consider than the view from 119. She felt that the current orientation didn't protect anyone's views. With attractive design of the administration building and a shift closer to 119 these views might be improved.
W. Johnson noted that both uses (the reservoir and 119) are important, but that the impacts on reservoir users should be mitigated more.
Planning Board agreed that if forced to choose they would rather reduce impacts to reservoir users than to drivers along 119.
The board recommended moving the administrative building closer to the Diagonal Highway and using it as an attractive screen to the highway.
A. Sopher thought the orientation of these buildings could be altered.
B. Holicky didn't think the center needed to be round.

Height of the buildings
B. Holicky questioned why the building needs a roof and why it is as high as it is.
F. Young noted that the tower needs to be high in order to facilitate training for high building fires and that the roof provides shade.
B. Holicky replied that as long as it wouldn't affect the practical use of the building, he'd like to see it be a bit lower.

Architectural design of administration building
E. Jones felt that the design could be improved. She felt that the overhang made the building larger than it needed to be for its use. The color of the roof should blend in with the surrounding area.
B. Holicky was interested in opening up the south end of the building to make it more inviting. He suggested tying the building into the land more through its design and maximizing the sun on the south end.
W. Johnson agreed with **B. Holicky's** comments.
A. Sopher liked the simple approach that the applicant has taken, but he was unsure about the overhanging roof. He expressed concern about the size of the roof.

W. Johnson inquired why such a large amount of parking would be necessary as the amount proposed.

Eric Jones clarified that when shifting the orientation of the buildings, the goals are to move the administration building away from the burn building and to screen the view of the secondary buildings with the main building from 119.
A. Sopher noted that if functional requirements can be met and the design can be more sculptural and attractive, then this screening would be less important.

F. Young noted that creative, attractive design is difficult to achieve without compromising the utility and functionality of the building.
B. Holicky expressed appreciation to the applicant and respect for the difficulties they've encountered.

Motion
No action by Planning Board is required.

6. MATTERS FROM THE PLANNING BOARD, PLANNING DIRECTOR, AND CITY ATTORNEY

R. Ray provided the board with an update on Orchard Grove and the fact that City Council has directed Planning Board to address the rezoning of Orchard Grove at its August 7, 2008 meeting.

E. Jones gave an update on the Pops and Scrapes process. She mentioned that all of the applications for the RFP were strong. There was an 80% consensus on Winter Consultants as the first choice.

B. Holicky noted that they are working on contract negotiation. There will be one more subcommittee meeting before this item goes to council. There will be enough flexibility in the contract for Planning Board and council's feedback to be incorporated.

W. Johnson provided **P. Shull's** report on Valmont City Park Concept from City Council and noted that it will return to Planning Board for Site Review.

R. Ray noted that 915 Pearl was called-up by City Council because of concerns about the height and massing, the restaurant use, and parking.

D. Gehr noted that the city of Boulder lost the law suit by Thunderbird Burger against them. The city appealed the district court's decision, but lost. The court concluded that the condition was impermissible and provided feedback on how it should be done in the future. Timing is important. He outlined the city's options moving forward.

7. DEBRIEF/AGENDA CHECK

8. ADJOURNMENT

The Planning Board adjourned the meeting at 10:08 p.m.

APPROVED BY

Philip Shull

Board Chair

Aug 7/08

DATE

2009 Budget
Capital Improvements Projects

CAGID Bond Fund	
CAGID Major Renovation Projects	$1,264,800
Capital Development Fund	
Miscellaneous Facility DET Projects	$50,000
Municipal Spaces	$30,000
Facility Renovation & Replacement Fund	
BMOCA Elevator & ADA Improvements	$122,000
Carnegie Library - Exterior Repairs	$276,000
Dairy Center for the Arts - Correct Entry ADA Deficiencies	$70,000
Dairy Center for the Arts - Replace Roof	$90,000
Downtown Campus Space Study	$40,000
Fire Station #1 - Renovate showers and restrooms	$75,000
Fire Station #3 - HVAC Systems Replaced	$50,000
Fire Station #4 Major Maintenance	$135,000
Fleet Services Roof Replacement	$130,000
Miscellaneous Facility Maintenance Projects	$60,000
New Britain - Elevator Refurb/Replace	$65,000
New Britain - Replace North Exterior Stairs	$60,000
Replace Chautauqua Radio Tower	$180,000
Lottery Fund	
OSMP - Historical Structures & Trails - Stabilization & Restoration	$475,000
Park East Playground Renovation	$360,000
Tributary Greenways Program - Lottery	$150,000
Open Space Fund	
Acquisition Program	$3,400,000
Mineral Rights Acquisition	$100,000
OSMP North Trail Study Area	$20,000
OSMP South Trail Study Area	$262,000
OSMP West Trail Study Area	$20,000
Visitor Infrastructure - System Wide	$148,000
Water Rights Acquisition	$200,000
Parks & Recreation 1995 Ballot	
Iris Center Workspace and Energy Efficiencies	$150,000
Mesa Memorial Pocket Park	$405,000
Playground and Park Irrigation System Replacement	$400,000
Pleasant View Irrigation Replacement	$215,000
Recreation Facility Improvements	$100,000
Thunderbird Lake Water Management	$200,000
Valmont City Park (Phase I) .25 cent	$150,000
Permanent Parks & Recreation Fund	
Boulder Reservoir Improvements	$100,000
Boulder Reservoir Master Plan	$100,000

Permanent Parks & Recreation Fund

Flatirons Golf Course Improvements PP&R	$400,000
Lighting Ordinance Implementation	$150,000
Valmont City Park (Phase I)	$770,000
Wonderland Lake Park	$228,000

Transportation Development Fund

28th St (Baseline to Iris) II	$400,000
30th Street Bike Lanes - Arapahoe to Pearl	$325,000
Miscellaneous Development Coordination	$50,000

Transportation Fund

28th St (Baseline to Iris) I	$1,010,000
30th St Access Impr BTV: Bluff to Walnut-TR	$900,000
Arapahoe Multi-Use Path: Folsom to 30th	$1,240,000
Bikeway Facilities - Enhancements	$125,000
Boulder Transit Village Infrastructure Enhancements-General Fund	$600,000
Broadway - Euclid Multimodal Improvements	$1,000,000
Canyon & Folsom Intersection Improvements	$639,000
Pedestrian Facilities - Repair, Replacement, ADA	$680,000
Pedestrian Facilities Enhancements-Missing Links, Crossing Treatments	$75,000
Transit Priority Operational Improvements (Arapahoe)	$1,826,000
Tributary Greenways Program - Transportation	$150,000

Tributary Greenways

Greenways Salaries	$130,000
Maintenance and Weed Control Seasonal Crew	$50,000
Miscellaneous - Greenways Operating	$25,000
Miscellaneous Water Quality, Restoration and Trail Improvements	$50,000
Wonderland Creek Foothills to Diagonal	$195,000

Water Utility Fund

Automated Meter Reading	$500,000
Barker Gravity Pipeline Repair	$618,000
Barker Relicensing	$1,000,000
Betasso WTP	$100,000
Boulder Reservoir Intake and Pumping Improvements	$100,000
Boulder Reservoir WTP	$3,090,000
Cathodic Protection	$100,000
Cherryvale Pump Station	$515,000
Distribution System Water Quality	$150,000
Iris Pump Station	$1,030,000
Island Lake Dam	$108,150
Lakewood Pipeline	$100,000
Nederland Wastewater Treatment Plant	$300,000
Source Water Transmission System Inspections	$80,000
Sunshine Transmission Pipe	$200,000
Water System Security Upgrades	$100,000
Waterline Replacement	$2,575,000

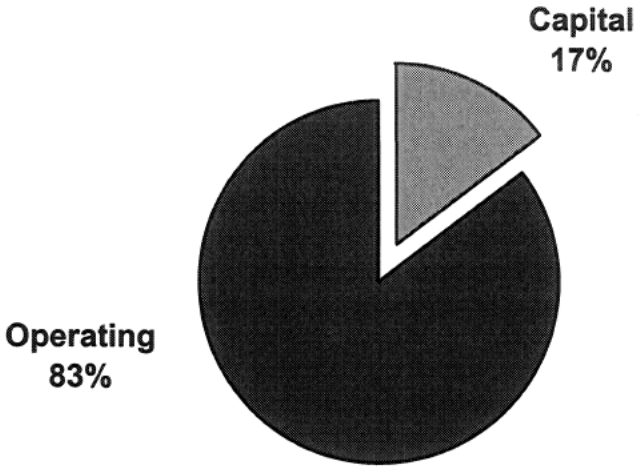
Wastewater Utility Fund

Sanitary Sewer Manhole Rehabilitation	$100,000
Sanitary Sewer Rehabilitation	$750,000
WWTP Biosolids Digester	$781,883
WWTP Cogeneration	$200,000
WWTP Digester Complex	$50,000
WWTP Headworks	$300,000
WWTP Secondary Clarifiers	$200,000
WWTP UV Disinfection	$443,456

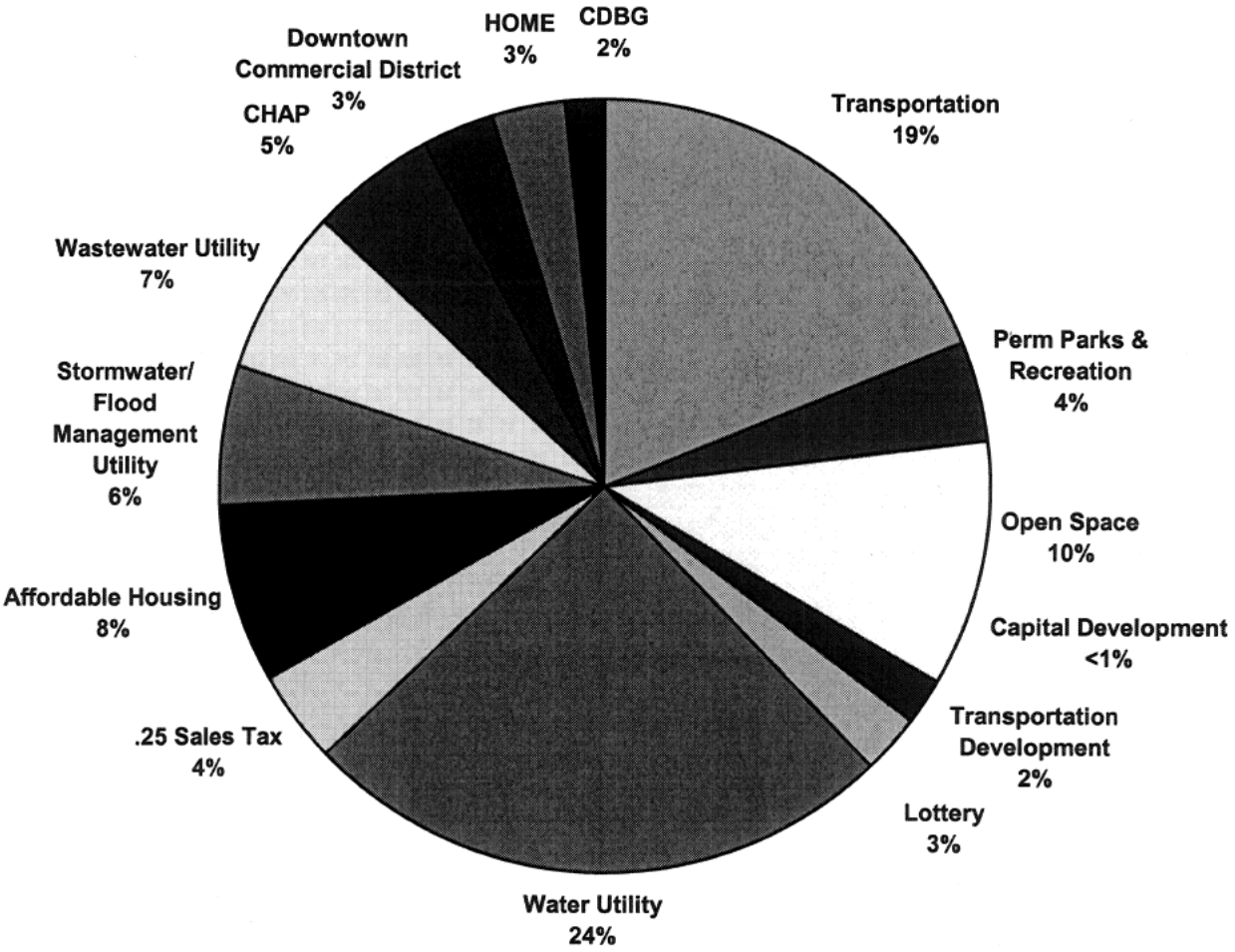
Stormwater & Flood Management Utility Fund

Broadway Storm Sewer	$550,000
Fourmile Canyon Creek	$250,000
Preflood Property Acquisition	$500,000
South Boulder Creek	$300,000
Storm Sewer Rehabilitation	$50,000
Stormwater Quality Improvements	$50,000
Transportation Coordination	$250,000
Tributary Greenways Program - Stormwater & Flood	$150,000
Wonderland Creek	$250,000

2009 BUDGET
City of Boulder Uses
(in $1,000s)
Total = $242,706



2009 CAPITAL BUDGET
by Fund
(in $1,000s)
Total = $40,714



CITY OF BOULDER
2009 BUDGET

GENERAL INFORMATION

SHORT HISTORY OF BOULDER[1]

The Boulder Valley was first the home of Native Americans, primarily the Southern Arapaho tribe who maintained a village near Haystack Mountain. Ute, Cheyenne, Comanche, and Sioux were occasional visitors to the area.

Gold seekers established the first non-native settlement in Boulder County on October 17, 1858 at Red Rocks near the entrance to Boulder Canyon. Less than a year later, on February 10, 1859, the Boulder City Town Company was organized by A.A. Brookfield, the first president, and 56 shareholders. Four thousand forty-four lots were laid out at a purchase price of $1,000 each, a price that was later lowered in order to attract more residents.

Part of the Nebraska Territory until February 28, 1861, when the Territory of Colorado was created by the U.S. Congress, Boulder City grew slowly. It developed as a supply base for miners going into the mountains in search of gold and silver. Boulder City residents provided these miners with equipment, agricultural products, housing and transport services, and gambling and drinking establishments.

Competition among Boulder County settlements for new residents and businesses was intense. As a mining supply town, Boulder residents were more settled than in the mining camps. Economic stability was a necessity and residents encouraged the establishment of railroad service, hospital and school buildings, and a stable town government.

Boulder's first schoolhouse was built in 1860 at the southwest corner of Walnut and 15th Street, the first in the territory. Also in 1860 a group of Boulder residents began lobbying to have the University located in Boulder. By 1874 Boulder had won the designation, secured a donated 44.9 acre site and raised $15,000 to match a similar grant by the state legislature. Construction of Old Main signaled the opening of the University, with classrooms, auditorium, office and the President's living quarters all located there.

Transportation was improved in 1873 with railroad service coming to Boulder. Gradually tracks were laid to provide service to Golden and Denver and to the mining camps to the west. In 1890 the railroad depot was constructed on Water Street (now Canyon Boulevard) and 14th Street.

City government was formalized in November, 1871 when the town of Boulder was incorporated. Designation of Boulder as the county seat occurred in 1867 and led to the construction of the first courthouse at its present site in 1883. It burned to the ground in 1932 and was replaced by the current courthouse in 1934.

Amenities and health services were developed, even in periods of little growth. The first Post Office was established in 1860; the telegraph became available in 1874; a hospital was built in 1873; a water system was installed in 1874; and the first bank was built in 1874.

The initial residential area was located in what is now downtown and in some parts of Goss/Grove, Whittier and Mapleton Hill neighborhoods. As commercial expansion took over downtown housing, these neighborhoods surrounding downtown remained primarily residential areas. At the turn of the century, growth of the University led to the development of parts of University Hill. Marks of elegance for residents were flagstone sidewalks, first installed during the 1880's.

The first private school in Boulder, Mt. St. Gertrude Academy, was opened in 1892. Boulder, by then accessible to visitors by railroad, was known as a community with a prosperous economy, a comprehensive educational system, and well maintained residential neighborhoods. It was no wonder that the railroad recommended Boulder as a site for a Chautauqua in 1897. Boulder residents passed a bond issue to buy the land, and the now familiar Chautauqua auditorium was built.

By 1905 the economy was faltering and Boulder counted heavily on tourism to boost its fortunes; however, Boulder had no first class hotel to attract summer visitors and group meetings. By 1906 a subscription drive had raised money to begin construction. The first event at the new hotel was a reception for Boulderites, held on December 30, 1908, and Hotel Boulderado opened to the public for business on January 1, 1909.

Tourism continued to dominate the Boulder economy for the next forty years. Each summer shopkeepers, transport firms, and lodging managers eagerly awaited the influx of Chautauqua residents, primarily from Texas, and other visitors. By World War II, when tourism declined, the University unknowingly provided another opportunity for growth. With the location of the U.S. Navy's Japanese language school at CU, young men and women from around the country became acquainted with the City and liked it.

Following World War II, many of these trainees returned as students, professional and business people, joining veterans attending the University on the G.I. bill. Boulder's population had not increased significantly since the 1920's. The 1920 census showed 11,006 residents while the 1940 census count was 12,958. After the first influx of new residents in the late 1940's the count soared to 20,000 in 1950.

New residents meant both new opportunities and new challenges. Although jobs were needed, townspeople wanted to preserve the beautiful natural setting and amenities developed over the years. By 1950 Boulder leaders were actively recruiting new "clean" industry and improved transportation, securing a new highway, the Boulder-Denver Turnpike, and the National Bureau of Standards in 1952. Other research and development industries soon followed.

The housing shortage and need for additional business and public buildings attracted young and talented architects. New subdivisions were planned, including the Highland Park-Martin Acres neighborhood located on the historic Martin Farm, and the North Boulder developments from Balsam north, originally part of the Tyler Farm. New neighborhoods brought the City's first two shopping centers, North Broadway and Basemar.

With the completed turnpike to downtown Denver, Boulder continued to expand. From 1950-1972 the population grew from 20,000 to 72,000.

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

GOVERNING BODY

The City of Boulder is governed by nine City Council members. City Council members are elected at-large and are non-partisan. The Mayor and Deputy Mayor are chosen for two-year terms by the Council from among its nine members.

CITY MANAGEMENT

The City employs a full-time City Manager, appointed by City Council to oversee the operations of the City. City Council also appoints the City Attorney and the Municipal Judge.

DEMOGRAPHIC CHARACTERISTICS[2]

Population (Estimate as of January, 2008):	103,100
Median Age:	29.0
Median Education:	66.8% residents with four or more years of college
Median 4 person Household Income	$87,000

(2005: based on HUD Boulder-Longmont Area Median Income 6/11/04 Guidelines)

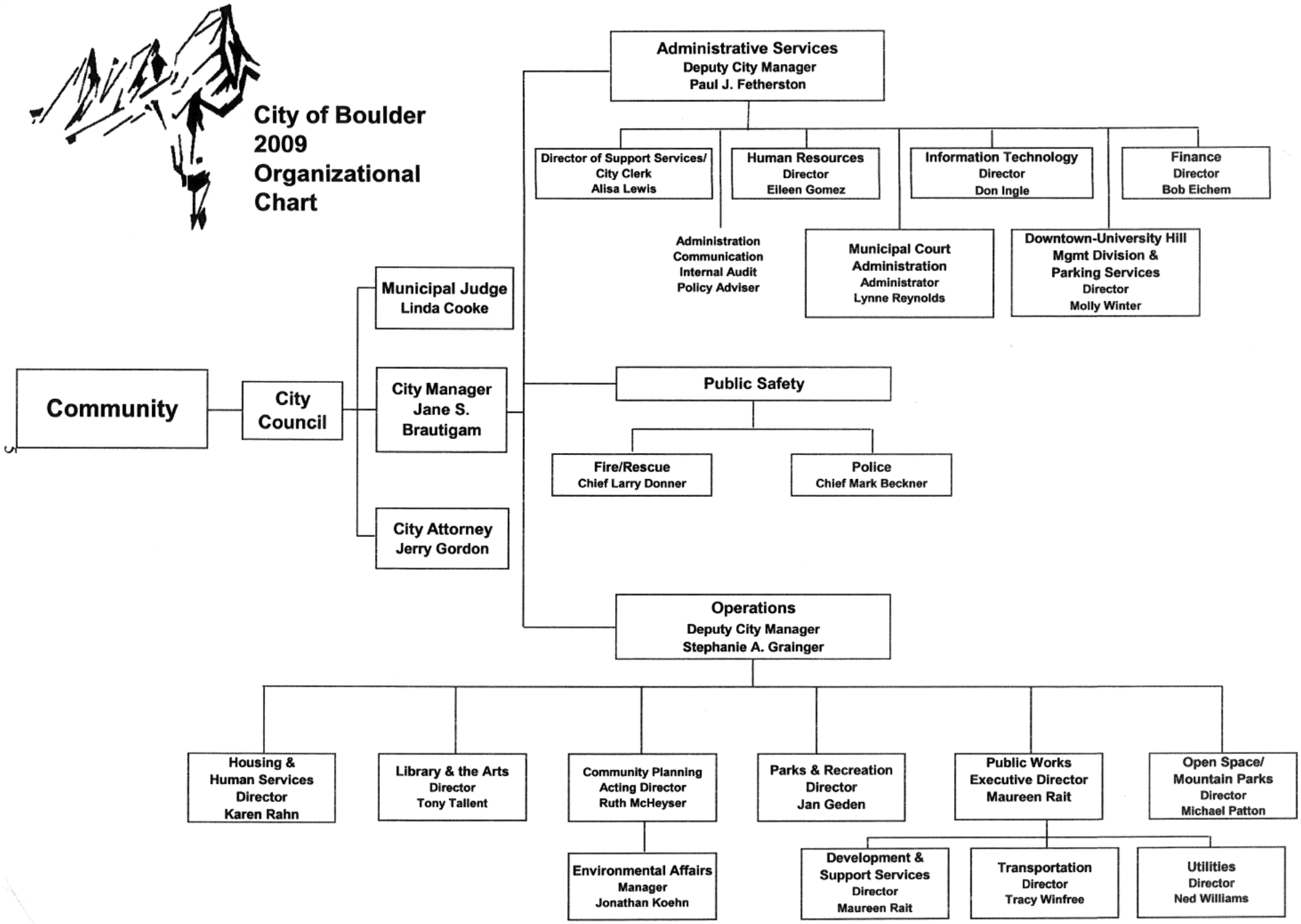
---

1. Landmarks Preservation Advisory Board

2. City of Boulder Planning Department, Trends Report from the Boulder Valley Comprehensive Plan 2005 Major Update

   City of Boulder Housing & Human Services Department, HHS Master Plan, April 2004, Census Highlights

City of Boulder 2009 Organizational Chart



BUDGET PHILOSOPHY AND PROCESS

Budget Philosophy

Serving the public trust requires that the annual budget provide the best possible balance of allocation to meet the varied needs of the community. The budget is a principal management tool for the City administration, and in allocating the City's resources, it both reflects and defines the annual work program. In this context, the budget provides a framework for us to accomplish our mission, which is "to create, enhance, and preserve a human, natural, physical, and economic environment which fosters our community's unique quality of life". The budget should also reflect our core City organization values of integrity, teamwork, service excellence, personal growth, and innovation.

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

Boulder prides itself on being a progressive community, willing to challenge the status quo and being on the "cutting edge". City staff has accepted this challenge by developing the budget within the context of a search for creative solutions for the delivery of City services. The budget will emphasize measures to improve the productivity and effectiveness of service delivery to residents. Teamwork and efficiency enhancements will limit the amount of bureaucratic "red tape" required, both between functional areas within the City, and between City staff and the community. The overriding goals must be to support the high standards set by the community, and to provide long-term value at reasonable cost.

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

Budget Process

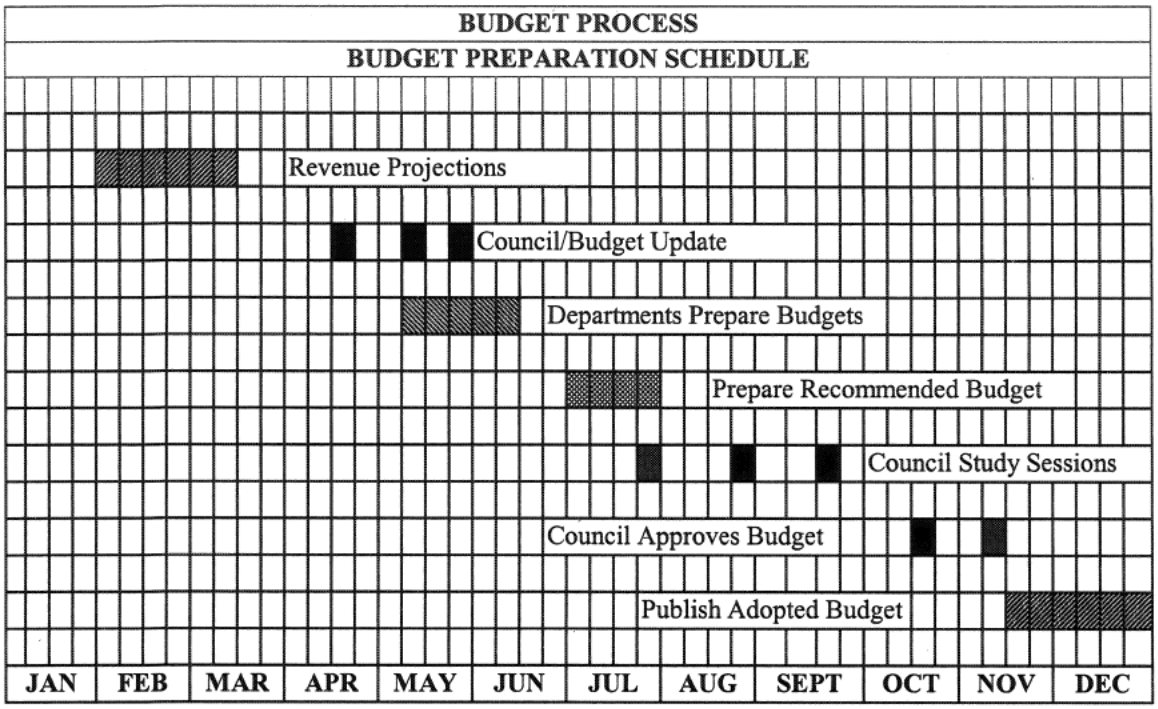
The fiscal year of the City is the calendar year. The City has implemented a two-year budget process and adopts a biennial budget by December 1st of the year prior to the two-year budget period. Even though the budget is adopted for a two-year term, the State and City Charter require that prior to each fiscal year, an appropriation ordinance must be adopted to authorize budgeted expenditures for the coming fiscal year.

The City of Boulder Charter establishes the time limits pertaining to the adoption of the budget. The budget process and schedule of development is designed to fit within the Charter mandate and to allow for active and early participation by the City Council, with an emphasis on public input.

The City's budget is developed over a ten month period, beginning in February and ending in October/November.

In February, staff begins the development of five year revenue projections along with preliminary cost projections. In April/May, Council is updated on the recommended budget. At this time, policy issues are presented and Council has the opportunity to provide direction for consideration by the City Manager in the development of the recommended budget. Then staff compiles all the necessary information in the budget guideline manual that provides the basis for the development of each department's budget. Departments begin developing their detailed budgets in May/June with review by boards and/or commissions where appropriate.

The City Manager reviews departmental budgets in June/July and meets with the Directors Group as needed to discuss the proposals submitted by departments.



The recommended budget is presented to the City Council in August and made available to the public at the same time. In August and September, Council holds study sessions to review the recommended operating and capital budgets.

The budget for the ensuing term and the annual Appropriation Ordinance for the coming fiscal year are adopted in October/November. The final Approved Budget document is printed and is available to staff and the public at the beginning of the year.

There are three opportunities during the fiscal year for supplemental additions to the annual appropriation approved by City Council. The first is typically adopted in April and re-appropriates funds from the previous year for projects or obligations that were approved but not completed during the year. The second opportunity to supplement department budgets is in September and the third, and final, is in November. In line with the City's budget philosophy that, with the exception of emergency situations, appropriations be considered only during comprehensive budget review processes, most of the requested adjustments in the second and third supplementals are funded by new revenues or grants.

The schedule for the 2008-09 Budget was revised in order for City Council to develop a City Council Budget Action Plan and this process was continued for 2009. For a description of the steps in the 2009 budget process, please see the 2009 Budget Message, section Budget Development Process.

Fund Accounting

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

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

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

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

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

Fund Definitions

General Fund

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

Special Revenue Funds

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

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

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

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

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

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

.15 Cent Sales Tax Fund - to account for earmarked sales tax authorized by the voters in 1992 for parks and recreation and general municipal purposes.

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

Library Fund - to account for the operations of the City-owned library and branches. Financing is provided by general property taxes and General Fund contributions.

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

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

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

Airport Fund - to account for the operations of the City-owned municipal airport. Financing is provided by grants, rents and leases.

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

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

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

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

Capital Project Funds

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

The City of Boulder has the following Capital Project Funds:

.25 Cent Sales Tax Bond Proceeds Fund
Permanent Parks and Recreation Fund
Fire Training Center Construction Fund
Boulder Municipal Property Authority Bond Fund

Debt Service Fund

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

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

.15 Cent Sales Tax Debt Service Fund - Financing is provided by earmarked sales tax.

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

Enterprise Funds

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

The City of Boulder has the following Enterprise Funds:

Water Utility Fund
Wastewater Utility Fund
Stormwater/Flood Management Utility Fund
Downtown Commercial District Fund (formerly CAGID)
University Hill Commercial District (formerly UHGID)

Internal Service Funds

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

Telecommunications Fund - to account for the costs of operating, acquiring and maintaining telecommunications equipment used by all City departments.

Property & Casualty Insurance Fund - to account for and facilitate the monitoring of the City's self-insured property & casualty insurance plan.

Workers' Compensation Insurance Fund - to account for and facilitate the monitoring of the City's self-insured workers compensation plan.

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

Fleet Fund - to account for the costs of operating, acquiring and maintaining automotive equipment used by other City departments. Such costs are billed to the other departments.

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

Equipment Replacement Fund - to account for the costs of acquiring equipment used by other City departments. Such costs are billed to the other departments.

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

Budget Basis

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

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

Budget Terms

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

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

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

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

Assessed Valuation - Basis for determining property taxes. The assessor determines the assessed valuation of residential real property. For 2008, property was appraised at the 2007 actual value. The residential rate was 7.96% of its actual 2007 value and other property was assessed at 29%.

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

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

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

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

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

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

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

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

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

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

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

Encumbrance - Appropriations committed by contract for goods or services, which have not yet been paid.

Fiscal Year - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City of Boulder's fiscal year is January 1 through December 31.

Fund Balance - The balance remaining in a fund after costs have been subtracted from revenues.

General Obligation Bonds - Bonds which the full faith and credit of the issuing government are pledged for payment.

Grants - Contributions or gifts of cash or other assets from another organization to be used or expended for a specified purpose or activity.

Home Rule - Statutory and constitutional provisions, which allow municipalities to exercise powers of local self-government such as the administration and collection of local taxes. The City of Boulder is a home rule municipality.

Infrastructure - Facilities on which the continuance and growth of a community depend, such as streets, waterlines, etc.

Interdepartmental Charges - Charges for services provided by the Interdepartmental Service Funds. An example of these charges is vehicle charges. These charges are reflected as expenditures in the department budgets and as revenues in the Intradepartmental Service Funds.

Internal Transfers - Legally authorized intra-city transfers from a fund receiving revenue to another fund where it is to be expended. Revenue and expenditures are accounted for in both funds.

Lease-Purchase Agreements - Contractual agreements which are termed "leases", but which in substance amount to purchase contracts, for equipment and machinery.

Long-term Debt - Debt with a maturity of more than one year after the date of issuance.

Maturity - The date on which the principal or stated value of investments or debt obligations are due and may be reclaimed.

Mill Levy - Rate applied to Assessed Valuation of property to determine property taxes. A mill is $1/10^{th}$ of a penny, or $1.00 of tax for each $1,000 of assessed valuation. The city's maximum mill levy, excluding debt service, is thirteen mills per City Charter.

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

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

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

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

Plant Investment Fees - Charges to new developers for connecting to the city's water or sewer system to compensate the city for additional facilities needed to serve the development.

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

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

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

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

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

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

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

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

CITY MANAGER'S BUDGET MESSAGE

City
Of
Boulder
Office of the City Manager

DATE: August 19, 2008

TO: Mayor, City Council and the Residents of Boulder

FROM: Stephanie A. Grainger, Interim City Manager

SUBJECT: 2009 City Manager Recommended Budget

On behalf of the city of Boulder, I am honored to present to the City Council the City Manager's 2009 Recommended Budget. As you know, the budget development process is challenging in the need to balance needs with available resources. At the same time, it is an exciting opportunity to reallocate funding and put new funding into initiatives that continue to move our community forward.

The City Manager's 2009 Recommended Budget, a reflection of the economic challenges we face in providing a complex set of public services to the Boulder community, mirrors the findings of the Blue Ribbon Commission (BRC) which indicate that current revenues are not keeping pace with inflationary costs. Indications are that this trend, which is impacting local, state and federal government, will persist and that the cost of providing services will continue to outpace the resources available to fund them. This economic reality combined with the continued expectation for providing high quality, diverse services represents both a challenge as well as an opportunity for the city.

As part of the development of this recommended budget, I am pleased that a number of priorities identified through the City Council Budget Action Plan are consistent with those identified in the department action plans and represent the need to stabilize and ensure basic city services. In 2009, $300,000 in ongoing funding and $1.25 million in one-time funding is available for distribution in the General Fund (after providing funding for required expenditures). Although progress was not made to the extent we would like, allocation of the available funding was done in a way that is consistent with the city's Business Plan philosophy, community sustainability goals, and the BRC's recommendations; and is consistent with our fiscally constrained realities while also recognizing the desire of the City Council, community and staff to see "things get done."

The complete list of the Recommendations for Funding Action Plan items for 2009 can be found in **Attachment B.** The following are a few of the programs and services that will receive 2009 funding that I want to highlight for council:

- Identified Critical Deficiencies – funding for fire apparatus replacement, facility energy costs, and vehicle and equipment fuel
- Alcohol Education, Abuse Prevention, and Increased Enforcement – funding for increased police services and for Housing and Human Services at-risk youth programs aimed at reducing alcohol and drug problems
- Business Incentive Program (Flexible Rebate) – additional funding to provide incentives to retain and attract businesses in and to Boulder
- Accelerate Planning Work Programs – funding for consulting and other work necessary to complete high priority City Council items

As an organization, the city of Boulder, its staff and the City Council realize the importance of public trust in the manner in which public funds are allocated and expended. Each year, during the citywide review of existing department budgets and expenses in preparation for the budget development, departments must identify potential reductions in programs and services that would achieve a one percent decrease in total funding. Through this process and with ongoing performance audits/assessments of departments and work programs, the city will continue to maximize efficiencies and focus on reallocating existing resources before requesting support for new funding. Staff will be aided in this work by the "Phase II" Blue Ribbon Commission which will begin its work in September.

ECONOMIC CONDITIONS

As the city develops its 2009 budget, it does so under challenging economic conditions. On the national level, declining home prices, increased foreclosures, soaring energy costs, stagnant economic growth and inflation are all factors contributing to a slowing and/or recessionary environment.

The state of Colorado's economy continues to outperform the national economy in most major benchmarks, such as income growth, employment growth, the unemployment rate, and inflation. Although the local Boulder economy appears to be stronger than either the state or national level, it is not immune to broader economic weaknesses or trends. With these factors in mind, we continue to project moderate increases in sales and property tax collections. However, we are also monitoring key economic data to ensure that we identify any potential economic downturn early and can plan accordingly.

All of this information refreshes our memory of the economic downturn and the resulting loss in sales tax revenue that the city experienced between 2001 and 2003 due to the national and local recession coupled with the closure of the Crossroads Mall. During this period, the city lost several large employers and a significant portion of our retail sales tax base. As a result, the General Fund budget was reduced by more than $13 million between 2002 and 2005. With Twenty Ninth Street now open for business, we have made significant strides in addressing our declining retail sales tax. However, even as sales tax collections continue to recover, we are aware that we have lost significant buying power throughout the organization.

To ensure a vibrant and robust city, it is critical that we retain our local businesses and employment base. We recognize that Boulder's businesses contribute to our local economy and the city through sales and property tax, as well as by providing jobs and business-to-business spending. The Economic Vitality program and the Business Incentive Program (flexible rebates) have been effective in helping retain existing businesses and attracting new business to Boulder. Looking ahead, the Transit Village Area Plan and the FasTracks rail program will likely encourage additional investment. The Peleton and Lankmark Lofts are just a couple of the projects that will provide new housing choices in our community. These are some of the efforts that combine to enhance the Boulder economy and provide financial support for the valuable programs and services provided to the community.

Sales/Use Tax

The local economy has been slowly recovering since late 2004 and sales/use tax collections for 2005-07 have been positive and generally met projections.

Actual 2001	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Actual 2007
-2.58%	-9.38%	-5.21%	1.01%	6.87%	4.55%	5.76%

Revenue projections for 2008 and 2009 remain cautiously optimistic at 3.8% and 3.9% respectively. Year-to-date sales/use tax collections through June 2008 are up over 2007 collections by 5.0%, although this year-to-date percentage increase has declined from the 6.1% increase through May and the 7.7% increase through April.

However, within the sales and use tax category, we are closely monitoring retail sales tax revenue because it is behind current projections. Year-to-date retail sales tax is up 2.9% (adjusted to exclude timing differences for certain payments) from June 2007 but is below the 4.2% projected for the year. Since retail sales tax represents 80% of the total sales and use tax collections and is considered the most stable component of sales/use tax collections, trends in this area will impact available financial resources. Again, staff will continue to monitor and analyze collection results from sales/use tax, along with all other revenue sources, in order to ensure that budgetary decisions are based on the most realistic projections available.

Reduced Buying Power

Sales and use tax collections for 2005-2007 have been positive and, as a result, 2007 collection levels have returned to those seen in 2000. Although the absolute dollars collected for sales and use taxes have consistently increased since 2004, the actual "buying power" of these dollars has been reduced and this needs to be taken into consideration. For example, when 2007 collections of $80.7 million are further adjusted for inflation (see table below), the amount actually collected in 2000 dollars would equate to $69.1 million. Actual collections in 2000 were $80.8 million indicating that the city's buying power has decreased by more than $11 million since 2000.

The impact of reduced buying power has been felt across the organization, from double digit increases in utility costs to construction costs increasing at rates significantly greater than inflation. As an example, the cost for a ton of asphalt has increased from $32.00 in 2004 to $50.00 in 2007 - an increase of 58%. This material cost increase impacts multiple service areas including the street resurfacing program, day-to-day potholing and patching maintenance programs and the capital construction program. The city's fuel costs have increased from $1.29/gallon in 2004 to $3.00/gallon in 2008. This 133% cost increase for vehicle fuel has required departments to postpone repair work or reduce budgets in other areas in order to cover fleet operations and maintenance expenses. For energy costs, natural gas is projected to increase 22% in 2008 and electricity to increase 8%.

Year	Amount Collected (Based on a sales/use tax rate of 3.26%)	Inflation Rate	Amount Collected Restated in 2000 $s
2000	80,797,517	4.0%	80,797,517
2001	78,713,353	4.7%	75,196,670
2002	71,327,181	1.9%	66,849,934
2003	67,607,502	1.1%	62,685,328
2004	68,289,243	0.1%	63,249,716
2005	72,982,407	2.1%	66,215,573
2006	76,274,087	3.6%	66,821,810
2007	80,668,271	2.2%	69,132,828

KEY THEMES OF THE 2009 BUDGET

The following are the key themes that I believe the city needs to focus its strategic thinking and put its resources into over the next several years. These key themes are based on City Council's stated goals and policies and reflect the city's 2008-2009 work focus and work plan:

- **City Expenditures and Efficient Government** – comprehensively reviewing what we spend the public's funds on and why
- **Revenue Stabilization** – ensuring the financial health of the city
- **Preparation for Shortfalls** – using the Business Plan, continuing the development of plans to prepare for reductions and cuts to services and programs if existing and new revenue sources are not secured or the city's economic health deteriorates
- **Community Sustainability** – continuing the leadership of the city as a role model for the community in shifting behavior and actions

Expenditure Review and Efficient Government

The city has had to focus on efficiencies and reallocation of funding for several years due to the dramatic decline the Boulder economy took between 2001 and 2003. As measured in the context of sales and use tax collections, tax revenue to the city fell by approximately 17 percent during this period. This was significant because sales and use tax collections provide 45 percent of the revenues in the general fund. The general fund supports most of the basic services used daily by residents such as police and fire services, libraries, parks and recreation.

In response to the declining revenues, the city implemented a series of significant budget reductions and service/program cuts between 2002 and 2005. The budget reductions for the general fund totaled $16.3 million and represented approximately 21 percent of the general fund budget. These reductions translated into the elimination of over 90 full-time equivalent positions between 2002 and 2005. Based on the .15 percent sales/use tax extension approved in 2003, the net impact of the reductions totaled $13.2 million ($16.3 million in 2002-2005 reductions less $3.1 million restored following the .15 percent extension).

The organization attempted to maintain basic services since the overall goal of the strategic reduction plans was to minimize the impact of the reductions on the community. "Public safety net" services of police, fire, and housing/human services were protected as much as possible from the cuts. The reductions focused on programs and services that were not considered critical or essential. Some of the cuts were very visible – including library hours and days, five police officers, closing a community police center, cut backs in maintenance of parks and transportation medians, etc. Other sales tax supported funds were also significantly impacted. Since the sales tax supported funds of transportation and open space have major capital components, the impacts of the reductions to these funds, though significant, may not have been as "visible" on the day-to-day lives of our residents.

Before asking the public for sales tax renewals or new taxes, City Council wants to assure the public that the city is using existing funds effectively and efficiently. Various city departments perform internal assessments/audits and measure performance and the city formally audits and assesses departments periodically and often when master plans are being updated. Staff has committed to approximately three new, external assessments per year to better evaluate performance. This year, three department reviews are underway or have been completed including:

- Utilities Division – a peer review by the American Water Works Association and the Water Environment Federation. Anticipated to be completed by November 2008.

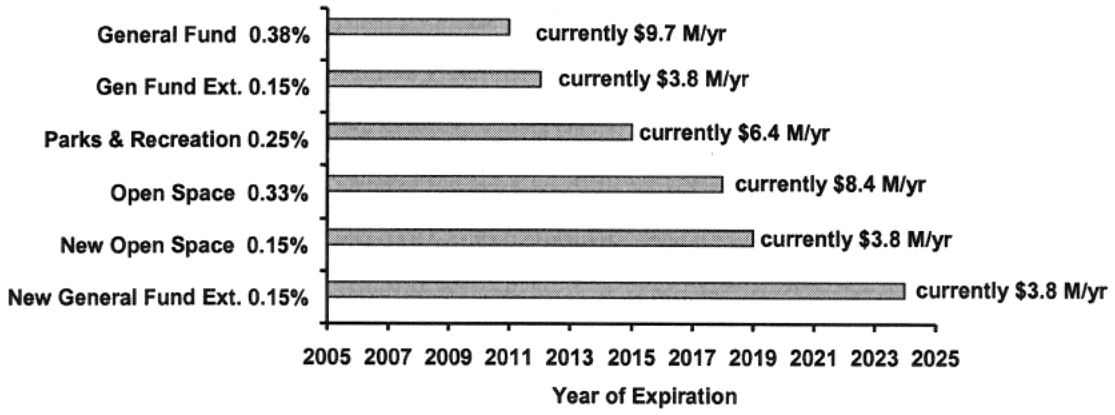
- Information Technology – a consultant-assisted efficiency, effectiveness and best practices study. First phase completion in December 2008.
- Economic Vitality – two external assessments to evaluate the effectiveness and outcomes of the program. Completed.

Key Theme: *The city, aided by the Blue Ribbon Commission Phase II, will continue to work on evaluating its expenditures and identifying efficiencies to ensure that the funds we currently have are well spent before asking the Boulder voters for more money.*

Revenue Stabilization

The Blue Ribbon Commission developed recommendations for stabilizing the city's fiscal health and presented its findings to City Council at a January 15, 2008 study session. The BRC report includes 12 principles that the commission felt would facilitate a more stable revenue structure and 31 fiscal policies that should be analyzed and fine-tuned then brought forward for consideration by City Council. The commission recognized this will be a multi-year process that will address ongoing needs in the city. The report covered a broad range of possibilities, including new types of fees or taxes for funding capital and ongoing operating costs.

The most pressing issues that the BRC felt should be addressed were the expiring sales taxes, the possibility of eliminating the remaining restrictions on property tax due to TABOR (The Taxpayers Bill of Rights - a constitutional amendment passed by Colorado voters in 1992), and a review and potential changes to the Development Excise Taxes (DETs). The following are the city's existing sales taxes and their respective expiration dates:



In August, City Council adopted ordinances placing two revenue issues on the November 2008 ballot:

- Renewal of the .38% sales tax; and
- Removing the remaining TABOR limits on property tax

Both of these issues were passed without sunset dates and without earmarks on the use of the funds. However, council did clarify in the ballot language for the .38% renewal that "these revenues will continue to fund general fund services such as police, fire, library, parks, and human services." For the property tax issue, the ballot language states that these funds will "pay for necessary city purposes such as replacement of fire apparatus, information technologies, energy costs, facility maintenance and city services." The property tax "de-brucing" will be phased-in over six years.

If the .38% renewal is passed by the voters in November, then the city will continue to receive approximately $9.7 million per year. Since this is an existing tax, and the funds are already appropriated to existing city programs and services, there will be no new revenue from this action. If the TABOR limits are removed from property tax, this will generate new revenue – approximately $6.7 million annually by the end of the six-year phase-in period. For 2009, the revenue increase to the city would be approximately $1.2 million. If this initiative passes, staff will return to City Council following the election with a recommended Action Plan for allocation of these new revenues. As discussed with council prior to setting the ballot measures, it is anticipated that these revenues will be used to fund identified critical deficiencies (i.e., fire apparatus replacement, energy costs, facility maintenance, technology/software replacement) and other essential programs/services.

Key Theme: *Beyond these two initiatives, and for 2009 and beyond, the city needs to take the work of the BRC and incorporate this into a comprehensive approach and package of stable revenue sources and methods to ensure the city's short-term and long-term financial health.*

Preparation for Shortfalls

The BRC projected revenue and expenditures for nine city funds from 2006 through 2030 as a starting point for its revenue stabilization endeavor. This modeling exercise revealed that Boulder's revenues would grow approximately three percent a year over the planning horizon while expenditures are anticipated to grow at approximately four percent per year. This one percent difference each year projected over 24 years results in a $90 million shortfall in the expanded general fund in the year 2030 assuming all expanded general fund sales taxes are renewed through the period.

In late 2004, as the economy began recovering and city sales tax revenues stabilized, the city realized it needed additional tools to inform future funding decisions. In response, the city developed and implemented a business plan in 2005 that helped guide funding decisions beginning with the 2006 budget. The business plan guides the city on how to effectively manage current funding as well as future revenue and also how to manage service reductions or cuts in case of revenue decline. The Business Plan approach and steps to develop the 2009 budget are described in the Budget Development Process section of this budget message.

The renewal of the .38 percent sales and use tax would help provide revenue stability and ongoing funding for current and future programs that are paid for or subsidized with general fund revenues. However, the non-renewal of the tax would necessitate extensive financial planning efforts to eliminate or reduce nearly $10 million dollars annually (or approximately 10%) in general fund expenditures and subsidies.

Key Theme: *If the renewal of the .38% sales tax is not approved by voters in November 2008, the city will need to reduce $10 million from its existing budget and funding will focus on maintaining essential services at reasonable service levels. The reduction plan would need to be developed beginning with the 2010 budget process, which gets underway in March 2009. The reduction plan would also be used if further shortfalls were to occur.*

Community Sustainability – Environmental, Economic, and Social

Community sustainability is a philosophy and framework for decision-making. The sustainability process involves the examination of the links between economic, social and environmental issues. When the interactions are considered together, resources can be leveraged. Solutions to linked problems are generally more cost effective to implement and enable social, economic and environmental issues

equal consideration The benefits of considering sustainability from this broader perspective are a healthier community, economy and environment. Key programs, services and goals that the city is currently undertaking in support of Community Sustainability are summarized below.

► ***Environmental Sustainability*** *- Energy Efficiency Strategies*

With the passage of the Climate Action Plan (CAP) and the CAP Tax in 2006, the city embarked on an ambitious plan to reduce Green House Gas (GHG) emissions in our community. The CAP proposed that the city adopt policies to reduce the community's natural gas and electricity use by 20 percent and 10 percent respectively and also recommends that at least 20 percent of city energy use be from renewable sources, all by 2012. The concept of achieving energy independence for the city organization over the next 10 years, was also discussed at the 2008 City Council retreat. Developing and implementing a strategic vision and process for achieving GHG reductions, energy independence, increased renewable energy use and managing energy costs is an important focus for the organization. City efforts will continue to demonstrate leadership and reinforce our respective responsibilities in achieving these goals.

◊ City Facilities & Vehicles - Energy Efficiency and Renewable Energy Initiatives:

The city has been actively engaged in energy reduction initiatives for over 15 years. The city's energy use is tracked as part of the city's commitment to the Chicago Climate Exchange, a voluntary, legally binding cap and trade pilot program. As part of the City Council's commitment to be a role-model for environmental sustainability, the city continues to evaluate its operations (including facility energy and vehicle use), to identify the steps the organization can take to further reduce environmental impacts. During the development of the 2009 budget, the City Council indicated that the city budget should prioritize funding for energy efficiencies and also illustrate how energy savings are achieved in city operations.

Currently, hybrid/alternative fuel vehicles (HAFV) make up forty percent of the city's fleet. With *Smart Grid,* there is the potential of implementing plug-in hybrid technology for the city's fleet; vehicles can be set to charge at night when energy costs are least expensive and feed the grid during peak times when energy is most expensive.

The city continues to evaluate and implement new programs to balance service delivery needs while managing the miles traveled by city employees. In addition to "not to exceed" targets for vehicle-miles traveled, the city, through its Employee Transportation Coordinator (ETC) program, supports employee use of alternative modes of transportation through Eco Pass/transit use, bicycle commuting, alternative work schedules and parking management programs.

◊ Climate Action Plan – Implementation in the City Organization

An interdepartmental Energy Strategy Team will continue to focus on the implementation of sustainable energy management in city operations. Within the next 18 months, additional energy assessments of city facilities will be completed and further energy efficiency improvements will be implemented at the Main Library, Public Safety Building, and the East and North Recreation Centers. A cost/benefit analysis of various energy strategies to help determine the next actions to fund and implement is also underway. Additionally, renewable energy projects will be completed at city facilities, including the 75th Street wastewater treatment plant installation of a one megawatt solar photovoltaic system to power 25% of the plant and the installation of three 10 kilowatt solar photovoltaic systems at the George Reynolds Library and the Park Central and Municipal Buildings.

Detailed information regarding past investments and current energy initiatives involving city operations was included in the May 1, 2008 and June 5, 2008 Weekly Information Packet (WIP) memorandums to City Council found at:

http://www.bouldercolorado.gov/files/City%20Council/WIPS/2008/05-01-08/2b.pdf
http://www.bouldercolorado.gov/files/City%20Council/WIPS/2008/06-05-08/2c.pdf

◊ Climate Action Plan – Implementation City-wide

At its January 2008 retreat, the City Council indicated general support for more aggressive actions in order to achieve greater reductions in GHG. Council also wants to ensure that the existing CAP programs are effective and the best use of CAP tax funds before committing additional resources to these programs and in order to know what programs should be added to accelerate and achieve more significant GHG reductions. Staff is scheduled to meet with the City Council this fall to discuss the CAP work program. The July 31, 2008 Weekly Information Packet (WIP) memorandum to City Council provides a status report on CAP implementation city-wide:

http://www.bouldercolorado.gov/files/City%20Council/WIPS/2008/07-31-08/2a.pdf

► *Economic Sustainability*

Economic Vitality in the city is a public-private collaboration to build the long term sustainability of the community. The city established its Economic Vitality Program in 2003 to reinforce the importance of economic health to our overall quality of life and to demonstrate the city's support of business and economic sustainability. Economic vitality in Boulder is pursued through partnerships among public agencies, private companies and non-profit organizations. The city's economic vitality programs and strategies foster innovation, competitiveness, and entrepreneurship.

Boulder supports the retention and expansion of existing local businesses and maintains a positive business climate. Primary employers such as manufacturing and research/development companies, retail businesses, the University of Colorado, federal labs, local government, arts and culture and tourism all play strong roles in the Boulder economy. A goal of Boulder's Economic Vitality Program is to leverage all of these components of our community to build a sustainable economic base to support the quality of life we all desire.

The funding for the Economic Vitality program was established in 2003 by using a portion of the Boulder Urban Renewal Authority (BURA) bond revenues that were returned to the city when the bonds were retired. This "one-time" funding will be depleted by the end of 2008. Long-term, stable funding needs to be established to ensure that this program continues in order to retain and recruit businesses and to promote a strong local economy.

► *Social Sustainability*

Social Sustainability focuses on enhancing community livability by providing outreach and developing policies that address the needs of the community, including the under-served, under-represented and under-participating residents so all who live in Boulder can feel part of, and thrive in, our community.

Social sustainability has been a major focus of the City Council and city organization, focusing efforts to make our community and city government more welcoming to and inclusive of all residents. In May,

2007, the city approved the *Social Sustainability Strategic Plan* that recommends actions the city should undertake to promote community engagement, expand and value diversity, improve neighborhoods and community livability, address the needs of children, youth, and seniors, and to develop a shared community vision of sustainability. This plan recommends actions to achieve these goals and funds and resources for these actions are addressed through the annual budget process.

Over the past two years, the city has put its efforts and resources into the work of becoming a more diverse and inclusive organization and community. The city has undertaken a community outreach effort to engage those in the community who normally don't participate in city government or issues. This has included *Meetings-in-a-Box*, a community survey, and other less traditional methods of connection. The Human Relations Commission has expanded community outreach efforts by holding public meetings in the community and conducting community "walk-abouts." Education and training is ongoing in the city organization and an Inclusiveness/Diversity Committee, made up of representatives from all city departments, meets on a monthly basis and to help steer the city's efforts in developing and implementing inclusiveness policies and procedures. The city also established two inclusiveness sub-committees: one advising the city organization and one working with the community at-large. The city manager-appointed Immigrant Advisory Committee advises the city on policies, services and programs and impacts on the immigrant community. The community Subcommittee on Inclusiveness and Diversity, made up of representatives from the city, CU, BVSD and community organizations, serves to improve the social climate of the community. Ongoing work to reduce at-risk youth behaviors, including alcohol abuse and drug prevention, has also been implemented. The Department of Housing and Human Services has several programs providing outreach, education and services to reduce youth at-risk behaviors, including a dedicated school interventionist working specifically with drug and alcohol issues and expanded public outreach efforts. The city is also partnering with BVSD, Boulder County and non-profits to explore the re-use of Mapleton School as an early childhood center to meet the child care and education needs of working and lower income families. In 2007, the city established the Community Sustainability Coordinator position to ensure the coordination and collaboration of all of these efforts and programs.

Key Theme (community sustainability): *Funding to support all three of the sustainability areas is provided in the 2009 recommended budget however, these funds are primarily from one-time funding sources and are limited. A more stable, longer term funding source for these sustainability areas is key to the city's success in achieving its sustainability goals. Staff and City Council should focus the work program and outputs in support of these goals..*

OVERALL BUDGET RECOMMENDATIONS

There is much that goes into the development of the annual budget and this process is described in detail in the "Budget Development" section of this budget message. Council and the public are encouraged to read this information as it provides the context for and the process by which we make difficult funding decisions. However, since what seems to be of the most interest in the annual budget message is, "What will be funded?" this information is provided now.

The 2009 City Manager Recommended Budget blends the priorities identified using the business plan approach with those brought forward in the City Council Budget Action Plan. There was significant overlap of recommended funding items between the council and department action plans. The recommendations signify a continued focus on and commitment to maintaining basic or essential services at an acceptable service standard while working to meet the unique and varied needs of the community.

The available ongoing funding for the General Fund prior to allocating funds to "Must Do" and "Should Do" strategies was $2,240,000. This amount is based on updates to both estimated revenues as well as projected expenditures. On the revenue side, estimated revenues are adjusted based on 2007 actuals and the most current information available on revenue trends. In terms of expenditure projections, initially no program/services changes were assumed from the 2008 budget other than updating personnel costs to reflect employee turnover, merit adjustments and current employee medical/dental benefit selections. Also, at this point in developing the 2009 budget, non-personnel costs (i.e., materials/supplies and other operating expenses) were kept flat.

On June 3, 2008, City Council approved the "Must Do" and "Should Do" budget strategies for 2009 and these have been incorporated into the recommended budget as follows.

- "Must Do's": Items required by contract, state mandate, or fund reserve requirements. Also included as a Must Do strategy for 2009 is a 2% increase in non-personnel budgets to minimize the continued loss in buying power the city is experiencing due to inflation. These combined items total $1,150,000 for the General Fund and $2,405,000 citywide.

- "Should Do's": Items include salary/medical benefits for contractual employee groups and management/non-union employees and also increased funding for identified critical deficiencies including facilities maintenance, fire apparatus, energy costs and software replacement. The ongoing dollars allocated to the salary/benefits for BMEA, Fire and Management/Non-union in 2009 are $790,000 for the General Fund and $1,520,000 citywide. This reflects a 1.5% General Salary Increase (GSI) for management/non-union, 2.0% for BMEA, 1.5% for Fire and 2.0% for Police.

While it is preferable to allocate ongoing revenue to the critical deficiencies of the "Should Do" list, due to the size and scope of these funding deficits only one-time funding is available in 2009 to try and prevent the situation from worsening. The "Must Do" and the "Should Do" funding recommendations for the General Fund are reflected in the following table:

AVAILABLE ONGOING GF FUNDING (prior to "Must & Should Do")		**$2,240,000**
"Must Do" (reviewed at May 13th study session)		
Salary Increase for Police (per contract)	$ 330,000	
Increase for Police Medical/Dental Benefits (per contract)	290,000	
Increase in PERA Contribution (11.9% to 12.8%)	220,000	
Inc in Non-personnel Budgets (by 2%)	310,000	
TOTAL		$1,150,000
"Should Do"		
Salary & Med/Dental for BMEA, Fire & Mgmt		$ 790,000
REMAINING ONGOING GF FUNDING		**$300,000**

After these allocations were made, **$300,000 in ongoing funding and $1,250,000 in one-time funding** was available in 2009 for General Fund services/programs. Funding requests from departmental budget submissions as well as the City Council Budget Action Plan items were considered in allocating the remaining ongoing and one-time funding available. This same process was completed for each of the restricted funds for both ongoing and one-time expenditures. Please see **Attachment B** to this message for a listing of recommended Action Plan items by fund and department.

Highlights of the 2009 Recommended Budget

Funding requests for both City Council and departments are shown as "Action Plans." Although the majority of the budget remains fiscally constrained, any programs or services that receive available new funding in the 2009 recommended budget is considered an "action" item. Although available new funding is limited, the funding recommendations in the budget align well with the Business Plan, which incorporates both the departmental and City Council Action Plans and the Blue Ribbon Commission recommendations. Some of the highlights for 2009 funding include:

Identified Critical Deficiencies:

- **Fire Apparatus Replacement** - $100,000 one-time allocation to pay down the $2.5 million fire apparatus debt
- **Facility Energy Costs** - $238,000 one-time allocation to cover escalating electric and natural gas costs for city facilities
- **Vehicle and Equipment Fuel** - $60,000 ongoing and $70,000 one-time to partially offset increased costs for vehicle fuel

City Council Budget and Department Action Plans:

- **Accelerate Planning Work Programs** - $108,500 one-time allocation ($76,000 from the General Fund & $32,500 from the Planning & Development Services) to fund consulting and other work necessary to complete high priority City Council items.
- **Planning and Development Services** – $414,000 one-time from the Planning and Development Services special revenue fund (from development fees) for additional staff to continue the Urban Designer position, to reduce the backlog in building permits and inspections, and to improve service levels for land use and technical document review, which will reduce the processing time for applicants and allow projects to move more quickly through the process.
- **Additional Fire Fighter** – $85,000 ongoing to add one fire fighter position, which will provide additional fire station coverage and help reduce significant ongoing annual overtime costs due to staffing shortages.
- **Library Operations** - $50,000 ongoing funding for high priority items including building maintenance/custodial services, shelving services, library furnishings and library materials. The library will also receive one-time funds for facility energy costs
- **Economic Vitality Program** - total EV program budget of $673,000 in **one-time** funding including: up to $400,000 for the Flexible Rebate program (up to $300,000 reallocated from Loan Pool program + $100,000); and $273,000 in program expenses for 1.50 Business Liaison positions (including a reallocation of a Finance position), contracts, sponsorships, interns and operating expenses
- **Police Resources for Prevention of Alcohol-related Incidents** - $21,000 ongoing, to focus on reducing underage alcohol consumption and prevention of alcohol-related incidents.
- **Housing and Human Services Programs:**
    - $35,000 one-time for Youth Risk programs, specifically aimed at reducing alcohol and drug problems.
    - 50,000 one-time to provide funds for phase II of the feasibility study of the Mapleton Early Childhood Education Center.
    - $50,000 ongoing reallocation from existing Housing funds to provide additional support to affordable housing programs provided by Boulder Housing Partners (BHP).

There was significant overlap between the City Council Budget Action Plan and department funding requests (or action plans) with both focused on identified critical deficiencies as well as on programs and services that support our community sustainability goals. The following table shows the 2009 funding that has been allocated for City Council's Budget Action Plan items:

Rank	Program/Service	Points	# Votes	Funding
1	Planning - Accelerate Work Programs	15	5	$108,500 one-time
2	FAM - Major Maintenance	14	4	*
3	Fire Apparatus Replacement	13	4	$100,000 one-time
4	Economic Vitality Staffing (including contracts and sponsorships)	11	5	$273,000 one-time
5	Add'l Support for Boulder Housing Partners	10	2	$50,000 ongoing
6	Early Childhood Education/ Mapleton School	8	2	$50,000 one-time
7	Urban Design Expertise	8	2	$130,000 one-time
8	Add'l Resources for Alcohol-related violence	7	2	$21,000 ongoing
9	Support Youth Risk programs	7	2	$35,000 one-time
10	Add Two Police Officers	7	3	**
11	Create a $100,000 Contingency Account	5	3	$24,500 one-time to CM contingency
12	Economic Vitality – Business Incentives	5	2	$400,000 one-time
13	Diversity and Inclusion	5	1	$20,000 one-time
14	Library - Restore Library Hours	5	2	***
15	CAP: Staff person to engage Governor's Office; Smart Grid; Carbon reduction incentives	5	1	****
16	Senior Outreach	4	1	*****
17	Library - High Priority Needs	4	2	$50,000 ongoing
18	Tree Planting	1	1	$32,000 ongoing
19	Park Flowers	1	1	***
Total		**135**	**45**	

* The ongoing fund deficit for FAM is so significant that there were not adequate ongoing or one-time funds for 2009 - a different revenue source needs to be considered for funding as part of the ongoing revenue stabilization work.
** Police officers require ongoing funding; there was not adequate ongoing funding available in 2009 to accomplish this request.
*** Restoring library hours is a desired service as is additional park flowers. Although these quality of life programs are greatly desired, the city is not yet in a financial situation to provide ongoing funding for these programs.
**** As discussed earlier in the memo, staff will return to City Council in the fall to discuss the CAP program and tax and to decide what funding increases and program changes should be made.
***** Senior Outreach requires ongoing funding; there was not adequate ongoing funding available in 2009 to accomplish this request.

Policy and Revenue Issues

In putting together the recommended budget there are several funding items or work programs that I want to call out to City Council's attention. These policy and revenue issues require additional discussion and direction from City Council and will be highlighted at the August 26, 2008 budget study session:

1. Economic Vitality
2. Community Sustainability
3. Boulder Community Media
4. Utility Rate Increases

1. Economic Vitality

As was mentioned earlier in the memorandum, the city's Economic Vitality (EV) program is important in contributing to the health of our local economy. One of the primary goals of the Economic Vitality program is the retention and expansion of existing Boulder businesses. The city recently completed an assessment of the EV program with two consultants. The summary of these audits indicate that the city's EV program is successful in the following areas:

- Building relationships with Boulder businesses/communicating Boulder is "open for business"
- Providing professional assistance & resources to retain existing businesses and retain/attract primary employers
- Providing incentives through the Flexible Rebate Program ($500,000 in incentives has been awarded to seven primary employers; feedback indicates this program has had a direct correlation with companies choosing to stay or locate in Boulder)
- Encouraging businesses to invest in Boulder facilities
- Promoting the city's sustainability values

The 2008 revised budget for Economic Vitality is $717,000 in one-time funding (including unexpended budget carried over from 2007) and provides for:

- $246,000 - 2.0 FTE (full time equivalent) and intern salary and benefits
- $363,000 – Business Incentive Program
- $107,000– Contracts and Expenses (i.e., Boulder Economic Council, Boulder Incubator)

Early in the budget process, council indicated that it is interested in placing less emphasis on redevelopment (currently one staff member is committed to this effort) and more emphasis on the business incentive program and on business outreach and support. Based on available resources, including reallocations, the recommended 2009 Economic Vitality budget totals $673,000 in one-time funding as shown below:

:

- $171,000 - 1.5 FTE (Reallocation & one-time funding)
- $400,000 - Business Incentives Program ($300,000 loan pool/$100,000 one-time funding)
- $102,000 - Contracts and Expenses (i.e., Boulder Economic Council, Boulder Incubator)

To accomplish this, the 2009 City Manager Recommended Budget proposes reducing total EV staffing from 2.0 FTEs to 1.5 FTEs Both positions will now be focused on the overall duties and programs/services of the economic vitality program (primarily business outreach, retention, and recruitment, implementation of the business incentive/flexible rebate program, and general business assistance). Redevelopment efforts will be shared between the 1.50 FTE positions on an as-needed basis when projects or issues arise. In addition, the Planning and Development Services department will continue to support redevelopment issues within its normal work plan.

Funding for one position has been secured by reallocating an existing vacant Finance Department position. The prior Finance department position was "cost allocated" which means that the costs are distributed to all city funds based on their usage of the position's services. Although the program is funded with one-time dollars in 2009, it is important that ongoing funding be secured for the Economic Vitality program. Since the EV program benefits the entire city organization, it may make sense in the future to recover a portion of the EV program costs through the city's normal cost allocation process.

The owner-occupied loan pool was created to make it easier for primary employers to buy commercial buildings and land in the city. The loan pool is funded with $300,000 from the EV program and $400,000 from local participating banks. While many Boulder businesses have inquired about the loan pool, to date, the loan pool has been used by only one Boulder company for a small loan. Based on the low utilization of the program, the unused $300,000 in the loan pool is being "carried-over" from 2008 and reallocated to the business incentive program.

Policy Issue: The Economic Vitality Program is important in contributing to the economic health of the community. The reduction from a full-time position to a half-time position will allow funds to be reallocated into the entire EV program and not focus such a large amount of resources on redevelopment. Total program one-time funding of $673,000 is recommended for the Economic Vitality Program for 2009.

Does council agree with the revisions to the Economic Vitality Program and the funding recommendation?

2. Community Sustainability

The Community Sustainability program advances the sustainability philosophy throughout the organization to ensure it becomes part of the organizational culture. The program's goal is to move the organization toward a shared vision to ensure that environmental, economic and social sustainability are integrated city-wide in the provision of basic services as well as new initiatives. The program is making strides in integrating the philosophy of Community Sustainability throughout the organization by providing resources city-wide, advocating for innovation in decision-making to address all areas of sustainability, and creating tools to help people consider the range of potential impacts associated with their actions and choices in their work and in their daily lives.

The Community Sustainability program, which began in 2007 as a pilot program with funding provided through 2008 from the city manager's "extraordinary personnel" contingency fund, consists of a .50 FTE and minimal operating expenses. In order to continue the program through 2009, $50,000 in one-time funding is being reallocated from the West Nile Virus (WNV) Program. The WNV program, funded at the $300,000 level since 2005, has experienced a consistent decrease in program costs (in 2006 - $211,000 and in 2007 - $142,000). As such, in the 2009 budget $50,000 of that funding is reallocated one-time to continue the Community Sustainability Coordinator position and for operating costs.

Policy Issue: There is not adequate ongoing funding available in 2009 for the Community Sustainability Coordinator position and program. Staff is looking at implementing a "cost-allocation" funding model for this position in 2010 (i.e., charging all departments in the city). However, it is important to ensure continued funding for this program in 2009 and the reallocation of funds from WNV allows this to occur until a longer-term funding method is established.

Does council agree with this reallocation and continuation of the community sustainability program?

3. Boulder Community Media (BCM)

In 2008, $70,000 in one-time funding was appropriated from the general fund to support operating expenses for educational access television (Comcast channel 22) operated by Boulder Community Media (BCM). In addition, approximately $72,500 was appropriated from the PEG access fee in 2008

for BCM to fund channel 22 equipment purchases. The general fund appropriation was one-time and is set to expire at the end of 2008. BCM has requested 2009 operational funding of $70,000 in addition to appropriation of the PEG pass through ("access fee") for 2009.

At its July 29 budget study session, City Council asked staff to report back as to whether it would be possible for the city to continue to appropriate PEG access fees to BCM for channel 22 equipment purchases without a 2009 general fund appropriation for BCM operations. In addition, staff was asked to contact the University of Colorado (CU) and the Boulder Valley School District (BVSD) to ascertain their willingness to help fund the educational channels operational expenses.

Staff has had preliminary conversations with staff from the CU School of Journalism (the Atlas Technology Center on CU's Boulder Campus) and staff of the Boulder Valley School District about funding channel 22. Although neither organization felt that it was in a position to commit operational funds to BCM, both organizations expressed a desire to work with BCM to determine whether a new business model and creative partnerships may be appropriate and may help alleviate some of BCM's need for direct cash funding of its operations.

Many public access television stations, including Louisville's CCTV54 (www.cctv54.org) and Denver Open Media (www.denveropenmedia.org) operate under business models that require no ongoing public operational support from the communities within which they broadcast. Each station does receive some level of equipment support through appropriation of the PEG access fees collected through the municipal cable television franchise agreements.

Policy Issue: The 2009 Recommended Budget does not include funding for BCM. Based upon other successful business models in the region which do not include financial assistance from the local government, BCM also should be able to develop such a model. In the event BCM is able to submit a viable business plan, 2009 PEG access fees can be appropriated to BCM outside the budget process through a supplemental appropriation.

Does council agree with the recommendation to not fund BCM?

4. Utility Rates

In early 2008, City Council approved revised methodologies for the water budgets. As discussed with council at that time, these revisions could result in approximately $1.27 million revenue reduction in the Water Fund. In addition to water budget changes, increased revenue is needed for personnel and non-personnel inflationary increases and to support the construction of the 2009 and beyond capital improvement program (CIP) utility projects. Staff is recommending "Action Plan" utility rate increases for 2009 as follows:

	2008	**2009**	2010	2011	2012	2013	2014
Action Plan							
- Water	4%	**8%**	8%	8%	3%	8%*	8%*
- Wastewater	3%	**5%**	6%	6%	4%	3%	3%
- Storm/Flood	3%	**3%**	3%	3%	3%	3%	3%

(*The budget for construction of the proposed Carter Lake Pipeline was delayed from 2009 until 2014. During the 2008 budget process, Council indicated that the project should not proceed without federal funding. Funds for this project continue to be shown beginning in 2013 because the city is still actively vying for federal funding and without a demonstration of potential commitment by the city to the federal government, it is unlikely that the city will be successful with this funding

request. Proposed rates for 2009 – 2012 do not include funding for the pipeline. Depending on the level of federal funding that might be received it is anticipated that the revenue increase needed to fund the project would be implemented over a three-year period (possibly 2013-2015) If City Council decides not to construct the pipeline the projected revenue rates for 2013 and 2014 would be reduced to 3%. If federal funding is received, and council decides to pursue this project, the revenue increases for 2013-15 could be between 3% and 8% each year depending on the amount of federal funding received.)

Bill Comparison to Other Communities:
In June 2008, a survey of annual water and sewer bills was conducted for other Front Range Communities. Of the fifteen communities surveyed regarding 2008 rates, Boulder has the fourth lowest annual water-only bill; the fourth highest annual sewer-only bill and was in the middle (seventh lowest) for the combined water and sewer bills. If the action plan rates are adopted, Boulder will be in the middle (eighth) for annual water-only bills; remain the fourth for annual sewer-only bills and will be ninth for combined water and sewer bills, assuming the other communities are not adjusting rates for 2009.

The proposed rates for 2009 would increase the utility bill of a typical residential customer by approximately $28.00 per year or $3.50 per month. The following table provides a breakdown of the proposed 2009 revenue increases:

Water	**8%**	**Category**
	1%	Personnel Increase (contractual, mgmt/non-union general salary and health benefit increases)
	1%	Non-personnel Increase (inflationary expenses – materials and supplies)
	2%	Water Budget Changes – ROW to irrigation accounts/combined budgets for looped systems (changes implemented - "cost recovery" of these changes)
	1%	Water Budget Changes – A portion of impacts of commercial/industrial and multi-family changes (estimated maximum impact is approximately 4.5%)
	3%	CIP – Action Plan Items including increased construction costs
Wastewater	**5%**	**Category**
	1.5%	Personnel Increase (contractual, mgmt/non-union general salary and health benefit increases)
	1%	Non-personnel Increase (inflationary expenses – materials and supplies)
	1%	Water Budget Changes (as explained above)
	1.5%	CIP Action Plan Items including increased construction costs
Storm/Flood	**3%**	**Category**
	2%	Personnel Increase (contractual, mgmt/non-union general salary and health benefit increases)
	1%	Non-personnel Increase (inflationary expenses – materials and supplies)

Capital Improvement Program:
The capital component of the rate increases (3% water and 1.5% wastewater) will provide funding for the programs or facilities identified in the 2009 – 2014 Capital Improvement Program (CIP). The CIP includes $300,000 for the Nederland Wastewater Treatment Plant Enhancements.

If council would like to consider rates less than the Action Plan level (i.e., at a fiscally constrained level of 3%) then the following annual repair/rehabilitation programs and capital projects would be reduced or eliminated in 2009:

Dept	Budget	Time frame	Action Plan Item	Amount
PW/Utilities	Operating	Ongoing	Hydroelectric Equipment Rehabilitation	25,000
	Operating	Ongoing	Boulder Reservoir Water Treatment Plant Operations	50,000
	Operating	Ongoing	Raw Water Acquisition	35,000
	Operating	Ongoing	Water Efficiency Program for City Departments	51,000
	CIP	Ongoing	Barker Gravity Pipeline Repair	257,500
	CIP	Ongoing (to be increased to $1.2M/ yr)	Waterline Replacement	515,000
	CIP	2009 – 2013	Accelerated Automated Meter Reading/Transponder	500,000
	CIP	2009	Nederland WWTP participation	300,000
	CIP	2009 – 2012	Water System Security Upgrades	100,000
Water Utility Fund Total				**1,833,500**
PW/Utilities	CIP	2009	WWTP Ultraviolet Disinfection design	443,456
	CIP	2009	WWTP Biosolids Digester design	781,883
Wastewater Fund Total				**1,225,339**

At its July 7, 2008 meeting, the WRAB approved (4-1) the Action Plan rate increases for Water (8%), Wastewater (5%) and Stormwater/Flood Management (3%). The dissenting vote was based on the member's belief that it is premature to include $300,000 in the 2009 CIP for the Nederland Wastewater Treatment Plant before a final review and recommendation has occurred.

Policy Issue: Staff and WRAB recommend the "Action Plan" rate increases. During 2008, Utilities will be participating in a Peer Review program to assess performance and practices in the water and wastewater programs. This review, expected to be completed in October/November 2008, may provide recommendations related to efficiency or deficiency practices that could be achieved in 2009 or later. During the 2008 budget process, there was some interest expressed in delaying a rate increase until after the peer review has been completed and the water budget changes have been in place long enough to determine actual impacts to revenue. Staff needs direction from City Council on whether it agrees with Action Plan rate increases for 2009 or whether it would like to retain a "fiscally constrained" rate increase (3% for water, wastewater, and storm/flood) or a different rate increase for 2009.

Does City Council agree with the staff and WRAB rate recommendations for 2009 utility rate increases?

BUDGET DEVELOPMENT PROCESS

Steps in the 2009 Budget Process

The 2009 City Manager Recommended Budget continues to provide a framework for the accomplishment of our mission, which is "to create, enhance, and preserve a human, natural, physical, and economic environment which fosters our community's unique quality of life." This budget also reflects our core city organization values of integrity, teamwork, service excellence, personal growth, and innovation which support our high community standards while providing long-term value at reasonable cost.

To date, the 2009 budget has provided a framework for making difficult decisions regarding resource allocation including the following key steps:

- City Council Study Sessions on April 22, May 13, May 27 and July 29
- City Council Budget Action Plan Committee meetings in April and May
- The adoption of the 2009 budget strategies and the City Council Budget Action Plan at the June 3, 2008 City Council meeting

A budget study session is scheduled for August 26 to review the 2009 City Manager Recommended Budget. The first reading of the budget ordinance is scheduled for City Council's consideration on October 21.

Business Plan Approach

A Business Plan was developed in 2005 and used to develop the 2006-07 budget. All city programs and services were evaluated to determine whether they were essential, desired, or discretionary. This represented the first phase of implementing a decision-making tool to assist the organization in making strategic citywide recommendations regarding revenue and expense priorities for current and future funding. The Business Plan is a link between the Boulder Valley Comprehensive Plan, various department strategic and master plans and the recommended budget. The Business Plan has three financial scenarios, consisting of:

- A fiscally constrained plan - when resources have stabilized, but there is limited revenue growth. Any increase in funding for programs or services must come from funds that have been reallocated from one service area or program to another; in addition, increases are made to adjust for inflation so service standards are not further deteriorated.
- An action plan - when ongoing increased funding is available (or new funding generated) and priorities have been identified among competing needs to restore or expand programs or services.
- A vision plan – when there are adequate funds (or the ability to generate new funding) for the complete set of services and facilities desired by the community. The vision plan is the full set of essential, desired, and discretionary programs and services that the city can offer.

Effectively managing current resources, achieving fiscal stability and creating a framework for making strategic decisions about funding priorities are our most pressing challenges and are the focus of the Business Plan. Without a strategic plan that addresses effective management of current funding as well as future revenue and expenditure growth, we might:

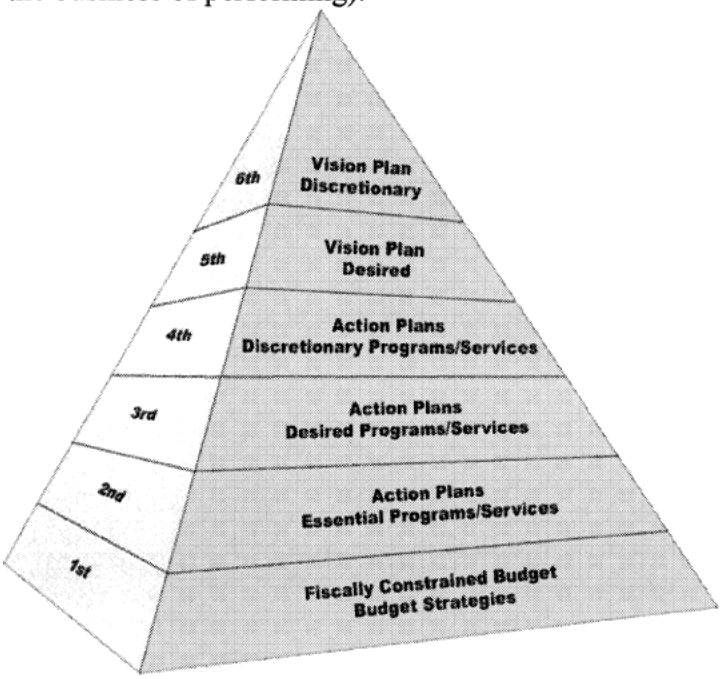
- Restore functions to former levels without comparing those uses to competing needs, implying that what was represents how the future should be;
- React to the most vocal constituents, implying that needs that are heard most frequently and passionately should receive the scarce resources; and/or
- Fund the first few excellent ideas or master plan proposals implying that whatever comes up first should grow.

Phase I of the Business Plan involved the development of the fiscally constrained budget. Departments were asked to categorize all their services and programs as essential, desired, or discretionary. Departments focused their efforts on determining where reallocations within their existing fiscally constrained plan were possible in order to continue meeting current essential service priorities without additional funding.

In Phase II of Business Plan development, departments continued to refine the fiscally constrained plans by identifying areas where resources should be reallocated to address essential services that are currently being provided below an acceptable standard. Additionally, the use of strategic and master plans

already adopted or underway guided the allocation of new resources and the development of action and vision plans. Although departments and advisory boards were involved in the preparation of fiscally constrained and action plans, all plans were examined by the City Manager from a citywide perspective. The consideration of "trade-offs" helped in identifying the costs and the benefits of reallocating resources between areas or departments.

The funding pyramid below depicts how limited additional funding has been allocated in recent years and how it is allocated in the 2009 recommended budget. Although some funds such as the Open Space Fund are able to fund some of its action and vision plan level services/programs, most other funds remain fiscally constrained. Although fiscally constrained plans include essential, desired, and discretionary programs and services, these plans focus on reallocating funding for desired and discretionary services to fund acceptable service standards for essential services. Maintaining fiscally constrained budgets in many cases is not sustainable as the organization's purchasing power continues to erode. The Business Plan and the "reverse" pyramid is also used when considering reductions or cuts to services and programs (i.e., if there are budget shortfalls, the city will start at the top of the pyramid and work downward in making reductions or cuts – with the intent of preserving essential services that the city should be in the business of performing).



For the 2009 budget, the business plan continues to serve as the tool to determine how limited resources can be used to best meet the city's inherent responsibility as a governmental entity. This responsibility ensures that basic and essential services are maintained at reasonable service levels. As described in the next section, combining the business plan approach with the direction received via the City Council Budget Action Plan has resulted in a balanced budget recommendation and direction for the future.

City Council Budget Action Plan

The budget process has evolved over the past several years.. In order to ensure that input is received earlier in the process, City Council develops its Budget Action Plan in April and May. At its regular business meeting on April 1, 2008, council agreed that the plan would be developed by a subcommittee of the council and would identify/prioritize council initiatives for the upcoming budget year. It was also agreed that the prioritized action plan would then be voted upon by the full City Council at a regular business meeting and would provide guidance to the city manager to consider these priorities when developing the recommended budget.

The subcommittee (Deputy Mayor Gray, Councilmembers Appelbaum, Morzel and Wilson) focused on gathering input from the full council regarding initiatives, programs or projects that should be included in the plan and those items were then reviewed in terms of how they related to the business plan and were categorized as essential, desirable or discretionary. Departments were asked to review the cost estimates for each item and determine how these items correspond with the department's action plan in order to identify areas of overlap.

The draft City Council Action Plan was reviewed at the April 23 and May 14 subcommittee meetings and presented to the full council at the May 27 budget study session. Council members used "dot-voting" to indicate priorities for the City Manager to consider in the 2009 Recommended Budget. The prioritized results of the dot-voting were approved at the June 3, 2008 City Council meeting and can be found in **Attachment A.**

OVERVIEW OF 2009 RECOMMENDED BUDGET

The 2009 recommended budget totals $243,855,000 and represents a 2.6% increase over the 2008 approved budget for all funds, including governmental, enterprise, internal service and capital improvement funds. The following chart (in $1,000s) illustrates comparable amounts for 2007 (actual expenditures), 2008 approved and 2009 recommended.

Expense Type	2007 Actual	2008 Approved	2009 Recommended
Operating	164,642	167,329	173,408
Capital	70,114	39,636	41,906
Debt Service	73,672	30,816	28,541
Total	**308,428**	**237,781**	**243,855**

The increase in operating expenses of $6,079,000 represents a 3.6% increase over the 2008 approved budget. The capital portion of the budget fluctuates from year to year and the 2009 capital budget is reflects a 5.7% increase over 2008. Debt service decreased between 2008 and 2009 by $2,275,000 or 7.4% due to the reduction in scheduled debt payments or the retirement of various debt issuances across a number of funds. The most significant debt reduction is in the Affordable Housing Fund since a Fannie Mae line of credit will be paid off in 2008.

Highlights of the Capital Improvements Program (CIP)

The Capital Improvement Program (CIP) budget includes $41,906,000 for multiple projects across the city. For 2009, $8.2 million in funding is being provided for city transportation projects such as improvements to 28th Street from Baseline to Iris Avenue and at the Broadway/Euclid intersection, including a bicycle/pedestrian underpass. Across the city's three utility funds, a total of $15.8 million is being budgeted for continued maintenance/improvements to the city's water, wastewater and flood mitigation infrastructure. Major utility projects include improvements to the Betasso Water Treatment Plant, the biosolids treatment system and the South Boulder Creek Floodplain. For continued acquisition and maintenance of Open Space and Mountain Parks lands $4.2 million has been budgeted for 2009.

Various city departments also receive external funds, usually state or federal, to complete capital construction projects. Transportation typically receives the majority of external funding and it is anticipated that $8.2 million will be provided in 2009. Examples of transportation projects selected for

external funding include intersection improvements at Canyon/Folsom and the completion of multi-use paths on both sides of Arapahoe between Folsom and 30th Streets.

Revenue Highlights

The majority of user fees are increased according to the established pricing policy guidelines and, correspondingly, most are increased annually by approximately the rate of inflation. Staff discussed the proposed comprehensive approach to considering development related fees at the July 29 City Council study session. Four fee structures are being evaluated:

1. Plant Investment Fees (PIFs) – PIFs are used to recapture initial capital improvement investments in water, wastewater and stormwater/flood management infrastructure.
2. Development Review Fees - The development review fees include a flat initial application fee and an hourly billing rate for services following an initial city review.
3. Building Plan Review, Permit & Inspection Fees – The fees for building plan review, permit issuance and building inspection services are based upon building valuation.
4. Development Excise Taxes (DET) and Impact Fees - Development Excise Taxes are collected on non-residential and residential development in the city to fund the costs of future capital improvements. Impact fees were discussed with City Council at the July 22, 2008 study session and council gave general guidance to staff to proceed with developing a "hybrid" approach of both DETs and impact fees.

These efforts are being coordinated and reviewed comprehensively due to the potential cumulative impacts to customers. Because proposed fees changes reflect current assessed system values and the true costs of growth, significant increases have been projected for PIFs and the DETs. Proposed changes to the development review and building/inspection fees reflect more modest adjustments as cost-recovery objectives have been achieved, but corrections are needed to address equity across customer groups. At the September 9th study session, staff will provide an updated time frame for completing this comprehensive review. Any increases to these fees (except an increase to DETs) can occur without going to the Boulder voters and can occur outside of the 2009 budget process.

Potential increases to the water, wastewater, and stormwater/flood management rates for 2009 were discussed as a policy issue earlier in the memorandum.

CONCLUDING COMMENTS

The 2009 City Manager Recommended Budget supports the City Council's policies of balanced budgets with adequate reserves, contingency plans to react to economic changes, and making decisions within the context of the Business Plan and City Council goals. Although we are pleased with the progress made in this recommended budget, we recognize that we are not where we would like to be. However, given current revenue projections, we feel this budget represents the best balance between fiscal responsibility and enhanced service delivery. Looking forward, we will develop strategies that ensure Boulder continues to thrive. The city is committed to expending the public's funds with the utmost integrity and transparency and with the understanding that we are responsible for maintaining the public's trust in all we do.

Respectfully submitted,

Stephanie A. Grainger, Interim City Manager

Attachment A
2009 City Council Budget Action Plan

					Essential			Desirable		Discretionary				
Fund	Dept	Program/Service	Weighted Council Votes	One-time costs	Ongoing costs	%	Cost	%	Cost	%	Cost	NOTES	Funding Recommendation
General Fund	Planning	Accelerate work programs for Planning Issues - Historic Preservation, Scrapes, Large Houses, Downtown Density Bonuses	15		$ 208,000	25%	$ 16,000	75%	$ 192,000			All of the items listed were included in the 2008-2009 P&DS Action Plan and identified as high priorities. 1.) Accelerate Planning Work Program: (a) Restore previously cut non-personel budget ($130,000) to fund consultant services to support Council initiatives. This enables Planning to work on more council initiatives in a more accelerated fashion. (b) Add .50 FTE Historic Preservation Planner to help address the increase in historic preservation activity that the city has experienced over the past few years and to do more proactive planning (e.g., historic preservation plan identified as a council priority). (c) Add .50 FTE Administrative Specialist to help support the implementation of the work program. **$130k allows flexibility to accomplish aggressive 2008 goals for scrapes, large houses & downtown density, even as priorities/scopes change and new goals are added. Historic Preservation Plan cannot be completed w/o add'l funding. One option is $50k - $75k in one-time funds for a consultant. Another option is add'l 0.5 FTE historic pres. planner to address backlog and do proactive planning, which would also require 0.5 FTE admin specialist.**	$108,500 one-time for consulting and studies
General Fund	FAM	Adequately fund facility Major Maintenance	14		$ 766,000	100%	$ 766,000					Funding increase will bring the Current Replacement Value (CRV) for Major Maintenance (MM) / Facility Renovation & Replacement (FR&R) from 1.4% in 2008 to a goal of 2% (industry standard) by 2014 and reduce the backlog amount from $4.9M in 2008 to $4M by 2014. Additional funding of $250,083 (above the $766,000 target for Major Maintenance) is needed to bring Current Replacement Value (CRV) for O&M / Facility Maintenance from 2.1% to a goal of 2.5% (industry standard) by 2014.	
General Fund	Fire/Fleet	Fire Apparatus Replacement	13	$ 2,452,000	$ 659,000	100%	$ 3,035,000					Since 1994, the Fleet Replacement Fund (FRF) has been the leasing agent for fire apparatus. Annual contributions made by the Fire department to the FRF for fire apparatus ($329,526 in 2008) have not kept up with fire apparatus purchase costs. As a result, pumpers/aerials have been replaced only when the FRF was in a position to do so rather than on a regularly scheduled basis. Without supplemental funding, the FRF will not be in a position to purchase another fire pumper until 2012. At that time, several pumpers will be twenty years old; the national standard for fire apparatus replacement is every 10 years for pumpers and 8 years for aerials. In order to establish a routine replacement schedule for fire apparatus, on-going supplemental funding of $659,000 would be needed beginning in 2009. This additional ongoing amount (in 2008 dollars) would provide the necessary replacement funding through 2017 based on an equipment inflation factor of 5% and duty cycles of 10 years for pumpers and 8 years for aerials. In addition, $2,452,000 in one-time funds would be needed to pay back the FRF for current leases.	$100,000 one-time
General Fund	CMO	Economic Vitality Program - Urban Redevelopment Director and Business Liaison	11		$260,000 - $360,000			100%	$260,000 - $360,000			The lower $260,000 estimate would fund salary/benefits and general office supplies/equipment for two FTEs - Business Liaison & Urban Redevelopment Director. The higher estimate includes funding for the Boulder Economic Council contract, Boulder Incubator and other partnerships/sponsorships.	$273,000 one-time for 1.50 FTE Business Liaison positions, contracts, sponsorships and program expenses
Housing Funds	HHS	Provide additional support to Boulder Housing Partners	10		$ 50,000	100%	$ 50,000					HHS Division of Housing intends to submit reallocation of $50,000 to increase on-going operating support to BHP in order to facilitate addressing the challenges of rental housing for very low income households. This reallocation would result in an on-going reduction of $50,000 annually in funds that go out to the community to increase the inventory of affordable housing in Boulder.	$50,000 ongoing from Affordable Housing Fund
General Fund / .15 Cent Sales Tax	HHS	Early Childhood Education: Support Mapleton center or other universal early childhood education resource	8	$ 100,000				100%	$ 100,000			This represents dollars to complete assessments critical to reuse and rehabilitation of the structure. A Mapleton School Early Childhood Center Feasibility Study is almost complete and the following were identified as essential base information before the project can move to the plan and design phase. Critical studies include the following: an Environmental Study, ALTA Survey, Geotechnical Study, ADA (American With Disabilities Act) evaluation, and possibly a Transportation Study. These detailed, technical levels of assessment were too costly to include in the initial Feasibility Study and were recommended as next steps for the project to go forward. The Feasibility Study relies on more general or dated information available from previous studies for its recommendations in these areas but facility design requires complete, up-to-date studies with the proposed use in mind. Over 2-3 year period, additional funding would be needed for design and capital, sources of funding tbd.	$50,000 one-time
General Fund and P&DS	Planning	Urban Design Expertise	8		$ 110,000			100%	$ 110,000			Urban Design Expertise: Add 1.0 FTE Urban Designer (currently fixed term) to provide on-going in-house urban design expertise to support project review, land use code changes, and manage area plans and other special projects	$130,000 one-time in P & DS fund
General Fund	Police	Add two Police Officers	7		$ 207,000	100%	$ 207,000					Calls for service per officer back to 2001 levels. New development such as Twenty Ninth Street, North Broadway, etc., have increased calls for service. The additional 2 police officers could increase police officer presence. Sal. & Benf. 159,606, Uniforms/Weapon $6,300, Academy costs $6,400, fully equipped vehicle $35,000.	
General Fund	Police/ Muni Court	Provide additional resources for education and enforcement for Alcohol-related violence	7		$35,000 - $172,000			100%	$35,000 - $172,000			Currently the department has 1 police officer assigned to alcohol enforcement and education. With 3 officers assigned, we could devote more time to education and enforcement of alcohol violations. By adding 2 police officer positions to this effort, the department would have a three person team. Sal & Benf. $159,606, Uniform/ Weapon $6,300 and Academy costs $6,400. As a less expensive option, the Police department could extend the underage drinking program. This program focuses on reducing underage alcohol consumption, especially by high school age minors, and is estimated to cost $35,000/year	$21,000 ongoing
General Fund	HHS	Support Youth Risk programs including alcohol issues; Support youth outreach	7		$ 348,000	50%	$ 174,000	50%	$ 174,000			Statistics presented by the Boulder County 2007 Youth Risk Behavior Survey show the need for increased prevention and intervention services for middle and high school youth, with alcohol issues identified as a significant growing community issue for youth. **Funding would add 4 FTE to reduce interventionist caseloads to 1:300 (from 1:600), add 1 FTE ongoing alcohol interventionist (to replace yr-to-yr funding). As a phased approach, an $34,800 would provide funding for a 0.5 interventionist FTE.**	$35,000 one-time

Attachment A
2009 City Council Budget Action Plan

					Essential			Desirable		Discretionary				
Fund	Dept	Program/Service	Weighted Council Votes	One-time costs	Ongoing costs	%	Cost	%	Cost	%	Cost	NOTES	Funding Recommendation
General Fund	Citywide	Create a $100,000 contingency account to provide funds for council to respond to critical mid-year needs	5		$ 100,000					100%	$ 100,000	Funds would be added to the Contingency account. The Contingency accounts are used for unbudgeted items and extraordinary personnel expenses. For example, funds to support community events, such as Boulder's sesquicentennial celebration or continuing funding for the 0.50 FTE Community Sustainability Coordinator.	$24,500 one-time to City Manager contingency
General Fund	CMO	Economic Vitality Program - Business Incentives	5					100%	TBD			A target amount to fund Economic Vitality Program's business incentives program will be identified in the 2009 budget. As background, the 2007 program was funded at $850,000 ($500,000 for flexible rebates) and 2008 was funded at $360,000 (all for flexible rebates).	$400,000 one-time for flexible rebate program
General Fund	Library	Restore Library hours and provide adequate staffing	5		$ 340,500			100%	$ 340,500			Funding is shown in estimated 2009 dollars, and would allow Main and 2 branches to open at 9 a.m., 6 days per week. Sunday schedules would remain as they are currently. The cost to restore branch days only is $105,400. The overall estimate is 12.4% higher than that shown on last year's Library Action Plan because it accounts for actual 2008 salaries and benefits, plus expected inflation and incremental costs for utilities and custodial services not previously included. This item will be included in the library's 2009 draft Action Plan. But as a "desirable" service, its priority ranking falls below approximately $450,000 in identified shortfalls in "essential" services.	
General Fund	HR	Diversity and Inclusion: support diversity education and other efforts within city organization and offer in-depth cultural competency workshops	5	X	X			100%	$ 107,000			1) Training ($60,000): The Inclusiveness & Diversity team is building a catalogue for training. It is anticipated that in-depth cultural competency will be developed over a multi-year process of training and awareness. It is recommended that for the first year, a three-hour course be taught to all employees that gives them a common framework and platform (objectives, descriptions, tools and possible action). This course for all employees could be budgeted in HR and then become required training. This will be added to our 2009 action plan and will be a high priority item. 2) Intern ($4,000): Inroads intern for OSMP - high priority item from 2008 action plan. 3) Spanish classes ($8,000): For 80 employees - high priority item from 2008 action plan. 4) Hire .5 FTE Diversity recruiter ($20,000) - medium priority item from 2008 action plan. Ongoing funding would be required. 5) Minority recruiting ($15,000): career fairs and publicity - medium priority item from 2008 action plan. Ongoing funding would be required.	$20,000 one-time for diversity and inclusion training for city organization
Climate Action Plan (CAP)	OEA	**1.** CAP: staff person to engage Governor's Office, other agencies to support CAP goals and identify funding; provide staff to support Smart Grid implementation; (all these measures could be rolled into one additional staff person) **2.** Carbon reduction: including incentives to get inefficient vehicles off the road, promote small cars and fuel efficiency	5		$ 67,000			100%	$ 67,000			**1.** Additional FTE housed in OEA could leverage Governor's Energy Office and other funding sources as well as work on policy issues related to CAP goals. Could also include franchise support and support Smart Grid. **2.** State ozone mitigation plan likely to include budget for removing high emission vehicles from fleet. Options for small cars and fuel efficiency include: pending Colorado Clean Cars Standard, Clean Cars Initiative proposed in Boulder County Sustainable Energy Plan (requires legislative changes). Other options, including those from Small Cars Committee will be scoped by Environmental Affairs and Transportation staff. No additional budget suggested for 2009. Marketing and outreach efforts could be incorporated into existing budget and work plan.	
General Fund	Library	Additional funding to help address the Library's highest priority needs	4		$ 100,000	100%	$ 100,000					Highest priorities for this funding would be to provide essential children's services, shelving services, and IT support for BPL's on-line "virtual Branch." These requests will be included as highest priorities in the 2009 Library Action Plan.	$50,000 ongoing
General Fund	HHS	Support senior outreach	4		$ 185,000	67%	$ 124,000	33%	$ 61,000			There is a growing demand for services and the needs are increasingly for emergency resources and referrals. **Funding would add 3 FTE. As a phased approach, each add'l 0.5 FTE (approx. $31k) allows info, assistance & case mgmt to 50 - 75 Seniors. A 0.25 FTE would help the city eliminate the current two-month moratorium on requests/processing for emergency service.**	
General Fund, .25 Cent Sales Tax	P & R	Increase tree planting and forestry maintenance;	1		$ 185,000			35%	$ 61,000	65%	$ 124,000	As a 2009 budget policy issue, the department requested dedicated funding for the establishment of a Commercial Tree Program. Based on its 2008 tree inventory, Forestry Operations has recommended that the program includes hardscape (tree grates, guards, pavers) and tree health and daily maintenance (ongoing and deferred tree replacements, watering, pruning, fertilization, mulching) expenses. Additionally, the thirty year lifecycle replacement costs for the hardscapes and the installation of irrigation systems not currently in place and irrigation maintenance should be considered/funded as part of this initiative.	$32,000 ongoing for Commercial Tree Program
General Fund, .25 Cent Sales Tax	P & R	Reinstate the flower program	1		$ 103,000					100%	$ 103,000	Funding estimate to restore the flower program at community parks (Harlow Platts, East Boulder, Foothills and Burke Park) includes the addition of 1 FTE ($50,000) and funding for materials, supplies and a seasonal FTE ($53,000) and aligns with recommendations in the action plan of the P&R master plan. The vision plan of the P&R master plan includes a recommendation to extend the flower program to all parks.	
General Fund	CMO	Elections & Records Storage			$ 42,000	100%	$ 42,000					Cost to offset election cost increases due to HAVA legislation and cost to retain city records. This item will be requested in the City Manager's Office 2009 budget.	
Pilot Program in Place	CMO	Develop Neighborhood Newsletter program			$ 66,000			100%	$ 66,000			A Community Newsletter and Outreach Program is being implemented by the Communication Department as part of a reallocation of resources. Please reference the WIP to Council dated May 14, 2008. **A pilot program is currently being implemented for the community newsletter**	
General Fund	CMO	Community Sustainability staffing and training		$ 100,000	$ 48,000			100%	$ 148,000			Ongoing funding estimate includes salary, benefits and supplies/materials (e.g., computer, land line phone) for a 0.50 FTE Community Sustainability Coordinator to oversee economic, social and environmental balance in decision making. A one-time allocation of $100,000 would provide funding for the bi-annual Community Survey, Community Dialogue and additional outreach in 2009	$50,000 one-time reallocation plus $10,000 one-time action plan

Attachment A
2009 City Council Budget Action Plan

					Essential			Desirable		Discretionary				
Fund	Dept	Program/Service	Weighted Council Votes	One-time costs	Ongoing costs	%	Cost	%	Cost	%	Cost	NOTES	Funding Recommendation
General Fund	CMO	Televise/Webcast Council Study Sessions and key Board Meetings		$55 - 70K	$ 26,000			30%	$7,800 Plus one-time needs	70%	$18,200 Plus one-time needs	The cost to televise 24 Study Sessions and up to 8 Special Meetings in Council Chambers would be 12K annually and about a .25 FTE. We define a special meeting as a joint City Council-City Board meeting. All other regular board meetings would require corresponding costs paid by the sponsoring dept. If Council wants meetings televised from a remote location an investment in additional equipment would need to be made (one time) cost of $55 - 70K with on-going cost to the equipment replacement fund of $11 - 14K per year to replace/upgrade/maintain equipment.	
General Fund, .25 Cent Sales Tax	P & R	Restore funding to improve park maintenance;			$ 220,000	100%	$ 220,000					Additional funding would be utilized for 3 FTE maintenance staff and associated materials and supplies. Currently, the funding from unfilled positions is utilized for and contributes to the division's NPE budget.	$60,000 ongoing from .25 Cent Sales Tax
General Fund, .25 Cent Sales Tax, Perm Parks	P & R	Thunderbird Lake and Burke Park, restore lake		$160,000 - $279,000				100%	$160,000 - $279,000			Staff is working with a water resource consultant to determine groundwater levels and feasibility of returning Thunderbird Lake to its historic water level. A range of costs is listed since management options are still under investigation. The cost estimates are for an extraction well or retrofitting the tile drain, including water rights needed for either option. The action plan of the P & R master plan includes a recommendation to develop management plans for all parks, including water resources. This estimate does not include funding for ongoing maintenance. **The P & R CIP tour is scheduled for 5/30, but it will not visit T-bird Lake. Staff awaits ground water monitoring and pump tests--early-July update to Council should help narrow $169k - $279k range. P & R has indicated that they have funding reserved to complete this project in 2008 or 2009 (if council recommends completing the restoration).**	$200,000 included in 2009 CIP
General Fund, .25 Cent Sales Tax, Perm	P & R	Increase number of shade structures within parks		$ 455,000						100%	$ 455,000	Estimate is $35,000 to install a 20 ft x 20 ft shelter at 13 parks that do not have shade shelters. When a park is designed or renovated, the community is involved in the design of the park, including the potential for shade structures.	
General Fund	P & R	Youth Services Initiative			$ 220,000			100%	$ 220,000			Funding is estimated to provide appropriate staffing (recreation coordinators and seasonals) and comprehensive programming at all Boulder Housing Partners (BHP) sites. Standard staff changes include upgrading 2 positions and adding 1 FTE to ensure the correct level of staff can manage the programming provided. Additionally, non-personnel expenses and scholarship opportunities need to be increased accordingly to support additional programming. This estimate also includes the purchase of a small bus ($65,000) not in the department's existing fleet inventory, as transportation for participants is critical to program success. **$45,700 out of $50,000 of last year's funding allowed for: expanding rec. coordinator and rec. assistant positions, increasing Manhattan Younger Kids program to 2 days per week, adding Woodlands site 3 days/week in the summer and 4 days/week for school year and 14 weeks of an Early Childhood Program (2 days/week, 3 hrs/day for 14 weeks). As a phased approach, additional funding would allow the program to grow incrementally - by programming add'l days or sites.**	
General Fund/Recreation	P & R	Increasing youth access to recreation centers			$ 25,000					100%	$ 25,000	The department currently offers the following opportunities to enhance youth access to recreation facilities: free afterschool gym on weekdays, 3 free days at Scott Carpenter Pool, 2 free days at Spruce Pool and 1 free day at the Boulder Reservoir. The department could also offer one free youth day at each of the city's recreation centers per quarter. Increased staffing ($16,500) and unearned revenues ($8,800) are impacts that result from the listed community benefits that seek to gain interest and provide access for lower income residents. **Free days involve additional staff (for safety) and lost revenue. Staffing is usually one add'l gym monitor and 2 add'l lifeguards at each center for each free day.**	
General Fund	DUHMD	Build Community: Provide funding to implement Neighborhood Parking Permit (NPP)			$ 15,000			100%	$ 15,000			In 2007, city council approved $15,000 per year in ongoing funding to study and implement new zones and zone expansions in the Neighborhood Parking Program (NPP) (the first time since 2002 that funds were available for this purpose). In 2007 there was a backlog of 13 petitions; studies for all of these are now completed. In 2008, we have received one additional petition for zone expansion and there is $23,000 remaining to begin implementation of the new zones ($15,000 budgeted and $8,000 encumbered). The estimated cost to implement 51 blocks in all zones that have been approved to date is $600 per block, or $30,600 (estimate only). The total cost cannot be confirmed until field work is completed. If no other petitions are received for new zones, there should be sufficient funds in 2008 and 2009 to implement all existing and new petitions. We cannot estimate how many applications for new zones or additions to current zones will come in each year, but once we are caught up on the backlog. **The current allocation of $15,000 per year in ongoing funding should be adequate to implement future NPP zones.**	
Housing Funds	HHS	Follow through on Boulder Mobile Manor commitment		X				100%	TBD			Current estimates for a high quality redevelopment of Boulder Mobile Manor (BMM) that achieves many of City Council's community sustainabilty goals: $15m - $17m. To date, $1.5m in 2008 affordable housing funds has been committed to BMM redevelopment, in addition to $346k committed in prior years and $800k 2008 $$ committed by City Council. The site plan for redevelopment has been submitted by Boulder Housing Partners (BHP). Planning Board review is scheduled in July. An environmental team has been assembled to optimize green and energy efficient development to the extent economically possible. Economic challenges remain: costs have increased; the tax credit equity market has eroded and there is a hiatus on state housing funds. **Additional funding of $1M - $2M may be required** and BHP may look to the city for a portion of this amount. **While it would significantly limit funding for other housing opportunities in the 2009 Fund Round (total available to be in the range of $2m - $4m depending on the timing of cash-in-lieu payments) it is anticipated that Division of Housing can work with BHP toward a favorable outcome without additional GF dollars.**	

Attachment A
2009 City Council Budget Action Plan

					Essential			Desirable			Discretionary				
Fund	Dept	Program/Service	Weighted Council Votes	One-time costs	Ongoing costs	%	Cost	%	Cost	%	Cost	NOTES	Funding Recommendation
Open Space	Open Space	Protect Open Space investments with adequate maintenance; fund a volunteer coordinator position & a seasonal trail crew		$ 86,250				100%	$ 86,250			Volunteer Coordination funded at 1.5 FTE Volunteer Coordinators and 2.0 FTE Program Assistants; supported over 1,100 volunteers who worked over 20,000 hours in 2007. Funding in 2009 will not decrease; staff continues leveraging volunteer components of projects by groups such as AmeriCorps, Volunteers for Outdoor Colorado and Wildland Restoration Volunteers. Seasonal Trails Maintenance accomplished with a combined standard and adult seasonal crew (5.0 FTE) and two sessions of 6 Junior Ranger crews (80 persons/session). **In 2009, Open Space has identified funding and will propose a second CIP-funded adult trail maintenance crew, to be funded from the Visitor Infrastructure CIP. Salaries and benefits for the add'l crew (4-person) are estimated at $86,250 for 2009. In the 2010 budget process, Open Space staff will determine if the second maintenance crew will be extended another year.**	
Transportation Fund	Transportation	Build Community: Provide equitable Transportation Mitigation (NTMP) program			$ 110,000					100%	$ 110,000	Staff set up revised program guidelines which were presented to the Transportation Advisory Board in 2007. There is a WIP item going out this month (5/08) discussing this program and potential funding levels. In the fiscally constrained budget, there are no funds for this program.	
Longer term funding, planning issues or items that may be achieved outside the 2009 Budget Process,													
Transportation / CAP	OEA/ Transportation	Eco Pass: A. Expand subsidy program toward low income and youth		X	X			100%	$ 200,000			Expand subsidy program to include increasing business pass subsidy, continuing neighborhood pass program, subsidizing new programs (e.g. HUD or Section 8 or Fairview High School pilot program), continuing staff time to work with applicants and RTD, and maintaining service levels. **Add'l funds will allow: increase existing Business EcoPass subsidy, continue existing Neighborhood EcoPass program & add new neighborhoods, subsidize new programs (like including low-income housing developments in Neighborhood EcoPass program or subsidizing high-school pilot program). A $200,000 funding allocation would fund a pilot program to include passes for a portion of Fairview High school. This amount is not an estimate to provide Eco Passes to all youth and low-income residents**	
Citywide / CAP	OEA	Improve city organization energy efficiency, conservation and green purchasing policy		X	X	100%	TBD					Energy strategy team will develop plan and estimated costs for energy efficiency and renewable energy for city organization. A city sustainability team will continue working on green purchasing, zero waste and other priorities and policies. Increased incremental cost for zero waste services are estimated to be $_____.	
Transportation / CAP	OEA/ Transportation	Eco-Pass: B. Entire community Eco Pass		X	$ 15,000,000			100%				Community Eco Pass to provide Eco Passes for all residents, students and employees within Boulder city limits, increment for additional buses, and staff support for administration and coordination. A cost estimate for the community-wide Eco Pass would be in the millions of dollars. **Staff would need to coordinate agreements with all existing entities that provide Eco Passes (e.g., CU, businesses).**	
CAP	OEA	Fund CAP at 1% of total city budget			$ 1,500,000					100%	$1.5 million	Could fund facility energy improvements, Eco Pass subsidy program and additional funds could support the enhancement and expansion of CAP programs.	
Planning Item	CMO	Create a Sustainability Center - Civic Pad @ 10th &										Feasibility and cost estimate work will need to be completed.	
Identify New Source	FAM	Renovate Train Depot (exterior and interior) and conduct feasibility study on future uses		X					TBD			Initial estimate to complete exterior renovation is $214,000 to reconstruct arch, roofing, chimney, pavilion, and porte cochere. The costs to renovate the Depot's interior would vary significantly depending on its intended use. The interior renovation amount identified in a 2006 council agenda item, adjusted for inflation, is $422,000. A feasibility study could provide options for potential future use of the building, such as community meeting space, offices, or leasing to RTD.	
Identify Funding Source - EET for construction, .38% for operation or create a local district	Library	Develop plan for construction and operation of the North Boulder Branch Library - One-time costs		$ 3,290,000	$ 532,000					100%	$ 3,722,000	**One-time costs include $3,290,000 construction costs for a 13,000 square foot facility at $253/square foot**, plus $1,500,000 for library materials, furnishings, equipment and IT systems, less $1,600,000 in Capital Development Fund collected from development excise taxes. **New branch operating costs include very rough estimates of 7.5 FTE ($406,000), plus $125,000 NPE costs for a total of $531,000.** This was included as a vision item in the 2007 Library Master Plan, and would not likely be in the 2009 Library Action Plan.	
Big Ticket List	P & R	Restore funding to develop pocket and neighborhood parks;		$ 9,320,000				100%	$ 9,320,000			In an effort to achieve the P&R master plan goal to develop new neighborhood and pocket parks, the department funds its capital budget at a fiscally constrained level. Currently, the department is in the process of completing Dakota Ridge Pocket Park and has plans to begin Mesa Memorial Pocket Park in 2009. This estimate includes all existing undeveloped parks (3 neighborhood parks, 4 pocket parks and one urban plaza) for which funding is unidentified. Costs are based on $600,000 per acre for sites one acre or smaller and $400,000 per acre for larger sites. Park development estimates include turf, irrigation system, benches and picnic shelters. This estimate does not include funding for ongoing park maintenance.	

ATTACHMENT B

RECOMMENDATIONS FOR FUNDING ACTION PLAN ITEMS BY FUND AND DEPARTMENT

Fund	Dept	City Council Action Plan Priority	Brief Description of Action Plan Item to be Funded	Ongoing Exp	One-time Exp	Exp from Add'l Rev	Add'l Standard FTE	Add'l Fixed Term FTE	Fixed Term End Date	Comments
General Fund										
	General Fund Departments		Facility energy costs contingency		238,000					To cover escalating electric and gas costs; identified by Blue Ribbon Commission as a critical deficiency.
	General Fund Departments		Vehicle and equipment fuel	60,000	70,000					To offset cost increases for vehicle and equipment fuel for General Fund departments; identified by Blue Ribbon Commission as a critical deficiency.
	City Council		Rocky Flats Stewardship Membership Council		1,000					
	City Council		Council Employee consultant		3,500					To conduct annual evaluation of employees reporting to Council.
	City Council		National League of Cities Membership		9,000					
	City Council		Council Training	5,000						
	City Council		Sister City Relationships		5,000					To provide funding for Sister City relations and coordination.
	City Manager's Office		Liquor Licensing		27,000			0.50	12-31-09	To support implementation of Alcohol Subcommittee recommendations & new BLA rules.
	City Manager's Office		Xcel Franchise Negotiations		65,000					To provide support for franchise negotiations with Xcel energy.
	City Manager's Office		Contingency		54,500					Contingency for unanticipated expenditures
	DUHMD		Parking Technology - Operating Costs			18,500				Covered by on-street parking revenue.
	DUHMD		Boulder Improvement District (BID) Eco Pass	5,000						Eco Pass costs based on projected 2009 rates.
	Fire Department	X	Fire Apparatus		100,000					To continue to pay down fire apparatus lease (currently $2.5 million); identified by Blue Ribbon Commission as a critical deficiency
	Fire Department		Add One Fire Fighter to Provide Add'l Fire Station Coverage	85,000			1.00			Additional fire fighter will reduce overtime costs due to staffing shortages.
	Fire Department		Safety Equipment & Other Materials/Supplies	40,000						To fund safety equipment and other essential Fire-related Non-personnel expenditures (NPE).
	Fire Department		Office of Emergency Management (OEM)		60,000					City's portion of shared position dedicated to OEM.
	Fire Department		Education and Training		10,000					A one-time $10,000 allocation for education purposes was agreed to during International Association of Fire Fighter (IAFF) negotiations.
	Fire Department		Automated Fire Staffing Callback Software System		26,000					Software will facilitate more efficient scheduling of fire fighter staffing.
	Housing & Human Services	X	Early Childhood Education Feasibility at Mapleton School		50,000					To fund phase II consulting study to evaluate use of Mapleton school.
	Housing & Human Services	X	Youth Risk Programs		35,000					For middle and high school youth prevention and intervention programs aimed at reducing alcohol and drug problems.
	Human Resources	X	Diversity and Inclusiveness Training for City Organization		20,000					To support diversity education and other efforts within city organization and offer in-depth cultural competency workshops.
	Human Resources		Leadership Conference		5,000					Annual Leadership Conference
	Information Technology		Business Continuity Infrastructure Needs (related to Disaster Recovery)		30,000					To partially fund infrastructure to maintain information technology services at the OEM during any disaster recovery event.
	Library	X	Main Library shelving staffing	8,000			1.00			Add'l funding for a 1.0 shelving FTE; majority of position was funded through a library reallocation.
	Library	X	Building and Maintenance Services	11,750						Increase building maintenance to meet FAM recommendations.
	Library	X	Custodial Services	11,750						Increase custodial maintenance to meet FAM recommendations.
	Library	X	Library Materials	8,000						To partially address cost increases in electronic information formats and deficits in audio/DVD collections (e.g. Spanish language titles).
	Library	X	Library Furnishings Replacement	10,500						To implement a furnishings replacement program at the library.
	Municipal Court		Justice Center Facility Operations	13,000						To cover increased costs for city's share of facility energy, custodial, building and grounds maintenance at the Boulder County Justice Center.
	Parks and Recreation	X	Commercial Tree Program			32,000				To fund tree plantings & tree grate maintenance/replacement in commercial areas.
	Planning & Develop Svcs	X	Accelerate Planning Work Programs		76,000					To provide funding for studies and/or consulting necessary to complete high priority Planning items. A total of $108,500 will be funded through $76,000 from the General Fund and $32,500 from the Planning & Development Services Fund.
	Planning & Develop Svcs		Environmental & Zoning Enforcement		66,000			1.00	12-31-09	Extension of Environmental & Zoning Enforcement Officer through 2009 (position currently is fixed-term through 2008)
	Planning & Develop Svcs	X	Community Sustainability Dialogue/ Surveys		10,000					To fund minimal community survey or participation in the ICMA annual National Citizen annual survey

ATTACHMENT B

RECOMMENDATIONS FOR FUNDING ACTION PLAN ITEMS BY FUND AND DEPARTMENT

Fund	Dept	City Council Action Plan Priority	Brief Description of Action Plan Item to be Funded	Ongoing Exp	One-time Exp	Exp from Add'l Rev	Add'l Standard FTE	Add'l Fixed Term FTE	Fixed Term End Date	Comments
	Planning & Develop Svcs	X	Economic Vitality Program		277,000					Economic Vitality staffing will consist of 1.50 Business Liaison FTEs. The 2009 EV program budget will total $673,000 using one-time funding, including up to $400,000 for the Business Incentive Program (up to $300,000 reallocated from the existing Loan Pool program & $100,000 one-time funding), $96,000 reallocated from the Finance Department and $177,000 in other one-time funds.
	Police		Humane Society	6,000						To offset increased vehicle and fuel costs.
	Police	X	Add'l Resources for Alcohol-related violence	21,000						The Police department will extend the underage drinking program through 2009. This program focuses on reducing underage alcohol consumption, by high school age minors and college students.
	Police		Boulder County Drug Task Force	15,000						Funding will allow Police to continue its participation in the Boulder County Drug Task Force following the elimination of HIDTA funding.
	Police		Security for City Council Meetings		12,000					Add'l Police Officer overtime to staff City Council meetings
	Transportation		Employee Transportation Coordinator			52,000	0.50			Ongoing 0.50 FTE for the Employee Transportation Coordinator. Position has been funded through employee parking coupon revenue and has been approved annually through the first supplemental appropriation process for many years. Position coordinates and promotes employee use of alternative transportation modes.
			General Fund Total	**300,000**	**1,250,000**	**102,500**	**2.50**	**1.50**		
Planning & Develop Svcs Fund										
		X	Urban Designer		130,000			1.00	12-31-09	To provide urban design expertise to support project review, manage area plans and other special projects.
			Engineer for Administrative, Land Use and Technical Document Review		116,000			1.00	12-31-09	Position will help reduce or possibly eliminate application processing time.
			Building Permits & Inspections - Project Specialist		89,400			1.00	12-31-09	Position will help reduce backlog in Building Permits & Inspections.
			Building Permits & Inspections - Plans Examiner		78,500			1.00	12-31-09	Position will help reduce backlog in Building Permits & Inspections.
		X	Accelerate Planning Work Programs		32,500					To provide funding for studies and/or consulting necessary to complete high priority Planning items.
			Planning & Development Svcs Fund Total	**0**	**446,400**	**-**	**0.00**	**4.00**		
.25 Cent Sales Tax Fund										
	Parks & Recreation		Park Maintenance	60,000						Add'l funding for seasonal employees and fertilizer and other materials/supplies to increase park maintenance levels.
			.25 Cent Sales Tax Fund Total	**60,000**	**0**	**-**	**0.00**	**0.00**		
Recreation Activity Fund										
	Parks and Recreation		Financial Services Fees	39,000						To offset higher credit card fees resulting from increased usage as a payment option.
			Increased Seasonal Employees for Recreation Facilities and Programs	61,000						Add'l funding for seasonal recreation employees necessary as a result of increased attendance for recreation facilities & classes.
			Evaluation of current and future recreation programs, facilities, and services.		75,000					Development of a Recreation Program Plan will provide direction to determine adjustments in class and facility offerings.
			Recreation Activity Fund	**100,000**	**75,000**	**-**	**0.00**	**0.00**		
Open Space Fund										
			Departmental Reorganization Personnel Costs	48,600						Personnel cost increases resulting from 2008 reorganization.
			Assessment of Office Space Needs		25,000					
			Open Space Fund Total	**48,600**	**25,000**	**-**	**0.00**	**0.00**		
Transportation Fund										
			Increase Operations/Maintenance by add'l 1%	69,400						An additional 1% in non-personnel expenses as a "catch-up" mechanism to address escalating operations and maintenance costs.
			Transportation Fund Total	**69,400**	**0**	**-**	**0.00**	**0.00**		
Permanent Parks and Recreation Fund										

ATTACHMENT B

RECOMMENDATIONS FOR FUNDING ACTION PLAN ITEMS BY FUND AND DEPARTMENT

Fund	Dept	City Council Action Plan Priority	Brief Description of Action Plan Item to be Funded	Ongoing Exp	One-time Exp	Exp from Add'l Rev	Add'l Standard FTE	Add'l Fixed Term FTE	Fixed Term End Date	Comments
	Parks and Recreation		Valmont City Park project manager	85,000				1.00	12-31-10	Project manager fixed term position to coordinate development of Valmont City Park through 2010.
			Permanent Parks and Recreation Fund Total	**85,000**	**0**	**-**	**0.00**	**1.00**		
Water Utility Fund										
	PW/Utilities		Hydroelectric Equipment Rehabilitation	25,000						Operating Action Plan funded thru 2009 proposed water utility rates.
			Boulder Reservoir WTP Operations	50,000						Operating Action Plan funded thru 2009 proposed water utility rates.
			Raw Water Acquisition	35,000						Operating Action Plan funded thru 2009 proposed water utility rates.
			Water Efficiency Program	51,000						Operating Action Plan funded thru 2009 proposed water utility rates.
			Water Utility Fund Total	**161,000**	**0**	**-**	**0.00**	**0.00**		
Stormwater Utility Fund										
	PW/Utilities		Greenways Maintenance	30,600	0		0.50			To provide additional ongoing maintenance for the Greenways program.
			Stormwater Utility Fund Total	**30,600**	**0**	**-**	**0.50**	**0.00**		
Downtown Commercial District Fund										
	DUHMD/Parking Svcs		Parking Technology - Operating Costs	130,200						Covered by on-street parking revenue.
			CAGID Eco Pass	200,000						Costs increased by $222,000 or 42% since 2007 due to increased RTD rates and more eligible employees working within the district
			Downtown Commercial District Fund Total	**330,200**	**0**	**-**	**0.00**	**0.00**		
University Hill Commercial District										
	DUHMD/Parking Svcs		Parking Technology - Operating Costs	27,000						Covered by on-street parking revenue.
			Marketing and Events	10,000						Promotes the Hill Commercial District and Parking Services.
			University Commercial District Fund Total	**37,000**	**0**	**-**	**0.00**	**0.00**		
Fleet Operating Fund										
	Public Works		Fleet Operations: Fuel	501,300						Based on projected fuel costs for 2009.
			Fleet Operations: Parts	310,000						Based on most current information.
			Fleet Operating Fund	**811,300**	**0**	**-**	**0.00**	**0.00**		
Telecommunications Fund										
	Information Technology		VOIP		636,900					Transition from Boulder County to in-house Voice Over Internet Protocol (VOIP) system.
			Fiber Connectivity		297,000					Funding to purchase additional fiber equipment and to continue the build out of the fiber optic network.
			Telecommunications Fund	**0**	**933,900**	**-**	**0.00**	**0.00**		

CITY COUNCIL DIRECTION ON THE RECOMMENDED BUDGET

The City Manager's 2009 Recommended Budget was presented to City Council for first reading on October 21st and second reading on November 10th. The following changes were made to the recommended budget based on feedback received from City Council at the August 26th study session and at first and second reading of the budget.

Funding for Phase II Study of Early Childhood Education Program at Mapleton School

At first reading of the 2009 budget on October 21st, City Council supported the staff recommendation that $50,000 from the Education Excise Tax (EET) revenue reserve be used for Phase II work for the Mapleton Early Childhood Education Center. Staff determined that the use of these funds is consistent with EET guidelines. By using the EET, $50,000 of one-time General Fund dollars became available and these funds were added to the city manager's contingency budget for 2009 to be used for unanticipated needs.

Boulder Community Media (BCM)

At second reading of the 2009 budget on November 10th, City Council approved the following change in funding for Boulder Community Media (BCM), the group that currently provides educational television services via channel 22 to the Boulder community:

1) No ongoing operational funding will be provided to BCM for 2009;
2) A Request for Proposal (RFP) for a subsidy-free education access television vendor will be released; and
3) The BCM contract will be extended through January 31, 2009 in order to provide time to complete the RFP process and to establish a new contractual relationship with BCM or a new vendor. The City Manager's contingency can be used to fund a pro-rated contract term ($5,000 per month) for up to three months.

Phased Spending Approach for 2009 General Fund Action Plan Items

During 1st reading of the 2009 budget ordinances on October 21st, staff introduced the concept of using a phased spending approach to release General Fund action plan items in the 2009 recommended budget. Phased spending is being proposed because it appears that sales/use tax projections for 2008 may not be met and, if this trend continues, the city might need to be more cautious with implementing the 2009 budget. This approach assures that the city will be able to adjust to changing economic conditions, such as a downturn in sales/use tax collections, while still preserving the option to implement funding for new initiatives. The strategy includes holding all 2009 General fund action plan items (with few exceptions based on contractual obligations and council direction) in

a contingency account and releasing them if certain revenue targets are achieved at specific dates in 2009.

During second reading of the 2009 budget on November 10th, council supported the phased spending approach, but directed staff to exempt the $277,000 in 2009 action plan funding for the Economic Vitality program. At this meeting, City Council also approved that the City Council Budget Action Plan committee be used to provide a preliminary recommendation on the items included in each of the three phased spending tiers.

On December 1st, the City Council Budget Action Plan committee (Deputy Mayor Gray, Council members Appelbaum, Morzel and Wilson) met to review the proposed phased spending plan, including the items identified within each of the three tiers.

At its December 16th meeting, the budget committee led a discussion on the phased spending plan and council approved a motion to support the proposed phased spending plan for 2009.

If revenues are insufficient to support any new 2009 General Fund action plan items, it may be necessary to (1) recommend the use of some of the de-Bruced property tax revenue; (2) identify corresponding reduction in the fiscally constrained budget; or (3) use a combination of both to offset the costs of items added on January 1, 2009.

BUDGET POLICIES

CITYWIDE FINANCIAL AND MANAGEMENT POLICIES

SECTION 1 - GENERAL INFORMATION

1.1 **Annual Budget Submittal** - Biennial budgets shall be balanced. Budgeted expenditures and transfers-out will not exceed reasonable projection of the sum of current year revenues, transfers-in, and available fund balances. Debt shall not be utilized for operating expenses.[1]

1.2 **Budget Process** - A Biennial budget shall be adopted every two years by December 1st of the year prior to the two-year budget period. Adjustments for changing circumstances for the second year of the two-year budget cycle shall be adopted by December 1st of the first year of the biennial period. [2]

1.3 **Budget Preparation** - While the Charter establishes time limits and the essential content of the City Manager's proposed budget, the budget preparation process is not prescribed. The preparation process is developed by the City Manager with input from the City Council.

1.4 **Changes to Adopted Budget** - Normally, initial appropriations (excluding carryovers and encumbrances) will be made only in the context of the annual budget process when all City needs can be reviewed and prioritized in a comprehensive manner. The biennial budget process will also include a projection of the multi-year impact of decisions.[3]

SECTION 2 - REVENUE POLICIES

2.1 **Property Tax** - Mill levies shall be certified at the 1992 mill levy rate. A temporary mill levy credit shall also be certified whenever the calculated revenue forecast exceeds the calculated revenue limitation by more than 1/10th of a mill. [4]

2.2 **Revenue Review and Projection** - The City reviews estimated revenue and fee schedules as part of the budget process. Estimated revenue is projected in a "most likely" scenario for five years and updated annually. Proposed rate increases are based upon Citywide Pricing Policy Guidelines that were adopted by Council in 1994. User fees shall be aligned with these guidelines over a five-year period.

2.3 **User Fee Guidelines** - The general guidelines of the City of Boulder regarding user fees are based upon the following considerations:

A. Full Cost Recovery

1. The individual or group using the service is the primary beneficiary.
2. The level of service use attributed to a user is known.
3. Administrative cost of imposing and collecting the fee is not excessive.
4. Imposing a full cost fee would not place the City at a competitive disadvantage.
5. The service is usually provided by the private sector, but may also be provided by the public sector.

B. Partial Cost Recovery

1. Services benefit those who participate but the community at large also benefits.
2. The level of service use attributed to a user is known.
3. Administrative costs of imposing and collecting the fee is not excessive.
4. Imposing a full cost fee would place the City at a competitive disadvantage.
5. The service is usually provided by the public sector, but may also be provided by the private sector.

C. No-cost Recovery:
(a service does not have to meet every criterion)

1. The service is equally available to everyone in the community and should benefit everyone.
2. Because the service is basic, it is difficult to determine benefits received by one user.
3. The level of service attributable to a user is not known.
4. Administrative costs of imposing and collecting a fee exceed revenue expected from the fee.
5. Imposing the fee would place the City at a serious competitive disadvantage.
6. The service is primarily provided by the public sector.
7. Charging a fee would result in undesirable behavior.

D. "Enterprise or Profit" Center
(a service does not have to meet every criterion)

1. Individuals or groups benefit from the service and there is little community benefit.
2. The level of service use attributable to a user is known.
3. There is excess demand for the service; therefore, allocation of limited services is required.
4. Administrative cost of imposing and collecting the fee is not excessive.
5. The service is provided at market price by the private sector.

E. Other Considerations

1. Nonresidents do not pay the full level of City taxes. Therefore, nonresidents will usually pay a premium of 25% above the standard fee for the service.
2. The City currently defines "Direct Costs" as costs that are all the specific, identifiable expenses associated with the actual provision of a service.
3. "Indirect Costs" can include departmental overhead costs such as administrative costs and operating reserve account as well as city overhead costs. City overhead costs include the costs of all the City's general support services.
4. Departments when establishing fees should identify whether a fee recovers the full cost, (sum of direct and indirect costs), partial cost or is a market rate fee.

2.3a **User Fee Subsidies** - After a fee has been set at a either a full, partial or market level, any subsidy or reduced rate user fee offered by the City of Boulder will be based primarily on economic or financial need. The basis for determining financial need will be 50% of the average median income (AMI) for Boulder County. In addition, programs that include a subsidy or reduced rate component are available to City of Boulder residents only.

2.4 **Asset Forfeiture Revenue** - To create a long-term funding source from limited and uncertain revenue, asset forfeiture/seizure revenue resulting from crime prevention/apprehension activities by the Police Department shall be conceptually considered as "endowment" funds and the principal shall be held in reserve. With the exception of occasional exceptional unanticipated unfunded needs, only interest earnings on the principal shall be allocated for expenditures.

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

2.6 **Unspent Revenues** - On an annual basis, any unspent revenues subject to and in compliance with the associated limitations of Amendment #1 revenue and spending constraints shall be "reserved" and therefore will be considered "spending" in the current fiscal year.

2.7 **Excise Taxes** - In November 1998, the electorate approved a ballot issue that increased the current excise tax rates by an inflationary factor. The rate will be adjusted annually by an inflation factor until the maximum amount included in the ballot issue is reached. [5]

2.7 a **Education Excise Tax-** In June 2003, City Council approved the following policy guidelines pertaining to Education Excise Tax; these were reviewed and updated by City Council in July 2007:

Education Excise Tax revenues shall be used only for one-time capital and non-capital expenditures to the extent permitted by state law.

Education Excise Tax revenues may be used to:

- Help fund facilities needed to serve new growth
- Improve or renovate existing facilities
- Enhance the viability of existing facilities , including recreational facilities
- Fund tax refunds or set-offs relating to education purposes
- Purchase properties to preserve them for future educational purposes.

Education Excise Tax revenues shall be expended in a manner that supports both Boulder Valley School District and city of Boulder needs and objectives. An evaluation of city needs and objectives should be informed by reference to the city's community sustainability goals.

Potential projects for Education Excise Tax expenditures may be proposed by either the city of Boulder or the Boulder Valley School District. In either event, both organizations shall be informed of any proposal, and direction provided first by Council's Boulder Valley School District Issues Committee then from the full City Council, prior to the commencement of any formal evaluation or consideration of such proposal. As may become necessary, Council may direct consideration of one or more proposal to occur in a forum where input by the community and the Boulder Valley School District may be solicited.

Whenever feasible, capital expenditures of Education Excise Tax revenues shall be programmed as part of the city's Capital Improvement Programming process.

2.8 **Utility Charges** - The City reviews estimated revenues and fee schedules as part of the budget process. Estimated revenue and expenditures are projected for five years and updated annually. Proposed rate increases to monthly user fees are developed using a cost-of-service methodology which includes the following:

- Determination of the Utility's revenue requirements for operations, maintenance, and capital construction;
- Ability of the Utility to maintain adequate reserves and meet debt service coverage requirements;
- Analysis of customer demands and usage characteristics;
- Allocation of revenue requirements to customer service characteristics;
- Development and design of rates schedules.

Other charges for specific services are designed to recover costs and follow the guidelines of the Citywide Pricing Policy adopted by Council in 1994.

Plant Investment Fees are one-time charges to customers connecting to the utility system are based on the replacement value of the utility assets and are reviewed every 3-5 years.

SECTION 3 - FINANCIAL ADMINISTRATION

3.1 **General Information -** The city's fiscal year shall be the calendar year. The Department of Finance and Record shall collect taxes and maintain financial records.[6]

3.2 **Administrative Charges -** The City shall employ a cost allocation system to identify the full cost of providing services to the public and recover certain costs incurred by various funds in providing support services to other City departments. The system shall accomplish the following objectives:

a. Complete recovery of costs incurred with the exception of the costs of "general governance".
b. Equitable allocation of costs to users.

c. Provision of incentives for service providers to deliver products and services efficiently and effectively.
d. Provision of a stable cost allocation system to facilitate the organization's budgeting for charges and revenues.
e. Promotion of customer confidence in and acceptance of the accuracy, reasonableness, and fairness of the charges they incur.

Charges for "general governance" (City Council, City Clerk Council support and elections, etc.) shall not be cost allocated to restricted funds but instead shall be totally funded out of the General Fund. The "general governance" category shall not include election costs for ballot issues related to funds with earmarked revenue sources. Costs for non-General Fund ballot issues shall be charged to the appropriate fund.

The Boulder Housing Partners (formerly the Housing Authority) shall not be charged for services provided by General Fund Departments. Such costs will be born by the General Fund.

3.3 **Building Maintenance/Renovation -** To protect City investment in facilities, funds shall be budgeted annually for maintenance of such facilities. To extend the life of these assets, the goal shall be to increase the funds budgeted annually for maintenance of facilities to approximately 2 percent of the replacement cost (with the exception of debt financed facilities). These funds may be utilized for facility maintenance, reserved for facility replacement, or utilized for debt service payments for facility related projects pursuant to a long term plan based upon the condition of each facility. If the 2 percent funding goal cannot be reached in any given year due to funding constraints, the expected result will be an increase in the maintenance backlog equal to the funding shortfall. The Facilities and Asset Manager will prioritize maintenance/renovation needs to ensure that critical systems are properly maintained so that facility safety and operations continue without interruption. Lower priority work will be postponed until funding is available to complete these tasks. The Facilities & Asset Manager will report the amount of maintenance backlog and any impacts on facility safety and operations annually during the budget process. If/when the revenue base permits, facility maintenance funding shall be given a high priority before consideration of other service restorations or additions.

3.4 **Building Replacement Costs -** Where debt payments are being made for city buildings, if the revenue source(s) do not sunset when the debt is retired, the on-going revenue will be allocated to a building replacement fund. If the funding source does sunset, replacement resources for the building shall usually come from new or extended revenue leveraged by bonding.

3.5 **Equipment Replacement Costs -** Funds shall be reserved annually for replacement of City equipment and these costs will be reflected in the operating expenditures of the activity using the equipment, to facilitate accurate costing of service delivery.

3.6 **Vehicle Replacement Costs -** Vehicles shall normally be purchased rather than leased and a vehicle replacement fund shall be maintained for replacement of vehicles at the end of their useful life. In the limited situations where vehicles may be leased (temporary vehicles, fire apparatus, etc.) specific approval by the City Manager is required.

3.6a **Vehicle Changes -** It is the expectation of the City Manager's Office that all departments will meet the objectives of the Fleet Evaluation Study. These objectives are: no increase in miles driven in the conduct of City business, and no net increase in the number of fleet units.

3.7 **Computer Replacement Costs -** Computer replacement funds shall be created to level out spending for microcomputer and network related hardware and software and ensure that adequate replacement funds are available when equipment reaches the end of its useful life. This fund is expected to cover 80% of the General Fund replacement costs. The remaining 20% costs will be covered in individual departmental budgets. Restricted funds are expected to reserve funds necessary to cover 100% of their microcomputer and network related hardware and software.

3.8 **Technology Improvements -** Recognizing the contribution of technology in efficient and effective service provision, improvements in technology shall be important considerations in resource allocations.

3.9 **General Fund Annual Savings** - The General Fund emergency/stabilization reserve shall be maintained at a 10% minimum and a 15% maximum, as conditions allow.

3.10 **Grant Expenditures -** Expenditures related to grants shall continue only during the period of time they are funded by the grant. Any grant employees will be considered fixed-term. The City Manager shall review applications for new grants before they are submitted to the granting agency.

3.11 **Property & Casualty and Workers Compensation Funds -** Both the Property & Casualty and the Workers' Compensation liability will be self-insured. The goal for both is to fully fund an actuarially calculated liability as of the end of the prior year at the 90% confidence level. An actuarial study will be completed every two years in order to determine the appropriate reserve levels.

3.12 **Accumulated Sick, Vacation Time, & Appreciation Bonus -** To facilitate the long-term financial sustainability of the city, liabilities associated with accumulated sick time, vacation time, appreciation bonuses, and/or any other employee benefits that would result in liability upon termination or retirement shall be fully funded based on TABOR requirements. This may be accomplished, subject to Council review and approval, by a combination of modifying benefits and/or setting aside reserves. As recommended by the Blue Ribbon Commission (BRC), all fund balances and reserves are being reviewed; this fund is being reviewed relative to the TABOR requirement.

3.13 **Compensation Policy -** The City of Boulder is committed to recruiting and retaining highly productive employees through a competitive total compensation package, which strives to:

- Provide favorable salary relationships when compared to appropriate labor markets, while recognizing the City's ability to pay;
- Maintain internal job relationships according to the responsibilities and customer service requirements found in all jobs;
- Recognize and reward employees for their efforts as demonstrated through specific performance achievements; and
- Acknowledge the unique contributions and potential sacrifices of our Police and Fire Protective Services by continuing to offer enriched benefit programs for them.

SECTION 4 - CAPITAL IMPROVEMENT PLANS

4.1 **Capital Improvement Plan Submission** - While the Charter establishes time limits and the essential content of the City Manager's proposed CIP budget, the budget preparation process is not prescribed. The preparation process is developed by the City Manager with input from the City Council.[7]

4.2 **Inclusion of Operating Costs -** Prior to approval of capital projects, associated operating costs must be included in balanced multi-year operating budgets.

4.3 **Capital Improvement Project Contingency Funds** - Capital Improvement Project contingency funds may be expended by the Project Manager, with Director approval, for unanticipated needs or changes that are within the original scope of the project. The "scope of the project" is defined as the description of the project presented with the CIP that clearly defines the parameters, objectives, and budget of the project. Requested modifications exceeding the original scope of the project shall be presented to Council for approval.

4.4 **CIP Arts Funding -** Where feasible, Project Managers, when designing capital projects should incorporate public art into the design.

SECTION 5 - RESERVE POLICIES

5.1 Please refer to separate section defining individual reserve goals by fund.

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

General Fund (no legal restrictions):
- Emergency/stabilization reserve
- Computer replacement reserve
- Facility renovation and replacement reserve
- Workers compensation reserve (would have to "book" any unfunded liability)
- Property & casualty self-ins reserve (would have to "book" any unfunded liability)
- Insurance stabilization reserve

Restricted funds (only for emergency purposes within the function of each fund)
- Emergency/stabilization reserves
- Various replacement reserves

SECTION 6 - PENSION PLAN POLICIES

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

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

SECTION 7 - DEBT POLICIES

7.1 Policy Statement - Debt shall be considered only for capital purchases/projects and the term of the debt shall not exceed the useful life of the financed asset. Municipal bonds, Interfund loans, equipment leases (with the exception of vehicles) and sale/leaseback agreements are approved methods for financing capital projects.

END NOTES

---

1. Charter Requirements Sec 93. Not later than three months before the end of each fiscal year, the city manager shall prepare and submit to the council an annual budget for the ensuing fiscal year, based upon detailed estimates furnished by the several departments and other divisions of the city government, according to a classification as nearly uniform as possible. The budget shall present the following information:

(A) An itemized statement of the appropriations recommended by the city manager for estimated expenses and for permanent improvements for each department and each division thereof for the ensuing fiscal year, with comparative statements in parallel columns of the appropriations and the expenditures for the current and last preceding fiscal year and the increases or decreases in the appropriations recommended;

(B) An itemized statement of the taxes required and of the estimated revenues of the city from all other sources for the ensuing fiscal year with comparative statements in parallel columns of the taxes and other revenues for the current and last preceding fiscal year and of the increases or decrease estimated or proposed;

(C) A statement of the financial condition of the city; and

(D) Such other information as may be required by the council.

2. Charter Requirement Sec. 95. Upon the basis of the budget as adopted and filed, and including the levies required to be made by the charter, the several sums shall forthwith be appropriated by ordinance to the several purposes therein named for the ensuing fiscal year. Said ordinance shall be adopted not later than the first day of December in each year and shall be entitled "The Annual Appropriation Ordinance."

3. Charter Requirement Sec. 102. At any time after the passage of the annual appropriation ordinance and after at least one week's public notice, the council may transfer unused balances appropriated for one purpose to another purpose and may by ordinance appropriate available revenues not included in the annual budget. This provision shall not apply to the water, park and library funds.

4. Charter Requirements. Sec 94. Upon said estimate the council shall forthwith proceed to make by ordinance the proper levy in mills upon each dollar of the assessed valuation of all taxable property within the city. The levy shall never exceed thirteen mills on the dollar for all general city purposes upon the total assessed valuation of said taxable property with the city. The foregoing limitation of thirteen mills shall not apply to taxes levied by the council for the payment of any interest, sinking fund, or principals of any bonded indebtedness of the city now existing or hereafter created nor to special assessments for local improvements.

Sec. 135. The city council shall make an annual appropriation, which shall amount to not less than the return of one-third of a mill tax levied upon each dollar of assessed valuation of all taxable property in the City of Boulder.

Sec. 161. There shall be a permanent park and recreation fund. This fund shall consist of the following:
(a) An annual levy of nine-tenths of one mill on each dollar of assessed valuation of all taxable within the city.

5. Code Requirement. Sec. 3-8-1. Development Excise Tax; Sec. 3-9-1, Housing Excise Tax; Sec. 8-3-18, and Park Land Acquisition and Development Fees, B.R.C. 1981.

6. Charter Requirements

Sec. 88. The fiscal year of the city shall commence on the first day of January and end on the last day of December of each year.

Sec. 89. Collection and custody of public moneys. The Director of Finance and Record shall have charge of the revenues and records of the city except as otherwise provided by this charter or by ordinance. All taxes, special assessments, and license fees accruing to the city shall be received or collected by officers of the department of finance and record. All moneys received by any officer or employee of the city or in connection with the business of

the city shall be paid promptly into the city treasury.

The council shall by ordinance provide a system for prompt collection and regular payment, custody, and deposit of all city moneys; shall require surety bonds of all depositors of city moneys. Deposits shall be made daily and in the name of the city.

Sec. 90. System of accounting

The council shall by ordinance provide a system of accounting for the city, not inconsistent with the provisions of this charter, which may be recommended by the city manager, to conform as nearly as possible with the uniform system of municipal accounting.

7. Charter Requirements. Sec 78. The Planning Department shall.....

(C)Submit annually to the city manager, not less than sixty days prior to the date for submission of the city manager's proposed budget to the city council, a list of recommended capital improvements to be undertaken during the forthcoming six-year period;

The list shall be arranged in order of preference, with recommendations as to which projects shall be completed each year. Each list of capital improvements shall be accompanied by a six-year capital budget indicating estimated costs and methods of financing all improvements.

2009 BUDGET
Reserve Policies

Fund	Category	Reserve	Purpose	Current Reserve Policy	Projected Year-End Balance (2009)	Balance to Comply w/Budget Policy	Variance	Comments
General	Emergency/ Stabilization	Emergency Reserve	Reserve is to provide a cushion for revenue shortfalls, emergencies, and for expenditure opportunities.	Based upon GF expenditures less grants: proposed goal is to have a 10% reserve.	10,301,000	9,633,000	668,000	Current reserve policy is being met.
Capital Development Fund	Emergency/ Stabilization	Emergency Reserve	Reserve was established to cover emergencies and revenue fluctuations.	Current reserve policy designates $500,000 to cover the purposes of the fund.	4,525,627	500,000	4,025,627	Current reserve policy is being met.
Planning and Development Services	Emergency/ Stabilization	Emergency Reserve	This is an appropriated reserve to fund unanticipated operating emergencies.	Reserve is currently set at $25,000.	25,000	25,000	0	Current reserve policy is being met.
	Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve which was established to cover revenue fluctuations and operating emergencies.	10% of the operating budget that is funded by fees and permit revenue	4,128,758	538,825	3,589,933	Current reserve policy is being met.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	3,589,933	120,352	3,469,581	Current reserve policy is being met.
	Liability	Sick/Vac/App. Bonus Liability Reserve	The fund was established for liabilities assoc with accumulated sick & vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	To facilitate the long-term financial sustainability for the city, the sick/vac/app bonus liability shall be fully funded by or before 2010. Interim goal is to fully fund reserve based on TABOR requirements.	3,469,581	317,776	3,151,805	Current reserve policy is being met.
Affordable Housing Fund	Liability	Sick/Vac/ App. Bonus Liability Reserve	Reserve was established to fund sick/vac/app. bonus liability.	Reserve is to fully cover sick/vac/app. bonus liability.	21,188	16,733	4,455	Current reserve policy is being met.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for the 27th pay period for year in which it occurs (e.g. 2013).	4,455	4,455	0	Current reserve policy is being met.
CHAP Fund	Liability	Sick/Vac/ App. Bonus Liability Reserve	Reserve was established to fund sick/vac/app. bonus liability.	Reserve is to fully cover sick/vac/app. bonus liability.	29,541	24,731	4,810	Current reserve policy is being met.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for the 27th pay period for year in which it occurs (e.g. 2013).	4,810	4,810	0	Current reserve policy is being met.
.25 Cent Sales Tax Fund	Liability	Sick/Vac/App Bonus Liability Reserve	Reserve was established to fund sick/vac/app. bonus liability.	Reserve is to fully cover sick/vac/app. bonus liability.	586,038	182,899	403,139	Current reserve policy is being met.
	Liability	27th Payperiod	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve was established to fund 27th payperiod which occurs every 11 years	403,139	31,322	371,817	Current reserve policy is being met.
Library Fund	Emergency/ Stabilization	Emergency	Reserve was established to cover emergencies.	Current reserve policy designates 10% of annual Library revenues for emergencies.	171,999	72,146	99,853	Current reserve policy is being met.
Recreation Activity Fund	Emergency/ Stabilization	Emergency Reserve	Reserve is to provide a cushion for revenue shortfalls, emergencies, and for expenditure opportunities.	Policy is to allow a rolling fund balance to provide stability to annual operations that may otherwise be affected by shortfalls in revenue.	1,638,161	50,000	1,588,161	Current reserve policy is being met.
	Liability	27th Payperiod	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve was established to fund 27th payperiod which occurs every 11 years	1,588,161	115,087	1,473,074	Current reserve policy is being met.

2009 BUDGET
Reserve Policies

Fund	Category	Reserve	Purpose	Current Reserve Policy	Projected Year-End Balance (2009)	Balance to Comply w/Budget Policy	Variance	Comments
Climate Action Plan Fund	Liability	Sick/Vac/App Bonus Liability Reserve	Reserve was established to fund sick/vac/app. bonus liability.	Reserve is to fully cover sick/vac/app. bonus liability.	6,654	1,528	5,126	Current reserve policy is being met.
	Liability	27th Payperiod	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve was established to fund 27th payperiod which occurs every 11 years	5,126	2,500	2,626	Current reserve policy is being met.
Open Space Fund	Emergency/ Stabilization	OSBT Contingency Reserve	Reserve was established to cover revenue fluctuations which might impact the Fund's ability to make debt service payments, as well as emergencies related to acquisitions.	Reserve per OSBT is to cover an amount based on outstanding General Obligation and BMPA debt totals supported by sales tax revenues.	8,876,749	5,475,000	3,401,749	Current reserve policy is being met.
	Liability	Sick/Vac/App. Bonus Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement	Reserve is to cover 100% of accrued costs as determined by Finance Department.	3,401,749	490,000	2,911,749	Current reserve policy is being met.
	Liability	Property & Casualty Reserve	Reserve was established to cover retained insurance exposure.	Reserve is to cover 100% of retained loss not covered by City's insurance policy.	2,911,749	400,000	2,511,749	Current reserve policy is being met.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	2,511,749	126,270	2,385,479	Current reserve policy is being met.
Airport Fund	Emergency/ Stabilization	Operating Reserve	This is an appropriated reserve to fund unanticipated operating emergencies..	3% of Fund's operating budget.	10,000	10,000	0	Current reserve policy is being met.
	Emergency/ Stabilization	Designated Reserve	This is an unappropriated reserve for operating and capital emergencies and revenue shortfalls.	25% of Fund's operating budget.	429,585	111,362	318,223	Current reserve policy is being met.
	Liability	Sick/Vac/App. Bonus Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement	Reserve is to cover 100% of accrued costs as determined by Finance Department.	318,223	2,645	315,578	Current reserve policy is being met.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	315,578	2,923	312,655	Current reserve policy is being met.
Transportation Fund	Emergency/ Stabilization	Operating Reserve	This is an appropriated reserve to fund unanticipated operating emergencies.	Reserve is set at $100,000.	100,000	100,000	0	Current reserve policy is being met.
	Liability	Sick/Vac/App. Bonus Liability Reserve & Designated Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement and includes allocation for designated reserves.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	1,772,805	138,257	1,634,548	Current reserve policy is being met.
	Emergency/ Stabilization	Designated Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	Reserve is set at $475,000.	1,634,548	475,000	1,159,548	Current reserve policy is being met.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	1,159,548	145,087	1,014,461	Current reserve policy is being met.
	Liability	Undergrounding Reserve	Reserve established to be used for burying overhead lines in accordance with the Xcel franchise agreement.	Reserve is set at $134,715	1,014,461	134,715	879,746	Current reserve policy is being met.

2009 BUDGET
Reserve Policies

Fund	Category	Reserve	Purpose	Current Reserve Policy	Projected Year-End Balance (2009)	Balance to Comply w/Budget Policy	Variance	Comments
Transportation Development	Emergency/ Stabilization	Designated Reserve	This is an unappropriated reserve for operating and capital emergencies and revenue shortfalls.	Reserve is set at $25,000	105,295	25,000	80,295	Current reserve policy is being met.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	80,295	2,345	77,950	Current reserve policy is being met.
Permanent Parks & Recreation Fund	Liability	Sick/Vac/ App. Bonus Liability Reserve	Reserve was established to fund sick/vac/app. bonus liability.	Reserve is to fully cover sick/vac/app. bonus liability.	1,685,248	55,849	1,629,399	Current reserve policy is being met.
	Liability	27th Payperiod	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve was established to fund 27th payperiod which occurs every 11 years	1,629,399	8,223	1,621,176	Current reserve policy is being met.
Water Utility	Emergency/ Stabilization	Emergency Reserve	This is an appropriated reserve to fund unanticipated operating emergencies.	3% of Fund's operating budget.	360,000	360,000	0	Current reserve policy is being met.
	Bond	Bond Reserve	These reserves are established in accordance with bond covenant requirements for revenue bonds.	Reserve amount defined individually for each bond issuance, equal to approximately one year's annual debt payment.	31,605,453	3,068,830	28,536,623	Current reserve policy is being met.
	Special Purpose	Lakewood Pipeline Remediation Reserve	This is an unappropriated reserve to be used for inspections and improvements for Lakewood Pipeline.	The 2006 Lakewood Pipeline Settlement resulted in $15 million to the City. This money and related interest reside in this reserve until it is needed for the pipeline.	28,536,623	16,869,217	11,667,406	Current reserve policy is being met.
	Emergency/ Stabilization	Lakewood/ USFS Damage Claims Reserve	This is an unappropriated reserve to be used for damages to Forest Service Land outside the construction corridor for Lakewood Pipeline.	Per the Resource Damage Claims Plan	11,667,406	100,000	11,567,406	Current reserve policy is being met.
	Liability	Sick/Vac/App. Bonus Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement	Reserve is to cover 100% of accrued costs as determined by Finance Department.	11,567,406	650,753	10,916,653	Current reserve policy is being met.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	10,916,653	134,510	10,782,143	Current reserve policy is being met.
	Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	25% of Fund's operating budget (including transfers) .	10,782,143	4,041,079	6,741,064	Current reserve policy is being met.
	Emergency/ Stabilization	Capital Reserve	This is an unappropriated reserve for capital expenditures due to emergencies and/or revenue shortfalls.	Minimum annual capital costs for renewal and replacement of utility infrastructure.	6,741,064	2,000,000	4,741,064	Current reserve policy is being met.
Wastewater Utility	Emergency/ Stabilization	Emergency Reserve	This is an appropriated reserve to fund unanticipated operating emergencies.	3% of Fund's operating budget.	265,000	265,000	0	Current reserve policy is being met.
	Bond	Fund Bond Reserve	These reserves are established in accordance with bond covenant requirements for revenue bonds.	Reserve amount defined individually for each bond issuance, equal to approximately one- year's annual debt payment.	9,454,065	170,250	9,283,815	Current reserve policy is being met.
	Liability	Sick/Vac/App Bonus Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement	Reserve is to cover 100% of accrued costs as determined by Finance Department.	9,283,815	682,833	8,600,982	Current reserve policy is being met.

2009 BUDGET
Reserve Policies

Fund	Category	Reserve	Purpose	Current Reserve Policy	Projected Year-End Balance (2009)	Balance to Comply w/Budget Policy	Variance	Comments
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	8,600,982	97,798	8,503,184	Current reserve policy is being met.
	Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	25% of Fund's operating budget (including transfers) .	8,503,184	2,532,167	5,971,017	Current reserve policy is being met.
	Emergency/ Stabilization	Capital Reserve	This is an unappropriated reserve for capital expenditures due to emergencies and/or revenue shortfalls.	Minimum annual capital costs for renewal and replacement of utility infrastructure.	5,971,017	500,000	5,471,017	Current reserve policy is being met.
Stormwater/ Flood Management Utility	Emergency/ Stabilization	Emergency Reserve	This is an appropriated reserve to fund unanticipated operating emergencies.	3% of Fund's operating budget.	93,000	93,000	0	Current reserve policy is being met.
	Bond	Bond Reserve	These reserves are established in accordance with bond covenant requirements for revenue bonds.	Reserve amount defined individually for each bond issuance, equal to approximately one year's annual debt payment.	4,283,142	824,715	3,458,427	Current reserve policy is being met.
	Emergency/ Stabilization	Post-Flood Property Acquisition	Reserve is for post - flood property acquisition in the event of a flood.	Reserve is increased by $150,000 a year such that the fund will accumulate and maintain a level of $1,000,000.	3,458,427	1,050,000	2,408,427	Current reserve policy is being met.
	Liability	Sick/Vac/App Bonus Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement	Reserve is to cover 100% of accrued costs as determined by Finance Department.	2,408,427	131,579	2,276,848	Current reserve policy is being met.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	2,276,848	29,551	2,247,297	Current reserve policy is being met.
	Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	25% of Fund's operating budget (including transfers) .	2,247,297	881,655	1,365,642	Current reserve policy is being met.
	Emergency/ Stabilization	Capital Reserve	This is an unappropriated reserve for capital expenditures due to emergencies and/or revenue shortfalls.	Minimum annual capital costs for renewal and replacement of utility infrastructure.	1,365,642	200,000	1,165,642	Current reserve policy is being met.
Downtown Commercial District (formerly CAGID)	Emergency/ Stabilization	Emergency Reserve	This is an unappropriated reserve to fund unanticipated operating emergencies. Also included within this reserve are funds inteended to meet the 3% of Funding Sources Reserve Requirements of TABOR.	10% of Fund's total operating uses.	1,404,145	504,725	899,420	Current reserve policy is being met.
	Liability	Sick/Vac/App Bonus Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	899,420	120,238	779,182	Current reserve policy is being met.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	779,182	24,000	755,182	Current reserve policy is being met.

2009 BUDGET
Reserve Policies

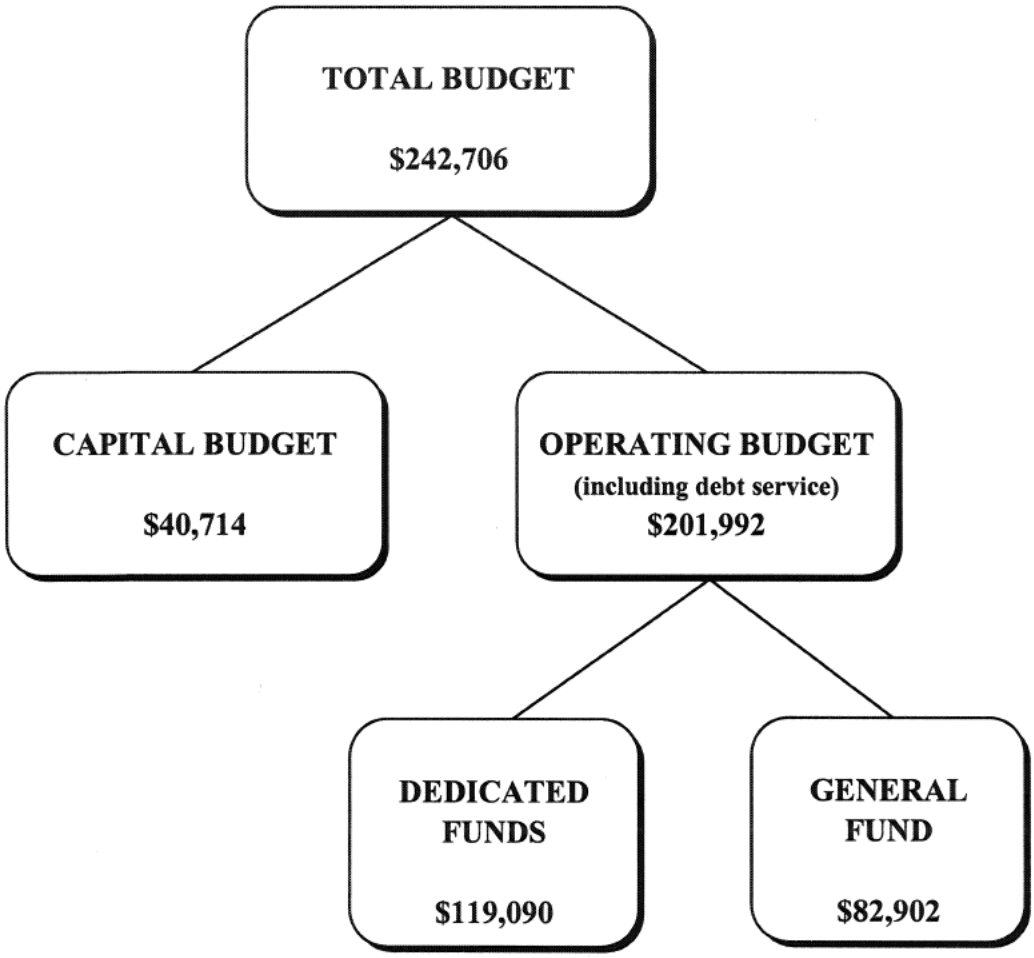
Fund	Category	Reserve	Purpose	Current Reserve Policy	Projected Year-End Balance (2009)	Balance to Comply w/Budget Policy	Variance	Comments
	Bond	Bond Reserve	These reserves are established in accordance with bond covenant requirements for revenue bonds.	Reserve amount defined individually for each bond issuance, equal to approximately 1/6th of the next interest payment and 1/12th of the next principle payment.	755,182	354,685	400,497	Current reserve policy is being met.
University Hill Commercial District (formerly UHGID)	Emergency/ Stabilization	Emergency Reserve	This is an unappropriated reserve to fund unanticipated operating emergencies. Also included within this reserve are funds inteended to meet the 3% of Funding Sources Reserve Requirements of TABOR.	25% of Fund's total uses.	627,459	116,805	510,654	Current reserve policy is being met.
	Liability	Sick/Vac/App Bonus Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement	Reserve is to cover 100% of accrued costs as determined by Finance Department.	510,654	16,763	493,891	Current reserve policy is being met.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	493,891	4,017	489,874	Current reserve policy is being met.
Telecommuni-cations Replacement Reserve	Replacement		Reserve was created to level out spending for Telecommunications system replacement and upgrades	Goal is that this fund will fund the City's phone service equipment replacement and fiber network needs.	147,792	147,792	0	Current reserve policy is being met.
Property & Casualty Reserve	Liability		The Property & Casualty Reserve will be self-insured. The fund was set up when insurance costs were expected to increase significantly.	Goal is to fully fund an actuarially calculated liability as of the end of the prior year at the 90% confidence level	4,259,778	1,502,003	2,757,775	Current reserve policy is being met.
Workers Comp. Reserve	Liability		The Workers Comp fund is self-insured. The fund was developed to enhance the management of program costs.	Goal is to fully fund an actuarially calculated liability as of the end of the prior year at the 90% confidence level	3,790,230	1,923,874	1,866,356	Current reserve policy is being met.
	Liability	Workers Comp: Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	1,866,356	5,190	1,861,166	Current reserve policy is being met.
Compensated Absences	Liability		The fund was established for liabilities assoc. with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities.	To facilitate the long-term financial sustainability for the city, the sick/vac/app. bonus liability shall be a fully funded reserve based on TABOR requirements.	2,393,227	2,393,227	0	As recommended by the Blue Ribbon Commission (BRC), all fund balances and reserves are being reviewed; this fund is being reviewed relative to the TABOR requirement.
Fleet Operations	Emergency/ Stabilization	Emergency Reserve	This is an appropriated reserve to fund unanticipated operating emergencies.	1% of Fund's operating budget.	26,556	26,556	0	Current reserve policy is being met.
	Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies	2% of Fund's operating budget	362,383	138,789	223,594	Current reserve policy is being met.
	Liability	Sick/Vac/App. Bonus Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement	Reserve is to cover 100% of accrued costs as determined by Finance Department.	223,594	203,256	20,338	Current reserve policy is being met.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g., 2013).	20,338	20,338	0	Current reserve policy is being met.

2009 BUDGET
Reserve Policies

Fund	Category	Reserve	Purpose	Current Reserve Policy	Projected Year-End Balance (2009)	Balance to Comply w/Budget Policy	Variance	Comments
Fleet Replacement	Replacement	Fleet Replacement Reserve	Reserve was established to level out the spending for the replacement of the City's vehicles	Policy is to collect sufficient funds from the departments to replace vehicles as identified in replacement schedule.	6,292,652	6,292,652	0	Current reserve policy is being met.

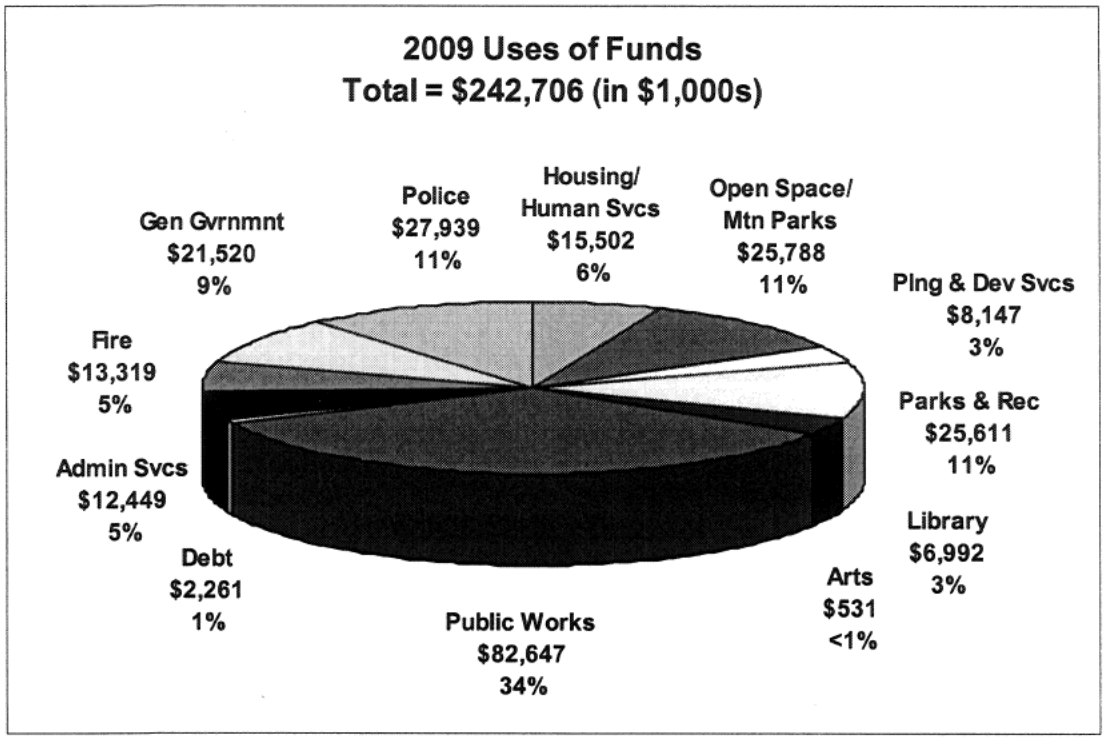
CITYWIDE SUMMARIES

CITY OF BOULDER
2009 BUDGET
(in $1,000s)



City of Boulder Budget Summary
2009 Budget

Citywide Overview



NOTE: Non-General Fund debt service is included in the applicable department.

The 2009 budget totals $242,706,000 and represents a 2.1% increase over the 2008 approved budget for all funds, including governmental, enterprise, internal service and capital improvement funds. This total increase reflects a 2.2% increase in operating budgets, a 9.2% increase in the capital improvement program (CIP) and a 7.4% decrease in debt service. This change in debt service is due to the reduction in scheduled debt payments or the retirement of various debt issuances across a number of funds. The most significant debt reduction is in the Affordable Housing Fund since the Fannie Mae line of credit will be paid off in 2008.

Citywide Expenses (Uses)

Basic Assumptions

Personnel Factors/General Salary Increases:

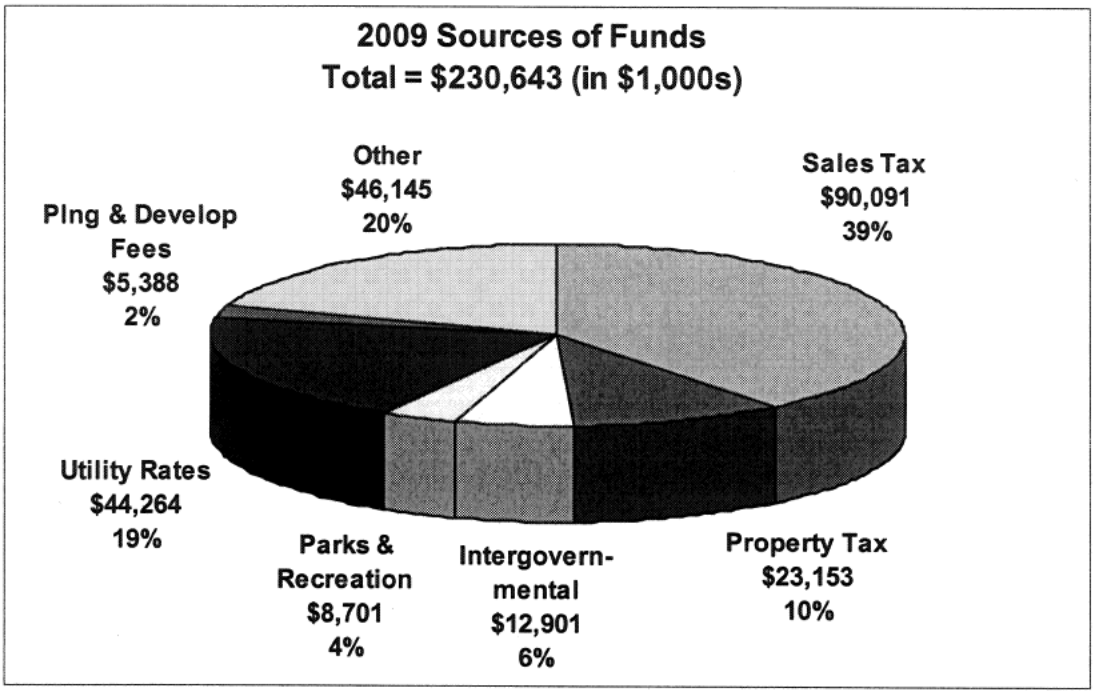
Management/Non-union	1.50%
Boulder Municipal Employees Association	2.00%
Fire *	1.50%
Police *	2.00%

* Based on current contracts, Fire could receive up to an additional 1.50% and Police an additional 2.00% beginning pay period #14, 2009 based on retail sales tax collections over the amount projected for 2008.

Non-Personnel Factors:

Non-personnel budgets were increased by 2.0% for 2009.

Citywide Revenue (Sources)



Sales Tax

Sales Tax represents 39% of the city's total revenue. Sales tax is a transaction tax levied upon all sales, purchases, and leases of tangible personal property and taxable services sold or leased by persons engaged in business in the city and is collected by the vendor or lessor and remitted to the city. The 2009 sales and use tax rate consists of several components. The following is a list of the specific funds that have sales tax as a component of their revenue.

Fund	Rate	Start Date	Expiration Date
General	1.00%	1/1/1964	None
General	0.38%	1/1/1988	None
General (designated)	0.15%	1/1/1993	12/31/2012
General (formerly designated for public safety purposes)	0.15%	1/1/2005	12/31/2024
Open Space	0.40%	1/1/1967	None
Open Space	0.33%	1/1/1990	12/31/2018
Open Space	0.15%	1/1/2004	12/31/2019
Transportation	0.60%	1/1/1967	None
Parks	0.25%	1/1/1996	12/31/2015
Total for 2009	3.41%		

Basic Assumptions:

Inflation – Projected CPI for the Denver-Boulder-Greeley area is 3.1% for 2009. This information is based on the average of projections from the Colorado Office of State Planning and Budgeting (OSPB) and the Colorado Legislative Council.

Overall Sales Tax Growth – The overall growth in sales & use tax for the city is projected at 3.9% for 2009.

Property Tax

Property tax revenue is based on the city's mill levy to the current assessed value. All property tax revenue growth (except the 2 mills for public safety services) was restricted under the Taxpayer Bill of Rights Amendment to the Colorado Constitution (TABOR) to the Denver-Boulder Consumer Price Index (CPI) and a local growth factor. At the November 4, 2008 election, voters approved the removal of the remaining TABOR restriction on property tax, with a phase-in period and without any specific earmark for the use of the funds. More specifically, approval of this ballot issue had the effect of reducing the mill levy credit by .50 mill each year until the credit is completely eliminated. It is important to note that since the removal of the TABOR restrictions was approved by voters after the 2009 budget was developed, the estimated revenues do not include the incremental revenue generated by approval of the ballot measure.

The following mill levy rates were approved as part of the 2009 budget, including a reduction of the mill levy credit from 2.640 to 2.140 to reflect the removal of the remaining TABOR restrictions on property tax:

Property Tax Rate from 2009 Approved Budget:

General City Operations	8.748
Permanent Parks Fund (Charter Sec. 161)	0.900
Library Fund (Charter Sec. 165)	0.333
TOTAL	9.981
Less Mill Levy Credit	2.140
TOTAL (Mills subject to Article X, Section 20 Of the Colorado Constitution	7.841
General City Operations (Public Safety)	2.000
NET MILL LEVY	9.841

City of Boulder - Net Mill Levy

Revenue Year	2003	2004	2005	2006	2007	2008	2009
Mill Levy	9.640	9.860	10.005	9.643	9.889	9.201	9.841

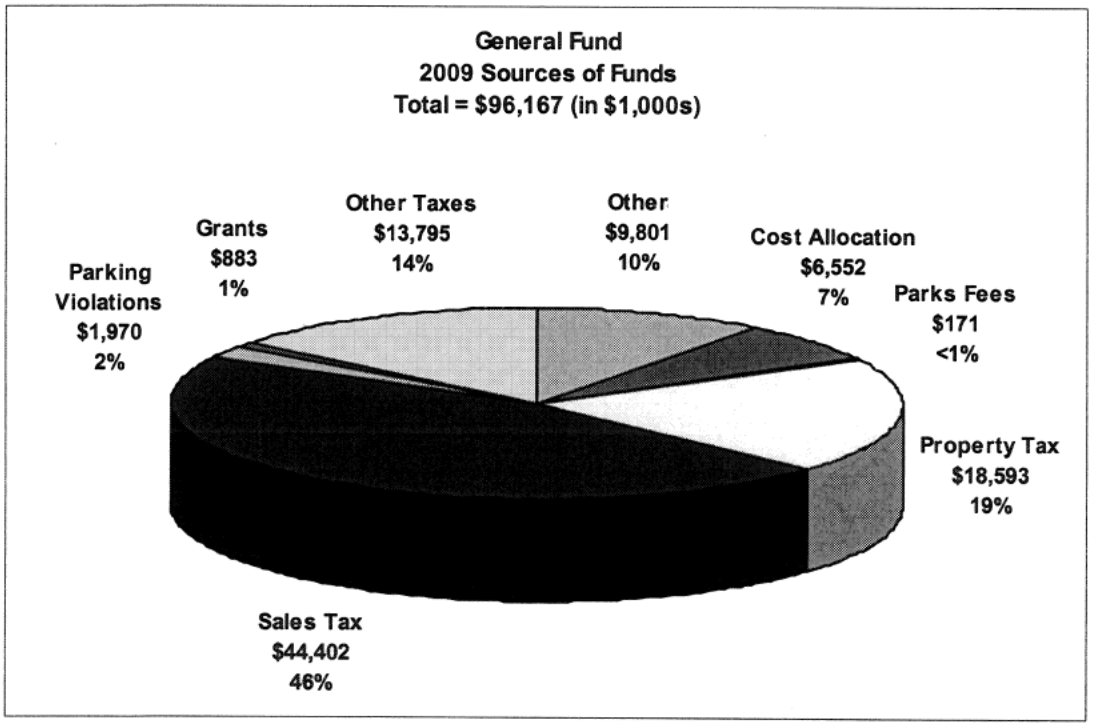
Impact on Fund Balance

For the 2009 budget year, there is $12,063,000 being used from fund balance to fund anticipated expenses. The use of fund balance is typically for one-time only expenses or for capital projects. Most funds that are using fund balance have built up reserves especially for the purpose of funding capital projects; for example, the Open Space Fund, the Parks & Recreation .25 Cent Sales Tax Fund and the Utility Funds.

For a complete look at the five year position of the city's funds, please refer to the "Fund Financial" section of the budget document. In addition, each fund's reserve policies are summarized in the "Budget Policies" section of the document and their current status relative to those policies.

General Fund Revenues (Sources)

Total sources for the General Fund for the 2009 budget year are $96,167,000. This represents a 3.0% increase over the 2008 approved budget with estimated revenues of $93,358,000.



Sales Tax

Sales tax collections of $44,402,000 represent 46% of the General Fund annual revenue.

Property Tax

Based on the mill levy in place for the 2009 budget, property tax collections for 2009 are projected to be $18,593,000 or 19% of General Fund revenues for 2009. It is important to note that since the removal of the TABOR restrictions was approved by voters after the 2009 budget was developed, the estimated revenues do not include the incremental revenue generated by approval of the ballot measure.

Other Taxes

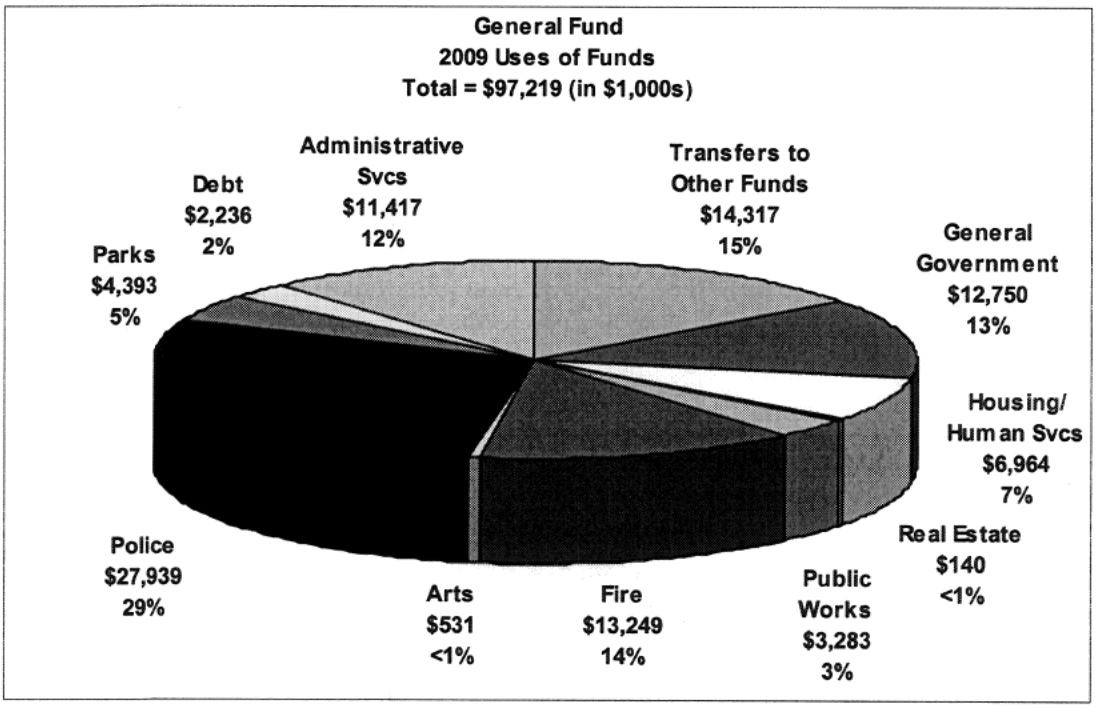
Other taxes include admission tax, accommodation tax, liquor occupation tax, telephone occupation tax, cable franchise tax, electric franchise tax, specific ownership tax, tobacco tax and trash tax. Estimates for these taxes are based on historical trends, inflation and economic growth in the respective areas.

Cost Allocation

The General Fund provides various support services to the restricted funds. The costs to provide these services are determined and allocated to the various restricted funds based on their utilization of these services. The estimated reimbursement amount to the General Fund in 2009 is $6,552,000 or 7% of General Fund revenues for 2009.

General Fund Expenses (Uses)

The 2009 General Fund budget is $97,219,000. This represents a 3.2% increase over the 2008 approved budget of $94,238,000.



CITY OF BOULDER
SUMMARY OF SOURCES OF FUNDS
(in $1,000s)

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
UNRESTRICTED FUNDS:			
General (includes Public Safety Fund)			
Sales and Use Taxes	$ 37,766	$ 39,014	$ 40,340
Add'l Sales/Use Tax from Add'l Auditor	0	90	93
Tax Increment (10th & Walnut)	703	597	651
.15 Cent Sales Tax	3,672	3,835	3,969
Food Service Tax	482	473	523
BURA Bond Reserves	0	111	0
BURA Bond Reserves for EV thru 2008	0	293	0
Accommodation Tax	2,750	2,655	3,002
Admission Tax	430	644	660
Property Tax	12,965	13,218	13,750
Property Tax (Public Safety)	4,148	4,387	4,843
Trash Hauler/Recycling Occ.Tx.	1,313	1,152	1,175
Liquor Occupation Tax	562	601	619
Telephone Occupation Tax	768	768	768
Cable Television Franchise Tax & PEG Fee	1,163	1,073	1,083
Xcel Franchise Tax	3,702	4,090	4,080
Specific Ownership Tax	1,431	1,471	1,500
Tobacco Tax	384	385	385
Misc. Charges for Services	228	191	194
NPP & Other Parking Revenue	162	74	133
Meters - Out of Parking Districts	333	311	488
Meters - Within Parking Districts	1,613	2,210	2,210
Sale of Goods	73	57	59
Misc. Fines & Administr. Penal	0	2	2
Municipal Crt Charges & Fines	1,447	1,648	1,648
Parking Violations	2,003	1,970	1,970
Photo Enforcement	1,210	1,842	1,888
Business Licenses	228	191	196
Misc. Intergovernmental Chg.	433	0	0
Court Awards	243	109	112
Grants	1,613	814	883
Interest & Investment Earnings	1,001	989	638
Leases, Rents & Royalties	157	151	155
Miscellaneous Revenues	621	563	618
Education Excise Tax (To Reserve)	443	0	0
Parks Fees	203	185	171
Housing/Human Services Fees	252	250	251
Action Plan frm Add'l Revenue	0	164	0
Carryovers from Add'l Revenue	2,736	0	0
SUB-TOTAL REVENUE	$ 87,238	$ 86,578	$ 89,057
Transfers In			
Cost Allocation - All Funds	$ 5,855	$ 6,197	$ 6,552
CAGID - Reimb for Mall Improvements	500	500	500
Interfun Loan from Fleet (New Parking Tech)	226	0	0
Transfers for New Sales Tax System	77	0	0
Other	245	83	58
SUB-TOTAL TRANSFERS IN	$ 6,903	$ 6,780	$ 7,110

CITY OF BOULDER
SUMMARY OF SOURCES OF FUNDS
(in $1,000s)

		2007 ACTUAL		2008 APPROVED		2009 APPROVED
TOTAL General Fund	$	94,141	$	93,358	$	96,167
Community Housing Assistance (CHAP)						
Property Tax	$	1,304	$	1,350	$	1,364
Development Excise Tax		149		250		250
Interest & Investment Earnings		109		35		35
Loan Repayment		0		0		0
Transfers In		0		0		0
Proceeds from Sale of Units		16		0		964
Other		1		0		0
TOTAL CHAP	$	1,579	$	1,635	$	2,613
NET TOTAL UNRESTRICTED FUNDS	$	95,720	$	94,993	$	98,780

CITY OF BOULDER
SUMMARY OF SOURCES OF FUNDS
(in $1,000s)

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
RESTRICTED FUNDS:			
Capital Development			
Development Excise Tax	$ 267	$ 250	$ 250
Interest & Investment Earnings	174	178	128
	$ 441	$ 428	$ 378
Lottery			
Lottery Funds	$ 990	$ 926	$ 931
Interest & Investment Earnings	75	60	40
	$ 1,065	$ 986	$ 971
Planning & Development Svcs			
Misc. Development Fees	$ 6,803	$ 5,415	$ 5,388
Interest & Investment Earnings	253	170	172
Other	4	0	0
Transfers In	2,736	2,850	3,034
	$ 9,796	$ 8,435	$ 8,594
Affordable Housing Fund			
Cash In Lieu of Affordable Units	$ 896	$ 2,900	$ 3,100
Interest & Investment Earnings	75	35	35
Transfers In	398	406	416
Sale of Goods and Capital Assets	113	0	0
Other	156	156	295
	$ 1,638	$ 3,497	$ 3,846
.25 Cent Sales Tax			
Sales and Use Taxes	$ 6,181	$ 6,392	$ 6,615
Interest & Investment Earnings	196	155	159
Grants	45	0	0
Other	42	12	12
	$ 6,464	$ 6,559	$ 6,786
Library			
Property Tax	$ 546	$ 551	$ 570
Misc. Charges for Services	123	102	105
Interest & Investment Earnings	33	15	15
Leases, Rents & Royalties	13	6	7
Transfers In	5,626	6,019	6,271
Other	53	24	24
	$ 6,394	$ 6,717	$ 6,992

CITY OF BOULDER
SUMMARY OF SOURCES OF FUNDS
(in $1,000s)

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
Recreation Activity			
Admission & Activity Charges	$ 8,292	$ 7,982	$ 8,530
Interest & Investment Earnings	63	0	0
Transfers In	2,150	1,878	1,946
	$ 10,505	$ 9,860	$ 10,476
Climate Action Plan			
Climate Action Plan Tax	$ 595	$ 875	$ 892
Miscellaneous Revenues	34	0	0
Transfer In	160	0	0
	$ 789	$ 875	$ 892
Open Space			
Sales and Use Taxes	$ 21,758	$ 22,498	$ 23,284
Sale of Capital Assets	708	0	0
Grants	42	0	0
Interest & Investment Earnings	1,157	325	325
Leases, Rents & Royalties	606	486	486
Bond Refunding	12,416	0	0
Miscellaneous Revenues	42	0	0
Transfers In	1,012	1,057	1,099
	$ 37,741	$ 24,366	$ 25,194
Airport			
Misc. Charges for Services	3	$ 11	$ 7
Grants	435	616	0
Interest & Investment Earnings	27	27	27
Leases, Rents & Royalties	341	412	447
Misc Sale of Goods	115	0	0
	$ 921	$ 1,066	$ 481
Transportation			
Sales and Use Taxes	$ 14,798	$ 15,303	$ 15,790
Sale of Capital Assets	1,789	0	1,263
Highway Revenues	2,952	3,544	3,401
HOP Reimbursement	1,161	1,207	1,244
Grants	167	0	0
Interest & Investment Earnings	467	420	420
Miscellaneous Revenues	134	199	99
Special Assessments	112	140	110
External Funding	2,151	2,921	3,545
Transfers In	318	100	125
	$ 24,049	$ 23,834	$ 25,997

CITY OF BOULDER
SUMMARY OF SOURCES OF FUNDS
(in $1,000s)

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
Transportation Development			
Development Excise Tax	$ 528	$ 600	$ 600
Interest & Investment Earnings	162	120	62
External Funding	3,380	0	0
Third Party Reimbursements	123	100	100
	$ 4,193	$ 820	$ 762
Transit Pass General Improvement District			
Property Tax	$ 6	$ 8	9
Transfers In	3	3	4
	$ 9	$ 11	$ 13
CommDvlpmnt Block Grnt (CDBG)			
Federal - Direct Grants	954	909	873
	$ 954	$ 909	$ 873
HOME			
Federal - Direct Grants	$ 738	$ 1,300	$ 1,300
	$ 738	$ 1,300	$ 1,300
Permanent Parks and Recreation			
Property Tax	$ 1,469	$ 1,497	$ 1,557
Sale of Capital Assets	0	0	671
Development Excise Tax	308	475	281
Interest & Investment Earnings	267	221	212
Miscellaneous Revenues	9	14	14
	$ 2,053	$ 2,207	$ 2,735
Water Utility			
Utility Service Charges	$ 21,151	$ 21,210	$ 20,636
Rate Increase	0	763	1,489
Utility Plant Invest. Fee Summ	2,654	2,500	2,500
Utility Connection	187	165	165
Interest & Investment Earnings	2,379	1,756	1,285
Leases, Rents & Royalties	48	17	17
Special Assessments	8	5	5
State and Federal Grants	12	0	0
Bond Proceeds	25,941	0	0
Miscellaneous Revenues	8	0	0
Transfers In	0	130	130
	$ 52,388	$ 26,546	$ 26,227

CITY OF BOULDER
SUMMARY OF SOURCES OF FUNDS
(in $1,000s)

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
Wastewater Utility			
Utility Service Charges	$ 12,567	$ 12,718	$ 12,921
Rate Increase	0	375	635
Utility Plant Invest. Fee Summ	487	450	450
Utility Connection	7	12	11
Interest & Investment Earnings	1,810	511	390
Miscellaneous Revenues	32	28	30
Special Assessments	4	5	5
	$ 14,907	$ 14,099	$ 14,442
Stormwater/Flood Mgmt Utility			
Utility Service Charges	$ 4,761	$ 4,663	$ 4,813
Rate Increase	0	140	144
Utility Plant Invest. Fee Summ	453	500	500
Urban Drng & Fld Contr Dist	471	500	600
Colorado Dept of Transportation Funds	0	1,529	0
Interest & Investment Earnings	480	240	153
Misc. Intergovernmental Chg.	191	124	124
Miscellaneous Revenues	51	31	31
	$ 6,407	$ 7,727	$ 6,365
Downtown Commercial District			
Property & Spec Ownership Tx	$ 962	$ 988	$ 1,031
Parking Charges	3,786	3,846	3,846
Interest & Investment Earnings	86	42	36
Leases, Rents & Royalties	216	366	263
Miscellaneous Revenues	39	19	19
Transfers In	1,893	1,942	1,952
10th & Walnut Revenue	1,408	1,151	1,384
	$ 8,390	$ 8,354	$ 8,531
University Hill Commercial District			
Property & Spec Ownership Tx	$ 27	$ 29	$ 29
Parking Charges	96	231	136
Interest & Investment Earnings	12	34	25
Miscellaneous Revenues	35	0	0
Transfers In	235	258	351
	$ 405	$ 552	$ 541
Telecommunications			
Charges to Departments	$ 615	$ 584	$ 637
Interest & Investment Earnings	80	27	20
Miscellaneous Revenues	86	144	123
	$ 781	$ 755	$ 780

CITY OF BOULDER
SUMMARY OF SOURCES OF FUNDS
(in $1,000s)

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
Property & Casualty Insurance			
Charges to Departments	$ 1,767	$ 1,974	$ 1,610
Interest & Investment Earnings	181	153	83
Miscellaneous Revenues	28	0	0
	$ 1,976	$ 2,127	$ 1,693
Worker Compensation Insurance			
Charges to Departments	$ 1,419	$ 1,429	$ 1,394
Interest & Investment Earnings	167	166	158
Miscellaneous Revenues	7	0	0
	$ 1,593	$ 1,595	$ 1,552
Compensated Absences			
Charges to Departments	$ 311	$ 311	$ 121
Interest & Investment Earnings	119	107	103
	$ 430	$ 418	$ 224
Fleet Operations			
Charges to Departments	$ 2,873	$ 3,015	$ 3,598
Interest & Investment Earnings	3	13	8
Miscellaneous Revenues	389	50	287
	$ 3,265	$ 3,078	$ 3,893
Fleet Replacement			
Charges to Departments	$ 3,461	$ 3,556	$ 4,005
Interest & Investment Earnings	259	190	103
Miscellaneous Revenues	316	152	138
	$ 4,036	$ 3,898	$ 4,246
Computer Replacement			
Charges to Departments	$ 1,589	$ 1,459	$ 1,647
Interest & Investment Earnings	172	154	132
Miscellaneous Revenues	24	0	0
	$ 1,785	$ 1,613	$ 1,779
Equipment Replacement			
Charges to Departments	$ 728	$ 373	$ 632
Interest & Investment Earnings	176	117	104
	$ 904	$ 490	$ 736
Facility Renovation & Replace			
Charges to Departments	$ 1,668	$ 775	$ 933
Miscellaneous Revenues	0	0	351
Interest & Investment Earnings	115	90	75
	$ 1,783	$ 865	$ 1,359

CITY OF BOULDER
SUMMARY OF SOURCES OF FUNDS
(in $1,000s)

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
TOTAL RESTRICTED FUNDS SOURCES	$ 206,800	$ 163,987	$ 168,658
TOTAL CITY SOURCES OF FUNDS	$ 302,520	$ 258,980	$ 267,438
Less: Transfers from Other Funds	$ 21,387	$ 21,243	$ 22,218
Less: Current Yr ISF Charges (1.)	14,431	13,476	14,577
NET TOTAL SOURCES OF FUNDS	$ 266,702	$ 224,261	$ 230,643

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

CITY OF BOULDER
SUMMARY OF USES OF FUNDS
(in $1,000s)

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
UNRESTRICTED FUNDS:			
General (includes Public Safety Fund)			
City Council	$ 298	$ 300	$ 312
Municipal Court	1,460	1,605	1,675
City Attorney	1,668	1,819	1,930
Contingency	64	118	120
Contingency-Univ Hill Meter Rev	0	10	0
Utility Contingency	0	145	0
Economic Vitality Program	988	111	373
Economic Vitality Prgm thru 2008	0	293	0
Extraordinary Personnel Expense	26	118	120
Non-Departmental	734	814	886
Boulder Television	187	70	0
Wildlife Management Plan	0	0	0
Washington School Project	0	0	0
Public Power Project	52	0	0
Environmental Affairs	1,237	1,152	1,175
Communications	595	633	695
Downtown/University Hill Mgmt Div	1,267	1,142	1,207
BID	259	0	0
City Manager's Office/Support Svcs	1,702	1,691	1,799
West Nile Virus Program	142	300	250
Human Resources	1,557	1,627	1,593
Finance	2,349	2,501	2,446
Information Technology	4,549	4,659	4,884
Volunteer and Unemployment Ins	92	107	107
Property and Casualty Ins	1,767	1,974	1,610
Compensated Absences	311	311	121
Police	25,588	26,818	27,939
Fire	13,040	12,739	13,319
Police/Fire Pensions	773	773	773
Public Works	3,506	3,150	3,283
Parks	3,832	3,976	4,041
Arts	191	204	213
Open Space (Real Estate)	121	130	140
Housing/Human Services	5,319	4,824	5,058
Annual Merit Added to Base	0	0	0
Campaign Financing	0	0	46
Humane Society Bldg Loan	114	114	112
Carryovers & Supplementals	2,017	0	0
Carryovers & Supplementals frm Add'l Rev	2,710	0	0
Encumbrance Carryovers	701	0	0
Encumbrance Carryovers frm Add'l Rev	26	0	0
Community Sustainability	78	0	50

CITY OF BOULDER
SUMMARY OF USES OF FUNDS
(in $1,000s)

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
Special Purpose Reserve	0	301	491
Recommended Action Plan-Ongoing	0	0	0
Recommended Action Plan-One-time	0	980	0
Phased Spending - Ongoing	0	0	244
Phased Spending - One-time	0	0	760
Action Plan Items frm Add'l Rev	0	0	0
Debt	1,728	1,724	1,678
Total General Fund Expenditures	$ 81,048	$ 77,233	$ 79,450
Transfers Out	13,067	13,772	14,317
Subtotal General Fund	$ 94,115	$ 91,005	$ 93,767
.15% Sales Tax Allocation			
Environment	$ 313	$ 298	$ 318
Arts	279	298	318
Human Services	1,443	1,490	1,588
Youth Opportunity	278	298	318
Four-Mile Soccer Complex	180	287	352
Debt	565	562	558
Subtotal .15% Sales Tax	$ 3,058	$ 3,233	$ 3,452
Total General Fund Uses	$ 97,173	$ 94,238	$ 97,219
Community Housing Assistance			
Operating	$ 361	$ 359	$ 410
Community Housing Funds	1,592	1,253	2,168
Transfers Out	22	22	32
Total Community Housing Assistance	$ 1,975	$ 1,634	$ 2,610
TOTAL UNRESTRICTED FUNDS	$ 99,148	$ 95,872	$ 99,829

CITY OF BOULDER
SUMMARY OF USES OF FUNDS
(in $1,000s)

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
RESTRICTED FUNDS:			
Capital Development			
Transfers Out	$ 31	$ 33	$ 26
Capital	12	80	80
	$ 43	$ 113	$ 106
Lottery			
Operating	$ 366	$ 480	$ 165
Debt	304	170	0
Capital	334	350	1,035
	$ 1,004	$ 1,000	$ 1,200
Planning & Development Svcs			
Operating	$ 6,742	$ 7,201	$ 7,700
Transfers Out	1,058	1,080	1,179
Recommended Action Plan	0	404	447
	$ 7,800	$ 8,685	$ 9,326
Affordable Housing Fund			
Operating	$ 264	$ 391	$ 508
Transfers Out	10	11	26
Debt	745	1,823	229
Community Housing Funds	638	1,270	3,079
	$ 1,657	$ 3,495	$ 3,842
.25 Cent Sales Tax			
Operating	$ 2,957	$ 3,116	$ 3,345
Debt	2,429	2,421	2,386
Transfers Out	449	158	202
Capital	160	875	1,620
Recommended Action Plan	0	68	60
	$ 5,995	$ 6,638	$ 7,613
Library			
Operating	$ 6,392	$ 6,717	$ 6,992
	$ 6,392	$ 6,717	$ 6,992
Recreation Activity			
Operating	$ 9,627	$ 9,917	$ 10,245
Transfers Out	62	0	0
Recommended Action Plan	0	0	175
	$ 9,689	$ 9,917	$ 10,420
Climate Action Plan			
Operating	$ 768	$ 875	$ 888
	$ 768	$ 875	$ 888

CITY OF BOULDER
SUMMARY OF USES OF FUNDS
(in $1,000s)

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
Open Space			
Operating	$ 9,007	$ 9,144	$ 10,167
Debt	24,111	10,950	10,732
Transfers Out	776	815	885
Capital	20,668	3,980	4,150
Recommended Action Plan	0	756	74
	$ 54,562	$ 25,645	$ 26,008
Airport			
Operating	$ 484	$ 362	$ 379
Transfers Out	59	61	76
Capital	492	632	0
Recommended Action Plan	0	55	0
	$ 1,035	$ 1,110	$ 455
Transportation			
Operating	$ 15,862	$ 15,689	$ 16,822
Transfers Out	1,292	1,302	1,365
Debt	124	293	123
Capital	7,147	8,530	7,645
Recommended Action Plan	0	956	69
	$ 24,425	$ 26,770	$ 26,024
Transportation Development			
Operating	$ 164	$ 226	$ 177
Transfers Out	12	12	13
Capital	5,223	660	775
	$ 5,399	$ 898	$ 965
Transit Pass General Improvement District			
Operating	$ 9	$ 11	$ 13
	$ 9	$ 11	$ 13
CommDvlpmnt Block Grnt (CDBG)			
Operating	$ 167	$ 163	$ 153
Debt	0	0	0
Transfers Out	18	18	22
Community Housing Funds	769	728	698
	$ 954	$ 909	$ 873
HOME			
Operating	$ 84	$ 99	$ 96
Transfers Out	3	4	7
Community Housing Funds	650	1,197	1,197
	$ 737	$ 1,300	$ 1,300

CITY OF BOULDER
SUMMARY OF USES OF FUNDS
(in $1,000s)

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
Permanent Parks and Recreation			
Operating & Maintenance Projects	$ 714	$ 429	$ 879
Debt	0	0	0
Transfers Out	53	55	67
Capital	292	1,400	1,748
Recommended Action Plan	0	0	85
	$ 1,059	$ 1,884	$ 2,779
General Obligation Debt Svc			
Operating	$ 25	$ 25	$ 25
	$ 25	$ 25	$ 25
Water Utility			
Operating	$ 13,260	$ 14,258	$ 14,671
Debt	35,429	6,296	6,295
Transfers Out	1,288	1,342	1,332
Capital	6,832	8,775	10,079
Recommended Action Plan	0	346	161
	$ 56,809	$ 31,017	$ 32,538
Wastewater Utility			
Operating	$ 7,403	$ 8,324	$ 9,150
Debt	3,786	3,766	3,732
Transfers Out	930	966	979
Capital	24,335	2,210	2,825
Recommended Action Plan	0	506	0
	$ 36,454	$ 15,772	$ 16,686
Stormwater/Flood Mgmt Utility			
Operating	$ 2,699	$ 3,131	$ 3,177
Debt	806	806	810
Transfers Out	297	312	319
Capital	970	5,354	2,350
Recommended Action Plan	0	0	31
	$ 4,772	$ 9,603	$ 6,687
Downtown Commercial District			
Operating	$ 3,582	$ 2,944	$ 3,453
Debt	3,645	2,005	1,998
Transfers Out	624	629	670
Transfer Excess TIF to Gen. Fund	703	532	477
Capital	0	2,042	1,265
Recommended Action Plan	0	536	330
	$ 8,554	$ 8,688	$ 8,193

CITY OF BOULDER
SUMMARY OF USES OF FUNDS
(in $1,000s)

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
University Hill Commercial District			
Operating	$ 362	$ 331	$ 392
Transfers Out	31	32	38
Capital	0	300	0
Recommended Action Plan	0	44	37
	$ 393	$ 707	$ 467
Telecommunications			
Operating	$ 546	$ 1,604	$ 657
Transfers Out	10	10	12
Recommended Action Plan	0	0	934
	$ 556	$ 1,614	$ 1,603
Property & Casualty Insurance			
Operating	$ 887	$ 1,530	$ 1,493
Transfers Out	65	68	112
	$ 952	$ 1,598	$ 1,605
Worker Compensation Insurance			
Operating	$ 1,242	$ 1,544	$ 1,594
Transfers Out	111	112	113
	$ 1,353	$ 1,656	$ 1,707
Compensated Absences			
Operating	$ 496	13 381	$ 381
Transfers Out	13	13	23
	$ 509	$ 394	$ 404
Fleet Operations			
Operating	$ 3,052	$ 2,790	$ 2,782
Transfers Out	221	215	224
Recommended Action Plan	0	0	811
	$ 3,273	$ 3,005	$ 3,817
Fleet Replacement			
Operating	$ 2,661	$ 3,325	$ 2,749
Transfers Out	731	72	75
	$ 3,392	$ 3,397	$ 2,824
Computer Replacement			
Operating	$ 1,786	$ 1,559	$ 1,566
Transfers Out	14	15	13
	$ 1,800	$ 1,574	$ 1,579
Equipment Replacement			
Operating	$ 1,043	$ 531	$ 1,306
Transfers Out	30	31	24
	$ 1,073	$ 562	$ 1,330

CITY OF BOULDER
SUMMARY OF USES OF FUNDS
(in $1,000s)

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
Facility Renovation & Replace			
Operating & Capital	$ 786	$ 1,110	$ 1,444
Transfers Out	69	72	57
	$ 855	$ 1,182	$ 1,501
Police Pension			
Transfers Out	$ 5	$ 5	$ 5
	$ 5	$ 5	$ 5
Fire Pension			
Transfers Out	$ 5	$ 5	$ 5
	$ 5	$ 5	$ 5
TOTAL RESTRICTED FUNDS USES	$ 242,308	$ 176,771	$ 179,780
TOTAL CITY USES OF FUNDS	$ 341,456	$ 272,643	$ 279,609
Less:Transfers to Other Funds	$ 21,387	$ 21,243	$ 22,218
Less: Current & Prev Yrs ISF Charges (1.)	11,641	13,619	14,685
NET TOTAL USES OF FUNDS	$ 308,428	$ 237,781	$ 242,706
USES OF FUNDS BY CATEGORY			
OPERATING USES OF FUNDS	$ 164,642	$ 167,329	$ 173,451
CAPITAL USES OF FUNDS	70,114	39,636	40,714
DEBT	73,672	30,816	28,541
TOTAL USES OF FUNDS BY CATEGORY	$ 308,428	$ 237,781	$ 242,706

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

CITY OF BOULDER
FUND TRANSFERS
SORTED BY ORIGINATING FUND
(in $1,000s)

FROM	TO FUND	FOR	2007 ACTUAL	2008 APPROVED	2009 APPROVED
GENERAL					
	Plng & Dev Svcs	Subsidy	$ 2,076	$ 2,170	$ 2,333
	Plng & Dev Svcs	Excise Tax Admin	5	5	5
	Affordable Hsng	Subsidy	398	406	416
	Recreation Activity	Subsidy	1,717	1,785	1,854
	Library Fund	Subsidy	5,626	6,019	6,270
	Open Space	Subsidy	1,012	1,057	1,099
	Downtown Commercial	Meter Rev	1,443	1,942	1,952
	University Hill Commercial	Meter Rev	164	258	258
	Water Utility Fund	Wells Property	0	130	130
	Transportation (One-time)	Snow/Ice Removal	318	0	0
	Misc One-time Transfers	Misc	308	0	0
			$ 13,067	$ 13,772	$ 14,317
CAPITAL DEVELOPMENT					
	General	Cost Allocation	$ 26	$ 28	$ 21
	Plng & Dev Svcs	Excise Tax Admin	5	5	5
			$ 31	$ 33	$ 26
PLANNING & DEVELOPMENT SVCS					
	General	Cost Allocation	$ 1,058	$ 1,080	$ 1,179
			$ 1,058	$ 1,080	$ 1,179
AFFORDABLE HOUSING FUND					
	General	Cost Allocation	$ 10	$ 11	$ 26
			$ 10	$ 11	$ 26
CMMNTY HSG ASST PRGM (CHAP)					
	General	Cost Allocation	$ 17	$ 17	$ 27
	Plng & Dev Svcs	Excise Tax Admin	5	5	5
	CDBG	Section 108 Loan	0	0	0
			$ 22	$ 22	$ 32
.25 CENT SALES TAX					
	General	Cost Allocation	$ 149	$ 158	$ 202
	Recreation Activity	Bridge Funding	300	0	0
			$ 449	$ 158	$ 202
RECREATION ACTIVITY					
	General	Interest Income	$ 62	$ 0	$ 0
			$ 62	$ 0	$ 0
OPEN SPACE					
	General	Cost Allocation	$ 743	$ 784	$ 885
	General	Sales Tax System	33	32	0
			$ 776	$ 816	$ 885

CITY OF BOULDER
FUND TRANSFERS
SORTED BY ORIGINATING FUND
(in $1,000s)

FROM	TO FUND	FOR	2007 ACTUAL	2008 APPROVED	2009 APPROVED
AIRPORT					
	General	Cost Allocation	$ 59	$ 61	$ 76
			$ 59	$ 61	$ 76
TRANSPORTATION					
	General	Cost Allocation	$ 1,064	$ 1,068	$ 1,125
	General	Legislative Consultant	0	0	0
	General	Bldr Creek Maint	0	0	0
	General	HHS	13	13	13
	Recreation Activity	Expand Program	28	28	28
	Plng & Dev Svcs	Subsidy	184	190	196
	Forrest Glen GID	Subsidy	3	3	3
	General	Sales Tax System	0	0	0
			$ 1,292	$ 1,302	$ 1,365
TRANSPORTATION DEVELOPMENT					
	General	Cost Allocation	$ 7	$ 7	$ 8
	Plng & Dev Svcs	Excise Tax Admin	5	5	5
			$ 12	$ 12	$ 13
COMMDVLPMNT BLOCK GRNT (CDBG)					
	General	Cost Allocation	$ 18	$ 18	$ 22
	CHAP	Interest Income	0	0	0
			$ 18	$ 18	$ 22
HOME					
	General	Cost Allocation	$ 3	$ 4	$ 7
			$ 3	$ 4	$ 7
PERMANENT PARKS AND RECREATION					
	General	Cost Allocation	$ 48	$ 50	$ 62
	Plng & Dev Svcs	Excise Tax Admin	5	5	5
			$ 53	$ 55	$ 67
WATER UTILITY					
	General	Cost Allocation	$ 1,105	$ 1,149	$ 1,134
	Plng & Dev Svcs	Subsidy	173	178	183
	General	Legislative Consultant	10	15	15
			$ 1,288	$ 1,342	$ 1,332
WASTEWATER UTILITY					
	General	Cost Allocation	$ 757	$ 787	$ 795
	Plng & Dev Svcs	Subsidy	173	179	184
			$ 930	$ 966	$ 979

CITY OF BOULDER
FUND TRANSFERS
SORTED BY ORIGINATING FUND
(in $1,000s)

FROM	TO FUND	FOR	2007 ACTUAL	2008 APPROVED	2009 APPROVED
STORMWATER/FLOOD MGMT UTILITY					
	General	Cost Allocation	$ 183	$ 190	$ 193
	Plng & Dev Svcs	Subsidy	104	107	111
	General	Legislative Consultant	10	15	15
			$ 297	$ 312	$ 319
DOWNTOWN COMMERCIAL DISTRICT					
	General	Cost Allocation	$ 124	$ 129	$ 170
	General	Mall Improvements	500	500	500
			$ 624	$ 629	$ 670
UNIVERSITY HILL COMMERCIAL DISTRICT					
	General	Cost Allocation	$ 31	$ 32	$ 38
			$ 31	$ 32	$ 38
TELECOMMUNICATIONS					
	General	Cost Allocation	$ 10	$ 10	$ 12
			$ 10	$ 10	$ 12
PROPERTY & CASUALTY INSURANCE					
	General	Cost Allocation	$ 65	$ 68	$ 112
			$ 65	$ 68	$ 112
WORKER COMPENSATION INSURANCE					
	General	Cost Allocation	$ 31	$ 32	$ 33
	Recreation Activity	Wellness Program	80	80	80
			$ 111	$ 112	$ 113
COMPENSATED ABSENCES					
	General	Cost Allocation	$ 13	$ 13	$ 23
			$ 13	$ 13	$ 23
FLEET OPERATIONS					
	General	Cost Allocation	$ 221	$ 215	$ 224
			$ 221	$ 215	$ 224
FLEET REPLACEMENT					
	General/Dwntwn Comm District	Interfund LoanParking	676	0	0
	General	Cost Allocation	$ 55	$ 72	$ 75
			$ 731	$ 72	$ 75
COMPUTER REPLACEMENT					
	General	Cost Allocation	$ 14	$ 15	$ 13
			$ 14	$ 15	$ 13

CITY OF BOULDER
FUND TRANSFERS
SORTED BY ORIGINATING FUND
(in $1,000s)

FROM	TO FUND	FOR	2007 ACTUAL	2008 APPROVED	2009 APPROVED
EQUIPMENT REPLACEMENT					
	General	Cost Allocation	$ 30	$ 31	$ 24
			$ 30	$ 31	$ 24
FACILITY RENOVATION & REPLACE					
	General	Cost Allocation	$ 69	$ 72	$ 57
			$ 69	$ 72	$ 57
POLICE PENSION					
	General	Cost Allocation	$ 5	$ 5	$ 5
			$ 5	$ 5	$ 5
FIRE PENSION					
	General	Cost Allocation	$ 5	$ 5	$ 5
			$ 5	$ 5	$ 5
	SUBTOTAL TRANSFERS		$ 21,387	$ 21,243	$ 22,218

2009 Fund Activity Summary - Original Budget

The following schedule reflects the impact of the 2009 budget, including estimated revenues (including transfers in) and appropriations (including transfers out), on projected unreserved fund balance.

FUND TITLE	Projected 01/01/09 Unreserved Fund Balance	Estimated Revenues (Including Transfers In)	Appropriations (Including Transfers Out)	Projected 12/31/09 Unreserved Fund Balance
General Fund	11,349,000	92,714,998	93,767,152	10,296,846
Capital Development	4,254,494	377,635	106,502	4,525,627
Lottery	648,591	970,951	1,200,000	419,542
Planning and Development Services	4,835,568	8,594,195	9,326,006	4,103,757
Affordable Housing	17,861	3,845,544	3,842,218	21,187
Community Housing Assistance Program (CHAP)	26,963	2,613,123	2,610,545	29,541
.15 Cent Sales Tax	1,334,560	2,542,000	2,894,001	982,559
.25 Cent Sales Tax	1,412,942	6,785,721	7,612,625	586,038
Library	171,999	6,991,956	6,991,956	171,999
Recreation Activity	1,583,000	10,475,626	10,420,465	1,638,161
Climate Action Plan Tax	2,214	892,440	888,000	6,654
Open Space	9,691,472	25,193,666	26,008,390	8,876,748
Airport	393,704	481,330	455,449	419,585
Transportation	1,700,638	25,871,532	26,024,365	1,547,805
Transportation Development	308,663	762,000	965,368	105,295
Community Development Block Grant (CDBG)	0	872,941	872,941	0
HOME	0	1,300,000	1,300,000	0
Permanent Parks and Recreation	1,729,110	2,735,073	2,778,935	1,685,248
General Obligation Debt Service	29,106	0	25,000	4,106
.15 Cent Debt Service	584,552	1,427,000	1,075,170	936,382
Water Utility	37,456,711	26,227,123	32,538,383	31,145,451
Wastewater Utility	11,357,871	14,441,962	16,685,767	9,114,066
Stormwater and Flood Management Utility	4,462,057	6,364,735	6,686,651	4,140,141
Telecommunications	971,225	779,735	1,603,168	147,792
Property and Casualty Insurance	4,170,917	1,693,418	1,604,556	4,259,779
Worker Compensation Insurance	3,945,053	1,552,142	1,706,966	3,790,229

FUND TITLE	Projected 01/01/09 Unreserved Fund Balance	Estimated Revenues (Including Transfers In)	Appropriations (Including Transfers Out)	Projected 12/31/09 Unreserved Fund Balance
Compensated Absences	2,573,232	224,169	404,175	2,393,226
Fleet	5,156,522	8,139,019	6,640,506	6,655,035
Computer Replacement	3,422,300	1,778,961	1,579,213	3,622,048
Equipment Replacement	3,479,748	735,925	1,330,001	2,885,672
Facility Renovation and Replacement	2,070,426	1,359,486	1,501,057	1,928,855
Totals	**119,140,499**	**258,744,406**	**271,445,531**	**106,439,374**

CITY OF BOULDER
CHANGES IN FUND BALANCE
(in $1,000s)

FUND	INCREASE/(DECREASE) TO FUND BALANCE FROM 2009 APPROVED BUDGET
General	(1,052)
Community Housing Assistance	3
Capital Development	272
Lottery	(229)
Planning & Development Services	(732)
Affordable Housing	4
.25 Cent Sales Tax	(827)
Library	0
Recreation Activity	56
Climate Action Plan	4
Open Space	(814)
Airport	26
Transportation	(27)
Transportation Development	(203)
Transit Pass GID - Forest Glen	0
Community Development Block Grant (CDBG)	0
HOME Investment Partnership Grant	0
Permanent Parks and Recreation	(44)
General Obligation Debt Svc	(25)
Water Utility	(6,311)
Wastewater Utility	(2,244)
Stormwater/Flood Mgmt Utility	(322)
Downtown Commercial District (formerly CAGID)	338
University Hill Commercial District (formerly UHGID)	74
Police Pension	(5)
Fire Pension	(5)
TOTAL	(12,063)

CITY OF BOULDER
SUMMARY OF STANDARD FTEs (1)
BY CITY DEPARTMENT

	2007 APPROVED	2008 APPROVED	2009 APPROVED	VAR '08-'09	EXPLANATION OF VARIANCE
City Council	1.00	1.00	1.00	0.00	
City Attorney	19.70	18.65	18.65	0.00	
Municipal Court	18.50	18.50	18.00	-0.50	-.50 (reallocation)
Administrative Servcies:					
City Manager's Office (2.)	19.50	20.50	21.50	1.00	.50 (reallocation); .50 (Action Plan item)
Finance	28.87	29.37	28.37	-1.00	-1.00 (position reallocation to Economic Vitality)
Human Resources	14.63	16.38	16.63	0.25	.25 (reallocation)
Information Technology	32.75	35.25	35.25	0.00	
Economic Vitality:				0.00	
DUHMD/Parking Services	42.25	42.25	42.25	0.00	
Econ Vit and Urban Redev	2.00	2.00	1.00	-1.00	-2.00 (ending fixed term positions); 1.00 reallocation from Finance
Operations:				0.00	
Housing/Human Svcs	56.51	56.24	57.42	1.18	1.10 (reallocation) +.08 (reorganization)
Library	79.45	80.20	79.95	-0.25	-.75 (reorganization); .50 (reallocation)
Arts	1.50	1.50	1.50	0.00	
Office of Environ Affairs	5.50	9.50	10.50	1.00	1.00 (reallocation)
Open Space/Mtn Parks	83.25	92.00	91.00	-1.00	-1.00 (fixed term position)
Parks & Recreation	144.62	145.82	146.99	1.17	-.33 (reorganization); .50 (reallocation); 1.00 (fixed term position)
PW/Fleet	16.87	16.87	16.87	0.00	
PW/Transportation	65.99	68.24	68.69	0.45	-.05 (reorganization); 0.50 (Action Plan item)
PW/Utilities	154.93	155.18	156.23	1.05	.55 (reorganization/reallocation); 0.50 (Action Plan item)
PW/FAM	13.58	14.58	14.58	0.00	
Planning & Dvlpmnt Svcs	69.36	72.56	76.56	4.00	-1.00 (fixed term positions); 5.00 (Action Plan items)
Public Safety:				0.00	
Police	269.25	273.25	273.25	0.00	
Fire	111.33	111.33	112.33	1.00	1.00 (Action Plan item)
TOTALS	1,251.34	1,281.17	1,288.52	7.35	

NOTES:

(1) The FTE counts include standard Management, BMEA, Fire and Police positions; they also include capital and grant-funded standard positions

(2.) The areas included in the City Manager's FTE count are:
- City Manager's Office/Support Services
- Internal Audit
- Communications

DEBT POLICY AND ADMINISTRATION

Debt Policy

As stated in Section 7 of the Citywide Financial and Management Policies, debt shall be considered only for capital purchases/projects and the term of the debt shall not exceed the useful life of the financed asset. Municipal bonds, interfund loans, equipment leases (with the exception of vehicles) and sale/leaseback agreements are approved methods for financing capital projects.

Debt Administration

At December 31, 2008, the City had a number of debt issues outstanding made up of (amounts in 000's):

$ 79,377	General Obligation Bonds Payable (Includes $19,259 of Downtown Commercial District improvement bonds)
103,113	Revenue Bonds Payable
2,130	Certificates of Participation (which are a debt of the Boulder Municipal Property Authority)

In addition, there were $15,118,000 of Lease Purchase Revenue Notes Payable outstanding at December 31, 2008.

The Combined Schedule of Long-Term Debt Payable and the current debt schedules by fund for 2009-2014 present more detailed information about the debt position of the city.

The city's general obligation credit rating has been established as Aa1 by Moody's Investors Service and AA+ by Standard & Poor's. The city's revenue bond credit rating has been established as Aa2 by Moody's Investors Service and AA+ by Standard and Poors. The primary reasons for these high rating levels are the general strength and diversity of the Boulder economy anchored by a major university; above average income indicators; strong financial performance and reserve policies; and affordable debt levels.

Under the City Charter, the city's general obligation bonded debt issuances are subject to a legal limitation based on 3% of total assessed value of real and personal property. None of the city's outstanding debt is supported by property taxes. As a result, all bonded debt is considered to be self-supporting and the ratio of net bonded debt to assessed valuation is zero. The actual calculation of the debt margin is presented in the Computation of Legal Debt Margin schedule.

As of November 30, 2008, the City anticipates issuing Sales Tax Revenue Subordinate Bonds in early 2009.

Supplementary Schedule

Combined Schedule of Long-Term Debt Payable

December 31, 2008

(Amounts in 000's)

	Interest rates	Dates Issued	Dates Maturity	Authorized and issued	Outstanding	Current portion
Governmental Activities:						
Supported by sales tax revenues and other financing sources:						
General Obligation Bonds:						
Open Space Acquisition Refunding	4.35 - 4.55 %	8/11/98	8/15/10	$ 10,185	$ 2,075	$ 1,020
Open Space Acquisition Refunding	3.50 - 5.00	7/06/99	8/15/13	17,485	7,745	1,370
Parks Acquisition Refunding	4.50-5.375	9/07/99	12/15/15	22,385	13,755	1,665
Open Space Acquisition	5.00 - 7.50	4/25/00	8/15/18	8,535	2,195	1,070
Open Space Acquisition	4.00 - 5.50	6/20/06	8/15/19	20,115	17,650	1,310
Premium on Refunding Bonds					296	
Open Space Acquisition	3.50 - 4.00	6/26/07	8/15/18	12,345	12,075	90
Premium on Refunding Bonds					61	
Refunding Bond Charges					(649)	
Parks, Recreation, Muni.,Cap., Imp., Ref.	4.00 - 4.30	9/11/01	12/1/12	5,255	2,020	475
Premium on Refunding Bonds				-	7	-
Refunding Bond Charges				-	(50)	-
Library Capital Improvement Refunding	3.50 - 4.20	1/08/02	10/01/11	9,250	3,005	965
Premium on Refunding Bonds				-	7	-
Refunding Bond Charges				-	(74)	-
				105,555	60,118	7,965
Sales Tax Revenue Bonds:						
Open Space Acquisition Sales Tax Revenue Refunding Bonds	4.75 - 5.25	7/15/99	8/15/14	15,835	7,720	1,140
Compensated Absences (estimated)				-	9,822	-
Retiree Health Care Benefit (OPEB) (estimated)					257	
Rebatable Arbitrage (estimated)				-	146	-
Total Governmental Activities and total supported by sales tax revenues and other financing sources				$ 121,390	$ 77,806	$ 9,105

(continued)

CITY OF BOULDER, COLORADO

Supplementary Schedule

Combined Schedule of Long-Term Debt Payable,
(continued)

December 31, 2008

(Amounts in 000's)

	Interest rates	Dates Issued	Dates Maturity	Authorized and issued	Outstanding	Current portion
Business-type Activities:						
Supported by utility revenues:						
Revenue Bonds:						
Water and Sewer	4.00 - 5.50	12/19/01	12/01/21	28,830	21,280	1,265
Water and Sewer Revenue Refunding Bonds	3.00 - 3.75	5/01/05	12/01/16	7,900	5,840	640
Refunding Bond Charges				-	(142)	-
Water and Sewer Revenue Refunding Bonds	4.00 - 4.125	7/10/07	12/01/19	25,935	22,700	2,350
Refunding Bond Charges					(1,048)	
Water and Sewer	3.50 - 5.00	11/15/05	12/01/25	45,245	40,490	1,715
Premium on Bonds				-	968	-
Water and Sewer Revenue Refunding Bonds	3.00 - 3.50	5/01/05	12/01/12	1,110	625	150
Storm Water & Flood Mgmt Rev. Rfdg.	3.65 - 5.10	6/09/98	12/01/18	9,680	4,680	580
				118,700	95,393	6,700
Compensated Absences (estimated)				-	1,380	-
Retiree Health Care Benefit (OPEB) (estimated)					31	
Rebatable Arbitrage (estimated)				-	43	-
Total supported by utility revenues				118,700	96,816	6,700
Supported by parking revenues:						
General Obligation General Improvement District Bonds:						
Central Area General Improvement District:						
Parking Facilities	2.50 - 4.20	6/17/03	8/15/23	12,500	10,510	535
Premium on Bonds					114	
Parking Facilities	4.00 - 5.00	6/23/98	6/15/18	13,500	8,635	680
				26,000	19,259	1,215
Compensated Absences (estimated)					123	
Retiree Health Care Benefit (OPEB) (estimated)				-	6	-
Total supported by parking revenues				26,000	19,388	1,215
Supported by base rentals:						
Refunding Certificates of Participation Series :						
Boulder Municipal Property Authority:						
East Boulder Community Center	4.125 - 5.00	1/08/98	12/01/12	5,750	2,130	495
				5,750	2,130	495
Lease Purchase Revenue Notes:						
Boulder Municipal Property Authority:						
Open space acquisition:						
K-Investments Note 1990C	7.00	4/10/90	4/10/10	574	98	47

(continued)

CITY OF BOULDER, COLORADO

Supplementary Schedule

Combined Schedule of Long-Term Debt Payable,
(continued)

December 31, 2008

(Amounts in 000's)

		Interest rates	Dates Issued	Dates Maturity	Authorized and issued	Outstanding	Current portion
Lease Purchase Revenue Notes (continued):							
Boulder Municipal Property Authority:							
Open space acquisition:							
Mardick	Note 1991G	7.00	10/03/91	10/03/11	225	56	17
Stepanek	Note 1995A	6.00	6/07/95	6/07/10	249	47	23
Joder	Note 1996A	6.00	4/22/96	4/22/11	1,400	385	121
Lousberg	Note 1996B	6.00	5/30/96	6/01/11	850	234	73
Henrikson	Note 1997C	6.00	6/25/97	6/25/12	383	137	31
Foothills	Note 1997G	7.00	7/16/97	7/16/17	1,095	673	56
Van Vleet	Note 1999B	6.00	3/5/99	3/5/14	2,500	1,266	182
Wright	Note 2000B	6.00	2/18/00	2/18/10	450	112	54
Dexter	Note 2000C	6.00	2/01/00	2/01/10	750	187	91
Johnson, Family	Note 2001A-R1	6.00	1/10/01	1/10/11	245	89	28
Johnson, Wife	Note 2001A-R2	6.00	1/10/01	1/10/11	300	108	34
Hester	Note 2001B	6.00	6/01/01	6/01/11	580	211	66
Suitts	Note 2001C	6.00	10/31/01	10/31/11	1,675	1,675	-
Abbott	Note 2001D	6.00	12/05/01	1/14/13	430	238	34
William & Assoc.	Note 2001E-R1	6.00	11/21/01	11/21/11	230	230	-
Suitts, Enterprises	Note 2001E-R2	6.00	11/21/01	11/21/11	420	420	-
Edward H. Kolb	Note 2002A-R1	6.00	8/15/02	8/15/12	242	114	26
John B. Kolb	Note 2002A-R2	6.00	8/15/02	8/15/12	242	114	26
Frederick M. Kolb	Note 2002A-R3	6.00	8/15/02	8/15/12	242	114	26
Helayne B. Jones	Note 2003A	6.00	6/20/03	6/20/13	715	409	73
Dagle	Note 2004A	4.75	12/1/2004	12/1/2014	770	504	75
Gisle	Note 2005A	4.75	2/18/05	2/18/17	1,180	943	87
Hill	Note 2005B	4.75	4/05/05	4/05/15	910	680	84
Luchetta	Note 2005C	5.00	8/05/05	8/05/20	720	615	39
Boulder Valley	Note 2006A	5.00	6/16/06	6/16/16	3,550	2,971	311
Eisenberg	Note 2006B	5.00	6/07/06	6/07/16	1,206	1,009	106
Kolb, Edward H.	Note 2008AR-1	5.00	4/22/08	4/22/18	404	404	32
Vigil	Note 2008AR-2	5.00	4/22/08	4/22/18	404	404	32
					22,133	14,447	1,774
Boulder Transit Village acquisition:							
30th & Pearl, LLC	Note 2004B	6.50	10/14/04	11/01/14	2,600	671	320
					24,733	15,118	2,094
Total supported by base rentals					30,483	17,248	2,589
Total Business-type Activities					$ 175,183	$ 133,452	$ 10,504

CITY OF BOULDER
2009 DEBT SERVICE
(in $1,000s)

GENERAL FUND

	2009	2010	2011	2012	2013	2014
DEBT ISSUES						
I. BONDS						
Library Capital Improvement Refunding Bonds - Series 2002						
Final payment occurs in 2011						
Principal	$965	$1,000	$1,040			
Interest	114	74	33			
Total	$1,079	$1,074	$1,073			

NOTE: The 2009 General Fund budget also funds $600k for base rentals to the Boulder Municipal Property Authority Debt Service Fund for payment of the East Boulder community Center Certificates of Participation. The $600k includes $495k in principal and $105k in interest.

Note: This debt service schedule is prepared using the accrual basis of accounting.

CITY OF BOULDER
2009 DEBT SERVICE
(in $1,000s)

AFFORDABLE HOUSING FUND

DEBT ISSUES

I. REVOLVING LINE OF CREDIT

A revolving credit facility agreement was made on August 29, 2003, between Fannie Mae and the City of Boulder. There was a $3,000,000 limit on this credit facility agreement. The agreement required an annual payment of 20% on any outstanding principal and quarterly interest payments. To date, $3 million has been drawn to finance the Mapleton Mobile Home Park and the Boulder Transit Village. Principal payments of $600,000, $480,000 and $384,000 were made in 2005, 2006 and 2007 respectively, reducing the principal balance to $1,536,000.00. On February 5th 2008, the final principal payment was made, including interest in the amount of $9,563.

NOTE: The 2009 Affordable Housing Fund budget also funds base rentals in the amount of $229k to the Boulder Municipal Property Authority Debt Service Fund for the Thirtieth and Pearl, LLC property payment. The amount above includes $209k in principal and $20k in interest.

CITY OF BOULDER
2009 DEBT SERVICE
(in $1,000s)

.15 CENT SALES TAX FUND

	2009	2010	2011	2012	2013	2014
DEBT ISSUES						
I. BONDS						
Parks and Recreation/Municipal Improvement Refunding Bonds Series 2001						
Final Payment in 2012						
Principal	$475	$495	$520	$530		
Interest	83	64	44	23		
Total	$558	$559	$564	$553		

CITY OF BOULDER
2009 DEBT SERVICE
(in $1,000s)

.25 CENT SALES TAX FUND

	2009	2010	2011	2012	2013	2014
DEBT ISSUES						
I. BONDS						
Parks Acquisition Refunding Bonds						
Series 1999						
Principal	$1,665	$1,755	$1,850	$1,965	$2,065	$2,170
Interest	720	631	537	437	337	232
Total	$2,385	$2,386	$2,387	$2,402	$2,402	$2,402

CITY OF BOULDER
2009 DEBT SERVICE
(in $1,000s)
BMPA DEBT SERVICE FUND

This debt is paid with base rentals transferred from various funds as indicated in the above debt service schedules.

	2009	2010	2011	2012	2013	2014
DEBT ISSUES						
I. **CERTIFICATES OF PARTICIPATION**						
East Boulder Community Center						
Principal	$495	$515	$545	$575	-	-
Interest	105	81	56	29	-	-
Sub-total (Matures in 2012)	$600	$596	$601	$604	-	-
II. **LEASE PURCHASE REVENUE NOTES**						
1990C **K-Investments**						
Principal	$47	$51	-	-	-	-
Interest	7	3	-	-	-	-
Total (Matures in 2010)	$54	$54	-	-	-	-
1991G **Mardick**						
Principal	$17	$18	$20	-	-	-
Interest	4	3	1	-	-	-
Total (Matures in 2011)	$21	$21	$21	-	-	-
1995A **Stepanek**						
Principal	$23	$24	-	-	-	-
Interest	3	2	-	-	-	-
Total (Matures in 2010)	$26	$26	-	-	-	-

CITY OF BOULDER
2009 DEBT SERVICE
(in $1,000s)
BMPA DEBT SERVICE FUND

This debt is paid with base rentals transferred from various funds as indicated in the above debt service schedules.

		2009	2010	2011	2012	2013	2014
1996A	**Joder**						
	Principal	$121	$128	$136	-	-	-
	Interest	23	16	8	-	-	-
	Total (Matures in 2011)	$144	$144	$144	-	-	-
1996B	**Lousberg**						
	Principal	$74	$78	$83	-	-	-
	Interest	14	10	5	-	-	-
	Total (Matures in 2011)	$88	$88	$88	-	-	-
1997C	**Henrickson**						
	Principal	$31	$33	$35	$37	-	-
	Interest	8	6	4	2	-	-
	Total (Matures in 2012)	$39	$39	$39	$39	-	-
1997G	**Foothills Business Park, LLC**						
	Principal	$56	$60	$64	$68	$74	$79
	Interest	47	43	39	35	29	24
	Total (Matures in 2017)	$103	$103	$103	$103	$103	$103
1999B	**Van Vleet**						
	Principal	$182	$192	$204	$216	$229	$243
	Interest	76	65	53	41	28	14
	Total (Matures in 2014)	$258	$257	$257	$257	$257	$257
2000B	**Wright**						
	Principal	$54	$58	$ -	$ -	$ -	$ -
	Interest	7	3	-	-	-	-
	Total (Matures in 2010)	$61	$61	$ -	$ -	$ -	$ -

CITY OF BOULDER
2009 DEBT SERVICE
(in $1,000s)
BMPA DEBT SERVICE FUND

This debt is paid with base rentals transferred from various funds as indicated in the above debt service schedules.

		2009	2010	2011	2012	2013	2014
2000C	**Dexter**						
	Principal	$91	$96	$ -	$ -	$ -	$ -
	Interest	11	6	-	-	-	-
	Total (Matures in 2010)	$102	$102	$ -	$ -	$ -	$ -
2001AR-1	**F. LaVerne Johnson Family**						
	Principal	$28	$29	$31	$ -	$ -	$ -
	Interest	5	4	2	-	-	-
	Total (Matures in 2011)	$33	$33	$33	$ -	$ -	$ -
2001AR-2	**F. LaVerne Johnson Wife**						
	Principal	$34	$36	$38	$ -	$ -	$ -
	Interest	7	5	2	-	-	-
	Total (Matures in 2011)	$41	$41	$40	$ -	$ -	$ -
2001B	**Hester**						
	Principal	$66	$70	$74	$ -	$ -	$ -
	Interest	13	9	4	-	-	-
	Total (Matures in 2011)	$79	$79	$78	$ -	$ -	$ -
2001C	**Suitts Enterprises, Ltd.**						
	Principal	$ -	$ -	$ 1,675	$ -	$ -	$ -
	Interest	101	101	101	-	-	-
	Total (Matures in 2011)	$101	$101	$1,776	$ -	$ -	$ -
2001D	**Abbott**						
	Principal	$34	$36	$38	$41	$43	$45
	Interest	12	10	8	5	3	1
	Total (Matures in 2014)	$46	$46	$46	$46	$46	$46

CITY OF BOULDER
2009 DEBT SERVICE
(in $1,000s)
BMPA DEBT SERVICE FUND

This debt is paid with base rentals transferred from various funds as indicated in the above debt service schedules.

		2009	2010	2011	2012	2013	2014
2001ER-1	**William and Associates**						
	Principal	$ -	$ -	$ 230	$ -	$ -	$ -
	Interest	14	14	14	-	-	-
	Total (Matures in 2011)	$14	$14	$244	$ -	$ -	$ -
2001ER-2	**Suitts Enterprises, Ltd.**						
	Principal	$ -	$ -	$ 420	$ -	$ -	$ -
	Interest	25	25	25	-	-	-
	Total (Matures in 2011)	$25	$25	$445	$ -	$ -	$ -
2002AR-1	**Edward H. Kolb**						
	Principal	$26	$28	$29	$31	$ -	$ -
	Interest	6	4	3	1	-	-
	Total (Matures in 2012)	$32	$32	$32	$32	$ -	$ -
2002AR-2	**John B. Kolb**						
	Principal	$26	$28	$29	$31	$ -	$ -
	Interest	6	4	3	1	-	-
	Total (Matures in 2012)	$32	$32	$32	$32	$ -	$ -
2002AR-3	**Frederick M. Kolb**						
	Principal	$26	$28	$29	$31	$ -	$ -
	Interest	7	5	3	1	-	-
	Total (Matures in 2012)	$33	$33	$32	$32	$ -	$ -
2003A	**Helayne B. Jones**						
	Principal	$73	$77	$82	$86	$92	$ -
	Interest	22	18	13	8	3	-
	Total (Matures in 2013)	$95	$95	$95	$94	$95	$ -

CITY OF BOULDER
2009 DEBT SERVICE
(in $1,000s)
BMPA DEBT SERVICE FUND

This debt is paid with base rentals transferred from various funds as indicated in the above debt service schedules.

		2009	2010	2011	2012	2013	2014
2004A	**Waldo R. & Nancy R. Dagle**						
	Principal	$74	$78	$82	$86	$90	$94
	Interest	24	20	16	12	8	4
	Total (Matures in 2014)	$98	$98	$98	$98	$98	$98
2004B1	**Thirtieth & Pearl, LLC (Affordable Housing)**						
	Principal	$209	$213	$ -	$ -	$ -	$ -
	Interest	20	6	-	-	-	-
	Total (Matures in 2010)	$229	$219	$ -	$ -	$ -	$ -
2004B2	**Thirtieth & Pearl, LLC (Transportation)**						
	Principal	$111	$128	$9	$ -	$ -	$ -
	Interest	12	5	1	-	-	-
	Total (Matures in 2011)	$123	$133	$10	$ -	$ -	$ -
2005A	**Gary L. & Donna K. Gisle, Trustees**						
	Principal	$87	$91	$95	$99	$104	$109
	Interest	41	37	33	29	24	18
	Total (Matures in 2017)	$128	$128	$128	$128	$128	$127
2005B	**John G. & Barbara G. Hill, Tenants in Common**						
	Principal	$84	$88	$92	$97	$101	$106
	Interest	29	25	21	16	12	7
	Total (Matures in 2015)	$113	$113	$113	$113	$113	$113
2005C	**Luchetta Properties, Inc.**						
	Principal	$39	$41	$43	$45	$47	$49
	Interest	30	28	26	24	21	19
	Total (Matures in 2020)	$69	$69	$69	$69	$68	$68

CITY OF BOULDER
2009 DEBT SERVICE
(in $1,000s)
BMPA DEBT SERVICE FUND

This debt is paid with base rentals transferred from various funds as indicated in the above debt service schedules.

		2009	2010	2011	2012	2013	2014
2006A	**Boulder Valley Farm, Inc.**						
	Principal	$311	$327	$343	$360	$378	$397
	Interest	140	124	108	90	71	52
	Total (Matures in 2016)	$451	$451	$451	$450	$449	$449
2006B	**Joel and Ruth Eisenberg**						
	Principal	$106	$111	$117	$123	$128	$135
	Interest	47	42	36	30	24	17
	Total (Matures in 2016)	$153	$153	$153	$153	$152	$152
2008A-R1	**Edward H. Kolb**						
	Principal	$32	$34	$35	$37	$39	$41
	Interest	19	17	16	14	12	10
	Total (Matures in 2018)	$51	$51	$51	$51	$51	$51
2008A-R2	**Edward H. Kolb**						
	Principal	$32	$34	$35	$37	$39	$41
	Interest	19	17	16	14	12	10
	Total (Matures in 2018)	$51	$51	$51	$51	$51	$51
	Sub-total	$2,893	$2,892	$4,629	$1,748	$1,611	$1,515
	TOTAL	$3,493	$3,488	$5,230	$2,352	$1,611	$1,515

CITY OF BOULDER
2009 DEBT SERVICE
(in $1,000s)

OPEN SPACE FUND

	2009	2010	2011	2012	2013	2014
DEBT ISSUES						
I. BONDS						
Open Space Acquisition Refunding Bonds Series 1998						
Principal	$1,020	$1,055	-	-	-	-
Interest	93	48	-	-	-	-
Total	$1,113	$1,103	-	-	-	-
Open Space Acquisition Refunding Bonds Series 1999						
Principal	$1,370	$1,435	$1,505	$1,580	$1,855	-
Interest	373	310	242	169	93	-
Total	$1,743	$1,745	$1,747	$1,749	$1,948	-
Open Space Acquisition Bonds Series 2000						
Principal	$1,070	$1,125	-	-	-	-
Interest	110	57	-	-	-	-
Total	$1,180	$1,182	-	-	-	-
Open Space Acquisition Bonds Series 2006						
Principal	$1,310	$1,360	$1,415	$1,470	$1,530	$1,590
Interest	745	689	628	561	499	430
Total	$2,055	$2,049	$2,043	$2,031	$2,029	$2,020
Open Space Acquisition Refunding Bonds Series 2007						
Principal	$90	$95	$1,285	$1,335	$1,390	$1,445
Interest	475	471	452	404	350	293
Total	$565	$566	$1,737	$1,739	$1,740	$1,738

CITY OF BOULDER
2009 DEBT SERVICE
(in $1,000s)

OPEN SPACE FUND

	2009	2010	2011	2012	2013	2014
Sales Tax Revenue Refunding Bonds Series 1999						
Principal	$1,140	$1,195	$1,250	$1,310	$1,380	$1,445
Interest	395	338	275	212	145	74
Total	$1,535	$1,533	$1,525	$1,522	$1,525	$1,519
Fund Totals	$8,191	$8,178	$7,052	$7,041	$7,242	$5,277

NOTE: The 2009 Open Space Fund budget also funds base rentals in the amount of $2,541k ($1,774k in principal and $767k in interest) to the Boulder Municipal Property Authority Debt Service Fund for the payment of various open space properties.

NOTE: Debt Service for both the Open Space Acquisition Bonds, Series 2006, and the Open Space Acquisition Refunding Bonds, Series 2007, has been recorded using the accrual basis of accounting. Previous bond issues are recorded using the cash basis of accounting. GASB #34 was implemented in in 2002.

CITY OF BOULDER
2009 DEBT SERVICE
(in $1,000s)

TRANSPORTATION FUND

NOTE: The 2009 Transportation Fund budget funds base rentals in the amount of $123k ($111k in principal and $12k in interest) to the Boulder Municipal Property Authority Debt Service Fund for the Thirtieth & Pearl, LLC property payment.

CITY OF BOULDER
2009 DEBT SERVICE
(in $1,000s)

WATER UTILITY FUND

	2009	2010	2011	2012	2013	2014
DEBT ISSUES						
I. BONDS						
Water and Sewer Revenue Bonds - Series 2001						
Principal	$1,265	$1,310	$1,360	$1,415	$1,475	$1,535
Interest	915	864	812	757	701	641
Total	$2,180	$2,174	$2,172	$2,172	$2,176	$2,176
Water and Sewer Revenue Ref. Bonds - Series 2005B						
Principal	$640	$660	$685	$715	$740	$770
Interest	204	185	164	140	114	86
Total	$844	$845	$849	$855	$854	$856
Water and Sewer Revenue Ref. Bonds - Series 2007						
Principal	$2,350	$2,440	$1,790	$1,860	$1,940	$2,030
Interest	908	813	718	646	571	494
Total	$3,258	$3,253	$2,508	$2,506	$2,511	$2,524
TOTAL	$6,282	$6,272	$5,529	$5,533	$5,541	$5,556

Note: This debt service schedule is prepared using the accrual basis of accounting.

CITY OF BOULDER
2009 DEBT SERVICE
(in $1,000s)

WASTEWATER UTILITY FUND

	2009	2010	2011	2012	2013	2014
DEBT ISSUES						
I. BONDS						
Water and Sewer Revenue Refunding Bonds						
Series 2005A						
Principal	$150	$150	$155	$170	-	-
Interest	20	15	11	5	-	-
Total	$170	$165	$166	$175	-	-
Water and Sewer Revenue Bonds						
Series 2005C						
Principal	$1,715	$1,775	$1,840	$1,910	$1,985	$2,065
Interest	1,843	1,782	1,710	1,637	1,560	1,478
Total	$3,558	$3,557	$3,550	$3,547	$3,545	$3,543
	$3,728	$3,722	$3,716	$3,722	$3,545	$3,543

Note: This debt service schedule is prepared using the accrual basis of accounting.

CITY OF BOULDER
2009 DEBT SERVICE
(in $1,000s)

FLOOD CONTROL UTILITY FUND

	2009	2010	2011	2012	2013	2014
DEBT ISSUES						
I. BONDS						
Storm Water & Flood Refunding Bonds Series 1998						
Principal	$580	$925	$335	$350	$370	$385
Interest	230	201	159	142	124	106
Total	$810	$1,126	$494	$492	$494	$491

Note: This debt service schedule is prepared using the accrual basis of accounting.

CITY OF BOULDER
2009 DEBT SERVICE
(in $1,000s)

CAGID FUND

	2009	2010	2011	2012	2013	2014
DEBT ISSUES						
I. BONDS						
CAGID Bonds Series 1998						
Principal	$680	$715	$750	$790	$830	$875
Interest	393	362	328	293	255	214
Total	$1,073	$1,077	$1,078	$1,083	$1,085	$1,089
CAGID Bonds Series 2003						
Principal	$535	$550	$570	$590	$615	$635
Interest	390	367	350	332	313	292
Total	$925	$917	$920	$922	$928	$927
TOTAL	$1,998	$1,994	$1,998	$2,005	$2,013	$2,016

Note: This debt service schedule is prepared using the accrual basis of accounting.

CITY OF BOULDER
LEASE-PURCHASE OBLIGATIONS IN THIS BUDGET
(in $1,000s)

ITEM	ESTIMATED AMOUNT TO BE EXPENDED DURING 2009	REMAINING LIFETIME OBLIGATION - 2010 AND BEYOND
REAL PROPERTY		
Open Space Properties	$2,541	$12,673
East Community Center	600	1,635
Affordable Housing Property	229	213
Transportation Property	123	138
SUBTOTAL	$3,493	$14,659
TOTAL	$3,493	$14,659

Represented are all lease/purchase obligations known or predictable at the time of the production of the 2009 budget.

CITY OF BOULDER, COLORADO

Computation of Legal Debt Margin

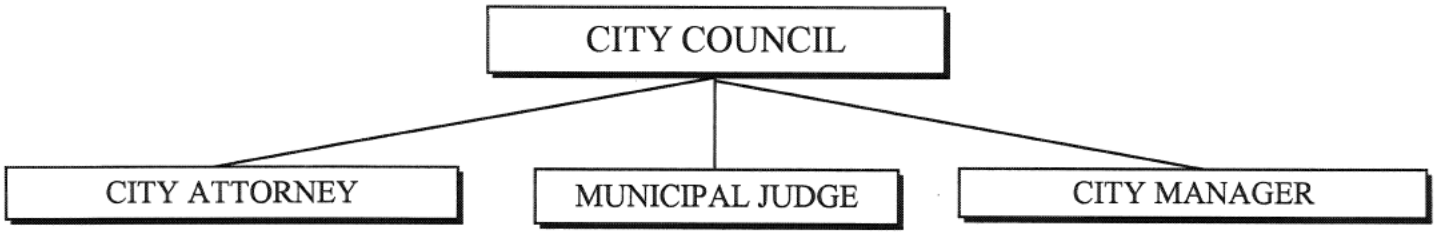
Last Ten Years

(Amounts in 000's)

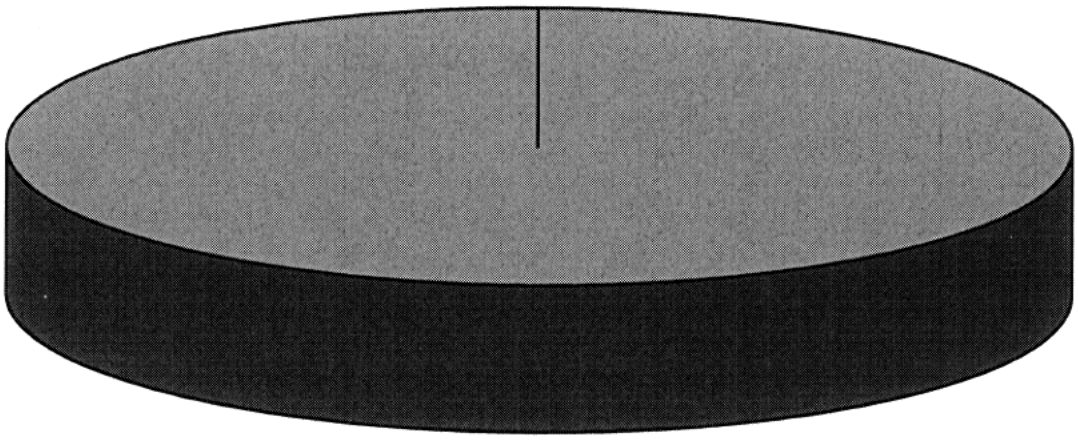
	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
Total assessed value (prior year assessed value for current year collections - estimated)	$ 2,398,149	$ 2,094,604	$ 2,091,962	$ 1,970,654	$ 1,970,952	$ 1,929,525	$ 1,912,398	$ 1,529,977	$ 1,508,482	$ 1,353,113
Debt limit - 3% of total assessed value	$ 71,944	$ 62,838	$ 62,759	59,120	59,129	57,886	57,372	45,899	45,254	40,593
Amount of debt applicable to debt margin:										
Total bonded debt	$ 60,118	$ 67,754	75,081	60,375	66,294	71,929	77,620	81,310	84,350	66,925
Less deductions allowed by law:										
Self-supporting General Obligation bonds	$ 60,118	$ 67,754	$ 75,081	$ 60,375	$ 65,929	$ 71,214	$ 76,585	$ 79,960	$ 82,695	$ 64,990
Self-supporting General Obligation Water Utility bonds	-	-	-	-	365	715	1,035	1,350	1,655	1,935
Total deductions	$ 60,118	$ 67,754	75,081	60,375	66,294	71,929	77,620	81,310	84,350	66,925
Amount of debt applicable to debt margin	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 71,944	$ 62,838	$ 62,759	$ 59,120	$ 59,129	$ 57,886	$ 57,372	$ 45,899	$ 45,254	$ 40,593

Note: The total indebtedness of the City, payable solely from the proceeds of ad valorem taxes, shall not exceed 3% of assessed value of taxable property in the municipality. Indebtedness payable in whole or in part from other revenue sources, or is subject to annual appropriations by the Boulder City Council, is not included in this limitation. (Charter of the City of Boulder, Sec. 97.)

CITY COUNCIL



2009 BUDGET
$312,282



City Council
100%

2009 BUDGET
CITY COUNCIL

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM			
City Council	$ 297,665	$ 300,108	$ 312,282
TOTAL	$ 297,665	$ 300,108	$ 312,282
BUDGET BY CATEGORY			
Personnel Expenses	$ 109,927	$ 117,882	$ 126,411
Operating Expenses	185,231	179,226	184,158
Interdepartmental Charges	2,507	3,000	1,713
TOTAL	$ 297,665	$ 300,108	$ 312,282
BUDGET BY FUND			
General	$ 297,665	$ 300,108	$ 312,282
TOTAL	$ 297,665	$ 300,108	$ 312,282
AUTHORIZED FTE's			
Standard FTE's	1.00	1.00	1.00
TOTAL	1.00	1.00	1.00

2009 BUDGET
CITY COUNCIL

MISSION STATEMENT

To serve as the governing body for the City of Boulder, providing policy direction and leadership to the city organization.

BUSINESS PLAN NARRATIVE

Through the establishment of Council Goals, the Boulder City Council sets policy and direction. These goals and priority programs fall generally into 3 categories:

Economic: Overall economic impacts on the business community which could impact city revenues; promotes a diverse and sustainable economy that supports needs of all segments of the community; may also include intergovernmental relations or issues.

Environmental: Overall impacts based on environmental concerns such as transportation, climate, energy, greenhouse gas emission, recycling; considers balance of renewable and non-renewable resources; may also include intergovernmental relations or issues.

Social: Overall impacts on the needs of diverse communities, e.g. different ethnicities and cultures, abilities, age, income, family demographics, under-represented residents; engages broad segments of community for input; may also include intergovernmental relations or issues.

Beginning in 2007, council established the Council Budget Action Plan to develop an action plan of programs, services, initiatives, and/or enhancements to be prioritized and considered when developing the coming years recommended budget. Please refer to Attachment A in the City Manager's Budget message for a complete listing.

GUIDING PRINCIPLES OR INVESTMENT STRATEGY

1.) **Essential Services include:** Council salary, a portion of administrative support tied to primary Council functions including agenda preparation, costs associated with legal notifications and boards and commissions. All of the above are mandated by Charter or are essential to conduct the business of Council.

2.) **Desirable Services include:** Administration and Intergovernmental Memberships, includes Council administrative support not directly linked to mandated responsibilities, and membership in the following intergovernmental organizations: DRCOG $33,500, CML $71,426 and Metro Mayor's Caucus $8,000.

3.) **Discretionary Services include:** Council meals and travel.

CHANGES IN BUDGET BETWEEN 2008-09 APPROVED AND 2009 APPROVED

General Fund*

Approved Action Plan	Ongoing Expense	One-time Expense	Expense from Add'l Revenue	Add'l Standard FTE	Add'l Fixed Term FTE	Fixed Term End Date	Comments
Rocky Flats Stewardship Membership Council		$ 1,000					
Council Employee Consultant		$ 3,500					To conduct annual evaluation of employees reporting to Council.
National League of Cities Membership		$ 9,000					
Council Training	$ 5,000						
Sister City Relationships		$ 5,000					To provide funding for Sister City relations and coordination.
	$ 5,000	**$ 18,500**					

*As noted in the section of this document titled "City Council Direction on the Recommended Budget, a contingency plan is being used for approved 2009 General Fund Action Plan items due to uncertain economic conditions. The city is using a phased spending approach for 2009 General Fund budget additions ($300,000 ongoing and $1,250,000 one-time for a total of $1,550,000). This strategy includes categorizing all 2009 General Fund action plan items into 1st, 2nd and 3rd priorities and holding them in a contingency account (with few exceptions based on contractual obligations and council direction) and releasing them only if certain revenue targets are achieved at specific dates in 2009.

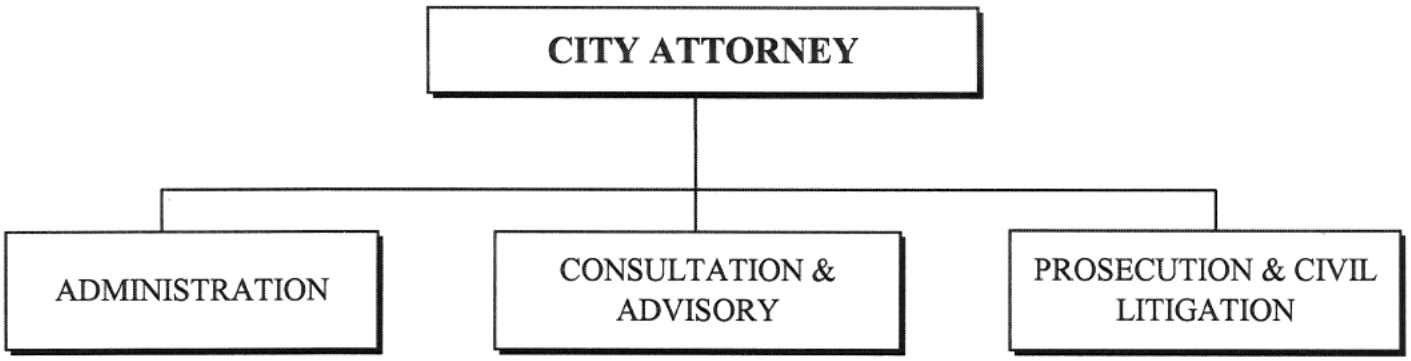
OVERVIEW OF VISION PLAN

To lead a progressive community that fosters quality of life, is a world leader on environmental issues, is economically sustainable, provides equitable housing and is at the forefront of transportation issues while being inclusive of all.

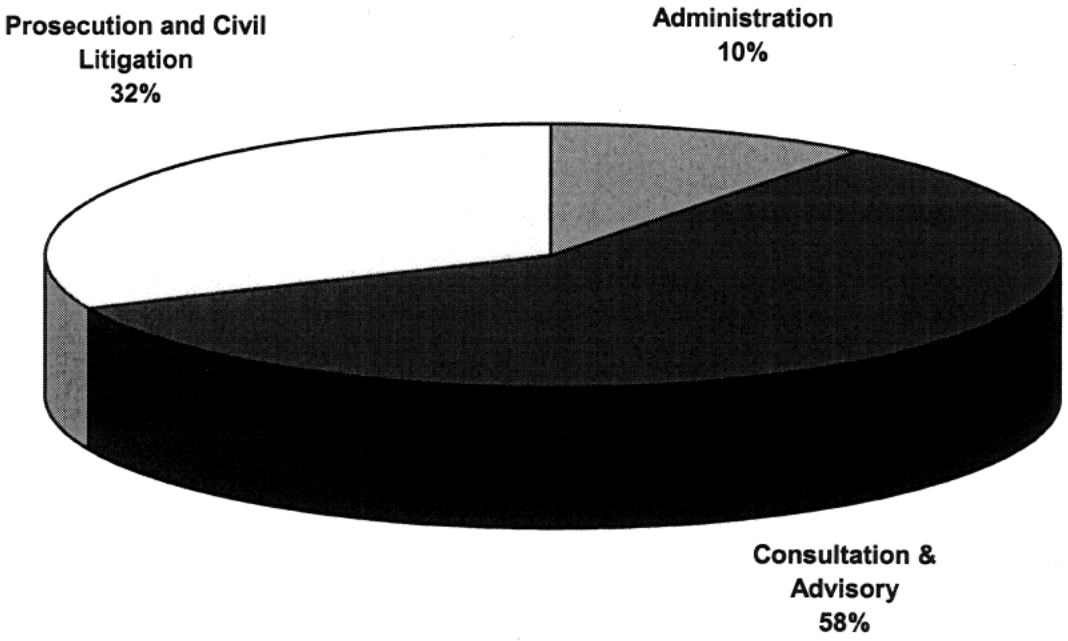
PERFORMANCE MEASURES

	Actual 2007	Target 2008	Target 2009
	93%		
Number of days to respond to public correspondence when additional response is directed by CAC	1,526 items of correspondence were received, 119 required responses and 111 were responded to within 10 days	Within 10 days after CAC	Within 10 days after CAC

CITY ATTORNEY



2009 BUDGET
$1,929,561



A portion of the city's Risk Management program is also provided by the City Attorney's Office. Funding for this portion of the program is provided by an Internal Service Fund (the Property & Casualty Insurance Fund) and totals $77,829 and includes 1.00 position in the City Attorney's Office.

2009 BUDGET
CITY ATTORNEY

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM			
ADMINISTRATION			
Administration	173,344	184,570	199,876
	173,344	184,570	199,876
CONSULTATION AND ADVISORY			
Consultation and Advisory	982,488	1,062,078	1,116,353
	982,488	1,062,078	1,116,353
PROSECUTION AND CIVIL LITIGATION			
Prosecution and Civil Litigation	512,465	572,442	613,333
	512,465	572,442	613,333
TOTAL	$ 1,668,297	$ 1,819,090	$ 1,929,561
BUDGET BY CATEGORY			
Personnel Expenses	$ 1,499,529	$ 1,619,741	$ 1,726,225
Operating Expenses	148,156	177,119	175,986
Interdepartmental Charges	20,612	22,230	27,350
Capital		0	
TOTAL	$ 1,668,297	$ 1,819,090	$ 1,929,561
BUDGET BY FUND			
General	$ 1,668,297	$ 1,819,090	$ 1,929,561
TOTAL	$ 1,668,297	$ 1,819,090	$ 1,929,561
AUTHORIZED FTE's			
Standard FTE's	19.70	18.65	18.65
TOTAL	19.70	18.65	18.65

2009 BUDGET
OFFICE OF THE CITY ATTORNEY

MISSION STATEMENT

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

BUSINESS PLAN NARRATIVE

The City Attorney's Office is currently in a transitional state. A new city attorney was recently appointed and additional personnel changes are contemplated as three vacancies are anticipated by the beginning of 2009.

Also in the immediate future for the entire city organization is a significant transition as a new city manager is selected and begins his or her service.

Given these realities, the 2009 business plan of the City Attorney's Office will focus on the following goals and objectives:

1. Fill projected office personnel openings in a way that reinforces good internal office dynamics and adds substantial capacity;
2. Work with other elements of the city organization to make the transition to a new city manager as smooth and effective as possible;
3. Evaluate the roles and functions of the various City Attorney's Office personnel and their assignments within the office;
4. Evaluate the management structure of the office in order to facilitate better delegation of duties;
5. Maintain a high level of legal services for the clients of the office;
6. Advance prior initiatives to utilize technology effectively in order to monitor and track office projects;
7. Reinforce the capacity of the in-house litigation group;
8. Maintain and improve communication with clients; and
9. Continue the office emphasis on training and staff development.

GUIDING PRINCIPLES FOR THE BUSINESS PLAN

1.) ESSENTIAL SERVICES INCLUDE:

A. ESSENTIAL ADMINISTRATIVE SERVICES

Supporting legally-required continuing legal education for office members is essential.

Project assignment, caseload monitoring, project status monitoring, and quality control with regard to legal assignments are all essential functions.

File maintenance, timekeeping and reporting, updating the municipal code, and related administrative tasks are also critical.

B. ESSENTIAL ADVISORY SERVICES

Providing support to the City Council and the city's advisory boards and commissions is critical. Also essential is advice provided by the City Attorney's Office with regard to a myriad of matters, including issues regarding:

- Open Records and Open Meetings;
- Pertinent elections law;
- Council agenda support;
- Bond finance and tax matters;
- Water law matters;
- Ethical and Code of Conduct;
- First Amendment;
- Real estate;
- Housing and human services;
- Public finance;
- Annexation, zoning, and condemnation;
- General land use and development;
- Economic and social sustainability:
- Municipal court prosecution;
- Ordinance drafting;
- Employment matters;
- Environmental; and
- Water, wastewater, and franchises.

A large part of the work of the City Attorney's Office is devoted to supporting other city departments. That support takes many forms and is intended to assist the departments in meeting their own objectives. It is principally through this support function that the City Attorney's Office helps the city to meet its various sustainability objectives.

C. ESSENTIAL LITIGATION SERVICES

The City Attorney's Office represents the city in civil litigation and prosecutes criminal matters in municipal court.

D. ESSENTIAL PHOTO ENFORCEMENT PROGRAM SERVICES

The City Attorney's Office prosecutes photo enforcement violations in municipal court. Funds have been available to accommodate workload increases that may result from enhanced deployment of photo enforcement technology.

E. ESSENTIAL RISK MANAGEMENT – PROPERTY & CASUALTY INSURANCE STAFFING

The City Attorney's Office employs 1 FTE budgeted from the Property & Casualty Fund.

2.) DESIRABLE SERVICES INCLUDE

A. DESIRABLE ADMINISTRATIVE SERVICES

Provision of intra-departmental coordination and training is important and therefore desirable.

Improvement of the current system of time reporting utilized by the City Attorney's Office is desirable so that operating departments can gain more accurate impressions about the level and costs of the legal services they utilize.

B. DESIRABLE ADVISORY SERVICES

It is important to support operating departments when that support is part of departmental efforts to provide desirable services.

The provision of legal support to assist the city in the maintenance of its extensive real estate and affordable housing portfolio is desirable.

It is always desirable to provide responsive support with regard to public inquiries.

Supporting the city's legislative agenda is important and therefore desirable.

C. DESIRABLE LITIGATION SERVICES

It is desirable that the City Attorney be able to provide litigation services to challenge the actions of other persons and entities when those actions are contrary to the city's interests.

If sufficient resources existed, it would be desirable to engage in litigation (or related activities) to move the law in creative and socially useful directions.[1]

It is always desirable to participate in pre-prosecution counseling and to utilize other creative dispute resolution approaches.

It is desirable that the City Attorney be able to assist the Office of Environmental Affairs and otherwise support the city's environmental goals.

3.) DISCRETIONARY SERVICES INCLUDE

A. DISCRETIONARY ADMINISTRATIVE SERVICES

A useful objective would be to take advantage of a projected change in the city's email and file server technology to more fully implement elements of the City Attorney's Office project management software that currently cannot be utilized.

It would also be useful to move toward on-line access to scanned city attorney files and to utilize document imaging technology toward that end.

B. DISCRETIONARY ADVISORY SERVICES

All advisory services not noted above are discretionary.

C. DISCRETIONARY LITIGATION SERVICES

Amicus curiae (friend of the court) participation in significant cases is discretionary but would also be a meaningful litigation function.

Attempting to handle as many legal functions of the city in house as is feasible remains a worthy goal. That would allow for savings on some of the costs that otherwise would be charged by private firms, and it would provide convenience, accessibility and municipal expertise to other elements of the city organization.

OVERVIEW OF THE CITY ATTORNEY'S OFFICE ACTION PLAN

Over the next period of time, especially including the first half of 2009, the city attorney's action focus will be on filling three separate and key personnel openings.

---

[1] Examples include the city's participation in the "global warming" lawsuit, *Friends of the Earth v. Peter Watson* (in the United States District Court for the District of Northern California, Docket No. C 02-4106 JSW, http://www.climatelawsuit.org) and Xcel Energy cases pending before the Colorado Public Utilities Commission.

One available attorney slot exists now as a result of the opening created when the internal candidate for city attorney was selected. One senior legal assistant has announced her imminent retirement and it is expected that a senior attorney will retire at the end of 2008.

The city attorney is not suggesting that new office projects or positions be funded at this time because it is important that the new team be in place before team strengths and office needs can be fully evaluated. It is reasonable to assume, in this regard, that although three positions will be filled by the first quarter of 2009, it will still be the case that there will be subject areas in which the City Attorney's Office will be less strong than others. At the present, such areas include tax, elements of real estate, and pension issues.

After new members of the team are selected and in place, it will be reasonable to suggest new or different programs. That might occur in the city attorney's budget submission of 2010. However, for 2009, any potential organizational changes may be achieved through reallocation of funds within the city attorney's current budget.

If unanticipated funds became available in 2009, they might be spent on some physical renovation in the office to allow the proximate placement of members of various office work groups. Also, if sufficient funds were available, this time of transition might present an ideal opening within which to address efficiency and organizational issues within the office. For that purpose, it would be useful (but not essential) to hire some outside consultants.

Finally, it must be pointed out that the city attorney's 2009 business plan is essentially to provide those legal services that are required by the city. Any dramatic increase in the city's legal needs in 2009 will require either additional city attorney resources or the increased utilization of outside legal counsel.

Please refer to Attachment B of the 2009 Budget Message for a listing of those Action Plan Items that are being recommended for funding. The listing is presented in order by fund and department. Also, please note that the recommended Action Plan Items have <u>not</u> been incorporated into the individual department budget pages pending review and approval by City Council.

CHANGES IN BUDGET BETWEEN 2008-09 APPROVED AND 2009 APPROVED

There were no changes in this department's budget between the 2008-09 approved budget and the 2009 approved budget.

OVERVIEW OF CITY ATTORNEY'S OFFICE VISION PLAN

An outstanding City Attorney's Office is one that manifests the following characteristics:

In the area of providing legal services, an outstanding office will:

1. Provide legal advice in a constructive, results-oriented and useful manner;
2. Capably represent the city's interests, as determined by the City Council, in litigation, administrative hearings, negotiations and similar proceedings;
3. Prepare ordinances, resolutions, contracts and other legal documents to best reflect and implement the purposes for which they are intended;
4. Enforce city ordinances and codes in an effective manner, which reflects the city's primary goal of achieving compliance;
5. Keep City Council and staff apprised of court rulings and legislation affecting legal interests of the city;
6. Perform legal services in a timely fashion to permit the City Council and staff to meet established deadlines;
7. Perform all services in a manner consistent with the highest standards of professional conduct and with the responsibilities of the City Attorney's Office; and
8. Provide cost effective services.

In the area of general management, an outstanding office will:

1. Manage the operations of the legal department in an effective manner with emphasis on interdepartmental coordination and the maintenance of high levels of service;
2. Maintain effective communications with clients within the city; and
3. Demonstrate good customer service that supports city values.

In the area of completing work assignments, an outstanding office will:

1. Provide a high level of legal assistance and staffing to the City Council, city staff, and the city's boards and commissions; and
2. Handle special projects in a timely and creative way.

In the area of council relations, an outstanding office will:

1. Maintain effective communication, both verbal and written, with the City Council;
2. Remain responsive to council members;
3. Manifest the qualities of professionalism and objectivity and maintain an unbiased relationship with the City Council; and
4. Carry out council policies in a professional manner.

In the area of community relations, an outstanding office will:

1. Maintain open relations with the local media and with members of the public as appropriate; and

2. Seek to involve and inform those members of the public who are directly affected by an issue being addressed by the council and city staff, within the areas of responsibility of the City Attorney's Office.

In the area of city manager and city staff relations, an outstanding office will:

1. Maintain effective and open communications, both verbal and written;
2. Maintain good availability to the city manager and to other city staff; and
3. Maintain that level of independence that is necessary in order to provide effective and objective legal advice.

In the area of interpersonal style, members of an outstanding office will manifest the qualities of:

1. Decisiveness,
2. Objectivity,
3. Thoroughness,
4. Creativity,
5. Initiative,
6. Independence,
7. Compassion, and
8. A positive and helpful attitude.

In the areas of career and professional development, members of an outstanding office will:

1. Fully participate in activities of the department directors with an aim of helping to improve management and executive skills and general city staff coordination;
2. Attend conferences and seminars where the subject matter, timing, and location will advance interests of the city and enhance personal professional development related to municipal law; and
3. Actively participate in professional programs and activities.

Some of the areas on which the office will focus in 2009 (and into the future) in order to pursue its vision, include the following:

1. Effectively deal with office staffing issues;
2. Plan for future additional support for the prosecution function – particularly in connection with restitution issues and the ability to handle more complex cases, such as those dealing with environmental enforcement issues;
3. Evaluate adding deeper support for the city's planning function. Our current support includes one attorney and one paralegal. This issue may be addressed, in part, during the upcoming hiring process to fill open staff positions;
4. Attempt to increase interaction with other municipal legal offices and with other elements of the Colorado legal community;
5. Continue to assist with the training of members of the city organization, the city's boards and commissions, and other public officials;

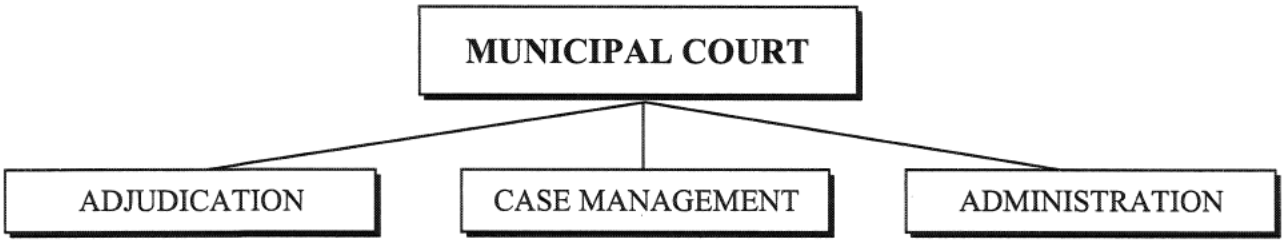
6. Develop an increased investigatory support function within the office;
7. Strive to bring as much of the city's litigation in house as possible;
8. Utilize document imaging solutions and integrate electronic retrieval functions into the City Attorney's Office current project management software application;
9. Encourage faster turnaround times on legal projects;
10. Work toward additional efficiency in office paper flow and management;
11. Encourage office members to obtain additional high-quality training;
12. Work toward having more of our attorneys become locally and nationally known for expertise in particular fields;
13. Develop a deeper administrative structure within the office, perhaps by providing for a level of supervision below the city attorney for the office's civil advisory and litigation practice groups;
14. Work to ensure that library resources, both electronic and physical, are adequate for office needs;
15. Foster mentoring within the office between newer and more experienced lawyers;
16. Develop additional detailed billing and reporting capacities so that our clients have a better sense of how legal resources are being utilized; and
17. Continue to foster good intra-office communications.

PERFORMANCE MEASURES

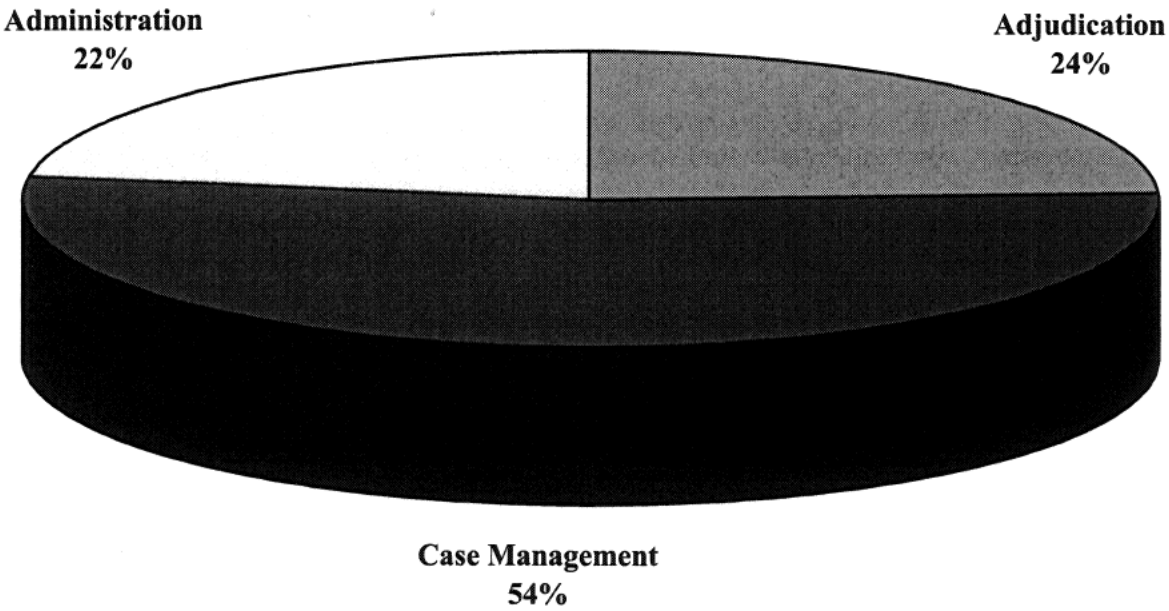
	Actual 2007	**Target 2008**	**Target 2009**
1. Criminal Prosecution: Maintain the number of Municipal Court matters submitted for alternative dispute resolution and restorative justice resolution.	Victim Offender Reconciliation Program (VORP) – 16 Community Mediation Service (CMS) – 38 CU Restorative Justice (CURJ) – 306 ========== Total - 360	One hundred thirty formal referrals and continue to work with municipal court to utilize a variety of community-based justice models and agencies.	One hundred thirty formal referrals and continue to work with municipal court to utilize a variety of community-based justice models and agencies.

	Actual 2007	Target 2008	Target 2009
2. Outside Lawyers: Standardize the procedures and oversight mechanism for managing the work performed by outside lawyers.	Individual invoice review and contract management is taking place on all outside counsel engagements.	Institute formal procedures for outside counsel contract review/renewal and actively monitor 100% outside counsel invoices by CAO staff. Provide increased accountability for budgeting outside counsel funds.	Institute formal procedures for outside counsel contract review/renewal and actively monitor 100% outside counsel invoices by CAO staff. Provide increased accountability for budgeting outside counsel funds.

MUNICIPAL COURT



2009 BUDGET
$1,675,163



2009 BUDGET
MUNICIPAL COURT

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM			
ADJUDICATION			
Adjudication	$ 345,077	$ 381,681	$ 405,424
	345,077	381,681	405,424
CASE MANAGEMENT			
Traffic/ General/ Animal	254,067	284,362	256,154
Parking Support	182,023	220,124	256,580
Photo Enforcement	112,135	164,544	186,189
Probation Services	165,820	183,889	195,679
	714,045	852,920	894,602
ADMINISTRATI0N			
Administration	401,269	369,919	375,137
	401,269	369,919	375,137
TOTAL	$ 1,460,391	$ 1,604,519	$ 1,675,163
BUDGET BY CATEGORY			
Personnel Expenses	$ 1,124,999	$ 1,318,866	$ 1,354,766
Operating Expenses	276,257	236,836	265,167
Interdepartmental Charges	34,111	48,817	55,230
Capital	25,024	0	0
TOTAL	$ 1,460,391	$ 1,604,519	$ 1,675,163
BUDGET BY FUND			
General	$ 1,460,391	$ 1,604,519	$ 1,675,163
TOTAL	$ 1,460,391	$ 1,604,519	$ 1,675,163
AUTHORIZED FTE's			
Standard FTE's	18.50	18.50	18.00
TOTAL	18.50	18.50	18.00

2009 BUDGET
MUNICIPAL COURT

MISSION STATEMENT

The mission of the Boulder Municipal Court is:

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

BUSINESS PLAN NARRATIVE

1.) Community Sustainability Philosophy

The primary work of the Boulder Municipal Court is to adjudicate cases in accordance with federal, state and municipal law. While the principal functions of the Court are legally mandated, the Court strives to execute these functions, to the extent possible, in accordance with the core values expressed in its mission statement. Since there is alignment of the Court's core values with the city's Community Sustainability philosophy, resource allocations reflect a commitment to furthering community sustainability goals.

Social Sustainability: (1) The Court provides services for those whose first language is not English. The Court hires and retains Spanish-speaking staff to interpret in the courtroom as well as at the counter and on the phone. Many of the forms most commonly used are available in Spanish. The Court hires interpreters for customers speaking other languages. (2) The Court provides services for the indigent, including legal representation in accordance with state and federal law. Services for the indigent also incorporate case management, which includes connecting indigent defendants with community resources as appropriate. (3) The Court offers services for young adult offenders, primarily restorative justice and alcohol screening. (4) The Court enhances community livability for all city residents through its adjudication of cases involving quality-of-life violations.

Environmental Sustainability: (1) The Court offers e-commerce options for parking and photo enforcement violations. In the future, the Court plans to offer e-commerce for other type of violations; in the meantime, mail and phone resolution is available for many of these cases. These strategies allow violators to resolve their cases without traveling to the courthouse. (2) The Court adjudicates cases involving violations of environmental ordinances, and offenses committed in environmentally sensitive areas.

Economic Sustainability: (1) The Court orders and collects restitution in cases where individuals or businesses are harmed by the offender's conduct. (2) The Court adjudicates violations of the law that negatively impact businesses located in the city. (3) Revenue collected by the Court is funneled into the city's General Fund; while generating revenue is not central to the Court's mission, it is a byproduct of imposing and collecting fines and fees.

2.) Business Plan Description

The Court has continued to manage service demands by significantly changing operations. Cross-training and workload re-assessment remain important activities for addressing delivery of services in response to shifting demands. The Court also relies heavily on innovative technology to satisfy increased service demands; technology is particularly useful for routine procedures.

Initial Strategic Planning efforts clearly identified management of parking violations as the most seriously deficient service standard in the department. Much of the focus of the past five years has involved replacing a twenty-four year old parking system with a state-of-the-art, web-based, industry-leading software solution. Completed project phases include the ability to make payments and file appeals on line through e-commerce. An additional key to improving service standards for parking violations was establishing an intern program. First-year law students from the University of Colorado now referee parking appeals on a volunteer basis. The students consistently rate their experience as very positive, and the Court is able to redirect paid FTE to other tasks for most of the year. The Court has improved management of parking violations from a deficient service standard to an acceptable service standard.

While the Court has worked very hard to preserve service standards for core functions, resource reductions have inevitably had a negative impact on some aspects of service delivery. The Court has experienced lower performance in several service areas including accuracy of data entry, case management quality control, updating policies and procedures, and financial/budgetary reporting and analysis. These service standard reductions have been largely invisible to the public.

The Court continues to pursue assessment of its performance through use of the National Center for State Courts (NCSC) performance measures called CourTools. We are in the initial phases of implementing these measures. Once fully implemented, these measures will allow us to assess our performance in key areas critical to our operation, including clearance rates, time to disposition, and collection of monetary penalties. Some areas, such as reliability and integrity of case files, and court employee satisfaction show we are at or near our goals. Other areas, such as age of active pending caseload, need improvement.

Over the past five years, the Court has been operating at the absolute minimum staffing and funding level necessary to maintain current functions. This has proven very challenging for all Court staff. Front-line staff is asked to monitor and re-prioritize the

workload on a daily basis. Administrative personnel have been challenged by the increased oversight and audit trails necessary to manage new technologies used to gather revenue, including e-payment and expanded collection interfaces. Department leaders have migrated some job responsibilities from line staff to themselves in an effort to meet short-term budget limitations. Because of this overload, administration service standards continue to decrease as administrative personnel spend more time on performing duties previously assigned to line staff.

Administrative staff has found some relief by tapping the judges for assistance with achieving administrative projects such as CourTools implementation and oversight of the parking intern program. Ongoing use of volunteers and interns has also been applied toward this resource deficiency. However, the gap between resource needs and current staffing has grown too large for these stopgap efforts to further improve service delivery.

GUIDING PRINCIPLES OR INVESTMENT STRATEGY

The guiding principles of the Court are:

- Commitment to simplicity in procedure;
- Fairness in administration;
- Elimination of unjustifiable expense and delay; and
- Professional development of employees/employee retention.

1.) **Essential Services include** activities legally mandated by City Charter and that support adjudication of city ordinances. Judges preside over Court proceedings including arraignments, trials, and hearings, and Court staff supports the work of the judges in a variety of ways. The Violations Bureau processes traffic, general, animal, and parking violations and collects associated revenue. Probation activities consist of interactions with probationers and monitoring compliance with Court orders. Administrative functions include financial analysis, budgetary administration, project and office management, and employee recruitment, development, and retention.

2.) **Desirable Services include** judicial and probation involvement in alternative sentencing strategies including Restorative Justice and offender education. These activities require collaboration with the University of Colorado and city Community Mediation Services. Elimination of these partnerships would necessitate processing cases using traditional sentencing mechanisms and place the activity into our essential services. Another desirable service is pursuing payment of overdue parking fines by means of courtesy letters. The Court believes that providing delinquency notices to the public and positively impacting revenue makes this activity highly desirable. Lastly, staff attendance at and involvement in various community or inter-departmental groups are activities which advance desired community values. These meetings include task forces and subcommittees addressing a wide range of

subjects such as data sharing, financial security issues, and town-gown relations.

3.) **Discretionary Services include** judicial community outreach such as participation in Citizen Police Academy, school programs, and collaborations with other courts, the university, and city departments.

OVERVIEW OF ACTION PLAN

To begin improving service standards for the administrative functions, the Court has requested additional positions to staff front-line functions and financial administrative duties. This increased staffing will allow the court administrator and deputy court administrator to return many of the additional duties they have absorbed due to budget reductions to front-line staff.

The Court continues to have less funding for non-personnel expenses as it has been compelled to apply an ever-growing share of these dollars to the increased cost of the energy bill for its portion of the justice center facility. It recognizes that fiscal erosion due to facility energy costs are a significant factor across the city.

The Court is exploring collaboration with the University of Colorado's restorative justice program and judicial affairs to process CU student minor-in-possession violations at the Court.

CHANGES IN BUDGET BETWEEN 2008-09 APPROVED AND 2009 APPROVED

General Fund*

Approved Action Plan	Ongoing Expense	One-time Expense	Expense from Add'l Revenue	Add'l Standard FTE	Add'l Fixed Term FTE	Fixed Term End Date	Comments
Justice Center Facility Operations	$ 13,000						To cover increased costs for city's share of facility energy, custodial, building and grounds maintenance at the Boulder County Justice Center.
	$ 13,000						

*As noted in the section of this document titled "City Council Direction on the Recommended Budget, a contingency plan is being used for approved 2009 General Fund Action Plan items due to uncertain economic conditions. The city is using a phased spending approach for 2009 General Fund budget additions ($300,000 ongoing and $1,250,000 one-time for a total of $1,550,000). This strategy includes categorizing all 2009 General Fund action plan items into 1st, 2nd and 3rd priorities and holding them in a contingency account (with few exceptions based on contractual obligations and council direction) and releasing them only if certain revenue targets are achieved at specific dates in 2009.

OVERVIEW OF VISION PLAN

The Municipal Court's vision is to be a leader among all Courts in providing:

- Effective, fair, and responsive justice to all;
- Relevant public outreach and education;
- Non-traditional and/or innovative approaches to adjudication;
- Internal and external customer service that sets the standard for any organization to follow; and
- A positive, inclusive, and respectful environment for all stakeholders.

Achievement of the Court's vision will require maintaining and improving collaborative relationships with internal and external stakeholders. Extensive work will be necessary to enhance public outreach and education programs, including targeted outreach using a variety of mediums. On going staff training on legal policies and procedures, customer service delivery, diversity awareness, and interpreter skills will be required. The vision plan will also encompass facility renovations needed to increase security, improve traffic flow, and upgrade the jury room. In addition, much of the work plan will involve continued and perhaps expanded use of restorative justice; exploring alternative sentencing; and achieving equitable, cost-efficient and timely resolution of cases using advanced technologies.

The Municipal Court will determine detailed next steps required to achieve its Vision Plan through the updating of its Master Plan (accepted by City Council in February of 1999). The Court plans to complete the update in 2009.

PERFORMANCE MEASURES

	ACTUAL 2007	TARGET 2008	TARGET 2009
1. Median time for length of an arraignment session (2 – 2 ½ hours)	2 – 2 ½ hours	2 – 2 ½ hours	2 – 2 ½ hours

ADMINISTRATIVE SERVICES

City Manager's Office

City Manager's Office 143

Manager's Contingency 144

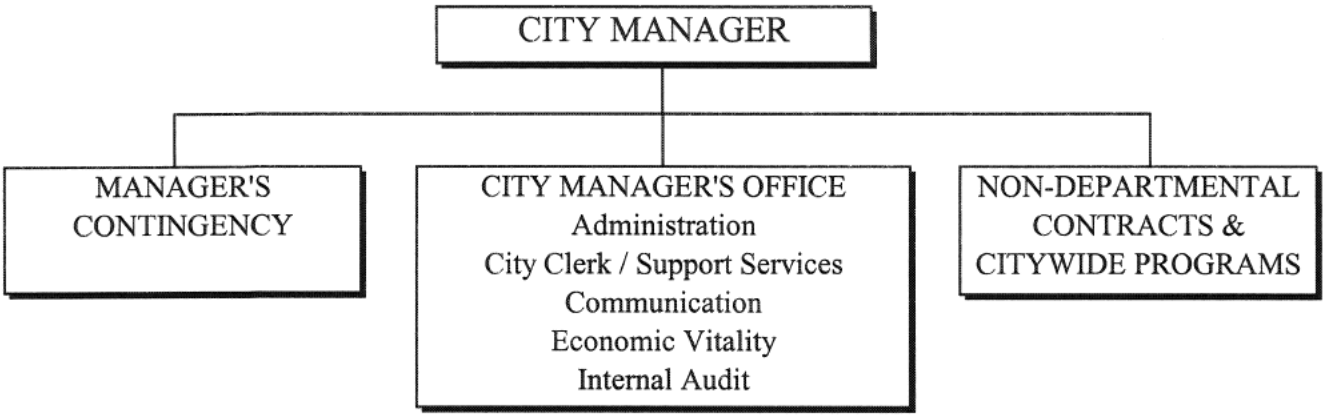
Non-Departmental Contracts and Citywide Programs 146

Finance 157

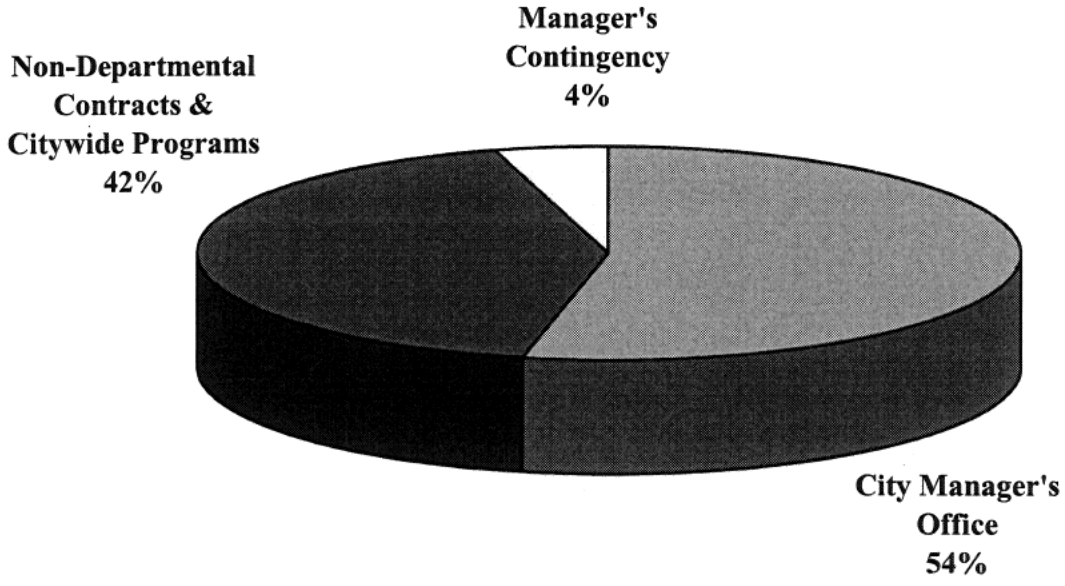
Human Resources 165

Information Technology 173

CITY MANAGER



2009 BUDGET
$5,453,757



2009 BUDGET
CITY MANAGER'S OFFICE

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM			
CITY MANAGER'S OFFICE			
Administration	$ 775,193	$ 850,015	$ 918,794
	775,193	850,015	918,794
INTERNAL AUDIT			
Internal Audit	138,379	149,541	159,813
	138,379	149,541	159,813
ECONOMIC VITALITY			
Economic Vitality Program	298,964	292,900	373,000
Urban Redevelopment Program	116,643	111,032	0
	415,608	403,932	373,000
CITY CLERK / SUPPORT SERVICES			
City Clerk Administration	249,600	270,264	278,581
Elections	173,790	116,020	120,451
Licensing	67,892	69,580	73,512
Records Management	209,239	235,284	247,314
Campaign Finance	88,055	0	46,000
	788,576	691,148	765,858
COMMUNICATIONS			
Communications Administration	197,189	193,553	238,101
Municipal Channel 8	317,099	318,105	338,933
Neighborhood Services	9,415	43,901	29,490
University Liaison	70,897	77,609	88,149
	594,600	633,168	694,672
TOTAL	$ 2,712,355	$ 2,727,803	$ 2,912,138
BUDGET BY CATEGORY			
Personnel Expenses	$ 2,124,926	$ 2,125,936	$ 2,186,670
Operating Expenses	412,692	485,124	605,902
Interdepartmental Charges	134,737	116,743	119,565
Other Financing	40,000	0	0
TOTAL	$ 2,712,355	$ 2,727,803	$ 2,912,138
BUDGET BY FUND			
General	$ 2,712,355	$ 2,727,803	$ 2,912,138
TOTAL	$ 2,712,355	$ 2,727,803	$ 2,912,138
AUTHORIZED FTE's			
Standard FTE's	21.50	22.50	22.00
TOTAL	21.50	22.50	22.00

2009 BUDGET
MANAGER'S CONTINGENCY

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM			
Extraordinary Personnel	$ 25,327	$ 117,565	$ 119,916
Utility Contingency	-11	145,000	0
Manager's Contingency	64,576	127,565	119,916
TOTAL	$ 89,892	$ 390,130	$ 239,832
BUDGET BY CATEGORY			
Personnel Expenses	$ 26,703	$ 117,565	$ 119,916
Operating Expenses	63,189	272,565	119,916
Interdepartmental Charges		0	
TOTAL	$ 89,892	$ 390,130	$ 239,832
BUDGET BY FUND			
General	$ 89,892	$ 390,130	$ 239,832
TOTAL	$ 89,892	$ 390,130	$ 239,832
AUTHORIZED FTE's			
Standard FTE's	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00

2009 BUDGET
NON-DEPARTMENTAL CONTRACTS AND CITYWIDE PROGRAMS

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM			
NON-DEPARTMENTAL CONTRACTS			
Convention & Visitors Bureau	$ 666,846	$ 693,455	$ 764,001
Museum of History	22,692	23,146	23,609
Chamber of Commerce	8,130	8,337	8,504
Negotiations Support	175	45,484	46,393
Humane Society Building Loan	114,474	114,474	112,059
Downtown Boulder Improvement District	259,025	0	0
Federal Legislative Consultant	36,000	42,648	43,501
Boulder Television	187,131	70,000	0
	1,294,472	997,544	998,067
CITYWIDE PROGRAMS			
West Nile Virus Program	141,764	300,000	250,000
Community Sustainability Plan	77,812	0	50,000
Washington School	-50	0	0
Public Power Project	52,326	0	0
	271,853	300,000	300,000
CONTINGENCY - General Fund ONE-TIME ALLOCATIONS			
Contingency - General Fund One-Time Allocations*	0	980,000	1,003,720
	0	980,000	1,003,720
TOTAL	$ 1,566,325	$ 2,277,544	$ 2,301,787
BUDGET BY CATEGORY			
Personnel Expenses	$ 11,397	$ 0	$ 42,392
Operating Expenses	1,554,660	2,277,544	2,258,896
Interdepartmental	267	0	500
TOTAL	$ 1,566,325	$ 2,277,544	$ 2,301,787
BUDGET BY FUND			
General	$ 1,566,325	$ 2,277,544	$ 2,301,787
TOTAL	$ 1,566,325	$ 2,277,544	$ 2,301,787
AUTHORIZED FTE's			
Standard FTE's	0.00	0.00	0.50
TOTAL	0.00	0.00	0.50

NOTES:

*As noted in the section of this document titled "City Council Direction on the Recommended Budget, a contingency plan is being used for approved 2009 General Fund Action Plan items due to uncertain economic conditions. The city is using a phased spending approach for 2009 General Fund budget addtions. This strategy includes categorizing all 2009 General Fund action plan items into 1st, 2nd and 3rd priorities and holding them in a contingency account (with few exceptions based on contractual obligations and council direction) and releasing them only if certain revenue targets are achieved at specific dates in 2009.

2009 BUDGET
CITY MANAGER'S OFFICE

MISSION STATEMENT

We provide timely, accurate, accessible information and the administration and execution of policies, representing the city of Boulder with integrity, professionalism and progressive leadership.

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

- The Policy Advisor's Office provides staff representation and communication on intergovernmental matters, and guidance on cross-departmental city policies, on behalf of the City Council and all city departments, in order to further city goals and advance understandings and mutually beneficial alliances with other governmental organizations.

- The University Liaison's office fosters cooperation and collaboration between the work of the city and the University of Colorado primarily pertaining to students living off campus.

- Internal Audit provides audit and consulting information and analysis for city of Boulder management to promote effective and efficient operations of city departments and programs, to promote effective management controls, to protect the assets of the city of Boulder and to ensure the integrity of administration and execution of policies.

- Communication provides information, education and resources to the Boulder community, its stakeholders and city staff and policymakers in an effort to support an open government, build a healthy and informed community, and ensure excellent customer service.

- Boulder Channel 8 provides current and accessible community and government information to viewers so they may participate more fully and effectively in the creation and preservation of Boulder's unique quality of life.

- Support Services/City Clerk's Office provides program administration, excellent customer service, guidance and access to information and resources and various levels of support for our diverse customers to foster informed, open and participatory government while meeting legal requirements.

BUSINESS PLAN NARRATIVE

City Manager's Office

The City Manager's Office (CMO) provides an array of services and programs to the organization and the community. Its general responsibility is to ensure that all city departments operate efficiently and effectively to meet the goals established by City Council. The divisions of the City Manager's Office are the City Manager and staff, Internal Audit, the Policy Advisor's Office, the University Liaison Office, the Communication Office including Municipal Channel 8 and Neighborhood Services, and the City Clerk's Office/Support Services.

The City Manager's Office continues to review resources and leverage technology to maximize its services while maintaining quality customer service and meeting the needs of the ambitious work plan driven by Council's goals and initiatives.

Community Sustainability Philosophy

The City Manager's Office fosters community sustainability within the organization and throughout the community by ensuring all city employees are well-versed in the city's community sustainability philosophy. From new employee orientation to revising all city job descriptions, the City Manager-led "Sustainable City Leadership Committee" helps direct the community sustainability coordinator's duties to incorporate the principles of sustainability into everyday projects, community interactions and job performance reviews.

Internal Audit serves the community by providing audits of the government organization to ensure fiscal accountability.

The **Policy Advisor**'s office manages its work plan comprehensively with equal consideration given to the environmental, economic and social implications of all efforts. Emblematic of this integrated approach are the Policy Advisor's lobbying efforts. Via federal lobbying, the Policy Advisor helps attract federal appropriations for initiatives such as South Boulder Creek floodplain mitigation, ecological restoration of South Goose Creek, multi-modal improvements for the U.S. 36 corridor, and continued funding for the University of Colorado and the Boulder federal labs. State lobbying efforts contribute to protecting the city's urban renewal powers, improving energy efficiency, and protecting the rights of all people regardless of their actual or perceived sexual orientation. The impact of these lobbying efforts transcend individual city environmental, economic, or social goals.

Regional collaborations with governmental entities provide a similar integration of the city's community sustainability goals. Examples include efforts to further energy efficiency projects, develop revenue sharing agreements, highlight the city's climate action plan during the Democratic National Convention, and protect open spaces "beyond the fences" of Rocky Flats.

The **Communication** division's newsletter and outreach plan provide more opportunities to reach not only those active residents who regularly participate in local government, but also those underserved, under-participating residents. Funding from the city's neighborhood services program will be used for a community newsletter to reach out to civically active groups, like neighborhoods, as well as those who currently don't have adequate access to city news and information. Target audiences include students and parents in the Boulder Valley School District; University of Colorado staff and students; Spanish-speaking residents (a version of the newsletter is planned to be translated into Spanish); families with small children through daycare centers, play groups and other venues; senior residents; people with disabilities; the business community; and more.

Municipal Channel 8 is collaborating with youth, seniors and non-English speaking populations to produce different programming and more Spanish public service announcements. Collaborating with the city Senior Services and outside non-profit organizations, the "Senior Spotlight" program is undergoing a facelift and changing its name to "50Up" incorporating focus group upgrades and grant funding to address the changing (aging) demographics of Boulder.

In addition, Channel 8 addresses community sustainability by adapting programming to changing technologies. Programs such as "Update Boulder" are receiving more visibility on the city website. A community sustainability goal of Channel 8 is to broadcast on satellite television as well as continuing our cable and web presence. Council candidate statements were also provided as free pod casts through the iTunes store.

The **City Clerk/Support Services** office is an integral link to community sustainability in that it provides impartial and accurate information to the city's diverse customers. It supports the community through fair and equitable administration of all elections, agenda management, meeting support and responsiveness to information requests. The city Clerk strives for continued improvement in outreach for recruitment for the city's Boards and Commissions with particular focus on representation from Boulder's multi-faceted community.

Business Plan

The **Policy Advisor**'s office continues to receive sufficient resources to adequately fulfill its project management, policy analysis, intergovernmental relations, and federal legislative affairs responsibilities. Beyond providing the usual support for effective city participation with its regional partners, this also includes specific intergovernmental policy efforts relating to the Democratic National Convention, proposed multi-modal improvements to the US 36 corridors, exploration of regional revenue sharing possibilities, and analyzing and facilitating consideration of requests made of the city's education excise tax fund.

However, resources for state legislative efforts continue to be strained because of the significant demands of the four-month legislative session. If it becomes a Council priority to increase its effectiveness at the State Capitol, it is recommended that funding be allocated to allow contracting with a full-time lobbyist.

The city **Internal Audit** division has partnered with *Ethics Point* consultants to provide employees with a way to anonymously and confidentially report workplace concerns through an employee ethics reporting system, in order to create a culture among city of Boulder employees of honesty and integrity in preventing, deterring and detecting fraud. Employees may report concerns using a secure website or a toll-free number. The information provided will be investigated by the city's internal auditor. Effectiveness of this service will be assessed at the end of the first year and results will be reported to city management.

The **Communication** team seeks to provide openness, accuracy, consistency and accessibility of local government information, resources and relationships. The City Manager's Office Communication team has been involved with many key projects in the past year including: South Platte wells, the community dialogue, diversity issues, emergency preparedness, crisis communication, prairie dog and other wildlife issues, economic vitality, West Nile Virus, and ongoing efforts to provide neighborhood services, media relations, communication resources, Channel 8 programming and university relations. The continually growing list of high profile city issues requires strategic and coordinated communication with the public and presents challenges to an understaffed Communication division.

The CMO communication team has used creativity and ingenuity to increase opportunities for getting out the city's messages. By re-formatting existing tools and utilizing the city's website, Municipal Channel 8 and the local media, city departments have been able to send their messages about their programs consistently, frequently and effectively.

Municipal Channel 8 has a well established position as a leader in municipal television production with national video awards from 3CMA and has been compared with the PBS network. However, Channel 8 continues to be challenged to maintain service standards after incurring budget reductions in 2001-05. Internal and external expectations for quality programming have been addressed somewhat by recent digital conversion and the assistance of an unbudgeted half-time producer to backfill staffing. This person assists with departmental productions as well as works on external non city productions to generate revenue. Another aspect that effects the Channel 8 funding is PEG fees. This funding is received by the city per the cable franchise agreement with Comcast and is earmarked exclusively for purchase, replacement and repair of equipment. When PEG fees are excluded from Channel 8's budget, remaining NPE dollars total $14,130.

Adding a standard FTE and additional operating funds would allow Channel 8 to address its service level deficiencies.

As part of working with the business plan to evaluate services in our fiscally constrained budget, the **City Clerk/Support Service Division** reviewed its services and identified areas where restructuring certain positions/tasks would maximize effectiveness. This process also provided additional clarity regarding the additional resources needed in the liquor licensing area. Funding for a one time standard fixed term half-time position was approved for 2008 for implementation of additional requirements resulting from Resolution No. 960, the Alcohol Working Group and the Rules of Procedure changes to

the Beverages Licensing Authority approved by council. In 2008, new state legislation has created an additional license type for art galleries allowing the service of alcohol and a change in operating hours for retail liquor stores adding additional administration.

In addition to providing clarity regarding resources, the conduct of a business analysis regarding council agenda management indicated that implementation of an automated agenda management software system would provide increased efficiencies across the organization. This software would provide streamlining for any department that also supports an advisory board or commission. The software would provide several applications, including: 1) creation of a pending calendar for future meetings; 2) an automated process for review and approval of agenda memos; 3) an automated process for creation of the agenda with all memos and attachments upon final approval, 4) automated web posting of the entire agenda packet in both PDF and HTML; and 5) a "push to minutes" feature which creates an automated action summary of the meeting which can be immediately posted to the web and creates the template for the minutes production.

GUIDING PRINCIPLES OR INVESTMENT STRATEGY

The City Manager's Office fosters open government, supports the community and the city of Boulder municipal organization with progressive leadership.

The City Manager's Prioritization is as follows:

1.) **City Administration (Essential):** Management and administration to the municipal organization and support to City Council, as well as items mandated by state and federal law. These include the City Manager, primary city clerk responsibilities, elections, records management, and liquor and miscellaneous licensing. Includes items essential to the health and safety of the community.

2.) **Administration & Programs (Desirable):** Whereas these services are not essential to the safety, health and welfare of the city, they are highly desirable in the underlying value that they bring to the community, indirect cost savings to the organization and effectiveness of the City Manager. They include items directed by city charter as well as services in support of the city manager including deputy and assistant city managers, city manager support, the policy advisor, communications division, Municipal Channel 8, internal auditor and the university liaison.

3.) **Additional Administration (Discretionary):** This area includes additional administration that is not tied to charter or local and state law. This area of the budget has sustained a 100 percent reduction.

CHANGES IN BUDGET BETWEEN 2008-09 APPROVED AND 2009 APPROVED

General Fund*

Approved Action Plan	Ongoing Expense	One-time Expense	Expense from Add'l Revenue	Add'l Standard FTE	Add'l Fixed Term FTE	Fixed Term End Date	Comments
Liquor Licensing		$ 27,000			0.50	12-31-2009	To support implementation of Alcohol Subcommittee recommendations & new BLA rules.
Xcel Franchise Negotiations		$ 65,000					To provide support for franchise negotiations with Xcel energy.
Facility Energy Costs Contingency		$ 238,000					To cover escalating electric and gas costs; identified by Blue Ribbon Commission as a critical deficiency.
Community Sustainability Dialogue/ Surveys (from P&DS)		$ 10,000					To fund minimal community survey or participation in the ICMA annual National Citizen annual survey.
Economic Vitality Program (from P&DS)		$ 277,000					Staffing will consist of 1.50 Business Liaison FTEs. The 2009 EV program budget will total $673,000 using one-time funding, including up to $400,000 for incentives, $96,000 reallocated from the Finance Department and $177,000 in other one-time funds.
Vehicle and Equipment Fuel		$ 70,000					To offset cost increases for vehicle and equipment fuel for General Fund departments; identified by Blue Ribbon Commission as a critical deficiency.
Contingency		$ 54,500					Contingency for unanticipated expenditures.
		$ 741,500			**0.50**		

*As noted in the section of this document titled "City Council Direction on the Recommended Budget, a contingency plan is being used for approved 2009 General Fund Action Plan items due to uncertain economic conditions. The city is using a phased spending approach for 2009 General Fund budget additions ($300,000 ongoing and $1,250,000 one-time for a total of $1,550,000). This strategy includes categorizing all 2009 General Fund action plan items into 1st, 2nd and 3rd priorities and holding them in a contingency account (with few exceptions based on contractual obligations and council direction) and releasing them only if certain revenue targets are achieved at specific dates in 2009.

OVERVIEW OF VISION PLAN

Policy Advisor:

The Policy Advisor is the city's primary staff resource for outstanding representation and communication on intergovernmental matters and guidance on cross-departmental polices.

The action steps necessary in order to achieve this vision are as follows:

- Identifying options for regular administrative support for correspondence, meeting planning, website update, editing and document production. Formalize roles and expectations.
- Restructuring federal lobbying contracts to increase departmental commitments and intergovernmental partnerships, thus potentially lowering contract costs to the city and increasing overall financial return to the city.
- Increasing resources devoted to state lobbying efforts as deemed necessary. Options to consider include contracting with full-time lobbyist and/or hiring an intern to assist with the legislative monitoring and reporting during the legislative session.

Internal Audit:

Provide world-class internal audit and consulting services to city of Boulder management in support of achieving City Council Goals. This is accomplished by implementing best practices appropriate for small audit shops (one to three auditors) described in the most recent *National Association of Local Government Auditors Benchmarking and Best Practices Survey*.

These "Best Practices" include:

- Audit Committee reviews audit work plan, and strongly supports early involvement of the audit department.
- Audit department has developed a marketing product (in our case Audit Report Summary), which encourages management to see audit as an advisor/consultant and supports the audit mission.
- Audit asks customers to value audit/debrief after engagement completed.
- Audit response action items date logged and tracked and non-compliance reported to Audit Committee.
- Audit Committee/Senior Management actively supports the audit resolution process and takes corrective action in a reasonable period of time.
- Audits focus on business process (economy, efficiency and effectiveness) in addition to management controls.
- Audit Department educates/facilitates/equips operating department for self-assessment of organizational risks.
- Use computer-assisted audit techniques and tools to assist in audit analysis and testing.

- Provide a hotline for employees to report suspected fraud, waste and abuse for independent analysis by Internal Audit.

Communication:

The city's Communication team seeks to provide openness, accuracy and accessibility to local government information, resources and relationships by employing skilled and experienced professionals; fostering a work environment of empowerment, authority and balance; and encouraging personal and professional growth, collaborative approaches to projects, and clear, concise and truthful communication with each other and the public. To provide this, the city's Communication team needs to be fully-staffed, fully-funded and fully-supported.

This could be best accomplished by:

- Distribution of a community newsletter
- Utilizing neighborhood services resources to provide outreach in new ways
- Shifting in resources to provide outreach to underserved, under participating groups in the community
- Increasing staffing to provide additional outreach, communications tools and programming
- Funding for Channel 8 operating so efforts can return inward to provide unfiltered government message.

Boulder Municipal Channel 8:

The Boulder Channel 8 vision provides world-class, timely information with a unified voice of the city organization to the people of Boulder, city of Boulder employees and to anyone in the world with an interest in Boulder. This information will accurately portray and reflect city goals such as affordable housing, community sustainability, and retention and expansion of business investment and opportunities in Boulder.

This could be best accomplished by:

- Incorporating evolving broadcasting technologies such as wireless technology.
- Staffing and funding to meet current and expanding programming requests.
- Capability to broadcast from the Emergency Operations Center.

Support Services/City Clerk's Office:

The city of Boulder Support Services/City Clerk's Office is a national model of municipal government that encourages active public involvement and is responsive to the needs of its diverse citizens.

The actions to achieve this vision are as follows:

- The transparent and accessible conduct of elections and Campaign Finance Reform.
- Thorough administration and equitable support in Licensing while meeting all legal requirements.
- The provision of comprehensive historic and current records accessible to all.
- Providing excellence to the Boulder City Council and community through timely provision of information in a transparent way, always meeting the current council needs and exceeding standards for customer service by prompt, professional and respectful interaction with all our customers.

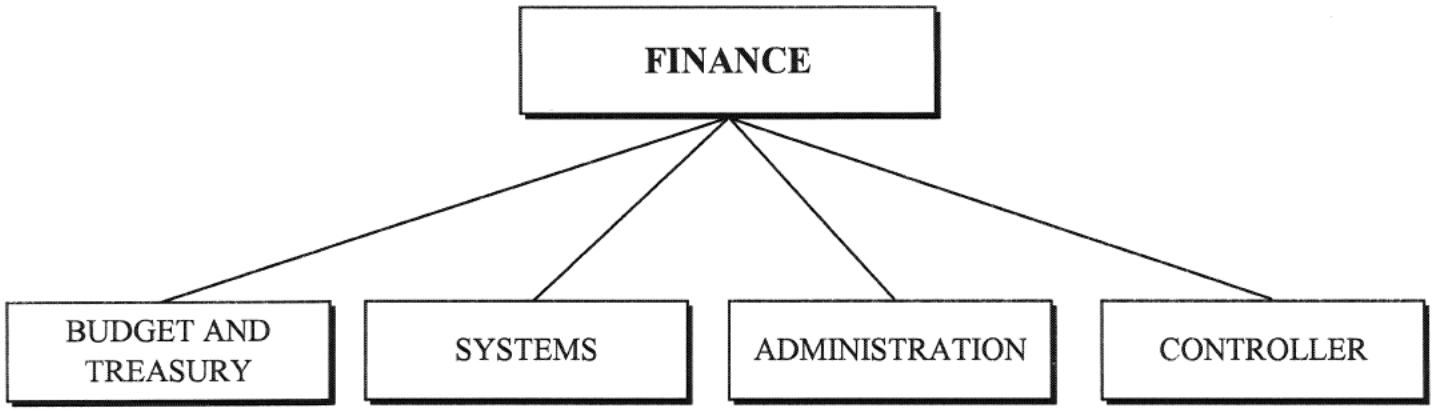
PERFORMANCE MEASURES

	Actual 2007	**Target 2008**	**Target 2008**
1. Provide 24 hour response to records requests with a 3 day turn around for information with the exception being extremely large research requests	**98%** There were 1020 requests with 30 that were extensive open records requests	95%	95%
2. Number of days to respond to public correspondence when additional response is directed by CAC (*See Note below)	**93%** 1,526 items of correspondence were received, 119 required responses and 111 were responded to in 10 days	Within 10 days after CAC	Within 10 days after CAC

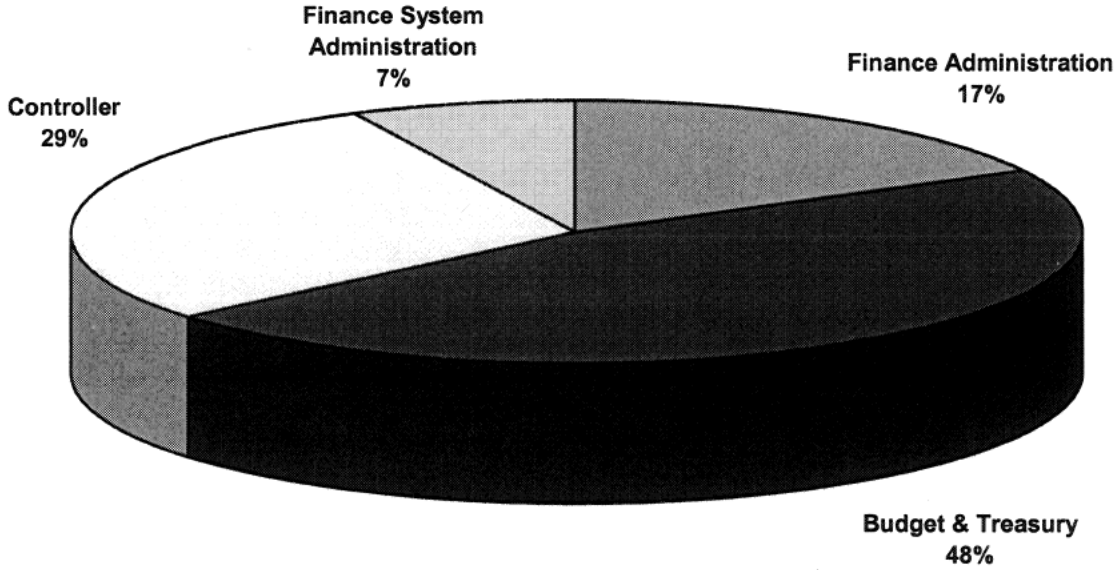
	Actual 2007	Target 2008	Target 2008
3. To provide better monitoring of "Hotline" communications, we will establish a standard turnaround time for "Hotline" replies.	**94.5%** 207 Hotlines were logged. 38 of these required a response – 34 received a response with in 5 working days	80 percent of "Hotline" questions requiring a response receive replies within 5 working days	80 percent of "Hotline" questions requiring a response receive replies within 5 working days

(*) Performance Measure No. 2 is cross-referenced here (Council's Performance Measure), as it is CMO/Support Services that administers this measure and provides this service.

FINANCE



2009 BUDGET
$2,446,398



The citywide Risk Management function is also managed in the Finance Department. Funding for this program is provided by two Internal Service Funds; the Property & Casualty Insurance Fund and the Workers Compensation Insurance Fund. Funding for this program totals $3,233,000 and includes 4.00 of the positions in the Finance Department.

2009 BUDGET
FINANCE

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM			
FINANCE ADMINISTRATION			
Finance Administration	$ 305,483	$ 429,982	$ 424,225
	305,483	429,982	424,225
BUDGET & TREASURY			
Budget	276,933	305,243	326,849
Treasury	247,817	277,527	280,947
Sales Tax	518,832	614,358	528,788
Support Services	39,620	0	0
	1,083,202	1,197,128	1,136,583
RISK MANAGEMENT			
Risk Management	89,160	0	0
	89,160	0	0
CONTROLLER			
Financial Operations	251,495	309,395	332,319
Payroll/Mail	116,248	136,640	110,962
Financial Reporting	341,613	256,598	262,765
	709,356	702,633	706,045
FINANCE SYSTEM ADMINISTRATION			
Finance System Administration	161,609	170,912	179,544
	161,609	170,912	179,544
TOTAL	$ 2,348,810	$ 2,500,655	$ 2,446,398
BUDGET BY CATEGORY			
Personnel Expenses	$ 2,026,612	$ 2,168,818	$ 2,137,074
Operating Expenses	287,065	285,709	263,796
Interdepartmental Charges	33,240	35,725	45,528
Capital	1,892	10,404	0
TOTAL	$ 2,348,810	$ 2,500,655	$ 2,446,398
BUDGET BY FUND			
General	$ 2,348,810	$ 2,500,655	$ 2,446,398
TOTAL	$ 2,348,810	$ 2,500,655	$ 2,446,398
AUTHORIZED FTE's			
Standard FTE's	28.87	29.37	28.37
TOTAL	28.87	29.37	28.37

2009 BUDGET
FINANCE DEPARTMENT

MISSION STATEMENT

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

Specific services provided by the Finance Department include: long-range financial planning and budgeting, accounting/auditing, financial reporting, risk management, accounts payable, accounts receivable, investment and cash management, debt issuance and management, purchasing, assessments, revenue collection, tax enforcement, and financial analyses.

BUSINESS PLAN NARRATIVE

1.) Community Sustainability Philosophy

The Finance department recognizes the complexity of sustainability principles and seeks to provide financial expertise, technical assistance and guidance to the organization to support achieving these goals. More specifically, the Finance department provides extensive expertise and leadership to the Economic Sustainability Committee's efforts to promote and enhance Boulder's economy.

Finance staff also provides financial and analytical support for environmental services and for services targeted towards at-risk populations. For example, the department continues to support the evolution of purchasing policies and procedures to attain environmental and social sustainability goals by promoting "green" purchasing, utilizing local vendors whenever possible and providing support to companies that embrace the community's values.

2.) Business Plan Description

The Finance Department provides central financial services necessary for the financial operations of the city of Boulder. We provide these services for all departments in the city while also carrying out specific responsibilities assigned in the City Charter and state or federal laws. The Finance Department has a history of minimizing discretionary costs while meeting legal requirements. Over the years, processes have been modified and new computer systems implemented to add efficiency both within the Finance Department and for users in the other city departments.

Beginning with the 2006 budget, the business plan was used to categorize and prioritize services. As a result, it became apparent that some of the essential and all of the desirable services in the department were bordering on inadequate. To address this, it was determined that all remaining discretionary services should be eliminated and the resources should be reallocated to essential and desirable services. As a result, essential and desirable services now meet standards. For example, resources in Finance were reallocated to provide support for the old hire fire and police pension programs, the debt management programs, staffing of the governmental accounting functions, staffing of long-range financial planning, additional quantitative and qualitative analysis, and improving the operations area of the department.

During 2007, an organizational evaluation resulted in a restructuring of the citywide payroll and risk management functions. The payroll function was transferred to the Human Resources Department from Finance in order to provide a better alignment of all employment services. All aspects of the citywide Risk Management function were consolidated in the Finance Department to provide a more comprehensive and coordinated approach. This included reclassifying a vacant position to hire the city's first Risk Manager who is responsible for coordinating a variety of programs for all city departments including insurance administration, liability and risk mitigation, workers' compensation, property and casualty administration, safety training, Americans with Disabilities Act (ADA), loss prevention programs and the employee wellness program. The risk management division also has responsibility for the day to day management of both the property and casualty and worker's compensation insurance funds.

An actuarial study for both the city's Property & Casualty Insurance Fund and the Worker Compensation Insurance Fund were recently completed under the direction of the city's new Risk Manager. Based on the results of the actuarial studies, the required reserve levels for both funds were adjusted and the financial projections for both funds were recalculated. As an outcome, the required charges to departments were reduced in both areas, resulting in significant citywide budget savings.

GUIDING PRINCIPLES AND/OR INVESTMENT STRATEGY

1.) **Essential Services** include those financial/budgetary functions that are legally mandated by federal or state law, City Charter or generally accepted accounting requirements for governmental agencies. Specifically, this service category reflects those processes which ensure the sound fiscal management of the municipal organization, such as strategic planning and budgeting, debt issuance and management, financial reporting and accounting, purchasing, assessments, treasury management, and collections. These programs represent 92% of the appropriation and 87% of the staffing in the general fund portion of Finance.

2.) **Desirable Services** reflect services that provide positive interaction with the public, efficient and effective business practices, provide financial information so departments can make sound fiscal decisions, enhance internal customer service, increase citywide efficiency and effectiveness, or generate cost savings due to centralization. Services in this category include financial inquiry and query reporting, the information center in the municipal building, and central mail services. This category currently represents 8% of the appropriations and 13% of the staff in general fund portion of Finance.

3.) **Discretionary Services** on an ongoing basis have been eliminated in Finance. Resources were consolidated and transferred to meet acceptable service levels in the essential and desirable programs of the department. Project work that is requested that falls into this category is accomplished by either assigning finance staff members on an ad hoc basis or asking the requesting department to outsource the project.

OVERVIEW OF ACTION PLAN

Preliminary strategic planning efforts identify that evaluating the replacement of the current financial management system is a high priority need. This is based on the age of the current system (installed in 1996) and given that the current product will be discontinued in the next few years. Administrative services staff (including Finance, Information Technology and Human Resources), in conjunction with a consultant, will be completing a detailed analysis to evaluate alternatives. The goal is to make a decision in 2009 regarding which option best meets the organization's business and financial management needs.

In addition, the department is continuously considering departmental and citywide financial resource needs and develops options, including reallocating current resources, to meet these needs. For example, Finance is proposing reallocating the vacant Revenue Officer position to support a higher citywide priority, the Economic Vitality Program.

CHANGES IN BUDGET BETWEEN 2008-09 APPROVED AND 2009 APPROVED

There were no changes in this department's budget between the 2008-09 approved budget and the 2009 approved budget.

OVERVIEW OF VISION PLAN

The vision for the department is to strive to be an outstanding local governmental finance department by providing fiscal stewardship, financial expertise and leadership and respectfully delivering high quality, cost effective services to our customers. This will

be based on the implementation of a set of "the best of the best practices" as defined by local, state and national authorities that focus on public financial organizations. The identification of these "best practices" will take place over the next two years as the department completes and begins implementation of its strategic plan.

PERFORMANCE MEASURES

	Actual 2007	Target 2008	Target 2009
1. Annual attainment of Government Finance Officers Association award for excellence in financial reporting.	Report submitted for review	Award is received	Award is received
2. Annual attainment of Government Finance Officers Association award for excellence in budgeting.	Award was received	Award is received	Award is received
3. Achievement of a rate of earnings on city investments that exceeds (on an amortized cost basis) the six month trailing average US Govt. 2 yr. Treasury Note rate.	Actual rate exceeded benchmark	Actual rate exceeds benchmark	Actual rate exceeds benchmark
4. Achievement of reserves, which include minimum fund balance of 5% of operating expenses (excluding grants, internal service, and special revenue funds) in all city funds. *	Target Reserve balances were achieved for all funds	Target reserve balances are achieved.	Target reserve balances are achieved.

** Depending upon perceived risk, certain funds may be required to maintain fund balances higher than 5%.*

Performance measure number three indicates that the target was met for 2007. The following discussion helps to put investment performance into perspective.

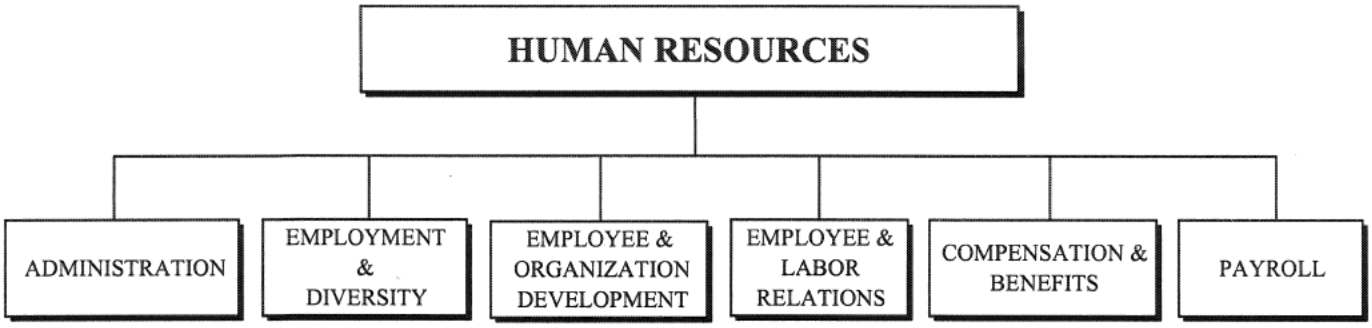
During the period from September 2007 to March 2008, the Federal Open Market Committee of the Federal Reserve Board decreased interest rates, going from 4.75% to 2.25% in seven months.

As interest rates fall, the city's benchmark, the six month trailing average on US Government two year Treasury Notes, will decrease, as higher interest bonds are replaced with lower interest bonds in the calculation of the average. The reverse is true in times of rising interest rates, resulting in an increasing benchmark.

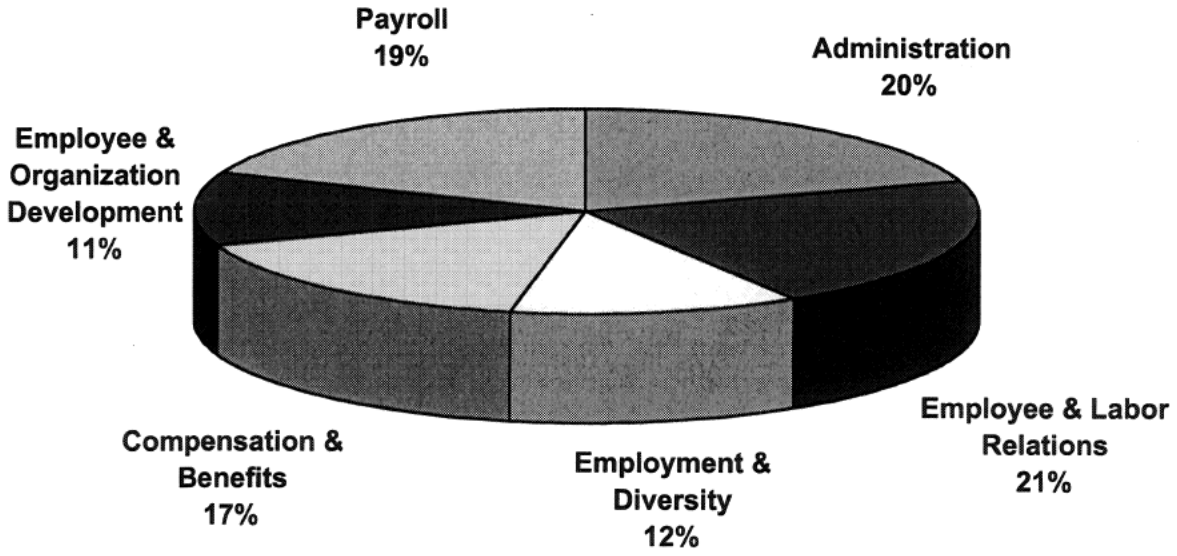
As a general investment practice, the city holds its investments until maturity. This buy and hold strategy results in a more stable return on the investment portfolio. Dramatic changes in the benchmark, either up or down, are not reflected within the portfolio until the bonds in the portfolio mature and are reinvested at current rates.

The result of all of this is that the effective yield of a fixed income portfolio will trail the market rates. When interest rates are rising, yields will tend to be less. As interest rates are falling, yields will tend to be higher. As noted above, with the significant interest rate decreases by the Federal Reserve Board over the last several months, the yield on the city's portfolio exceeded the target rate by .81% as of December 31, 2007.

HUMAN RESOURCES



2009 BUDGET
$1,593,193



2009 BUDGET
HUMAN RESOURCES

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM			
Administration	$ 334,459	$ 315,622	$ 318,213
Employment & Diversity	153,293	202,559	191,224
Compensation & Benefits	336,568	337,462	263,833
Employee & Labor Relations	308,452	315,416	334,758
Employee & Organizational Development	155,094	184,267	185,244
Payroll	268,924	272,003	299,922
TOTAL	$ 1,556,790	$ 1,627,330	$ 1,593,193
BUDGET BY CATEGORY			
Personnel Expenses	$ 1,245,844	$ 1,328,766	$ 1,391,672
Operating Expenses	291,050	276,023	178,338
Interdepartmental Charges	19,897	22,542	23,183
TOTAL	$ 1,556,790	$ 1,627,330	$ 1,593,193
BUDGET BY FUND			
General	$ 1,556,790	$ 1,627,330	$ 1,593,193
TOTAL	$ 1,556,790	$ 1,627,330	$ 1,593,193
AUTHORIZED FTE's			
Standard FTE's	14.63	16.38	16.63
TOTAL	14.63	16.38	16.63

2009 BUDGET
HUMAN RESOURCES DEPARTMENT

MISSION STATEMENT

Our mission simply put is "*Caring Accountability*". Human Resources traditional mission is to recruit and retain talent for the organization. Our purpose is two-fold:

- As enforcers, we provide a safe working environment for employees and protect the city from liability.
- As coaches and trainers, we provide tools to the workforce for accomplishing their goals.

BUSINESS PLAN NARRATIVE

1.) Community Sustainability Philosophy

Having a trained and respectful workforce enhances our image and improves service to the community. Human Resources contributes to this effort through its policies, training and leadership in the inclusion and diversity initiative through our roles as stated above.

2.) Business Plan Description

Now into our fourth year of experience with the Business Plan, it has helped our department with program prioritization, service standardization, development of a multi-year work plan and enabled us to find ways to be more creative with constrained resources.

Diversity remains an important initiative as city-wide training is continuing and bi-weekly meetings of the Inclusiveness & Diversity Team are taking place. Our action plan describes more enhanced efforts that will be possible in this area with additional funding.

The department achieved service level improvements in the areas of hiring/position control and leaves (FMLA administration) as a result of the internal job re-design work completed. Additionally we experienced service level increases related to retirement (PERA), customer service, imaging and performance management. With the department now fully staffed, we anticipate that there will be more service level gains in the coming year.

GUIDING PRINCIPLES

1.) **Essential Services include** those that are required by law as well as those services relative to compensation and benefits that help us maintain our competitive place in the market as an employer. Examples include:
    a. Complying with the Family & Medical Leave Act of 1993, which includes notifying employees of their rights to take leave as well as administering the leave.
    b. Developing policies that help provide a safe working environment for employees and protect the City from liability.

2.) **Desirable Services include** those that improve our competitive place in the market and those that help us to be more efficient. Examples include:
    a. Ecopasses for employees are a competitive benefit that provides a more economic means of commuting, fits in with the Boulder mission and also prevents congestion and additional construction for parking.
    b. A training program helps us work and manage more efficiently. Sharing policies, standards and templates, not only results in consistency, but also time savings.

3.) **Discretionary Services include** those that help us to be a "best practices" employer. Examples include:
    a. Having a leadership course that brings public sector and private sector employers together to solve regional issues.
    b. Creatively designing incentive pay as a way to continue to show employees' value while controlling costs.

OVERVIEW OF ACTION PLAN

Our Action Plan describes the next set of programs and services that we would like to accomplish. These are pulled directly from our multi-year work plan and include a compensation system review, ongoing benefits modernization, expanding the leadership academy, possible implementation of a new Human Resources Information System (HRIS) and additional efforts related to diversity. Some of these programs and services would require additional funding and some would be implemented using our existing resources to focus on those areas.

As we updated our Action Plan, we referred to our guiding principles and initiatives scheduled for next year to determine priorities among the programs and services. Our top 1% priorities are based on organizational necessity, the City Council Action Plan and retention and development of operational knowledge.

CHANGES IN BUDGET BETWEEN 2008-09 APPROVED AND 2009 APPROVED

General Fund

Approved Action Plan	Ongoing Expense	One-time Expense	Expense from Add'l Revenue	Add'l Standard FTE	Add'l Fixed Term FTE	Fixed Term End Date	Comments
Diversity and Inclusiveness Training for City Organization		$ 20,000					To support diversity education within city organization and to offer in-depth cultural competency workshops.
Leadership Conference		$ 5,000					Annual Leadership Conference
		$ 25,000					

*As noted in the section of this document titled "City Council Direction on the Recommended Budget, a contingency plan is being used for approved 2009 General Fund Action Plan items due to uncertain economic conditions. The city is using a phased spending approach for 2009 General Fund budget additions ($300,000 ongoing and $1,250,000 one-time for a total of $1,550,000). This strategy includes categorizing all 2009 General Fund action plan items into 1st, 2nd and 3rd priorities and holding them in a contingency account (with few exceptions based on contractual obligations and council direction) and releasing them only if certain revenue targets are achieved at specific dates in 2009.

OVERVIEW OF VISION PLAN

The HR Department's vision is to be a World Class HR Department. We are continuing development of a Strategic Plan.

The types of services, programs, benefits and pay we provide to employees is indicative of the type of culture we have. As we strive to maintain Boulder's status as one of the great cities, the employee characteristics of the culture that will support this goal include high performing, service-oriented, partnership, proactive, forward and big-picture thinking.

We want to model and support that culture in our behavior and the types of service we provide.

A World Class HR department consists of valued strategic partners who:

- have simplified and standardized processes,
- are innovators in the field,
- provide just-in-time high quality service and
- meet cost/effectiveness metrics

There are many metrics that can be used to determine HR's value to the organization. The ones we will focus on in our Vision Plan include:

- Turnover ratio
- Absenteeism
- Retention and Succession Plans for at risk talent

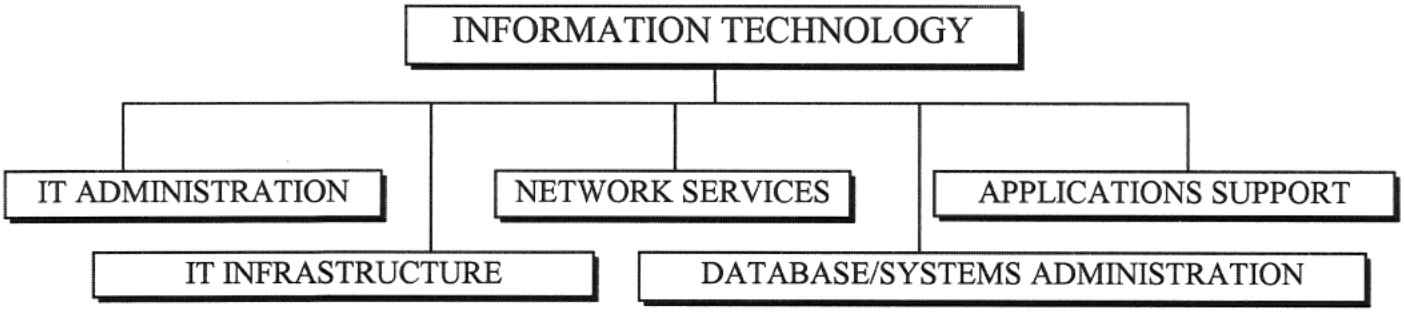
As the culture and the work evolve, we will review the metrics and shift to ones appropriate for the culture at that time.

PERFORMANCE MEASURES

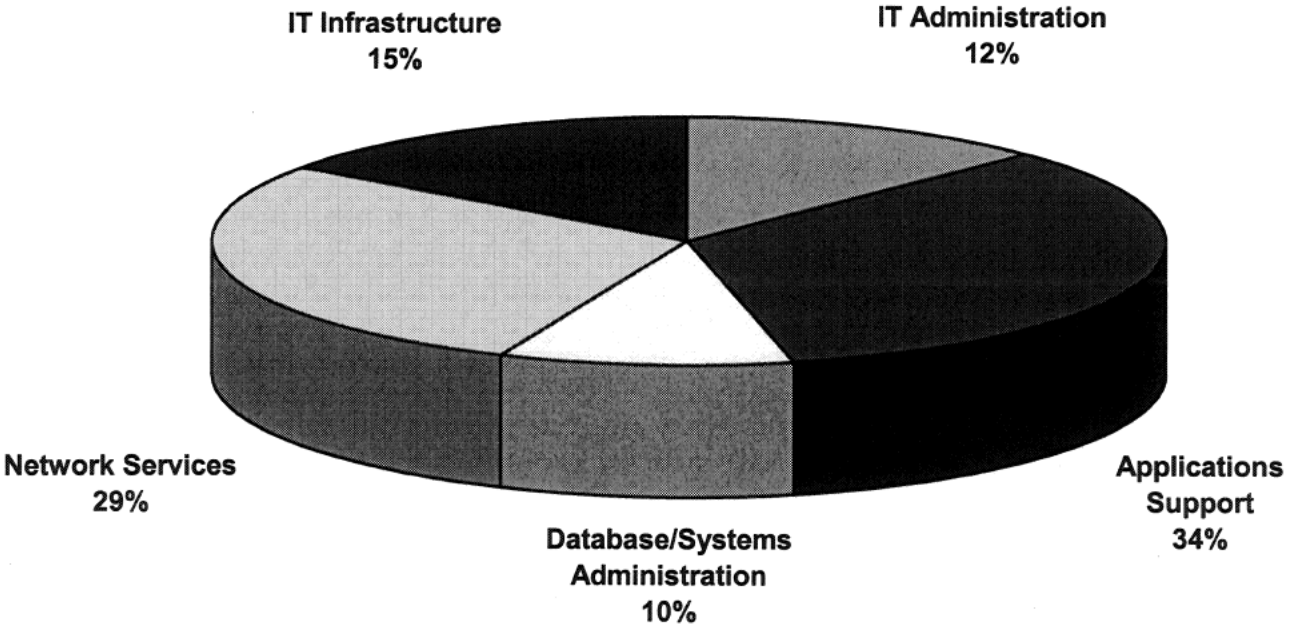
	Actual 2007	Target 2008	Target 2009
1. **Compliance/mgmt training** Protect city liability: Consolidate and update city policies. Conduct all regulatory-driven training.	**Goal:** Revise/update/ consolidate 20% of the policies. Complete required training to be identified year end 2006. **Results:** Three policies updated, began revisions on eight policies and created one new policy. 180 managers/ supervisors attended Leadership conference on Diversity (March). Formed two oversight groups, the Training Network and Inclusion and Diversity Team. Formed alliance with new Risk Manager and team, hired consultant to replace previous trainer on Violence in Workplace and other courses. Continue to train new supervisors.	**Goal:** Revise/update/ consolidate 20% of the policies. Complete required training to be identified year end 2007. Risk Management catalog streamlined and courses scheduled. Conference for Managers on Constructive Conversations. Begin Diversity training for all employees.	**Goal:** Revise/update/ consolidate 20% of the policies. Complete required training to be identified year end 2008. Continue Diversity training for all employees.

	Actual 2007	Target 2008	Target 2009
2. Performance Management Focus on performance: improve the timeliness of reviews. 100% within 30 days of due date. Applying accountability measures and establishing standards.	**Goal:** 100% will be within 30 days of due date. 100% of performance plans and evaluations will be on-line. **Results:** 795 reviews were completed within 30 days of due date (534 were on time, 261 were less than 30 days late) or 68% out of 1167 reviews. The transition to an on-line form was final on July 1, 2007. 100% of performance plans and evaluations were completed on-line. Director "norming" conversations now held twice a year.	**Goal:** All managers will complete performance management e-training. 100% reviews are on-time or accountability measures come into play. HR internal measure is 100% within 30 days of due date. Begin e-learning class on Performance Management developed for all supervisors.	**Goal:** Establish normed standards and ensure the consistent application of these standards throughout the organization by July 1, 2009. E-learning class on Performance Management to be completed by July 2009.

INFORMATION TECHNOLOGY



2009 BUDGET
$4,884,166



The city phone system and the computer replacement programs are also managed in Information Technology. Funding for these programs are provided by two Internal Service Funds; the Telecommunications Fund and the Computer Replacement Fund. Funding for these programs total $3,182,000 and includes 2.50 of the positions in Information Technology.

2009 BUDGET
INFORMATION TECHNOLOGY

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM			
IT ADMINISTRATION			
Administration - IT	$ 365,728	$ 620,275	$ 612,270
TOTAL	365,728	620,275	612,270
IT APPLICATIONS			
Applications Support	1,516,364	1,607,092	1,647,430
TOTAL	1,516,364	1,607,092	1,647,430
DATABASE/SYSTEM ADMINISTRATION			
Operations/System Administration	383,575	471,437	496,621
TOTAL	383,575	471,437	496,621
IT MICROCOMPUTER SUPPORT			
Microcomputer/LAN Support	1,407,251	1,249,002	1,400,845
TOTAL	1,407,251	1,249,002	1,400,845
IT INFRASTRUCTURE			
Computer/Software Replacement	601,000	613,000	627,000
IT Technology Funds	0	52,000	53,000
Telecommunications Fund	46,000	46,000	47,000
TOTAL	647,000	711,000	727,000
IT PROJECTS			
IT Projects - Applications	204,784	0	0
IT Projects - Network Services	24,201	0	0
	228,985	0	0
TOTAL	4,548,903	4,658,806	4,884,166
BUDGET BY CATEGORY			
Personnel Expenses	$ 3,187,430	$ 3,229,057	$ 3,424,042
Operating Expenses	536,993	391,202	428,695
Interdepartmental Charges	824,480	772,368	794,429
Capital	0	266,179	237,000
TOTAL	$ 4,548,903	$ 4,658,806	$ 4,884,166
BUDGET BY FUND			
General	$ 4,548,903	$ 4,658,806	$ 4,884,166
TOTAL	$ 4,548,903	$ 4,658,806	$ 4,884,166
AUTHORIZED FTE's			
Standard FTE's	32.75	35.25	35.25
TOTAL	32.75	35.25	35.25

2009 BUDGET
INFORMATION TECHNOLOGY DEPARTMENT

MISSION STATEMENT

We leverage technology to improve city services.

The services of the Information Technology department include: long-range technology planning; citywide hardware/software procurement; support for over 1,300 employees and PCs, 100 servers and 60 databases; disaster recovery and business continuity; systems security; 100 miles of fiber optic network infrastructure; business analysis; custom application development; and, support for a myriad of mission critical applications from payroll, to web technologies, to public safety.

BUSINESS PLAN NARRATIVE

1.) Community Sustainability Philosophy

As a key organizational support function, the Information Technology department strives to provide high-quality automation and related support services to better enable city departments and council to realize their community sustainability goals. The city of Boulder recognizes the vital role that the innovative use of information technology plays in fulfilling the city's mission and goals. This is a major factor in enabling city staff to meet ever-changing demands for service in the face of uncertain revenues. Technology innovation is an essential investment that, over time, can enhance the service quality and capacity of the organization.

Utilizing technology to increase productivity and efficiency of city operations in a time of limited resources is a clear necessity. Information technologies offer essential tools for increasing organizational productivity, improving decision-making via more complete, accurate and timely information, and providing new approaches to service delivery. One of the key areas where IT's services directly impact community sustainability can be found in our efforts to provide an increasing array of communication and transactional services via the web, resulting in reduced time and resource expenditure (e.g. trip reduction) through greater ease of information and service acquisition.

The Information Technology (IT) department works in partnership with other city departments to plan and implement information technology strategies and value-added solutions to enhance community sustainability. The department has the dual roles of supporting city departments in delivering services to residents and other clients, and of looking beyond today's needs to ensure that a sound technology infrastructure is in place to support future applications and tools when needed.

2.) Business Plan Description

In mid-2008, the Information Technology department will undergo a consultant-assisted efficiency, effectiveness and best practices study, including scope elements of benefit to the completion of the IT strategic plan. Among the tools the Blue Ribbon Commission (BRC) on Revenue Stabilization has formally recommended to city council is the conduct of departmental efficiency studies. These evaluations are envisioned to support a general "due diligence" effort to substantiate revenue increases for ongoing services.

Though the operational elements of the IT department's 2009 Business Plan closely mirror those of 2008 (e.g. focus on the successful completion of system enhancement projects identified jointly with departments), it is expected that this study will highlight many new business priorities that will lead to significant additions to the Business Plan later in the year. In anticipation of these assessment and planning results, we plan to focus on several key operational issues to be further outlined in future, expanded versions of our department's Action and Vision plans, as well. These include:

- Staffing and Resource Levels: This assesses how our IT staff and non-personnel resource levels compare with benchmark data from organizations of similar size, complexity and service demands.
- Organizational Structures: The ability to effectively address system administration and service needs in a dynamic and changing environment has led to a number of new industry perspectives on IT organizational structures that we will review for application in Boulder IT.
- Service Provision Best Practices: Relatively new industry concepts such as "IT Service Management" (part of the Information Technology Infrastructure Library (ITIL) framework) have brought new perspectives on IT organization and service provision that are worthy of exploration. The implementation of such standards carries important resource and organizational implications.
- "Buy vs. Build" (aka "Sourcing"): Boulder IT is relatively unique among regional cities of our size in terms of a higher comparative level of custom application development activities. Though this trend can be tied to unique organizational and council business requirements not often addressable by "commercial off-the-shelf" solutions, we will be focusing extensively on our application "sourcing" strategies.
- IT System Funding Issues: The design and sustainability of various internal "sinking funds" (most notably, the Computer Replacement Fund) has surfaced as an ongoing concern within IT and among customer departments. The design of these funds, their replacement practices (including such visible factors as PC replacement cycles), the need for ongoing general fund subsidies, and their administrative requirements are frequently referenced. And, importantly, the lack of either a funded IT system Capital Improvement Program (CIP) or a separately funded

software replacement fund is key given several costly but mission-critical legacy system replacement projects on the horizon (e.g. the Boulder Financial System). The need for an enterprise software replacement fund is a specific BRC recommendation.

- Application Development Standards and Versatility: Several years ago, the Boulder IT department embarked on an initiative to standardize its software development on the Java development language. Still, an increasing number of the city's vendor-supplied applications are based on Microsoft technologies, requiring greater versatility from in-house developers to perform such tasks as interface development between these systems. As such, we must evaluate how greater flexibility and adaptability in our application development practices can improve efficiency and effectiveness.
- Major Technology Initiatives on the Horizon: The organization faces the possibility of several major, enterprise system replacement projects over the next few years driven by increasing system age and potential loss of vendor support (most notably, the city's critical financial management and HR/payroll). Both these systems are central application "hubs" for numerous other city systems and their replacement will have a significant ripple effect on major portions of our citywide application infrastructure.
- IT Project Planning: Recent discussions with department directors have pointed to significant opportunities to improve the annual IT planning process. Issues range from the limitations of a one-year planning horizon, to the lack of salient prioritization factors based on direct customer evaluation, to the reality that IT has approximately half the internal staff resources needed to address customer desires reflected annually in the plan. An evaluation of alternative planning models has strong linkages to nearly all other strategic planning and efficiency factors, particularly staffing/resource levels, sourcing and financing issues.
- Intergovernmental Collaboration Opportunities: The current strong relationship between the city and county IT departments provides unique opportunities to consider new collaboration and cost-sharing opportunities. Notable examples include application development projects and sharing of future IT infrastructure (e.g. GIS) as major systems are replaced.

Notwithstanding the anticipated focus of the study's results, the IT department's budget for 2009 continues to concentrate on accomplishing our mission in a fiscally constrained environment. Throughout the past several years, the IT department has continued to benefit from increasing citywide demand for technology services. With a greater understanding of the long-term benefits of appropriately-applied automation comes the demand for more sophisticated services, higher system security and integrity requirements, an increasing number of secure "self service" web-based systems, and more rapid software development cycles. Ongoing, constrained IT capital and operating budgets will limit our ability to meet the new digital service needs of the community and organization,

and erode our ability to ensure the reliability and effective performance of critical existing system.

GUIDING PRINCIPLES AND/OR INVESTMENT STRATEGY

The following points embrace the current strategic direction of the IT Department, support our mission, and follow many IT industry best practices:

- Align IT services with the current and future needs of the city organization and its customers;
- Improve the quality and delivery of IT services to the organization; and,
- Reduce the long term costs of IT services.

Based on this, the following guiding principles have been used to prioritize the IT Department 2009 budget:

1.) **Essential Services: Maintenance and support of existing systems**. These are highly critical services that ensure existing systems function and perform as designed. This includes maintenance of the network and server infrastructure, software applications, databases, and workstations; Help Desk services for customer support; data backup and recovery; business continuity planning and disaster recovery; and security. Essential services also include technology asset management, centralized purchasing, planning, quality control, IT/client relationships, and staff training and development. A portion of our essential work includes application modifications in order to meet changing requirements, such as changes in the law, city charter or codes. As software reaches the end of its life cycle, it is essential that systems be replaced (e.g. replacement needs of the Boulder Financial System). We also consider the ongoing work to update our software standards and web services development as essential.

2.) **Desirable Services: Improvements of Systems.** These services are performed if any improvements to existing systems are needed based on changing business needs. If an existing application no longer meets the business needs of the city or individual departments, the application must be changed or replaced. These services ensure that the city stays current in its use of technology, thereby avoiding major, costly replacements of outdated technologies. Some examples of major upgrades to existing systems include the transition from mainframe to client-server, which has now shifted to web services technologies used today.

3.) **Discretionary Services:** These represent a subgroup of projects that have been requested by or are specifically designed for city departments. These services or elements do not exist in the current environment. They represent new investments in technology to improve services, reduce overhead, and save staff time. Expected financial returns are documented and approved prior to implementing the project. Even still, a portion of these projects can be postponed

in the short-term without significant impact. As city revenues recover and discretionary projects are identified, these project investments must proceed in order to continue to advance the city's use of automation.

OVERVIEW OF ACTION PLAN

Via the upcoming IT BRC / Strategic Planning initiative, the Information Technology department will be establishing a new three-year Strategic Technology Plan (STP). In addition to providing findings and recommendations on the efficiency and effectiveness of department operations, this project will result in an outline of business-valued technologies and related management strategies over the next several years. Key elements of the project in both the operational assessment and strategic planning arenas are included in the Business Plan Description above.

During the interim period while the assessment and strategic plan are developed, the Action Plan includes those immediate needs that are in excess of proscribed personnel and non-personnel (NPE) increase allocations. This includes expenses associated with the following:

- Maintaining Help Desk and PC/end user support.
- The General Fund subsidy for the Computer Replacement Fund (CRF).
- Improving business continuity planning and disaster recovery preparedness.
- "Seed funds" for a citywide Software Replacement Fund.
- Implementing application development quality assurance testing.
- Pursuing unaddressed customer initiatives from the IT project list by supplementing current inadequate staff hours.
- Performing annual security audits and mitigation.
- Preparing for the replacement of the city's financial and HR/payroll systems.
- Restoring the citywide staff technology training program.
- Funding the capital and operating requirements of the city's new phone system to be implemented in 2009.

CHANGES IN BUDGET BETWEEN 2008-09 APPROVED AND 2009 APPROVED

General Fund*

Approved Action Plan	Ongoing Expense	One-time Expense	Expense from Add'l Revenue	Add'l Standard FTE	Add'l Fixed Term FTE	Fixed Term End Date	Comments
Business Continuity Infrastructure Needs (related to Disaster Recovery)		$ 30,000					To partially fund infrastructure to maintain IT services at the OEM during any disaster recovery event.
		$ 30,000					

Telecommunications Fund

Approved Action Plan	Ongoing Expense	One-time Expense	Expense from Add'l Revenue	Add'l Standard FTE	Add'l Fixed Term FTE	Fixed Term End Date	Comments
VOIP		$ 636,900					Transition from Boulder County to in-house Voice Over Internet Protocol (VOIP) system.
Fiber Connectivity		$ 297,000					Funding to purchase additional fiber resources and to continue the build out of the fiber optic network.
		$ 933,900					

*As noted in the section of this document titled "City Council Direction on the Recommended Budget, a contingency plan is being used for approved 2009 General Fund Action Plan items due to uncertain economic conditions. The city is using a phased spending approach for 2009 General Fund budget additions ($300,000 ongoing and $1,250,000 one-time for a total of $1,550,000). This strategy includes categorizing all 2009 General Fund action plan items into 1st, 2nd and 3rd priorities and holding them in a contingency account (with few exceptions based on contractual obligations and council direction) and releasing them only if certain revenue targets are achieved at specific dates in 2009.

OVERVIEW OF VISION PLAN

It has been the city of Boulder's vision to use information technologies to increase the capacity of the organization by improving service delivery, supporting decision making and policy development, and enabling information access.

Improving Service Delivery

The city organization is focused on delivering quality services to the public. We must use information technologies to improve how efficiently and conveniently those services are delivered.

Support Policy Development

The city organization is focused on developing and implementing sound public policies. To achieve this, we need quality information to support adequate and options-based decision making. We must use information technologies to improve the quality, timeliness and cost-effectiveness of the city's information assets.

Enabling Information Access

The city organization possesses a vast quantity and wide array of public information. The public has a "right to know and access" much of this information, as well as use it to transact business with the organization. We must use information technologies to enable and expand this access where appropriate. As an integral part of our growing knowledge-based economy, we use our systems and associated data to make information available to support the economic, social and environmental sustainability goals of the community.

PERFORMANCE MEASURES

	Actual 2007	Target 2008	Target 2009
1. Percentage of City cost to Market cost (Outside consultant cost) for the following:			
a) Applications Support	62.83%	<100%	<100%
b) Network Services	45.62%	<100%	<100%
c) System Admin Support	75.69%	<100%	<100%
2. Number of help desk calls per PC	5.34	5.0	4.0

OPERATIONS

Housing and Human Services 193

Library/Arts 203

Office of Environmental Affairs 219

Open Space/Mountain Parks 227

Parks and Recreation 237

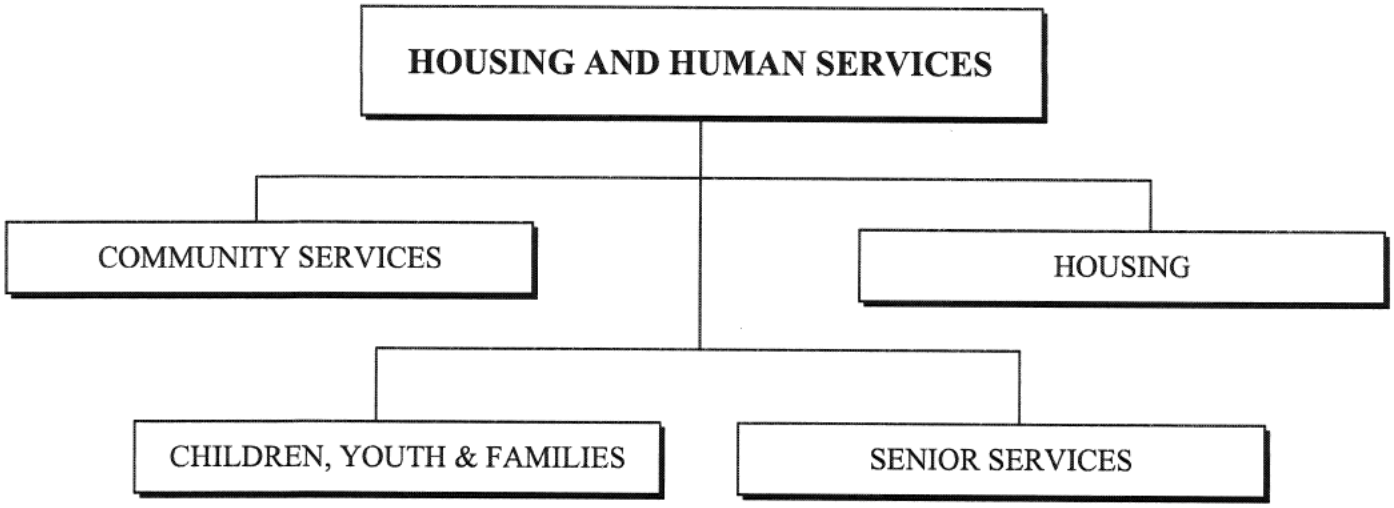
Planning 247

Public Works 251

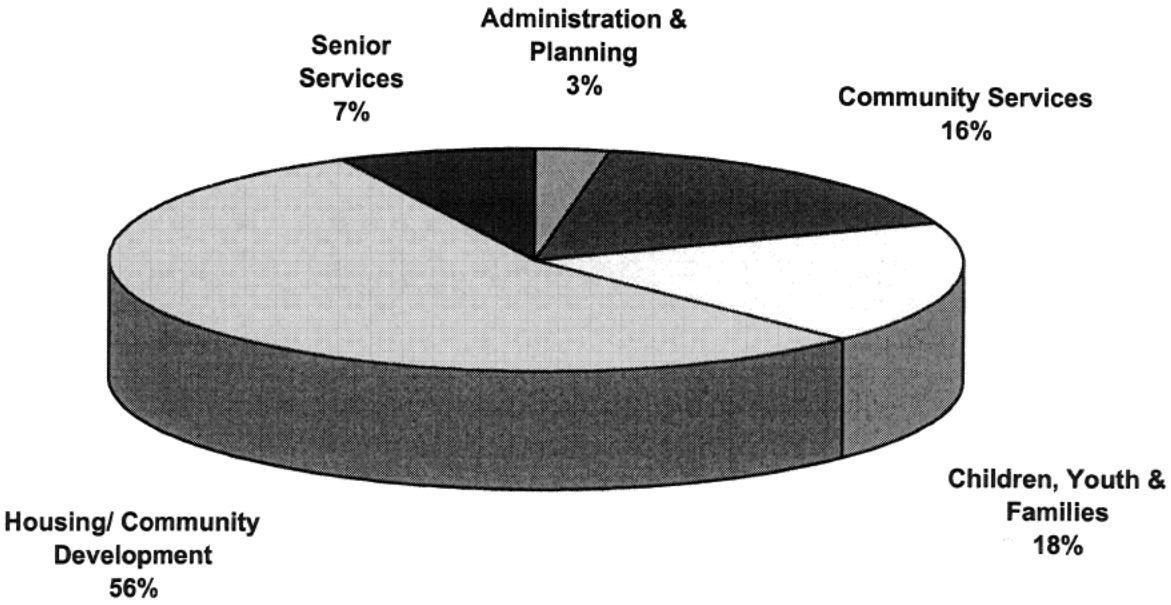
- **Development and Support Services** 255
- **Transportation** 265
- **Utilities** 277

Planning and Development Services 287

HOUSING AND HUMAN SERVICES



2009 BUDGET
$15,589,325



2009 BUDGET
HOUSING AND HUMAN SERVICES

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM			
ADMINISTRATION & PLANNING			
Administration & Planning	$ 364,585	$ 375,141	$ 439,668
TOTAL	364,585	375,141	439,668
COMMUNITY SERVICES			
Community Services			
Human Services Contract Programs	2,164,278	2,230,200	2,354,314
Human Rights & Human Relations	175,978	198,392	206,821
TOTAL	2,340,256	2,428,592	2,561,135
CHILDREN, YOUTH & FAMILIES (CYF)			
CYF Division Administration			
CYF Division Administration	251,905	272,631	297,431
TOTAL	251,905	272,631	297,431
Community Based Services			
Community Based Services Admin	149,862	160,386	164,747
Child Care Resource & Referral	128,872	142,135	162,346
Child Care Assistance Programs	333,482	356,813	357,951
Child Care Recruitment & Training	188,993	104,371	90,989
Mediation Services	137,160	144,474	129,036
Youth Opportunities	277,721	298,000	318,000
TOTAL	1,216,089	1,206,179	1,223,069
School Based Services			
School Based Services Admin	83,414	84,688	89,769
Prevention & Intervention Program	449,264	382,652	421,298
Family Resource Schools	518,844	465,071	486,786
TOTAL	1,051,522	932,411	997,853
Early Care & Education Council Programs			
Early Care & Education Council Programs	714,969	259,924	267,657
TOTAL	714,969	259,924	267,657
TOTAL	3,234,486	2,671,145	2,786,011
SENIOR SERVICES			
Senior Services			
Senior Services Administration	172,208	171,911	183,925
Facilities Management	385,268	432,754	436,730
Nutrition Programs	76,792	76,357	76,357
Senior Resource & Referrel	166,257	173,123	187,567
Senior Recreation Programs	243,798	269,649	265,983
TOTAL	1,044,323	1,123,794	1,150,562
HOUSING/COMMUNITY DEVELOPMENT			
Housing/Community Development/Administration			
Funding & Administration	493,740	444,350	478,080
Planning & Development Review	137,697	164,697	165,052
Asset Management	76,828	135,453	147,375
Home Ownership Programs	89,060	84,982	90,643
Tenant Services	8,791	8,998	9,836
Transfer to Housing Authority	71,667	123,230	175,939
Operating Transfers	52,978	55,052	86,466
TOTAL	930,761	1,016,762	1,153,391

2009 BUDGET
HOUSING AND HUMAN SERVICES

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM			
Housing/Community Development/Direct Services			
Asset Management	90,338	0	0
Home Ownership Programs	98,234	199,981	258,954
TOTAL	188,572	199,981	258,954
CHAP/HOME/CDBG/AHF Projects			
CHAP/HOME/CDBG/AHF Projects	4,260,978	6,135,209	7,239,604
TOTAL	4,260,978	6,135,209	7,239,604
TOTAL	5,380,311	7,351,952	8,651,949
TOTAL	$ 12,363,960	$ 13,950,624	$ 15,589,325
BUDGET BY CATEGORY			
Personnel Expenses	$ 3,932,044	$ 4,076,894	$ 4,350,244
Operating Expenses	7,368,780	7,782,562	10,714,340
Interdepartmental Charges	264,628	211,301	207,131
Capital	277	2,000	2,000
Debt Service	745,254	1,822,814	229,143
Other Financing	52,978	55,052	86,466
TOTAL	$ 12,363,960	$ 13,950,624	$ 15,589,325
BUDGET BY FUND			
General	$ 5,319,090	$ 4,823,937 *	$ 5,057,621 **
Affordable Housing Fund	1,656,769	3,494,967	3,842,218
Community Hsg Asst Prgm (CHAP)	1,975,418	1,634,406	2,610,545
.15 Cent Sales Tax Fund	1,721,159	1,788,000	1,906,000
Comm Dvlpmnt Block Grant (CDBG)	953,532	909,313	872,941
HOME	737,992	1,300,000 ***	1,300,000 ***
TOTAL	$ 12,363,960	$ 13,950,624	$ 15,589,325

* $813,674 of this comes from outside grants to the Children, Youth and Families Division

** $883,123 of this comes from outside grant to the Children, Youth and Families Division

*** The City entered into a County-wide HOME consortium in 2007. In 2008, of the approximately $1.3 million HOME grant, $598,520 will pass through the City directly to other communities in the consortium. In 2009, $605,018 will pass through.

AUTHORIZED FTE's			
Standard FTE's	56.51	56.24	57.42
Seasonal Temporary FTE's	4.25	4.25	4.25
TOTAL	60.76	60.49	61.67

2009 BUDGET
HOUSING AND HUMAN SERVICES DEPARTMENT

MISSION STATEMENT

To create a healthy community by providing and supporting diverse housing and human services to Boulder residents in need.

BUSINESS PLAN NARRATIVE

Community Sustainability Philosophy

The underlying principles that guide the Department of Housing and Human Services (HHS) include an integrated approach to community sustainability through social, economic and environmental considerations in a wide range of services and programs.

Social Sustainability
Within the social sustainability rubric, community relations, outreach and engagement efforts staffed by the Department (Human Relations Commission, Immigrant Advisory Committee, CU/City Subcommittee on Inclusiveness and Diversity, Community Mediation Programs) address issues of community engagement and inclusion of various underrepresented subpopulations in community life and decision making. Social equity issues are address through enforcement of Boulder's Human Rights Ordinance, Failure to Pay Wages Ordinance and direct services programs (Family Resource Schools, Prevention and Intervention program and Child Care Certificate program). The Human Services Fund and Youth Opportunities Fund support programs which provide health, mental health, education and crisis intervention services which increase self reliance and independence. Community Development Block Grant (CDBG) funding provides capital support for human services non-profit agencies which address basic community health and safety issues.

HHS programs and services are provided at subsidized or low cost rates to diverse and very low and low income families, children, households and seniors. HHS provides: significant specialized outreach efforts to the disabled, Spanish speaking, and other at risk populations; program materials in Spanish and English; subsidies and services which remove barriers to family and individual self sufficiency (work, training, educational achievement, homeownership programs). These programs and services address the following goals in the Social Sustainability Strategic Plan: Address needs of Children, Youth and Seniors; Partner with Schools; and Expand and Value Diversity.

The department recruits and hires a diverse workforce at all levels, which is documented in demographic information available from Human Resources.

Environmental Sustainability
The CYF Division is a composting pilot site for the city. Programs and services purchase goods and supplies which are recycled and recyclable. Electronic documents are used whenever possible. In the Housing division, many of the rehab programs address green building standards and encourage developers to incorporate these into affordable housing projects. All projects comply with or exceed local environmental code and environmental reviews are performed regularly.

Economic Sustainability
HHS purchases goods within the city of Boulder, when available. HHS programs and services contribute to the designation of Boulder as a highly livable community with social and human services often not available elsewhere. The availability of these services contributes to recruiting and retaining employees in many fields, from primary employers to small businesses. In addition, HHS significantly leverages city funding from a variety of other sources: other local governments; federal and state governments; foundations and other philanthropic organizations. The overall leverage ratio is 1:3.5 – for every $1 contributed by the city, the department raises $3.50. City funding is also leveraged through cost recovery fees. Senior Services recovers 22% of cost in General Fund dollars annually.

Integrated Sustainability
Providing affordable housing which allows the Boulder workforce to live in the city, addresses all three areas of community sustainability, by meeting the social needs of low and middle income residents, reducing carbon emissions and stimulating the economy through development and local spending. HHS has incorporated assessment of the three areas of sustainability in planning for new or expanded programs and services. For example, in the development of proposal for the Mapleton Early Childhood Education Center, consideration in the proposal is being given to maximizing the social and environmental sustainability goals. The department is working on several other projects which integrate all areas of sustainability in the planning process including: Boulder Mobile Manor, Transit Village Area Plan and the County-Wide Human Services Strategic Plan.

Business Plan Description

The HHS business plan (BP) is built on the 2006 department Master Plan, with appropriate adjustments as demographics, economic and financial issues and other initiatives have evolved. The department continues to focus on efficiencies and reallocating funds, where feasible, from non-essential services to essential services, in recognition of the priority of these programs and the level of service provided to the community. HHS also considers the importance to the community of a balanced mix of services and programs in the essential, desirable and discretionary categories of the BP and the HHS Master Plan (HHSMP). Although there has been a general upturn in available resources to the city, increases in revenue sources have not kept up with increased costs and the unique circumstances of funding streams (General Fund, dedicated sales tax, restricted funds and grants) creates additional erosion, particularly with regard to personnel costs. There continues to be a growing demand for HHS services and programs in the community to meet the needs of the most vulnerable populations.

The HHS business plan seeks to address these important challenges and to focus on the most critical services and programs, while providing guidance for the use of additional sources of revenue through the Action and Vision plans.

GUIDING PRINCIPLES OR INVESTMENT STRATEGY

Guiding Principles:

- Maintain the integrity of the City's Human Services infrastructure by providing and/or supporting programs and services which meet community needs in the following areas:
  - ⇒ Safety net – health and safety
  - ⇒ Prevention and intervention
  - ⇒ Social equity, diversity and human rights
  - ⇒ Services and programs that promote self-sufficiency
  - ⇒ Quality of life enhancement
- Seek out efficiency improvements
- Capitalize on leverage opportunities
- Fulfill current financial obligations

Investment Strategy:

The ten-year update to the HHS Master Plan (HHSMP) was completed and accepted in 2005 and is being implemented. It provides direction regarding investment strategies for the department and is the basis for the Department's Business Plan, including the 2009 Action Plan. This includes operational and organizational strategies that may impact investment. The strategies are consistent with the city-wide business plan. In addition to the HHSMP, the approved Social Sustainability Strategic Plan provides further direction regarding investment priorities.

Only 29% of the HHS budget comes from the General Fund. The remaining 71% comes from restricted or dedicated funds, including Federal, State, other local government and private grants. Some of these funds are received in support of specific programs and cannot be used for any other purpose. HHS strives to maximize leveraged funding, as a way to increase the community benefit of COB dollars, and take advantage of an expanding regional services environment.

HHS serves primarily vulnerable (at risk and/or low income) populations through all of its services and programs, including those that have been listed as desirable or discretionary. HHS also recognizes, as per direction from Council and in support of community values, the importance of having a range and mix of services that contribute to a balanced and diverse community.

HHS Categorization is based on the following:

1.) Essential Services include

⇒ Safety net services and programs - meeting basic needs of mental and physical health, food and shelter, crisis intervention and containment - With a priority focus of residents at 40% AMI or less, residents at 200% national poverty level or less, disabled residents, at risk residents (e.g. of domestic violence, suicide, teen pregnancy, social isolation), etc.
⇒ Financial obligations
⇒ Barebones maintenance of existing, essential facilities
⇒ Core services not provided by any other entity

2.) Desirable Services include

⇒ Prevention and intervention services and programs that avoid future social and economic cost to the City and the community – counseling, outreach, education, training, family support -
With a priority focus of meeting the needs of residents up to 70% AMI
⇒ Services and programs reflecting community values and supported by ballot initiatives or legislative action of City Council
⇒ Services and programs that advance and/or support Council goals and/or Council directed initiatives

3.) Discretionary Services include

⇒ Services and programs that enhance quality of life – social, cultural and recreational support that improves the social fabric of the community
⇒ Services available through other means
⇒ Other community desired programs and services not specifically supported through legislative action or election

HHS Prioritization is based on the following criteria:

Safety net services
Services not available elsewhere
Services available elsewhere but not affordable
Support of legislative action and/or code
Support of Council goals
Council directed initiatives
Consistency with Boulder Valley Comprehensive Plan
Support of regional initiatives or goals

Cost per client served and/or cost/benefit
Efficiency of providing service or program
Available funding and/or leveraged funding

Breadth of community population served
Community capacity building
Court-ordered or referred services
Geographic population served

OVERVIEW OF ACTION PLAN

The HHS Action Plan is comprised of services and programs designed to meet the current City Council affordable housing goal and to address HHS Master Plan and Community Sustainability goals, including items identified in the Social Sustainability Strategic Plan and emerging community needs. In addition, the City Council Budget Action Plan identifies five items that inter-face with the HHS budget: Early Childhood Education Center; Youth Risk programs; Senior Outreach; Boulder Mobile Manor; increased operating support for Boulder Housing Partners (BHP).

For Boulder Mobile Manor, one-time funding in 2009 of up to $1,000,000 could be provided through allocation of existing Housing Funds to BHP. This funding would be subject to review and analysis by HHS staff and the community's Technical Review Group (TRG) and the approval of this expenditure by the City Manager. Regarding increased on-going BHP operating subsidy, HHS has proposed a reallocation of an additional $50,000 toward this initiative out of the Affordable Housing Fund. It should be recognized that shifting funds to operations will diminish progress on increasing the community's affordable housing inventory. As of mid-2008, the city had secured approximately 2850 permanently affordable housing units. Currently the city is on track to reach the goal of 4,500 units by 2019, in the Fiscally Constrained Plan. The Action Plan shortens the time to achieve the goal to 2015 and the Vision Plan to 2013. A combination of factors, such as reduced funding and shifting funding from acquisition to redevelopment, could delay achievement of the goal beyond these anticipated dates.

In terms of the remaining three items on the Council Action Plan, phase II of the business plan for an early childhood education center at Mapleton School could be funded with $50,000, increased interventionists for youth programs (up to $348,000); and senior outreach (up to $185,000).

Additional Items of highest priority on the HHS Action Plan include: expanding the Child Care Certificate Program – subsidy for low income families ($250,000); human services community planning ($87,000); stabilization of the Family Resource Schools Program ($360,000).

Other services and programs noted in the HHS Action Plan are: increasing project funding for housing, in order to meet the Council affordable housing goal by 2015 ($2.4M); increased subsidy to Meals on Wheels ($10,000); increased community engagement efforts ($87,000); other youth outreach ($5,000); community mediation ($62,000); Individual Development Account Program ($64,000); other senior outreach ($13,000).

CHANGES IN BUDGET BETWEEN 2008-09 APPROVED AND 2009 APPROVED

General Fund*

Approved Action Plan	Ongoing Expense	One-time Expense	Expense from Add'l Revenue	Add'l Standard FTE	Add'l Fixed Term FTE	Fixed Term End Date	Comments
Early Childhood Center Business Plan (at Mapleton School)		$ 50,000					To fund Phase II consulting study to evaluate use of Mapleton school. Education Excise Tax funds will be used for this project.
Youth Risk Programs		$ 35,000					For middle and high school youth prevention and intervention programs aimed at reducing alcohol and drug problems.
		$ 85,000					

*As noted in the section of this document titled "City Council Direction on the Recommended Budget, a contingency plan is being used for approved 2009 General Fund Action Plan items due to uncertain economic conditions. The city is using a phased spending approach for 2009 General Fund budget additions ($300,000 ongoing and $1,250,000 one-time for a total of $1,550,000). This strategy includes categorizing all 2009 General Fund action plan items into 1st, 2nd and 3rd priorities and holding them in a contingency account (with few exceptions based on contractual obligations and council direction) and releasing them only if certain revenue targets are achieved at specific dates in 2009.

OVERVIEW OF VISION PLAN

The HHS Vision Plan, as detailed in the HHS Master Plan, is a vision of the future based on what is desirable for the community and could be accomplished if sufficient funds were available. Through the Vision Plan, the basic needs of residents are more fully met and programs are supported to ensure families and individuals at all stages of life have the tools necessary to reduce dependencies and be successful, contributing members of the community.

Services contained in the Vision Plan are designed to address changing demographics, needs and service trends and enhance Boulder's position as a leader in the housing and human services fields. When compared with the Action Plan, these services are viewed as longer-term, visionary needs within the 10-year planning period

The Vision plan proposes additional areas of emphasis including: 10% affordable housing goal by 2013; senior services analysis and plan for future services; increase nutritional, dental and hearing aid needs for seniors; expand human services fund to better meet community health needs; increase community engagement efforts; expand mediation services; expand services related to early care and education for children; and address needs of middle and high school youth.

PERFORMANCE MEASURES

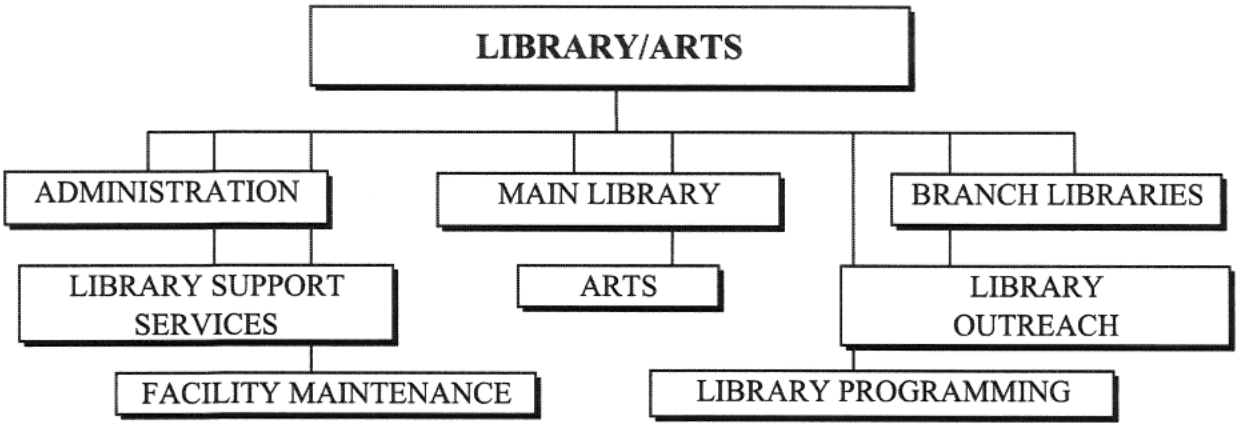
	Actual 2007	Target 2008	Target 2009
1. The number of permanently affordable housing units added to the City of Boulder's housing stock on an annual basis [1]	147	50	90
2. The average percentage of goal attainment on performance objectives set for agencies & projects funded by the HSF & YOP [2]	93%	85%	85%
3. The percent of self-reported customer satisfaction surveys rating HHS services as "satisfactory" or "very satisfactory" [3]	91%	85%	85%

[1] The 3-year average of permanently affordable housing units added to the COB's housing stock from 2005-2007 was 108/yr, which was under the average target for those years of 123/yr. The lower numbers in 2005 and 2006 were primarily due to variability from year to year in the timing of closings and requests for building permits, though some slippage is a result of rising costs in a time of reduced subsidy from the City to the Affordable Housing Fund and reduced Federal funding.

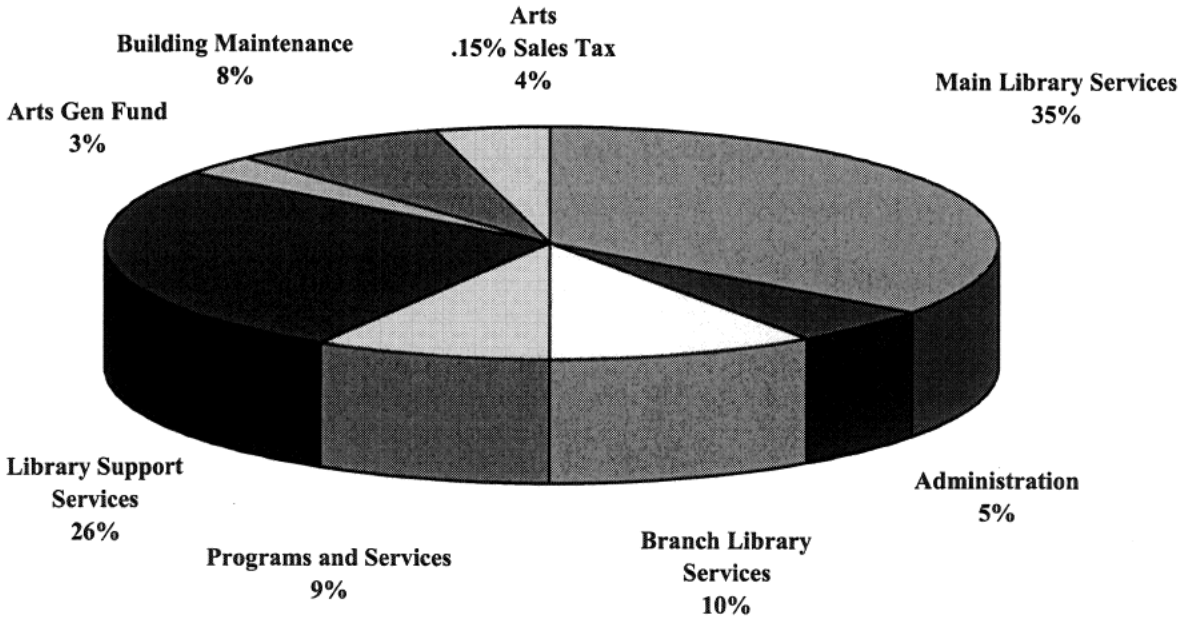
[2] HSF (Human Services Fund); YOP (Youth Opportunities Program)

[3] 2007 target for goal attainment on performance objectives (2) and for customer satisfaction surveys (3) was 85%.

LIBRARY/ARTS



2009 LIBRARY/ARTS BUDGET
$7,522,747



2009 BUDGET
LIBRARY

		2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM				
ADMINISTRATION				
Administration		$ 263,159	$ 387,458	$ 390,985
TOTAL		263,159	387,458	390,985
MAIN LIBRARY SERVICES				
Adult Services				
Adult		1,372,974	1,290,750	1,349,749
Young Adult		29,247	32,285	35,274
	TOTAL	1,402,221	1,323,035	1,385,023
Childrens Services				
Childrens Services		265,784	299,711	320,411
	TOTAL	265,784	299,711	320,411
Information Services				
Information Services		833,579	870,794	918,343
	TOTAL	833,579	870,794	918,343
TOTAL		2,501,584	2,493,540	2,623,777
BRANCH LIBRARY SERVICES				
Meadows Branch Library				
Meadows Branch Library		269,814	275,110	296,719
	TOTAL	269,814	275,110	296,719
Reynolds Branch Library				
Reynolds Branch Library		250,712	271,032	274,884
	TOTAL	250,712	271,032	274,884
Carnegie Branch Library				
Carnegie Branch Library		144,624	147,165	153,935
	TOTAL	144,624	147,165	153,935
TOTAL		665,150	693,307	725,538
PROGRAMS AND SERVICES				
Adult Programming				
Film Program		39,798	36,538	36,342
Concert series		28,010	28,292	30,526
Lectures, Exhibits		20,610	23,534	24,963
Public Information		169,489	171,177	174,833
	TOTAL	257,907	259,540	266,664
Childrens Programming				
Childrens Programming		51,448	58,421	61,332
	TOTAL	51,448	58,421	61,332
Volunteer Services				
Volunteer Services		32,488	34,923	36,609
	TOTAL	32,488	34,923	36,609
Literacy Program				
Literacy Program		131,805	148,152	162,844
	TOTAL	131,805	148,152	162,844

2009 BUDGET
LIBRARY

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM			
Special Services			
Special Services	38,973	42,353	45,378
Library Outreach	72,371	74,117	78,744
TOTAL	111,344	116,470	124,122
TOTAL	584,991	617,505	651,570
LIBRARY SUPPORT SERVICES			
Library Support Services			
Acquisitions	780,700	675,114	704,587
Technical Services	407,375	505,790	526,524
TOTAL	1,188,075	1,180,905	1,231,111
Computer Services			
Computer Services	484,836	523,874	554,356
TOTAL	484,836	523,874	554,356
Integrated Library System			
Integrated Library System	182,987	235,680	201,963
TOTAL	182,987	235,680	201,963
TOTAL	1,855,898	1,940,458	1,987,430
BUILDING MAINTENANCE			
Building Maintenance	521,625	584,342	562,655
TOTAL	521,625	584,342	562,655
CONTINGENCY - PHASED SPENDING PLAN			
Contingency - Phased Spending Plan *	0	0	50,000
	0	0	50,000
TOTAL	$ 6,392,408	$ 6,716,610	$ 6,991,956
BUDGET BY CATEGORY			
Personnel Expenses	$ 4,452,025	$ 4,857,845	$ 5,100,215
Operating Expenses	1,553,405	1,702,499	1,719,782
Interdepartmental Charges	386,978	156,266	171,959
TOTAL	$ 6,392,408	$ 6,716,610	$ 6,991,956
BUDGET BY FUND			
Library	$ 6,392,408	$ 6,716,610	$ 6,991,956
TOTAL	$ 6,392,408	$ 6,716,610	$ 6,991,956
AUTHORIZED FTE's			
Standard FTE's	79.45	80.20	79.95
TOTAL	79.45	80.20	79.95

2009 BUDGET
LIBRARY DEPARTMENT

MISSION STATEMENT

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

BUSINESS PLAN NARRATIVE

Community Sustainability Philosophy

Social Sustainability

• In the library's primary role as a provider of information, free library services allow community members of all incomes, ages, and backgrounds to stand on equal footing with regard to information access. As a community center, the library provides spaces for a wide variety of public meetings and public gatherings. For example, programs such as library-sponsored book discussion groups and One Book, One Boulder County, bring varied parts of the community together to share ideas and their love of reading. The combination of these roles defines the library as a crossroads for members of the community to meet and interact, and a place where all are welcome to pursue their individual needs for information, education, technology, the arts and a sense of community.

• The library places an emphasis on providing services to diverse populations through outreach efforts, programming and collection development.

—BPL's Conversations in English classes offer non-native English speakers the opportunity to practice their English speaking skills in an informal setting. These ongoing groups currently have representation from over 20 different countries.

—Citizenship classes, tours and instruction in the use of the library, special programs, volunteer opportunities, and free access to information are all ways of welcoming new immigrants to Boulder. Together they provide an important base of support for their integration into the community.

—BoulderReads!, the library's adult literacy program, serves a broad range of adults and families needing one-on-one literacy instruction, allowing the participants to better function in their work and personal lives.

—The Spanish-language collection and programs showcase and celebrate the community's richness and have contributed to an increase in library use by culturally diverse groups.

—Early literacy programs for preschool children, caretakers, and families actively encourage young children to become readers and learners. Resources include storytelling, concerts, puppet shows, educational activities, and children's theater, as well as a large collection of Spanish language and other non-English children's books.

—Programs for school-age children build on early literacy skills through events and services such as the summer reading program, creative writing classes, storytelling, teacher resources, children's computer search programs and displays of new materials.
—Reading Buddies, a program of Boulder-Reads!, creates partnerships between at-risk young readers and University of Colorado students, to support the child's interest and skills in reading.
—Outreach and partnerships with K-12 schools support teachers and students with educational and research efforts.
—A dedicated Teen Space provides teen literature, computers, a teen art gallery, and music, as well as weekly creative writing sessions. A separate Web site, dedicated to teens, is also provided.
—Services such as audio books, large print books, downloadable e-books, Books by Mail, and providing books to homebound individuals as well as on-site libraries in senior living facilities, allow access by those in the community who face challenges in accessing information.
—The library's Web site provides electronic access twenty-four hours a day, seven days a week to information and library services for those who are unable to reach the library during public access hours or who choose the convenience of off-hour access.
—For those in the community who do not have computers or Internet service, the library provides computers, free wireless access to the Internet, and professional assistance in using information technologies that have become an essential part of life.
—Branch libraries contribute to residents' quality of life, adding vitality and a sense of community to Boulder's neighborhoods.

Environmental Sustainability

• A key objective of the BPL Master Plan is to "utilize environmentally friendly methods, practices and technologies whenever feasible in the operation, maintenance, renovation and/or construction of library facilities."
—Practices include being as energy-efficient as possible through techniques such as day lighting, occupancy sensors to turn lights out when they are not needed, low-energy light fixtures, and evaporative cooling systems at the main and Reynolds branch facilities.
—Proposed capital investment strategies would result in facility upgrades to improve patron and staff comfort while reducing energy consumption.
• All library facilities are actively involved in the city's recycling programs.
• The recycling philosophy also applies to discarded books which are sold on the Internet, shared with community non-profits, or offered to the public through sales or giveaways.
• A number of BPL programs support the city's goals around alternative transportation, in that Boulder residents have access to significant information resources and services without using a vehicle.
—Books by Mail, convenient neighborhood branches, and electronic information available remotely via the Internet are key examples.
—In addition, without traveling, BPL card holders may borrow from the collections of 24 academic and public libraries through home, work or library Internet connections as a result of BPL's participation in Prospector, a resource-sharing service offered by participating Colorado and Wyoming libraries.

• The Reynolds Branch Library is the proposed site for a city/private partnership to install a photovoltaic (PV) system to reduce electrical energy costs and consumption. The proposed 10 kilowatt system would generate about 39% of the branch's electricity use. Public information would be made available at the library to describe and encourage PV installations in both commercial and residential settings.
• The library sponsors a variety of environmental programs, provides space for city-sponsored and community-based discussions about environmental issues, and includes in the collection a wide range of information on environmental topics.

Economic Sustainability
Boulder Public Library supports economic sustainability in a variety of ways. Examples have been grouped into five key areas: early literacy, workforce development, small business support, physical development, and arts and culture, based in part on groupings used in a 2007 report commissioned by the Urban Libraries Council, entitled "Making Cities Stronger: Public Library Contributions to Local Economic Development." The last four categories are fairly self-evident regarding how they relate to economic sustainability. Early literacy may not be as obvious, but based on the report findings, child development investments are one of the most cost-effective strategies that a community can implement to support long-term economic development. This is one of the areas that have been most severely impacted by BPL budget cuts.

Early Literacy - A variety of BPL early literacy programs contribute to school readiness and academic success.
• BPL offers programs that range from Baby Lap-Sit to pre-kindergarten reading activities that help elevate levels of early literacy.
• Partnerships with pre-schools and child care training/certification programs strengthen the community's child care network and enhance child care worker qualifications. To the extent that funding allows, the library also reaches out to parents and caregivers to raise awareness of the importance of reading early and often with young children.
• Workforce Development - BPL services help expand the competencies of the local work force, helping to build long-term community economic capacity.
—The BPL collection offers extensive resources related to career planning and job search, including descriptions and requirements for various careers, résumé writing, interview techniques, and more.
—BPL offers access to, and professional assistance in, the use of computer technology, digital information, and the Internet, allowing individuals to expand technology skills, research employment opportunities, and apply for jobs online.
—BPL's Learning Express database allows for online practice testing for the GED, SAT, GMAT, GRE, TOEFL, the U.S. citizenship test, and many others. This service supports educational advancement and helps expand employment opportunities.
—The library's English language conversation classes and adult literacy resources and services help individuals expand their employment opportunities.
• Small Business Support - BPL services that support small businesses help strengthen the local business sector and stimulate new job creation.

—Ongoing collaboration with the Boulder Chamber of Commerce and the University of Colorado helps identify business information needs, ensures the relevance of library information, and expands the resources available to small businesses.
—BPL provides access to business-related databases that reduce the cost of research and planning for organizations. Examples include Standard and Poor's NetAdvantage (contains company and financial investment information), Bradford Legal Forms (allows free printing of Colorado legal forms), and RefUSA (can be customized to find business and residential addresses).
—Technical assistance for new start-ups, micro-enterprises, and existing small businesses helps reduce the costs and barriers to entering the local market and helps expand the small business sector.
• BPL's physical facilities contribute to Boulder's urban life and serve as neighborhood and community centers.
—The Main Library is a downtown anchor that generates foot traffic, helps vitalize commercial and cultural activity, serves as an arts center and is the neighborhood branch for the west quadrant of the city.
—The Meadows and Reynolds branches, serving the south and east quadrants of Boulder, provide value as major neighborhood amenities.
—The Meadows branch also serves as a stable anchor for the Meadows Shopping Center, generating activity within the center without creating sales competition.
• BPL's arts and cultural programming contributes to Boulder's development as an arts destination, a key component of Boulder's Economic Vitality Plan.
• The Main Library serves as the community's only free public art venue.

Business Plan Description

The business plan model continues to provide a framework for library budget development and was integral to the development of the 2007 Library Master Plan recommendations. Like many city departments, the library has been challenged to rethink how it can best offer services of sustainable quality in an environment of limited resources. The business plan offers a clearly defined system of priorities to guide these decisions.

The 2009 library business plan has evolved from the 2007 and 2008 business plans, to include fully developed fiscally constrained, action and vision plans. The 2009 Fiscally Constrained Plan presents a number of challenges, as analysis of the library's financial position and services show that the quality of several core services cannot be sustained at current levels without new funding or reallocations that would result in service reductions. Even with an ongoing, dedicated focus on efficiencies and cost savings, the General Fund reductions sustained during the 2003-2005 budget retrenchment are proving to have a long-term impact on service quality. The functions most affected by this service quality erosion include children's services, building security, materials handling and shelving, energy costs, the library collection, technology equipment and services, replacement funding for critical library equipment, and building maintenance costs.

GUIDING PRINCIPLES FOR INVESTMENT STRATREGY

The business plan categorizes services as follows:

1.) Essential Services include basic adult and children information services found in all public libraries, and a central main library facility to house these services. Included are children's and adult fiction and non-fiction materials, reference materials and reference assistance, and basic children's literacy programming such as story time.

Support services for these direct public services are also categorized as essential. Examples include the technology and staffing to select, purchase, catalog, process, and shelve materials, technology and staffing to allow the public to use and check out materials, and resources to clean and maintain the facility.

2.) Desirable Services are enhancements to essential services and provide additional service points and facilities to accommodate population growth and/or convenience, outreach programs to ensure equal information access by all community members, and programs that enable the library to offer access to information in alternative forms and contribute to the community's economic vitality by functioning as an important local arts venue.

3.) Discretionary Services enhance desirable library services. Currently funded discretionary services include Books-by-Mail and branch library cultural programming.

Funding recommendations are guided by the library's business plan, with essential services being given priority over desired or discretionary services. In addition to the business plan framework, the library's investment strategy is based on the following guiding principles:

- The library's mission and vision statements guide program and policy decisions.

- Priority consideration is given to programs and services that:
  - serve significant numbers of people,
  - help BPL keep pace with advancements in the delivery of library services,
  - reach groups that cannot easily access library services or are under-served in the community,
  - generate or leverage additional funding, and/or
  - foster community involvement through volunteerism.

- Facilities must be safe, clean and well maintained.

OVERVIEW OF ACTION PLAN

The 2009 Action Plan identifies two types of improvements. Highest priority funding needs are focused on essential services which at present are inadequately funded to provide sustainable service quality in the Fiscally Constrained Plan, as described above. Lower priorities are assigned to other strategies identified in the Action Plan, but remain important if the library is to provide quality services that stay current with the changes occurring in the world of information services, and also address the needs of changing community demographics. Included among these is the change most frequently requested by library patrons - restoring hours that were reduced in 2004 and 2005.

The library has received approval from the library commission and the city manager to complete a comprehensive library facility planning study during the second half of 2008. The purpose of the study is to determine how to get the most out of the existing library system spaces during the next ten years by defining refurbishment and modest remodeling and renovation projects, without adding square footage or constructing new buildings. In the meantime, the 2009 Action Plan proposes relatively modest improvements to meeting areas, and reconfiguration of library space to better meet the needs of library users. In the technology area, the plan addresses the growing demand for online information services by recommending additional resources to develop information portals, expansion of remotely accessed services and simplified access to content available on the BPL Web site. In the area of outreach and services to diverse populations, the plan addresses the needs of Boulder's growing Latino population by proposing expansion of the Spanish language collection and translation of portions of the Web site.

Finally, the Action Plan recommends that library furnishings and fixtures be replaced on a 25-year replacement cycle, and that a program plan be developed to address the long-term needs and services of the Carnegie branch facility.

CHANGES IN BUDGET BETWEEN 2008-09 APPROVED AND 2009 APPROVED

General Fund (Transfer to Library Fund)*

Approved Action Plan	Ongoing Expense	One-time Expense	Expense from Add'l Revenue	Add'l Standard FTE	Add'l Fixed Term FTE	Fixed Term End Date	Comments
Main library shelving staff	$ 8,000				1.00		Add'l funding for a 1.0 shelving FTE; majority of position was funded through a library reallocation.
Building and Maintenance Services	$ 11,750						Increase building maintenance to meet FAM recommendations.
Custodial Services	$ 11,750						Increase custodial maintenance to meet FAM recommendations.

Approved Action Plan	Ongoing Expense	One-time Expense	Expense from Add'l Revenue	Add'l Standard FTE	Add'l Fixed Term FTE	Fixed Term End Date	Comments
Library Materials	$ 8,000						To partially address cost increases in electronic information formats and deficits in audio/DVD collections (e.g. Spanish language titles).
Library Furnishings Replacement	$ 10,500						To implement a furnishings replacement program at the library.
	$ 50,000				**1.00**		

*As noted in the section of this document titled "City Council Direction on the Recommended Budget, a contingency plan is being used for approved 2009 General Fund Action Plan items due to uncertain economic conditions. The city is using a phased spending approach for 2009 General Fund budget additions ($300,000 ongoing and $1,250,000 one-time for a total of $1,550,000). This strategy includes categorizing all 2009 General Fund action plan items into 1st, 2nd and 3rd priorities and holding them in a contingency account (with few exceptions based on contractual obligations and council direction) and releasing them only if certain revenue targets are achieved at specific dates in 2009.

OVERVIEW OF VISION PLAN

The Boulder Public Library vision of excellence is intended to create physical and virtual crossroads to connect patrons to past and present information and provide them with the tools and facilities to create new knowledge, to interact with others, to read and reflect on their own, and to enjoy and be inspired by the arts.

Much of the vision plan is dependent upon a comprehensive study of current functions and uses of space within the library system. The study is expected to get underway in June 2008 and be completed in early 2009. In order to achieve the objectives of becoming a leading edge center for access to information technology and to provide flexible, state-of-the-art multimedia meeting and community spaces, the library staff will engage the services of a qualified consultant to evaluate the current use of space and propose recommendations for future uses.

The space study will also be used to evaluate the necessity for an expanded main library facility, as well as additional branch and/or mobile facilities to serve other needs of the community, including robust collaboration with area educational, business and non-profit institutions, and a world-class technology/homework center for teens and children.

Finally, the vision plan will provide the citizens of Boulder with the materials collection befitting a progressive, highly educated community, by developing and implementing a sustainable financial method to endow such a collection.

PERFORMANCE MEASURES

BPL uses a variety of methods to analyze its services on an annual basis. Many measures are already in place to evaluate library performance, and provide a baseline against which to gauge future accomplishments. Additional new measures were outlined in the 2007 Library Master Plan. Implementation of the new measures will begin with the library's 2008 Biennial User Survey, last administered in 2006.

Current performance standards are below. In addition to the measures below and outlined in the master plan, BPL participates in annual comparisons to peer libraries including the Colorado State Library survey and the Public Library Data Service survey, administered by the Public Library Association. These efforts are a key component in assuring accountability to the community and in determining the effectiveness of the library's resource allocation.

	Actual 2007	**Target 2008**	**Target 2009**
1. Probability that materials or information sought by patrons can be obtained through Boulder Public library services.	N/A*	.90*	.90
2. (a) Conventional use of information sources (books, videos, tapes)	1,183,717	1,207,000 items circulated	1,231,000
(b) Remote use of library resources (access to library & arts webpages)	2,028,526	2,130,000 remote visits	2,236,000
3. Percent of users who perceive that Boulder Public Library staff provide competent, courteous service	94%#	95%	95%
4. Number participating in the Library's cultural and educational programming.	65,455	66,800	68,000
5. Attendance at Diversity Outreach Programs	7,554	7,700	7,900

* Question not included in 2006 patron survey. Will be included in 2008 patron survey. Surveys administered every other year.

2006 Patron Survey result. Next survey will be administered in October, 2008.

2009 BUDGET
ARTS

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM			
Arts Administration	$ 43,760	$ 51,553	$ 57,239
Arts .15% Allocation	278,599	297,945	318,000
Major Arts Grants	72,492	75,975	77,494
Arts Mini-Grants	8,000	8,323	8,489
Theater Guild Assistance	12,603	0	0
Boulder Arts Center Assistance	44,591	45,483	46,392
Space for Dance Assistance	9,680	22,722	23,176
TOTAL	$ 469,725	$ 502,001	$ 530,791
BUDGET BY CATEGORY			
Personnel Expenses	$ 114,702	$ 114,984	$ 127,919
Operating Expenses	316,485	387,017	402,872
Interdepartmental Charges	838	0	0
Other Financing Uses	37,700	0	0
TOTAL	$ 469,725	$ 502,001	$ 530,791
BUDGET BY FUND			
General	$ 191,126	$ 204,056	$ 212,790
.15 Cent Sales Tax Fund	278,599	297,945	318,000
TOTAL	$ 469,725	$ 502,001	$ 530,791
AUTHORIZED FTE's			
Standard FTE's	1.50	1.50	1.50
TOTAL	1.50	1.50	1.50

2009 BUDGET
ARTS DEPARTMENT

MISSION STATEMENT

The mission of the Boulder Arts Commission is to further the development of a dynamic arts community through encouraging artistic innovation, collaboration, public art and organizational stability; to increase awareness of, participation in, and access to the arts as a community-wide resource; to promote multicultural expression and participation in the arts through support of diverse ethnic cultures and artistic aesthetics; to create opportunities for Boulder artists and arts organizations to participate successfully in their communities; to act as an advocate on behalf of the arts in the public and private sectors; and to foster a creative cultural climate in the community.

BUSINESS PLAN NARRATIVE

The quality of life implications of a thriving arts community are apparent, but the financial reasons for supporting the arts are less obvious. The latest Arts Commission/Americans for the Arts economic study completed in May 2007 show the arts generated $27.6 million in local economic activity. This results from arts audiences' event-related expenditures in local restaurants, hotels, retail stores and services and artist/organizational expenditures to produce events. The arts are a clean industry that attracts audiences, spurs business development, supports jobs and generates revenue for government services.

Community Sustainability Philosophy

Social Sustainability
The arts reach all corners of the community, ranging from free tickets for kids and parents, art in the schools, diverse programs highlighting different cultures and, businesses looking for a "creative community" for employees. Projects recommended for funding include an Asian culture and film festival, African music and dance, environment/arts projects, programs for seniors and free concerts in the park.

Environmental Sustainability
Although the arts grants do not have a direct impact on the environment, BAC funding supports projects related to the environment and sustainability. An example is the EcoArts project and the Weather Report exhibit curated by the Boulder Museum of Contemporary Art.

Economic Sustainability
Recognizing the arts' role in economic vitality, the Arts Commission continues to focus grant funding on efforts which will position Boulder as a major center known for quality arts offerings. In 2007, the BAC awarded a total of $153,000 in major and mini grants.

Artists and arts organizations who received the BAC grants spent over $870,589 in the community on their individual projects alone.

Business Plan Description:
Recognizing the arts' role in economic vitality, the Arts Commission continues to focus grant funding on efforts which will position Boulder as a major center known for quality arts offerings. In addition to supporting diverse and professional arts performances, exhibits and works, funding has also included organizational training and resource development for arts groups to enhance business and management skills, with a strong focus on mentorship. Local and regional partnerships with the business community and other arts organizations have been focused on marketing, promotion and coordinated support of the arts.

Implementation of the Cultural Master Plan, a joint effort of the Boulder Arts Commission, community arts organizations and artists is complete and community arts objectives have been initiated.

GUIDING PRINCIPLES OR INVESTMENT STRATEGY

Essential Services: There are no arts services meeting the essential services definition as presented in the City Business Plan.

Desirable Services: Desirable arts services and programs contribute to the local economic vitality, help shape the identity of the community, attract creative talent and enhance the community's quality of life. Included are grants for projects, arts in education grants, organizational advancement grants, annual funding for the Boulder Museum of Contemporary Art, the Dairy Center for the Arts (including repayment of the Dairy building mortgage).

Discretionary Services: Discretionary arts services and programs enhance or expand desirable arts programs or are programs that benefit a limited population or group. Included are funds for the Dance Bridge, Theater rent/marketing grants and workshops for artists and organizations.

OVERVIEW OF ACTION PLAN

The Cultural Master Plan supports the efforts of Boulder's arts organizations in continuing to focus on maintaining a vibrant atmosphere where the arts are supported and made accessible to the community members. The strategies are two-fold: the organizations will work to support each other through collaborations, sharing of facilities whenever possible and sharing of information and resources. The organizations will also work to make the arts come alive for the community by raising the profile of the arts through more aggressive marketing and education. The Boulder Arts Commission will

continue to support these efforts through innovative grant making, facilitating the sharing of resources and pursuing publicity and public relations.

CHANGES IN BUDGET BETWEEN 2008-09 APPROVED AND 2009 APPROVED

There were no changes in this department's budget between the 2008-09 approved budget and the 2009 approved budget.

OVERVIEW OF VISION PLAN

With the completion of the Cultural Master Plan, the Boulder Arts Commission is committed to position Boulder as an important and thriving year-round center for the arts. The BAC's role in implementing the Cultural Master Plan includes strategic funding to support the following goals:

- Positioning, Marketing and Promoting: Raise the profile of the arts through more aggressive marketing and education. The BAC will support these efforts through innovative grant making, facilitating the sharing of resources, pursuing publicity and public relations and bringing arts leaders together to keep the arts community focused on the plan's goals and objectives.

- Community and Arts Partnerships: Develop greater resources within public and private sectors to support the arts. Create partnerships with the business community that yield returns for both entities.

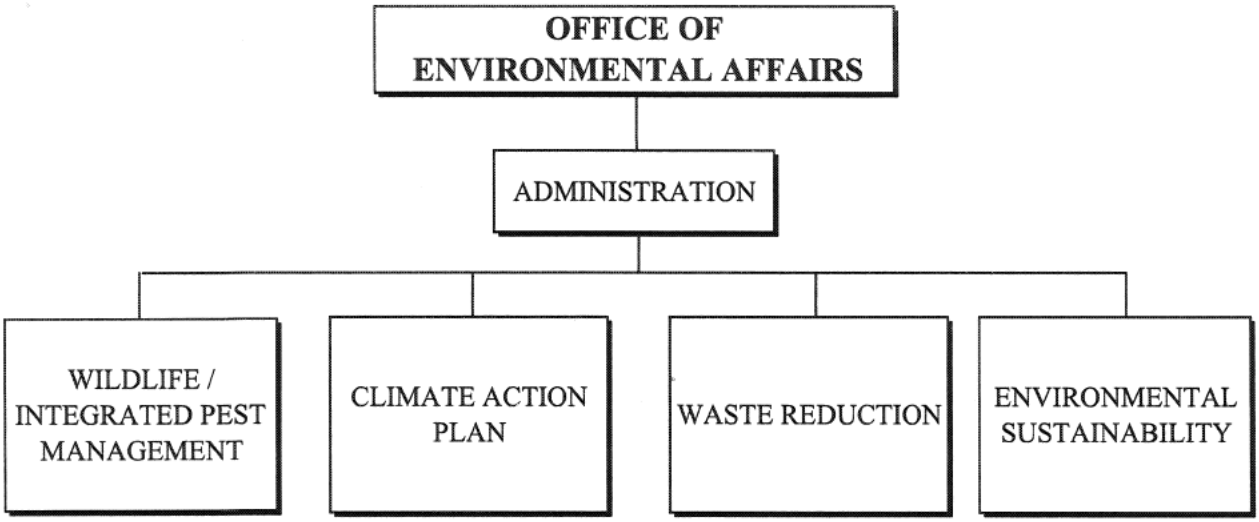
- Organizational Development: Coordinate the cultural development efforts of arts organizations and individual artists. Sponsor professional workshops to develop skills and provide networking opportunities for the arts.

- Increase public awareness of the value of arts and culture: Create opportunities for joint programming and marketing among cultural organizations. Advance arts promotion strategies designed to education and inform the community.

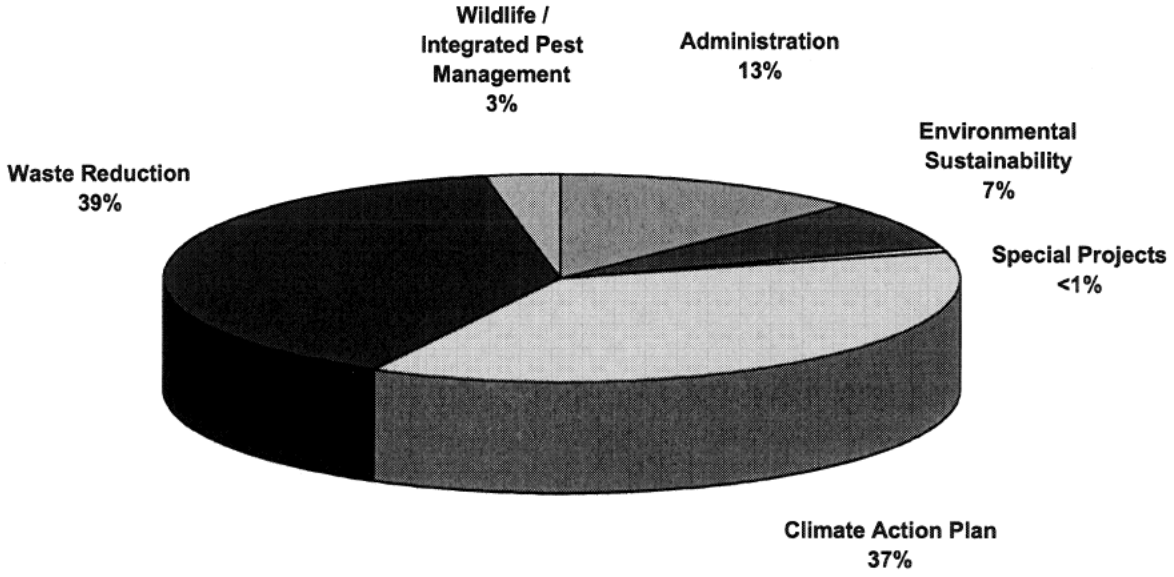
PERFORMANCE MEASURES

	Actual 2007	Target 2008	Target 2009
1. Increase the number of participants registered in the Boulder Arts Resource.	580	600	625
2. Increase the number of new public art pieces incorporated into City projects.	2	2	2

OFFICE OF ENVIRONMENTAL AFFAIRS



2009 BUDGET
$2,381,278



2009 BUDGET
ENVIRONMENTAL AFFAIRS

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM			
OEA ADMINISTRATION			
Administration	$ 117,041	$ 152,600	$ 300,960
	117,041	152,600	300,960
WASTE REDUCTION			
Waste Reduction	$ 960,892	$ 984,224	$ 0
Waste Reduction Management	0	0	87,223
Residential Waste Reduction	0	0	255,303
Commercial Waste Reduction	0	0	280,019
City Office Recycling	0	0	65,000
Waste Reduction Public Programs	0	0	244,800
	$ 960,892	$ 984,224	$ 932,345
SPECIAL PROJECTS			
Recycle Row	$ 0	$ 0	$ 20,000
	0	0	20,000
ENVIRONMENTAL SUSTAINABILITY			
Enviromental Sustainability	$ 8,415	$ 10,000	$ 0
PACE Program	200,615	186,776	92,816
City Operations	0	0	10,000
Green Building	0	0	68,081
Environmental Advisory Board	0	0	3,730
	$ 209,030	$ 196,776	$ 174,627
WILDLIFE / INTEGRATED PEST MANAGEMENT			
Wildlife	$ 0	$ 0	$ 13,106
Integrated Pest Management (IPM)	104,663	63,748	56,893
	$ 104,663	$ 63,748	$ 69,999
CLIMATE ACTION PLAN			
Climate Action Plan / Green Building	$ 830,098	$ 927,626	$ 0
Climate Action Plan Program Management	0	0	31,736
Residential	0	0	326,931
Commercial	0	0	238,192
Education & Marketing	0	0	216,405
Transportation	0	0	70,083
	$ 830,098	$ 927,626	$ 883,347
TOTAL	$ 2,221,724	$ 2,324,974	$ 2,381,278
BUDGET BY CATEGORY			
Personnel Expenses	$ 606,497	$ 741,397	$ 801,881
Operating Expenses	1,601,885	1,574,976	1,560,497
Interdepartmental Charges	13,342	8,600	18,900
TOTAL	$ 2,221,724	$ 2,324,973	$ 2,381,278

2009 BUDGET
ENVIRONMENTAL AFFAIRS

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY FUND			
General Fund	$ 1,140,928	$ 1,152,000	$ 1,175,278
.15 Cent Sales Tax Fund	312,506	297,974	318,000
Climate Action Plan Tax Fund	768,290	875,000	888,000
TOTAL	$ 2,221,724	$ 2,324,973	$ 2,381,278
AUTHORIZED FTE's			
Standard FTE's	6.00	9.50	10.50
TOTAL	6.00	9.50	10.50

2009 BUDGET
OFFICE OF ENVIRONMENTAL AFFAIRS

MISSION STATEMENT

To guide the community and city organization in protecting the quality of our environment by reducing pollution, curbing resource consumption and promoting sustainable practices.

BUSINESS PLAN NARRATIVE

Community Sustainability Philosophy

The Office of Environmental Affairs (OEA) uses its funding and staff resources to address needs in the community and achieve city council objectives, through cost-effective and equitable programs and partnerships and by leveraging outside programs and funds when appropriate. OEA continually strives to capture a broad spectrum of values and criteria for measuring success that reflect council's economic, environmental and social sustainability priorities.

In practical terms, this approach means expanding the traditional programming framework to take into account environmental and social performance in addition to financial performance as new and additional program options are analyzed for inclusion in the division's Business Plan and Investment Strategies. Further, a stronger commitment to collaboration with Economic Vitality, Housing and Human Services and Community Sustainability will continually enhance an integrated community sustainability vision.

Business Plan Description

The 2009 budget for the Office of Environmental Affairs is comprised of $1,175,000 from the General Fund - Trash Haulers' Occupation Tax revenues, $318,000 from a portion of the 0.15% Sales Tax - Dedicated Environment Fund, and $888,000 from the Climate Action Plan (CAP) Tax fund.

<u>The General Fund</u> - Trash Tax funding is used primarily for implementing the Master Plan for Waste Reduction (MPWR) although some personnel expenses have been spent on program management for non-waste reduction related programs in the past (Climate Action Plan, green building and municipalization).

<u>The 0.15% Sales Tax</u> - Dedicated Environment funding is used for environmental programs that do not have a dedicated funding source (e.g., green building, integrated pest management and PACE).

<u>CAP Tax -</u> The CAP Tax fund is used to implement the CAP with primary activities including assisting the residential and commercial sectors with energy efficiency retrofits and renewable energy investments leading to a decrease in their GHG emissions, and to collaborate with GO Boulder and coordinate additional programs to decrease GHG emissions from transportation.

INVESTMENT STRATEGY

Essential services include financial management, program administration, West Nile Virus administration and education, state Weed Law implementation and code elements of residential green building. Additionally, OEA contributes five percent to the annual costs for the Urban Wildlife Coordinator. These services encompass components of programs that address public health, state legal requirements, as well as legal and professional responsibilities within the city organization for employee and financial management.

Desirable services are those which address community values and quality of life improvements and that are not obtainable through other means. The main program areas include: maintaining and expanding community recycling options, reducing greenhouse gas emissions, expansion of green building programs, business assistance and certification through PACE, reducing chemical use and pest problems through integrated pest management and project management for the ongoing *Smart Grid* project and Xcel Energy franchise negotiations.

Discretionary services contribute to but are not essential to achieving city council goals and OEA objectives. Services in this category include specific program expansion such as electronics and Hard-to-Recycle materials recycling.

OVERVIEW OF ACTION PLAN

In April 2006, city council adopted the MPWR, which includes a Fiscally Constrained current plan, an Action Plan and a Vision Plan and which outlines a roadmap to achieve 85 percent waste reduction by 2017. Funding for the action or vision plans would likely come from future increases to the city Trash Tax, however, if the proposed residential curbside composting program is implemented, it is anticipated that approximately $300,000 currently budgeted for Spring Clean up and Fall Leaf Drop off will be used for current Action Plan items such as commercial recycling and public place recycling programs.

The CAP Action Plan budget elements include creating a fund reserve, hiring an employee to coordinate policy and grant activities and funds for social marketing projects to enhance program results.

The Action Plan budget items for the OEA portion of the 0.15% sales tax are recommended to enhance implementation and results achieved from the city's green building codes and programs. Funds for an FTE to provide green building technical assistance to Building Services customers would be jointly funded by OEA and Planning and Development Services.

The MPWR, CAP and other programs will be merged into a larger Strategic Plan for OEA. In the interim, the Action Plan includes those immediate needs that are above the

personnel and non-personnel expense (NPE) increases for the 2007-2012 budget planning period.

CHANGES IN BUDGET BETWEEN 2008-09 APPROVED AND 2009 APPROVED

There were no changes in this department's budget between the 2008-09 approved budget and the 2009 approved budget.

OVERVIEW OF VISION PLAN

OEA's work program currently encompasses six different focus areas. City council has accepted master plans for two of these areas - waste reduction and greenhouse gas emissions reduction. The MPWR outlines a vision of 85 percent waste diversion by 2017. The CAP outlines the plan to get the city to the 2012 Kyoto Protocol goal. City council could set an additional greenhouse gas emissions reduction goal beyond the Kyoto Protocol target to establish a vision goal that would set the stage for vision plan development.

For the other four program areas - integrated pest management (including West Nile Virus), urban wildlife management, green building and pollution prevention (PACE), no master plans currently exist. However, each of the program areas use existing policies to guide program development.

The current vision for the city's green building programs includes implementation of a comprehensive residential Green Points program, adding green multifamily and affordable housing programs. In 2008, council approved updates to the residential Green Points program which apply to all new construction as well as additions and remodels. All green building programs will be integrated into Planning and Development Services business processes, and will continue to be updated every three years to keep pace with industry norms, technological advances and the standard code adoption process. Council may want to set specific vision goals for energy performance and carbon emissions that would establish a vision for green building codes and programs in the future.

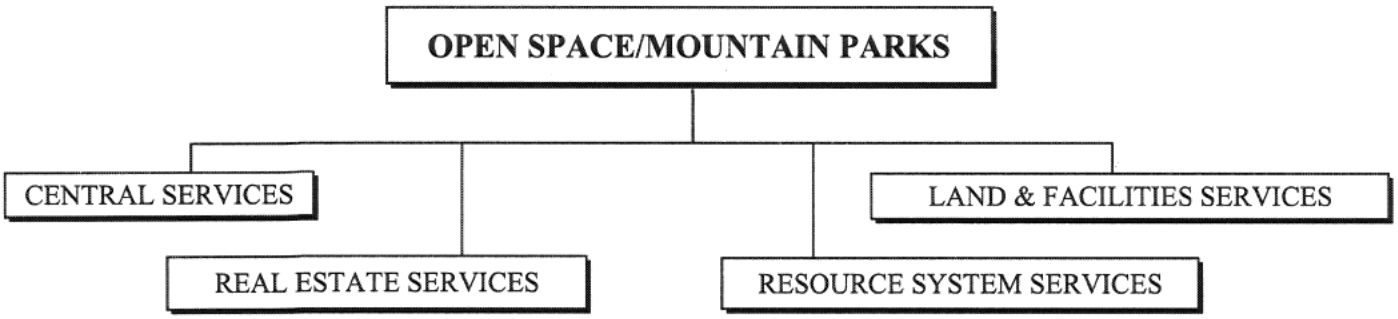
The vision plan for the program areas without master plans will be clarified in the Environmental Affairs' Strategic Plan.

PERFORMANCE MEASURES

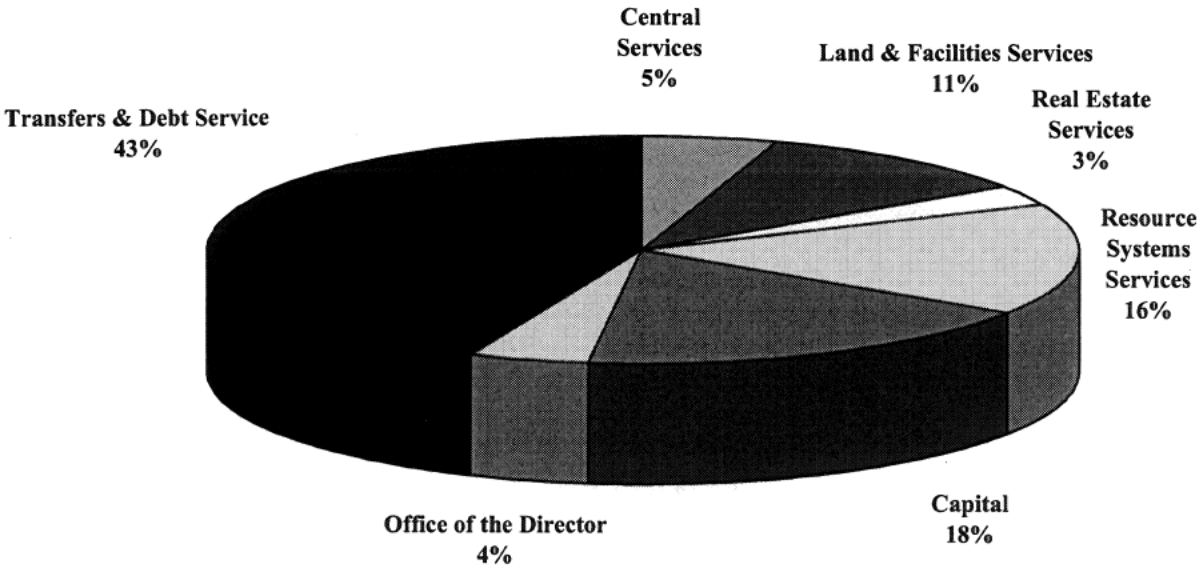
	ACTUAL 2007	TARGET 2008	TARGET 2009
1. Residential waste reduction	43%	45%	60%

	ACTUAL 2007	TARGET 2008	TARGET 2009
2. Commercial waste reduction	38%	42%	55%
3. Commercial energy audits	30	40	80
4. Residential energy audits	240	465	700
5. Income qualified weatherization projects	20	20	20

OPEN SPACE/MOUNTAIN PARKS



2009 BUDGET
$26,594,644



2009 BUDGET
OPEN SPACE/MOUNTAIN PARKS

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM			
OFFICE OF THE DIRECTOR			
Office of the Director	$ 221,111	$ 470,466	$ 559,072
Support Services	725,386	693,501	624,329
	221,111	470,466	1,183,401
CENTRAL SERVICES DIVISION			
CSD-Divisional Services	130,389	131,364	144,268
Financial Mgmt Services	240,196	266,027	337,051
Media Services	75,134	78,329	78,406
Cultural Resources	0	0	107,936
Fleet Services	0	0	634,040
	445,718	475,720	1,301,702
REAL ESTATE SERVICES DIVISION			
Real Estate Services	615,220	653,338	688,561
	615,220	653,338	688,561
PLANNING & TECHNICAL SERVICES DIVISION			
PTSD-Divisional Services	103,366	138,330	0
Planning Services	607,203	811,580	0
Technical Services	381,062	458,942	0
	1,091,631	1,408,851	0
ENVIRONMENTAL & VISITOR SERVICES DIVISION			
EVSD-Divisional Services	109,655	106,742	0
Resource Conservation & Education Outreach	1,225,519	1,512,452	0
Ranger Naturalist Services	1,098,804	1,183,890	0
	2,433,977	2,803,084	0
LAND & FACILITIES SERVICES DIVISION			
LFSD-Divisional Services	109,343	109,767	115,376
Resource Operations Services	830,682	812,469	451,937
Trails Construction	0	0	540,649
Trailheads Construction	0	0	398,300
Maintenance Operations Services	1,531,110	1,520,807	273,593
Project Management Services	1,052,472	1,006,096	1,086,372
	3,523,606	3,449,139	2,866,226
RESOURCE SYSTEMS SERVICES DIVISION			
Resource Systems Divisional Services	0	0	119,460
Environmental Planning Group	0	0	758,682
Ecological Systems Group	0	0	980,178
Fire District Annual Payments	0	0	78,030
Ranger Naturalist Services	0	0	1,211,751
Resource Information Services	0	0	456,595
Community Services	0	0	657,298
	0	0	4,261,994
CAPITAL			
Capital	20,795,979	3,980,000	4,675,000
	20,795,979	3,980,000	4,675,000
TRANSFERS & DEBT SERVICE			
Operating Transfers	776,448	815,571	885,465
Debt Service (BMPA)	3,364,981	2,739,715	2,541,112
Debt Service (Non-BMPA)	20,704,513	8,210,137	8,191,182
	24,845,942	11,765,423	11,617,759
TOTAL	$ 54,335,879	$ 25,352,772	$ 26,594,644

2009 BUDGET
OPEN SPACE/MOUNTAIN PARKS

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY CATEGORY			
Personnel Expenses	$ 6,803,691	$ 7,563,778	$ 7,705,290
Operating Expenses	1,671,429	1,504,788	1,661,066
Interdepartmental Charges	633,979	696,181	739,150
Capital	20,743,530	4,169,353	4,871,379
Debt Service	11,758,741	10,949,852	10,732,294
Other Financing Uses	13,087,202	815,571	885,465
TOTAL	$ 54,698,572	$ 25,699,523	$ 26,594,644
BUDGET BY FUND			
General	$ 121,277	$ 129,715	$ 140,034
Lottery	127,913	0	525,000
Open Space	54,449,381	25,569,808	25,929,610
TOTAL	$ 54,698,572	$ 25,699,523	$ 26,594,644
AUTHORIZED FTE's			
Standard FTE's	83.25	92.00	91.00
Seasonal Temporary FTEs	24.00	24.00	24.00
TOTAL	107.25	116.00	115.00

2009 BUDGET
OPEN SPACE AND MOUNTAIN PARKS DEPARTMENT

MISSION STATEMENT

The Open Space and Mountain Parks Department preserves and protects the natural environment and land resources that characterize Boulder. The department fosters appreciation and use that sustain the natural values of the land for current and future generations.

BUSINESS PLAN NARRATIVE

1.) Community Sustainability Philosophy

The Open Space and Mountain Parks Department (OSMP) recognizes the importance of the OSMP program to the Boulder community as it is a key to preserving Boulder's environment and natural setting. It protects the context for the high quality of life that helps attract and sustain employment and retention of jobs, providing opportunities for access to and understanding and appreciation of this landscape that is treasured and enjoyed by the community as a whole. Responsible management of the program and its assets always needs to be mindful of this importance to the community. Preservation and protection of the land and its resources through the investment strategies of the Acquisition and Management and the Visitor Master plans is intended to bring the highest quality of experience to the community. Therefore, the council's goals for community sustainability and its high quality environmental, economic and social values are basic to the philosophy that guides the actions of the department

OSMP recognizes the critical importance of its connection with the community and in late 2007 staff developed a multi-year "Legacy Program" focus as part of its five-year Strategic Operating Plan to maintain and foster the community's support through its connection with the community. This includes a universal training required for all departmental staff in the history, environmental and visitor resources and opportunities of the program and its functions in order to increase the quality of and opportunities for engaging with the broadest spectrum of the community. Additionally, the department recognizes that it needs to continue to seek ways to better connect with underserved audiences. The broad scope of the Strategic Operating Plan and its eight Legacy Programs are addressed further in the following section on the Business Plan Description.

2.) Business Plan Description

OSMP continues implementation of two major plans: The Acquisitions and Management Plan 2005-2011 and the Visitor Master Plan (VMP). A Strategic Operations Plan approach developed by staff in 2007-08 will help to focus the department's work plans and accomplishments. Staff continues to balance the major programmatic goals of

acquisitions and management. With the approval of the 0.15 cent sales tax in 2003 and the adoption of the VMP and extension of the Acquisitions and Management Plan in 2005, the department has adjusted the balance of its funding with management being approximately 36% of the actual spending in 2003 and approximately 43% of the proposed budget for 2009. This shift of emphasis also affects the capacity of the department to sell bonds for acquisitions. Approximately half of the operations costs are for response to and preparation for visitors to the land system.

Council established and clarified two major priorities in 2005 with approval of the VMP and extension of the Acquisitions and Management Plan from 2006 through 2011. The Acquisitions and Management Plan was first approved by council in 1999 and expanded in 2001. It was again extended by council in 2005 and most recently reviewed by council on April 1, 2008. It sets the framework for completion of the Open Space acquisitions program, which entered its 40th year in 2007, at approximately 51,000 acres extending from Coal Creek Canyon in the south to Table Mountain and the Saint Vrain Creek watershed to the north. Approximately 6,000 acres remain for acquisition including full-fee purchases, purchased and donated conservation easements and Intergovernmental Agreements (IGAs).

The staff feels it is on target to complete the Acquisition Plan using the tools available including partnerships and IGAs with other entities, as well as utilizing the remaining bonding authorities from previous elections, the Boulder Municipal Property Authority (BMPA) notes and annual Capital Improvement Program (CIP) appropriations from the Open Space Fund balance. Staff coordinates with other entities, particularly in the Jefferson County and Boulder County Partnerships areas of the acquisitions plan. The ongoing partnership with Boulder County has resulted in an IGA that includes clarification of the sharing and delegation of land management responsibilities between the two agencies and has yielded over $42 million in matching funds from the County for joint acquisitions.

The VMP will enter its fourth full year of implementation in 2009. Major capital projects envisioned in the plan were scheduled within a six-year CIP horizon through 2010 but the plan also acknowledged that it would "require a longer time period to complete all identified capital and non-capital projects." The Fiscally Constrained Budget (Current Funding Scenario) relied on a combination of Open Space capital funds and Lottery funds. OSMP has nearly doubled its contribution for Visitor Infrastructure to $450,000 per year and thus raised the potential for capital implementation toward the Vision Plan (Identified Need) Level when combined with the Lottery funds. However, the reallocation of the Lottery funds to Parks and Recreation for two years, in 2007 and 2008, has put implementation below the Action Plan (Accelerated Funding) level for that time period. The restoration of Lottery Funds for 2009 will return implementation toward the Vision level.

A particularly dynamic aspect of the VMP is the Trails Study Area (TSA) concept. The VMP identified nine TSAs within the system for further study in order to produce, with extensive public process, a comprehensive and detailed set of recommendations for each

area including actions for existing trails, undesignated trails and new trails as well as preservation and protection of natural resources. Completion of the first two TSAs in the Marshall Mesa/Southern Grasslands and Eldorado Mountain/Doudy Draw areas has resulted in visitor infrastructure plans that are more detailed than the broad brush of the Management Area Designations found in the VMP.

This in turn has driven the need for staffing to implement these plans including construction, maintenance, education, enforcement and monitoring of impacts. In 2006 the staff condensed the initial nine TSAs into four TSAs, based on completing a system plan that will address and link together resource management needs not addressed in the VMP or other approved area and resource management plans. In 2006 council also directed staff to complete a Grasslands Plan for its consideration in 2008.

Voter approval in 2003 of an additional 0.15 cent sales and use tax for Open Space purposes from 2004 through 2019 made it possible, starting in 2004, for the department to restore programs and services that had been cut due to an economic downturn. This increase of revenues is the reason that the department has been able to re-program itself to meet the needs of the VMP as aggressively as it has and to continue with the vision of the Acquisitions and Management Plan.

Staff's strategy for accomplishing the goals and objectives of these plans has been to start out with fixed-term positions and then evaluate their long-term effectiveness and fiscal sustainability. Staff is taking gradual steps to achieve the goals of the plans and maintain a balance of all departmental commitments to programs and funding, including maintenance and acquisitions, in the context of actual and projected revenues and expenditures.

In the fall of 2007 and the spring of 2008 OSMP staff undertook a department-wide Strategic Operating Plan process and developed eight "Legacy Programs" and eight Organizational Dynamics Issues intended to focus and strengthen staff's capacity to accomplish the mission of the department. The eight Legacy Programs are: Land Acquisition, Visitor Master Plan, Connecting with the Community, System-Wide Natural Resource Conservation (including forest and grassland ecosystems), Land Restoration and Reclamation, Measures of Success (management and analysis of data), Trail and Trailhead Management, and Cultural Resources Management. The eight Organizational Dynamics Issues are: The OSMP Team, Priority Setting, Decision Making, Role Clarity, Accountability, Conflict Management, Meeting Management, and Performance Feedback and Evaluations. Additionally, staff developed a Project Management Model to support all projects, particularly those with a long-term, multi-disciplinary approach such as the Trail Study Area projects.

In April 2008, a major reorganization of the department was defined which will refocus and re-align the functions of operational staff into a large newly integrated work group to be overseen by a new Deputy Director. This new work group will include two major divisions: Land and Visitor Services and Resource Systems. These will include, respectively, functional work groups of Engineering/Facilities, Visitor Access,

Agriculture, and Water Resources as well as Resource Systems, Environmental Planning, Ecological Systems, Ranger Services, Resource Information and Community Services. When complete, the restructuring of the department will result in the same number of authorized Full Time Equivalents (FTEs) (91 in 2009) including ten fixed-term positions now funded through 2009. Financial implications of this reorganization are modest and are further described in the Action Plan.

The business plan indicates deficiencies in certain areas linked to implementation of the VMP including administrative support for all functions, ranger services, education, resource conservation, planning, trails and related facilities, and other operational functions. In 2009, the department proposes to continue a combination of fixed-term and ongoing positions across several service areas of the organization to address these needs. These include administrative support for new programs, education, resource conservation, monitoring and coordination of VMP, construction and maintenance of trails and related facilities, including signs, and resource operations. Additionally, the existing fleet will be more actively pooled, and staff will continue to explore cost savings that might be realized by using smaller vehicles, extending replacement cycles and sharing of equipment.

GUIDING PRINCIPLES OR INVESTMENT STRATEGY

1.) **Essential Services include** the Charter goals of land acquisition for open space and mountain parks; preservation and restoration of open space and mountain parks land to protect unusual, spectacular, historically important and valuable terrain, geologic formations, flora and fauna. Other Charter goals include preserving water resources by purchase of water rights; shaping the development of the City; limiting urban sprawl through land acquisitions; and preserving land for its aesthetic or passive recreational value and its contribution to the quality of life of the community. In addition to attaining Charter goals, the department must comply with local, state and federal laws and regulations; for example, state weed laws and dam safety regulations.

2.) **Desirable Services include** enforcement of city code requirements including dog management, parking on Flagstaff Mountain and trailhead curfews. In April 2005, the City Council approved the Visitor Master Plan establishing long-term policies and practices designed to improve the visitor experience on OSMP land. Additionally, OSMP is guided by the adopted Boulder Valley Comprehensive Plan, the Open Space Long Range Management Policies and resource management plans including Forest Ecosystem Management Plan and the updated Grasslands Plan. All of the plans require that the Department take specific actions for implementation and management.

3.) **Discretionary Services include** certain aspects of facility maintenance, education, enforcement, volunteer management, monitoring and planning that

are important to members of the community, as well as management of third tier prairie dog issues which include relocation of prairie dogs from private property in the city to other sites. This relocation is no longer being performed, as it is no longer feasible.

OVERVIEW OF ACTION PLAN

In 2008, the OSMP Action Plan included $756,000 for one four-year and ten two-year fixed-term positions to facilitate implementation of the VMP. An additional $176,000 was reallocated from existing budget items to fund two standard (ongoing) Ranger Naturalist positions as well as 0.67 FTE Water Resources Technician and 0.25 FTE Natural Resources Technician (IPM) positions. For 2009 staff is requesting $48,621 ongoing funds for the reorganization and $25,000 one-time funds for a professional analysis of space needs. It is not recommending any additional positions.

CHANGES IN BUDGET BETWEEN 2008-09 APPROVED AND 2009 APPROVED

Open Space Fund

Approved Action Plan	Ongoing Expense	One-time Expense	Expense from Add'l Revenue	Add'l Standard FTE	Add'l Fixed Term FTE	Fixed Term End Date	Comments
Departmental Reorganization Personnel Costs	$ 48,600						Personnel cost increases resulting from 2008 reorganization.
Assessment of Office Space Needs		$ 25,000					
	$ 48,600	**$ 25,000**					

OVERVIEW OF VISION PLAN

The OSMP Vision Plan includes full implementation of the VMP approved by council in April 2005, as well as outcomes of the TSA public processes now in development together with the goals of the Acquisition and Management Plan 2005-2011 extended by council in October 2005 and most recently reviewed by council in April 2008.

The VMP outlines a Fiscally Constrained Plan, an Action Plan and a Vision Plan (identified as Current Funding, Accelerated Funding and Identified Need investment programs respectively in the Visitor Master Plan). The Action Plan is the next set of strategic steps that will continue to provide additional resources across the department including trails construction and maintenance, education and outreach, cultural and

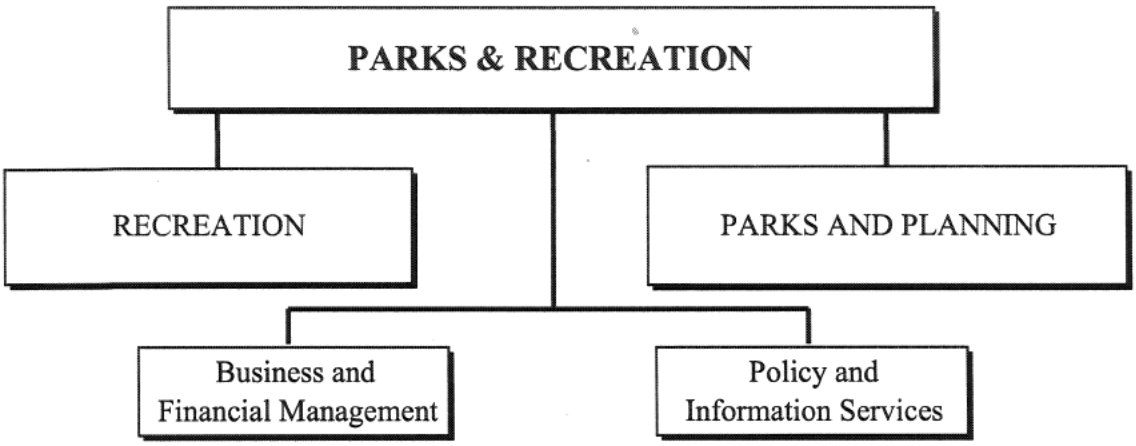
recreational resource programs and administrative support. The Strategic Operating Plan, including the eight Legacy Programs and the eight Organizational Dynamics Issues and the Project Management Model, will help staff to focus and sustain its energies toward achievement of the goals of the department.

PERFORMANCE MEASURES

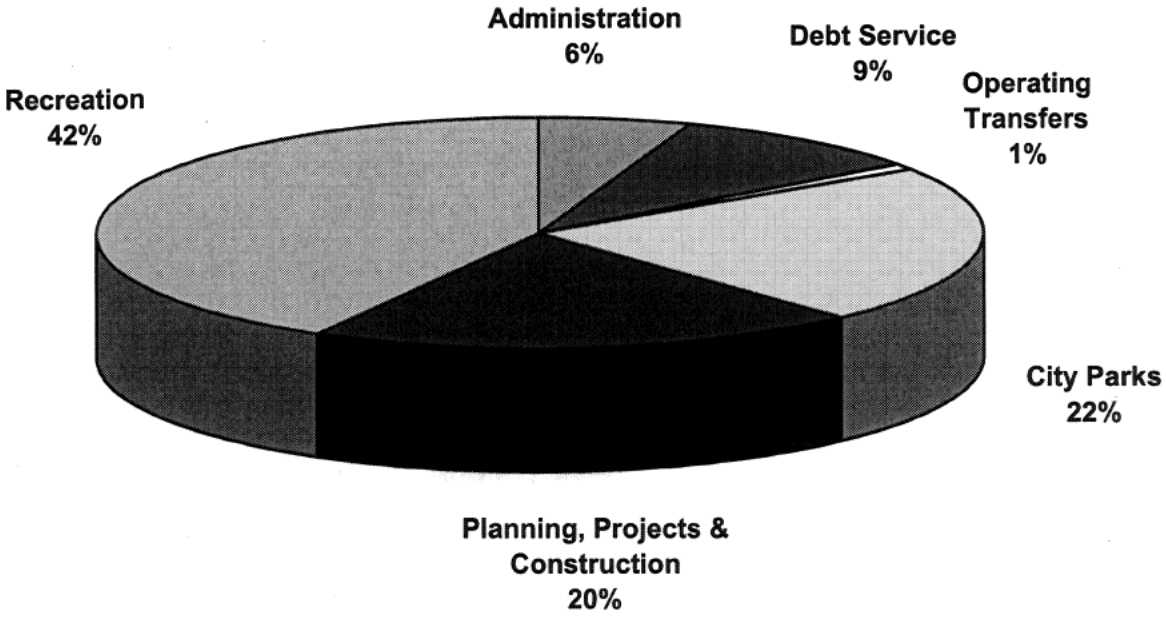
Actual acres acquired through 2007 total 44,921.

	Actual 2007	Target 2008	Target 2009
1. Total acres under Management and Stewardship of Department	44,921	45,900	46,900
2. Number of adopted Trail Study Area Plans	2	2	3

PARKS AND RECREATION



2009 BUDGET
$25,430,180



2009 BUDGET
PARKS AND RECREATION

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM			
BUSINESS & FINANCIAL MANAGEMENT			
Business & Financial Management	$ 188,919	$ 353,223	$ 243,110
Support Services	377,903	274,300	283,576
Technological Support	216,657	230,065	177,542
Marketing & Volunteer Coordination	301,799	328,555	330,272
Office of the Director	229,740	236,346	250,573
Debt Service	2,733,297	2,591,287	2,385,453
Operating Transfers	501,836	212,809	269,360
Policy & Information Services	100,661	105,697	111,560
	4,650,812	4,332,284	4,051,446
PLANNING, PROJECTS & CONSTRUCTION			
Administration	228,727	598,224	0
Construction	147,764	150,000	150,000
Projects	2,078,187	3,544,705	4,963,000
	2,454,678	4,292,929	5,113,000
CITY PARKS			
Administration	75,418	68,291	0
City Parks	3,150,451	3,208,059	0
Forestry	692,276	705,107	0
Conservation	395,675	469,051	0
Parks Administration	0	0	246,100
Park Operations	0	0	2,670,103
Parks Planning	0	0	646,380
Urban Resources	0	0	1,209,793
Cultural Assets & Events	0	0	864,800
	4,313,820	4,450,507	5,637,176
RECREATION			
Administration	337,553	333,195	414,960
Access & Inclusion	589,193	454,285	750,522
NBRC	805,973	0	897,606
Recreation Centers	0	1,978,172	0
EBRC	700,097	0	767,731
Aquatics and Boulder Reservoir	1,582,185	1,774,452	1,723,488
SBRC	367,507	0	383,198
Recreation Programs	2,184,230	2,175,368	2,274,424
Sports	760,199	751,254	891,923
Sports Turf	713,313	823,438	823,573
Golf Course Operations	1,306,049	1,367,447	1,413,526
Youth & Other Recreation Programs	185,328	199,810	0
Special Projects and Planning	261,466	326,392	287,607
	9,793,092	10,183,813	10,628,558
TOTAL	$ 21,212,402	$ 23,259,532	$ 25,430,180
BUDGET BY CATEGORY			
Personnel Expenses	$ 10,867,064	$ 11,933,466	$ 12,574,583
Operating Expenses	4,553,109	4,698,350	5,106,918
Interdepartmental Charges	1,187,812	269,282	918,167
Capital	1,307,254	3,554,338	4,175,700
Debt Service	2,733,297	2,591,287	2,385,453
Other Financing Uses	563,867	212,809	269,360
TOTAL	$ 21,212,402	$ 23,259,532	$ 25,430,180

2009 BUDGET
PARKS AND RECREATION

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY FUND			
General	$ 3,831,638	$ 3,975,660	$ 4,041,417
Lottery	876,281	1,000,000	675,000
.15 Cent Sales Tax Fund	179,567	286,807	352,000
.25 Cent Sales Tax Fund	5,575,735	6,196,134	7,162,363
Recreation Activity	9,689,941	9,916,758	10,420,465
Permanent Parks & Recreation	1,059,240	1,884,174	2,778,935
TOTAL	$ 21,212,402	$ 23,259,532	$ 25,430,180
AUTHORIZED FTE's			
Standard FTE's	144.62	145.82	146.99
Seasonals	79.00	79.00	79.00
TOTAL	223.62	224.82	225.99

2009 BUDGET
PARKS AND RECREATION DEPARTMENT

MISSION STATEMENT

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

BUSINESS PLAN NARRATIVE

Community Sustainability Philosophy

The Parks and Recreation Department strives for excellence in our parks and recreation system to reflect and serve the unique values and qualities of the community. The department actively manages its facilities and service offerings with consideration for economic, environmental and social sustainability.

The department plans to invest in revenue generating facilities to enhance recreation opportunities for residents and attract visitors to tournaments and events. Recreation facilities and programs will promote fitness, healthy lifestyles and economic vitality through events that capitalize on Boulder's spectacular setting and passion for recreation.

The department will adapt programs and services to reflect changing demographics and population growth. Staff will ensure diversity of programs in sports, fitness and the arts. Working with other agencies, the department will improve community connections and provide more inclusive access to programs and facilities for under-served residents through scholarships and reduced fees.

The department will be a leader in environmental sustainability. The department must balance the community desires for high quality facilities with the necessary inputs to maintain them at various funding levels. The department will research resource conservation initiatives and implement viable ones at sites and facilities that provide the most resource savings and set an example for the community. Staff will use sustainable materials and practices in designing, maintaining and retrofitting facilities. This will include implementation of LEED standards, solar energy use and low water use technology at department facilities. At park sites, sustainable initiatives will include artificial turf playing fields, highly efficient irrigation systems, recycling in high use areas and drought-tolerant landscaping.

The City Council approved the department's master plan in December 2006. The master plan incorporated public feedback through community meetings, a community survey

and the recommendations of the Parks and Recreation Advisory and Planning Boards. The master plan discussions with the community clearly indicated that Boulder residents place a high value on parks and recreation services and programs. Although budgetary conditions remain fiscally constrained, the department is committed to long-term sustainability and providing quality parks and recreation experiences for the public.

The master plan provides the framework, recommendations and guidance necessary to help the department achieve goals that align with the city's business plan goals. In an effort to integrate the principles of economic, social and environmental sustainability into operational decision making, the department's goals are as follows:

1. Maintain and protect our parks and recreation facilities and programs.
2. Become economically sustainable.
3. Fill in the gaps in our parks and recreation system.
4. Engage a broader range of the community, especially underrepresented populations.
5. Be a communitywide leader in environmental sustainability.
6. Enhance our quality of life.

Business Plan Description

A key objective for the department in both the business plan and master plan is to take care of existing assets. Necessary services include snow removal; sidewalk, parking lot, playground, walkway and path maintenance; basic turf maintenance; trash removal; security lighting, bridge repair, maintenance of retaining walls, precautionary signage; hazardous tree removal, noxious weed mitigation, protective wildlife management (e.g. bear encroachment); general health and safety maintenance and repairs to recreation facilities, restrooms and shelters; and ADA requirements (accessibility and inclusion). The department's Fiscally Constrained Plan reflects how the department manages these functional areas.

As part of the budget process for the past several years, the department received approximately $225,000 in ongoing park maintenance funding that has been incorporated into its fiscally constrained budget. The funding will continue to be utilized to offset increased costs and provide additional resources for park maintenance functions including small equipment replacement, fuel, fertilizer, landscape supplies and other materials necessary to keep the service standard at an appropriate level. Although service levels are still below standard in some of the park system, ongoing funding has allowed staff to prioritize high use, heavily impacted areas and accomplish specific maintenance items including purchasing and installing an aerator for ongoing control of algae at Thunderbird Lake at Burke Park; making improvements at Chautauqua Park by renovating shrub beds and adding fall fertilization, topdressing and overseeding for turf care; improving playing conditions at five multi-purpose fields by adding fall fertilization to 51 acres; and adding three to four additional seasonal field maintenance staff to provide basic park maintenance, such as mowing, weeding, trash removal and park shelter maintenance.

As part of last year's budget process, the department received $50,000 of ongoing funding for the expansion of the Youth Services Initiative (YSI) program that has been incorporated into its fiscally constrained budget. YSI provides recreational opportunities and access to underserved youth. With the additional monies, staff has been able to enhance the program by increasing the days of programming at four existing Boulder Housing Partners (BHP) sites; establishing programming at an additional BHP site; and adding an Early Child Program.

The department's long-term outlook for financial sustainability emerged as one of the most critical issues of the master plan. Two expiring designated sales taxes, the .15 cent and the .25 cent, and reliance on recreation user fees impact the long term financial picture for the department. The department's ability to generate additional revenue through the provision of recreation programs and services is challenged by competition from private providers and local competition. In recent years, many neighboring communities have built new recreation centers and increased the number of programs offered to their residents. Market comparisons indicate that recreation fees are higher in Boulder than in neighboring communities.

GUIDING PRINCIPLES AND INVESTMENT STRATEGY

The department's investment strategy also aligns with the city's business plan, which all city departments utilize to create funding priorities and recommendations. Services are categorized as essential, desirable and discretionary.

1.) **Essential** services include programs and services that are equally available to all residents for no additional charge and support the operations and maintenance of the existing system for health and safety purposes. These include snow removal; sidewalk, parking lot, playground, walkway and path maintenance; basic turf maintenance; trash removal, security lighting, protective fencing, bridge repair, maintenance of retaining walls, precautionary signage; hazardous tree removal, noxious weed mitigation, protective wildlife management; general health and safety maintenance and repairs to recreation facilities, restrooms and shelters; ADA requirements (accessibility and inclusion); and strategic management (financial/budget, crisis communication).

2.) **Desirable** services include programs and services that benefit a large portion of the community, are provided to residents at no cost or for an appropriate user fee, and sustain a system derived from significant public investment at parks and recreation industry standards These include expansion of the system to meet ballot measure commitments (planning, design, construction); parks and facilities routine and preventative maintenance; capital improvements, replacement and modification to achieve or maintain industry standards; safety net programming (EXPAND, Youth Services Initiative; learn to swim and public open swim programs); programs for people with financial barriers; and administrative services to sustain operations.

3.) **Discretionary** services include programs and services that benefit a wide range of targeted interest groups, age groups or ability levels by developing or enhancing the system beyond industry standards and providing programs and services some of which have high cost recovery rates that subsidize desirable programs and services. The benefits associated with discretionary programs typically benefit the individual participant more directly than the community. These include land acquisition beyond current service level standards; development of currently owned undeveloped land; aesthetic enhancements to land and facilities (flower beds and turf edging); enhanced park maintenance; golf course and reservoir operations; maintenance beyond health and safety requirements; habitat restoration; public youth and adult programs with high cost recovery capability; and public education programs.

Additionally, the department considers the community's future needs and prioritizes its efforts and operating funding accordingly. The department's investment priorities as described in the master plan are as follows:

Priority 1: Take care of existing assets.
Priority 2: Develop the highest priority park sites.
Priority 3: Invest in revenue-producing facilities.
Priority 4: Increase maintenance funding.
Priority 5: Broaden access to programs and services to meet changing demographics.
Priority 6: Complete the remaining gaps in the park system.
Priority 7: Adapt to changing needs.
Priority 8: Implement vision plans and enhance the system.

OVERVIEW OF ACTION PLAN

The department's Action Plan submission includes unfunded priorities necessary to restore and expand programs and services. For 2009, key requests include funding for fuel costs to cover increases; increased park maintenance seasonal staffing and NPE to meet an acceptable service standard level; increased funding for financial services fees to offset rising credit card transaction costs; completion of a recreation facility assessment as part of the Recreation Program Plan; hiring a fixed term project manager to oversee future development at Valmont City Park; and enhancing amenities at the Flatirons Golf Course.

CHANGES IN BUDGET BETWEEN 2008-09 APPROVED AND 2009 APPROVED

General Fund*

Approved Action Plan	Ongoing Expense	One-time Expense	Expense from Add'l Revenue	Add'l Standard FTE	Add'l Fixed Term FTE	Fixed Term End Date	Comments
Commercial Tree Program			$ 32,000				To fund tree plantings & tree grate maintenance/replacement in commercial areas.
Vehicle and Equipment Fuel	$ 10,000						To offset cost increases for vehicle and equipment fuel for General Fund departments; identified by Blue Ribbon Commission as a critical deficiency.
	$ 10,000		**$ 32,000**				

0.25 Cent Sales Tax Fund

Approved Action Plan	Ongoing Expense	One-time Expense	Expense from Add'l Revenue	Add'l Standard FTE	Add'l Fixed Term FTE	Fixed Term End Date	Comments
Park Maintenance	$ 60,000						Add'l funding for seasonal employees and fertilizer and other materials/supplies to increase park maintenance levels.
	$ 60,000						

Recreation Activity Fund

Approved Action Plan	Ongoing Expense	One-time Expense	Expense from Add'l Revenue	Add'l Standard FTE	Add'l Fixed Term FTE	Fixed Term End Date	Comments
Financial Services Fees	$ 39,000						To offset higher credit card fees resulting from increased usage as a payment option.
Increased Seasonal Employees for Recreation Facilities and Programs	$ 61,000						Add'l funding for seasonal recreation employees necessary as a result of increased attendance for recreation facilities & classes.
Evaluation of current and future recreation programs, facilities, and services.		$ 75,000					Development of a Recreation Program Plan will provide direction to determine adjustments in program, service and facility offerings.
	$ 100,000	**$ 75,000**					

Permanent Parks & Recreation Fund

Approved Action Plan	Ongoing Expense	One-time Expense	Expense from Add'l Revenue	Add'l Standard FTE	Add'l Fixed Term FTE	Fixed Term End Date	Comments
Valmont City Park project manager	$ 85,000				1.00	12-31-2010	Project manager fixed term position to coordinate development of Valmont City Park through 2010.
	$ 85,000				**1.00**		

*As noted in the section of this document titled "City Council Direction on the Recommended Budget, a contingency plan is being used for approved 2009 General Fund Action Plan items due to uncertain economic conditions. The city is using a phased spending approach for 2009 General Fund budget additions ($300,000 ongoing and $1,250,000 one-time for a total of $1,550,000). This strategy includes categorizing all 2009 General Fund action plan items into 1st, 2nd and 3rd priorities and holding them in a contingency account (with few exceptions based on contractual obligations and council direction) and releasing them only if certain revenue targets are achieved at specific dates in 2009.

OVERVIEW OF VISION PLAN

The department's vision is to create a world-class parks and recreation system to match Boulder's commitment to fitness, health and recreation. The vision calls for transforming our parks and recreation facilities into exceptional public gathering places that are attractive, safe and reflect the community's unique character and natural beauty and that make Boulder the destination of choice for park and recreation facilities in the region.

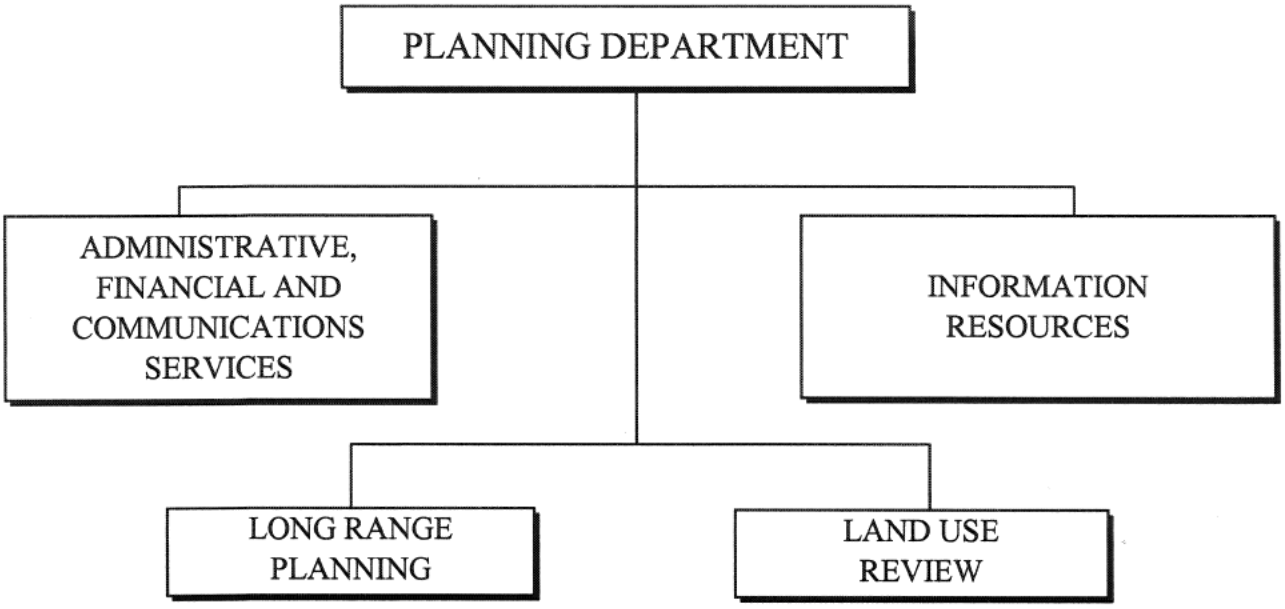
The department will continue to work towards the completion of the city park system. Staff intends to pursue opportunities, partnerships and new funding sources to develop inviting new parks, green spaces and plazas that will become increasingly important links to nature and places of respite in the urban environment.

PERFORMANCE MEASURES

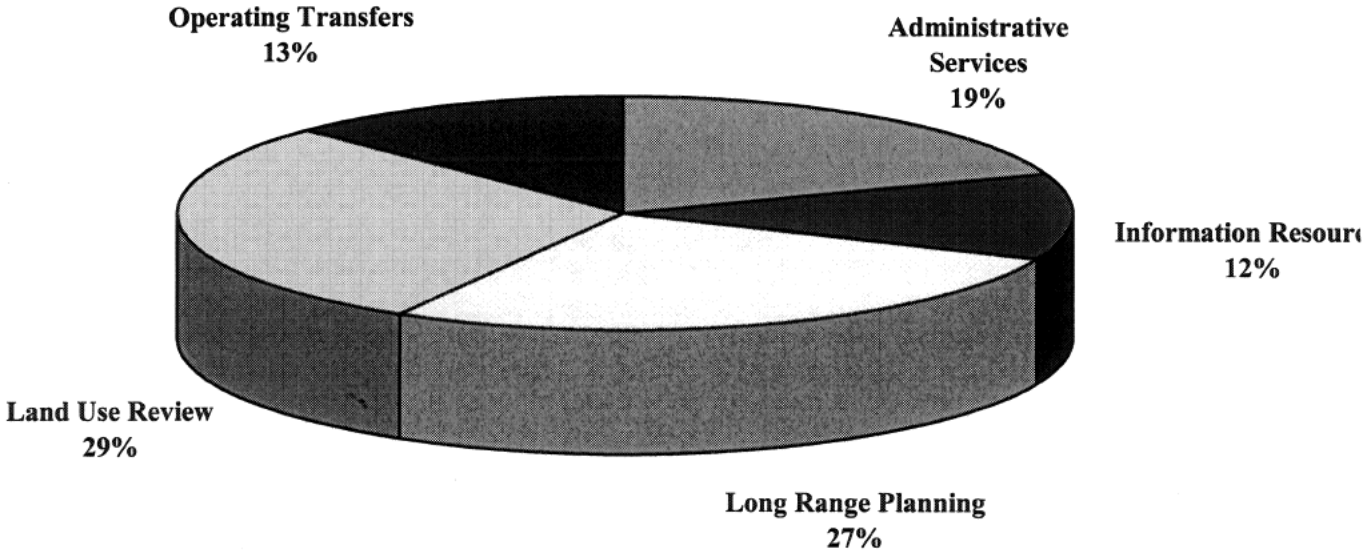
	2007 ACTUAL	2008 TARGET	2009 TARGET
Recreation Center attendance	464,430	470,500	475,150
Outdoor Pool attendance	58,955	60,000	62,000
Adult Sports attendance	216,550	218,000	219,500
Recreation Class enrollment	27,790	31,400	32,330

Three Urban Park acres per 1,000 population	3/1,000	3/1,000	3/1,000
Reservoir attendance	57,400	58,000	58,915
Rounds of Golf	48,300	49,000	49,500

PLANNING DEPARTMENT



2009 BUDGET
$3,452,123



2009 BUDGET
PLANNING

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM			
ADMINISTRATIVE SERVICES	$ 599,678	$ 777,626	$ 668,131
INFORMATION RESOURCES	397,281	439,234	415,724
LONG RANGE PLANNING	803,268	719,783	930,682
LAND USE REVIEW	1,013,997	1,102,060	1,001,399
OPERATING TRANSFERS	444,389	431,872	436,187
TOTAL	$ 3,258,613	$ 3,470,575	$ 3,452,123
BUDGET BY CATEGORY			
Personnel Expenses	$ 2,331,064	$ 2,556,570	$ 2,517,358
Operating Expenses	320,447	363,121	395,951
Interdepartmental Charges	147,923	112,276	102,626
Capital	14,790	6,736	0
Other Financing Uses	444,389	431,872	436,187
TOTAL	$ 3,258,613	$ 3,470,575	$ 3,452,123
BUDGET BY FUND			
Planning & Development Services	$ 3,258,613	$ 3,470,575	$ 3,452,123
TOTAL	$ 3,258,613	$ 3,470,575	$ 3,452,123
AUTHORIZED FTE's			
Standard FTE's	25.76	28.27	26.78
TOTAL	25.76	28.27	26.78

2009 BUDGET
PLANNING DEPARTMENT

MISSION STATEMENT

The mission of the Planning Department is to help create, enhance and preserve a natural, physical and economic environment that fosters a unique quality of life in the City of Boulder.

BUSINESS PLAN NARRATIVE

The business plan narrative can be found in the Planning and Development Services page.

GUIDING PRINCIPLES AND/OR INVESTMENT STRATEGY

The guiding principles and/or investment strategy can be found in the Planning and Development Services page.

OVERVIEW OF ACTION PLAN

The overview of the action plan can be found in the Planning and Development Services page.

CHANGES IN BUDGET BETWEEN 2008-09 APPROVED AND 2009 APPROVED

The overview of the changes for this area can be found in the Planning and Development Services page.

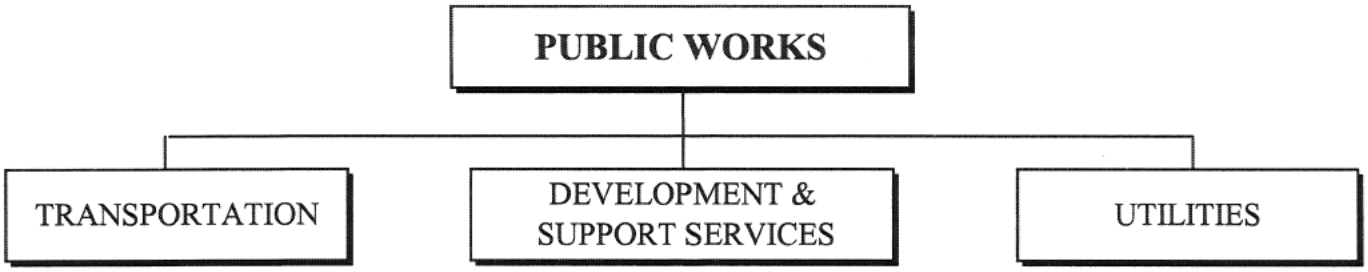
OVERVIEW OF VISION PLAN

The overview of the vision plan can be found in the Planning and Development Services page.

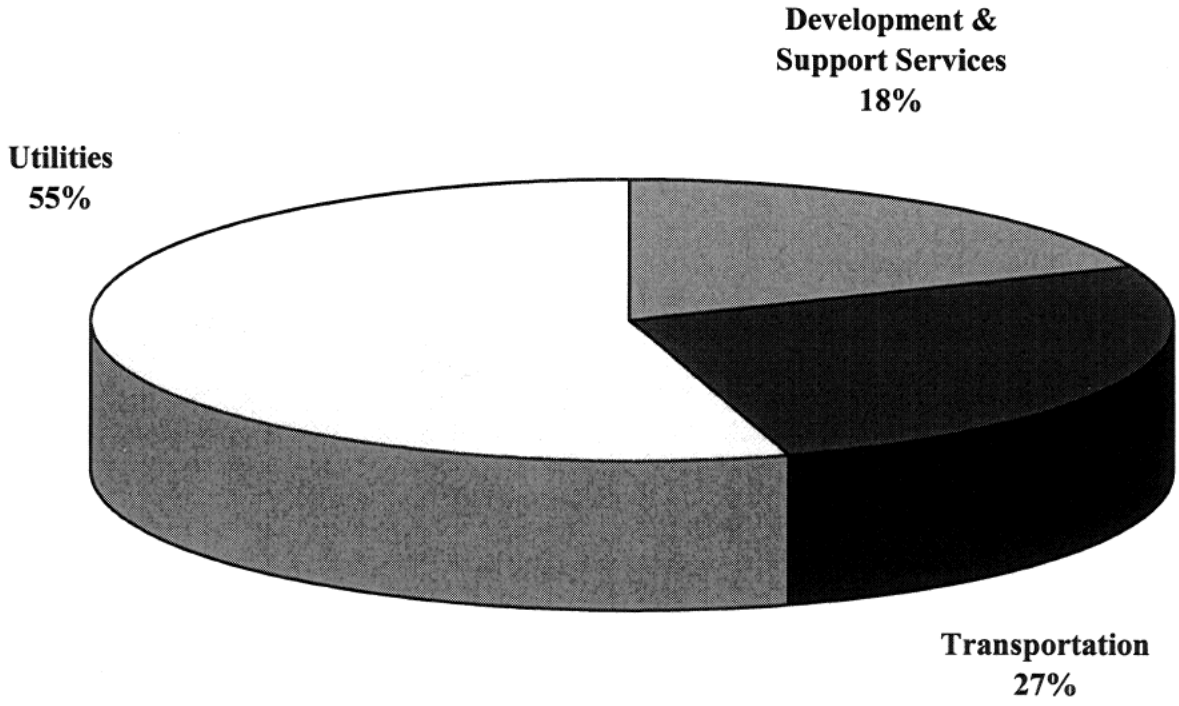
PERFORMANCE MEASURES

Performance measures are reported in the Planning & Development Services page.

PUBLIC WORKS DEPARTMENT



2009 BUDGET
$102,553,042



2009 BUDGET
PUBLIC WORKS DEPARTMENT

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM			
DEVELOPMENT & SUPPORT SERVICES	$ 17,230,861	$ 16,981,305	$ 19,050,212
TRANSPORTATION	30,816,699	28,684,685	27,402,505
UTILITIES	98,214,797	56,578,004	56,100,325
TOTAL	146,262,357	102,243,994	102,553,042
BUDGET BY CATEGORY			
Personnel Expenses	$ 22,011,696	$ 23,386,747	$ 24,634,868
Operating Expenses	29,049,994	23,814,959	24,366,044
Interdepartmental Charges	5,259,457	4,633,331	4,666,605
Non-Recurring Expenses	40,000	43,935	17,259
Capital	44,356,793	34,181,711	32,692,885
Debt Service	9,846,621	11,117,414	10,942,943
Other Financing Uses	35,697,796	5,065,897	5,232,440
TOTAL	$ 146,262,357	$ 102,243,994	$ 102,553,042
BUDGET BY FUND			
General	$ 3,505,928	$ 3,149,999	$ 3,282,334
Capital Development	43,432	112,440	106,502
Planning & Development Services	4,540,946	5,214,523	5,873,883
.25 Cent Sales Tax	419,130	441,433	450,262
Airport	1,035,050	1,109,652	455,449
Transportation	24,424,819	26,769,762	26,024,365
Transportation Development	5,398,887	897,687	965,368
Transit Pass General Improvement District	9,377	10,570	12,513
Fire Training Center Construction Fund	240,412	0	0
Water Utility	56,809,099	31,017,403	32,538,383
Wastewater Utility	36,454,002	15,771,865	16,685,767
Stormwater and Flood Mgmt Utility	4,772,062	9,602,585	6,686,651
Fleet	6,681,481	6,401,538	6,640,506
Equipment Replacement	1,072,765	562,255	1,330,001
Facility Renovation & Replacement	854,966	1,182,281	1,501,057
TOTAL	$ 146,262,357	$ 102,243,994	$ 102,553,042
AUTHORIZED FTE's			
Standard FTE's	294.97	299.16	306.15
Seasonal Temporary FTE's	11.50	11.50	11.50
TOTAL	306.47	310.66	317.65

2009 BUDGET
PUBLIC WORKS DEPARTMENT

DEPARTMENT OVERVIEW

The Public Works Department continues to work toward building a "sustainable organization" by focusing on operational efficiencies and improvements. These efforts are consistent with ongoing budget themes supported by council for the 2009 budget process. These themes are exemplified by the department's commitment to reevaluate systems and business processes through costing of service analysis, implementing and monitoring performance measures, and analyzing privatization options. Public Works is committed to fiscal sustainability by maintaining reserve goals in each of its special revenue and enterprise funds. These are analyzed and adjusted accordingly based on operational and fund balance goals.

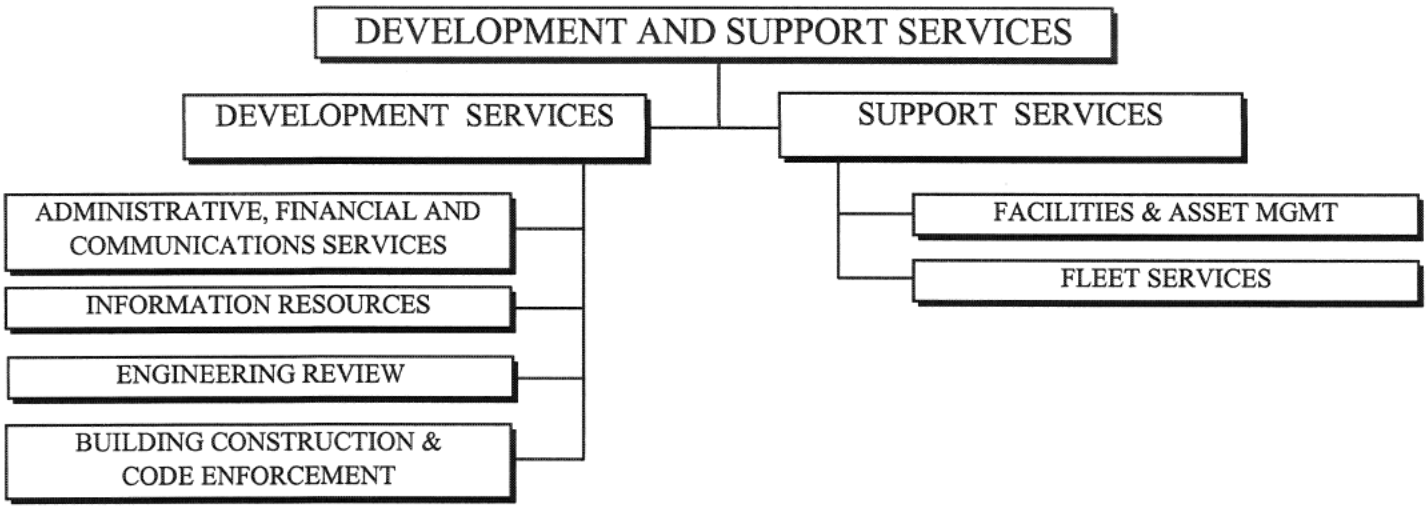
BUSINESS PLAN

Please see the individual Public Works Division sections for a complete discussion of the business plan.

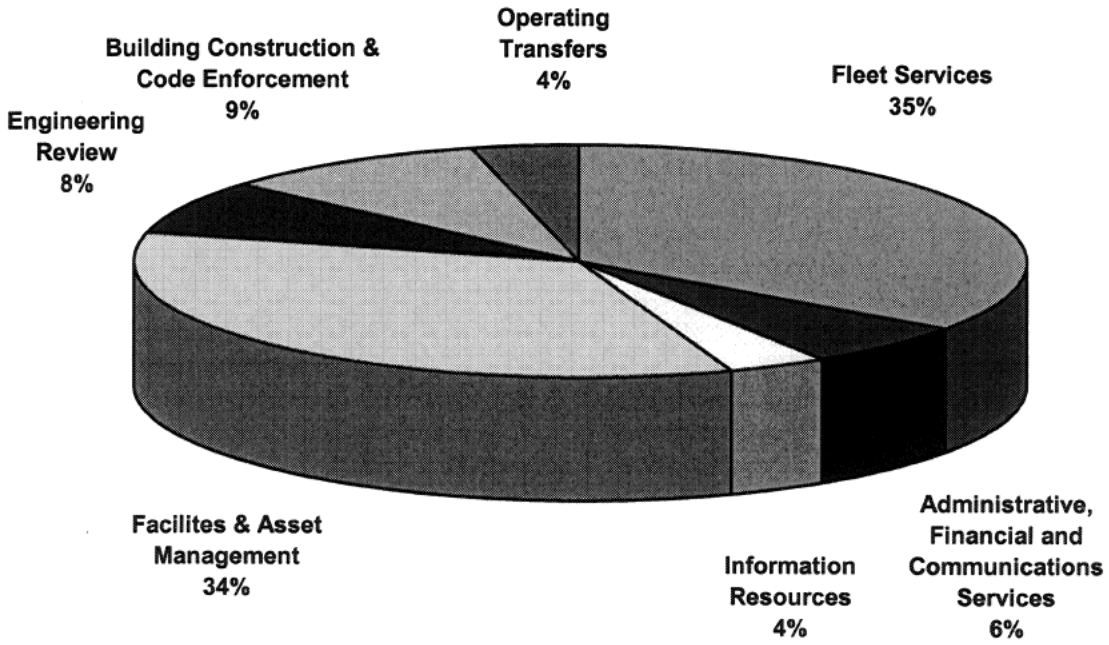
PERFORMANCE MEASURES

Performance measures are reported within the separate Public Works Divisions.

DIVISION OF DEVELOPMENT AND SUPPORT SERVICES



2009 BUDGET
$19,050,212



2009 BUDGET
DEVELOPMENT & SUPPORT SERVICES DIVISION

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM			
DEVELOPMENT SERVICES			
Engineering Review	$ 1,043,890	$ 1,110,971	$ 1,450,740
Building Construction & Code Enforcement	1,506,624	1,630,453	1,834,962
Administrative Services	828,126	1,166,439	1,137,628
Information Resources	548,626	658,851	707,855
Operating Transfers	613,680	647,808	742,698
TOTAL	4,540,946	5,214,522	5,873,883
SUPPORT SERVICES			
Facilities & Asset Management	6,008,433	5,365,243	6,535,823
Fleet Services	6,681,481	6,401,539	6,640,506
TOTAL	12,689,914	11,766,782	13,176,329
TOTAL	$ 17,230,861	$ 16,981,305	$ 19,050,212
BUDGET BY CATEGORY			
Personnel Expenses	$ 5,032,318	$ 5,824,825	$ 6,499,532
Operating Expenses	4,575,232	4,363,639	4,833,338
Interdepartmental Charges	1,810,167	1,090,871	1,167,682
Non-Recurring Expenses	20,000	0	0
Capital	4,097,638	4,632,118	5,401,411
Other Financing Uses	1,695,506	1,069,852	1,148,251
TOTAL	$ 17,230,861	$ 16,981,305	$ 19,050,212
BUDGET BY FUND			
General	$ 3,377,728	$ 3,066,835	$ 3,148,001
Capital Development	43,432	112,440	106,502
Planning & Development Services	4,540,946	5,214,523	5,873,883
.25 Cent Sales Tax	419,130	441,433	450,262
Fire Training Center Construction Fund	240,412	0	0
Fleet	6,681,481	6,401,538	6,640,506
Equipment Replacement	1,072,765	562,255	1,330,001
Facility Renovation & Replacement	854,966	1,182,281	1,501,057
TOTAL	$ 17,230,861	$ 16,981,305	$ 19,050,212
AUTHORIZED FTE's			
Standard FTE's	74.05	75.74	81.23
Seasonal Temporary FTE's	0.00	0.00	0.00
TOTAL	74.05	75.74	81.23

2009 BUDGET
PUBLIC WORKS DEPARTMENT
DEVELOPMENT AND SUPPORT SERVICES DIVISION

MISSION STATEMENT

The mission of Development[1] and Support Services is

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

BUSINESS PLAN NARRATIVE

1.) Community Sustainability Philosophy

FAM

FAM supports the economic, social and environmental health of the community in the management of its available resources. FAM applies its available resources to the design, construction and maintenance of city facilities.

Economic – Sixty-five percent of FAM services are outsourced with preference given to local vendors. FAM reviews all contracts with vendors to ensure compliance with all federal, state, and local regulations including minimum wage and immigration status.

Social – FAM requests feedback from its customers after each service / project is completed. FAM also responds to the special needs of the public in accessing public spaces.

Environmental - The principles of environmental sustainability are addressed in the FAM Master Plan Update such as incorporating USGBC (United States Green Building Council) LEED (Leadership in Energy and Environmental Design) criteria in all new construction and major renovation and recommending energy-saving projects.

[1] The Budget Narrative for the Development portion of Development and Support Services is located in the Planning and Development Services (P&DS) narrative.

Fleet Services

Fleet Services supports the economic, social and environmental health of the community in the management of its available resources. Fleet Services applies its available resources to the maintenance and purchase of city vehicles.

Economic – A chargeback methodology is used to fund services and programs; the shop labor rate is the lowest in the metro area.[2] In addition, Fleet Services outsources some of its vehicle maintenance work to metro area vendors.

Social – Customer feedback is obtained at the time the repair work is finished. Fleet Services also obtains customer feedback from an intraweb based annual survey.

Environmental – Fleet Services supports the principles of environmental sustainability by establishing a goal of purchasing hybrid and alternative fuel vehicles (HAFV) 75 percent of the time they are offered by manufacturers. Currently, the city fleet has 165 HAFVs which is 35 percent of the total vehicle fleet. In addition, Fleet Services recycles all petroleum based fluids, metal, batteries and anti-freeze.

2.) Business Plan Description

Since 2004, FAM has reduced its operating budget by $695,000 and has eliminated three standard positions. FAM continues to focus its resources on preserving programs and activities central to its mission. Reductions have been in non-essential maintenance, outsourcing custodial services, and postponing non-essential projects

Operations and Maintenance (O&M) funding levels for General Fund facilities are projected to be 2.08 percent of the Current Replacement Value (CRV) by the end of 2008. The recommended service standard is 2.5 percent of the CRV. O&M needs will continue to be prioritized based upon the most essential needs. Below is a chart which shows how FAM prioritizes service requests.

Priority Code	Type of Facility	Type of Work
1	Essential	Essential
2	Non-Essential	Essential
3	Essential	Desirable
4	Non-Essential	Desirable
5	n/a	Discretionary
6	n/a	Deferred / On-Hold

Examples:
Priority 1: repair emergency lighting at the North Boulder Recreation Center
Priority 2: repair emergency lighting at the Meadows Library
Priority 3: replace light bulbs in the North Boulder Recreation Center

[2] In 2007, Mercury Associates, Inc. (a fleet consulting firm) reviewed the shop labor rates of thirty metro area vehicle shops. Compared to the other shops, Fleet Services had the lowest shop labor rate.

Priority 4: replace light bulbs at the Meadows Library
Priority 5: moving furniture and picking up unwanted items for recycling
Priority 6: repairing a broken fence

Under the Current Funding Program, all preventative and corrective maintenance will be performed on essential facility systems (priorities 1 and 2) in all FAM maintained buildings. However, maintenance on desirable systems (priority 3) will be done in the 26 essential facilities (23 of which are general fund buildings) assigned to FAM. Essential facilities are defined as facilities necessary to sustain the most basic core of city services such as public health and safety and/or comply with federal or state laws such as Police, Fire, and Public Works.

Major Maintenance/Facility Renovation and Replacement (MM/FR&R) funding levels are projected to be 1.4 percent CRV by the end of 2008. This percentage would have been even lower except in 2006 FAM reallocated $107,165 from desirable and discretionary services in operating accounts to essential projects in MM/FR&R and in 2007, FAM received one-time funding of $290,000. The recommended service standard is 2.0 percent CRV. Without additional funding in MM/FR&R, the maintenance backlog [3] is projected to increase from approximately $4.8 million in 2008 to $5.5 million by the end of 2009; 2.0 percent CRV or approximately $4 million is the point at which the overall condition rating for facilities changes from "good" to "fair" and represents the maximum desired maintenance backlog amount.

In 2006, Fleet Services retained the services of a fleet consulting firm, Mercury Associates Inc., to assist in the development of the strategic plan. Mercury Associates reviewed the methodology used by Fleet Services to establish chargeback costs to customers for the purpose of recovering the operating and maintenance (O&M) cost of Fleet Services. As a result of Mercury Associates' analysis of fleet operating costs and input received from fleet customers, a new rate structure was implemented in 2007. In 2007, Mercury Associates was again retained to "fine tune" the cost model and methodology to ensure that Fleet Services efforts are moving in a positive direction. The most pertinent concern for the city is whether or not the customers of Fleet Services are receiving the best value in vehicle maintenance when compared to other options such as local dealers and other potential provides. Mercury Associates found that Fleet Services faired very well when compared to similar providers.

The focus of Fleet Services' fiscally constrained plan is to continue to effectively maintain the city's fleet while balancing customer and community values. With the assistance of the new Facilities and Fleet Manager, Fleet Services expects to complete its Strategic Plan in 2009.

---

[3] Maintenance backlog is an industry standard term used to define the accumulation of uncorrected or deferred deficiencies that represent a liability (in both physical and financial terms) for a facility. These items include maintenance deficiencies, equipment or systems overdue for replacement, etc. Future maintenance items, planned replacements and efficiency improvements are not part of the backlog.

GUIDING PRINCIPLES OR INVESTMENT STRATEGY

1). Maintenance of City Assets (Essential):

FAM: Provides industry standard levels of O&M for 26 essential buildings assigned to FAM. Essential services also include providing preventive and corrective maintenance on only essential building systems in the remaining GF facilities assigned to FAM, security and access control systems, energy payments and essential MM/FR&R projects. Implements energy-saving projects with a payback of three years or less.

Fleet Services: Includes all vehicle and equipment maintenance and acquisition services directly related to vehicle safety. Also includes the Fleet Replacement Fund (FRF) which replaces existing vehicles classified as "emergency" such as police patrol cars and heavy trucks used for snow and ice control. Provides preventive and corrective maintenance on all mobile and stationary communications equipment.

2.) Maintenance of City Assets (Desirable):

FAM: Provides O&M service levels in "Non-Essential Buildings" to industry standards for all buildings assigned to FAM, periodic surface finish replacements on a ten year cycle, administrative services, staff training and includes the Equipment Replacement Fund (ERP) payments for capital equipment assigned to FAM. Implements energy-saving projects with a payback of five years or less.

Fleet Services: Includes all non-essential customer requested services such as providing a self-service car wash facility, implementation of Hybrid / Alternative Fuel Vehicles (HAFV) technologies, and includes the Fleet Replacement Fund (FRF) which replaces existing vehicles classified as "non-emergency" such as non-patrol sedans and pickup trucks.

3.) Maintenance of City Assets (Discretionary):

FAM: Includes funding for furnishing GF common areas such as conference areas and outdoor furniture and administrative services associated with investigating renewable energy technologies such as solar and wind, where cost effective. Implements energy-saving projects with a payback of ten years or less.

Fleet Services: Includes a one percent Emergency Reserve and a two percent Operating Reserve which are annually appropriated to fund unanticipated emergency and operating needs. Also includes funding for lower priority facility needs and construction of a separate Radio Shop facility.

OVERVIEW OF ACTION PLAN

The FAM Master Plan Update was accepted by City Council on July 19, 2005. The plan recommends industry standard levels of service at all General Fund facilities. The plan also recognizes the city's current economic climate and the need to prioritize services such that the 26 essential facilities assigned to FAM will receive industry standard levels of service and the remaining facilities will receive services commensurate with available funding. The plan also presents an Action Plan that identifies additional funding so that the recommended service standard goal of 2.5 percent CRV for O&M and the recommended service standard goal of 2.0 percent CRV for MM/FR&R are realized by 2014. In May 2006, the Action Plan was updated in order to reflect additions to FAM's maintenance backlog. In 2009, the total additional amount needed to meet industry service standards is $1,015,929 per year; $250,083 for O&M and $765,846 for MM/FR&R.[4]

In addition, FAM's 2009 Action Plan includes requests to return the reallocation of $107,165 to major maintenance, return the reallocation of $156,049 to Facility Maintenance (352235) "desirable" services which includes 0.5 FTE (Building Maintenance Person II), return the reallocation of $83,794 to P & R: O & M (352237) "desirable" services which includes 0.5 FTE (Building Maintenance Person II). The Action Plan also includes a request for a total of $127,509 to cover annual increases in construction and contractual costs; these costs have been rising at a rate of five percent per year. These increases funding increases would:

- Restore surface refurbishments from minimal standards (greater than ten years) to a ten year schedule,
- Allow implementation of energy improvements with a longer payback period - all projects with less than a five year payback; the Fiscally Constrained Plan includes all projects with less than a three year payback, and
- Maintain the maintenance backlog below $4 million.

The Fleet Services 2009 Action Plan includes purchasing hybrid and alternative fuel vehicles (HAFV) 75 percent of the time they are offered by manufacturers. This goal was set by the Fleet Policy Advisory Committee. The city's target to reduce greenhouse gas emissions for the implementation of the Kyoto Protocol will be met; the city's fleet target is to produce a total of seven percent less emissions than in 1990. As funds become available, high priority operational and facility needs as determined by the Fleet Services Strategic Plan (FSSP) will be completed. As previously mention, the FSSP is expected to be completed in 2009. In the meantime, the need to replace the fleet facilities roof has been identified and is scheduled to be replaced in 2009 as part of the Facilities Renovation and Replacement Fund (FR&R: fund 650) CIP program.

[4] Adequate funding for MM/FR&R is a high priority item listed in the 2009 Council Action Plan.

CHANGES IN BUDGET BETWEEN 2008-09 APPROVED AND 2009 APPROVED

Development Services

The overview of the changes for Development Services can be found in the Planning & Development Services pages.

Support Services

Fleet Fund

Approved Action Plan	Ongoing Expense	One-time Expense	Expense from Add'l Revenue	Add'l Standard FTE	Add'l Fixed Term FTE	Fixed Term End Date	Comments
Fleet Operations: Fuel	$ 501,300						Based on projected fuel costs for 2009.
Fleet Operations: Parts	$ 310,000						Based on most current information.
	$ 811,300						

OVERVIEW OF VISION PLAN

The Vision Plan for FAM identifies additional funding so that the recommended service goal of 2.0 percent CRV for MM/FR&R is realized by 2014. In 2009, the additional amount needed to meet this industry service standard is $765,846 per year. For O&M, the Vision Plan increases the service standard from 2.5 percent CRV to 3.0 percent CRV. In 2009, the additional amount needed to meet this higher service standard is $544,733 per year. This level of funding would:

- Restore surface refurbishments to a seven year schedule rather than a ten year schedule,
- Allow implementation of energy improvements with a longer payback period – all projects with less than a ten year payback,
- Exploration of new energy technologies,
- Improve security systems
- Maintain the maintenance backlog below $4 million
- Implement a long term replacement program for city facilities, and
- Implement planned maintenance and replacement strategy for land improvements that are currently done on an as-needed basis.

The Vision Plan for Fleet Services is currently being developed as part of the Fleet Strategic Plan. It will include:

- Implementation of HAFV technologies to the maximum extent possible which will likely result in exceeding the city's GHG targets and Kyoto Protocol goals,
- Construction of a separate Radio Shop facility at the City Yards, and
- Completion of facility changes at the City Yards in coordination with other divisions of Public Works Department Yards as detailed in the FAM Master Plan.

PERFORMANCE MEASURES

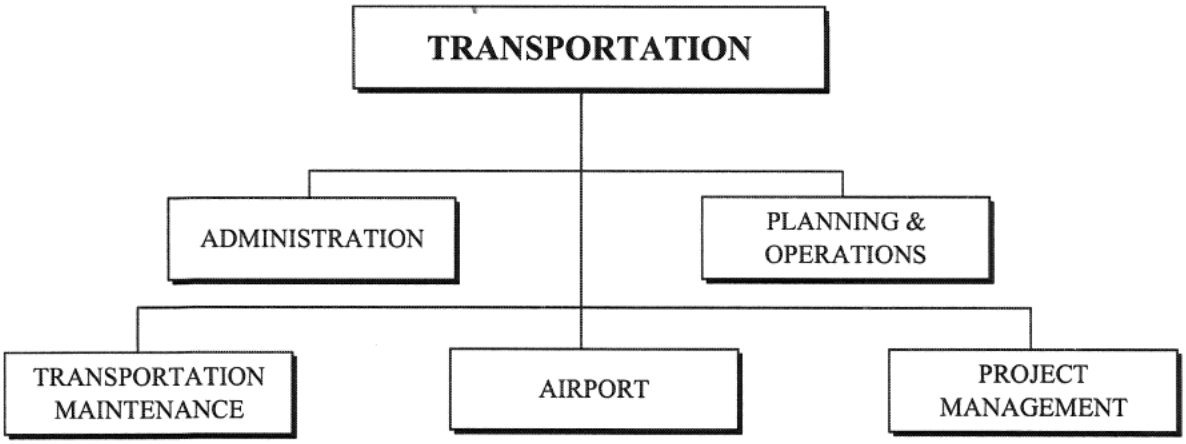
	ACTUAL 2007	TARGET 2008	TARGET 2009
Fleet Services			
1. Repairs returned for rework	0.002%	<1%	<1%
2. Increase miles traveled between road calls	110,327 miles	>60,000 miles	>60,000 miles
FAM			
1. Maintenance Backlog[5]	$4,333,735	$4,000,000	$4,000,000
2. Funding Level for Major Maintenance / Facility Renovation & Replacement[6]	1.88% CRV	2% CRV	2% CRV
3. Funding Level for Operations & Maintenance[7]	2.13% CRV	2.5% CRV	2.5% CRV

[5] A Maintenance backlog of $4 million corresponds to the transition point where overall condition rating of General Fund facilities goes from "good" to "fair." A maintenance backlog of $8 million corresponds to the transition point where the overall condition rating of General Fund facilities goes from "fair" to "poor."

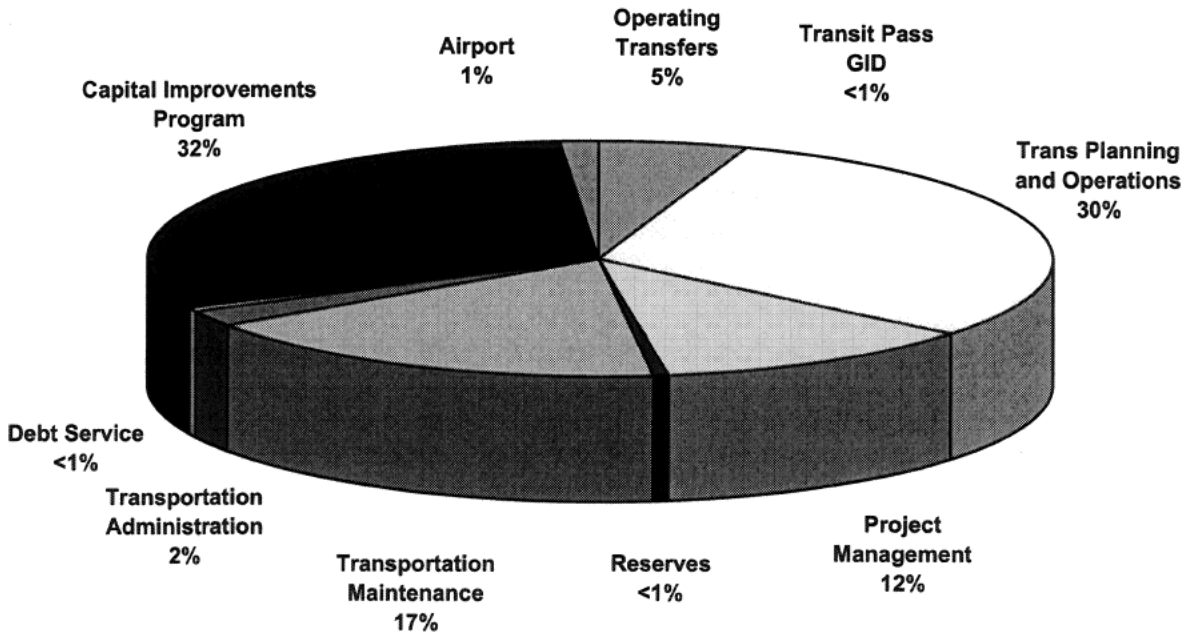
[6] The industry standard funding level for Major Maintenance (MM) / Facility Renovation and Replacement (FR&R) is 2% current replacement value (CRV).

[7] The industry standard funding level for Operations and Maintenance (O&M) is 2.5% of the current replacement value (CRV).

DIVISION OF TRANSPORTATION



2009 BUDGET
$27,402,505



2009 BUDGET
TRANSPORTATION DIVISION

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM			
TRANSPORTATION DIVISION			
Operating Transfers			
Cost Allocation/Transfers	$ 1,362,980	$ 1,375,305	$ 1,454,925
TOTAL	1,362,980	1,375,305	1,454,925
Capital Payments			
Boulder Transit Village - Debt Payments	123,523	292,515	123,393
TOTAL	123,523	292,515	123,393
Reserves			
Operating Reserves	0	110,000	110,000
TOTAL	0	110,000	110,000
Transportation Planning & Operations			
Traffic Engineering	94,221	94,713	97,219
Street Lighting & Construction	995,962	1,048,625	1,069,598
Signs/Markings	1,005,256	1,107,675	1,133,967
Signal Maintenance & Upgrade	1,042,942	1,171,398	1,069,755
Transportation Operations	608,819	665,768	684,962
Transportation System Management	72,083	202,302	106,130
Transportation Planning			
Transit Service Operations	2,750,744	2,864,509	3,023,045
Travel Demand Management (TDM)	510,473	626,050	692,107
TDM Grants	66,950	79,739	0
Facilities/Regional Planning	154,115	128,381	82,666
Master/Community Planning	166,728	210,540	132,280
Bike/Ped Planning	232,847	0	225,845
subtotal	3,881,857	3,909,217	4,155,943
TOTAL	7,701,141	8,199,699	8,317,574
Project Management			
CIP Administration	334,345	359,055	375,799
Transportation Rehabilitation			
Overlay	1,415,574	1,420,460	1,460,538
Sidewalk Maintenance	182,064	245,429	253,787
Major Street Reconstruction	462,953	338,130	351,343
Bikeways Capital Maintenance	192,105	207,491	213,880
subtotal	2,252,696	2,211,509	2,279,549
3rd Party Construction	162,394	600,000	600,000
TOTAL	2,749,435	3,170,564	3,255,348

2009 BUDGET
TRANSPORTATION DIVISION

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM			
Alternative Transportation			
Transit Pass GID	9,377	10,570	12,513
TOTAL	9,377	10,570	12,513
Transportation Maintenance			
Administration	417,751	439,122	456,466
Fleet Liaison	38,142	46,134	45,978
Bikeway Maintenance	297,483	361,999	279,876
Graffiti Maintenance	75,858	89,249	83,795
Median Maintenance	573,986	650,505	647,091
Street Sweeping	498,303	536,182	532,186
Street Snow & Ice Control	1,232,366	646,406	859,560
Repair & Maintenance	1,883,957	1,704,759	1,619,254
O&M Study Implementation	0	250,000	250,000
TOTAL	5,017,845	4,724,356	4,774,205
Transportation Administration			
Division Administration	429,989	482,795	462,710
Support Services	96,541	114,378	126,417
TOTAL	526,530	597,173	589,127
Airport			
Administration	258,554	149,839	162,671
Repair & Maintenance			
Lighting Maintenance	6,058	3,900	3,978
Runway/Taxiway Maintenance	15,330	18,000	18,360
Grounds Maintenance	50,715	70,300	46,706
Building Maintenance	133,186	140,886	113,704
subtotal	205,289	233,086	182,748
TOTAL	463,843	382,925	345,419
Capital Improvement Program			
Capital Improvement Program	12,862,025	9,821,578	8,420,000
TOTAL	12,862,025	9,821,578	8,420,000
TOTAL	$ 30,816,699	$ 28,684,685	$ 27,402,505
BUDGET BY CATEGORY			
Personnel Expenses	$ 5,715,628	$ 5,375,379	$ 5,477,577
Operating Expenses	9,541,389	7,489,269	7,678,288
Interdepartmental Charges	1,684,378	1,865,224	1,826,837
Capital	12,368,801	12,286,993	10,841,485
Debt Service	123,523	292,515	123,393
Non-Recurring Expenses	20,000	0	0
Other Financing	1,362,980	1,375,305	1,454,925
TOTAL	$ 30,816,699	$ 28,684,685	$ 27,402,505

2009 BUDGET
TRANSPORTATION DIVISION

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM			
BUDGET BY FUND			
General	$ 111,221	$ 65,845	$ 116,668
Airport	1,035,050	1,109,652	455,449
Transportation	24,262,164	26,600,930	25,852,506
Transportation Development	5,398,887	897,687	965,368
Transit Pass General Improvement District	9,377	10,570	12,513
TOTAL	$ 30,816,699	$ 28,684,685	$ 27,402,505
AUTHORIZED FTE's			
Standard FTE's	65.99	68.24	68.69
Seasonal Temporary FTE's	5.00	5.00	5.00
TOTAL	70.99	73.24	73.69

2009 BUDGET
PUBLIC WORKS DEPARTMENT
TRANSPORTATION DIVISION

MISSION STATEMENT

The Transportation Division provides for the mobility of persons and goods by developing and maintaining a safe, efficient, environmentally sound and balanced transportation system with emphasis on providing travel choice through all modes – transit, pedestrian, bicycle and vehicular transportation; maintains streets and bikeways; and maintains the municipal airport to provide for safe and efficient aircraft operations.

BUSINESS PLAN NARRATIVE

Community Sustainability Philosophy

Transportation strives to manage the transportation network comprehensively by considering the environmental, economic and social implications of transportation investment, management, design and other decisions. This integrated approach recognizes the complexity of transportation services and provides the framework to guide the allocation of limited financial resources. This vision reflects our organizational commitment to sustainability.

Within this framework, Transportation seeks to implement the recommendations of the Transportation Master Plan (TMP), provide safe and efficient multi-modal travel options, maintain reasonable operating and maintenance service levels, decrease pollution and congestion, and increase viable travel choice.

The city's transportation system supports the local economy by providing safe and efficient mobility and access to Boulder's residences and businesses, facilitating the efficient movement of goods and services, and striving to maintain average drive times and reduce congestion. The Boulder Municipal Airport is a self-supporting community airport that also supports local business activity.

The transportation philosophy supports decreasing greenhouse gas emissions generated in the community and decreasing traffic congestion in Boulder. These goals will be met by maintaining daily Vehicle Mile of Travel (VMT) at 1994 levels, reducing Single Occupancy Vehicle (SOV) travel to 25% of trips by 2025 and partnering with OEA to achieve Climate Action Plan goals.

By providing a range of multi-modal options, the community may choose to walk, bicycle, drive, or use mass transit or Special Transit to reach destinations. Directing resources to build and maintain "complete streets" enhances community livability by connecting neighborhoods, improving accessibility, and providing equity in transit options for community members who either cannot afford a vehicle or choose to forgo it for sustainability reasons.

Business Plan Description

Following a sustained period of reductions in the Transportation Budget from 2002 through 2005, Transportation, like much of the rest of the city organization, is seeing a modest recovery or stabilization in total revenues. However, during this period Transportation has experienced cost escalation that has significantly outpaced the consumer price index. As an example, the 2009 projected cost of fuel is 22% higher than 2007 and directly impacts such basic services as snow control, sweeping, and day-to-day street and bikeways maintenance. In addition, fuel prices have been and will continue to impact the cost of providing transit service through Special Transit and Regional Transportation District (RTD) services. Staff also is tracking costs from other agencies such as ECO Pass and cash fare increases that may be proposed by RTD.

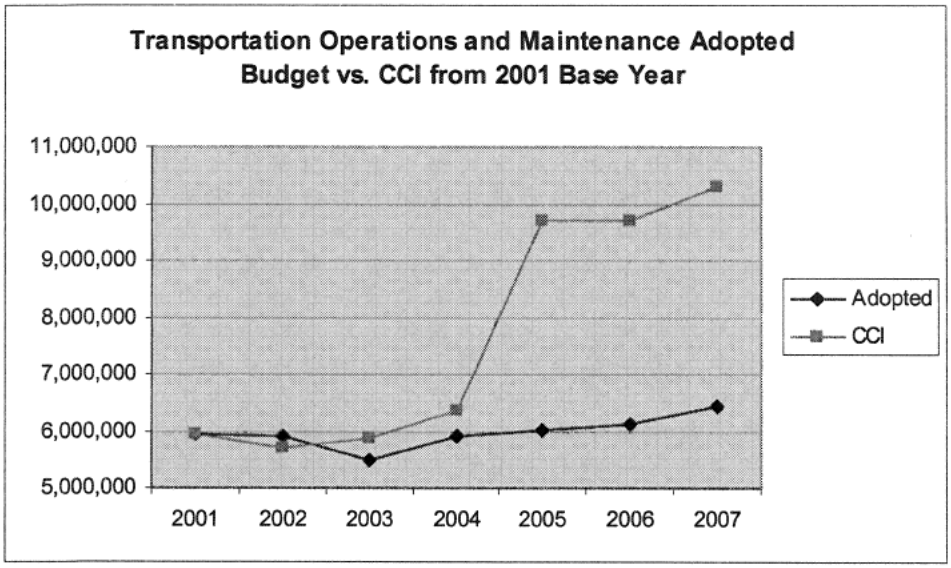
As outlined in the Blue Ribbon Commission work, the erosion of buying power in the transportation industry has been significant, resulting in additional reduction in service levels even during modest revenue recovery/stabilization. Throughout this period of steep revenue decline, modest revenue stabilization and cost escalation, the Transportation budget has been guided consistently by a set of principles that were created through transportation prioritization analyses and transportation policy as noted below. The analyses and policies were grounded in public involvement and board and Council review and approval and have been reinforced through the City Manager's Business Plan. As revenues may modestly rebound and cost escalation continues to be a significant factor, these same guiding principles have been used for prioritizing budget restoration.

In the current budget cycle, Council will note changes to the budget due to:

- increases in the cost of doing business in the transportation arena;
- modestly catching up operations and maintenance particularly impacted by cost escalation;
- using early data from a new asset management system and street condition assessment to strategically target street maintenance investments implementing elements of an Operations and Maintenance study;
- adding a highly leveraged multimodal Capital Improvement Program (CIP) project at Broadway and Euclid, which has multiple regional partners;
- keeping up with existing leveraged funding awarded to the city by state and federal sources, thereby keeping funding secured and avoiding cost escalation due to project delay and;
- Reallocating nonpersonnel dollars to continue funding Transportations share of a 0.50 FTE communications support specialist for 2009.

In the past, the city has appropriated non-personnel expense (NPE) increases evenly across all cost centers based on the ability to pay, which typically was less than CPI or even no increase at all. At the same time, construction costs for materials such as asphalt, steel, concrete, fuel, and other materials and supplies have increased at greater rates. Staff will continue to track the indices that are specific to such cost categories, such as the Colorado Construction Cost Index and the Municipal Cost Index, and monitor and coordinate with state and regional responses to cost escalation. These costs apply to construction as well as operations and maintenance activities in Transportation. (Note the graphic below illustrating the difference between the adopted budget and what the budget would have

been following the Colorado Construction Cost Index from a 2001 base year). Material cost increases impact multiple service areas such as the street resurfacing program, day-to-day potholing and patching maintenance programs, and the capital construction program. Beginning with the 2008 budget, Transportation began to target NPE increases in those cost centers that are most heavily impacted by cost escalation.



Implemented based on recommendations from an Operations and Maintenance Study, a newly created GIS-based, asset management system and a recently completed street condition inventory will help staff strategically address maintenance needs during the 2008 and 2009 repair seasons. Transportation is working toward "right-sizing" efforts such as resurfacing, patching, chip and seal, crack sealing and other maintenance practices. Therefore, a separate line item ($250,000) continues from last year's budget to finalize pavement management approaches and other infrastructure maintenance and includes some flexibility to respond to immediate preventative maintenance efforts emerging from the pavement/asset management system.

Gaining experience with new asset management systems will provide a foundation for Transportation to more critically evaluate its approach to service delivery. Transportation is anticipating that it will perform a more comprehensive service delivery analysis with potential resource shifts for the 2010 budget process. At this time, it is certain that cost escalation will be impacting some elements of the Transportation system over time and some service categories may not meet minimum acceptable service standards. In order to prudently manage and maintain our community's valuable infrastructure, Transportation proposes focusing fiscally constrained revenue increases on catching up with the cost of doing business through NPE increases (additional 1% from 2009 through 2011 in areas most affected by cost escalation) and catching up operations and maintenance activities. No new positions will be funded until Transportation completes a more comprehensive assessment of how it will deliver services over time. In 2008, Transportation was able to target an additional 4% NPE increase in cost centers affected by cost escalation. The 1% NPE increase in 2009-2011 added to the city-wide approach of 2% NPE is more sustainable over time.

In the past, Transportation has been successful at seeking leveraged funding opportunities. If Transportation had not been successful at winning leveraged "reconstruction" dollars, our need for additional maintenance funding would be even greater than it is now. Rebuilding Broadway in concrete with leveraged dollars, for example, helps take pressure off our constrained day-to-day street maintenance resources. Also, most projects that have added travel choices, system improvements and safety enhancements have included leveraged funding. For example, Boulder was recently awarded federal funding for transportation connections in the vicinity of Broadway and Euclid, stretching our local resources to address a community goal.

However, one challenge that staff faces is that the Denver Regional Council of Governments (DRCOG), Colorado Department of Transportation and Federal Government have been simultaneously creating penalties, as severe as losing funding, for delaying project construction and creating more requirements to achieve project approval. Add the city's ethic of thorough and comprehensive public involvement and we face the challenge of implementing the approved CIP in a timely fashion without losing valuable federal and state funding. Also, each year a project is delayed, the more it is impacted by escalating material costs. Overall, it is important to advance the CIP in a timely manner in order to keep valuable leveraged funds. Historically, Transportation has averaged $3.5 million annually in leveraged investments in our transportation infrastructure.

Similar to the previous budget cycle, in out years of the Transportation Fund of the capital program, we are attempting to allow continued flexibility to provide local match for federal funding and FasTracks and/or local implementation to optimize FasTracks and other community objectives. This strategy worked well in the last budget cycle allowing the city to provide local match for a high-priority multimodal improvement at Euclid and Broadway. Please note that, while we have had great success in past years in leveraging federal funds, it may be more difficult in the future as federal funds are diminishing. In this most recent TIP award, the average annual allocation to Boulder is $1.2 million. Recent estimates indicate that on its current course, the Highway Users Trust Fund (HUTF) would no longer have funds available to distribute as soon as 2009. Staff also will be monitoring changes at the federal level which would impact funding of DRCOG's Transportation Improvement Program, our primary source of federal funds. Another aspect of DRCOG's federal funding award process is increasing competition for shrinking resources.

GUIDING PRINCIPLES AND/OR INVESTMENT STRATEGIES

Aligning with the policies of the Transportation Master Plan is an important aspect of the Transportation Budget's guiding principles. As previously outlined in Council/Board budget processes, the following priorities and strategies have been used to develop the Transportation budget:

- Maintain Integrity of Transportation Prioritization, in order:
  - Maintenance and Operations (Essential)
  - Multimodal System Expansion (Desirable)
  - Enhancements without system performance benefit (Discretionary)

- ▶ Achieve Sustainable Budget Over Time
- ▶ Continue Efficiency Improvements
- ▶ Maintain Leveraged Funded Projects
- ▶ Reduce Boulder Transit Village (BTV) debt through annual operating savings if available

The essential, desirable, discretionary categories of funding are derived similarly and are described below with examples:

1.) **Essential Services include <u>Operation and Maintenance of Existing System to Maintain Public Safety.</u>** Examples include pothole repair, street resurfacing, taking care of signs and signals, addressing safety issues and basic levels of existing direct service for all modes, etc. Quality of life is addressed in this area though air quality, quality of experience in travel (e.g. addressing failing streets, potholes, sidewalk hazards, etc.), and maintaining a reliable system (e.g. traffic signals functioning and in good condition).

2.) **Desirable Services include <u>Expansion of Multimodal System</u>** - All modal system expansion has been slowed. The expansion of the multimodal system includes roadway, bicycle, pedestrian, transit and travel demand management projects, programs and services. Examples include new sections of path, sidewalk, improved roadway segments and intersections, expanded transit service and increases to Eco Pass enrollment. If a citizen sees a project it is highly likely that it either has leveraged funds, is associated with a capital maintenance project, or both. Quality of life enhancement consists of improving system performance, providing more travel choices, connecting citizens to basic needs and activities, improved air quality, and increasing mobility. Also, a capital improvements program helps support the community's economic vitality efforts.

3.) **Discretionary Services include <u>Mitigation Projects</u>** – Examples include noise walls and Neighborhood Traffic Mitigation such as traffic circles, bulb outs, speed bumps, etc. This area of the budget does not improve system performance or preserve the quality or integrity of the infrastructure and/or system. Until the economy recovers sufficiently or new revenue sources are secured, we will not be considering any new mitigation projects.

OVERVIEW OF ACTION PLAN

The Transportation Master Plan outlines a Current Plan (Fiscally Constrained), an Action Plan and a Vision Plan. The Action Plan is the next set of strategic steps that will provide a prioritized increment of multimodal connections, subsequent O & M investments, travel demand management expansion, transit service enhancements, and progress with regional coalitions toward expanding regional travel choices. The TMP's Fiscally Constrained and Action Plans are being updated through the FasTracks Local Optimization (FLO) work. At a Council study session in April 2008, Council requested that staff develop a formal amendment to the TMP with the new FLO project list. FLO also updated project costs to reflect more up-to-date material costs. The FLO work occurred in parallel with the Blue

Ribbon Commission report and assumptions for the work on both studies were coordinated. The TMP project and cost update and new revenue evaluations will continue to be coordinated with efforts initiated by the Blue Ribbon Commission. The TMP's full Action Plan is estimated to cost $5.8 million annually. The Action Plan's funding would be dependent upon new revenues above and beyond current funding sources.

The Boulder Municipal Airport (BMA) completed its Master Plan in 2007 and is in the process of implementing its Fiscally Constrained and Action Plan elements based on its enterprise status. The BMA is one of a handful of general aviation airports in Colorado that is self-supporting and not subsidized by the community's general fund. One of the BMA Master Plan goals is to continue its self-sustaining status.

CHANGES IN BUDGET BETWEEN 2008-09 APPROVED AND 2009 APPROVED

General Fund

Approved Action Plan	Ongoing Expense	One-time Expense	Expense from Add'l Revenue	Add'l Stand. FTE	Add'l Fixed Term FTE	Fixed Term End Date	Comments
Employee Transportation Coordinator			$52,000	0.50			Ongoing 0.50 FTE for the Employee Transportation Coordinator. Position and program costs are completely funded through employee parking coupon revenue and, in prior years, has been approved annually through the first supplemental appropriation process for many years. Position coordinates and promotes employee use of alternative transportation modes.
			$ 52,000	0.50			

Transportation Fund

Approved Action Plan	Ongoing Expense	One-time Expense	Expense from Add'l Revenue	Add'l Stand. FTE	Add'l Fixed Term FTE	Fixed Term End Date	Comments
Increase operations/ maintenance by add'l 1%	$69,400						An additional 1% in non-personnel expenses as a "catch-up" mechanism to address escalating operations and maintenance costs.
	$69,400						

OVERVIEW OF VISION PLAN

In Transportation, the Vision Plan consists of a completed multimodal system providing travel choice throughout the community. It also includes operating and maintaining that travel choice system to preferred service levels. Complimenting travel choices with a full spectrum of travel demand management programs is included in the plan.. Finally, the Vision Plan addresses effectively working with regional coalitions to develop and fund

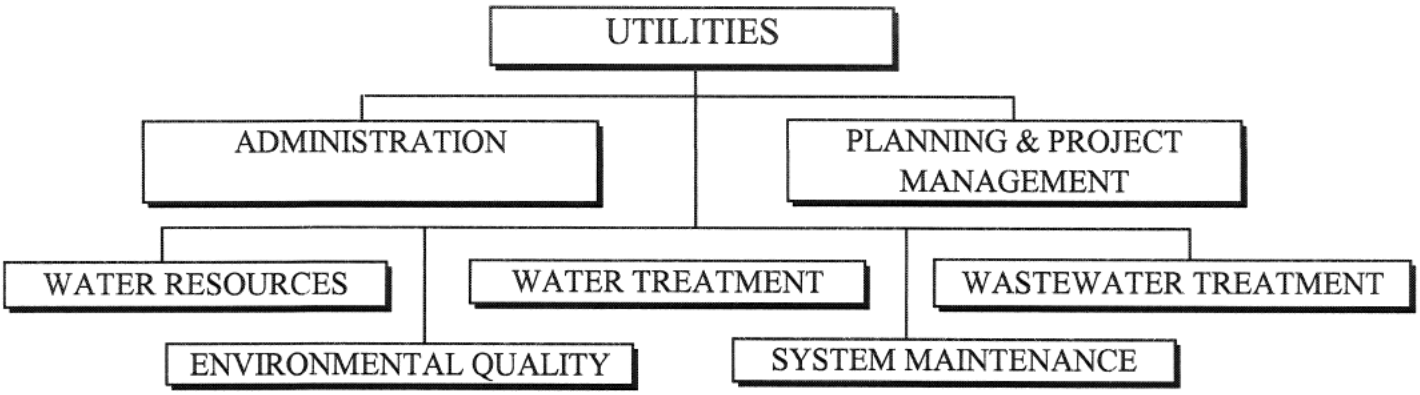
expanded regional travel choices. Please note that the Vision Plan does not consist of a "wish list" of brand new systems and technologies. For example, it does not include expensive monorail, people movers or subways. The Vision Plan is a grounded plan that would complete basic multimodal systems of roadway, transit service and facilities, pedestrian and bicycle systems and travel demand management with preferred service levels of operations and maintenance.

Similar to the Action Plan, funding for the Vision Plan would come from new revenue sources above and beyond existing sources.

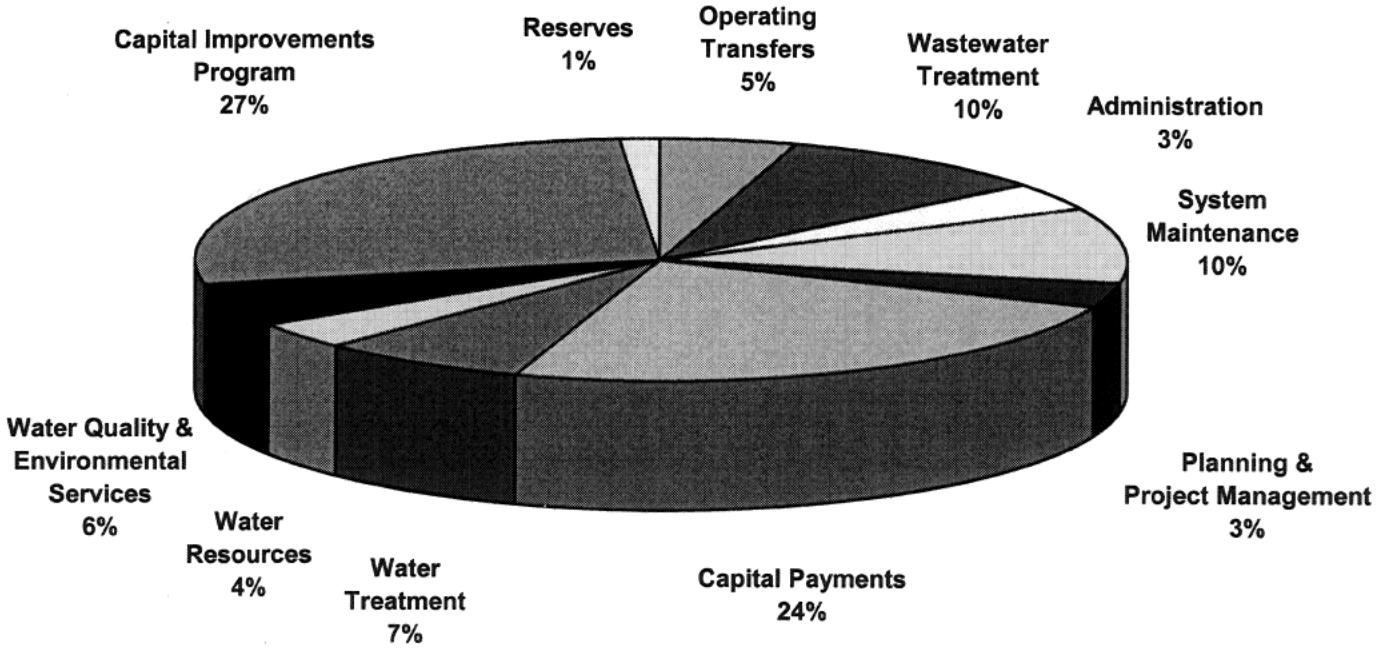
PERFORMANCE MEASURES

	Actual 2007	**Target 2008**	**Target 2009**
1. Daily vehicle miles of travel (VMT) in Boulder Valley: maintain at 1994 levels (2.46M).	2.57 Million	2.68 Million	2.67 Million
2. Modal shift – Reduce SOV travel to 25% of trips by 2025.	38.4%	35.3%	34.6%
3. Transportation System Performance: maintain average drive times; maintain congestion at 20% of the system.	19%	20%	20%
4. Of total number of potholes reported, the number of potholes filled within one business day.	62%	95%	95%
5. Of total number of sidewalk trip hazards reported, the number of hazards repaired within one business day.	50%	95%	95%

DIVISION OF UTILITIES



2009 BUDGET
$56,100,325



2009 BUDGET
UTILITIES DIVISION

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM			
UTILITIES DIVISION			
Capital Payments			
Windy Gap Payments	$ 2,116,721	$ 2,438,779	$ 2,457,567
Debt Service Payments	40,021,159	10,868,834	10,836,809
TOTAL	42,137,879	13,307,613	13,294,376
Operating Transfers			
Transfers/Cost Allocation	2,515,263	2,620,740	2,629,264
TOTAL	2,515,263	2,620,740	2,629,264
Reserves			
Operating Reserves	0	700,000	718,000
TOTAL	0	700,000	718,000
Administration			
Division Administration	476,797	782,001	787,458
Rate Administration	65,507	35,000	45,000
Computer Replacement	197,599	199,000	212,000
Billing Services	627,079	721,891	745,519
Support Services	155,214	184,403	192,975
TOTAL	1,522,196	1,922,295	1,982,953
Planning & Project Management			
Planning & Project Management	856,878	924,250	950,104
Unallocated Construction	450,109	500,000	500,000
Flood Management	497,476	446,884	446,870
TOTAL	1,804,462	1,871,134	1,896,974
Water Resources			
Water Resources Management	1,247,637	1,203,880	1,199,080
Watershed Operations	334,709	344,826	360,115
Hydroelectric Operations	354,514	395,826	409,988
Stormwater Contract Management	33,333	47,052	47,993
TOTAL	1,970,193	1,991,583	2,017,176
Water Treatment			
Betasso Treatment Plant	2,100,598	2,069,562	2,156,541
Boulder Reservoir Treatment Plant	1,447,327	1,626,224	1,650,472
System Controls	242,123	247,291	246,790
WTP Residuals Handling	110,274	122,253	124,698
TOTAL	3,900,322	4,065,329	4,178,501
Water Quality Environment Services			
Industrial Pretreatment	353,194	337,331	357,073
Water Conservation	385,231	455,027	451,923
Drinking Water Quality Services	776,767	788,691	802,192
Wastewater Quality Services	510,950	528,679	611,279
Stormwater Quality Services	783,461	910,925	904,412
TOTAL	2,809,605	3,020,653	3,126,878

2009 BUDGET
UTILITIES DIVISION

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM			
System Maintenance			
Distribution System Maintenance	1,860,475	1,889,239	1,948,182
Collection System Maintenance	1,244,185	1,563,807	1,617,703
Storm Sewer Maintenance	526,666	638,658	657,878
Flood Channel Maintenance	262,572	257,255	284,991
Meter Services	1,005,191	1,157,269	1,156,292
TOTAL	4,899,089	5,506,227	5,665,046
Wastewater Treatment			
75th Street Treatment Plant	3,603,936	4,028,058	4,062,451
Marshall Landfill Operations	33,257	89,545	41,336
Cogeneration	79,221	103,886	120,052
Biosolids Operations	803,019	1,011,940	1,112,930
TOTAL	4,519,433	5,233,429	5,336,768
Capital Improvements Program			
Capital Improvements Program	32,136,354	16,339,000	15,254,389
TOTAL	32,136,354	16,339,000	15,254,389
TOTAL	$ 98,214,797	$ 56,578,004	$ 56,100,325
BUDGET BY CATEGORY			
Personnel Expenses	$ 11,263,750	$ 12,186,543	$ 12,657,759
Operating Expenses	14,933,373	11,962,051	11,854,418
Interdepartmental Charges	1,764,912	1,677,236	1,672,086
Capital	27,890,354	17,262,600	16,449,989
Debt Service	9,723,099	10,824,899	10,819,550
Non-recurring Expenditures	0	43,935	17,259
Other Financing Uses	32,639,310	2,620,740	2,629,264
TOTAL	$ 98,214,797	$ 56,578,004	$ 56,100,325
BUDGET BY FUND			
General	$ 16,979	$ 17,319	$ 17,665
Transportation	162,655	168,832	171,859
Water Utility	56,809,099	31,017,403	32,538,383
Wastewater Utility	36,454,002	15,771,865	16,685,767
Stormwater and Flood Management Utility	4,772,062	9,602,585	6,686,651
TOTAL	$ 98,214,797	$ 56,578,004	$ 56,100,325
AUTHORIZED FTE's			
Standard FTE's	154.93	155.18	156.23
Seasonal Temporary FTE's	6.50	6.50	6.50
TOTAL	161.43	161.68	162.73

2009 BUDGET
PUBLIC WORKS DEPARTMENT
UTILITIES DIVISION

MISSION STATEMENT

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

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

BUSINESS PLAN NARRATIVE

Community Sustainability Philosophy

The Utility Division/work groups manage the utility systems and programs by considering the relationships among economic, social and environmental health in decisions about funding, priorities, operations, maintenance and purchasing. This is reflected in the above stated mission statement.

More specifically, the Utilities Division implements the Community Sustainability Philosophy by:

- Economic – Each of the utilities rely on service-based fees to support its programs and services and result in competitive rates (mid-range) when compared to other front-range cities. The utility services result in reliable water systems, treatment plants and service standards that support business and development activities.

- Social – Customer outreach and information is provided through a variety of forums and, in many cases, is also directed to Spanish-speaking customers.

- Environmental – Capital projects are designed to avoid, if possible, wetlands and wildlife; water conservation programs are intended to reduce the use of our limited water supplies; and renewable energy (hydroelectric, co-generation and photovoltaic) is generated to reduce greenhouse gas emissions.

By considering the full range of community sustainability factors in its evaluation and decision-making process, the Utilities Division is able to support and maintain a healthy and vital community for the long term.

Business Plan Description

Each of the city's three utilities (Water, Wastewater and Stormwater/Flood Management) is a separate enterprise fund established to finance and account for the acquisition, administration, operation and maintenance of each utility's facilities and services. The utility funds receive a majority of their revenues from monthly user charges and utility system development fees.

The city implemented a new water rate structure that uses water budgets in calculating monthly water bills in January 2007. In February 2008, a study session was held with council to review the first year of the new rate structure and to discuss additional changes to how water budgets are established. These changes are effective with the June 2008 utility bills and are anticipated to result in a reduction to the water and wastewater utilities' revenue base. The new rate structure and the 2008 changes continue to provide a bit of uncertainty as to water revenue projections for the next several years. Revenue forecasts have been made with the best available information and staff will continue to monitor and evaluate 2008 actual revenues on a monthly basis.

The fiscally constrained plan for the 2009 budget reflects the administration, operation and maintenance of each utility's facilities and services that can be funded with an annual 3% increase in revenue, beginning in 2009. This is in alignment with the blended Consumer Price Index rate (3.1%) provided in the budget guidelines. However, because of the above mentioned reduction in the revenue base, a 3% revenue increase does not fund the 2% nonpersonnel expense (NPE) increase and modeled personnel costs for 2009. Programs and projects which exceed this minimum funding level (3%) comprise the Utilities' action plan.

All of the Utilities' services and programs meet or exceed the minimum acceptable service standard levels. Fuel and energy costs continue to increase beyond historical increases for nonpersonnel budgets. Funds have been reallocated from other areas to offset these increased costs and to date these increases have not negatively impacted service delivery levels.

Utilities is recommending the following budget reallocations for 2009:

- Reallocating nonpersonnel dollars to fund the Utilities share of a 0.50 FTE communications support specialist for 2009 ($12,600).
- Reallocating funds from Marshall Landfill Operations to Wastewater and Environmental Laboratory Services to perform ongoing and new monitoring requirements and to establish an equipment replacement fund for the wastewater laboratory ($50,000).
- Reallocating dollars from the zero-interest loan program in Water Conservation to the Drinking Water Quality Program to address ongoing increases in laboratory analysis and supplies associated with new federal drinking water regulations ($5,000).
- Reallocating dollars from the Meter Pit Relocation account to Distribution Maintenance to address increases in fuel costs ($22,000).

GUIDING PRINCIPLES OR INVESTMENT STRATEGY

1.) **Essential Services include those that ensure highly reliable treatment and delivery systems and those that meet federal and state regulatory criteria.** These services and programs include treatment operations, maintenance of existing facilities, watershed protection of raw water quality, pretreatment program, financial management, utility billing operations, planning and analysis, raw water supply management and emergency response programs.

2.) **Desirable Services include expansion of treatment and delivery systems.** This includes services and programs that are desired to respond to impacts of future growth, meet federal or state goals, or which support city goals. These services and programs include conservation and public education programs, hydroelectric operations and household hazardous waste program.

3.) **Discretionary Services include enhancement of treatment and delivery systems.** This includes services and programs that enhance the existing systems or to help others (but not required) perform their basic business service. These services and programs include the acquisition of new water supplies beyond that needed for build-out projections, treatment optimization programs and some facility maintenance projects.

OVERVIEW OF ACTION PLAN

The 2009 action plan for Utilities has been revised from previous years to reflect anticipated revenue reductions associated with the water budget changes in effect as of June 2008. In order to fund a fiscally constrained expenditure base (2% NPE increase and modeled salaries), revenues would need to increase more than the CPI (3%), expenditures would need to be decreased and/or reserves used in order to account for the decrease in revenues and to fund the expenditure base.

The Utilities action plan includes those immediate needs (both essential and desirable services) that are above the 3% CPI revenue increase for the 2009-2014 budget planning period. This includes expenses associated with future revenue bonds for capital projects, increases in annual operating costs that are associated with future bonded capital projects and projected increases for maintenance activities needed to achieve and maintain acceptable service standards and to ensure safe and reliable drinking water.

The highest priority listing of the 2009 action plan reflects funding to:

- Maintain current funding level of operational programs (Raw Water Acquisition, Water Efficiency Program, Hydroelectric Equipment Rehabilitation and Boulder Reservoir Water Treatment Plant Operations)

- Fund annual waterline replacement and repairs to Barker Gravity pipeline at recommended annual amounts; accelerate replacement of the water meter transponders for Automated Meter Reading (AMR)
- Add 1.0 FTE for a Greenways Maintenance position. The greenways program was established in 1987. Since 1999, the greenways budget has been $450,000 per year, but additional trailways and riparian habitat corridors have been added that need to be maintained or improved. The proposed FTE would be funded ½ from within the existing greenways budget and ½ from new funding to the stormwater utility (which can be achieved within the 3% CPI revenue increase).

The 2009 action plan also reflects $300,000 in the proposed Water Utility CIP to possibly fund enhancements to the Nederland Wastewater Treatment Plant to protect water quality in Barker Reservoir. The city is currently working with Nederland to discuss Boulder's participation and the possible funding level. Following WRAB's review of this item at it's August 18 meeting, this matter will be presented to council for a final decision, possibly at the Sept. 2nd council meeting such that any needed adjustments could be incorporated to the 2009 budget ordinance.

Master Planning is an important element of the decision making process for proposed capital projects. Historically, master plans focused on service area growth and its impact on related utility infrastructure needs. Currently, the need to rehabilitate and address deficiencies in the existing infrastructure is the focus of the Utilities' capital investments.

Master plan summaries are provided in the Boulder Valley Comprehensive Plan and were recently updated. Existing master plans provide an adequate basis from which to formulate the Utilities' CIP in conjunction with other information. The Treated Water Master Plan was updated in 2000 and Wastewater Collection System Master Plan in 2003. An update to the Wastewater Treatment Master Plan was completed in 2007. The Comprehensive Flood and Stormwater (CFS) Master Plan was updated in 2004 and the Stormwater Master Plan was completed in 2007. An update to Source Water Master Plan and the Wastewater Utility Master Plan are anticipated to be completed in 2008. The Utilities Division will update these master plans consistent with the city's Business Plan over the next several years. The Business Plan calls for a separate master plan for each of the Utilities Division three restricted funds.

Future Revenue Bonds

The 2009-2014 utility fund financials reflected several bond issuances to fund the following capital projects:

Water:

- Betasso Water Treatment Plant Improvements ($9.2 million, 2014)
- NCWCD Conveyance - Source Water Protection (Carter Lake Pipeline) ($26.8 million, 2014)

Wastewater:

- Biosolids Digester Improvements ($7.8 million, 2010)
- Ultraviolet Disinfection System ($4.4 million, 2010)

Stormwater/Flood Management:

- South Boulder Creek Floodplain Improvements ($3 million, 2011)
- Boulder Transit Village ($1.5 million, 2011)

Plant Investment Fees (PIF)

Please see the City Manager's Budget Message for a discussion of all development related fees.

Utility Rate Increases

Please see City Manager's Budget Message for a discussion of utility rate increases.

CHANGES IN BUDGET BETWEEN 2008-09 APPROVED AND 2009 APPROVED

Please refer to Attachment B of the 2009 Budget Message for a listing of those Action Plan Items that are being recommended for funding. The listing is presented in order by fund and department.

OVERVIEW OF VISION PLAN

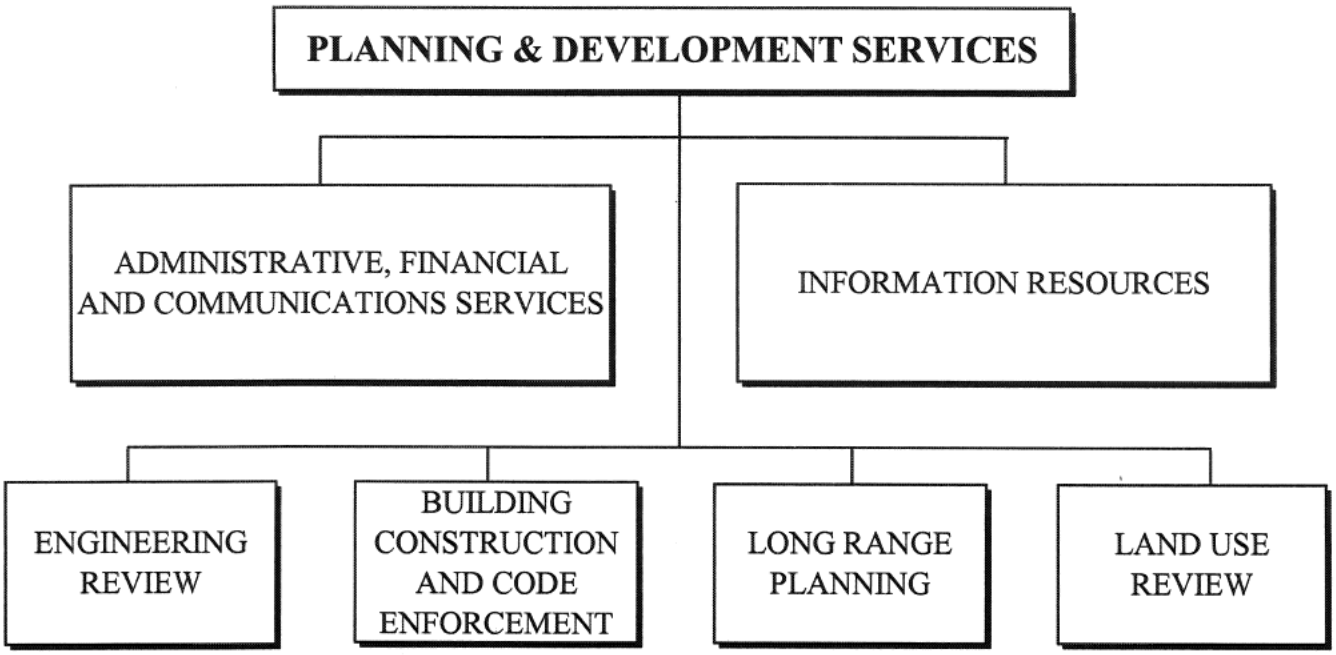
The vision plan for each utility reflects services, programs and projects which will complete and sustain the high quality water services, as desired by the community, in a manner which protects human and environmental health and emphasizes efficient management of fiscal and natural resources. In some cases, proposed standards exceed the minimum requirements established by federal and state regulatory agencies.

For example, during the term of the Capital Improvement Program (2009-2014), the Northern Colorado Water Conservancy District (NCWCD) Pipeline (Carter Lake to Boulder Reservoir) is a vision plan project which is not required, but which is desirable and would protect Boulder's water supply from future contamination and pollution, thereby securing Boulder's water supply for future generations. This project is currently budgeted in 2014 and the city is pursuing federal funding assistance.

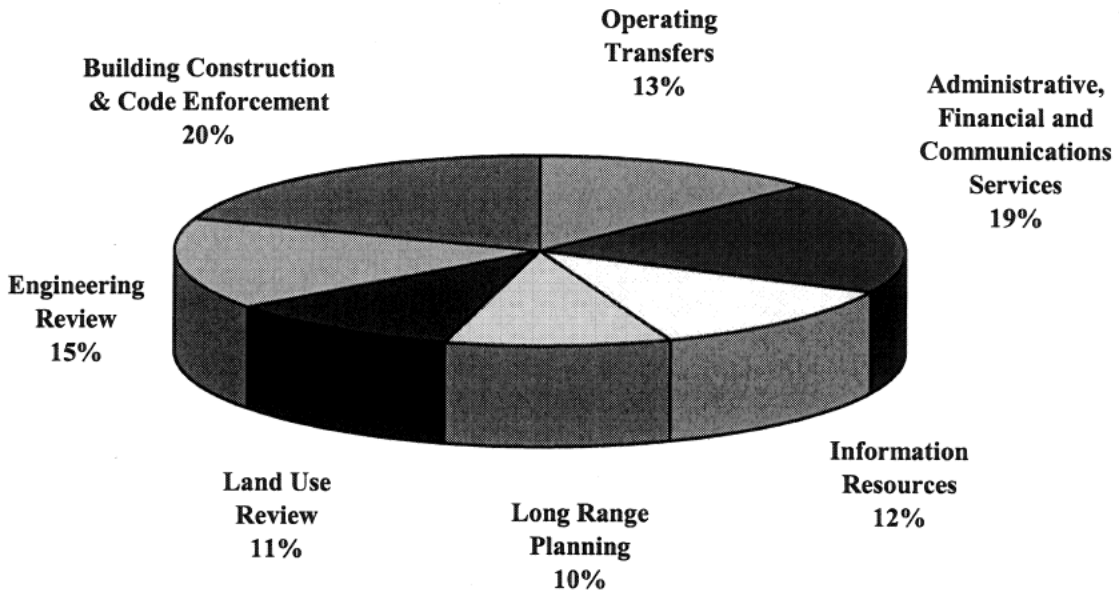
PERFORMANCE MEASURES

	Actual 2007	Target 2008	Target 2009
1. Average length of time for an unplanned water service outage - not to exceed 5 hours	100% less than 5 hours	100% less than 5 hours	100% less than 5 hours
2. Water Treatment – percent of compliance (based on days per quarter) in which all of the reportable regulatory standards are met.	100% Compliance	100% Compliance	100% Compliance
3. Wastewater Treatment – percent of compliance (based on days per quarter) in which all of the reportable regulatory standards are met.	100% Compliance for Permit effluent requirements, but one 31-minute release of partially treated effluent	100% Compliance	100% Compliance
4. City of Boulder Community Rating System (CRS) for Flood Insurance Purposes.	Rating = 8	Rating = 7	Rating = 7

PLANNING & DEVELOPMENT SERVICES



2009 BUDGET
$9,326,006



2009 BUDGET
PLANNING & DEVELOPMENT SERVICES

The information on this page is also displayed on the Public Works Department/Development and Support Services Division page (under Development Services) and on the Planning Department page.

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM			
ADMINISTRATIVE SERVICES			
General Administration	$ 870,716	$ 1,200,437	$ 1,180,903
Planning & Dev Svcs Center	347,248	549,080	414,797
Budget & Finance	209,840	194,549	210,059
	1,427,804	1,944,066	1,805,759
INFORMATION RESOURCES			
Information Resources Administration	150,097	166,098	162,149
LandLink Administration	246,621	311,506	324,367
Records & Research	128,891	141,868	167,878
Geographic Information Systems	420,298	478,613	469,184
	945,907	1,098,086	1,123,579
LONG RANGE PLANNING			
Long Range Planning Administration	651,496	558,324	652,914
Historic Preservation	151,772	161,459	169,267
	803,268	719,783	822,181
LAND USE REVIEW			
Land Use Review	251,069	155,293	163,239
Planner Review Services	424,555	573,295	574,972
Zoning Administration	338,373	373,471	263,188
	1,013,997	1,102,060	1,001,399
ENGINEERING REVIEW			
Engineering Review	175,633	177,241	188,914
Engineer Review Services	620,214	700,048	879,322
Right-of-Way Inspection	248,043	233,682	266,505
	1,043,890	1,110,971	1,334,740
BUILDING CONSTRUCTION & CODE ENFORCEMENT			
Environmental and Zoning Code Enforcement	437,581	500,393	462,307
Building Construction Administration	108,120	130,319	151,834
Building Inspection Services	643,438	751,849	720,222
Building Code Plan Review Services	317,485	247,892	266,699
	1,506,624	1,630,453	1,601,062
OPERATING TRANSFERS			
Cost Allocation/Transfers	1,058,069	1,079,680	1,178,885
	1,058,069	1,079,680	1,178,885
CONTINGENCY - PHASED SPENDING PLAN			
Contingency - Phased Spending Plan*	0	0	458,400
	0	0	458,400
TOTAL	7,799,559	8,685,098	9,326,006
BUDGET BY CATEGORY			
Personnel Expenses	$ 5,455,381	$ 6,165,132	$ 6,718,065
Operating Expenses	803,104	1,040,719	990,007
Interdepartmental Charges	463,005	382,727	439,049
Capital	0	16,840	0
Non-Recurring Expenses	20,000	0	0
Other Financing Uses	1,058,069	1,079,680	1,178,885
TOTAL	$ 7,799,559	$ 8,685,098	$ 9,326,006

2009 BUDGET
PLANNING & DEVELOPMENT SERVICES

The information on this page is also displayed on the Public Works Department/Development and Support Services Division page (under Development Services) and on the Planning Department page.

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY FUND			
Planning & Development Services	$ 7,799,559	$ 8,685,098	$ 9,326,006
TOTAL	$ 7,799,559	$ 8,685,098	$ 9,326,006
AUTHORIZED FTE's			
Standard FTE's	69.36	72.56	76.56
TOTAL	69.36	72.56	76.56

2009 BUDGET
PLANNING & DEVELOPMENT SERVICES

MISSION STATEMENT

Planning and Development Services (P&DS) strives to develop and implement the desired long-term future of the natural and built environment in the city of Boulder by:

- Supporting a community vision and plan that preserves Boulder's high quality of life,
- Protecting the public health and safety,
- Promoting economic, environmental, and social sustainability, and
- Supporting others in carrying out their mission.

BUSINESS PLAN NARRATIVE

Community Sustainability Philosophy

P&DS is committed to ensuring that our programs and services further the city's sustainability goals and the community's vision for managing change in the built environment as represented in the Boulder Valley Comprehensive Plan. This includes:

1) providing efficient and predictable review processes to support the local economy and redevelopment objectives;
2) protecting the integrity of the natural environment, conserving the heritage of the built environment and achieving excellence in community design; and
3) developing plans, policies and regulations that make special efforts to solicit input from the public, particularly those who may be impacted and those less familiar with public processes.

Business Plan Description

Over the next five years, P&DS will focus on accomplishing the mission, improving customer satisfaction through more efficient and effective service delivery, and improving staff's ability to be responsive and accountable to the community.
The resources that support the mission and other objectives are funded from three primary sources: General Fund transfer, fees, and restricted fund transfers. The approximately $8.8 million annual operating budget is appropriated across six different work groups. Of the 50 services provided, 63% of the operating budget is spent on essential services.

In addition to sustaining services central to the mission, and focusing on continuous improvement, P&DS is committed to ensuring that the programs and services further the city's sustainability goals and the community's vision for managed growth, preservation and development as represented in the Boulder Valley Comprehensive Plan. This includes ensuring that economic, social, and environmental sustainability impacts are evaluated and addressed during community planning projects and as part of daily operations. P&DS acknowledges the important role in providing leadership with City

Council initiatives/special projects as part of the community sustainability efforts. P&DS efforts also assist with managing change in the built environment to ensure that redevelopment opportunities are in alignment with city goals.

P&DS is responsible for efficient and effective development-related processes. The use and development of land in Boulder is subject to city review and approval. The city review processes fall under two general headings: "by-right" and "discretionary." By-right development meets minimum city requirements and is examined through the building permit process. Discretionary projects are evaluated in the development review process, involve more complex development, and some type of modification to the land use regulations in order to further the goals of the Boulder Valley Comprehensive Plan.

The emphasis of the P&DS Fiscally Constrained Plan continues to be to improve service standards in essential areas. For example, in the building permit area, significant efforts continue to be made to improve the timeliness and quality of the review process. A combination of data analysis, reallocation of resources, and review coordination has resulted in an increase in on-time service delivery. Work efforts to further improve the current performance standards are reflected in the recommended action plan.

GUIDING PRINCIPLES OR INVESTMENT STRATEGY

1.) Essential Services include Public Safety and City Charter mandated services

Essential services provided by P&DS include health and safety related code compliance such as the review and inspections associated with building, floodplain, right of way and utility permits and the land use and engineering review associated with annexations, rezoning and subdivisions. City Charter mandated services include the coordination of the comprehensive plan, capital improvement program, and department master plans.

2.) Desirable Services include services that further Community Goals

Desirable services provided by P&DS include area planning, discretionary review processes, code amendments, and other programs such as historic preservation. Area planning enhances the built environment by bridging the gap between the broad policies of the comprehensive plan and site-specific project review. Discretionary review includes land use review processes that define community standards for development while allowing flexibility in project design which is an example of how the community can enhance the quality of the built environment. Code amendments include changes to the land use regulations to implement Council policy direction, special projects, area plans, and other refinements to update the regulations as needed. The historic preservation program is an example of protecting the cultural

resources in the community. The wetland permitting program and environmental planning are examples of activities that protect natural resources. In addition, environmental and zoning enforcement and the rental licensing program enhance the built environment.

3.) Discretionary Services include services that enhance Boulder's quality of life

The residential permit allocation system and environmental and zoning enforcement are the only discretionary services provided by P&DS as they serve to enhance Boulder's quality of life. All other discretionary services have been eliminated through either budget reductions or reallocations.

OVERVIEW OF ACTION PLAN

The 2009 P&DS Action Plan identifies additional resources necessary to support the Council Action plan and improve the service level for essential and desirable services that are currently below the service standard. The Action Plan also acknowledges the volatile nature of development and national and local economic trends by retaining flexibility for resource management with the use of fixed term employees and contracted services to address service delivery needs. Further evaluation of service standards and potential resource needs will occur during 2009 as the P&DS strategic plan is completed.

The total P&DS Action Plan for all services is estimated at $931,804 and represents an additional 8.5 (one-year fixed term) FTE. Of the total, $405,792 including 3.25 (one-year fixed term) FTE will improve the service level for General Fund services and $526,012 including 5.25 (one-year fixed term) FTE will improve the service level for Revenue services.

In the General Fund, the 1% highest priority proposes to fund a one-year extension for a fixed-term position in environmental and zoning enforcement. In the Revenue area, funding for urban design expertise and resources to support Council initiated projects are proposed. Proposed fixed term resources also support building permit and development review activities.

CHANGES IN BUDGET BETWEEN 2008-09 APPROVED AND 2009 APPROVED

Planning & Development Services Fund (* and **)

Approved Action Plan	Ongoing Expense	One-time Expense	Expense from Add'l Revenue	Add'l Standard FTE	Add'l Fixed Term FTE	Fixed Term End Date	Comments
Accelerate Planning Work Program (* and **)		$108,500					To provide funding for studies and/or consulting necessary to complete high priority Planning items. $76,000 will be funded by a transfer from the General Fund and $32,500 by the Planning & Development Services Fund.
Environmental & Zoning Enforcement*		$ 66,000			1.00	12-31-2009	Extension of Environmental & Zoning Enforcement Officer through 2009 (position currently is fixed-term through 2008). This position is funded by a transfer from the General Fund
Urban Designer		$130,000			1.00	12-31-2009	To provide urban design expertise to support project review, manage area plans and other special projects.
Engineer for Administrative, Land Use and Technical Review**		$116,000			1.00	12-31-2009	Position will help reduce or possibly eliminate the number of applications put on hold.
Building Permits and Inspections - Project Specialist**		$ 89,400			1.00	12-31-2009	Position will help reduce backlog in Building Permits & Inspections.
Building Permits and Inspections - Plans Examiner**		$ 78,500			1.00	12-31-2009	Position will help reduce backlog in Building Permits & Inspections.
		$ 588,400			**5.00**		

*As noted in the section of this document titled "City Council Direction on the Recommended Budget, a contingency plan is being used for approved 2009 General Fund Action Plan items due to uncertain economic conditions. The city is using a phased spending approach for 2009 General Fund budget additions ($300,000 ongoing and $1,250,000 one-time for a total of $1,550,000). This strategy includes categorizing all 2009 General Fund action plan items into 1st, 2nd and 3rd priorities and holding them in a contingency account (with few exceptions based on contractual obligations and council direction) and releasing them only if certain revenue targets are achieved at specific dates in 2009.

** Note: In addition to the General Fund strategy noted above, the Planning and Development Services fund is using a similar contingency approach as a management tool for the action plan items funded through fees (rather than the General Fund). These items will be held in contingency and will be released in 2009 if revenues are sufficient to support the services.

OVERVIEW OF VISION PLAN

The vision for Planning and Development Services is to provide a full range of planning and development services from proactive long range planning to code enforcement in order to protect and enhance Boulder's quality of life, built environment, environmental quality, and health and safety including provision of comprehensive, area, historic, and environmental planning services that meet community, council, and planning board expectations. This would include the ability to prepare area plans and undertake environmental and other special planning projects as requested by Council, including the resources for more extensive and inclusive public outreach, and having the appropriate staff expertise and consultant resources. Staff areas of expertise would expand from environmental, historic and comprehensive planning to include urban design.

The vision for Planning & Development Services includes both a physical and virtual one-stop-shop. Currently, P&DS staff have offices in the Park Central Building, Atrium Building and Municipal Services Center. While the existing customer services center located on the 3rd floor of the Park Central Building has generally centralized access to information and development and permit application intake, customers cannot easily access all staff. Providing a true one-stop-shop with all P&DS staff in the same building remains part of the vision for service delivery.

P&DS continues to provide access to information and e-government services on-line. Providing a "virtual" services center with the full array of existing services on-line is an objective of the action plan. The "virtual" service delivery model also includes providing real-time access to information for staff in the field. Ultimately, the vision for the virtual services center is the same as that proposed for the physical services center in that excellent customer service would be delivered through both venues. Key aspects of improved service delivery across P&DS under this vision include:

- Clearly defined and predictable time frames for plan review, permit issuance and inspections that match bench-marked communities and customer and staff expectations,
- Clearly defined and accessible codes and standards that are regularly maintained,
- Transparent business processes that are easy to navigate,
- Board and staff-level approval processes that are equally efficient,
- Professional staff with superior communication, facilitation and technical skills who provide specialized services while also possessing the experience and training to respond to seasonal demands in other service areas,
- Managers that are player-coaches that reinforce the vision while being able to execute the details on a daily basis,
- Technology that is developed and maintained to support customer needs in the physical and virtual service centers,
- An effective succession plan that captures knowledge and develops leaders while supporting the smooth transition of staff to maintain excellent customer service,
- Effective integration of planning efforts across the city,

- Revenue and expenditure levels that are sustainable, meet cost-recovery objectives and reinforce for the customer that they are receiving the quality service for which they are paying,
- Social, economic, and environmental sustainability "filters" have been successfully integrated into citywide planning and policy processes,
- New departmental master and strategic plans are consistent with the comprehensive plan, area plans and city business plan, and
- Area plans are effective and efficient tools for determining the physical development plan that achieves city goals and aligns city investment, zoning, and development regulations to encourage redevelopment in appropriate areas.

Currently, there is no specific proposal to fund the Vision Plan. However, the Vision Plan establishes achievable goals on the horizon while the Action Plan begins the process to address those goals.

PERFORMANCE MEASURES

	ACTUAL 2007	TARGET 2008	TARGET 2009
1. **Administrative Review (ADR)** [(1)]: Percent of Administrative Reviews completed within 2 week time frame.	50%	100%	100%
Land Use Review (LUR) [(1)]: Percent of Land Use Reviews with initial response provided within 3 week time frame.	63%	100%	100%
Technical Document Review (TEC) [(1)]: Percent of Technical Document Reviews with initial response provided within 3 week time frame.	42%	100%	100%

	ACTUAL 2007	TARGET 2008	TARGET 2009
Building-related Permits [2]**:** Percent of Building Permits reviewed within the following targets: New Residential - SFD = 40 days New Residential - MFD = 60 days New Commercial = 60 days Commercial Tenant Finish = 60 days Residential Alt/Add = 20 days Commercial Alt/Add = 25 days Commercial Tenant Remodel = 25 days Single/Stand Alone = 12 days	 69% 45% 50% 82% 60% 44% 59% 72%	 100% 100% 100% 100% 100% 100% 100% 100%	 100% 100% 100% 100% 100% 100% 100% 100%
2. Percent of initial enforcement field inspections performed within three calendar days of receipt of complaint.	66%	100%	100%
3. Percent of complaints for which all investigation and action by Environmental Enforcement Officers is completed with 30 calendar days.	70%	100%	100%
4. Percent of complaints for which all investigation and action by Zoning Officers is completed with 60 calendar days.	57%	100%	100%
NEW PERFORMANCE MEASURES [3]**:**			
Development Review: Percent of Business Licenses reviewed within 1 week of application.	--	100%	100%

	ACTUAL 2007	TARGET 2008	TARGET 2009
Permits:			
Percent of floodplain permits in conveyance and high hazard flood zones reviewed within 3 weeks of application.	--	100%	100%
Percent of Right of Way and Utility permits reviewed within 48 hours of application.	--	100%	100%
Percent of Sign Permits reviewed within 10 days of application.	--	100%	100%
Percent of Wetland Permits reviewed within three weeks of application.	--	100%	100%
Percent of Revocable Permit and Lease applications reviewed within 14 days of application.	--	100%	100%
Inspections:			
Percent of building inspections performed within 24 hours of the request.	--	100%	100%
Percent of Right-of-Way and Utility inspections performed within 24 hours of the request.	--	100%	100%
Licensing:			
Percent of contractor licenses processed within 24 hours of application.	--	100%	100%
Percent of rental housing licenses processed within 3 days of application.	--	100%	100%

	ACTUAL 2007	TARGET 2008	TARGET 2009
Historic Preservation:			
Percent of Demolition Permit applications reviewed by the Design Review Committee within one week.	--	100%	100%
Percent of Demolition Permit applications reviewed by the Landmarks Board within six weeks.	--	100%	100%
Percent of Landmark Alteration Certificate applications reviewed by staff or Landmarks Design Review Committee within one week.	--	100%	100%
Percent of Landmark Alteration Certificate applications reviewed the full Landmarks Board within six weeks.	--	100%	100%
Service Center Operations:			
Percent of Skip-a-Trip applications processed within 48 hours.	--	100%	100%
Percent of Project Specialist telephone calls received by 4 pm and returned the same day.	--	100%	100%

(1) Performance measures for development review activities are based on the actual time an application is under review. For 2007, a tolerance of +/- 5 calendar days has not been included as in previous years thus providing a possibly more accurate account of these performance measures. Staff will be working toward improving these performance measures in 2008. Another metric we are monitoring is the elapsed time an application is held prior to the start of review. Reviews for approximately 44% of the cases submitted were not started the same week (i.e., on the same "Track") in which they were submitted, but placed on "Hold" for one to two tracks – two to six weeks – until sufficient staff resources became available to initiate review.

(2) For building permits, performance is based on the time an application is under review from the date it is received.

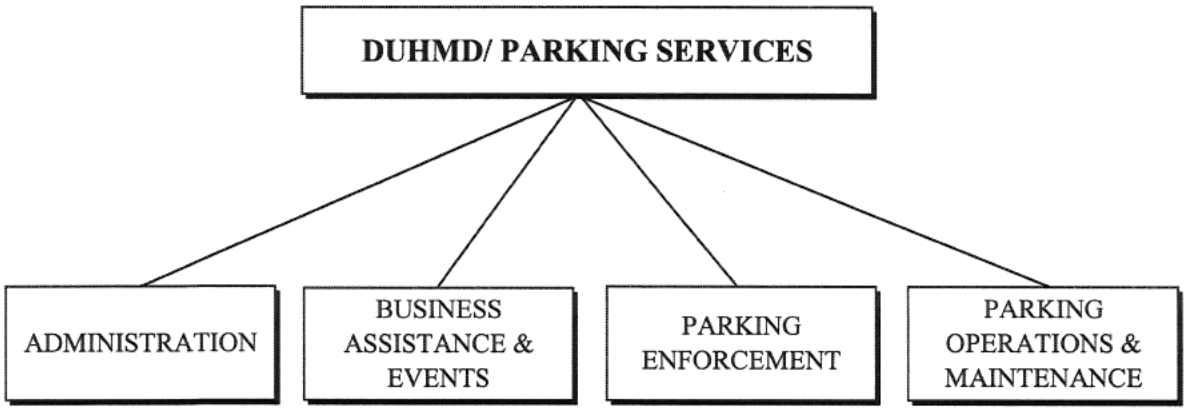
(3) As part of the Draft P&DS Strategic Plan, sixteen new performance measures have been added.

ECONOMIC VITALITY

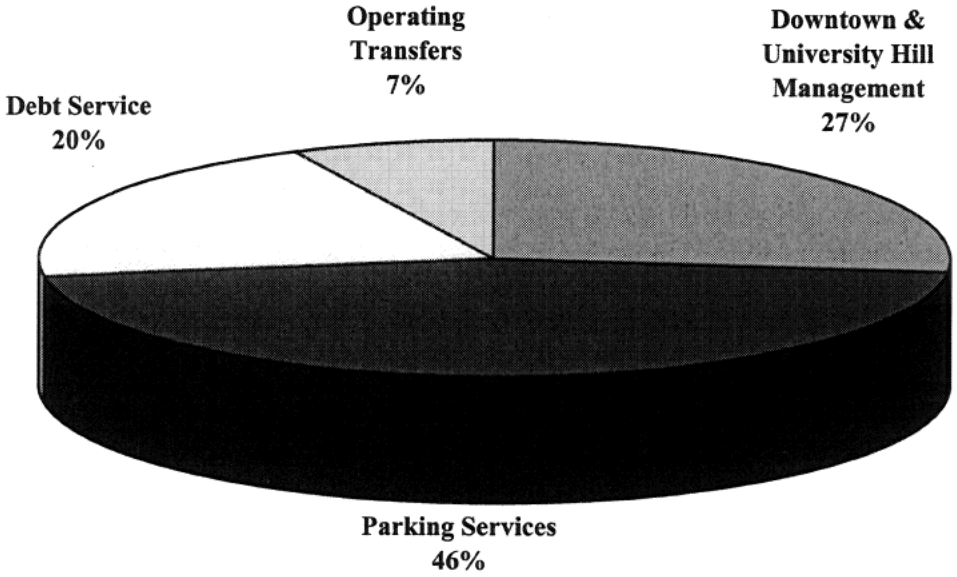
Downtown University Hill Management Division/ Parking Services 183

Economic Vitality and Urban Redevelopment 191

DOWNTOWN UNIVERSITY HILL MANAGEMENT DIVISION/PARKING SERVICES



2009 BUDGET
$9,867,264



2009 BUDGET
DOWNTOWN UNIVERSITY HILL MANAGEMENT DIVISION/PARKING SERVICES

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM			
GID Administration	$ 1,459,704	$ 1,399,831	$ 1,382,388
Other Operations & Public Events	73,231	129,327	224,480
Community Improvements	65,792	235,404	112,500
Economic Vitality	30,886	17,999	28,359
Transportation	564,004	650,918	856,615
Parking Garage Capital Improvements and Repairs	66,653	1,240,000	1,264,800
Debt Service	3,645,363	2,005,029	1,997,765
Operating Transfers	654,599	660,795	708,397
Parking Enforcement	694,574	745,899	779,264
Parking Maintenance/Operations	1,462,041	1,678,971	1,736,500
Meter Program	1,331,003	1,573,030	661,131
Neighborhood Permit Parking	64,726	79,384	83,229
Public Information	13,019	31,212	31,836
TOTAL	$ 10,125,595	$ 10,447,800	$ 9,867,264
BUDGET BY CATEGORY			
Personnel Expenses	$ 2,164,520	$ 2,400,688	$ 2,509,663
Operating Expenses	2,422,936	2,741,097	2,914,063
Interdepartmental Charges	164,831	343,090	418,069
Capital	1,162,313	2,386,802	1,290,450
Debt Service	3,645,363	2,005,029	1,997,765
Other Financing Uses	654,599	660,795	737,254
TOTAL	$ 10,214,561	$ 10,537,501	$ 9,867,264
BUDGET BY FUND			
General	$ 1,267,054	$ 1,142,324	$ 1,207,225
CAGID	8,554,476	8,688,205	8,192,820
UHGID	393,031	706,972	467,220
TOTAL	$ 10,214,561	$ 10,537,501	$ 9,867,264
AUTHORIZED FTE's			
Standard FTE's	40.50	42.25	42.25
TOTAL	40.50	42.25	42.25

2009 BUDGET
DOWNTOWN AND UNIVERISTY HILL MANAGEMENT DIVISION/ PARKING SERVICES

MISSION STATEMENT

We serve the Downtown, University Hill and effected communities by providing quality programs, parking, enforcement, maintenance, and alternative modes services through the highest level of customer service, efficient management, and effective problem solving.

BUSINESS PLAN NARRATIVE

1.) Community Sustainability Philosophy

The diverse functions of the Downtown and University Hill Management Division and Parking Services address the Community Sustainability Philosophy in a variety of ways. In terms of environmental sustainability, the DUHMD/PS alternative modes efforts including the free EcoPass Program for downtown employees, bike parking and pedestrian amenities directly support the city's Transportation Master Plan goal of reducing single occupant vehicle miles. The Division's mandate of supporting multiple means of access to the city's historic commercial areas results in an innovative approach that integrates all modes of transportation – vehicular, transit, bicycle and pedestrian – to the core of the city.

DUHMD/PS sustains a variety of efforts to maintain and enhance the economic vitality of downtown and the Hill commercial district, as well as supporting tourism, festivals and events through citywide event coordination. DUHMD/PS provides financial support for marketing, promotion and events for both the Hill and downtown. The parking districts (University Hill General Improvement District and the Central Area General Improvement District) have played a role in public/private redevelopment efforts. Staff participates in downtown, Hill and citywide business retention and outreach.

Creating welcoming, beautiful and vital public spaces, such as the Pearl Street Mall, the Hill and 13th Street, promotes social sustainability by offering all members of our community, as well as visitors, the opportunity to intermingle; a venue for showcasing cultural and religious events and festivals, and political and social demonstrations; and to enjoy the diversity and unique qualities of the city of Boulder. The Neighborhood Parking Permit program contributes to neighborhood livability by reducing traffic in the neighborhoods and providing access to residents in areas adjacent to traffic generators.

Business Plan Description

The Downtown and University Hill Management Division and Parking Services represents an unusual bundling of municipal services – downtown management, travel demand management, parking operations (on and off street and neighborhood permits), parking enforcement, citywide event coordination and economic vitality initiatives. This integrated management strategy incorporating diverse services enables a comprehensive approach to supporting Boulder's historic commercial centers – downtown and the University Hill commercial areas. The funding mechanism for DUHMD/PS includes dedicated property tax and parking fees revenues from the commercial districts which are reinvested back into the parking systems and commercial areas. All enforcement and Neighborhood Parking Permit program (NPP) revenues go to the general fund. Strong and thriving commercial areas generate sales tax for the city as well as drawing residents and visitors, increasing parking revenues. These revenues in turn are used to reinvest in programs and strategies that keep the downtown and the Hill vital, competitive and appealing. It is this reinvestment strategy at the core of the business plan approach which benefits University Hill and downtown, as well as the city as a whole. Both in terms of assuring revenues for city services but also by creating vibrant public spaces that are a source of community pride, and an asset for tourism.

GUIDING PRINCIPLES OR INVESTMENT STRATEGY

1.) **Essential Services include:** Services that ensure the basic qualities of a healthy, efficient, accessible, and economically viable downtown and University Hill commercial districts are essential to maintaining the commercial infrastructure and fiscally responsible funds. These include parking operations and maintenance, EcoPass program for downtown employees and parking enforcement.

2.) **Desirable Services include:** Services that enhance and promote the quality of life of the commercial centers, bolster economic vitality efforts and contribute to neighborhood quality of life. These include mall permitting and operations, travel demand management programs other than the EcoPass program, contract services with the Business Improvement District, parking marketing activities, the NPP program, and proactive measures to stimulate economic vitality and redevelopment such as the Hill Redevelopment workshops, Downtown Strategic Plan, and business outreach and retention.

3.) **Discretionary Services include:** Services that enhance the quality of life but could be provided by other entities.

OVERVIEW OF ACTION PLAN

Downtown Commercial District Fund (formerly CAGID Fund)

Key priorities for the Downtown Commercial District Fund in 2009 are to reinvest in the long term sustainability of the downtown and maintain public responsibility and efficiency of CAGID funds. Specific plans include:

- EcoPass: The cost of the downtown employee EcoPass program has increased at a greater rate than 2%. For 2009, staff is projecting up to a 13% increase from RTD, based on fuel costs. After approval of the 2008 budget, the total cost increased by 31% due to an increase in the number of employees participating in the program as well as an 8% fee increase. RTD typically does not set EcoPass fees until the fall. Should the increase be greater than 13%, additional funding strategies may need to be considered.
- Credit Card Fees for Pay Stations: The DUHMD/PS Action Plan includes additional funds to cover credit card fees for the parking pay stations. When the 2008 Budget was prepared, credit card fees were estimated without the benefit of actual experience with the use of the new technology. Once the system was implemented, increases were realized in both the percent charged, as well as the number of transactions using a credit card. The revenues received from the pay stations cover the additional expense.

University Hill Commercial District Fund (formerly UHGID Fund)

Key priorities for the University Hill Commercial District Fund in 2009 are to reinvest in the long-term sustainability of the Hill commercial area and maintain public responsibility and efficiency of UHGID funds. Specific plans include:

- Support and develop potential partnerships for redevelopment on the Hill.
- Credit Card Fees for Pay Stations: The DUHMD/PS Action Plan includes additional funds to cover credit fees for the parking pay stations. When the 2008 Budget was prepared, credit card fees were estimated without the benefit of actual experience with the use of the new technology. Once the system was implemented, increases were realized in both the percent charged, as well as the number of transactions using a credit card. The revenues received from the pay stations cover the additional expense.

General Fund

Key priorities for the DUHMD/PS's General Fund services are to reinvest in long term sustainability and maintain public responsibility and efficiency of the General Fund. Specific plans include:

- Credit Card Fees for Pay Stations: The DUHMD/PS Action Plan includes additional funds to cover credit card fees for the parking pay stations. When the 2008 budget was prepared, credit card fees were estimated without the benefit of actual experience with the use of the new technology. Once the system was implemented, increases were realized in both the percent charged, as well as the number of transactions using a credit card. The revenues received from the pay stations cover the additional expense.

- EcoPass: The cost of the downtown employee EcoPass program has increased at a greater rate than 2%. For 2009, staff is projecting up to a 13% increase from RTD based on fuel costs. RTD typically does not set EcoPass fees until the fall. Should the increase be greater than 13%, additional funding strategies may need to be considered.

CHANGES IN BUDGET BETWEEN 2008-09 APPROVED AND 2009 APPROVED

General Fund*

Approved Action Plan	Ongoing Expense	One-time Expense	Expense from Add'l Revenue	Add'l Standard FTE	Add'l Fixed Term FTE	Fixed Term End Date	Comments
Parking Technology - Operating Costs			$ 18,500				Covered by on-street parking revenue.
Boulder Improvement District (BID) Eco Pass	$ 5,000						Eco Pass costs based on projected 2009 rates.
	$ 5,000		**$ 18,500**				

*As noted in the section of this document titled "City Council Direction on the Recommended Budget, a contingency plan is being used for approved 2009 General Fund Action Plan items due to uncertain economic conditions. The city is using a phased spending approach for 2009 General Fund budget additions ($300,000 ongoing and $1,250,000 one-time for a total of $1,550,000). This strategy includes categorizing all 2009 General Fund action plan items into 1st, 2nd and 3rd priorities and holding them in a contingency account (with few exceptions based on contractual obligations and council direction) and releasing them only if certain revenue targets are achieved at specific dates in 2009.

Downtown Commercial District Fund

Approved Action Plan	Ongoing Expense	One-time Expense	Expense from Add'l Revenue	Add'l Standard FTE	Add'l Fixed Term FTE	Fixed Term End Date	Comments
Parking Technology - Operating Costs	$ 130,200						Covered by on-street parking revenue.
CAGID Eco Pass	$ 200,000						Costs increased by $222,000 (42%) since 2007 due to increased RTD rates and more eligible employees.
	$ 330,200						

University Hill Commercial District Fund

Approved Action Plan	Ongoing Expense	One-time Expense	Expense from Add'l Revenue	Add'l Standard FTE	Add'l Fixed Term FTE	Fixed Term End Date	Comments
Parking Technology - Operating Costs	$ 27,000						Covered by on-street parking revenue.
Marketing and Events	$ 10,000						Promotes the Hill Commercial District and Parking Services.
	$ 37,000						

OVERVIEW OF VISION PLAN

DUHMD/PS does not yet have an overall departmental strategic plan and efforts will be underway to develop one. A draft vision statement: "World class organization focusing on integrated transportation, economic development and public space management for urban areas through best practices analysis, progressive technology use, and robust partnerships and collaboration" will be reviewed and commented upon by internal staff and our customer stakeholder groups. A goal of the strategic plan will be to identify appropriate service standards for the different areas within the division.

However, area strategies and plans have been developed over the years for both the University Hill (the Hill Business Plan, the Hill Marketing Study and the council-approved Hill Sub Area Plan) and the downtown (the Downtown Alliance plan and regular development updates, the Downtown Economic Strategic Plan, Best Practices in Parking, and annual downtown user surveys). Strategies and policies for specific issues and projects, such as EcoPass funding, major maintenance and improvements plan for CAGID parking garages, social issues on the mall and parking enforcement, are implemented on a case by case basis through special task forces and studies. All of these past efforts will be integrated into the development of the DUHMD/PS Strategic Plan.

In the interim prior to the adoption of a strategic plan, DUHMD/PS has identified key programs and initiatives for initial funding under an Action Plan including activities rated below standard as well as initiatives to enhance the vitality of the commercial districts and meet Council goals.

PERFORMANCE MEASURES

In 2004, DUHMD/PS initiated a survey form for customers to complete and submit at our front desk. We ask questions that will help us evaluate our products, our customer service, our advertising and to determine the impact of our education and outreach programs. We will continue to monitor and update our survey. Results from a few sample questions are included below.

	ACTUAL 2007	TARGET 2008	TARGET 2009
1. Do you know that the City Parking garages are FREE on Saturday and Sunday?	94%	95%	96%
2. Are you aware that many downtown businesses validate parking?	75%	80%	83%
3. Were you satisfied with the service you received?	96%	98%	98%
4. Are you aware of prepaid parking products? (cash pass, meter key, etc.)	69%	73%	75%

The budget information for Economic Vitality and Urban Redevelopment is located under the tab for Administrative Services in the section titled "City Manager's Office".

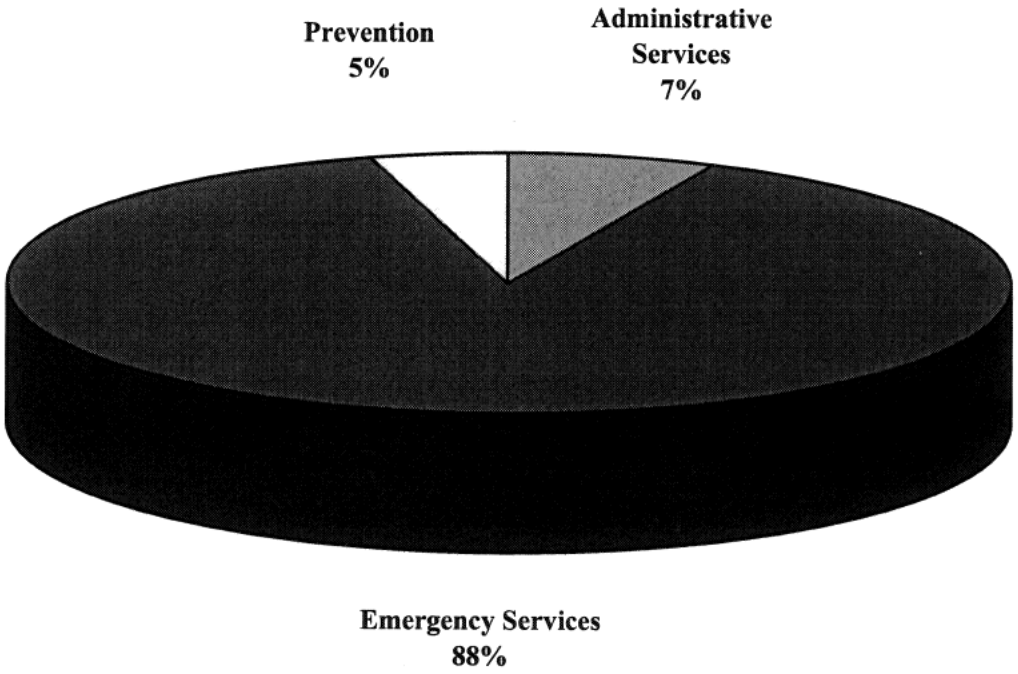
PUBLIC SAFETY

Fire 299

Police 273

FIRE

2009 BUDGET
$13,397,935



2009 BUDGET
FIRE

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM			
ADMINISTRATIVE SERVICES			
General	$ 702,530	$ 663,294	$ 693,948
Communication/Contracted Svcs	392,944	122,258	187,408
	1,095,474	785,553	881,356
EMERGENCY SERVICES			
General	10,547,188	10,581,317	11,022,644
Wildland Coordination	587,638	527,771	548,814
Specialty Teams	76,373	78,448	66,893
Training	253,385	250,796	270,855
	11,464,585	11,438,332	11,909,206
PREVENTION			
Prevention	550,828	591,401	607,373
	550,828	591,401	607,373
TOTAL	$ 13,110,886	$ 12,815,286	$ 13,397,935
BUDGET BY CATEGORY			
Personnel Expenses	$ 11,144,467	$ 11,525,744	$ 12,012,603
Operating Expenses	1,147,958	519,041	569,665
Interdepartmental Charges	818,461	770,500	815,667
TOTAL	$ 13,110,886	$ 12,815,286	$ 13,397,935
BUDGET BY FUND			
General	$ 13,039,732	$ 12,739,107	$ 13,319,155
Open Space	71,154	76,179	78,780
TOTAL	$ 13,110,886	$ 12,815,286	$ 13,397,935
AUTHORIZED FTE's			
Standard FTE's	111.33	111.33	112.33
Seasonal Temporary FTE's	2.50	2.50	2.50
TOTAL	113.83	113.83	114.83

2009 BUDGET
FIRE DEPARTMENT

MISSION STATEMENT

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

BUSINESS PLAN NARRATIVE

Community Sustainability Philosophy

To thrive, a city must provide for the safety and well being of residents. The Fire Department provides services equally to all who live, work, visit or travel through the community. Safety education programs are designed to reach all segments of the community.

Business Plan Description

The Fire Department Business Plan supports the goals, objectives and service standards outlined in the Boulder Valley Comprehensive Plan (BVCP). It identifies areas where the Fire Department does not currently meet goals outlined in the BVCP. It also looks forward to allow the Boulder Fire Department to become compliant with national standards and recognized fire industry good practices.

The overall goals outlined in the BVCP call for well trained, well equipped fire fighters strategically located throughout the City who can arrive at emergencies within six minutes.

Actual and anticipated growth and redevelopment coupled with the City economic environment have impacted the Fire Department's ability to meet the BVCP goals. Higher density and more congestion increase calls for service and increased traffic slows emergency response. Relocation of fire stations built decades ago may be necessary. To maintain target response times, the addition of more fire trucks in existing fire stations and more fire fighters on those fire engines will help meet the BVCP goals and move the Fire Department towards compliance with national standards resulting in a higher level of safety for the community and the fire fighters.

Budget constraints over the past five years have caused the Fire Department to reduce or postpone support activities like outside training and equipment replacement in order to redirect those funds to maintain emergency response services at an appropriate level in the community.

It is anticipated that the Fire Department Master Plan will be updated in late 2008. This Business Plan reflects the goals and strategies identified in the draft master plan. The department's action plan will be revised as needed to align with the final approved master plan.

GUIDING PRINCIPLES OR INVESTMENT STRATEGY

1.) **Essential Services** include those that directly provide for the health and safety of the people and property in the community. These services are not provided by another entity. These include response to emergencies within and around the City, and the support activities necessary to safely and efficiently mitigate those emergencies. Examples include; fire and emergency medical response, automobile, technical and water rescues, fire fighter training and fire safety inspections to comply with City and State regulations and ordinances. Replacement of aging fire vehicles is essential.

2.) **Desirable Services** include those that enhance essential services or improve quality of life in the Boulder community. Examples include wildland fire mitigation and public safety education designed to reduce the demand for emergency responses.

3.) **Discretionary Services** include those that serve limited special interest. Examples are funding of a regular fire apparatus replacement program and our smoke detector give away program funded through donations.

OVERVIEW OF ACTION PLAN

The Fire Department is in the process of developing a Master Plan which is projected to be completed and submitted to City Council for approval in 2008. In the interim, there are important matters that surface as budget issues for the Fire Department in 2009. These could be considered as Action Plan items but are immediate needs. This includes expenses associated with bringing some areas up to acceptable service standards and adequately addressing fire equipment replacement.

CHANGES IN BUDGET BETWEEN 2008-09 APPROVED AND 2009 APPROVED

General Fund*

Approved Action Plan	Ongoing Expense	One-time Expense	Expense from Add'l Revenue	Add'l Standard FTE	Add'l Fixed Term FTE	Fixed Term End Date	Comments
Fire Apparatus		$ 100,000					To accelerate payment of fire apparatus lease.
One Additional Fire Fighter	$ 85,000			1.00			Add'l fire fighter will reduce overtime costs due to staffing shortages.
Safety Equipment and other Materials/ Supplies	$ 40,000						For safety equipment and other essential non-personnel expenditures (NPE).
Vehicle and Equipment Fuel	$ 23,000						To offset cost increases for vehicle and equipment fuel for General Fund departments; identified by Blue Ribbon Commission as a critical deficiency.
Office of Emergency Management (OEM)		$ 60,000					City's share of County position dedicated for joint OEM purposes.
Education and Training		$ 10,000					Contractual obligation resulting from Fire Association negotiations.
Automated Fire Staffing Callback Software System		$ 26,000					To facilitate more efficient scheduling of fire fighter staffing.
	$148,000	**$ 196,000**		**1.00**			

*As noted in the section of this document titled "City Council Direction on the Recommended Budget, a contingency plan is being used for approved 2009 General Fund Action Plan items due to uncertain economic conditions. The city is using a phased spending approach for 2009 General Fund budget additions ($300,000 ongoing and $1,250,000 one-time for a total of $1,550,000). This strategy includes categorizing all 2009 General Fund action plan items into 1st, 2nd and 3rd priorities and holding them in a contingency account (with few exceptions based on contractual obligations and council direction) and releasing them only if certain revenue targets are achieved at specific dates in 2009.

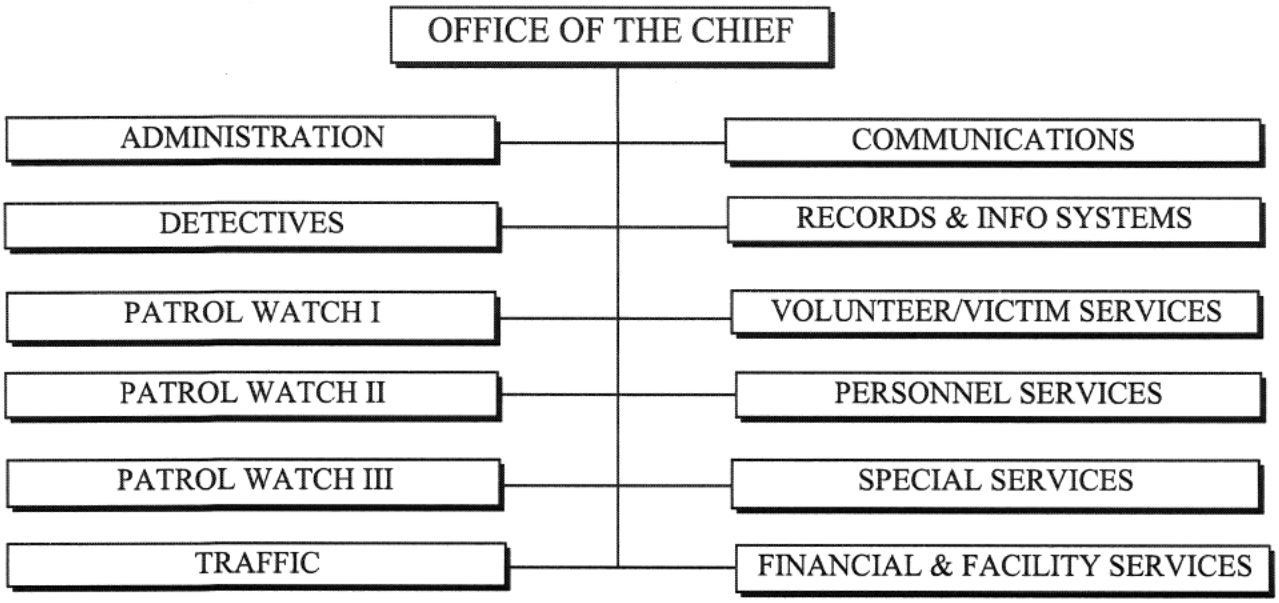
OVERVIEW OF VISION PLAN

The Vision Plan allows the Boulder Fire Department meet accepted national standards for fire fighting and hazardous materials response. Meeting national standards greatly improves firefighter safety and has the potential to reduce fire insurance rates in Boulder. The Vision Plan continues replacement of outdated facilities and increases the capability of the seasonal wildland mitigation efforts improving community safety in the wildland interface area of the City.

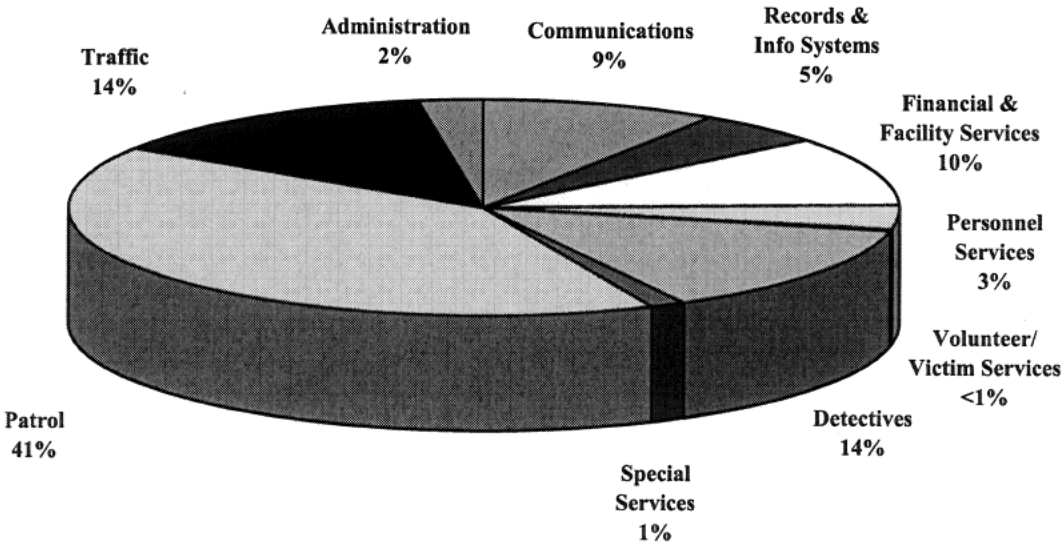
PERFORMANCE MEASURES

	ACTUAL 2007	TARGET 2008	TARGET 2009
1. Percentage of emergency responses within six minutes. Target 90%	79.8%	90%	90%
2. Number of fire fighters per 1000 population. Target less than 1.0	.92	<1.0	<1.0
3. Percentage of all units dispatched to emergencies arrives on scene within 11 minutes.	95.9%	90%	90%

POLICE



2009 BUDGET
$27,938,967



2009 BUDGET
POLICE

	2007 ACTUAL	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM			
Administration	$ 580,927	$ 697,639	$ 663,452
Communications	2,102,945	2,522,925	2,598,973
Records & Information Systems	1,142,611	1,306,251	1,338,105
Financial & Facility Services	2,986,266	2,806,102	2,900,912
Personnel Services	883,932	877,774	962,896
Volunteer/Victim Services	75,632	113,638	124,559
Detectives	3,919,579	3,542,516	3,807,738
Special Services	936,462	379,673	383,382
Patrol Watch I	4,342,405	4,532,500	4,684,691
Patrol Watch II	3,506,043	3,798,193	3,901,593
Patrol Watch III	2,157,688	2,608,544	2,801,014
Traffic	2,773,297	3,632,050	3,771,651
Donations	7,923	0	0
Grants	171,841	0	0
TOTAL	$ 25,587,551	$ 26,817,806	$ 27,938,967
BUDGET BY CATEGORY			
Personnel Expenses	$ 21,580,678	$ 22,669,700	$ 23,716,589
Operating Expenses	2,695,516	3,017,923	3,043,175
Interdepartmental Charges	1,268,874	1,105,565	1,122,848
Capital	42,483	24,618	56,355
TOTAL	$ 25,587,551	$ 26,817,806	$ 27,938,967
BUDGET BY FUND			
General	$ 25,587,551	$ 26,817,806	$ 27,938,967
TOTAL	$ 25,587,551	$ 26,817,806	$ 27,938,967
AUTHORIZED FTE's			
Standard FTE's	269.25	273.25	273.25
TOTAL	269.25	273.25	273.25

2009 BUDGET
POLICE DEPARTMENT

MISSION STATEMENT

The mission statement of the Boulder Police Department is very simple: Working with the community to provide service and safety. This entails a full range of services which include, but is not limited to: preventing crime, enforcement, security, conducting investigations, dealing with public disorder and quality of life issues, responding to emergencies, training, and managing disasters.

BUSINESS PLAN

Community Sustainability Philosophy

Our first priority in allocating resources is to meet the emergency, crime, and service needs of our community. As a first responder agency, we must have the ability to respond to events and emergencies as they occur. We must also have the resources necessary to maintain the safety of our community members and employees. We also attempt to implement and maintain the recommendations from our master plan. This entails meeting the expectations for enforcement and services expected by community members, and as defined by contemporary policing standards. Finally, we must be able to support our patrol, prevention, and investigative functions.

Business Plan Description

The Boulder Police Department strives to meet the safety and service needs of the Boulder community through implementation of our master plan. The original Police Master Plan was initiated in 1994 and accepted by Council in 1996. In order to implement the Master Plan recommendations, including the identified need for additional staffing and financial resources, a tax package (i.e., the public safety tax) was approved by the voters in 1997. In 2001, an update to the original Master Plan was completed and subsequently approved by Council in 2003.

In summary, the Police Master Plan was implemented to bring service levels to an acceptable standard and to improve Police services provided to the community. The Master Plan identified the need for additional resources to support the philosophical and operational transition to Community Oriented and Problem Based Policing. Increases in population and calls for service over the years had taxed the ability of the department to provide basic police service. A staffing level was thus established to provide the capability to respond to calls for service, maintain a comfortable level of officer and community safety, investigate crime, and work in partnership with the community to solve crime and crime-related problems. Thus, staffing levels were set to provide the department with the resources to meet the Department's basic functions, as identified in

the master planning process. Those basic functions were identified as follows:

- To enforce laws and to preserve public safety and order;
- To reduce crime and disorder through prevention and intervention;
- To respond to community needs through partnerships and joint problem-solving;
- To report and investigate serious and non-serious crimes for prosecution;
- To provide information and service referrals to the public and other agencies; and
- To effectively manage Boulder Police Department operations.

Over the course of a three year period, the Police Department hired an additional 39 officer positions and 21.5 civilian support positions. These positions were distributed throughout the department, with most being assigned to positions providing direct services to the public. In addition to the increase in personnel, the voter approved tax provided funding for equipment and technology upgrades. The improvement in service and upgrades in equipment capability were significant, bringing the Boulder Police Department in line with other like agencies.

As a comparison, prior to implementation of the Master Plan, the department had 126 total commissioned officers in 1995. This equated to a ratio of 1.34 officers per 1,000 population and 465 calls for service per officer, or 58,635 total calls for service. In 2000, at the height of expansion, the ratio was 1.83 officers per 1,000 population and 371 calls for service per officer (64,289 total calls for service). Calls for service only include actual requests through dispatch for an officer response and do not include officer initiated activity, traffic stops, citizen contacts, etc.

Over the last 7 years, the department has lost 19.25 positions to budget cuts (5 officer positions and 14.25 civilian positions), while the city's population has continued to increase and calls for service have continued to rise. By 2005, the Department had lost much of the ground it had gained in 2000. In 2005, the ratio dipped to 1.67 officers per 1,000 population.

The trend of increasing calls per officer is affecting our services by decreasing the number of officers available for routine patrol duties in order to respond to calls. The 510 calls per officer in 2007 exceed the 1995 level of 465 calls per officer. The total calls for service in 2007 were 87,320, another 3% increase over the previous year and up from 58,635 or 49% more than calls for service in 1995. This is a historically high level of calls for service. In a comparison with 20 other benchmark cities, Boulder ranks #2 in terms of most calls for service per officer at 510.

In assessing the impact of increasing call loads and resource/staffing reductions, we have found that our workload level has exceeded the pre-Master Plan level, which has impacted our ability to maintain the level of police service Boulder has become accustomed to. In looking at future trends, there is no reason to believe the increase in demand for police services will subside anytime soon. No additional police resources have been provided to handle the increase in calls for service or to deal with the impacts of the opening of the Twenty-Ninth Street mall or future planned projects such as the

Peloton or Transit Village.

From 2001 to 2005, the department experienced a 7.5% budget reduction for a cumulative total of $1,643,718.00. As a result of the city's 2001 to 2005 budget reductions, five officer positions and 14.25 civilian positions were reduced, along with hours of operation and community service programs. The number of non-police personnel available to take reports has decreased, placing a greater workload on our officers. We also closed our south Boulder community police annex which served the residents in the south area of town.

In the midst of these cuts, the Police Department has been committed to absorbing these reductions without compromising the efficiency of core public safety services to the citizens of Boulder. However, as population and calls for service have continued to rise, we have struggled in protecting the quality of core services. We have taken across the board reductions from non-personnel accounts in an attempt to meet unfunded liabilities. We now routinely hold open police officer positions simply to meet our unfunded liabilities each year, which negatively impacts our street staffing. We have also taken steps to increase efficiencies by streamlining our arrest and report writing procedures, and reducing our paperwork for officers. We have also made one time adjustments to our vehicle replacement fund for several years.

Our plan is to continue to prioritize and reallocate resources as we are able to in order to meet our master plan goals and to keep service levels as close to the 2000 standards as possible. We also hope to eventually build our staffing levels back up to help with the increasing demand for services.

GUIDING PRINCIPLES AND/OR INVESTMENT STRATEGY

1.) **Essential Services include:** Those functions and services that contribute to our ability to respond to emergency situations involving threat to persons or property, to meet the service demands of our community, to investigate criminal acts, and to prevent crime. This also includes those functions necessary to support these critical services. Quality of life is addressed through our ability to create and maintain a safe and secure environment for our citizens. Minimal cuts have occurred in these services. Examples of services that fall into this category are responses to calls such as assaults in progress, injury accidents, and other crimes in progress. It would also include those police services that are considered basic to public safety, such as taking reports of serious crimes and then conducting follow-up investigations. Burglaries and robberies would fall into this category. We also need to provide a minimum level of police presence to deter crime and provide adequate back-up and safety for our officers.

2.) **Desirable Services include:** Those functions and services that contribute to our efforts in providing a safe and secure environment, but are not generally

considered as critical as essential services. These functions are often expected or demanded by our community as core services and enhance our ability to serve the community in a variety of ways beyond emergency services. Some cuts have occurred in these areas. And example of this type of service would be the investigation of non-injury traffic accidents. It is desirable to investigate and determine who is at fault in a traffic accident so that proper accountability can be applied. It is also desirable to protect the safety of those involved and to clear the roadways as quickly as possible to enhance traffic flow. Another desirable service would be having officers on foot and bicycle patrols on the Hill and Mall. This enhances safety and provides for more personal and attentive service to the special needs of those districts.

3.) **Discretionary Services include:** Those functions and services that are supportive of our core services and enhance the quality of life in our community. Generally an enhancement to other services provided by the department or a response to expressed desires of the community, but not as critical to public safety. Many of these services have experienced cuts over the past few years. An example of this type of service is our School Resource Officers. They work in our high schools and middle schools to respond to service needs, build relationships with the students, provide safety education, work with at risk youth, and work with other service agencies in protecting our communities' children.

OVERVIEW OF ACTION PLAN

The Police Action Plan is the next set of strategic steps that will move us toward fulfilling the service levels identified in our Master Plan. The Action Plan addresses such needs as funding for vehicle maintenance, updating our communications center, improving our records management system, improving interoperable communications, utilizing new technology, and increasing staffing to meet service demands.

In order to reduce our calls per officer to a more acceptable level, our plan includes adding 14 additional officers. Approximately 85% of the Department's budget is dedicated to personnel. It makes sense that our service delivery is dependent on the people who work for us. Therefore, an increase in personnel must be part of our plan if we are to meet the increasing demand for services as identified in our business plan. An alternative to committing funding for ongoing positions could be to provide funding for the hiring of overtime officers to assist with important community issues, such as alcohol enforcement and education. An amount of approximately $35,000 would replace grant funding that was used in 2007-08.

Our Action Plan has included finding ways to become more efficient in our operations to help absorb some of the increase in demand. For example, we now offer online reporting for very minor crime reports, we respond to fewer private property accidents, and we still have two Community Police Centers that are staffed by civilian personnel. The

specialists at these centers take many minor reports and offer information services to the public, taking some of the burden off of our street officers. However, given the population increases, business development, and increasing calls for service, our staffing levels no longer meet the standards set by our Master Plan and the long range outlook is that service levels will continue to decrease.

We also find ourselves behind in the current state of the art technology as it applies to carrying out our responsibilities in the most efficient, effective and productive level. Our plan is to upgrade and better utilize available technology to improve functions such as communications, record keeping, retrieving data, suspect identification, laboratory processes, officer accountability, evidence gathering, less lethal weapons, enhanced training, etc. Through technology, we can develop methods to better track and record officer activities, have communications interoperability, and have access to real time law enforcement and suspect data. Our plan encompasses using technology to increase our effectiveness and efficiency in identifying, addressing, and solving law enforcement issues in our community.

CHANGES IN BUDGET BETWEEN 2008-09 APPROVED AND 2009 APPROVED

General Fund*

Approved Action Plan	Ongoing Expense	One-time Expense	Expense from Add'l Revenue	Add'l Standard FTE	Add'l Fixed Term FTE	Fixed Term End Date	Comments
Humane Society	$ 6,000						To offset increased vehicle and fuel costs.
Additional Resources for Alcohol-related Violence	$ 21,000						To extend the underage drinking program through 2009, focusing on reducing underage alcohol consumption.
Vehicle and Equipment Fuel	$ 27,000						To offset cost increases for vehicle and equipment fuel for General Fund departments; identified by Blue Ribbon Commission as a critical deficiency.
Boulder County Drug Task Force	$ 15,000						To continue participation in the Boulder County Drug Task Force, following the elimination of HIDTA funding.
Security for City Council Meetings		$ 12,000					Add'l Police Officer overtime to staff City Council meetings.
	$ 69,000	**$ 12,000**					

*As noted in the section of this document titled "City Council Direction on the Recommended Budget, a contingency plan is being used for approved 2009 General Fund Action Plan items due to uncertain economic conditions. The city is using a phased spending approach for 2009 General Fund budget additions ($300,000 ongoing and $1,250,000 one-time for a total of $1,550,000). This strategy includes categorizing all 2009 General Fund action plan items into 1st, 2nd and 3rd priorities and holding them in a contingency account (with few exceptions based on contractual obligations and council direction) and releasing them only if certain revenue targets are achieved at specific dates in 2009.

OVERVIEW OF VISION PLAN

To work in partnership with the community to provide excellent police service and proactive crime prevention methods by improving staffing levels and utilizing state of the art technology.

Our vision for the boulder Police Department recognizes the importance of involving our community in addressing and resolving crime and safety concerns in a growing, dynamic, diverse community. We will continue to look for creative and enhanced ways to include our community in problem solving efforts to meet future needs. Furthermore, the demand for law enforcement services continues to climb in terms of calls for service and community expectations. In recent years, our ratio of police officers to every 1,000 citizens has dropped while the demands for service have risen. This has only been exacerbated with the opening of the Twenty Ninth Street shopping district and will continue to be as the development in north boulder continues, the Transit Village becomes a reality, and other projects such as the Peloton are developed. Additional staffing in the near future will be necessary to maintain our level of services. Any expanded services will require either a re-allocation of current services or increased staffing beyond adequate levels.

We envision a 21st century police department that provides an excellent level of police services that enhance quality of life and serves as a model for modern day policing. We will attain our vision by improving our community partnerships, increasing our staffing to improve and enhance our service levels, including proactive efforts to prevent crime, and by using the latest technology in our fight against crime.

PERFORMANCE MEASURES

	Actual 2007	Target 2008	Target 2009
1. To report the number of D.U.I. arrests	989	1,100	1,100

	Actual 2007	Target 2008	Target 2009
2. To provide improved delivery of police service to the community of Boulder, by evaluating police effectiveness through the use of crime clearance statistics to exceed the national average of 21%.	26%	27%	27%
3. Evaluate police effectiveness through the improvement of police emergency response under the last five-year average of 6.2 minutes.	2.22 minutes	3.5 minutes	3.5 minutes
4. Traffic Summons	13,091	13,000	13,000
5. Calls For Service Per Officer	746	417	417
6. Total Part I (serious) Crime Rate	2,669	2,600	2,600

CITY OF BOULDER
2009 FUND FINANCIAL

GENERAL FUND
in $1,000s

	A	B	BV	BX	BZ	CB	CD	CF	CH	CJ
1		Consumer Price Index		3.00%	3.10%	3.20%	3.20%	3.00%	3.00%	3.00%
4		Sales Tax Growth		3.82%	3.88%	3.57%	3.65%	3.49%	3.45%	3.45%
5			ACTUAL	REVISED	APPROVED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
6			2007	2008	2009	2010	2011	2012	2013	2014
36		TOTAL BEGINNING RESOURCES	14,686	11,474	11,349	10,301	10,446	10,295	(573)	(15,498)
37		REVENUE:								
38		Sales/Use Tax	37,766	38,834	40,340	41,778	43,303	33,642	34,802	36,003
44		Add'l Sales Tax from Add'l Auditor	0	90	93	97	100	104	107	111
45		Tax Increment (10th & Walnut)	703	597	651	697	739	782	826	826
46		Food Service Tax	482	502	523	546	572	597	624	563
50		Property Tax	12,965	13,614	13,750	14,163	14,588	15,025	15,476	15,940
53		Public Safety Property Tax	4,148	4,748	4,843	4,988	5,138	5,292	5,451	5,614
54		Cable TV Franchise & PEG Fees	1,163	1,072	1,083	1,094	1,105	1,116	1,127	1,138
57		Liquor Occupation Tax	562	601	619	637	656	676	696	717
58		Telephone Occupation Tax	768	768	768	768	768	768	768	768
59		Accommodation Tax	2,750	2,887	3,002	3,123	3,247	3,377	3,512	3,653
60		Admission Tax	430	359	368	377	386	396	406	416
61		Add'l Admissions Tax (29th Street)	0	285	292	299	307	315	322	331
62		Xcel Franchise Fee	3,702	3,961	4,080	4,202	4,328	4,458	4,592	4,730
63		Specific Ownership Tax	1,431	1,471	1,500	1,530	1,561	1,592	1,624	1,656
64		Tobacco Tax	384	385	385	385	385	385	385	385
65		NPP and Other Parking Revenue	162	74	133	133	133	133	133	133
66		Meters-Out of Parking Districts	333	469	488	488	488	488	488	488
70		Sale of Other Services	228	191	194	198	202	206	210	215
71		Sale of Goods	73	57	59	61	63	65	67	69
73		Licenses	228	191	196	202	208	215	221	228
74		Court Fees and Charges	1,447	1,648	1,648	1,648	1,673	1,673	1,673	1,673
75		Parking Violations	2,003	1,970	1,970	1,970	1,970	1,970	1,970	1,970
77		Other Fines & Penalties	0	2	2	2	2	2	2	2
79		Court Awards-DUI, No Ins. & Seized Property	243	109	112	115	119	122	126	130
80		Photo Enforcement Revenue	1,210	1,842	1,888	1,935	1,984	2,033	2,084	2,136
81		Other Governmental	433	0	0	0	0	0	0	0
82		Interest Income	1,001	850	638	638	650	650	650	663
84		Rental Income	157	151	155	160	165	170	175	180
86		Other Revenue	621	564	618	643	669	695	723	752
90		Housing/Human Services Fees	252	250	251	256	261	266	271	276
91		Parks Fees (see Other Revenue)	203	185	171	174	175	176	177	178
101		Recommended Action Item from Add'l Revenue	0	0	0	0	0	0	0	0
103		SUB-TOTAL CURRENT REVENUE	75,848	78,725	80,822	83,308	85,945	77,389	79,689	81,943
105		Other Revenue								
106		Grants	1,613	814	883	906	929	951	974	997
109		Carryovers and Supplementals from Add'l Revenue	2,710	0	0	0	0	0	0	0
110		Encumbrance Carryovers from Add'l Revenue	26	0	0	0	0	0	0	
112		Meters-Within Parking Districts	1,613	2,210	2,210	2,210	2,210	2,210	2,210	2,210
113		Trash Hauler Occupation Tax	1,313	1,152	1,175	1,187	1,199	1,211	1,223	1,235

In Nov 2008, voters approved the extension of the .38% sales/use tax and the removal of TABOR restrictions on property tax. These revenues are not reflected in this plan and Council will determine how they will be used in a future budget process.

CITY OF BOULDER
2009 FUND FINANCIAL

GENERAL FUND
in $1,000s

	A	B	BV	BX	BZ	CB	CD	CF	CH	CJ
1		Consumer Price Index		3.00%	3.10%	3.20%	3.20%	3.00%	3.00%	3.00%
4		Sales Tax Growth		3.82%	3.88%	3.57%	3.65%	3.49%	3.45%	3.45%
5			ACTUAL	REVISED	APPROVED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
6			2007	2008	2009	2010	2011	2012	2013	2014
115		BURA Bond Reserves	0	111	0	0	0	0	0	0
116		BURA Bond Reserves for EV thru 2008	0	293	0	0	0	0	0	0
117		Education Excise Tax (to Fund Balance Reserves)	443	0	0	0	0	0	0	0
118		.15 Sales Tax	3,672	3,821	3,969	4,110	4,261	4,409	0	0
120		SUB-TOTAL OTHER REVENUE	11,390	8,401	8,237	8,413	8,599	8,781	4,407	4,443
122		TRANSFERS IN:								
130		Cost Allocation - Current Opr Costs-All Funds	5,855	6,110	6,552	6,994	7,204	7,420	7,643	7,872
131		Add'l Cost Allocation for Auditor & Fin Rprting Mgr	0	87	0	0	0	0	0	0
132		Transfers for New Sales Tax System	77	0	0	0	0	0	0	0
133		Other Transfers	245	83	58	60	62	63	65	67
148		Interfund Loan from Fleet Fund	226	0	0	0	0	0	0	0
149		Mall Reimbursement from CAGID (see Revenue)	500	500	500	500	500	44	0	0
152		SUB-TOTAL TRANSFERS IN	6,903	6,781	7,110	7,554	7,765	7,527	7,708	7,939
153		ANNUAL SOURCES (EXCLUDING FUND BALANCE)	94,141	93,907	96,169	99,275	102,309	93,697	91,804	94,325
154		TOTAL SOURCES OF FUNDS	108,827	105,380	107,518	109,576	112,755	103,992	91,231	78,826
155		USES OF FUNDS								
156		City Council	298	300	312	320	328	336	344	352
157		Municipal Court	1,460	1,605	1,675	1,718	1,762	1,804	1,848	1,892
159		City Attorney	1,668	1,819	1,930	1,979	2,030	2,079	2,129	2,180
162		City Manager (including Internal Audit)	1,702	1,691	1,799	1,845	1,892	1,938	1,984	2,032
163		West Nile Virus Program	142	300	250	300	300	300	300	300
164		Economic Vitality Program	988	111	373	98	101	103	106	108
165		Economic Vitality thru 2008	0	293	0	0	0	0	0	0
167		Washington School Project	0	0	0	0	0	0	0	0
168		Public Power Project	52	0	0	0	0	0	0	0
169		Conference and Visitors Bureau	667	694	764	796	830	868	904	944
170		Non-departmental	67	120	122	125	128	131	135	138
171		Boulder Television	187	70	0	0	0	0	0	0
172		Contingency	64	118	120	123	126	129	132	136
175		Contingency for Parking Meter Rev for Univ Hill	0	10	0	0	0	0	0	
176		Extraordinary Personnel Expense	26	118	120	123	126	129	132	136
177		Utility Contingency	0	145	0	0	0	0	0	0
178		Environmental Affairs	1,237	1,152	1,175	1,187	1,199	1,211	1,223	1,235
179		DUHMD/Parking Svcs	1,267	1,142	1,207	1,238	1,270	1,300	1,331	1,363
181		Downtown BID	259	0	0	0	0	0	0	0
182		Communications	595	633	695	713	731	749	767	785
184		Unemployment & Volunteer Ins	92	107	107	110	113	115	118	121
185		Property & Casualty Ins.	1,767	1,767	1,610	1,610	1,610	1,610	1,610	1,610
186		Compensated Absences	311	311	121	121	121	121	121	121
190		Information Technology	4,549	3,948	4,157	4,264	4,373	4,478	4,586	4,696
191		IT/Computer Replacement Funding	0	613	627	643	660	676	692	708

CITY OF BOULDER
2009 FUND FINANCIAL

GENERAL FUND
in $1,000s

	A	B	BV	BX	BZ	CB	CD	CF	CH	CJ
1		Consumer Price Index		3.00%	3.10%	3.20%	3.20%	3.00%	3.00%	3.00%
4		Sales Tax Growth		3.82%	3.88%	3.57%	3.65%	3.49%	3.45%	3.45%
5			ACTUAL	REVISED	APPROVED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
6			2007	2008	2009	2010	2011	2012	2013	2014
192		IT/Technology Funding	0	52	53	55	56	57	59	60
193		IT/Telecommunications Funding	0	46	47	49	50	51	52	54
195		Human Resources	1,557	1,627	1,593	1,634	1,676	1,716	1,757	1,800
196		Finance	2,349	2,501	2,446	2,509	2,573	2,635	2,698	2,763
197		Campaign Financing	0	0	46	0	46	0	46	0
198		Police	25,588	26,818	27,939	28,655	29,389	30,096	30,820	31,561
200		Fire	13,040	12,739	13,319	13,660	14,010	14,347	14,692	15,046
203		Public Works	3,506	1,681	1,779	1,825	1,871	1,916	1,962	2,010
204		Municipal Facilities Fund	0	842	862	884	907	929	951	974
206		Equipment Replacement	0	25	26	27	27	28	29	29
208		Facilities Renovation & Replacement	0	602	616	632	648	663	679	696
209		Parks	3,832	3,976	4,041	4,145	4,251	4,353	4,458	4,565
215		Arts	191	204	213	218	224	229	235	241
216		Real Estate (Open Space)	121	130	140	144	147	151	154	158
217		Housing/Human Services	5,319	4,824	5,057	5,135	5,267	5,394	5,523	5,656
221		Mid-year Benefit Triggers (Mgmt)	0	0	0	0	0	0	0	0
222		Mid-year Salary Triggers (Fire)	0	0	0	0	0	0	0	0
223		Annual Merit Added to Base	0	0	0	900	1,823	2,767	3,733	4,723
246		Carryovers and Supplementals from Fund Balance	2,017	0	0	0	0	0	0	0
267		Carryovers and Supplementals from Add'l Revenue	2,710	0	0	0	0	0	0	0
268		Encumbrance Carryovers from Fund Balance	701	0	0	0	0	0	0	0
269		Encumbrance Carryovers from Add'l Revenue	26	0	0	0	0	0	0	0
272		Humane Society Bldg Loan	114	114	112	112	112	112	112	112
277		Special Purpose Reserve (2013 Add'l Payroll)	0	301	491	491	491	491	491	491
280		Community Sustainability	78	0	50	0	0	0	0	0
282		Police/Fire Old Hire Contribution	773	773	773	773	773	773	773	773
285		Workers Comp Rate Adjustment	0	0	0	0	0	0	0	0
286		PERA Mandated Increase	0	0	0	0	0	0	0	0
287		Recommended Ongoing Funding	0	0	0	0	0	0	0	0
288		Recommended Ongoing Non-personnel Funding	0	0	0	0	0	0	0	0
289		Phased Spending Contingency	0	0	1,004	250	257	263	269	276
290		Recommended One-Time Funding	0	980	0	0	0	0	0	0
296		Recommended Action Item from Add'l Revenue	0	0	0	0	0	0	0	0
299		SUB-TOTAL USES	79,320	75,302	77,771	79,410	82,298	85,049	87,957	90,844
301	DEBT									
302		Existing Debt	1,728	1,724	1,678	1,670	1,674	604	0	0
303		SUB-TOTAL DEBT	1,728	1,724	1,678	1,670	1,674	604	0	0
304	TRANSFERS OUT									
306		Recreation Activity Fund	1,717	1,785	1,854	1,902	1,950	1,997	2,045	2,094
307		Planning and Development Services Fund	2,076	2,170	2,333	2,247	2,305	2,360	2,417	2,475
309		Affordable Housing Fund	398	406	416	426	437	448	458	469
310		Library Fund	5,626	6,019	6,270	6,431	6,595	6,754	6,917	7,083

CITY OF BOULDER
2009 FUND FINANCIAL

GENERAL FUND
in $1,000s

	A	B	BV	BX	BZ	CB	CD	CF	CH	CJ
1		Consumer Price Index		3.00%	3.10%	3.20%	3.20%	3.00%	3.00%	3.00%
4		Sales Tax Growth		3.82%	3.88%	3.57%	3.65%	3.49%	3.45%	3.45%
5			ACTUAL	REVISED	APPROVED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
6			2007	2008	2009	2010	2011	2012	2013	2014
311		Open Space Fund (Mountain Parks)	1,012	1,057	1,099	1,127	1,156	1,184	1,212	1,241
312		CAGID and UHGID Funds (Parking Meter Revenue	1,607	2,200	2,210	2,210	2,210	2,210	2,210	2,210
314		Plng and Dvlpmnt Srvcs Fund (Excise Tax Admin)	5	5	5	5	5	6	6	6
322		Utilities Fund (Fire Training Center property)	0	130	130	130	130	130	130	130
323		Transportation (one-time xfer for snow removal)	318	0	0	0	0	0	0	0
324		Climate Action Plan (one-time xfer to 1st Qtr 2007)	160	0	0	0	0	0	0	0
325		Transportation Fund (excess Photo Enfcmnt Rever	0	0	0	0	0	0	0	0
326		Misc One-time Transfers	148	0	0	0	0	0	0	0
330		SUB-TOTAL TRANSFERS OUT	13,067	13,772	14,317	14,478	14,789	15,089	15,395	15,709
331	.15 ALLOCATION									
332		Debt Service (Muni renovation portion)	120	120	119	120	120	120	0	0
333		Debt Service (Parks&Recreation portion)	445	442	439	439	439	439	0	0
334		O&M Four Mile Complex (P&R)	180	287	352	383	413	442	458	474
335		Dedicated Human Services	1,443	1,490	1,588	1,644	1,704	1,764	1,824	1,888
336		Dedicated Environment	313	298	318	329	341	353	365	378
337		Dedicated Youth Opportunity	278	298	318	329	341	353	365	378
339		Dedicated Arts	279	298	318	329	341	353	365	378
340		SUB-TOTAL .15 ALLOCATION	3,058	3,233	3,450	3,573	3,699	3,823	3,377	3,495
368	TOTAL USES OF FUNDS		97,173	94,031	97,216	99,130	102,460	104,565	106,729	110,048
369	SURPLUS (DEFICIT) ANNUAL REVENUE-EXP		(3,032)	(125)	(1,047)	144	(151)	(10,867)	(14,926)	(15,723)
370	INC (DEC) TO FUND BALANCE RESERVES		180	0	0	0	0	0	0	0
371	ENDING BALANCE		11,474	11,349	10,301	10,446	10,295	(573)	(15,498)	(31,221)
394										
395	DESIGNATIONS: Designated Reserve		10%	10%	10%	10%	10%	10%	10%	10%
396		Unrestricted Reserve	9,556	9,322	9,633	9,822	10,153	10,361	10,576	10,905
399		Total Reserve Designations	9,556	9,322	9,633	9,822	10,153	10,361	10,576	10,905
400	SURPLUS/(DEFICIT) vs. RESERVE GOAL		1,918	2,027	668	623	141	(10,934)	(26,074)	(42,126)

CITY OF BOULDER
2009 FUND FINANCIAL

COMMUNITY HOUSING ASSISTANCE PROGRAM FUND

	2007 ACTUAL	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
FUND BALANCE								
Beginning of Year	$1,899,071	$1,502,163	$26,963	$29,541	$32,145	$34,775	$37,432	$40,117
SOURCES OF FUNDS:								
Property Tax	$1,304,111	$1,350,112	$1,363,613	$1,404,522	$1,446,657	$1,490,057	$1,534,759	$1,580,801
Development Tax	$148,686	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000
Interest	$108,768	$35,000	$35,000	$50,000	$50,000	$50,000	$50,000	$50,000
Transfer from CDBG/interest for sec 108 loan								
Loan repayment			$964,510	$935,306				
Proceeds from Sale of Units	$15,900							
Other	$1,046							
TOTAL SOURCES OF FUNDS	$1,578,510	$1,635,112	$2,613,123	$2,639,828	$1,746,657	$1,790,057	$1,834,759	$1,880,801
USES OF FUNDS:								
Operating:								
Program Management	$289,723	$285,561	$335,770	$349,201	$363,169	$377,696	$392,804	$408,516
Housing Authority Transfer	$71,667	$73,230	$74,939	$76,713	$78,532	$80,395	$82,305	$84,263
Total Operating Uses of Funds	$361,390	$358,791	$410,709	$425,914	$441,701	$458,091	$475,109	$492,779
Transfers to Other Funds								
Cost Allocation	$16,610	$17,275	$26,511	$35,747	$37,177	$38,664	$40,211	$41,819
Excise Tax Administration	$4,985	$5,135	$5,289	$5,448	$5,611	$5,779	$5,953	$6,131
Total Transfers to Other Funds	$21,595	$22,409	$31,800	$41,195	$42,788	$44,443	$46,164	$47,950
Housing Project Grants/Funding:								
Acquisition/Rehabilitation/Construction	$512,799	$1,268,077	$2,168,036	$2,170,115	$1,259,539	$1,284,866	$1,310,801	$1,337,359
Bridge Loan	$1,079,635							
Total Capital Improvements Program	$1,592,434	$1,268,077	$2,168,036	$2,170,115	$1,259,539	$1,284,866	$1,310,801	$1,337,359
Project Carryovers & Encumbrances		$1,461,034						
TOTAL USES OF FUNDS	$1,975,418	$3,110,312	$2,610,545	$2,637,224	$1,744,027	$1,787,400	$1,832,074	$1,878,088
UNRESTRICTED FUND BALANCE	$1,502,163	$26,963	$29,541	$32,145	$34,775	$37,432	$40,117	$42,830
DESIGNATIONS:								
Designated Reserve *	$0	$0	$0	$0	$0	$0	$0	$0
Sick/Vacation/Bonus Liability	$23,199	$23,953	$24,731	$25,535	$26,365	$27,222	$28,107	$29,020
Pay Period 27 Reserve	$1,440	$3,010	$4,810	$6,610	$8,410	$10,210	$12,010	$13,810
Total Reserve	$24,639	$26,963	$29,541	$32,145	$34,775	$37,432	$40,117	$42,830
SURPLUS/(DEFICIT) vs. RESERVE GOAL	$1,477,524	($0)	$0	$0	$0	($0)	$0	($0)

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

CITY OF BOULDER
2009 FUND FINANCIAL

CAPITAL DEVELOPMENT FUND

	2007 ACTUALS	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	$3,472,763	$3,869,910	$4,254,494	$4,525,627	$4,810,828	$4,303,665	$4,610,327	$4,925,180
SOURCES OF FUNDS								
Excise Taxes	$266,785	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000
Interest on Investments	$173,794	$178,016	$127,635	$135,769	$144,325	$129,110	$138,310	$147,755
TOTAL SOURCES OF FUNDS	**$440,579**	**$428,016**	**$377,635**	**$385,769**	**$394,325**	**$379,110**	**$388,310**	**$397,755**
USES OF FUNDS								
Cost Allocation	$26,253	$26,253	$21,213	$15,120	$15,876	$16,670	$17,503	$18,378
Excise Tax Administration	$4,985	$4,985	$5,289	$5,448	$5,611	$5,779	$5,953	$6,131
Total Operating Uses of Funds	**$31,238**	**$31,238**	**$26,502**	**$20,568**	**$21,487**	**$22,449**	**$23,456**	**$24,509**
Continuation Projects	$0	$0	$0	$0	$0	$0	$0	$0
New Projects	$12,194	$12,194	$80,000	$80,000	$880,000	$50,000	$50,000	$50,000
Total Capital Uses of Funds	**$12,194**	**$12,194**	**$80,000**	**$80,000**	**$880,000**	**$50,000**	**$50,000**	**$50,000**
Carryovers & Encumbrances	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL USES OF FUNDS	**$43,432**	**$43,432**	**$106,502**	**$100,568**	**$901,487**	**$72,449**	**$73,456**	**$74,509**
FUND BALANCE - END OF YEAR	**$3,869,910**	**$4,254,494**	**$4,525,627**	**$4,810,828**	**$4,303,665**	**$4,610,327**	**$4,925,180**	**$5,248,426**
Restricted Reserve	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000
SURPLUS (DEFICIT) vs RESERVES	**$3,369,910**	**$3,754,494**	**$4,025,627**	**$4,310,828**	**$3,803,665**	**$4,110,327**	**$4,425,180**	**$4,748,426**

Minimum Fund Balance = $500,000

CITY OF BOULDER
2009 FUND FINANCIAL

LOTTERY FUND

	2007 ACTUAL	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of the Year	1,446,105	1,506,265	648,591	419,542	395,147	375,431	360,416	350,125
SOURCES OF FUNDS								
Intergovernmental Revenues	989,822	926,319	930,951	935,605	940,283	944,985	949,710	954,458
Interest Income	74,533	59,904	40,000	40,000	40,000	40,000	40,000	40,000
TOTAL SOURCES OF FUNDS	1,064,355	986,223	970,951	975,605	980,283	984,985	989,710	994,458
USES OF FUNDS								
Operating								
Habitat Restoration - P & R	106,102	125,665	128,178	130,742	133,357	136,024	138,744	141,519
Capital Refurbishment - P & R	259,405	354,500	36,822	94,258	91,643	88,976	86,256	83,481
Total Operating Uses of Funds	365,507	480,165	165,000	225,000	225,000	225,000	225,000	225,000
Transfers To Other Funds								
Cost Allocation	0	0	0	0	0	0	0	0
Debt Service								
Total Debt Service	304,344	169,835	0	0	0	0	0	0
Capital Improvement Program								
Capital Projects - P & R	58,666	200,000	0	0	0	0	0	0
Playground Renovation			360,000	200,000	200,000	200,000	200,000	200,000
Tributary Greenways - Public Works	147,765	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Capital Projects - OSMP	127,913	0	525,000	425,000	425,000	425,000	425,000	425,000
Total Capital Improvement Program	334,344	350,000	1,035,000	775,000	775,000	775,000	775,000	775,000
Carryovers and Encumbrances	0	843,897	0	0	0	0	0	0
TOTAL USES OF FUNDS	1,004,195	1,843,897	1,200,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
UNRESTRICTED FUND BALANCE	1,506,265	648,591	419,542	395,147	375,431	360,416	350,125	344,583

CITY OF BOULDER
2009 FUND FINANCIAL

PLANNING & DEVELOPMENT SERVICES

	2007 ACTUALS	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	$4,088,094	$6,084,639	$4,835,568	$4,128,758	$3,932,967	$3,667,024	$3,324,607	$2,898,976
SOURCES OF FUNDS								
General Fund Transfer	$2,076,244	$2,169,665	$2,333,362	$2,257,927	$2,325,665	$2,395,435	$2,467,298	$2,541,317
Restricted Funds' Transfers (Public Works)	$635,409	$654,471	$674,105	$694,329	$715,158	$736,613	$758,712	$781,473
Restricted Funds' Transfers (Excise Tax Administration)	$24,925	$25,673	$26,443	$27,236	$28,053	$28,895	$29,762	$30,655
State Historic Tax Credit	$3,987	$0	$0	$0	$0	$0	$0	$0
Fees & Permits	$6,803,081	$5,424,195	$5,388,250	$5,505,955	$5,643,604	$5,784,694	$5,929,312	$6,077,545
Interest on Investments	$252,458	$170,538	$172,034	$144,507	$137,654	$128,346	$116,361	$101,464
TOTAL SOURCES OF FUNDS	**$9,796,104**	**$8,444,542**	**$8,594,195**	**$8,629,955**	**$8,850,137**	**$9,073,986**	**$9,301,448**	**$9,532,458**
USES OF FUNDS								
Operating--								
Administrative, Financial and Communications Services	$1,427,805	$1,919,066	$1,780,757	$1,806,370	$1,860,561	$1,916,378	$1,973,869	$2,033,085
Information Resources	$945,907	$1,098,086	$1,123,579	$1,055,317	$1,086,976	$1,119,585	$1,153,173	$1,187,768
Long Range Planning	$803,268	$719,783	$930,681	$719,641	$741,230	$763,467	$786,371	$809,962
Land Use Review	$1,013,997	$1,102,060	$1,001,399	$951,101	$979,634	$1,009,023	$1,039,294	$1,070,473
Engineering Review	$1,033,053	$1,084,701	$1,423,946	$1,343,579	$1,383,887	$1,425,403	$1,468,165	$1,512,210
Floodplain & Wetland Management	$10,837	$26,270	$26,795	$27,599	$28,427	$29,280	$30,158	$31,063
Building Construction and Inspection Services	$1,069,043	$1,130,061	$1,306,655	$1,167,047	$1,202,058	$1,238,120	$1,275,264	$1,313,521
Environmental and Zoning Enforcement	$437,581	$500,393	$528,308	$477,001	$491,311	$506,050	$521,232	$536,869
Restricted Operating Reserve	$0	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000
TOTAL OPERATING USES OF FUNDS	$6,741,491	$7,605,418	$8,147,120	$7,572,655	$7,799,084	$8,032,307	$8,272,526	$8,519,952
Transfers to Other Funds--								
Cost Allocation	$1,058,069	$1,079,680	$1,178,885	$1,278,090	$1,341,995	$1,409,094	$1,479,549	$1,553,526
TOTAL TRANSFERS TO OTHER FUNDS	$1,058,069	$1,079,680	$1,178,885	$1,278,090	$1,341,995	$1,409,094	$1,479,549	$1,553,526
ENCUMBRANCES, CARRYOVERS, ATBs	$0	$1,033,515	$0	$0	$0	$0	$0	$0
TOTAL USES OF FUNDS	**$7,799,559**	**$9,718,613**	**$9,326,005**	**$8,850,745**	**$9,141,080**	**$9,441,403**	**$9,752,078**	**$10,073,478**
Restricted Reserve Adjustment	$0	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000
UNRESTRICTED FUND BALANCE	**$6,084,639**	**$4,835,568**	**$4,128,758**	**$3,932,967**	**$3,667,024**	**$3,324,607**	**$2,898,976**	**$2,382,956**
Operating Reserve (Goal: 10% of operating (revenue)	$340,154	$542,420	$538,825	$550,596	$564,360	$578,469	$592,931	$607,754
State Historic Tax Credit Fund	$11,705	$11,705	$11,705	$11,705	$11,705	$11,705	$11,705	$11,705
Pay Period 27 Liability	$32,352	$76,352	$120,352	$164,352	$208,352	$252,352	$296,352	$340,352
Sick/Vacation/Bonus Accrual Adjustment	$305,436	$311,545	$317,776	$639,373	$658,554	$658,554	$658,554	$658,554
SURPLUS (DEFICIT) vs. RESERVE GOAL	**$5,394,992**	**$3,893,547**	**$3,140,100**	**$2,566,942**	**$2,224,051**	**$1,823,524**	**$1,339,431**	**$764,586**

CITY OF BOULDER
2009 FUND FINANCIAL

.25 CENT SALES TAX FUND

	2007 ACTUAL	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of the Year	3,442,033	3,911,226	1,412,942	586,038	275,194	245,759	234,455	160,011
SOURCES OF FUNDS								
Sales Tax	6,181,190	6,367,933	6,614,837	6,850,771	7,100,834	7,348,386	7,601,768	7,864,189
Interest	196,266	155,637	158,884	162,429	153,197	151,354	149,991	149,991
Grants	44,540	-	-	-	-	-	-	
Other Revenue	42,061	12,000	12,000	12,000	12,000	12,000	12,000	12,000
TOTAL SOURCES OF FUNDS	6,464,057	6,535,570	6,785,721	7,025,200	7,266,031	7,511,740	7,763,759	8,026,180
USES OF FUNDS								
Land Operations and Maintenance	1,437,914	1,353,544	1,570,844	1,617,969	1,666,508	1,716,504	1,767,999	1,821,039
Administration	253,928	410,640	307,913	317,150	326,665	336,465	346,559	356,956
Planning and Project Management	228,572	354,086	304,966	314,115	323,538	333,245	343,242	353,539
Sports Field Maintenance	91,853	93,638	97,718	100,650	103,669	106,779	109,982	113,282
Civic Park Complex	15,276	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Historical & Cultural	41,147	50,000	50,000	50,000	50,000	50,000	50,000	50,000
FAM - Ongoing and Major Maintenance	419,130	431,704	450,262	463,770	477,683	492,013	506,774	521,977
Capital Refurbishment	469,176	405,000	488,178	502,823	517,908	533,445	549,449	565,932
Proposed Action Plan			60,000	61,800	63,654	65,564	67,531	69,556
Total Operating Uses of Funds	2,956,996	3,173,612	3,404,881	3,503,277	3,604,626	3,709,015	3,816,535	3,927,281
Transfers To Other Funds								
Cost Allocation	148,874	157,774	202,291	246,808	254,212	261,839	269,694	277,785
Transfer to the Recreation Activity Fund	300,000	-	-	-	-	-	-	-
Total Transfers	448,874	157,774	202,291	246,808	254,212	261,839	269,694	277,785
Debt Service								
Total Debt Service	2,428,953	2,421,453	2,385,453	2,385,959	2,386,628	2,402,190	2,401,975	2,401,660
Capital Improvement Program								
Capital Projects	160,041	875,000	1,620,000	1,200,000	1,050,000	1,150,000	1,350,000	1,350,000
Carryovers & Encumberances		2,406,015						
TOTAL USES OF FUNDS	5,994,864	9,033,854	7,612,625	7,336,044	7,295,466	7,523,043	7,838,204	7,956,726
FUND BALANCE END OF YEAR	3,911,226	1,412,942	586,038	275,194	245,759	234,455	160,011	229,465
Designations:								
Newcomer Legacy	(187,949)	(187,949)	-	-	-	-	-	
Pay Period 27 - 2013 Reserve	(11,532)	(22,322)	(31,322)	(41,935)	(52,972)	(64,451)	(76,389)	(88,805)
Sick & Vacation Liability Reserve	(172,400)	(177,572)	(182,899)	(188,386)	(194,038)	(199,859)	(205,855)	(212,030)
SURPLUS/(DEFICIT) VS. RESERVE GOAL	3,539,345	1,025,099	371,817	44,873	(1,251)	(29,855)	(122,233)	(71,370)

CITY OF BOULDER
2009 FUND FINANCIAL

AFFORDABLE HOUSING FUND

	2007 ACTUAL	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
FUND BALANCE								
Beginning of Year	$1,680,259	$1,661,403	$17,861	$21,188	$24,532	$27,893	$31,273	$34,671
SOURCES OF FUNDS:								
Cash In Lieu of Affordable Units	$895,568	$2,900,000	$3,100,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000
Transfer from General Fund	$398,000	$406,000	$416,000	$424,320	$432,806	$441,463	$450,292	$459,298
Fannie Mae Line of Credit Proceeds	$0							
Proceeds from Line of Credit Projects (Pollard)'	$156,000	$156,000	$156,000	$156,000	$156,000	$156,000	$156,000	$156,000
Interest	$75,268	$35,000	$35,000	$50,000	$50,000	$50,000	$50,000	$50,000
Loan repayment			$138,544	$134,349				
Proceeds from Sale of Units	$71,109							
Fees from Resale of Units	$41,968	$0	$0	$0	$0	$0	$0	$0
TOTAL SOURCES OF FUNDS	$1,637,913	$3,497,000	$3,845,544	$1,764,669	$1,638,806	$1,647,463	$1,656,292	$1,665,298
USES OF FUNDS:								
Operating:								
Program Management	$263,498	$340,894	$407,696	$424,003	$440,964	$458,602	$476,946	$496,024
Housing Authority Transfer		$50,000	$101,000	$103,020	$105,080	$107,182	$109,326	$111,512
Total Operating Uses of Funds	$263,498	$390,894	$508,696	$527,023	$546,044	$565,784	$586,272	$607,536
Transfers to Other Funds								
Cost Allocation	$10,167	$10,575	$25,706	$40,838	$42,472	$44,170	$45,937	$47,775
Total Transfers to Other Funds	$10,167	$10,575	$25,706	$40,838	$42,472	$44,170	$45,937	$47,775
Debt Service & Fees on Fannie Mae Line of Credit	$515,973	$1,593,600						
Debt Service on BTV-Pollard site	$229,281	$229,214	$229,143	$219,358				
Housing Project Grants/Funding:								
Acquisition/Rehabilitation/Construction	$465,028	$1,954,824	$2,982,302	$875,809	$946,667	$931,860	$916,371	$900,169
Affordable Housing Fee Waivers	$160,707	$94,480	$96,370	$98,297	$100,263	$102,268	$104,314	$106,400
Bridge Loan	$9,397							
BoulderTransit Village &/or Mapleton MHP	$2,719							
Total Capital Improvements Program	$637,850	$2,049,304	$3,078,672	$974,106	$1,046,929	$1,034,128	$1,020,684	$1,006,569
Project Carryovers & Encumbrances		$866,955						
TOTAL USES OF FUNDS	$1,656,769	$5,140,542	$3,842,217	$1,761,325	$1,635,445	$1,644,083	$1,652,893	$1,661,880

CITY OF BOULDER
2009 FUND FINANCIAL

AFFORDABLE HOUSING FUND

	2007 ACTUAL	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
UNRESTRICTED FUND BALANCE	$1,661,403	$17,861	$21,188	$24,532	$27,893	$31,273	$34,671	$38,089
DESIGNATIONS:								
Designated Reserve *	$0	$0	$0	$0	$0	$0	$0	$0
Sick/Vacation/Bonus Liability	$0	$16,206	$16,733	$17,277	$17,838	$18,418	$19,016	$19,634
Pay Period 27 Reserve	$0	$1,655	$4,455	$7,255	$10,055	$12,855	$15,655	$18,455
Total Reserve	$0	$17,861	$21,188	$24,532	$27,893	$31,273	$34,671	$38,089
SURPLUS/(DEFICIT) vs. RESERVE GOAL	$1,661,403	$0	($0)	$0	($0)	$0	$0	$0

* There is no need for a "designated reserve" as funds will only be allocated after they have been collected rather than based upon revenue projections. The AHF allocation proces allows Housing Project Funding to function as a reserve.

** The Fannie Mae Line of Credit (FMLOC) expires in 2008, at which time any outstanding balance will be due.

CITY OF BOULDER
2009 FUND FINANCIAL
LIBRARY FUND

	2007 ACTUAL	2008 APPROVED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	$ 450,905	$ 452,575	$ 171,999	$ 171,999	$ 171,999	$ 171,999	$ 171,999	$ 171,999
SOURCES OF FUNDS								
Library Fund Revenues								
Property Tax	$ 545,858	$ 550,450	$ 570,393	$ 587,505	$ 605,130	$ 623,284	$ 641,982	$ 661,242
Fees: Overdues, Fines, Reserve Charges	123,365	102,000	105,067	115,000	120,000	120,000	120,000	120,000
Facility Rental	9,668	3,000	4,000	5,000	5,000	5,000	5,000	5,000
Food Service	3,441	3,000	3,000	3,600	3,600	3,600	3,600	3,600
Interest on Investment	32,503	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Other								
Gifts								
Miscellaneous/Third Party Revenues	52,767	24,000	24,000	24,000	24,000	24,000	24,000	24,000
Total Library Fund Revenues	767,602	697,450	721,460	750,105	772,730	790,884	809,582	828,842
Transfer from the General Fund	5,626,475	6,019,160	6,270,496	6,381,690	6,501,701	6,629,036	6,758,736	6,890,843
TOTAL SOURCES OF FUNDS	$ 6,394,077	$ 6,716,610	$ 6,991,956	$ 7,131,795	$ 7,274,431	$ 7,419,920	$ 7,568,318	$ 7,719,684
USES OF FUNDS								
Operating								
Programs	$ 6,392,407	$ 6,716,610	$ 6,991,956	$ 7,131,795	$ 7,274,431	$ 7,419,920	$ 7,568,318	$7,719,684
Fund Balance Expenditures	-	-	-	-	-	-	-	-
Total Operating Uses of Funds	6,392,407	6,716,610	6,991,956	7,131,795	7,274,431	7,419,920	7,568,318	7,719,684
Carryovers and Encumbrances								
Carryover Budget		$0						
Carryover Encumbrances	-	$132,226						
Total Carryovers and Encumbrances		132,226	-	-	-	-	-	-
Mid Year Adjustments to Base								
May, 2007 ATB		48,350						
Total Mid Year Adjustments to Base	-	48,350	-	-	-	-	-	-
TOTAL USES OF FUNDS	$ 6,392,407	$ 6,897,186	$ 6,991,956	$ 7,131,795	$ 7,274,431	$ 7,419,920	$ 7,568,318	$ 7,719,684
Approved Facility Planning Study		$ 100,000						
UNRESTRICTED FUND BALANCE	$ 452,575	$ 171,999	$ 171,999	$ 171,999	$ 171,999	$ 171,999	$ 171,999	$ 171,999
DESIGNATIONS								
Designated Reserve - 10% of LF Revenues (changed from 5% to 10% beginning in 2004)	76,760	69,745	72,146	75,010	77,273	79,088	80,958	82,884
SURPLUS/DEFICIT vs.RESERVE GOAL	$ 375,815	$ 102,254	$ 99,853	$ 96,989	$ 94,726	$ 92,911	$ 91,041	$ 89,115

CITY OF BOULDER
2009 FUND FINANCIAL

RECREATION ACTIVITY FUND

	2007 ACTUAL	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of the Year	515,431	1,329,773	1,583,000	1,638,161	1,778,704	1,930,266	2,093,512	2,269,141
SOURCES OF FUNDS								
Golf Revenue	1,589,708	1,568,108	1,607,854	1,656,090	1,705,772	1,756,945	1,809,654	1,863,943
Reservoir Revenue	764,919	805,951	826,100	850,883	876,409	902,702	929,783	957,676
Recreation Centers	1,990,614	2,043,195	2,094,275	2,157,103	2,221,816	2,288,471	2,357,125	2,427,839
Recreation Programs	1,746,552	2,067,070	2,008,440	2,068,693	2,130,754	2,194,677	2,260,517	2,328,332
Aquatics	579,413	525,000	538,125	554,269	570,897	588,024	605,664	623,834
Sports	1,173,817	1,295,378	1,370,407	1,411,519	1,453,865	1,497,481	1,542,405	1,588,677
Access and Inclusion	178,653	81,840	83,886	86,403	88,995	91,664	94,414	97,247
Recreation Revenue	267,376							
Interest Income	63,448							
Transfers from the General Fund (GF)	1,756,782	1,784,727	1,853,539	1,918,413	1,985,557	2,055,052	2,126,979	2,201,423
Transfer from the .25 Cent Sales Tax Fund	300,000							
Transfers from Worker's Compensation Fund	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Transfers from Transportation Fund	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
TOTAL SOURCES OF FUNDS	10,504,282	10,264,269	10,475,626	10,796,372	11,127,065	11,468,015	11,819,541	12,181,972
USES OF FUNDS								
Recreation Administration	299,893	271,917	277,959	286,298	294,887	303,733	312,845	322,231
Special Projects, Promotion, & Marketing	405,364	439,804	419,232	431,809	444,763	458,106	471,849	486,005
Golf	1,306,048	1,367,447	1,413,525	1,455,931	1,499,609	1,544,597	1,590,935	1,638,663
Reservoir	541,227	673,407	653,807	673,421	693,624	714,433	735,866	757,942
Recreation Centers/Facilities	1,873,577	1,978,172	2,008,535	2,068,791	2,130,855	2,194,780	2,260,624	2,328,443
Recreation Programs	2,184,230	2,175,302	2,276,926	2,345,234	2,415,591	2,488,059	2,562,700	2,639,581
Aquatics	1,040,958	1,162,367	1,070,181	1,102,286	1,135,355	1,169,416	1,204,498	1,240,633
Sports	760,199	1,074,548	890,923	917,651	945,180	973,536	1,002,742	1,032,824
Ballfields Maintenance	441,892	119,699	483,855	498,371	513,322	528,721	544,583	560,921
Access and Inclusion	774,521	654,095	750,522	773,038	796,229	820,116	844,719	870,061
Proposed Action Plan - One Time			75,000					
Proposed Action Plan - Ongoing			100,000	103,000	106,090	109,273	112,551	115,927
Total Operating Uses of Funds	9,627,909	9,916,758	10,420,465	10,655,829	10,975,504	11,304,769	11,643,912	11,993,229
Transfers To Other Funds								
Transfer to the General Fund	62,031							
Total Transfers	62,031							
Carryovers & Encumberences		94,284						
TOTAL USES OF FUNDS	9,689,940	10,011,042	10,420,465	10,655,829	10,975,504	11,304,769	11,643,912	11,993,229
TOTAL FUND BALANCE	1,329,773	1,583,000	1,638,161	1,778,704	1,930,266	2,093,512	2,269,141	2,457,883
Pay Period 27 - 2013 Reserve	(30,517)	(68,087)	(115,087)	(162,087)	(209,087)	(256,087)	(303,087)	(350,087)
Operating Reserve	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Total Reserves	(80,517)	(118,087)	(165,087)	(212,087)	(259,087)	(306,087)	(353,087)	(400,087)
UNRESTRICTED FUND BALANCE	1,249,256	1,464,913	1,473,074	1,566,617	1,671,179	1,787,425	1,916,054	2,057,796

CITY OF BOULDER
2009 FUND FINANCIAL

CLIMATE ACTION PLAN FUND

	2007 ACTUAL	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of the Year	0	20,716	2,214	6,654	6,654	6,653	6,653	0
SOURCES OF FUNDS								
Climate Action Plan Tax	595,362	875,000	892,440	896,902	901,387	905,894	0	0
Transfer from General Fund	160,265	0	0	0	0	0	0	0
Interest	958	0	0	0	0	0	0	0
Miscellaneous	32,420	0	0	0	0	0	0	0
TOTAL SOURCES OF FUNDS	789,005	875,000	892,440	896,902	901,387	905,894	0	0
USES OF FUNDS								
Operating	0	2,300	20,330	896,902	901,387	905,894	0	0
CAP Program Mgmt	275,264	22,598	33,700	0	0	0	0	0
CAP Education & Marketing	136,194	217,156	216,157	0	0	0	0	0
CAP Transportation	1,952	72,149	66,434	0	0	0	0	0
CAP Industrial	0	0	0	0	0	0	0	0
CAP City of Boulder	0	7,500	7,500	0	0	0	0	0
CAP Commercial	126,888	224,166	228,493	0	0	0	0	0
CAP Residential	227,991	313,998	315,386	0	0	0	0	0
CAP Boulder Mobile Manor	0	15,134	0	0	0	0	0	0
Total Operating Uses of Funds	768,289	875,000	888,000	896,902	901,387	905,894	0	0
Transfers To Other Funds								
Cost Allocation	0	0	0	0	0	0	0	0
Encumbrances and Carryovers	0	18,502	0	0	0	0	0	0
TOTAL USES OF FUNDS	768,289	893,502	888,000	896,902	901,387	905,894	0	0
FUND BALANCE - END OF YEAR	20,716	2,214	6,654	6,654	6,653	6,653	6,653	0
Pay Period 27 - 2013 Reserve	-	-	(2,500)	(5,000)	(7,500)	(10,000)	(12,500)	-
Sick & Vacation Liability Reserve	-	-	(1,528)	(1,589)	(1,653)	(1,719)	(1,788)	-
Total Reserves	-	-	(4,028)	(6,589)	(9,153)	(11,719)	(14,288)	-
TOTAL FUND BALANCE	20,716	2,214	2,626	65	(2,499)	(5,066)	(7,634)	0

CITY OF BOULDER
2009 FUND FINANCIAL

OPEN SPACE FUND

	2007 ACTUAL	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	$29,944,436	$13,123,522	$9,691,472	$8,876,749	$9,164,340	$9,171,420	$12,824,507	$17,093,041
SOURCES OF FUNDS								
Net Sales Tax Revenue	$21,757,790	$22,415,123	$23,284,228	$24,114,713	$24,994,935	$25,866,318	$26,758,223	$27,681,944
Investment Income	$1,157,093	$325,000	$325,000	$325,000	$325,000	$325,000	$325,000	$325,000
Lease & Miscl Revenue	$605,922	$485,909	$485,909	$485,909	$485,909	$485,909	$485,909	$485,909
Sale of Property	$708,439							
Bond Refunding	$12,415,777							
Arbitrage Transfer	$41,877							
General Fund Transfer	$1,012,481	$1,057,324	$1,098,529	$1,109,514	$1,120,609	$1,131,816	$1,143,134	$1,154,565
Grants	$42,118	$167,159	$0	$0	$0	$0	$0	$0
Total Annual Sources of Funds	$37,741,497	$24,450,515	$25,193,666	$26,035,136	$26,926,453	$27,809,043	$28,712,266	$29,647,418
USES OF FUNDS								
General Operating Expenditures	$9,006,526	$9,868,564	$10,240,630	$9,892,258	$10,090,103	$10,188,803	$10,392,579	$10,600,431
Finance Office Sales Tax System		$32,000						
2008 Operating Carryover		$3,000						
Grant Expenditures		$167,159						
2008 ATB		$68,400						
Administrative Transfer	$776,448	$783,571	$885,465	$987,358	$1,007,105	$1,027,247	$1,047,792	$1,068,748
Total Operating Uses of Funds	$9,782,974	$10,922,694	$11,126,095	$10,879,616	$11,097,208	$11,216,051	$11,440,372	$11,669,179
CAPITAL IMPROVEMENTS PROGRAM								
Continuation Projects	$1,059,595	$3,980,000	$4,150,000	$4,150,000	$4,150,000	$4,150,000	$4,150,000	$4,150,000
Carryover from 2006	$19,608,471							
Carryover from 2007		$1,991,566						
Total Capital Improvements Program	$20,668,066	$5,971,566	$4,150,000	$4,150,000	$4,150,000	$4,150,000	$4,150,000	$4,150,000
DEBT SERVICE USES OF FUNDS								
Debt Service - BMPA	$3,364,981	$2,739,715	$2,541,112	$2,539,709	$4,620,353	$1,748,545	$1,611,245	$1,515,608
Debt Service - Bonds & Notes	$8,393,760	$8,210,137	$8,191,182	$8,178,221	$7,051,812	$7,041,359	$7,242,116	$5,277,561
2008 Debt Carryover		$38,453						
Bond Refunding	$12,310,754							
Arbitrage	$41,877							
Total Debt Service Uses of Funds	$24,111,371	$10,988,305	$10,732,294	$10,717,930	$11,672,165	$8,789,905	$8,853,360	$6,793,169
TOTAL USES OF FUNDS	$54,562,411	$27,882,565	$26,008,389	$25,747,546	$26,919,373	$24,155,955	$24,443,732	$22,612,348
FUND BALANCE - END OF YEAR	$13,123,522	$9,691,472	$8,876,749	$9,164,340	$9,171,420	$12,824,507	$17,093,041	$24,128,111
OSBT CONTINGENCY RESERVE	$5,475,000	$5,475,000	$5,475,000	$5,475,000	$5,475,000	$5,475,000	$5,475,000	$5,475,000
REVENUE BOND RESERVE	$0	$0	$0	$0	$0	$0	$0	$0
PAY PERIOD 27 RESERVE	$28,400	$68,270	$126,270	$184,270	$242,270	$300,270	$358,270	$416,270
SICK/VAC/APP. BONUS LIABILITY 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
SUBTOTAL - RESERVES	$6,393,400	$6,433,270	$6,491,270	$6,549,270	$6,607,270	$6,665,270	$6,723,270	$6,781,270
UNRESTRICTED FUND BALANCE	**$6,730,122**	**$3,258,202**	**$2,385,479**	**$2,615,070**	**$2,564,150**	**$6,159,237**	**$10,369,771**	**$17,346,841**

CITY OF BOULDER
2009 FUND FINANCIAL

AIRPORT FUND

	2007 ACTUAL	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	$637,873	$523,789	$393,704	$429,585	$432,579	$441,149	$466,671	$476,755
SOURCES OF FUNDS								
Airport Rental	$340,942	$412,092	$447,530	$460,956	$480,685	$512,213	$527,580	$543,407
Fuel Flowage Fees	0	3,800	3,800	3,800	3,800	3,800	3,800	3,800
Fuel Tax Refund	2,923	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Federal Grant	421,870	600,000	0	0	0	0	600,000	0
State Grant	12,546	15,789	0	0	0	0	15,789	0
Miscellaneous Sale of Goods	115,416	0	0	0	0	0	0	0
Interest on Investments	27,269	27,000	27,000	27,000	27,000	27,000	27,000	27,000
ATB	0	1,011,101	0	0	0	0	0	0
TOTAL SOURCES OF FUNDS	**$920,966**	**$2,072,782**	**$481,330**	**$494,756**	**$514,485**	**$546,013**	**$1,177,169**	**$577,207**
USES OF FUNDS								
Operating:								
Airport Management	$463,843	$382,925	$345,419	$355,782	$366,455	$377,449	$388,772	$400,436
Transportation Administration	20,125	23,920	23,558	24,265	24,993	25,742	26,515	27,310
Operating Reserve	0	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Subtotal Operating Uses of Funds	$483,968	$416,845	$378,977	$390,047	$401,448	$413,191	$425,287	$437,746
Transfers:								
Cost Allocation	$58,869	$61,229	$76,472	$91,715	$94,466	$97,300	$100,219	$103,226
Subtotal Transfers to Other Funds	$58,869	$61,229	$76,472	$91,715	$94,466	$97,300	$100,219	$103,226
TOTAL OPERATING USES OF FUNDS	**$542,837**	**$478,074**	**$455,449**	**$481,762**	**$495,914**	**$510,492**	**$525,507**	**$540,972**
TOTAL CAPITAL USES OF FUNDS	**$492,213**	**$631,578**	**$0**	**$0**	**$0**	**$0**	**$631,578**	**$0**
CARRYOVERS & ENCUMBRANCES	0	1,083,215	0	0	0	0	0	0
MID-YEAR ADJUSTMENTS-TO-BASE	0	0	0	0	0	0	0	0
TOTAL USES OF FUNDS	**$1,035,050**	**$2,192,867**	**$455,449**	**$481,762**	**$495,914**	**$510,492**	**$1,157,085**	**$540,972**

CITY OF BOULDER
2009 FUND FINANCIAL

AIRPORT FUND

	2007 ACTUAL	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
Restricted Reserve Adjustment	0	10,000	10,000	10,000	10,000	10,000	10,000	10,000
FUND BALANCE - END OF YEAR	**$523,789**	**$393,704**	**$429,585**	**$432,579**	**$441,149**	**$466,671**	**$476,755**	**$502,990**
Designations:								
Designated Reserve	135,709	117,019	111,362	117,940	121,479	125,123	128,877	132,743
Sick & Vacation Liability Reserve	2,493	2,568	2,645	2,724	2,806	2,890	2,977	3,066
Pay Period 27 - 2013 Reserve	923	1,923	2,923	3,923	4,923	5,923	6,923	7,923
Less: Total Reserve Designations	139,125	121,509	116,930	124,588	129,207	133,936	138,776	143,732
SURPLUS/(DEFICIT) vs. RESERVE GOAL	**$384,664**	**$272,195**	**$312,655**	**$307,992**	**$311,942**	**$332,735**	**$337,978**	**$359,258**

CITY OF BOULDER
2009 FUND FINANCIAL

TRANSPORTATION FUND

	2007 ACTUAL	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
UNAPPROPRIATED FUND BALANCE	$10,346,332	$9,970,703	$1,700,638	$1,772,805	$1,712,934	$1,781,655	$1,774,202	$1,697,883
SOURCES OF FUNDS								
Sales Tax	$14,797,695	$15,200,509	$15,789,771	$16,352,791	$16,949,470	$17,540,171	$18,144,785	$18,770,965
City-Auto Registrations	241,659	241,659	241,659	241,659	241,659	241,659	241,659	241,659
County Road & Bridge	216,671	216,184	216,671	216,671	216,671	216,671	216,671	216,671
Highway User's Tax	2,123,943	2,110,180	2,110,180	2,110,180	2,110,180	2,110,180	2,110,180	2,110,180
St. Traffic Control & Hwy Maint. & Landscape	195,250	332,890	332,890	332,890	332,890	332,890	332,890	332,890
Reimbursements	173,758	500,000	500,000	500,000	500,000	500,000	500,000	500,000
External Funding	2,151,313	12,672,402	3,545,000	3,430,000	0	0	0	0
Federal/State Grants	167,389	139,179	0	0	0	0	0	0
Interest on Investments	466,946	420,000	420,000	420,000	420,000	420,000	420,000	420,000
Assessment Revenues	112,450	140,000	110,000	110,000	110,000	110,000	110,000	110,000
Lease Revenue - BTV	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000
Other Miscellaneous	50,028	115,000	15,000	15,000	15,000	15,000	15,000	15,000
Land Disposal Estimates	1,788,875	0	1,262,720	0	0	0	0	1,215,000
Transfers from Other Funds	318,000	100,000	125,000	150,000	146,988	0	0	0
ATB's	0	164,931	0	0	0	0	0	0
HOP Reimbursement (RTD)	1,161,213	1,207,418	1,243,641	1,280,950	1,319,378	1,358,960	1,399,728	1,441,720
TOTAL SOURCES OF FUNDS	**$24,049,190**	**$33,644,352**	**$25,996,532**	**$25,244,141**	**$22,446,236**	**$22,929,531**	**$23,574,913**	**$25,458,085**
USES OF FUNDS								
Operating:								
Transportation Planning & Operations	7,466,978	8,008,291	$8,124,030	8,367,751	8,618,784	8,877,347	9,143,668	9,417,978
Project Management	2,707,985	3,070,565	$3,155,346	3,250,007	3,347,507	3,447,932	3,551,370	3,657,911
Transportation Maintenance	5,017,845	4,724,356	$4,774,205	4,909,931	5,049,729	5,193,721	5,342,032	5,494,793
Transportation Administration	506,405	573,253	$565,570	582,537	600,013	618,013	636,553	655,650
Other Programs	162,655	168,832	$171,859	177,015	182,325	187,795	193,429	199,232
Operating Reserve	0	100,000	$100,000	100,000	100,000	100,000	100,000	100,000
Proposed Action Plan Adjustment	0	0	0	70,788	145,116	148,018	150,978	153,998
Subtotal Operating Uses of Funds	$15,861,868	$16,645,297	$16,891,010	$17,458,028	$18,043,473	$18,572,826	$19,118,031	$19,679,562
Transfers:								
Cost Allocation	$1,063,943	1,067,865	1,124,946	1,182,026	1,217,487	1,254,011	1,291,632	1,330,381
Forest Glen GID	2,739	2,821	3,042	3,042	3,042	0	0	0
Parks & Recreation	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000
HHS	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Planning & Development Services Fund	184,724	190,266	195,974	201,853	207,909	214,146	220,570	227,188
Subtotal Transfers to Other Funds	$1,292,406	$1,301,952	$1,364,962	$1,427,921	$1,469,438	$1,509,157	$1,553,202	$1,598,568

CITY OF BOULDER
2009 FUND FINANCIAL

TRANSPORTATION FUND

	2007 ACTUAL	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
Debt Payments:								
Boulder Transit Village	$123,523	$292,515	$123,393	$133,062	$9,605	$0	$0	$0
TOTAL OPERATING USES OF FUNDS	**$17,277,797**	**$18,239,764**	**$18,379,365**	**$19,019,011**	**$19,522,516**	**$20,081,983**	**$20,671,233**	**$21,278,130**
Capital Improvements Program:								
TOTAL CAPITAL USES OF FUNDS	**$7,147,022**	**$8,530,000**	**$7,645,000**	**$6,385,000**	**$2,955,000**	**$2,955,000**	**$3,080,000**	**$4,055,000**
CARRYOVERS & ENCUMBRANCES	0	15,079,722	0	0	0	0	0	0
MID-YEAR ADJUSTMENTS-TO-BASE	0	164,931	0	0	0	0	0	0
TOTAL USES OF FUNDS	**$24,424,819**	**$42,014,417**	**$26,024,365**	**$25,404,011**	**$22,477,516**	**$23,036,983**	**$23,751,233**	**$25,333,130**
Add: Operating Reserve Adjustment	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000
FUND BALANCE - END OF YEAR	**$9,970,703**	**$1,700,638**	**$1,772,805**	**$1,712,934**	**$1,781,655**	**$1,774,202**	**$1,697,883**	**$1,922,838**
Designations:								
Sick & Vacation Liability Reserve	167,317	154,116	138,257	142,405	146,677	151,077	155,609	160,278
Operating Reserve	475,000	475,000	475,000	475,000	475,000	475,000	475,000	475,000
Pay Period 27 - 2017 Reserve	33,087	89,087	145,087	201,087	257,087	313,087	369,087	425,087
Undergrounding Cost Share Pgm Designation	0	134,715	134,715	134,715	134,715	134,715	134,715	134,715
Less: Total Reserve Designations	675,404	852,918	893,059	953,207	1,013,479	1,073,879	1,134,411	1,195,080
SURPLUS/(DEFICIT) vs. RESERVE GOAL	**$9,295,299**	**$847,720**	**$879,746**	**$759,727**	**$768,176**	**$700,323**	**$563,471**	**$727,758**

CITY OF BOULDER
2009 FUND FINANCIAL

TRANSPORTATION DEVELOPMENT FUND

	2007 ACTUAL	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	$4,174,314	$2,968,218	$308,663	$105,295	$54,481	$102,102	$48,101	$92,418
SOURCES OF FUNDS								
Transportation Excise Tax	527,948	777,163	600,000	600,000	600,000	600,000	600,000	600,000
Interest Income	161,939	140,000	62,000	62,000	62,000	62,000	62,000	62,000
External Funding	3,379,954	4,295,661	0	0	0	0	0	0
Reimbursements	122,950	100,000	100,000	100,000	100,000	100,000	100,000	100,000
ATB's	0		0	0	0	0	0	0
TOTAL SOURCES OF FUNDS	**$4,192,791**	**$5,312,824**	**$762,000**	**$762,000**	**$762,000**	**$762,000**	**$762,000**	**$762,000**
USES OF FUNDS								
Operating:								
Operating Expenditures	$164,392	$225,564	$176,877	177,952	179,070	180,233	181,442	182,700
Budget Adjustment	0	0	0	0	0	0	0	0
Subtotal Operating Uses of Funds	$164,392	$225,564	$176,877	$177,952	$179,070	$180,233	$181,442	$182,700
Transfers:								
Cost Allocation	6,720	6,989	8,202	9,415	9,697	9,988	10,288	10,597
Excise Tax Administration	4,985	5,135	5,289	5,448	5,611	5,779	5,953	6,131
Subtotal Transfers to Other Funds	11,705	12,124	13,491	14,863	15,309	15,768	16,241	16,728
TOTAL OPERATING USES OF FUNDS	**$176,097**	**$237,688**	**$190,368**	**$192,815**	**$194,379**	**$196,001**	**$197,683**	**$199,428**
TOTAL CAPITAL USES OF FUNDS	**$5,222,790**	**$660,000**	**$775,000**	**$620,000**	**$520,000**	**$620,000**	**$520,000**	**$620,000**
CARRYOVERS & ENCUMBRANCES	0	6,993,661	0	0	0	0	0	0
MID-YEAR ADJUSTMENTS-TO-BASE	0	81,030	0	0	0	0	0	0
TOTAL USES OF FUNDS	**$5,398,887**	**$7,972,379**	**$965,368**	**$812,815**	**$714,379**	**$816,001**	**$717,683**	**$819,429**
FUND BALANCE - END OF YEAR	**$2,968,218**	**$308,663**	**$105,295**	**$54,481**	**$102,102**	**$48,101**	**$92,418**	**$34,989**
Designations:								
Designated Reserve	0	25,000	25,000	25,000	25,000	25,000	25,000	25,000
No. Boulder Undergrounding*	0	0	0	0	0	0	0	0
Pay Period 27 - 2013 Reserve	745	1,545	2,345	3,145	3,945	4,745	5,545	6,345
	745	26,545	27,345	28,145	28,945	29,745	30,545	31,345
SURPLUS/(DEFICIT) vs. RESERVE GOAL	**$2,968,218**	**$282,118**	**$77,950**	**$26,336**	**$73,157**	**$18,356**	**$61,873**	**$3,644**

*Undergrounding amount of $89,100 in reserve to be expended in future year after 2014

CITY OF BOULDER
2009 FUND FINANCIAL

TRANSIT PASS GENERAL IMPROVEMENT DISTRICT - FOREST GLEN

	2007 ACTUAL	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	$644	$1,011	$1,009	$1,009	$823	$0	$0	$0
SOURCES OF FUNDS								
Property Tax	$6,384	$7,051	$9,021	$9,292	$9,570	$0	$0	$0
Specific Ownership Tax	443	450	450	450	450	0	0	0
Transfers from Other Funds:								
City of Boulder - ECO Pass Subsidy	2,739	3,067	3,042	3,194	3,354	0	0	0
City of Boulder - Administration Cost Subsid	0	0	0	0	0	0	0	0
Interest on Investments	178	0	0	0	0	0	0	0
TOTAL SOURCES OF FUNDS	**$9,744**	**$10,568**	**$12,513**	**$12,935**	**$13,374**	**$0**	**$0**	**$0**
USES OF FUNDS								
Operating:								
RTD ECO Pass Cost	$8,953	$10,224	$12,167	$12,775	$13,414	$0	$0	$0
Annual Administration Cost	0	0	0	0	0	0	0	0
Election Cost	0	0	0	0	0	0	0	0
Rebate Program	424	346	346	346	346	0	0	0
Subtotal Operating Uses of Funds	$9,377	$10,570	$12,513	$13,121	$13,760	$0	$0	$0
Transfers to Other Funds: Interest	0	0	0	0	0	0	0	0
TOTAL OPERATING USES OF FUNDS	**$9,377**	**$10,570**	**$12,513**	**$13,121**	**$13,760**	**$0**	**$0**	**$0**
Capital Improvements Program:								
TOTAL CAPITAL USES OF FUNDS	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
CARRYOVERS & ENCUMBRANCES	0	0	0	0	0	0	0	0
MID-YEAR ADJUSTMENTS-TO-BASE	0	0	0	0	0	0	0	0
TOTAL USES OF FUNDS	**$9,377**	**$10,570**	**$12,513**	**$13,121**	**$13,760**	**$0**	**$0**	**$0**
Restricted Reserve Adjustment	$0	$0	$0	$0	$0	$0	$0	$0
Less: Audit Reserve Adjustment	$0	$0	$0	$0	$0	$0	$0	$0
FUND BALANCE - END OF YEAR	**$1,011**	**$1,009**	**$1,009**	**$823**	**$437**	**$0**	**$0**	**$0**
SURPLUS/(DEFICIT) vs. RESERVE GOAL	**$1,011**	**$1,009**	**$1,009**	**$823**	**$437**	**$0**	**$0**	**$0**

CITY OF BOULDER
2009 FUND FINANCIAL

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND

	2007 ACTUAL	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
FUND BALANCE								
Beginning of Year	$0	$0	($0)	($0)	($0)	($0)	($0)	($0)
SOURCES OF FUNDS:								
Federal Grant Revenue Received	$953,532							
Current Year Federal Grant		$909,313	$872,941	$838,023	$838,023	$838,023	$838,023	$838,023
Available Prior Years Grant Balances		$1,251,281						
Sale Proceeds	$0	$0	$0	$0	$0	$0	$0	$0
Third Party Reimbursements								
TOTAL SOURCES OF FUNDS	$953,532	$2,160,594	$872,941	$838,023	$838,023	$838,023	$838,023	$838,023
USES OF FUNDS:								
Operating:								
Program Management	$167,153	$163,492	$152,541	$141,881	$140,852	$139,781	$138,669	$137,511
Total Operating Uses of Funds	$167,153	$163,492	$152,541	$141,881	$140,852	$139,781	$138,669	$137,511
Transfers to Other Funds								
Transfer to CHAP/interest on BHP prepayment								
Cost Allocation	$17,663	$18,371	$22,047	$25,724	$26,753	$27,823	$28,936	$30,093
Total Transfers to Other Funds	$17,663	$18,371	$22,047	$25,724	$26,753	$27,823	$28,936	$30,093
CDBG Program:								
Community Development/Housing Activities	$768,716	$727,450	$698,353	$670,418	$670,418	$670,418	$670,418	$670,418
Total CDBG Program	$768,716	$727,450	$698,353	$670,418	$670,418	$670,418	$670,418	$670,418
Program Carryovers & Encumbrances		$1,251,281						
TOTAL USES OF FUNDS	$953,532	$2,160,594	$872,941	$838,023	$838,023	$838,023	$838,023	$838,023
UNRESTRICTED FUND BALANCE	$0	($0)	($0)	($0)	($0)	($0)	($0)	($0)
DESIGNATIONS:								
Designated Reserve	$0	$0	$0	$0	$0	$0	$0	$0
Sick/Vacation/Bonus Liability	$0	$0	$0	$0	$0	$0	$0	$0
Total Reserve*	$0	$0	$0	$0	$0	$0	$0	$0
SURPLUS/(DEFICIT) vs. RESERVE GOAL	$0	($0)	($0)	($0)	($0)	($0)	($0)	($0)

* This fund cannot have designated reserves because expenses are funded only on a reimbursable basis by the Department of Housing and Urban Development.

CITY OF BOULDER
2009 FUND FINANCIAL

HOME INVESTMENT PARTNERSHIP GRANT FUND

	2007 ACTUAL	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
FUND BALANCE								
Beginning of Year	$0	$0	$0	$0	$0	$0	$0	$0
SOURCES OF FUNDS:								
Federal Grant Revenue Received	$737,992							
Current Year Federal Grant		$1,300,000	$1,300,000	$1,300,000	$1,300,000	$1,300,000	$1,300,000	$1,300,000
Available Prior Years Grant Balances		$1,410,469						
Third Party Reimbursements								
TOTAL SOURCES OF FUNDS	$737,992	$2,710,469	$1,300,000	$1,300,000	$1,300,000	$1,300,000	$1,300,000	$1,300,000
USES OF FUNDS:								
Operating:								
Program Management	$84,172	$98,851	$96,747	$93,529	$93,124	$92,703	$92,264	$91,809
Total Operating Uses of Funds	$84,172	$98,851	$96,747	$93,529	$93,124	$92,703	$92,264	$91,809
Transfers to Other Funds								
Cost Allocation	$3,553	$3,696	$6,913	$10,131	$10,536	$10,958	$11,396	$11,852
Total Transfers to Other Funds	$3,553	$3,696	$6,913	$10,131	$10,536	$10,958	$11,396	$11,852
HOME Program:								
HOME consortium to other communities	$106,390	$598,520	$605,018	$605,018	$605,018	$605,018	$605,018	$605,018
Housing Activities	$543,877	$598,933	$591,321	$591,321	$591,321	$591,321	$591,321	$591,321
Total HOME Program	$650,267	$1,197,453	$1,196,340	$1,196,340	$1,196,340	$1,196,340	$1,196,340	$1,196,340
Program Carryovers & Encumbrances		$1,410,469						
TOTAL USES OF FUNDS	$737,992	$2,710,469	$1,300,000	$1,300,000	$1,300,000	$1,300,000	$1,300,000	$1,300,000
UNRESTRICTED FUND BALANCE	$0	$0	$0	$0	$0	$0	$0	$0
DESIGNATIONS:								
Designated Reserve	$0	$0	$0	$0	$0	$0	$0	$0
Sick/Vacation/Bonus Liability	$0	$0	$0	$0	$0	$0	$0	$0
Total Reserve*	$0	$0	$0	$0	$0	$0	$0	$0
SURPLUS/(DEFICIT) vs. RESERVE GOAL	$0	$0	$0	$0	$0	$0	$0	$0

* This fund cannot have designated reserves because expenses are funded only on a reimbursable basis by the Department of Housing and Urban Development.

CITY OF BOULDER
2009 FUND FINANCIAL

WATER UTILITY FUND

	2007 ACTUAL		2008 REVISED		2009 APPROVED		2010 PROJECTED		2011 PROJECTED		2012 PROJECTED		2013 PROJECTED		2014 PROJECTED	
UNAPPROPRIATED FUND BALANCE																
Beginning of Year Fund Balance	$52,157,441		$47,758,924		$37,456,711		$31,605,453		$31,344,982		$30,360,815		$30,784,473		$29,938,668	
SOURCES OF FUNDS																
Operating--																
Sale of Water to General Cust	$19,505,655		$18,231,008		$18,615,656		$20,144,968		$21,194,371		$22,298,448		$23,013,186		$24,903,799	
Projected Rate Increase	$0	4%	$729,240	4%	$1,489,252	8%	$1,007,248	5%	$1,059,719	5%	$668,953	3%	$1,841,055	8%	$1,992,304	8%
Bulk/Irrigation Water Sales	$213,669		$97,500		$99,950		$100,450		$102,450		$103,450		$103,450		$103,450	
Hydroelectric Revenue	$1,393,763		$2,000,000		$1,895,000		$1,790,000		$1,790,000		$1,790,000		$1,790,000		$1,790,000	
Miscellaneous Operating Revenues	$37,870		$25,000		$25,000		$25,000		$25,000		$25,000		$25,000		$25,000	
TOTAL OPERATING SOURCES OF FUNDS	$21,150,957		$21,082,748		$22,124,858		$23,067,666		$24,171,539		$24,885,851		$26,772,691		$28,814,553	
Non-Operating--																
Plant Investment Fees	$2,653,649		$2,500,000		$2,500,000		$2,500,000		$2,500,000		$2,500,000		$2,500,000		$2,500,000	
Connection Charges	$186,703		$165,000		$165,000		$165,000		$165,000		$165,000		$165,000		$165,000	
Special Assessments	$8,100		$5,000		$5,000		$5,000		$5,000		$5,000		$5,000		$5,000	
State & Federal Grants	$11,924		$0		$0		$0		$0		$0		$0		$0	
Interest on Investments	$2,378,896		$1,755,559		$1,284,765		$1,106,191		$1,097,074		$1,062,629		$1,077,457		$1,047,853	
Rent, assessments and other misc revenues	$47,801		$17,500		$17,500		$17,500		$17,500		$18,500		$18,500		$18,500	
Sale of Real Estate - Yards Masterplan	$7,592		$250,000		$0		$0		$0		$0		$0		$0	
Transfer from General Fund - Fire Training Center	$0		$0		$130,000		$130,000		$130,000		$130,000		$130,000		$130,000	
Projected Bond Proceeds	$25,940,537		$0		$0		$0		$0		$0		$0		$26,990,000	
TOTAL NON-OPERATING SOURCES OF FUNDS	$31,235,202		$4,693,059		$4,102,265		$3,923,691		$3,914,574		$3,881,129		$3,895,957		$30,856,353	
TOTAL SOURCES OF FUNDS	**$52,386,159**		**$25,775,807**		**$26,227,123**		**$26,991,357**		**$28,086,114**		**$28,766,980**		**$30,668,647**		**$59,670,907**	
USES OF FUNDS																
Operating Expenditures--																
Administration	$712,864		$863,402		$878,106		$904,449		$931,583		$959,530		$988,316		$1,017,966	
Planning and Project Management	$577,772		$581,825		$571,134		$588,268		$605,916		$624,094		$642,816		$662,101	
Water Resources and Hydroelectric Operations	$1,936,860		$1,944,533		$1,969,183		$2,028,258		$2,089,106		$2,151,779		$2,216,333		$2,282,823	
Water Treatment	$3,900,322		$4,065,330		$4,178,500		$4,303,855		$4,432,971		$4,565,960		$4,702,939		$4,844,027	
Water Quality & Environmental Svcs	$776,767		$788,691		$802,192		$826,258		$851,045		$876,577		$902,874		$929,960	
Water Conservation	$385,231		$455,027		$451,923		$465,481		$479,445		$493,828		$508,643		$523,903	
System Maintenance	$2,829,198		$3,006,417		$3,063,574		$3,155,481		$3,250,146		$3,347,650		$3,448,080		$3,551,522	
Windy Gap Payment	$2,116,721		$2,438,779		$2,457,567		$2,479,532		$2,500,539		$2,523,910		$2,546,836		$2,593,250	
Emergency Reserve	$0		$360,000		$360,000		$370,800		$381,924		$393,382		$405,183		$417,339	
Sick/Vacation Accrual	$24,423		$100,000		$100,000		$103,000		$106,090		$109,273		$112,551		$115,927	
TOTAL OPERATING USES OF FUNDS	$13,260,158		$14,604,004		$14,832,179		$15,225,382		$15,628,765		$16,045,983		$16,474,571		$16,938,817	
Debt--																
BRWTP 1996 Revenue Bond; Refunding in 2005	$851,520		$845,302		$843,810		$844,505		$848,752		$854,690		$854,438		$856,594	
Silver Lake 1999 Revenue Bond	$232,330		$0		$0		$0		$0		$0		$0		$0	
Barker/ AMR/ Caribou 2000 Revenue Bond	$396,999		$0		$0		$0		$0		$0		$0		$0	
Refunding of the 1999 and 2000 Revenue Bonds	$31,766,862		$3,258,354		$3,257,654		$3,253,354		$2,507,921		$2,506,088		$2,511,421		$2,523,521	
Lakewood Pipeline 2001 Revenue Bond	$2,180,919		$2,178,969		$2,180,202		$2,174,452		$2,171,885		$2,172,302		$2,175,502		$2,176,142	
Arbitrage Payment	$0		$13,352		$13,352		$0		$0		$0		$0		$0	
Projected Bond-NCWCD Conveyance Line	$0		$0		$0		$0		$0		$0		$0		$2,353,195	
Projected Bond-Betasso WTP Improvements	$0		$0		$0		$0		$0		$0		$0		$0	
TOTAL DEBT SERVICE	$35,428,630		$6,295,977		$6,295,018		$6,272,311		$5,528,558		$5,533,080		$5,541,361		$7,909,452	

CITY OF BOULDER
2009 FUND FINANCIAL

WATER UTILITY FUND

	2007 ACTUAL	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
Transfers Out--								
Cost Allocation	$1,105,108	$1,149,406	$1,133,776	$1,247,154	$1,371,869	$1,509,056	$1,659,961	$1,825,958
Planning & Development Services	$172,834	$178,019	$183,359	$188,860	$194,526	$200,361	$206,372	$212,563
Other Transfers	$10,000	$15,000	$15,000	$15,450	$15,914	$16,391	$16,883	$17,389
TOTAL TRANSFERS OUT	$1,287,942	$1,342,425	$1,332,135	$1,451,463	$1,582,308	$1,725,808	$1,883,216	$2,055,910
Capital Improvements Program--								
TOTAL CAPITAL USES OF FUNDS	$6,832,369	$8,775,000	$10,079,050	$4,776,472	$6,818,663	$5,541,106	$8,133,038	$6,228,544
					7,422,422			
PROJECTED BOND - BRWTP IMP	$0	$0	$0	$0	$0	$0	$0	$0
PROJECTED BOND - NCWCD CONVEYANCE	$0	$0	$0	$0	$0	$0	$0	$26,866,177
PROJECTED BOND - BETASSO WTP IMP	$0	$0	$0	$0	$0	$0	$0	($0)
PROJECTED BOND - BARKER DAM OUTLET	$0	$0	$0	$0	$0	$0	$0	$0
PROJECTED BONDS - ISSUANCE COSTS	$0	$0	$0	$0	$0	$0	$0	$123,823
ENCUMBRANCES, CARRYOVERS & MID-YR ATB's	$0	$5,520,614	$0	$0	$0	$0	$0	$0
TOTAL USES OF FUNDS	**$56,809,099**	**$36,538,020**	**$32,538,382**	**$27,725,628**	**$29,558,294**	**$28,845,977**	**$32,032,187**	**$60,122,723**
Emergency Reserve Adjustment	$0	$360,000	$360,000	$370,800	$381,924	$393,382	$405,183	$417,339
Sick/Vacation Accrual Adjustment	$24,423	$100,000	$100,000	$103,000	$106,090	$109,273	$112,551	$115,927
FUND BALANCE - END OF YEAR	**$47,758,924**	**$37,456,711**	**$31,605,453**	**$31,344,982**	**$30,360,815**	**$30,784,473**	**$29,938,668**	**$30,020,118**
Designated Reserves -								
Bond Reserves	$3,068,830	$3,068,830	$3,068,830	$3,068,830	$3,068,830	$3,068,830	$3,068,830	$3,068,830
Lakewood Pipeline Remediation Reserve	$15,779,396	$16,306,867	$16,869,217	$17,454,478	$18,165,601	$17,642,667	$18,361,456	$18,987,717
Lakewood/USFS Damage Claims Reserve	$100,000	$100,000	$100,000	$0	$0	$0	$0	$0
Vacation/Sick/Bonus Liability	$613,397	$631,799	$650,753	$670,275	$690,384	$711,095	$732,428	$754,401
Pay Period 27 - 2013 Reserve	$32,510	$83,510	$134,510	$185,510	$236,510	$287,510	$338,510	$389,510
TOTAL RESERVES	$19,594,133	$20,191,006	$20,823,310	$21,379,094	$22,161,324	$21,710,102	$22,501,225	$23,200,458
SURPLUS/(DEFICIT) vs. DESIGNATED RESERVE	**$28,164,791**	**$17,265,706**	**$10,782,143**	**$9,965,888**	**$8,199,491**	**$9,074,371**	**$7,437,443**	**$6,819,660**
OPERATING RESERVE (Goal: 25% of Operating)	**$3,637,025**	**$3,986,607**	**$4,041,079**	**$4,169,211**	**$4,302,768**	**$4,442,948**	**$4,589,447**	**$4,748,682**
CAPITAL RESERVE (Goal: $2,000,000)	**$2,000,000**	**$2,000,000**	**$2,000,000**	**$2,000,000**	**$2,000,000**	**$2,000,000**	**$2,000,000**	**$2,000,000**
SURPLUS/(DEFICIT) vs. ALL RESERVES	**$22,527,766**	**$11,279,099**	**$4,741,064**	**$3,796,676**	**$1,896,723**	**$2,631,423**	**$847,996**	**$70,978**

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

CITY OF BOULDER
2009 FUND FINANCIAL

WASTEWATER UTILITY FUND

	2007 ACTUAL	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year Fund Balance	$44,101,975	$22,576,053	$11,357,871	$9,454,065	$8,612,116	$7,988,578	$6,777,861	$6,552,133
SOURCES OF FUNDS								
Operating--								
Sewer Charges to General Customers	$12,367,934	$12,395,605	$12,709,892	$13,372,078	$14,202,751	$15,085,026	$15,719,804	$16,223,781
Projected Rate Increase	$0	6% $371,868	3% $635,495	5% $802,325	6% $852,165	6% $603,401	4% $471,594	3% $486,713 3%
Surcharge/ Pretreatment Fees	$131,953	$131,000	$131,000	$131,000	$131,000	$131,000	$131,000	$131,000
Cogeneration Revenues	$67,358	$80,000	$80,000	$80,000	$80,000	$80,000	$80,000	$80,000
TOTAL OPERATING SOURCES OF FUNDS	$12,567,245	$12,978,473	$13,556,387	$14,385,402	$15,265,916	$15,899,427	$16,402,398	$16,921,494
Non-Operating--								
Plant Investment Fees	$487,080	$450,000	$450,000	$450,000	$450,000	$450,000	$450,000	$450,000
Connection Charges	$7,276	$11,500	$11,500	$11,500	$11,500	$11,500	$11,500	$11,500
Special Assessments	$3,901	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000
Interest on Investments	$1,810,370	$511,131	$389,575	$330,892	$301,424	$279,600	$237,225	$229,325
Rent and other miscellaneous revenue	$32,218	$28,500	$29,500	$31,500	$32,500	$34,500	$36,500	$36,500
Sale of Real Estate - Yards Masterplan	$0	$125,000	$0	$0	$0	$0	$0	$0
Transfer from Other Funds	$0	$120,000	$0	$0	$0	$0	$0	$0
Projected Bonds	$0	$0	$0	$12,430,000	$0	$0	$0	$0
TOTAL NON-OPERATING SOURCES OF FUNDS	$2,340,845	$1,251,131	$885,575	$13,258,892	$800,424	$780,600	$740,225	$732,325
TOTAL SOURCES OF FUNDS	**$14,908,090**	**$14,229,604**	**$14,441,962**	**$27,644,294**	**$16,066,340**	**$16,680,027**	**$17,142,623**	**$17,653,819**
USES OF FUNDS								
Operating Expenditures--								
Administration	$439,057	$468,646	$490,123	$504,827	$519,971	$535,571	$551,638	$568,187
Planning and Project Management	$279,468	$332,469	$356,220	$366,907	$377,914	$389,251	$400,929	$412,957
Wastewater Quality & Environmental Svcs	$864,145	$866,010	$968,353	$997,404	$1,027,326	$1,058,145	$1,089,890	$1,122,587
System Maintenance	$1,280,653	$1,603,898	$1,658,602	$1,708,360	$1,759,611	$1,812,399	$1,866,771	$1,922,774
Wastewater Treatment	$4,519,433	$5,233,429	$5,336,769	$5,496,872	$5,661,778	$5,831,632	$6,006,581	$6,186,778
Proposed Action Plan Adjustments--								
Photovoltaic System - WWTP	$0	$0	$0	$36,000	$37,080	$38,192	$39,338	$40,518
WWTP Biosolids Digester Improvements	$0	$0	$0	$0	$65,000	$66,950	$68,959	$71,027
Emergency Reserve	$0	$250,000	$265,000	$272,950	$281,139	$289,573	$298,260	$307,208
Sick/Vacation Accrual	$19,991	$75,000	$75,000	$77,250	$79,568	$81,955	$84,413	$86,946
TOTAL OPERATING USES OF FUNDS	$7,402,747	$8,829,452	$9,150,067	$9,460,569	$9,809,386	$10,103,668	$10,406,778	$10,718,981
Debt--								
WWTP Improvements 2005 Revenue Bond	$3,574,833	$3,565,944	$3,557,523	$3,556,583	$3,550,367	$3,546,533	$3,544,883	$3,543,496
2005 Refunding of the 1992 Marshall Landfill Bond	$169,621	$170,057	$170,331	$165,456	$165,568	$175,454	$0	$0
Arbitrage Payment	$41,765	$30,583	$3,907	$0	$0	$0	$0	$0
Projected Bond - WWTP UV Disinfection	$0	$0	$0	$393,865	$393,865	$393,865	$393,865	$393,865
Projected Bond - WWTP Biosolids Digester	$0	$0	$0	$689,620	$689,620	$689,620	$689,620	$689,620
TOTAL DEBT SERVICE	$3,786,219	$3,766,584	$3,731,761	$4,805,524	$4,799,420	$4,805,472	$4,628,368	$4,626,981

CITY OF BOULDER
2009 FUND FINANCIAL

WASTEWATER UTILITY FUND

	2007 ACTUAL	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
Transfers Out--								
Cost Allocation	$756,926	$787,268	$794,683	$874,151	$961,566	$1,057,723	$1,163,495	$1,279,845
Planning & Development Services	$173,360	$178,560	$183,917	$189,435	$195,118	$200,972	$207,001	$213,211
TOTAL TRANSFERS OUT	$930,286	$965,828	$978,600	$1,063,586	$1,156,684	$1,258,695	$1,370,496	$1,493,056
Capital Improvements Program--								
TOTAL CAPITAL USES OF FUNDS	$790,587	$2,210,000	$2,825,340	$1,076,765	$1,285,093	$2,094,437	$1,345,383	$3,130,149
BOND-WWTP IMPROVEMENTS	$23,544,164	$6,124,884	$0	$0	$0	$0	$0	$0
PROJECTED BOND-BIOSOLIDS DIGESTER	$0	$0	$0	$7,818,833	$0	$0	$0	$0
PROJECTED BOND-UV DISINFECTION	$0	$0	$0	$4,434,562	$0	$0	$0	$0
PROJECTED BOND-WWTP HEADWORKS	$0	$0	$0	$0	$0	$0	$0	$0
PROJECTED BOND-WWTP IMPROVEMENTS	$0	$0	$0	$0	$0	$0	$0	$0
BOND - ISSUANCE COSTS	$0	$0	$0	$176,605	$0	$0	$0	$0
CARRYOVERS, ENCUMBRANCES & MID-YR ATBs	$0	$3,876,038	$0	$0	$0	$0	$0	$0
TOTAL USES OF FUNDS	**$36,454,003**	**$25,772,786**	**$16,685,768**	**$28,836,444**	**$17,050,583**	**$18,262,272**	**$17,751,025**	**$19,969,167**
Emergency Reserve Adjustment	$0	$250,000	$265,000	$272,950	$281,139	$289,573	$298,260	$307,208
Sick/Vacation Accrual Adjustment	$19,991	$75,000	$75,000	$77,250	$79,568	$81,955	$84,413	$86,946
FUND BALANCE - END OF YEAR	**$22,576,053**	**$11,357,871**	**$9,454,065**	**$8,612,116**	**$7,988,578**	**$6,777,861**	**$6,552,133**	**$4,630,937**
Designated Reserves -								
Bond Reserves	$170,250	$170,250	$170,250	$170,250	$170,250	$0	$0	$0
Sick/Vacation/Bonus Liability	$643,636	$662,945	$682,833	$703,318	$724,418	$746,151	$768,535	$791,591
Pay Period 27 - 2013 Reserve	$25,798	$61,798	$97,798	$133,798	$169,798	$205,798	$241,798	$277,798
TOTAL RESERVES	$839,684	$894,993	$950,881	$1,007,366	$1,064,466	$951,949	$1,010,333	$1,069,389
SURPLUS/(DEFICIT) vs. DESIGNATED RESERVE	**$21,736,369**	**$10,462,878**	**$8,503,184**	**$7,604,749**	**$6,924,112**	**$5,825,913**	**$5,541,800**	**$3,561,548**
OPERATING RESERVE (Goal:25% of Operating) *	**$2,083,258**	**$2,448,820**	**$2,532,167**	**$2,631,039**	**$2,741,518**	**$2,840,591**	**$2,944,318**	**$3,053,009**
CAPITAL RESERVE (Goal: $500,000)	**$500,000**	**$500,000**	**$500,000**	**$500,000**	**$500,000**	**$500,000**	**$500,000**	**$500,000**
SURPLUS/(DEFICIT) vs. ALL RESERVES	**$19,153,111**	**$7,514,058**	**$5,471,017**	**$4,473,711**	**$3,682,595**	**$2,485,322**	**$2,097,481**	**$8,539**

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

CITY OF BOULDER
2009 FUND FINANCIAL

STORMWATER/FLOOD MANAGEMENT UTILITY FUND

	2007 ACTUAL	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year Fund Balance	$9,121,411	$10,753,587	$4,462,057	$4,283,142	$4,123,592	$3,974,954	$3,866,193	$3,736,686
SOURCES OF FUNDS								
Operating--								
Service Charge Fees	$4,761,950	$4,663,154	$4,812,655	$4,966,949	$5,126,189	$5,290,535	$5,460,149	$5,635,202
Projected Rate Increases	$0 3%	$139,895 3%	$144,380 3%	$149,008 3%	$153,786 3%	$158,716 3%	$163,804 3%	$169,056 3%
TOTAL OPERATING SOURCES OF FUNDS	$4,761,950	$4,803,049	$4,957,035	$5,115,957	$5,279,975	$5,449,251	$5,623,954	$5,804,258
Non-Operating--								
Plant Investment Fees	$453,386	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000
Urban Drainage District Funds	$470,806	$500,000	$600,000	$600,000	$600,000	$600,000	$600,000	$600,000
Colorado Dept of Transportation Funds	$0	$3,251,000	$0	$0	$0	$0	$0	$0
State & Federal Grants	$0	$49,864	$0	$0	$0	$0	$0	$0
Interest on Investments	$479,780	$240,426	$153,100	$149,910	$144,326	$139,123	$135,317	$130,784
Intergovernmental Transfers (WASH Program)	$190,798	$123,600	$123,600	$127,308	$131,127	$135,061	$139,113	$143,286
Rent and other miscellaneous revenue	$50,509	$31,000	$31,000	$31,000	$31,000	$31,000	$31,000	$31,000
Sale of Real Estate - Yards Masterplan	$32	$125,000	$0	$0	$0	$0	$0	$0
Projected Bonds	$0	$0	$0	$0	$4,695,000	$0	$0	$0
TOTAL NON-OPERATING SOURCES OF FUNDS	$1,645,311	$4,820,890	$1,407,700	$1,408,218	$6,101,453	$1,405,184	$1,405,430	$1,405,070
TOTAL SOURCES OF FUNDS	**$6,407,261**	**$9,623,939**	**$6,364,735**	**$6,524,175**	**$11,381,428**	**$6,854,435**	**$7,029,384**	**$7,209,328**
USES OF FUNDS								
Operating Expenditures--								
Administration	$328,886	$365,247	$389,723	$401,415	$413,457	$425,861	$438,637	$451,796
Planning and Project Management	$947,222	$956,840	$969,620	$998,709	$1,028,670	$1,059,530	$1,091,316	$1,124,055
Stormwater Contract Management	$33,333	$47,052	$47,993	$49,433	$50,916	$52,443	$54,017	$55,637
Stormwater Quality and Education	$766,482	$893,606	$886,746	$913,348	$940,749	$968,971	$998,040	$1,027,982
System Maintenance	$626,583	$727,081	$771,010	$794,140	$817,965	$842,503	$867,779	$893,812
Emergency Reserve	$0	$90,000	$93,000	$95,790	$98,664	$101,624	$104,672	$107,812
Sick/Vacation Accrual	($3,023)	$50,000	$50,000	$51,500	$53,045	$54,636	$56,275	$57,964
TOTAL OPERATING USES OF FUNDS	$2,699,483	$3,129,826	$3,208,092	$3,304,335	$3,403,465	$3,505,569	$3,610,736	$3,719,058
Debt--								
Goose Creek/BVRC 1998 Revenue Bond	$806,309	$806,273	$810,029	$1,126,036	$493,531	$491,872	$494,288	$490,726
Projected Bond - South Boulder Creek	$0	$0	$0	$0	$268,910	$268,910	$268,910	$268,910
Projected Bond - Boulder Transit Village	$0	$0	$0	$0	$140,305	$140,305	$140,305	$140,305
TOTAL DEBT SERVICE	$806,309	$806,273	$810,029	$1,126,036	$902,746	$901,087	$903,503	$899,941
Transfers Out--								
Cost Allocation	$182,544	$189,861	$192,674	$211,941	$233,136	$256,449	$282,094	$310,303
Planning & Development Services	$104,491	$107,626	$110,855	$114,181	$117,606	$121,134	$124,768	$128,511
Other Transfers	$10,000	$15,000	$15,000	$15,450	$15,914	$16,391	$16,883	$17,389
TOTAL TRANSFERS OUT	$297,035	$312,487	$318,529	$341,572	$366,655	$393,974	$423,745	$456,204

CITY OF BOULDER
2009 FUND FINANCIAL

STORMWATER/FLOOD MANAGEMENT UTILITY FUND

	2007 ACTUAL	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
Capital Improvements Program--								
TOTAL CAPITAL USES OF FUNDS	$969,235	$5,354,000	$2,350,000	$2,059,072	$2,313,909	$2,318,826	$2,381,855	$2,388,810
PROJECTED BOND - SOUTH BOULDER CREEK	$0	$0	$0	$0	$3,000,000	$0	$0	$0
PROJECTED BOND - BOULDER TRANSIT VILLAGE	$0	$0	$0	$0	$1,529,818	$0	$0	$0
PROJECTED BOND - ISSUANCE COSTS	$0	$0	$0	$0	$165,182	$0	$0	$0
ENCUMBRANCES, CARRYOVERS & MID-YR ATBS	$0	$6,452,883	$0	$0	$0	$0	$0	$0
TOTAL USES OF FUNDS	**$4,772,062**	**$16,055,469**	**$6,686,650**	**$6,831,015**	**$11,681,775**	**$7,119,456**	**$7,319,839**	**$7,464,013**
Emergency Reserve Adjustment	$0	$90,000	$93,000	$95,790	$98,664	$101,624	$104,672	$107,812
Sick/Vacation Accrual Adjustment	($3,023)	$50,000	$50,000	$51,500	$53,045	$54,636	$56,275	$57,964
FUND BALANCE - END OF YEAR	**$10,753,587**	**$4,462,057**	**$4,283,142**	**$4,123,592**	**$3,974,954**	**$3,866,193**	**$3,736,686**	**$3,647,777**
Designated Reserves -								
Bond Reserves	$824,715	$824,715	$824,715	$824,715	$824,715	$824,715	$824,715	$824,715
Post Flood Property Acquisition	$1,050,000	$1,050,000	$1,050,000	$1,050,000	$1,050,000	$1,050,000	$1,050,000	$1,050,000
Sick/Vacation/Bonus Liability	$124,026	$127,747	$131,579	$135,527	$139,592	$143,780	$148,094	$152,536
Pay Period 27 Reserve	$7,551	$18,551	$29,551	$40,551	$51,551	$62,551	$73,551	$84,551
TOTAL RESERVES	$2,006,292	$2,021,013	$2,035,845	$2,050,793	$2,065,858	$2,081,046	$2,096,360	$2,111,802
SURPLUS/(DEFICIT) vs. DESIGNATED RESERVES	**$8,747,295**	**$2,441,044**	**$2,247,297**	**$2,072,800**	**$1,909,096**	**$1,785,147**	**$1,640,326**	**$1,535,975**
OPERATING RESERVE (Goal: 25% of Operating) *	**$749,130**	**$860,578**	**$881,655**	**$911,477**	**$942,530**	**$974,886**	**$1,008,620**	**$1,043,815**
CAPITAL RESERVE (Goal: $200,000)	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$200,000**
SURPLUS/(DEFICIT) vs. ALL RESERVES	**$7,798,166**	**$1,380,466**	**$1,165,641**	**$961,323**	**$766,566**	**$610,261**	**$431,706**	**$292,159**

* Reserve levels are based on industry standards and are maintained for revenue bonds and the capital intensive nature of the utility.

CITY OF BOULDER
2009 FUND FINANCIAL

DOWNTOWN COMMERCIAL DISTRICT FUND
(formerly titled CAGID Fund)

	2007 ACTUAL	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of the Year	**$ 1,564,631**	**$ 1,416,049**	**$ 1,058,925**	**$ 1,404,145**	**$ 1,670,962**	**$ 3,191,900**	**$ 4,832,081**	**$ 6,459,244**
SOURCES OF FUNDS								
Property/Owner. Tax	$961,501	$ 988,400	$ 1,031,205	$ 1,062,141	$ 1,089,028	$ 1,116,597	$ 1,144,865	$ 1,173,851
Short Term Fees	1,467,376	1,444,320	1,514,539	1,519,226	1,521,570	1,523,913	1,526,257	1,528,600
Long Term Fees	2,143,239	2,246,300	2,246,300	2,378,296	2,378,296	2,497,536	2,497,536	2,622,756
Meterhood & Tokens	175,631	156,214	84,714	84,714	84,714	84,714	84,714	84,714
Interest	$85,621	41,594	36,321	48,162	57,314	109,482	165,740	221,552
Rental Income	215,605	365,590	262,390	277,340	284,164	291,192	298,431	305,887
Miscellaneous	$39,342	$19,060	$19,349	$19,649	$19,794	$19,941	$20,090	$20,241
Transfers In Meters	$1,893,328	1,941,500	1,952,000	1,952,000	1,952,000	1,952,000	1,952,000	1,952,000
Transfer in for 1000 Walnut for reimbursemet of cost overrun		$75,000						
10th/Walnut - Property, Sales, Accommodations and TIF	1,350,724	1,087,267	1,340,396	1,380,608	1,422,026	1,464,687	1,508,627	-
10th/Walnut- other Revenue	57,413	64,154	44,052	45,374	46,735	48,137	49,581	51,069
TOTAL SOURCES OF FUNDS	**$ 8,389,780**	**$ 8,429,399**	**$ 8,531,266**	**$ 8,767,510**	**$ 8,855,640**	**$ 9,108,198**	**$ 9,247,841**	**$ 7,960,670**
USES OF FUNDS								
Parking Operations	$ 1,426,819	$ 1,300,472	$ 1,385,575	$ 1,429,570	$ 1,486,557	$ 1,532,983	$ 1,581,006	$ 1,630,685
Major Maintenance - Parking	69,653	1,240,000	1,264,800	1,290,096	250,000	250,000	250,000	250,000
Capital Technology Improvements	817,153	702,161	-	-	-	-	-	-
Downtown & University Hill Management Division	$739,607	$949,618	$988,800	$1,019,141	$1,050,511	$1,082,948	$1,116,491	$1,151,180
10th and Walnut Parking Expense	0	420,942	411,449	423,793	436,507	449,602	463,090	476,983
Eco-Pass Program	500,666	511,934	722,173	736,616	751,348	766,375	781,703	797,337
Conference Center Studies		125,000	-	-	-	-	-	-
Major Maintenance - Mall	-	100,000	102,000	104,040	106,641	109,307	112,040	114,841
Sick/Vacation Accrual	16,114	6,561	6,774	6,909	7,013	7,118	7,225	7,333
Capital Replacement Reserve	12,100	165,675	165,675	165,675	165,675	165,675	165,675	165,675
TOTAL OPERATING USES OF FUNDS	**3,582,112**	**5,522,363**	**5,047,246**	**5,175,841**	**4,254,253**	**4,364,009**	**4,477,231**	**4,594,034**
DEBT SERVICE								
Series 1998	1,070,591	1,069,024	1,073,043	1,076,895	1,078,454	1,082,737	1,084,764	1,089,364
Series 2002 Refunding	1,636,089	-	-	-	-	-	-	-
Series 2003 (10th and Walnut)	938,684	936,005	924,722	916,844	920,118	922,234	927,752	927,399
TOTAL DEBT SERVICE	**3,645,364**	**2,005,029**	**1,997,765**	**1,993,739**	**1,998,572**	**2,004,971**	**2,012,515**	**2,016,763**
TRANSFERS TO OTHER FUNDS								
Cost Allocation	123,622	128,577	170,419	212,261	215,445	218,677	221,957	225,286
Mall Improvements - Payback to GF	500,000	500,000	500,000	500,000	43,549	-	-	-
TOTAL TRANSFERS TO OTHER FUNDS	**623,622**	**628,577**	**670,419**	**712,261**	**258,994**	**218,677**	**221,957**	**225,286**

CITY OF BOULDER
2009 FUND FINANCIAL

DOWNTOWN COMMERCIAL DISTRICT FUND
(formerly titled CAGID Fund)

	2007 ACTUAL	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
Carryover & Encumbrances & Adjustments	$0	293,200	-	-	-	-	-	-
Budget Adjustment - 3rd Supplemental		-188,321						
CAPITAL IMPROVEMENTS PROGRAM								
Less: Excess TIF to City of Boulder	703,378	532,236	477,390	625,762	829,897	887,478	916,200	-
TOTAL USES OF FUNDS	**$ 8,554,476**	**$ 8,793,084**	**$ 8,192,819**	**$ 8,507,603**	**$ 7,341,715**	**$ 7,475,135**	**$ 7,627,903**	**$ 6,836,083**
Less: Sick/Vacation Accrual Adjustment	(16,114)	(6,561)	(6,774)	(6,909)	(7,013)	(7,118)	(7,225)	(7,333)
UNRESTRICTED FUND BALANCE	**$ 1,416,049**	**$ 1,058,925**	**$ 1,404,145**	**$ 1,670,962**	**$ 3,191,900**	**$ 4,832,081**	**$ 6,459,244**	**$ 7,591,165**
Designations:								
Designated Reserve	296,421	293,954	504,725	517,584	425,425	436,401	447,723	459,403
Natural Disaster Reserve	189,076	197,682	-	-	-	-	-	-
Pay Period 27 - 2013 Reserve	7,341	14,000	24,000	34,000	44,000	54,000	64,000	74,000
Sick and Vacation Liability Reserve	107,521	113,464	120,238	127,147	134,161	141,279	148,504	155,837
Reserve-CAGID 10th and Walnut Debt Service	354,685	354,685	354,685	354,685	354,685	354,685	354,685	354,685
SURPLUS/(DEFICIT) vs. RESERVE GOAL	**$ 461,005**	**$ 85,140**	**$ 400,498**	**$ 637,545**	**$ 2,233,630**	**$ 3,845,717**	**$ 5,444,332**	**$ 6,547,239**

CITY OF BOULDER
2009 FUND FINANCIAL

UNIVERSITY HILL COMMERCIAL DISTRICT FUND
(formerly titled UHGID Fund)

	2007 ACTUAL	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of the Year	**$719,509**	**$734,937**	**$553,006**	**$627,459**	**$682,328**	**$725,726**	**$758,745**	**$778,611**
SOURCES OF FUNDS								
UHGID Sources of Funds								
Property Tax	$25,408	$26,744	$26,577	$27,375	$28,196	$29,042	$29,913	$30,810
Ownership Tax	$1,770	$1,900	$1,850	$1,850	$1,850	$1,850	$1,850	$1,850
SUBTOTAL: UHGID Taxes	$27,178	$28,644	$28,427	$29,225	$30,046	$30,892	$31,763	$32,660
14th Street Lot-Meters	$44,584	$84,000	$80,000	$80,000	$80,000	$80,000	$80,000	$80,000
Pleasant Lot--Meters	$13,237	$21,400	$18,150	$18,150	$18,150	$18,150	$18,150	$18,150
Pleasant Lot--Permits	$35,203	$34,928	$37,000	$38,850	$38,850	$40,793	$40,793	$42,833
Parking Products - Meterhoods/Tokens	$2,878	$1,222	$1,222	$1,222	$1,222	$1,222	$1,222	$1,222
SUBTOTAL: UHGID Parking	$95,902	$141,550	$136,372	$138,222	$138,222	$140,165	$140,165	$142,205
Insurance Reimbursement	$10,575							
Interest/ Misc.	$11,602	$11,247	$8,319	$7,249	$7,881	$8,382	$8,763	$8,993
TOTAL UHGID SOURCES	$145,257	$181,441	$173,118	$174,696	$176,149	$179,439	$180,691	$183,857
City of Boulder General Fund Transfers								
On-Street Meters	$163,535	$257,617	$258,000	$258,000	$258,000	$258,000	$258,000	$258,000
13th & Pennsylvania Lot - Meters	$63,765	$86,500	$90,000	$90,000	$90,000	$90,000	$90,000	$90,000
Parking Products - Meterhoods/Tokens	$7,399	$3,143	$3,143	$3,143	$3,143	$3,143	$3,143	$3,143
SUBTOTAL: GF Parking	$234,699	$347,260	$351,143	$351,143	$351,143	$351,143	$351,143	$351,143
Interest/ Misc.	$23,557	$22,834	$16,890	$14,714	$16,000	$17,018	$17,793	$18,258
TOTAL GF TRANSFER SOURCES	$258,256	$370,094	$368,033	$365,857	$367,143	$368,161	$368,936	$369,401
TOTAL SOURCES OF FUNDS	**$403,513**	**$551,535**	**$541,151**	**$540,553**	**$543,292**	**$547,600**	**$549,627**	**$553,259**
UHGID USES of Funds								
Parking Operations Personnel	$89,713	$95,081	$93,879	$97,600	$101,504	$105,564	$109,787	$114,178
Parking Operations NonPersonnel	$66,659	$92,132	$51,977	$53,034	$54,095	$55,176	$56,280	$57,406
Capital Major Maintenance/Improvements	$0	$10,200	$10,404	$10,612	$10,824	$11,041	$11,262	$11,487
Capital Replacement Reserve	$9,000	$9,000	$9,000	$9,000	$9,000	$9,000	$9,000	$9,000
DUHMD/Admin Personnel	$26,409	$30,756	$32,238	$33,527	$34,868	$36,263	$37,713	$39,222
DUHMD/Admin Non Personnel	$9,674	9245	$9,430	$9,619	$9,811	$10,008	$10,208	$10,412
Marketing/Economic Vitality/Studies	$16,114	$25,000	$0	$0	$0	$0	$0	$0
Eco-Pass Program	$0	$662	$675	$687	$701	$715	$729	$744
Sick/Vacation Accrual	$2,966	$304	$282	$282	$291	$301	$310	$320
Cost Allocation	$18,586	$19,331	$22,787	$26,243	$26,637	$27,037	$27,443	$27,855
SUBTOTAL: UHGID Uses of Funds	$239,121	$291,711	$230,672	$240,604	$247,731	$255,104	$262,732	$270,623

CITY OF BOULDER
2009 FUND FINANCIAL

UNIVERSITY HILL COMMERCIAL DISTRICT FUND
(formerly titled UHGID Fund)

	2007 ACTUAL	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
City of Boulder General Fund Uses of Funds								
Parking Operations Personnel	$30,623	$32,691	$43,808	$45,541	$47,363	$49,257	$51,227	$53,277
Parking Operations Non Personnel	$34,919	$313,266	$82,709	$84,526	$86,217	$87,941	$89,700	$91,494
DUHMD/Admin Personnel	$53,619	$62,444	$65,453	$68,071	$70,794	$73,626	$76,571	$79,633
DUHMD/Admin NonPersonnel	$19,640	$18,771	$19,147	$19,529	$19,920	$20,318	$20,724	$21,139
Marketing/Economic Vitality	$738	$0	$10,000	$10,200	$10,404	$10,612	$10,824	$11,041
Sick/Vacation Accrual	$1,978	$202	$240	$240	$248	$256	$264	$273
Cost Allocation	$12,391	$12,887	$15,191	$17,495	$17,757	$18,023	$18,293	$18,567
Personnel "Wedgie"					$0	$0	$0	$0
SUBTOTAL: GF Uses of Funds	$153,908	$440,261	$236,548	$245,602	$252,701	$260,032	$267,604	$275,423
TOTAL OPERATING USES OF FUNDS	**$393,029**	**$731,972**	**$467,220**	**$486,206**	**$500,433**	**$515,137**	**$530,336**	**$546,046**
TRANSFERS TO OTHER FUNDS								
Carryovers & Encumbrances		$2,000	$0	$0	$0	$0	$0	$0
TOTAL USES OF FUNDS	**$393,029**	**$733,972**	**$467,220**	**$486,206**	**$500,433**	**$515,137**	**$530,336**	**$546,046**
Sick/Vacation Accrual Adjustment	($4,944)	($506)	($522)	($522)	($539)	($556)	($575)	($593)
UNAPPROPRIATED FUND BALANCE	**$734,937**	**$553,006**	**$627,459**	**$682,328**	**$725,726**	**$758,745**	**$778,611**	**$786,416**
Designations:								
Designated Reserve	$98,257	$183,493	$116,805	$121,552	$125,108	$128,784	$132,584	$136,512
Natural Disaster Reserve-TABOR	$4,404	$6,128	$0	$0	$0	$0	$0	$0
Pay Period 27 - 2013 Reserve	$1,127	$2,417	$4,017	$5,617	$7,217	$8,817	$10,417	$12,017
Sick and Vacation Liability Reserve	$15,735	$16,241	$16,763	$17,285	$17,824	$18,380	$18,955	$19,548
SURPLUS/(DEFICIT) vs. RESERVE GOAL	**$615,413**	**$344,727**	**$489,874**	**$537,874**	**$575,577**	**$602,764**	**$616,655**	**$618,339**

CITY OF BOULDER
2009 FUND FINANCIAL

PERMANENT PARKS & RECREATION FUND

	2007 ACTUAL	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of the Year	4,824,937	5,818,522	1,729,110	1,685,248	1,675,644	857,203	727,767	600,298
SOURCES OF FUNDS								
Property Tax	1,468,550	1,541,604	1,557,020	1,603,731	1,651,843	1,701,398	1,752,440	1,805,013
Interest	267,788	220,977	211,985	190,227	183,299	184,492	181,226	181,226
Parks Development Excise Taxes	246,300	380,000	224,400	228,888	233,466	238,135	242,898	247,756
Recreation Development Excise Taxes	61,577	95,000	56,100	57,222	58,366	59,534	60,724	61,939
Other Revenues	8,610	14,235	14,235	14,235	14,235	14,235	14,235	14,235
OSMP Sale - Kentucky and Papini			671,333	671,333	671,333			
TOTAL SOURCES OF FUNDS	2,052,825	2,251,816	2,735,073	2,765,636	2,812,542	2,197,794	2,251,523	2,310,169
USES OF FUNDS								
Operations & Construction Management	268,662	394,139	408,866	421,132	433,766	446,779	460,182	473,988
Capital Refurbishment Projects	445,430	35,000	470,000	470,000	495,000	520,000	555,000	575,000
Proposed Action Plan			85,000	85,000				
Total Operating Uses of Funds	714,092	429,139	963,866	976,132	928,766	966,779	1,015,182	1,048,988
Transfers To Other Funds								
Cost Allocation	47,977	49,900	61,780	73,660	76,606	79,671	82,857	86,172
Excise Tax Collection	4,985	5,135	5,289	5,448	5,611	5,779	5,953	5,953
	52,962	55,035	67,069	79,108	82,218	85,450	88,810	92,125
Debt Service								
Total Debt Service	-	-	-	-	-	-	-	
Capital Improvement Program								
Capital Projects	292,186	1,400,000	1,748,000	1,720,000	2,620,000	1,275,000	1,275,000	1,450,000
Carryovers & Encumberences		4,457,054						
TOTAL USES OF FUNDS	1,059,240	6,341,228	2,778,935	2,775,240	3,630,983	2,327,229	2,378,993	2,591,113
FUND BALANCE - END OF YEAR	5,818,522	1,729,110	1,685,248	1,675,644	857,203	727,767	600,298	319,354
Designations:								
Pay Period 27 - 2013 Reserve	(2,223)	(5,223)	(8,223)	(11,672)	(15,259)	(18,989)	(22,869)	(26,903)
Sick & Vacation Liability Reserve	(52,643)	(54,222)	(55,849)	(57,524)	(59,250)	(61,028)	(62,858)	(64,744)
Total Designations	(54,866)	(59,445)	(64,072)	(69,196)	(74,509)	(80,017)	(85,727)	(91,648)
SURPLUS/(DEFICIT) vs. RESERVE GOAL	5,763,656	1,669,665	1,621,176	1,606,448	782,694	647,751	514,570	227,706

CITY OF BOULDER
2009 FUND FINANCIAL

TELECOMMUNICATIONS FUND

	2007 ACTUAL	2008 APPROVED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	1,611,476	1,836,346	971,225	147,792	284,221	407,129	515,285	607,385
SOURCES OF FUNDS								
Telecom Phone System User Charges	614,572	570,755	615,310	621,463	627,678	633,954	640,294	646,697
Telecom Chanrges Billed - CSO	23,621	0	0	0	0	0	0	0
Long Distance Phone Charges	0	20,000	22,000	22,220	22,442	22,667	22,893	23,122
Telecommunications Planning & Deployment	46,000	46,000	47,000	47,940	48,899	49,877	50,874	51,892
Leased Fiber Maint Payments - Outside Entity	1,456	6,000	6,000	6,000	6,000	6,000	6,000	6,000
BID Funds for break emergency funds	8,000	0	0	0	0	0	0	0
BRAN Maintenance	3,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Insurance Proceeds	4,500	0	0	0	0	0	0	0
Interest	79,883	36,727	19,425	2,956	5,684	8,143	10,306	12,148
TOTAL SOURCES OF FUNDS	781,032	749,482	779,734	770,579	780,703	790,640	800,367	809,859
USES OF FUNDS								
Operating:								
Telecom Phone System	378,566	0	0	0	0	0	0	0
-Quarterly Admin Chgs	0	231,064	57,766	0	0	0	0	0
-Monthly Op Chgs	0	234,576	234,576	246,305	258,620	271,551	285,129	299,385
-Long Distance Chgs	0	17,188	17,188	17,876	18,591	19,334	20,108	20,912
City Telephone Personnel Expense	11,552	219,709	224,664	233,650	242,996	252,716	262,825	273,338
Capital Telephone Expenses - Approved	54,958	780,291	0	0	0	0	0	0
Capital Telephone Expenses - Action Plan	0	0	636,896	0	0	0	0	0
Telecommunications Planning & Deployment	46,239	51,615	350,000	53,940	54,899	55,877	56,874	57,892
BRAN		0	0	0	0	0	0	0
BRAN Maintenance	55,077	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Other			0	0	0	0	0	0
Total Operating Uses of Funds	546,393	1,604,443	1,591,089	621,771	645,106	669,478	694,935	721,526
Transfers to Other Funds:								
Debt Payments	0	0	0	0	0	0	0	0
Cost Allocation	9,769	10,160	12,078	12,380	12,689	13,007	13,332	13,665
Total Transfers to Other Funds	9,769	10,160	12,078	12,380	12,689	13,007	13,332	13,665
TOTAL USES OF FUNDS	556,162	1,614,603	1,603,167	634,150	657,795	682,485	708,267	735,191
UNRESTRICTED FUND BALANCE	1,836,346	971,225	147,792	284,221	407,129	515,285	607,385	682,052
Required Reserve:								
Total Required Reserve	1,836,346	971,225	147,792	284,221	407,129	515,285	607,385	682,052
SURPLUS(DEFICIT) vs RESERVE GOAL	0	0	0	0	0	0	0	0

CITY OF BOULDER
2009 FUND FINANCIAL

PROPERTY AND CASUALTY INSURANCE FUND

	2007 ACTUAL	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	2,720,351	3,744,818	4,170,917	4,259,778	4,179,837	4,007,321	3,745,351	3,374,739
SOURCES OF FUNDS								
Charges to Departments	1,767,000	1,767,000	1,610,000	1,610,000	1,610,000	1,610,000	1,610,000	1,610,000
Interest on Investments	181,342	153,401	83,418	85,196	83,597	80,146	74,907	67,495
Payment from Excess Insurance	0	0	0	0	0	0	0	0
Restitution Payments	27,847	0	0	0	0	0	0	0
Risk Purchasing Group Profit Sharing	0	0	0	0	0	0	0	0
TOTAL SOURCES OF FUNDS	1,976,189	1,920,401	1,693,418	1,695,196	1,693,597	1,690,146	1,684,907	1,677,495
USES OF FUNDS								
Insurance Premiums:								
Airport	10,392	11,299	11,864	12,457	13,080	13,734	14,421	15,142
Public Safety Bldg	0	1,345	1,412	1,483	1,557	1,635	1,717	1,802
Liability	219,526	239,181	251,140	263,697	276,882	290,726	305,262	320,525
Crime	8,943	9,211	9,488	9,772	10,065	10,367	10,678	10,999
Boiler	22,894	29,444	30,916	32,462	34,085	35,789	37,579	39,458
Property	401,426	397,990	417,890	438,784	460,723	483,759	507,947	533,345
Difference in Conditions	75,096	84,316	88,532	92,958	97,606	102,487	107,611	112,992
AJG Broker Fee	48,127	50,533	53,060	55,713	58,498	61,423	64,494	67,719
Gallagher Bassett Fee	11,352	13,946	14,643	15,375	16,144	16,951	17,799	18,689
Actuarial Valuation Expense and Consulting	10,000	10,500	11,025	11,025	11,576	11,576	12,155	12,155
Annual Claim Payments	5,947	340,704	359,326	432,649	460,825	481,638	516,190	545,375
Internal Litigation Services	67,085	77,227	77,829	80,942	84,180	87,547	91,049	94,691
Risk Management Admin - Non-personnel	0	1,495	4,082	4,204	4,330	4,460	4,594	4,732
Risk Management Admin - Personnel	5,553	159,111	161,546	168,008	174,728	181,718	188,986	196,546
Cost Allocation	65,380	68,000	111,804	155,607	161,831	168,305	175,037	182,038
TOTAL USES OF FUNDS	951,722	1,494,302	1,604,556	1,775,137	1,866,113	1,952,116	2,055,520	2,156,207
ENDING FUND BALANCE	3,744,818	4,170,917	4,259,778	4,179,837	4,007,321	3,745,351	3,374,739	2,896,026
Designations:								
Year-end Estimated Liabilities	694,913	849,112	1,005,497	1,101,673	1,190,098	1,280,202	1,357,401	1,428,942
City Reserve Policy	0	476,833	496,506	517,013	538,391	560,676	583,909	608,130
Total Required Reserve	694,913	1,325,945	1,502,003	1,618,686	1,728,489	1,840,878	1,941,310	2,037,072
SURPLUS/(DEFICIT) vs. Required Reserve	3,049,905	2,844,972	2,757,775	2,561,151	2,278,832	1,904,473	1,433,429	858,954

CITY OF BOULDER
2009 FUND FINANCIAL

WORKER COMPENSATION INSURANCE FUND

	2007 ACTUAL	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of the Year	3,581,347	3,821,252	3,945,053	3,790,230	3,566,528	3,340,806	3,101,366	2,847,926
SOURCES OF FUNDS								
Charges to Departments	1,418,828	1,495,000	1,394,340	1,450,114	1,508,118	1,568,443	1,631,181	1,696,428
Increase to Charges	0	0	0	0	0	0	0	0
Interest Earnings	166,945	175,778	157,802	113,707	124,828	116,928	108,548	99,677
Other Revenues	7,399	0	0	0	0	0	0	0
TOTAL SOURCES OF FUNDS	1,593,172	1,670,778	1,552,142	1,563,821	1,632,947	1,685,371	1,739,728	1,796,105
USES OF FUNDS								
Insurance Premiums & Related Expenses	216,448	238,634	250,566	263,094	276,249	290,061	304,564	319,792
Consultant Services	99,501	102,486	105,561	108,727	111,989	115,349	118,809	122,374
Annual Claim Payments	606,844	795,699	832,488	881,660	920,126	952,239	985,160	1,018,778
Employee Wellness Program	213,980	236,029	240,710	245,531	250,497	255,612	260,880	266,307
Program Administration - Personnel	130,415	118,111	221,219	230,068	239,271	248,842	258,795	269,147
Program Administration - Non-personnel	54,700	23,381	23,568	24,275	25,003	25,753	26,526	27,322
Cost Allocation	31,379	32,637	32,853	34,167	35,534	36,955	38,433	39,971
Total Operating Uses of Funds	1,353,267	1,546,977	1,706,964	1,787,523	1,858,669	1,924,811	1,993,169	2,063,690
Carryovers & Encumbrances	0	0	0	0	0	0	0	0
Budget Supplementals	0	0	0	0	0	0	0	0
TOTAL USES OF FUNDS	1,353,267	1,546,977	1,706,964	1,787,523	1,858,669	1,924,811	1,993,169	2,063,690
UNRESTRICTED FUND BALANCE	3,821,252	3,945,053	3,790,230	3,566,528	3,340,806	3,101,366	2,847,926	2,580,340
DESIGNATIONS:								
Year-end Estimated Liabilities	838,714	944,351	1,039,932	1,113,432	1,176,863	1,237,739	1,296,149	1,352,330
City Reserve Policy	0	802,698	883,942	946,417	1,000,334	1,052,078	1,101,727	1,149,481
Pay Period 27 Reserve	1,390	3,290	5,190	7,090	8,990	10,890	12,790	14,690
Total Required Reserve	840,104	1,750,339	1,929,064	2,066,939	2,186,187	2,300,707	2,410,666	2,516,501
SURPLUS/(DEFICIT) vs. REQUIRED RESERVE	2,981,148	2,194,714	1,861,166	1,499,589	1,154,619	800,659	437,260	63,839

CITY OF BOULDER
2009 FUND FINANCIAL

COMPENSATED ABSENCES FUND

	2007 ACTUAL	2008 APPROVED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	$ 2,628,559	$ 2,549,520	$ 2,573,232	$ 2,393,227	$ 2,196,136	$ 1,990,341	$ 1,775,473	$ 1,551,148
SOURCES OF FUNDS								
Charges from Departments	$ 311,240	$ 311,240	$ 121,240	$ 121,240	$ 121,240	$ 121,240	$ 121,240	$ 121,240
Additional Transfer In	0	0	0	0	0	0	0	0
Interest on Investments	119,182	106,761	102,929	95,729	87,845	79,614	71,019	62,046
TOTAL SOURCES OF FUNDS	**$ 430,422**	**$ 418,001**	**$ 224,169**	**$ 216,969**	**$ 209,085**	**$ 200,854**	**$ 192,259**	**$ 183,286**
USES OF FUNDS								
Retirement/Termination Payout	$ 496,915	$ 381,240	$ 381,240	$ 381,240	$ 381,240	$ 381,240	$ 381,240	$ 381,240
TOTAL OPERATING USES OF FUNDS	$ 496,915	$ 381,240	$ 381,240	$ 381,240	$ 381,240	$ 381,240	$ 381,240	$ 381,240
TRANSFERS TO OTHER FUNDS								
Cost Allocation	$ 12,546	$ 13,049	$ 22,935	$ 32,820	$ 33,641	$ 34,482	$ 35,344	$ 36,227
TOTAL TRANSFERS TO OTHER FUNDS	$ 12,546	$ 13,049	$ 22,935	$ 32,820	$ 33,641	$ 34,482	$ 35,344	$ 36,227
TOTAL USES OF FUNDS	**$ 509,461**	**$ 394,289**	**$ 404,175**	**$ 414,060**	**$ 414,881**	**$ 415,722**	**$ 416,584**	**$ 417,467**
ENDING FUND BALANCE	**$ 2,549,520**	**$ 2,573,232**	**$ 2,393,227**	**$ 2,196,136**	**$ 1,990,341**	**$ 1,775,473**	**$ 1,551,148**	**$ 1,316,967**

CITY OF BOULDER
2009 FUND FINANCIAL

FLEET OPERATIONS FUND

	2007 REVISED	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	$220,577	$212,370	$285,991	$362,383	$459,408	$561,049	$667,530	$779,080
SOURCES OF FUNDS								
Vehicle Charges	$2,473,330	$2,954,821	$3,247,961	$3,456,041	$3,651,043	$3,855,936	$4,071,209	$4,297,390
Vehicle Acquisition Charges	$399,701	$400,000	$350,000	$350,000	$350,000	$350,000	$350,000	$350,000
Interest Earnings	$2,612	$12,973	$8,580	$10,871	$13,782	$16,831	$20,026	$23,372
Other	$389,040	$50,000	$286,640	$291,373	$296,200	$301,124	$306,147	$311,270
TOTAL SOURCES OF FUNDS	**$3,264,682**	**$3,417,794**	**$3,893,181**	**$4,108,285**	**$4,311,026**	**$4,523,891**	**$4,747,381**	**$4,982,032**
USES OF FUNDS								
Operating:								
Operating Expenditures	$2,977,929	$3,032,148	$3,506,603	$3,681,933	$3,866,030	$4,059,331	$4,262,298	$4,475,413
Emergencies	$0	$26,772	$26,556	$36,819	$38,660	$40,593	$42,623	$44,754
Building Replacement	$57,261	$57,261	$45,809	$45,809	$45,809	$45,809	$45,809	$45,809
Sick/Vacation Accrual	$16,870	$12,666	$14,186	$14,753	$15,344	$15,957	$16,596	$17,259
Total Operating Uses of Funds	$3,052,060	$3,128,848	$3,593,154	$3,779,315	$3,965,843	$4,161,691	$4,367,325	$4,583,235
Transfers to Other Funds								
Cost Allocation	$220,828	$215,325	$223,635	$231,945	$243,542	$255,719	$268,505	$281,931
Total Transfers to Other Funds	$220,828	$215,325	$223,635	$231,945	$243,542	$255,719	$268,505	$281,931
Carryovers & Encumbrances	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL USES OF FUNDS	**$3,272,889**	**$3,344,173**	**$3,816,789**	**$4,011,260**	**$4,209,385**	**$4,417,410**	**$4,635,831**	**$4,865,166**
FUND BALANCE - END OF YEAR	**$212,370**	**$285,991**	**$362,383**	**$459,408**	**$561,049**	**$667,530**	**$779,080**	**$895,947**
DESIGNATED RESERVES								
Reserve for Wage Accural Appropriation	$5,978	$12,038	$20,338	$28,970	$37,947	$47,284	$56,993	$67,092
Sick/Vac/Bon Liability Reserve	$176,404	$189,070	$203,256	$218,009	$233,353	$249,310	$265,906	$283,165
Emergency Operating Reserve (Goal = 2%)	$29,988	$84,883	$138,789	$212,428	$289,749	$370,935	$456,181	$545,689
Total Reserves	$212,370	$285,991	$362,383	$459,407	$561,049	$667,529	$779,081	$895,947
SURPLUS(DEFICIT) vs RESERVES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

CITY OF BOULDER
2009 FUND BALANCE

FLEET REPLACEMENT FUND

	2007 ACTUAL	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	$5,056,034	$5,700,834	$4,870,531	$6,292,652	$7,020,134	$7,938,831	$8,660,909	$7,525,495
SOURCES OF FUNDS								
Equipment Replacement Charges	$3,460,980	$3,555,699	$4,004,838	$4,007,328	$4,004,960	$4,100,162	$4,189,673	$4,223,024
Sale of Assets	$316,461	$152,466	$108,768	$156,872	$148,190	$163,626	$260,080	$191,095
Interest Earnings	$259,083	$189,540	$103,375	$188,791	$210,615	$238,176	$259,839	$225,776
Other	$0	$479,398	$28,857	$28,857	$28,857	$28,857	$28,857	$28,857
TOTAL SOURCES OF FUNDS	**$4,036,524**	**$4,377,103**	**$4,245,838**	**$4,381,848**	**$4,392,622**	**$4,530,821**	**$4,738,449**	**$4,668,752**
USES OF FUNDS								
Operating:								
Equipment Purchases	$2,637,193	$3,300,000	$2,722,622	$3,549,833	$3,364,438	$3,694,065	$5,753,744	$4,280,632
Support Services	$23,323	$25,018	$26,550	$27,218	$28,307	$29,439	$30,616	$31,841
Total Operating Uses of Funds	$2,660,515	$3,325,018	$2,749,172	$3,577,051	$3,392,745	$3,723,504	$5,784,360	$4,312,473
Transfers to Other Funds								
Cost Allocation	$55,207	$71,775	$74,545	$77,315	$81,181	$85,240	$89,502	$93,977
Interfund Loan to Parking	$676,000	$0	$0	$0	$0	$0	$0	$0
Total Transfers to Other Funds	$731,207	$71,775	$74,545	$77,315	$81,181	$85,240	$89,502	$93,977
Carryovers & Encumbrances	$0	$1,810,612	$0	$0	$0	$0	$0	$0
TOTAL USES OF FUNDS	**$3,391,723**	**$5,207,406**	**$2,823,717**	**$3,654,366**	**$3,473,925**	**$3,808,744**	**$5,873,862**	**$4,406,450**
RESTRICTED FUND BALANCE	**$5,700,834**	**$4,870,531**	**$6,292,652**	**$7,020,134**	**$7,938,831**	**$8,660,909**	**$7,525,495**	**$7,787,798**

CITY OF BOULDER
2009 FUND FINANCIAL

COMPUTER REPLACEMENT FUND

	2007 ACTUAL	2008 APPROVED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	3,860,538	3,844,485	3,422,300	3,622,048	3,750,168	3,687,118	3,962,423	2,467,617
SOURCES OF FUNDS								
Transfer In - General Fund/Subsidy	601,000	663,000	627,000	639,540	652,331	665,377	678,685	692,259
Transfer In - Dept Contributions	987,617	0	0	0	0	0	0	0
Transfer In - Subsidized worksations	0	220,022	268,221	273,586	279,057	284,638	290,331	296,138
Transfer In - 100% rate worksations	0	621,495	751,874	736,837	751,573	766,605	781,937	797,576
Data Center Expansion Charges	24,150	0	0	0	0	0	0	0
Misc Used Equipment Sales	450	0	0	0	0	0	0	0
Interest	171,561	154,808	131,866	68,446	72,441	75,003	73,742	79,248
TOTAL SOURCES OF FUNDS	**1,784,778**	**1,659,325**	**1,778,961**	**1,718,408**	**1,755,402**	**1,791,624**	**1,824,695**	**1,865,221**
USES OF FUNDS								
Refund Nexus Savings to RF	0	140,000	0	0	0	0	0	0
Equipment Disposal Expense	0	5,000	5,250	5,513	5,788	6,078	6,381	6,700
Computer Replacements	390,307	0	0	0	0	0	0	0
CityWide Replacements	1,396,022	1,921,426	1,560,467	1,572,869	1,800,162	1,497,113	3,299,336	1,966,615
TOTAL OPERATING USES OF FUNDS	1,786,328	2,066,426	1,565,717	1,578,381	1,805,950	1,503,191	3,305,718	1,973,316
Transfers to Other Funds:								
Cost Allocation	14,503	15,084	13,496	11,907	12,502	13,127	13,784	14,473
Total Transfers to Other Funds	14,503	15,084	13,496	11,907	12,502	13,127	13,784	14,473
TOTAL USES OF FUNDS	**1,800,831**	**2,081,510**	**1,579,213**	**1,590,288**	**1,818,453**	**1,516,318**	**3,319,501**	**1,987,789**
ENDING FUND BALANCE	**3,844,485**	**3,422,300**	**3,622,048**	**3,750,168**	**3,687,118**	**3,962,423**	**2,467,617**	**2,345,049**
Desinations:								
Required Reserve:								
Beginning Reserve Requirement -	0	1,871,570	1,657,251	1,826,455	2,074,941	2,218,509	2,783,391	1,787,759
Annual Increase to Required Reserve	0	818,610	823,698	877,239	934,259	994,986	1,121,567	1,194,469
Decrease for Replacement Purchases	0	-1,032,930	-654,494	-628,752	-790,691	-430,104	-2,117,200	-784,290
Total Required Reserve	1,871,570	1,657,251	1,826,455	2,074,941	2,218,509	2,783,391	1,787,759	2,197,938
SURPLUS/(DEFICIT) vs. Required Reserve	**1,972,915**	**1,765,049**	**1,795,593**	**1,675,226**	**1,468,608**	**1,179,032**	**679,859**	**147,111**

CITY OF BOULDER
2009 FUND FINANCIAL

EQUIPMENT REPLACEMENT FUND

	2007 ACTUALS	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	$4,013,622	$3,845,723	$3,479,748	$2,885,673	$2,725,889	$2,650,945	$2,864,098	$3,169,500
SOURCES OF FUNDS								
General Fund Contributions	$315,137	$147,862	$267,008	$269,678	$272,375	$275,099	$277,850	$280,628
Restricted Fund Contributions	$413,428	$224,582	$364,525	$368,170	$371,852	$375,570	$379,326	$383,119
Interest on Investment	$176,300	$117,313	$104,392	$86,570	$81,777	$79,528	$85,923	$95,085
TOTAL SOURCES OF FUNDS	**$904,865**	**$489,757**	**$735,925**	**$724,419**	**$726,002**	**$730,197**	**$743,099**	**$758,833**
USES OF FUNDS								
General Fund Equipment Purchases	$694,061	$225,000	$243,102	$199,998	$526,257	$155,963	$93,498	$51,217
Restricted Fund Equipment Purchases	$330,342	$275,000	$1,030,293	$633,380	$221,665	$305,763	$286,481	$145,718
Support Services	$18,711	$31,415	$32,862	$34,176	$35,544	$36,965	$38,444	$39,982
Transfers to Other Funds								
Cost Allocation	$29,651	$30,840	$23,744	$16,648	$17,480	$18,354	$19,272	$20,236
Encumbered Carryovers	$0	$293,477	$0	$0	$0	$0	$0	$0
TOTAL USES OF FUNDS	**$1,072,764**	**$855,732**	**$1,330,001**	**$884,203**	**$800,946**	**$517,045**	**$437,696**	**$257,153**
FUND BALANCE - END OF YEAR	**$3,845,723**	**$3,479,748**	**$2,885,673**	**$2,725,889**	**$2,650,945**	**$2,864,098**	**$3,169,500**	**$3,671,180**
Reserve for Wage Accural Appropriation	$120	$255	$425	$602	$786	$977	$1,176	$1,383
General Fund Restricted Balance	$1,746,959	$1,401,355	$1,444,506	$1,531,994	$1,294,182	$1,425,046	$1,623,338	$1,870,512
Restricted Fund Restricted Balance	$2,098,644	$2,078,139	$1,440,742	$1,193,293	$1,355,977	$1,438,075	$1,544,987	$1,799,285
	$3,845,723	$3,479,749	$2,885,673	$2,725,889	$2,650,945	$2,864,098	$3,169,501	$3,671,180
UNRESTRICTED FUND BALANCE	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

CITY OF BOULDER
2009 FUND FINANCIAL

FACILITY RENOVATION & REPLACEMENT FUND

	2007 ACTUALS	2008 REVISED	2009 APPROVED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	$2,562,386	$3,491,687	$2,070,426	$1,928,855	$2,313,842	$2,213,003	$2,472,023	$2,754,413
SOURCES OF FUNDS								
Departmental GF Contributions	$158,785	$50,000	$27,000	$27,000	$27,000	$27,000	$27,000	$27,000
Departmental RFContributions	$258,460	$633,261	$290,669	$290,669	$290,669	$290,669	$290,669	$290,669
Transfers From Major Maintenance	$1,251,390	$802,000	$616,000	$628,320	$640,886	$653,704	$666,778	$680,114
Other Revenues	$0	$0	$351,000	$0	$0	$0	$0	$0
Interest Earnings	$115,631	$89,701	$74,817	$77,154	$92,554	$88,520	$98,881	$110,177
TOTAL SOURCES OF FUNDS	**$1,784,266**	**$1,574,962**	**$1,359,486**	**$1,023,143**	**$1,051,109**	**$1,059,893**	**$1,083,328**	**$1,107,959**
USES OF FUNDS								
Operating:								
Operating GF Project Expenses	$543,526	$423,601	$0	$0	$0	$0	$0	$0
Operating RF Project Expenses	$181,917	$75,000	$75,000	$75,000	$75,000	$75,000	$75,000	$75,000
Support Services	$31,058	$15,016	$15,930	$16,567	$17,230	$17,919	$18,636	$19,381
Transfers to Other Funds								
Cost Allocation	$68,902	$71,664	$57,127	$42,589	$44,718	$46,954	$49,302	$51,767
Refund to WWTP	$0	$120,000	$0	$0	$0	$0	$0	$0
Encumbered Carryovers	$0	$34,470	$0	$0	$0	$0	$0	$0
Total Operating Uses of Funds	**$825,403**	**$739,751**	**$148,057**	**$134,156**	**$136,948**	**$139,873**	**$142,938**	**$146,148**
Capital Improvements Program:								
Existing Facility GF - Enhancements/Upgrades	$25,753	$28,000	$372,000	$105,000	$0	$0	$0	$0
Existing Facility GF - Rehab/Repair/Deficiencies	$3,810	$2,028,472	$811,000	$334,000	$1,015,000	$514,000	$658,000	$1,021,000
Existing Facility RF Enhancements/Upgrades	$0	$200,000	$0	$0	$0	$0	$0	$0
Existing Facility RF - Rehab/Repair/Deficiencies	$0	$0	$130,000	$65,000	$0	$0	$0	$0
Reconstruction	$0	$0	$0	$0	$0	$147,000	$0	$0
Study or Analysis	$0	$0	$40,000	$0	$0	$0	$0	$0
Encumbered Carryovers	$0	$0	$0	$0	$0	$0	$0	$0
Total Capital Uses of Funds	**$29,563**	**$2,256,472**	**$1,353,000**	**$504,000**	**$1,015,000**	**$661,000**	**$658,000**	**$1,021,000**
TOTAL USES OF FUNDS	**$854,966**	**$2,996,223**	**$1,501,057**	**$638,156**	**$1,151,948**	**$800,873**	**$800,938**	**$1,167,148**
FUND BALANCE - END OF YEAR	**$3,491,687**	**$2,070,426**	**$1,928,855**	**$2,313,842**	**$2,213,003**	**$2,472,023**	**$2,754,413**	**$2,695,224**
Reserve for Wage Accural Appropriation	$147	$587	$1,211	$1,860	$2,535	$3,237	$3,967	$4,726
Departmental GF Annual Balance	$2,647,055	$986,363	$764,893	$988,032	$654,600	$682,149	$727,117	$424,335
Dushanbe Teahouse Balance	$41,526	$41,562	$41,597	$41,985	$42,541	$42,995	$43,533	$44,150
Departmental RF Annual Balance	$802,959	$1,041,915	$1,121,154	$1,281,965	$1,513,327	$1,743,642	$1,979,794	$2,222,013
	$3,491,687	$2,070,426	$1,928,855	$2,313,842	$2,213,003	$2,472,022	$2,754,412	$2,695,223
UNRESTRICTED FUND BALANCE	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

UTILITY RATES

OVERVIEW

The city owns and operates three utilities: water, wastewater, and stormwater/flood management. Each utility assesses a variety of rates, fees, and charges to ensure that revenues are sufficient to meet operating and maintenance costs and to maintain the financial integrity of each utility. The Utilities Division annually reviews the financial and operation performance of each utility and, as appropriate, makes recommendations to City Council regarding adjustments to user charges and other related fees. The recommendations are reviewed and approved by City Council as part of the annual budget process.

The recommended rate and financial plan is designed to fund programs and projects, satisfy debt service coverage requirements and maintain required reserves. Each utility is required to generate net revenues (total gross revenues minus operating expenditures) before debt service, equal to 1.25 times its annual debt payment requirements on an annual basis. These debt service coverage requirements are established as part of the utility's bond covenants. Reserves are established for bond issuances, employee compensation liabilities, emergencies/stabilization and special purposes (e.g. Lakewood Pipeline Remediation Reserve).

Late in 2006, the city had contracted with Red Oak Consulting to conduct a review of the various financial reserves and reserve levels for each of the city's three utilities. This included a survey of the reserve policies of ten other utilities in the Front Range and Southwestern United States. The findings of the study were presented to the Water Resources Advisory Board (WRAB) in January 2007. Based on the study's findings, consultant's recommendation and the WRAB's input, staff has modified the reserve policies of each utility beginning in 2008. Each utility has a 25% operating reserve (changed from a range of 20%-25%) and a separate capital reserve. The amount of the capital reserve is based on the minimum annual renewal and replacement costs for capital. The capital reserves are initially set at: Water - $2,000,000; Wastewater - $500,000 and Stormwater/Flood Management - $200,000.

Having both an operating and capital reserve provides each utility with greater financial stability and flexibility should emergencies or revenue shortfalls occur and will function indirectly as a rate stabilization fund. Water revenues especially can be significantly lower during either a very wet or very dry year and it is financially prudent to have reserves available in years when there may be a revenue shortfall. In addition, bond rating agencies favor higher reserve levels and this can contribute to higher bond ratings.

MONTHLY USER FEES

Additional revenue is needed in 2009 for all three utilities to meet each utility's financial requirements and to fund operation and maintenance costs. The following table shows the revenue increases for 2009 and the possible revenue increases for the subsequent 5-year planning period.

	2009	2010	2011	2012	2013	2014
Water	**8%**	5%	5%	3%	8%*	8%*
Wastewater	**5%**	6%	6%	4%	3%	3%
Stormwater/ Flood Management	**3%**	3%	3%	3%	3%	3%

* The budget for construction of the proposed Carter Lake Pipeline was delayed from 2009 until 2014. Funds for this project continue to be shown beginning in 2013 because the city is still actively vying for federal funding. If City Council decides not to construct the pipeline the projected revenue increases for 2013 and 2014 would be reduced to 3%. If federal funding is received, and council decides to pursue this project, the revenue increases for 2013-15 could be between 3% and 8% each year depending on the amount of federal funding received.

CUSTOMER BILL IMPACTS

The following table is a comparison of annual utility bills for a residential customer under the 2008 and 2009 rates. The 2009 rates will increase a typical residential customer's annual utility bill by approximately $28.00. This is an increase of approximately $2.35 per month.

	Annual Bill 2008 Rates	Annual Bill 2009 Rates	Difference
Water	$349.60	$363.85	$14.25
Wastewater	227.52	239.52	12.00
Stormwater/ Flood Management	83.40	85.20	1.80
TOTAL	$660.52	$702.55	$28.05

In June 2008, a survey of annual water and sewer bills was conducted for Front Range Communities. The bills were for a typical single-family, inside city residential customer with average winter water consumption of 5,000 gallons, total annual water consumption of 120,000 gallons, a lot size of 9,000 sq. feet and irrigable area of 5,200 sq. feet. Of the fifteen communities surveyed, Boulder, using 2009 rates, is in the middle (eighth lowest) for annual water bill; the fourth highest for annual sewer bill and is the ninth lowest (or seventh highest) combined water and sewer bills. This placement used 2009 rates for Boulder and 2008 rates for all other communities (the 2009 rates for all other communities were not available when the survey was completed).

PROGRAMS AND PROJECTS WITH A POTENTIAL RATE IMPACT

In January 2007 a new water rate structure that uses water budgets was implemented and in June 2008 additional changes were made to how water budgets are determined for some customer classes. Changing to a new rate methodology will provide a bit of uncertainty to revenue projections for the next several years. Revenue forecasts have been made with the best available information and staff will monitor and evaluate actual revenues on a monthly basis in order to make adjustments, if needed. Any future changes to the water budget rate structure that are considered would also include an analysis of the impact to water revenues and water rates. The Utilities' 2009-2014 fund financials also reflect several bond issuances, and the associated rate increases, to fund the following capital projects:

Water Utility:

- NCWCD Conveyance - Source Water Protection (Carter Lake Pipeline) ($26.9 million, 2014)

Wastewater Utility:

- Biosolids Digester Improvements ($7.8 million, 2010)
- Ultraviolet Disinfection System ($4.4 million, 2010)

Stormwater/Flood Management Utility:

- South Boulder Creek Floodplain Improvements ($3 million, 2011)
- Boulder Transit Village ($1.5 million, 2011)

Cost estimates for these capital projects will be refined as the construction date approaches which could result in changes to projected rate increases.

PLANT INVESTMENT FEES

PIFs are used to recapture initial capital investments in water, wastewater and stormwater/flood management infrastructures and have been used by the city of Boulder for the past 50 years. The fees are charged to new and existing customers who need new or additional utility service from the city's utility system. Currently, the city uses a "buy in" approach where new customers connecting or expanding to the system are required to pay a one-time charge to compensate current customers for past investments. Boulder is a relatively mature community with significant past investments that can be used to serve future growth, as represented in the Boulder Valley Comprehensive Plan. While a variety of other methods can be used to assess plant investment fees, the buy-in approach provides the city with the most appropriate measure.

In the fall of 2007, a PIF study was initiated to review how PIFs are assessed and to make possible changes to reinforce the goals and objectives of the new water budget rate structure. The utility infrastructure inventory and valuation was also reviewed and updated as part of the PIF Study.

A stakeholder advisory group was formed to provide feedback and assistance in determining PIF options. Red Oak Consulting was hired to handle the data analysis and evaluation of PIF options. Ideas and options generated by the stakeholder advisory group, staff and the consultant were presented to the WRAB, Chamber of Commerce members, P&DS Advisors Group and members of an Administrative Hearing to obtain feedback on the proposed PIF changes.

On July 7, 2008 the WRAB approved, 4-1, the staff recommendation for PIF, and added a condition that the staff develops a scope of work for a study about commercial/ industrial/ institutional (CII) customers and the characteristics that influence their water use. WRAB said the study effort could cost six digits. The "nay" vote was in opposition to the study "condition".

Feedback from all of the meetings was provided to City Council at a study session on July 15, 2008 and information was also included as part of the Development Related Fee Studies study session on October 14, 2008. It is anticipated that PIF changes will be considered by council early in 2009. Until direction is provided as to whether to change the PIF methodology and/or update the PIFs to reflect the most recent asset valuations, an inflationary increase is being applied to the current PIFs for 2009. The 2008 and approved (inflationary increase only) 2009 PIFs for an average-size, detached, single family residence are shown below.

	2008 PIF	**2009 PIF**
Water	$9,995	**$10,305**
Wastewater	$1,910	**$1,970**
Stormwater/ Flood Management	$1,875	**$1,935**

PIF assessments for other types of customers (i.e. small, large) are also being revised using the base amounts listed above. All adjustments for 2009 are reflected in Section 4-20 Fines and Fees of the Boulder Revised Code (B.R.C).

The Utilities also assess fees for specific utility related services. These are reviewed annually as part of the budget process and any changes are submitted as part of the update to Section 4-20 Fines and Fees of the B.R.C. These fees are designed to fully recover the direct costs of providing services and most indirect overhead costs.

PUBLIC PROCESS

Public process and information disbursement regarding utility rate adjustments include: public hearing during from the Water Resources Advisory Board (WRAB) consideration and recommendation of the capital improvement program and monthly utility rates, notification on customers utility bill and/or utility bill inserts, inclusion of related materials on the Public Works web page, Planning and Development Services' Schedule of Fees and public hearings during Council consideration of the annual budget.

All adjustments to the Utility rates approved as part of the 2009 budget process will become effective January 1, 2009.

City
of
Boulder
Office of the City Clerk

CERTIFICATE OF AUTHENTICITY

STATE OF COLORADO)
)
CITY OF BOULDER) SS:
)
COUNTY OF BOULDER)

I, Sandy North, Deputy City Clerk, in and for said City of Boulder, in the County of Boulder, in the State aforesaid, do hereby certify that the attached is a true and correct copy of Ordinance Number **7628**, passed and adopted by the City Council of Boulder on the **10th** day of **November 2008.**

In witness whereof, I have hereunto set my hand and the seal of the City of Boulder, this **23rd** day of **December, 2008**.

S. L. North
Deputy City Clerk

CITY SEAL

P.O. Box 791 • 1777 Broadway • Boulder, Colorado 80302-5221 • (303) 441-3040

ORDINANCE NO. 7628

AN ORDINANCE APPROPRIATING MONEY TO DEFRAY EXPENSES AND LIABILITIES OF THE CITY OF BOULDER, COLORADO, FOR THE 2009 FISCAL YEAR OF THE CITY OF BOULDER, COMMENCING ON THE FIRST DAY OF JANUARY 2009, AND ENDING ON THE LAST DAY OF DECEMBER 2009, AND SETTING FORTH DETAILS IN RELATION THERETO.

WHEREAS, the City Council has approved a motion to adopt the budget for 2009; and,

WHEREAS, the City Council has by ordinance made the property tax levy in mills upon each dollar of the total assessed valuation of all taxable property within the City, such levy representing the amount of taxes for City purposes necessary to provide for payment in part during the City's said fiscal year of the properly authorized demands upon the Treasury; and,

WHEREAS, the City Council is now desirous of making appropriations for the ensuing fiscal year as required by Section 95 of the Charter of the City of Boulder;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BOULDER, COLORADO, that;

Section 1. The following appropriations are hereby made for the City of Boulder's fiscal year commencing at 12:00 Midnight at the end of December 31, 2008 and ending at 12:00 Midnight at the end of December 31, 2009, for payment of 2009 City operating expenses, capital improvements, and general obligation and interest payments:

General Operating Fund	$93,767,152
Capital Development Fund	106,502
Lottery Fund	1,200,000
Planning & Development Services Fund	9,326,006
Affordable Housing Fund	3,842,218

Community Housing Assistance Fund	$ 2,610,545
.15 Cent Sales Tax Fund	2,894,001
.25 Cent Sales Tax Fund	7,612,625
Library Fund	6,991,956
Recreation Activity Fund	10,420,465
Climate Action Plan Fund	888,000
Open Space Fund	26,008,390
Airport Fund	455,449
Transportation Fund	26,024,365
Transportation Development Fund	965,368
Community Development Block Grant Fund	872,941
HOME Fund	1,300,000
Permanent Parks and Recreation Fund	2,778,935
General Obligation Debt Service Fund	25,000
.15 Cent Debt Service Fund	1,075,170
Water Utility Fund:	
Operating Expenses	16,177,667
Debt Service	6,281,666
Acquisition of Equipment and Capital	10,079,050
Total Water Utility Fund	$32,538,383
Wastewater Utility Fund:	
Operating Expenses	10,132,574
Debt Service	3,727,854
Acquisition of Equipment and Capital	2,825,339
Total Wastewater Utility Fund	$16,685,767

Stormwater/Flood Management Utility Fund:	
Operating Expenses	$ 3,526,622
Debt Service	810,029
Acquisition of Equipment and Capital	2,350,000
Total Flood Control Utility Fund	$ 6,686,651
Telecommunications Fund (Internal Service Fund)	1,603,168
Property & Casualty Ins. Fund (Internal Service Fund)	1,604,556
Worker Compensation Ins. Fund (Internal Service Fund)	1,706,966
Compensated Absences Fund (Internal Service Fund)	404,175
Fleet Operations Fund (Internal Service Fund)	3,816,789
Fleet Replacement Fund (Internal Service Fund)	2,823,717
Computer Replacement Fund (Internal Service Fund)	1,579,213
Equipment Replacement Fund (Internal Service Fund)	1,330,001
Facility Renovation & Replacement Fund (Internal Service Fund)	1,501,057
Police Pension Fund	4,703
Fire Pension Fund	4,697
Less: Interfund Transfers	22,055,556
Less: Internal Service Fund Charges	14,807,773
TOTAL (including Debt Service)	$234,591,602

Section 2. The following appropriations are hereby made for the City of Boulder's fiscal year commencing January 1, 2009 and ending December 31, 2009 for estimated carryover expenditures:

General Fund	$ 525,000
Capital Development Fund	12,000
Lottery Fund	1,064,000

Affordable Housing Fund	$ 823,000
CHAP Fund	1,422,000
.25 Cent Sales Tax Fund	1,528,000
Open Space Fund	725,000
Airport Fund	200,000
Transportation Fund	17,010,000
Transportation Development Fund	5,069,000
Community Development Block Grant Fund	894,000
HOME Fund	1,280,000
Permanent Parks and Recreation Fund	4,446,000
Fire Training Center Construction Fund	7,140,000
Water Utility Fund	8,500,000
Wastewater Utility Fund	3,000,000
Stormwater/Flood Management Utility Fund	9,000,000
Fleet Fund	500,000
Facility Renovation & Replacement Fund (Internal Service Fund)	366,000
TOTAL	$63,504,000

Section 3. The following appropriations are hereby made for the City of Boulder's fiscal year commencing January 1, 2009, and ending December 31, 2009, for Fund Balances:

General Operating Fund	$ 10,296,846
Capital Development Fund	4,525,627
Lottery Fund	419,542
Planning & Development Services Fund	4,103,757
Affordable Housing Fund	21,187
Community Housing Assistance Program Fund	29,541

.15 Cent Sales Tax Fund	$ 982,559
.25 Cent Sales Tax Fund	586,038
Library Fund	171,999
Recreation Activity Fund	1,638,161
Climate Action Plan Fund	6,654
Open Space Fund	8,876,748
Airport Fund	419,585
Transportation Fund	1,547,805
Transportation Development Fund	105,295
Permanent Parks and Recreation Fund	1,685,248
General Obligation Debt Service Fund	4,106
.15 Cent Sales Tax Debt Service Fund	936,382
Water Utility Fund	31,145,451
Wastewater Utility Fund	9,114,066
Stormwater/Flood Management Utility Fund	4,140,141
Telecommunications Fund (Internal Service Fund)	147,792
Property & Casualty Ins. Fund (Internal Service Fund)	4,259,779
Worker Compensation Ins. Fund (Internal Service Fund)	3,790,229
Compensated Absences Fund (Internal Service Fund)	2,393,226
Fleet Fund (Internal Service Fund)	6,655,035
Computer Replacement Fund (Internal Service Fund)	3,622,048
Equipment Replacement Fund (Internal Service Fund)	2,885,672
Facility Renovation & Replacement Fund (Internal Service Fund)	1,928,855
TOTAL FUND BALANCES	$106,439,374

Section 4. The City Council hereby appropriates as revenues all 2008 year end cash balances not previously reserved for insurance or bond purposes for all purposes not designated as "emergencies", including without limitation subsequent years' expenditures, capital improvements, adverse economic conditions and revenue shortfalls, pursuant to Article X, Section 20 to the Colorado Constitution, approved by the electorate on November 3, 1992; and

Section 5. The sums of money as appropriated for the purposes defined in this ordinance shall not be over expended, and that transfers between the various appropriations defined in this ordinance shall not be made except upon supplemental appropriations by ordinance authorizing such transfer duly adopted by City Council of the City of Boulder, Colorado. It is expressly provided hereby that at any time after the passage of this ordinance and after at least one week's public notice, the Council may transfer unused balances appropriated for one purpose to another purpose, and may appropriate available revenues not included in the annual budget and appropriations ordinance.

Section 6. The City Council is of the opinion that the provisions of the within ordinance are necessary for the protection of the public peace, property, and welfare of the residents of the city, and covers matters of local concern.

Section 7. Pursuant to Section 95 of the Boulder City Charter, the annual appropriation ordinance must be adopted by December 1 and to Section 18 of the Charter, this ordinance shall take effect immediately upon publication after final passage.

INTRODUCED, READ ON FIRST READING, AND ORDERED PUBLISHED BY TITLE ONLY this 21st day of October, 2008.

Mayor

Attest:

City Clerk on behalf of the
Director of Finance and Record

READ ON SECOND READING, PASSED, AND ORDERED PUBLISHED BY TITLE ONLY this 10th day of November, 2008.

Mayor

Attest:

City Clerk on behalf of the
Director of Finance and Record

APPENDIX A

The information included in Appendix A provides the number of standard full time equivalents (or FTEs) by department and program. The FTE numbers include standard Management/Non-Union, Boulder Municipal Employees' Association (BMEA), Fire and Police positions; they also include capital and grant funded positions. They do not, however, include any temporary or seasonal positions.

2009 APPROVED BUDGET
CITY COUNCIL

	2007 APPROVED	2008 APPROVED	2009 APPROVED
FTE's BY PROGRAM			
City Council	1.00	1.00	1.00
TOTAL	1.00	1.00	1.00

2009 APPROVED BUDGET
CITY ATTORNEY

	2007 APPROVED	2008 APPROVED	2009 APPROVED
FTE's BY PROGRAM			
CITY ATTORNEY			
City Attorney	0.00	0.00	0.00
Prosecution	0.00	0.00	0.00
	0.00	0.00	0.00
ADMINISTRATION			
Administration	1.25	1.25	1.25
	1.25	1.25	1.25
CONSULTATION AND ADVISORY			
Consultation and Advisory	10.90	10.75	10.75
	10.90	10.75	10.75
PROSECUTION, CLAIMS AND LITIGATION			
Prosecution, Claims and Litigation	6.55	5.65	5.65
	6.55	5.65	5.65
PROPERTY & CASUALTY			
Property & Casualty	1.00	1.00	1.00
	1.00	1.00	1.00
TOTAL	19.70	18.65	18.65

2009 APPROVED BUDGET
MUNICIPAL COURT

	2007 APPROVED	2008 APPROVED	2009 APPROVED
FTE's BY PROGRAM			
ADJUDICATION			
Adjudication	3.50	3.50	3.50
	3.50	3.50	3.50
CASE MANAGEMENT			
Case Management	0.00	0.00	0.00
Traffic/ General/ Animal	3.50	3.50	4.00
Photo Enforcement	3.00	3.00	3.00
Parking Support	2.00	2.00	2.00
Probation Services	3.00	3.00	2.00
	11.50	11.50	11.00
ADMINISTRATI0N			
Administration	3.50	3.50	3.50
	3.50	3.50	3.50
TOTAL	18.50	18.50	18.00

2009 APPROVED BUDGET
CITY MANAGER'S OFFICE

	2007 APPROVED	2008 APPROVED	2009 APPROVED
FTE's BY PROGRAM			
CITY MANAGER'S OFFICE			
City Manager's Office	4.00	6.00	6.00
	4.00	6.00	6.00
INTERNAL AUDIT			
Internal Audit	1.50	1.50	1.50
	1.50	1.50	1.50
ECONOMIC VITALITY			
Economic Vitality Program	1.00	1.00	1.00
Urban Redevelopment Program	1.00	1.00	0.00
	2.00	2.00	1.00
COMMUNITY SUSTAINABILITY			
Community Sustainability	0.00	0.00	0.50
	0.00	0.00	0.50
CMO SUPPORT			
City Clerk Administration	2.70	2.70	2.70
Elections	0.30	0.30	0.30
Licensing	1.00	1.00	1.50
Records Management	3.00	3.00	3.00
	7.00	7.00	7.50
MEDIA RELATIONS			
Media Relations Administration	1.75	1.75	1.90
Intergovernmental	1.00	0.00	0.00
Municipal Channel 8	3.00	3.00	3.00
Neighborhood Services	0.25	0.25	0.10
University Liaison	1.00	1.00	1.00
	7.00	6.00	6.00
TOTAL	21.50	22.50	22.50

2009 APPROVED BUDGET
FINANCE

	2007 APPROVED	2008 APPROVED	2009 APPROVED
FTE's BY PROGRAM			
FINANCE ADMINISTRATION			
Finance Administration	2.00	2.00	2.00
	2.00	2.00	2.00
BUDGET & TREASURY			
Budget	4.00	3.00	3.00
Treasury	3.00	3.00	3.00
Sales Tax	6.00	7.00	6.00
	13.00	13.00	12.00
RISK MANAGEMENT			
Risk Management	0.00	4.00	4.00
	0.00	4.00	4.00
CONTROLLER			
Financial Operations	4.00	4.00	4.00
Payroll/Mail	5.87	2.37	2.37
Financial Reporting	2.00	2.00	2.00
	11.87	8.37	8.37
FINANCE SYSTEM ADMINISTRATION			
Finance System Administration	2.00	2.00	2.00
	2.00	2.00	2.00
TOTAL	28.87	29.37	28.37

2009 APPROVED BUDGET
HUMAN RESOURCES

	2007 APPROVED	2008 APPROVED	2009 APPROVED
FTE's BY PROGRAM			
Administration	3.50	3.00	3.00
Employee Relations & Org Effectiveness	0.00	0.00	0.00
Employment & Diversity	2.38	2.38	2.63
Compensation & Benefits	2.00	2.50	2.50
Employee & Labor Relations	3.00	3.00	3.00
Employee & Organizational Development	1.75	2.00	2.00
Payroll	0.00	3.50	3.50
Workers Compensation	2.00	0.00	0.00
TOTAL	14.63	16.38	16.63

2009 APPROVED BUDGET
INFORMATION TECHNOLOGY

	2007 APPROVED	2008 APPROVED	2009 APPROVED
FTE's BY PROGRAM			
IT ADMINISTRATION			
IT Administration	3.00	3.00	3.00
	3.00	3.00	3.00
IT APPLICATIONS			
Applications Support	12.75	12.75	12.75
	12.75	12.75	12.75
DATABASE/SYSTEM ADMINISTRATION			
Telecommunications/Phone Support	0.00	2.50	2.50
Operations/System Support	4.00	4.00	4.00
	4.00	6.50	6.50
IT MICROCOMPUTER SUPPORT			
Microcomputer/LAN Support	13.00	13.00	13.00
	13.00	13.00	13.00
TOTAL	32.75	35.25	35.25

2009 APPROVED BUDGET
DOWNTOWN UNIVERSITY HILL MANAGEMENT DIVISION/PARKING SERVICES

	2007 APPROVED	2008 APPROVED	2009 APPROVED
FTE's BY PROGRAM			
GID Administration	6.71	5.96	5.96
Operations & Public Info	1.00	1.00	1.00
Public Events	0.50	0.50	0.50
Transportation	1.00	1.00	1.00
Parking Enforcement	11.00	10.95	10.95
Parking Maintenance/Operations	18.00	18.75	18.75
Meter Program	3.00	3.00	3.00
Neighborhood Permit Parking	1.04	1.09	1.09
TOTAL	42.25	42.25	42.25

2009 APPROVED BUDGET
ENVIRONMENTAL AFFAIRS

	2007 APPROVED	2008 APPROVED	2009 APPROVED
FTE's BY PROGRAM			
Administration	1.00	1.00	3.00
PACE Program	1.00	1.00	0.00
Climate Action Plan/Green Building	0.00	4.00	4.00
Waste Reduction	3.00	3.00	3.00
Integrated Pest Management	0.50	0.50	0.50
TOTAL	5.50	9.50	10.50

2009 APPROVED BUDGET
HOUSING AND HUMAN SERVICES

	2007 APPROVED	2008 APPROVED	2009 APPROVED
FTE's BY PROGRAM			
COMMUNITY SERVICES			
Community Services			
General Fund Merit Adjustment	3.27	3.27	3.27
Social Planning & Administration	1.85	1.85	1.95
Human Services Contract Programs	1.40	1.40	1.40
Human Rights & Human Relations	0.00	0.00	0.00
TOTAL	6.52	6.52	6.62
CHILDREN, YOUTH & FAMILIES (CYF)			
CYF Division Administration			
CYF Division Administration	3.54	3.54	3.54
TOTAL	3.54	3.54	3.54
Community Based Services			
Community Based Services Admin	1.88	1.88	1.88
Child Care Resource & Referral	1.67	2.20	2.16
Child Care Assistance Programs	1.10	1.10	1.10
Child Care Recruitment & Training	1.12	0.84	0.88
Mediation Services	1.75	1.75	1.83
Youth Opportunities	1.82	1.82	1.82
TOTAL	9.34	9.59	9.67
School Based Services			
School Based Services Admin	1.00	1.00	1.00
Prevention & Intervention Program	4.89	4.89	4.89
Family Resource Schools	4.67	4.67	4.67
TOTAL	10.56	10.56	10.56
Early Care & Education Council Programs			
Early Care & Education Council Programs	3.00	2.00	2.00
TOTAL	3.00	2.00	2.00
TOTAL	26.44	25.69	25.77
SENIOR SERVICES			
Senior Services			
Senior Services Administration	2.17	1.92	1.92
Facilities Management	4.33	4.33	4.33
Senior Resource & Referral	2.25	2.48	2.48
Senior Recreation Programs	2.33	2.33	2.33
TOTAL	11.08	11.06	11.06

2009 APPROVED BUDGET
HOUSING AND HUMAN SERVICES

	2007 APPROVED	2008 APPROVED	2009 APPROVED
FTE's BY PROGRAM			
HOUSING/COMMUNITY DEVELOPMENT			
Housing/Community Development/Administration			
Funding & Administration	4.10	4.10	4.60
Planning & Development Review	2.75	2.00	2.00
Asset Management	1.10	2.00	2.00
Home Ownership Programs	1.20	1.35	1.26
Tenant Services	0.12	0.12	0.12
TOTAL	9.27	9.57	9.98
Housing/Community Development/Direct Services			
Asset Management	1.90	0.00	0.00
Home Ownership Programs	1.30	3.40	3.99
TOTAL	3.20	3.40	3.99
CHAP/HOME/CDBG/AHF PROJECTS			
CHAP/HOME/CDBG/AHF PROJECTS	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00
TOTAL	12.47	12.97	13.97
TOTAL	56.51	56.24	57.42

2009 APPROVED BUDGET
LIBRARY

		2007 APPROVED	2008 APPROVED	2009 APPROVED
FTE's BY PROGRAM				
ADMINISTRATION				
Administration		4.75	4.50	4.50
TOTAL		4.75	4.50	4.50
MAIN LIBRARY SERVICES				
Adult Services				
Adult		17.95	18.70	18.95
Young Adult		0.50	0.75	0.75
	TOTAL	18.45	19.45	19.70
Childrens Services				
Childrens Services		5.75	5.50	5.50
	TOTAL	5.75	5.50	5.50
Information Services				
Information Services		13.50	13.50	13.50
	TOTAL	13.50	13.50	13.50
TOTAL		37.70	38.45	38.70
BRANCH LIBRARY SERVICES				
Meadows Branch Library				
Meadows Branch Library		4.85	4.85	4.85
	TOTAL	4.85	4.85	4.85
Reynolds Branch Library				
Reynolds Branch Library		4.65	4.65	4.65
	TOTAL	4.65	4.65	4.65
Carnegie Branch Library				
Carnegie Branch Library		2.00	2.00	2.00
	TOTAL	2.00	2.00	2.00
TOTAL		11.50	11.50	11.50
PROGRAMS AND SERVICES				
Adult Programming				
Film Program		0.50	0.50	0.50
Concert series		0.50	0.50	0.50
Lectures, Exhibits		0.25	0.25	0.25
Public Information		1.50	1.50	1.50
	TOTAL	2.75	2.75	2.75
Childrens Programming				
Childrens Programming		0.75	0.75	0.75
	TOTAL	0.75	0.75	0.75
Volunteer Services				
Volunteer Services		0.50	0.50	0.50
	TOTAL	0.50	0.50	0.50
Literacy Program				
Literacy Program		2.00	2.00	2.00
	TOTAL	2.00	2.00	2.00

2009 APPROVED BUDGET
LIBRARY

		2007 APPROVED	2008 APPROVED	2009 APPROVED
FTE's BY PROGRAM				
Special Services				
Special Services		0.75	0.75	0.75
Library Outreach		1.00	1.00	1.00
	TOTAL	1.75	1.75	1.75
TOTAL		7.75	7.75	7.75
TECHNICAL SUPPORT				
Technical Support Services				
Acquisitions		0.25	0.25	0.25
Collection Org. and Maintenance		7.75	7.75	7.75
	TOTAL	8.00	8.00	8.00
Computer Services				
Computer Services		4.75	5.00	5.00
	TOTAL	4.75	5.00	5.00
Database Services				
Database Services		1.50	1.50	1.50
	TOTAL	1.50	1.50	1.50
TOTAL		14.25	14.50	14.50
BUILDING MAINTENANCE				
Building Maintenance		3.50	3.50	3.00
TOTAL		3.50	3.50	3.00
TOTAL		79.45	80.20	79.95

2009 APPROVED BUDGET
ARTS

	2007 APPROVED	2008 APPROVED	2009 APPROVED
FTE's BY PROGRAM			
Arts Administration	0.50	0.50	0.50
Arts .15% Allocation	1.00	1.00	1.00
TOTAL	1.50	1.50	1.50

2009 APPROVED BUDGET
OPEN SPACE/MOUNTAIN PARKS

	2007 APPROVED	2008 APPROVED	2009 APPROVED
FTE's BY PROGRAM			
OFFICE OF THE DIRECTOR			
Office of the Director	2.00	2.00	2.00
Support Services	0.00	0.00	6.95
	2.00	2.00	8.95
CENTRAL SERVICES DIVISION			
CSD-Divisional Services	1.00	1.00	1.00
Support Services	6.95	8.45	0.00
Financial Mgmt Services	3.50	3.50	3.50
Cultural Resource Program	0.00	0.00	1.00
Fleet Services	0.00	0.00	1.00
Media Services	1.00	1.00	0.00
	12.45	13.95	6.50
REAL ESTATE SERVICES DIVISION			
Real Estate Services	6.80	6.80	6.80
	6.80	6.80	6.80
PLANNING & TECHNICAL SERVICES DIVISION			
PTSD-Divisional Services	1.00	1.00	0.00
Planning Services	6.00	9.00	0.00
Technical Services	4.00	4.00	0.00
	11.00	14.00	0.00
ENVIRONMENTAL & VISITOR SVCS DIVISION			
EVSD-Divisional Services	1.00	1.00	0.00
Resource Conservation & Education Outreach	13.50	15.50	0.00
Ranger Naturalist Services	13.00	14.00	0.00
	27.50	30.50	0.00
LAND & FACILITIES SERVICES DIVISION			
LFSD-Divisional Services	1.00	1.00	11.50
Resource Operations Services	7.50	7.75	4.00
Maintenance Operations Services	9.00	8.00	0.50
Project Management Services	6.00	8.00	8.00
	23.50	24.75	24.00
RESOURCE SYSTEMS SERVICES DIVISION			
Resource Systems Divisional Services	0.00	0.00	1.00
Environmental Planning Group	0.00	0.00	9.00
Ecological Systems Group	0.00	0.00	9.75
Ranger Naturalist Services	0.00	0.00	14.00
Resource Information Services	0.00	0.00	4.00
Community Services	0.00	0.00	7.00
	0.00	0.00	44.75
TOTAL	83.25	92.00	91.00

2009 APPROVED BUDGET
PARKS AND RECREATION

	2007 APPROVED	2008 APPROVED	2009 APPROVED
FTE's BY PROGRAM			
ADMINISTRATION			
Business and Financial Management	3.25	3.45	3.00
Technological Support	1.00	1.00	1.00
Support Services	4.75	4.00	3.00
Seasonal Hiring Coordination	0.37	0.37	0.37
Office of the Director	2.00	2.00	2.00
Policy and Information Services	1.00	1.00	1.00
Marketing and Volunteer Coordination	3.50	3.50	3.25
	15.87	15.32	13.62
PLANNING			
Administration	5.50	5.50	0.00
Projects and Construction	7.00	6.00	6.00
	12.50	11.50	6.00
CITY PARKS			
Administration	1.50	0.50	0.00
City Parks	31.25	33.25	0.00
Forestry	5.00	5.00	0.00
Conservation	3.00	3.00	0.00
Parks Administration	0.00	0.00	3.00
Park Operations	0.00	0.00	25.70
Parks Planning	0.00	0.00	5.00
Urban Resources	0.00	0.00	7.00
Cultural Assets & Events	0.00	0.00	9.05
	40.75	41.75	49.75
RECREATION			
Administration	4.00	4.00	3.00
Access and Inclusion	5.00	5.00	0.00
Youth Programs	3.00	3.25	0.00
Sports	4.00	4.00	7.00
Sports Turf	7.20	7.20	0.00
Recreation Centers	17.25	17.25	0.00
Recreation Programs	18.13	18.38	18.75
Flatirons Golf Course	7.80	7.80	8.00
Aquatics and Boulder Reservoir	6.12	6.37	7.37
Special Projects and Planning	3.00	4.00	3.00
Therapeutics	0.00	0.00	8.00
Athletics	0.00	0.00	5.25
NBRC and Programs	0.00	0.00	7.90
EBRC and Programs	0.00	0.00	5.85
SBRC and Programs	0.00	0.00	3.50
	75.50	77.25	77.62
TOTAL	144.62	145.82	146.99

2009 APPROVED BUDGET
PLANNING

	2007 APPROVED	2008 APPROVED	2009 APPROVED
FTE's BY PROGRAM			
ADMINISTRATIVE SERVICES	6.98	7.27	7.10
INFORMATION RESOURCES	3.53	4.25	3.93
LONG RANGE PLANNING	5.50	5.50	5.50
LAND USE REVIEW	9.75	11.25	10.25
TOTAL	25.76	28.27	26.78

2009 APPROVED BUDGET
DEVELOPMENT & SUPPORT SERVICES DIVISION

	2007 APPROVED	2008 APPROVED	2009 APPROVED
BUDGET BY PROGRAM			
DEVELOPMENT SERVICES			
Engineering Review	12.15	12.00	14.00
Building Construction & Code Enforcement	15.00	15.00	17.00
Administrative Services	10.45	10.91	12.08
Information Resources	6.00	6.38	6.70
TOTAL	43.60	44.29	49.78
SUPPORT SERVICES			
Facilities & Asset Management	13.58	14.58	14.58
Fleet Services	16.87	16.87	16.87
TOTAL	30.45	31.45	31.45
TOTAL	74.05	75.74	81.23

2009 APPROVED BUDGET
TRANSPORTATION DIVISION

	2007 APPROVED	2008 APPROVED	2009 APPROVED
FTE's BY PROGRAM			
TRANSPORTATION DIVISION			
Transportation Planning & Operations			
Traffic Engineering	1.00	1.00	1.00
Signs/Markings	6.00	6.00	6.00
Signal Maintenance & Upgrade	4.00	5.00	5.00
Transportation Operations	5.54	5.54	5.49
Transportation System Management	0.20	0.20	0.20
Transportation Planning			
Transit Service Operations	0.50	0.50	0.50
Travel Demand Management (TDM)	1.00	2.50	3.00
Facilities/Regional Planning	1.00	0.50	0.50
Master/Community Planning	0.50	0.50	0.50
Bike/Ped Planning	1.00	1.00	1.00
TOTAL	20.74	22.74	23.19
Project Management			
CIP Administration	6.65	6.65	6.65
TOTAL	6.65	6.65	6.65
Transportation Rehabilitation			
Overlay	0.90	0.90	0.90
Sidewalk Maintenance	0.35	0.35	0.35
Major Street Reconstruction	0.75	0.75	0.75
Bikeways Capital Maintenance	0.15	0.15	0.15
TOTAL	2.15	2.15	2.15
Transportation Maintenance			
Administration	4.00	4.00	4.00
Fleet Liaison	0.50	0.50	0.50
Bikeway Maintenance	3.00	3.00	3.00
Graffiti Maintenance	1.00	1.00	1.00
Median Maintenance	7.00	7.00	7.00
Street Sweeping	3.00	3.00	3.00
Street Snow & Ice Control	2.00	2.00	2.00
Repair & Maintenance	11.00	11.00	11.00
TOTAL	31.50	31.50	31.50
Transportation Administration			
Transportation Administration	0.00	0.00	0.00
Division administration	2.80	2.80	2.80
Support Services	1.15	1.40	1.40
TOTAL	3.95	4.20	4.20
Airport			
Administration	1.00	1.00	1.00
TOTAL	1.00	1.00	1.00
TOTAL	65.99	68.24	68.69

2009 APPROVED BUDGET
UTILITIES DIVISION

	2007 APPROVED	2008 APPROVED	2009 APPROVED
FTE's BY PROGRAM			
UTILITIES DIVISION			
Administration			
Division Administration	5.00	5.00	5.00
Billing Services	5.75	5.75	5.75
Support Services	1.52	1.77	1.77
TOTAL	12.27	12.52	12.52
Planning & Project Management			
Planning & Project Management	11.66	11.66	12.21
Flood Management	0.75	0.75	0.75
TOTAL	12.41	12.41	12.96
Water Resources			
Water Resources Management	2.00	2.00	2.00
Watershed Operations	2.00	2.00	2.00
Hydroelectric Operations	3.00	3.00	3.00
TOTAL	7.00	7.00	7.00
Water Treatment			
Betasso Treatment Plant	13.75	13.75	13.75
Boulder Reservoir Treatment Plant	9.25	9.25	9.25
System Controls	3.00	3.00	3.00
TOTAL	26.00	26.00	26.00
Water Quality Environment Services			
Industrial Pretreatment	3.70	3.66	3.66
Water Conservation	1.70	1.66	1.66
Drinking Water Quality Services	6.90	6.83	6.83
Wastewater Quality Services	4.05	4.12	4.12
Stormwater Quality Services	5.40	5.48	5.48
TOTAL	21.75	21.75	21.75
System Maintenance			
Distribution System Maintenance	14.95	14.95	14.95
Collection System Maintenance	13.95	13.95	13.95
Storm Sewer Maintenance	5.55	5.55	5.55
Flood Channel Maintenance	2.05	2.05	2.55
Meter Services	8.00	8.00	8.00
TOTAL	44.50	44.50	45.00
Wastewater Treatment			
75th Street Treatment Plant	25.00	25.00	25.00
Cogeneration	1.00	1.00	1.00
Biosolids Operations	5.00	5.00	5.00
TOTAL	31.00	31.00	31.00
TOTAL	154.93	155.18	156.23

2009 APPROVED BUDGET
PLANNING & DEVELOPMENT SERVICES

	2007 APPROVED	2008 APPROVED	2009 APPROVED
FTE's BY PROGRAM			
ADMINISTRATIVE SERVICES			
General Administration	12.18	10.93	10.18
Planning & Dev Svcs Center	3.00	5.00	7.00
Budget & Finance	2.25	2.25	2.00
	17.43	18.18	19.18
INFORMATION RESOURCES			
Information Resources Administration	1.00	1.00	1.00
Landlink Administration	2.00	3.00	3.00
Records & Research	1.53	1.50	1.50
Geographic Information Systems	5.00	5.13	5.13
	9.53	10.63	10.63
LONG RANGE PLANNING			
Long Range Planning Administration	4.00	4.00	4.00
Historic Preservation	1.50	1.50	1.50
	5.50	5.50	5.50
LAND USE REVIEW			
Land Use Review	2.00	1.00	1.00
Planner Review Services	3.75	6.00	6.00
Zoning Administration	4.00	4.25	3.25
	9.75	11.25	10.25
ENGINEERING REVIEW			
Engineering Review	1.00	1.00	1.00
Engineer Review Services	8.15	8.00	10.00
Right-of-Way Inspection	3.00	3.00	3.00
	12.15	12.00	14.00
BUILDING CONSTRUCTION & CODE ENFORCEMENT			
Inspection & Enforcement Admin	1.25	1.25	1.25
Building & Housing Code	6.00	6.00	6.00
Zoning/Environmental Code	4.00	4.00	4.00
Buiilding Code Review	0.75	0.75	0.75
Building Code Plan Review Services	3.00	3.00	5.00
	15.00	15.00	17.00
TOTAL	69.36	72.56	76.56

2009 APPROVED BUDGET
FIRE

	2007 APPROVED	2008 APPROVED	2009 APPROVED
FTE's BY PROGRAM			
ADMINISTRATIVE SERVICES			
General	5.00	5.00	5.00
Communication/Contracted Services	1.00	1.00	1.00
	6.00	6.00	6.00
EMERGENCY SERVICES			
General	95.00	95.00	96.00
Wildland Coordination	3.33	3.33	3.33
Training	2.00	2.00	2.00
	100.33	100.33	101.33
PREVENTION			
Prevention	5.00	5.00	5.00
	5.00	5.00	5.00
TOTAL	111.33	111.33	112.33

2009 APPROVED BUDGET
POLICE

	2007 APPROVED	2008 APPROVED	2009 APPROVED
FTE's BY PROGRAM			
Administration	5.25	6.00	6.00
Communications	29.00	33.00	33.00
Records & Information Systems	21.75	21.50	21.50
Financial & Facility Services	10.50	10.75	10.75
Personnel Services	5.75	6.00	7.00
Volunteer/Victim Services	1.50	1.50	1.50
Detectives	37.00	37.00	38.00
Special Services	1.00	1.00	1.00
Patrol Watch I	55.50	53.50	52.75
Patrol Watch II	42.00	43.00	42.00
Patrol Watch III	31.00	31.00	31.00
Traffic	29.00	29.00	29.00
TOTAL	269.25	273.25	273.50