



2014 Annual Budget Volume I

City of Boulder, Colorado



2014 Annual Budget–Volume 1

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

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
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**City of Boulder
Colorado**

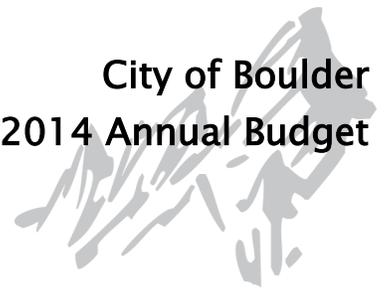
For the Fiscal Year Beginning

January 1, 2013

Executive Director

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City of Boulder 2014 Annual Budget



MayorMatthew Appelbaum
Mayor Pro Tem.....Lisa Morzel
Council MembersSuzy Ageton
(outgoing council member)
KC Becker
(outgoing council member)
Macon Cowles
Suzanne Jones
George Karakehian
(incoming Mayor Pro Tem)
Tim Plass
Andrew Shoemaker
(incoming council member as of November 19, 2013)
Sam Weaver
(incoming council member as of November 19, 2013)
Ken Wilson
(outgoing council member)
Mary Young
(incoming council member as of November 19, 2013)

City of Boulder Staff

| | |
|--|------------------------|
| City Manager | Jane S. Brautigam |
| Deputy City Manager | Paul J. Fetherston |
| City Attorney | Tom Carr |
| Municipal Judge..... | Linda P. Cooke |
| Chief Financial Officer..... | Bob Eichem |
| Director of Public Works for Utilities | Jeffrey M. Arthur |
| Police Chief | Mark R. Beckner |
| Executive Director of Energy Strategy and Electric Utility Development | Heather Bailey |
| Fire Chief..... | Larry Donner |
| Executive Director of Community Planning and Sustainability..... | David Driskell |
| Director of Labor Relations..... | Eileen Gomez |
| Director of Information Technology | Don Ingle |
| Director of Parks and Recreation | Kirk Kincannon |
| Director of Support Services/City Clerk..... | Alisa D. Lewis |
| Interim Director of Library and Arts..... | Maureen F. Rait |
| Director of Open Space and Mountain Parks | Michael Patton |
| Director of Fiscal Services | Cheryl Pattelli |
| Director of Human Services | Karen Rahn |
| Executive Director of Public Works | Maureen F. Rait |
| Municipal Court Administrator | Lynne Reynolds |
| Director of Communications | Patrick Von Keyserling |
| Interim Director of Human Resources..... | Mary Ann Weideman |
| Director of Public Works for Transportation | Tracy Winfree |
| Director of Downtown University Hill Mgmt Division/Parking Services..... | Molly Winter |
| Acting Housing Division Manager | Jeff Yegian |

City of Boulder Budget Staff Team

| | |
|--|-------------------|
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| Budget Analyst..... | Elena Lazarevska |
| Budget Analyst..... | David Mallett |
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| Municipal Court | Jean Grill |
| Community Planning and Sustainability..... | Trish Jimenez |
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| Energy Strategy and Electric Utility Development | Heidi Joyce |
| Public Works – Development and Support Services | John Frazer |
| City Manager’s Office..... | Ann Large |
| Information Technology | Beth Lemur |
| Human Services | Barbara Long |
| Open Space and Mountain Parks | Mike Orosel |
| Police..... | Bridget Pankow |
| Parks and Recreation..... | Abbie Poniatowski |
| Human Resources | Denise Noe |
| Fire | Frank Young |

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2014 ANNUAL BUDGET

HOW TO USE THIS DOCUMENT

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

Document Organization

The 2014 Budget has eight main parts:

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

City Manager's Budget Message

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

Strategy and Priorities

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

City Context and Budget Process

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

Budget Policies

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

2014 ANNUAL BUDGET HOW TO USE THIS DOCUMENT

Sources, Uses and Debt Service

The Sources, Uses and Debt Service section contains summary information of the 2014 Annual Budget, projected revenues and budgeted expenditures. It shows all anticipated revenues (sources) by type and fund, provides information on tax rates, shows budgeted expenditures (uses) by fund, and lists all interfund transfers. The debt section lists the debt service payments from 2013 to 2019, provides a combined schedule of long-term debt and provides computation of the legal debt margin for the last ten years.

Department Overviews

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

Fund Financials

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

Fees, Rates, and Charges

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



City of Boulder
Office of the City Manager

Dear Members of City Council and Residents of Boulder,

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

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

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



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

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

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

| | 2008 | 2009 | 2010 | 2011 | 2012 | Projected 2013 | Proposed 2014 |
|----------------|----------|-----------|-----------|-----------|-----------|-------------------|------------------|
| Revised Budget | \$93,907 | \$104,611 | \$107,908 | \$100,312 | \$110,424 | \$112,516 | \$115,046 |
| Actuals | \$92,855 | \$104,387 | \$107,928 | \$103,112 | \$111,969 | | |

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

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



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

For example, the Human Services Department, focusing on the community impact of its funding dollars, determined that it provides greater funding to certain programs as compared to other partner organizations and identified services that are better provided by third-party organizations. Department leadership identified resources that could be reallocated to priority General Fund needs. Similarly, Parks and Recreation identified opportunities for improved efficiencies and outsourcing, recommending funds that could be reallocated to the General Fund. In total seven departments were able to identify more than \$1.1 million of General Fund allocations for realignment to higher priority programs and services. A list of these reallocations is provided in **Attachment A**.

As a result, projected 2014 General Fund expenditures will be held to a 3.3 percent increase. The total annual operating budget of \$269,495,241, across all funds, represents a 5.8 percent increase in spending over 2013. Of this, \$9 million, or 3.4 percent, represents increased capital spending over 2013. This increase in one-time spending reflects focused savings, dollars that have been set aside in funds such as the utilities funds over several years and includes significant leveraged funding.

2014 Recommended Budget highlights include:

Public Safety

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

Community Investment

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

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



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

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

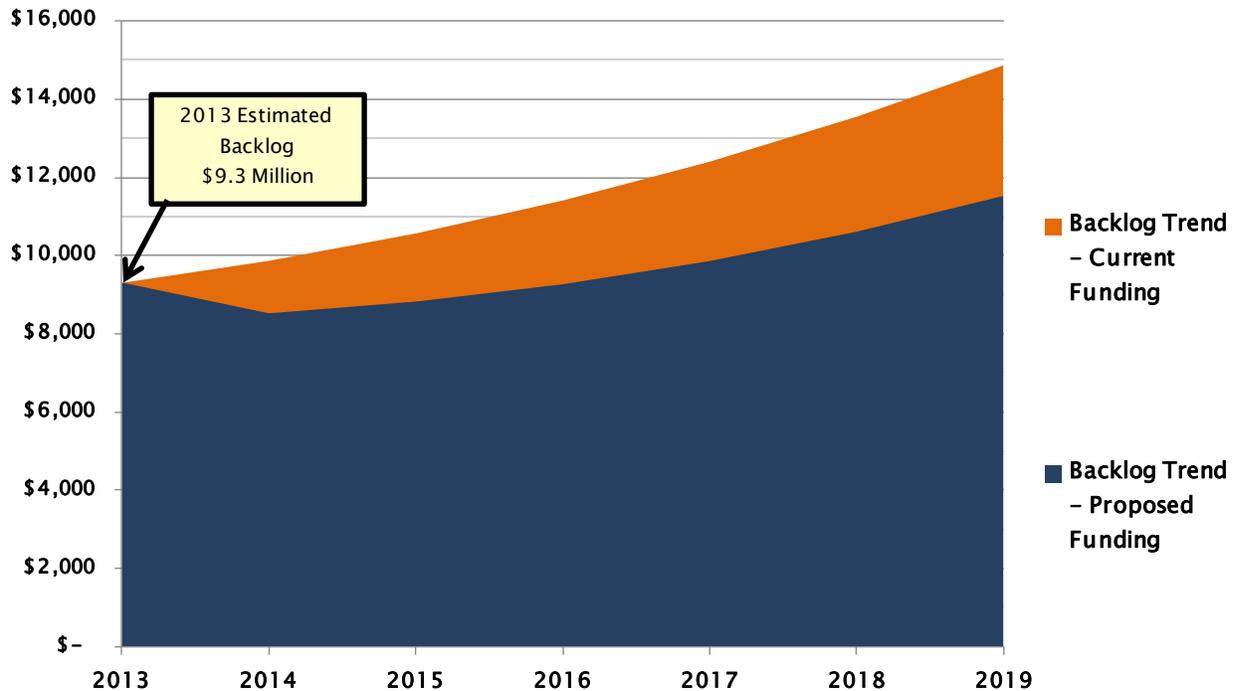
Boulder's building and construction activity is an important indicator of economic vitality. In recent years, the volume and complexity of building permit applications increased significantly, a trend that has continued in 2013. The Recommended Budget provides funding for a fixed-term employee to process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

Taking Care of Existing Assets

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



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



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

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

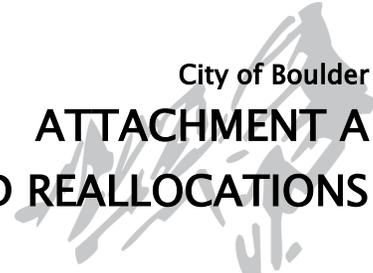
The 2014 Recommended Budget focuses on strengthening high-priority government services, invests in maintaining and repairing the city's existing assets, and funds key initiatives and council goals. The budget also maintains sufficient fund reserves to ensure continuity of services during an economic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



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

Respectfully submitted,

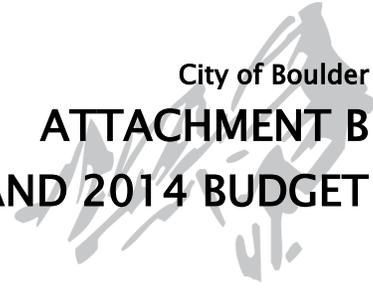
Jane S. Brautigam
City Manager



City of Boulder
ATTACHMENT A
PROPOSED REALLOCATIONS

2014 CITYWIDE BUDGET REALLOCATIONS AND SAVINGS

| Dept. | Item | Amount | Reallocation Description |
|---------------------------------------|---|-----------------------|--|
| Community Planning and Sustainability | Reduce General Fund allocation to Community Planning and Sustainability on a fixed-term basis | \$ (540,567) | The Planning and Development Services Fund will cover costs, for two years, of positions previously budgeted in the General Fund in the Community Planning and Sustainability Department (CP&S). These include: the Economic Vitality Coordinator and associated NPE; the Deputy Director of CP&S and associated NPE; consulting services; and a 0.5FTE Planner and associated NPE. This is proposed as a two year, fixed-term reallocation only, at this time. |
| Finance | General Fund Cost Savings | (121,240) | Analysis of the Compensated Absences liability coverage fund resulted in the determination that the current practice of contributing 1% of General Fund payroll amounts to the fund provides sufficient long-term liability coverage. The historical, additional General Fund transfer of \$121,240 annually is not needed. This is an ongoing reallocation. |
| Housing | Reduce General Fund transfer to the Affordable Housing Fund | (84,663) | Given current dedicated funding source levels in Housing, a reduction in the General Fund transfer to Affordable Housing Fund is proposed, for reallocation. This is an ongoing reallocation. |
| Human Services | General Fund Cost Savings | (100,000) | In an effort to have greater equity between funding partners, the city and County have agreed to an increase in the County's share of funding for the Substance Abuse Prevention Program. This has resulted in cost savings to the city. This is an ongoing reallocation. |
| Library and Arts | General Fund Cost Savings | (37,700) | The General Fund allocation to the Arts Division has included funds for repayment of the Dairy Center mortgage. The final payment has been made in 2013. This funding is not needed in 2014 and beyond. This is an ongoing reallocation. |
| Parks and Recreation | Reduce General Fund transfer to the Recreation Activity Fund | (150,000) | Parks and Rec is implementing programmatic changes that would enable this reduction. The changes include Class system reorganization, outsourcing of the Dance program, Pottery lab, and potentially Gymnastics; as well as a shift of programs to be covered by the .25 cent sales tax fund. This is an ongoing reallocation. |
| Parks and Recreation | Reduce General Fund allocation to Parks and Recreation | (42,547) | The General Fund allocation to the Parks and Recreation Department has historically included funding for a 0.5 FTE volunteer coordinator position. This position will be consolidated by the .25 Cent Sales Tax Fund going forward. This is an ongoing reallocation. |
| Public Works-Transportation | Reduce General Fund allocation to Transportation | (67,000) | The General Fund allocation to the Transportation Division has historically included funds to help cover on street lighting costs. These costs will be covered by the Transportation Fund going forward. This is an ongoing reallocation. |
| Total Reallocations | | \$ (1,143,718) | |



City of Boulder

ATTACHMENT B

SIGNIFICANT CHANGES BETWEEN 2013 AND 2014 BUDGET

| ATTACHMENT B | 2013 | 2014 | | | | |
|--|-----------------|-----------------|-------------------|-------------|-------------|---------------|
| Department / Fund / Action | Approved | Approved | Total | 2013 | 2014 | FTE |
| | Budget | Budget | Change | FTE | FTE | Change |
| CITY ATTORNEY OFFICE | | | | | | |
| GENERAL FUND | | | | | | |
| Additional Paralegal | \$ - | \$ 34,415 | \$ 34,415 | 0.00 | 0.50 | 0.50 |
| STORMWATER / FLOOD MANAGEMENT UTILITY FUND | | | | | | |
| Additional Paralegal | \$ - | \$ 6,883 | \$ 6,883 | 0.00 | 0.10 | 0.10 |
| WASTEWATER UTILITY FUND | | | | | | |
| Additional Paralegal | \$ - | \$ 6,883 | \$ 6,883 | 0.00 | 0.10 | 0.10 |
| WATER UTILITY FUND | | | | | | |
| Additional Paralegal | \$ - | \$ 20,649 | \$ 20,649 | 0.00 | 0.30 | 0.30 |
| Total Changes, City Attorney's Office | | | \$ 68,830 | | | 1.00 |
| CITY MANAGER'S OFFICE | | | | | | |
| GENERAL FUND | | | | | | |
| Granicus Web Streaming | \$ - | \$ 7,500 | \$ 7,500 | 0.00 | 0.00 | 0.00 |
| Total Changes, City Manager's Office | | | \$ 7,500 | | | 0.00 |
| NON DEPARTMENTAL/CITYWIDE* | | | | | | |
| GENERAL FUND | | | | | | |
| Boulder History Museum Economic Impact Study | \$ - | \$ 25,000 | \$ 25,000 | 0.00 | 0.00 | 0.00 |
| Colorado Communications and Utility Alliance | - | 6,000 | 6,000 | 0.00 | 0.00 | 0.00 |
| Cyber Café Repayment of Loan to Private Note Holders | - | 269,083 | 269,083 | 0.00 | 0.00 | 0.00 |
| Ironman | - | 63,000 | 63,000 | 0.00 | 0.00 | 0.00 |
| Negotiations Support | 46,393 | 86,393 | 40,000 | 0.00 | 0.00 | 0.00 |
| Procycle | - | 150,000 | 150,000 | 0.00 | 0.00 | 0.00 |
| Total Changes Non Departmental | | | \$ 553,083 | | | 0.00 |

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

| ATTACHMENT B | 2013 | 2014 | | 2013 | 2014 | FTE |
|---|-----------------|-----------------|-------------------|-------------|-------------|---------------|
| Department / Fund / Action | Approved | Approved | Total | FTE | FTE | Change |
| | Budget | Budget | Change | | | |
| COMMUNITY PLANNING AND SUSTAINABILITY | | | | | | |
| GENERAL FUND (TRASH TAX REALLOCATION) | | | | | | |
| Sustainability Communications Specialist I | \$ 44,000 | \$ 44,000 | \$ - | 0.00 | 0.50 | 0.50 |
| CLIMATE ACTION PLAN FUND | | | | | | |
| Sustainability Communications Specialist I | \$ 44,000 | \$ 44,000 | \$ - | 0.00 | 0.50 | 0.50 |
| PLANNING AND DEVELOPMENT SERVICES FUND | | | | | | |
| Boulder Civic Area Implementation | \$ - | \$ 210,000 | \$ 210,000 | 0.00 | 1.00 | 1.00 |
| Business Liaison | - | 88,000 | 88,000 | 0.00 | 1.00 | 1.00 |
| Comprehensive Planning Planner I | - | 40,000 | 40,000 | 0.00 | 0.50 | 0.50 |
| Development Code Updates Staffing | - | 70,000 | 70,000 | 0.00 | 1.00 | 1.00 |
| Development Review | 53,243 | 61,243 | 8,000 | 0.87 | 1.00 | 0.13 |
| Economic Vitality Program Operating Budget | - | 30,000 | 30,000 | 0.00 | 0.00 | 0.00 |
| Interns for Comprehensive Planning, Historic Preservation, Economic Vitality | - | 54,000 | 54,000 | 0.00 | 0.00 | 0.00 |
| LandLink Development and Information Tracking System Replacement project | - | 59,840 | 59,840 | 0.00 | 0.68 | 0.68 |
| Total Changes, Community Planning and Sustainability | | | \$ 559,840 | | | 5.31 |
| DOWNTOWN AND UNIVERSITY HILL MANAGEMENT DIVISION / PARKING SERVICES | | | | | | |
| GENERAL FUND | | | | | | |
| Boulder Junction Meters and Pay Stations for On-street Parking | \$ - | \$ 5,000 | \$ 5,000 | 0.00 | 0.00 | 0.00 |
| Downtown Facilities Repair and Replacement (ongoing as of 2014) | 125,000 | 125,000 | - | 0.00 | 0.00 | 0.00 |
| Eco Passes | - | 50,000 | 50,000 | 0.00 | 0.00 | 0.00 |
| Parking Services Enforcement Software | - | 5,775 | 5,775 | 0.00 | 0.00 | 0.00 |
| Total Changes, Downtown and University Hill Management Division/Parking Services | | | \$ 60,775 | | | 0.00 |
| ENERGY STRATEGY AND ELECTRIC UTILITY DEVELOPMENT | | | | | | |
| GENERAL FUND | | | | | | |
| Boulder's Energy Future | \$ 2,203,000 | \$ 2,312,000 | \$ 109,000 | 4.50 | 4.50 | 0.00 |
| Total Changes, Energy Strategy and Electric Utility Development | | | \$ 109,000 | | | 0.00 |

ATTACHMENT B**Department / Fund / Action**

| | 2013 Approved Budget | 2014 Approved Budget | Total Change | 2013 FTE | 2014 FTE | FTE Change |
|--|-------------------------------------|-------------------------------------|-------------------------|---------------------|---------------------|-----------------------|
|--|-------------------------------------|-------------------------------------|-------------------------|---------------------|---------------------|-----------------------|

FINANCE**GENERAL FUND**

| | | | | | | |
|--|------|-----------|-------------------|------|------|-------------|
| Beverage Licensing Authority and Licensing Changes | \$ - | \$ 17,580 | \$ 17,580 | 0.00 | 0.00 | 0.00 |
| Legal Support | - | 50,000 | 50,000 | 0.00 | 0.00 | 0.00 |
| Dog Licensing - new program setup | - | 30,000 | 30,000 | 0.00 | 0.00 | 0.00 |
| Budget Analyst | - | 91,946 | 91,946 | 0.00 | 1.00 | 1.00 |
| Licensing Staff | - | 83,622 | 83,622 | 0.00 | 1.00 | 1.00 |
| Total Changes, Finance | | | \$ 273,148 | | | 2.00 |

FIRE**GENERAL FUND**

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

HUMAN RESOURCES**GENERAL FUND**

| | | | | | | |
|--|------|-----------|-------------------|------|------|-------------|
| Consulting | \$ - | \$ 30,000 | \$ 30,000 | 0.00 | 0.00 | 0.00 |
| Non-personnel Expenses | - | 22,000 | 22,000 | 0.00 | 0.00 | 0.00 |
| Organizational Development - citywide events | - | 10,000 | 10,000 | 0.00 | 0.00 | 0.00 |
| Organizational Development Staff | - | 174,637 | 174,637 | 0.00 | 2.00 | 2.00 |
| Total Changes, Human Resources | | | \$ 236,637 | | | 2.00 |

HUMAN SERVICES**GENERAL FUND**

| | | | | | | |
|---|------|-----------|------------------|------|------|-------------|
| Human Services Operating Support Staffing -gap funding pending community service departments assessment | \$ - | \$ 97,388 | \$ 97,388 | 0.00 | 1.35 | 1.35 |
| Total Changes, Human Services | | | \$ 97,388 | | | 1.35 |

| ATTACHMENT B | 2013 | 2014 | | | | | |
|--|-----------------|-----------------|-------------------|-------------|-------------|---------------|---------------|
| Department / Fund / Action | Approved | Approved | Total | 2013 | 2014 | FTE | FTE |
| | Budget | Budget | Change | FTE | FTE | Change | Change |
| HOUSING | | | | | | | |
| AFFORDABLE HOUSING FUND | | | | | | | |
| Department Reorganization | \$ - | \$ 31,500 | \$ 31,500 | 0.00 | 0.00 | 0.00 | 0.00 |
| COMMUNITY HOUSING ASSISTANCE PROGRAM FUND | | | | | | | |
| Department Reorganization | \$ - | \$ 38,500 | \$ 38,500 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Changes, Housing | | | \$ 70,000 | | | | 0.00 |
| INFORMATION TECHNOLOGY | | | | | | | |
| GENERAL FUND | | | | | | | |
| Transfer of IT Technical Manager from Parks and Recreation to IT | \$ - | \$ 94,718 | \$ 94,718 | 0.00 | 1.00 | 1.00 | 1.00 |
| COMPUTER REPLACEMENT FUND | | | | | | | |
| Design and Sustainability of IT Internal Service Funds | \$ - | \$ 17,221 | \$ 17,221 | 0.00 | 0.25 | 0.25 | 0.25 |
| TELECOMMUNICATION FUND | | | | | | | |
| Design and Sustainability of IT Internal Service Funds | \$ - | \$ 17,221 | \$ 17,221 | 0.00 | 0.25 | 0.25 | 0.25 |
| Total Changes, Information Technology | | | \$ 129,160 | | | | 1.50 |
| LIBRARY AND ARTS | | | | | | | |
| GENERAL FUND | | | | | | | |
| North Boulder Library Station | \$ - | \$ 60,000 | \$ 60,000 | 0.00 | 1.00 | 1.00 | 1.00 |
| LIBRARY FUND | | | | | | | |
| North Boulder Library Station - increase General Fund transfer to Library Fund | \$ - | \$ 205,000 | \$ 205,000 | 0.00 | 1.00 | 1.00 | 1.00 |
| Total Changes, Library and Arts | | | \$ 265,000 | | | | 2.00 |
| MUNICIPAL COURT | | | | | | | |
| GENERAL FUND | | | | | | | |
| Contribution to Justice Center Capital Improvements | \$ - | \$ 14,060 | \$ 14,060 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Changes, Municipal Court | | | \$ 14,060 | | | | 0.00 |

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

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

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

City of Boulder

ATTACHMENT C

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

| ATTACHMENT C | | Ongoing | Ongoing | One Time | Fixed | |
|--|--|----------------|----------------|-----------------|--------------|--|
| Fund / Department | Action | Funds | FTE | Funds | Term | Additional Information |
| GENERAL FUND | | | | | | |
| CAO | Paralegal support for municipalization and water law | 34,415 | 1.00 | - | - | 0.50 FTE is funded from the General Fund and 0.50 FTE is funded from Utilities through a fund transfer to the General Fund. |
| City Manager's Office | Granicus Web Streaming | 7,500 | - | - | - | |
| Non Departmental / Citywide | Boulder History Museum Economic Impact Study | - | - | 25,000 | - | |
| Non Departmental / Citywide | Colorado Communications and Utility Alliance membership | 6,000 | - | - | - | |
| Non Departmental / Citywide | Cyber Café Repayment of Loan to Private Note Holders | - | - | 269,083 | - | |
| Non Departmental / Citywide | Ironman | 63,000 | - | - | - | |
| Non Departmental / Citywide | Negotiations Support | - | - | 40,000 | - | |
| Non Departmental / Citywide | ProCycle | - | - | 150,000 | - | |
| Community Planning and Sustainability | Sustainability Communications Specialist I | - | - | 44,000 | 0.50 | Conversion from temp to two-year fixed term; reallocation of NPE to PE; 0.50FTE funded through Trash Tax (in General Fund) and 0.50FTE funded through the CAP tax. |
| DUHMD | Boulder Junction Meters and Pay stations for on street parking | - | - | 5,000 | - | |
| DUHMD | Downtown Facilities Repair and Replacement | 125,000 | - | - | - | |
| DUHMD | Ecopass | 50,000 | - | - | - | |
| DUHMD | Parking Services Enforcement Software NPE Increase | 5,775 | - | - | - | |
| Energy Strategy and Electric Utility Development | Boulder's Energy Future | - | - | 109,000 | - | PE backfill 1yr fixed-term; one time NPE |
| Finance | Additional Licensing Staff | 83,622 | 1.00 | - | - | |
| Finance | Beverage Licensing Authority and Licensing Changes | 17,580 | - | - | - | |

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

| ATTACHMENT C | | Ongoing | Ongoing | One Time | Fixed | |
|------------------------------------|---|--------------------|----------------|--------------------|--------------|---|
| Fund / Department | Action | Funds | FTE | Funds | Term | Additional Information |
| GENERAL FUND (Cont.) | | | | | | |
| IT | Transfer of IT Technical Manager from Parks and Recreation to IT | 94,718 | 1.00 | 0.00 | - | see Recreation Activity Fund |
| Library and Arts | North Boulder Library Station - direct General Fund support | 60,000 | 1.00 | - | - | increase North Boulder Library Station to 40 hours/week |
| Municipal Court | Contribution to Justice Center Capital Improvements | - | - | 14,060 | - | One time costs related to ongoing scheduled County capital improvements |
| Police | Addition of 2 Sworn Officers | 185,000 | 2.00 | - | - | |
| Police | Additional Commander Position | 154,834 | 1.00 | - | - | |
| Police | Greenwood Wildlife Rehabilitation | 5,000 | - | - | - | 3rd year of 3 year phase in up to \$20,000 annually |
| Police | Master Police Officer Compensation | 40,000 | - | - | - | |
| Police | New Records Management System (Asset Forfeiture) | - | - | 950,000 | - | Funded from Asset Forfeiture reserves |
| Police | Non-personnel Expenses | 30,000 | - | - | - | |
| Police and Fire Old Hire Pensions | General Fund Contribution | 250,000 | - | - | - | |
| PW-FAM | General Fund Non-Reimbursed Expenses for Valmont Butte and 13th St. Plaza Cleanup | - | - | 950,000 | - | |
| PW-FAM | Operations and Maintenance / Facilities Repair and Renovation | 400,000 | - | - | - | |
| Total Changes, General Fund | | \$2,203,444 | 10.50 | \$3,133,309 | 3.35 | |
| 0.25 CENT SALES TAX FUND | | | | | | |
| Parks and Recreation | Increase Funding for Forestry Tree Care Operations | 30,000 | - | 30,000 | - | one-time funds for tree removal; ongoing funds for tree pruning and forestry care operations. |
| Parks and Recreation | Increase funding for .50 Volunteer Coordinator | - | - | 42,547 | 0.50 | 0.50FTE 1yr fixed-term increase to existing, ongoing, 0.50 FTE. |
| Total | | \$ 30,000 | - | \$ 72,547 | 0.50 | |

| ATTACHMENT C | | Ongoing | Ongoing | One Time | Fixed | |
|--|---|-------------------|----------------|------------------|--------------|---|
| Fund / Department | Action | Funds | FTE | Funds | Term | Additional Information |
| AFFORDABLE HOUSING FUND | | | | | | |
| Housing | Department Reorganization | 31,500 | - | - | - | Reorganization needs identified in Housing Assessment |
| Total | | \$ 31,500 | - | \$ - | - | |
| CLIMATE ACTION PLAN FUND | | | | | | |
| Community Planning and Sustainability | Sustainability Communications Specialist | - | - | 44,000 | 0.50 | see General Fund |
| Total | | \$ - | - | \$ 44,000 | 0.50 | |
| COMMUNITY HOUSING ASSISTANCE PROGRAM FUND | | | | | | |
| Housing | Department Reorganization | 38,500 | - | - | - | Reorganization needs identified in Housing Assessment |
| Total | | \$ 38,500 | - | \$ - | - | |
| COMPUTER REPLACEMENT FUND | | | | | | |
| IT | Design and Sustainability of IT Internal Service Funds | - | - | 17,221 | 0.25 | 0.50FTE 2yr fixed-term costs funded from Computer Replacement and Telecommunications funds |
| Total | | \$ - | - | \$ 17,221 | 0.25 | |
| LIBRARY FUND | | | | | | |
| Library and Arts | North Boulder Storefront Library Station - Increase General Fund Transfer to Library Fund | 115,000 | 1.00 | 90,000 | - | Increase in General Fund transfer to Library Fund; ongoing costs for staffing and operations; one time costs for space set up, cabling, capital investment. |
| Total | | \$ 115,000 | 1.00 | \$ 90,000 | - | |

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

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

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

Long Range Fiscal Planning

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

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

Revenue Stabilization

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

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

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

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



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

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

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

Expenditure Control

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

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

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

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

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



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

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

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

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

Comprehensive Financial Strategy

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

Priority Based Budgeting

Purpose of Priority Based Budgeting

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

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



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

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



2014 PBB Outcomes

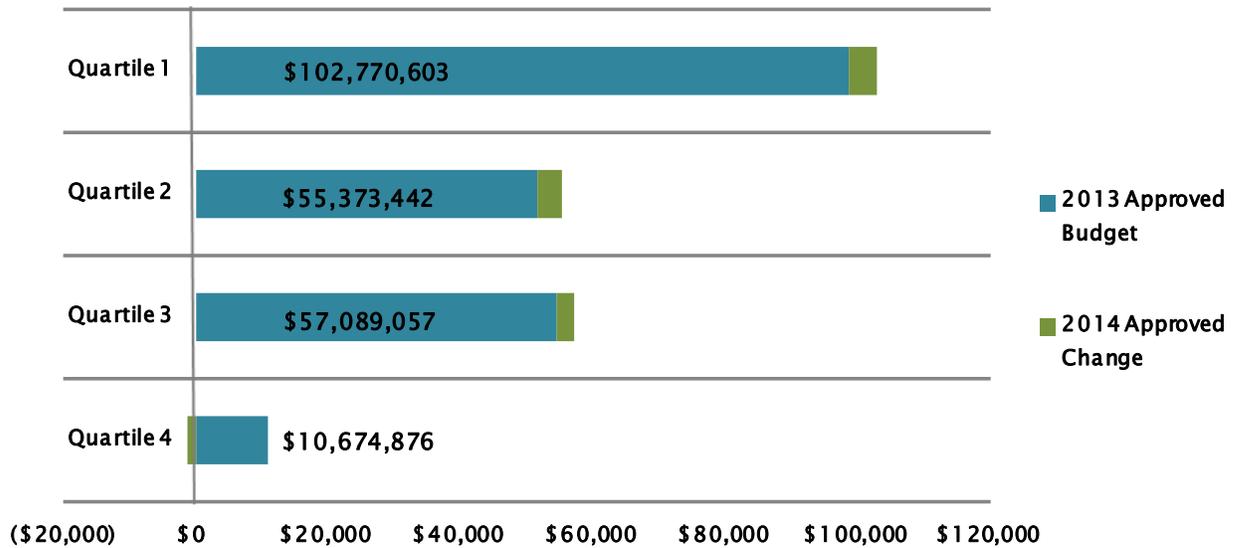
Now integrated into its fourth consecutive year of budget development, PBB is the framework within which all budget decisions are made. In the 2014 budget process, the city was asked to use PBB in every step of the budget process and program ranking by quartile was included in all budget discussions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

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

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



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



This graph shows approximately \$1.2 million in reductions in Quartile 4 programs, compared to increases totaling \$10.8 million in Quartile 1, 2 and 3 programs. There is decreased funding in Quartile 4 programs, even taking into account inflationary costs, with funding to other programs increasing per quartile, in priority order.

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

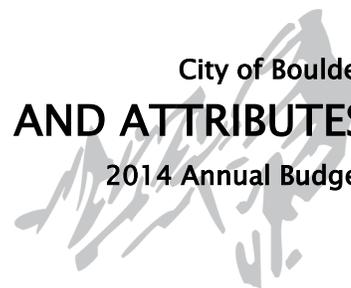
Table 2-01: Proportion of Funding by Priority Based Budgeting Quartile

| PRIORITY BASED BUDGETING | | | | | | |
|--------------------------|----------------------|-------------------------|----------------------|---------------------------|----------------------|-------------------------|
| Quartile | 2013 Approved Budget | Share of 2013 Total (%) | 2014 Approved Change | Change to 2013 Budget (%) | 2014 Approved Budget | Share of 2014 Total (%) |
| Q1 | \$ 98,450,663 | 45.5% | \$ 4,319,940 | 4.4% | \$ 102,770,603 | 45.5% |
| Q2 | 51,699,560 | 23.9% | 3,673,882 | 7.1% | 55,373,442 | 24.5% |
| Q3 | 54,463,352 | 25.2% | 2,625,705 | 4.8% | 57,089,057 | 25.3% |
| Q4 | 11,889,018 | 5.5% | -1,214,142 | -10.2% | 10,674,876 | 4.7% |

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PRIORITY BASED BUDGETING RESULTS AND ATTRIBUTES

2014 Annual Budget



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

Results

Community Programs

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

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



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

Governance Programs

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



Attributes

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

Community and Governance Programs

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

Community Programs Only

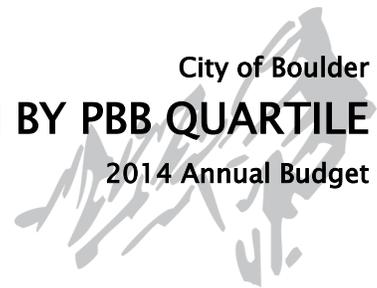
- **Self Sufficiency/Cost Recovery**
 - This criterion rates the ability of a program to pay for itself through fees. Paying for a program means all costs, including direct and overhead costs. Programs that pay for themselves will receive a higher score in this criterion compared to programs with limited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

Governance Programs Only

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

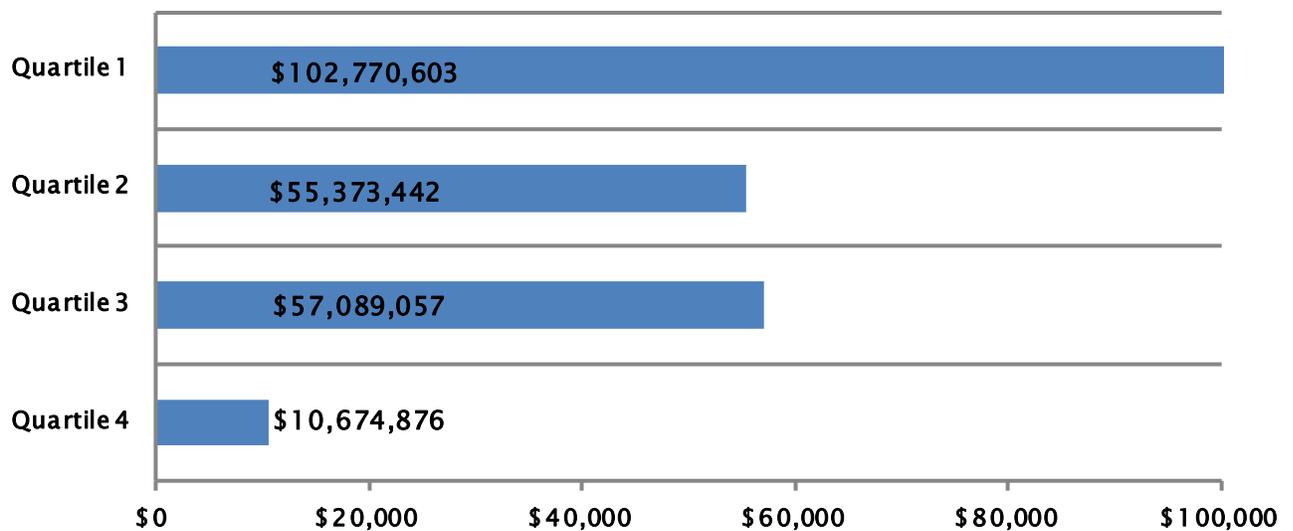
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City of Boulder
BUDGET ALLOCATION BY PBB QUARTILE
2014 Annual Budget



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

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





Priority Based Budgeting Allocation by Quartile

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

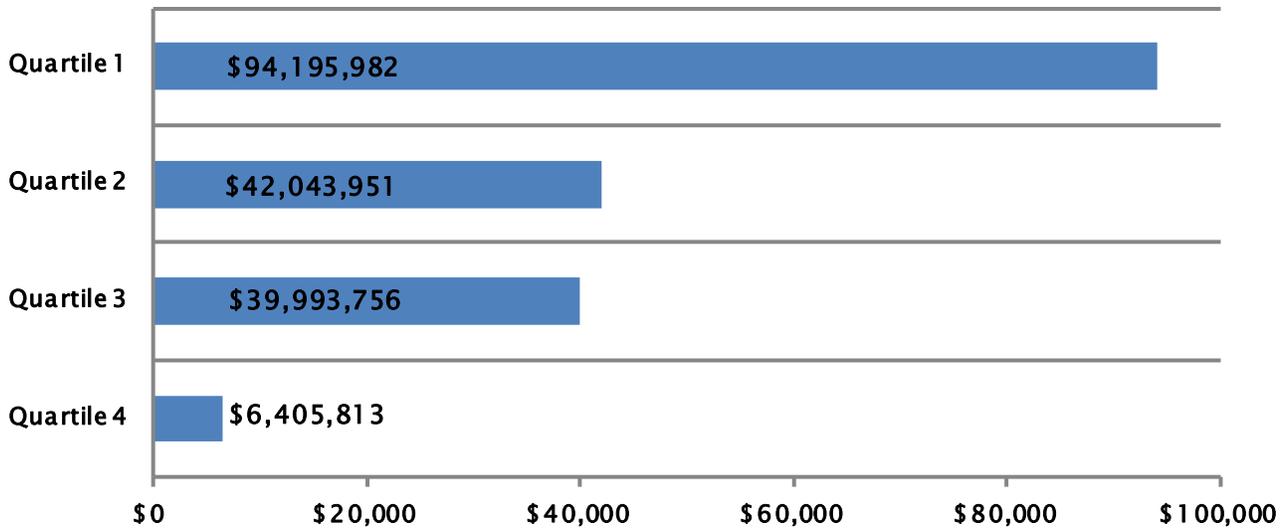
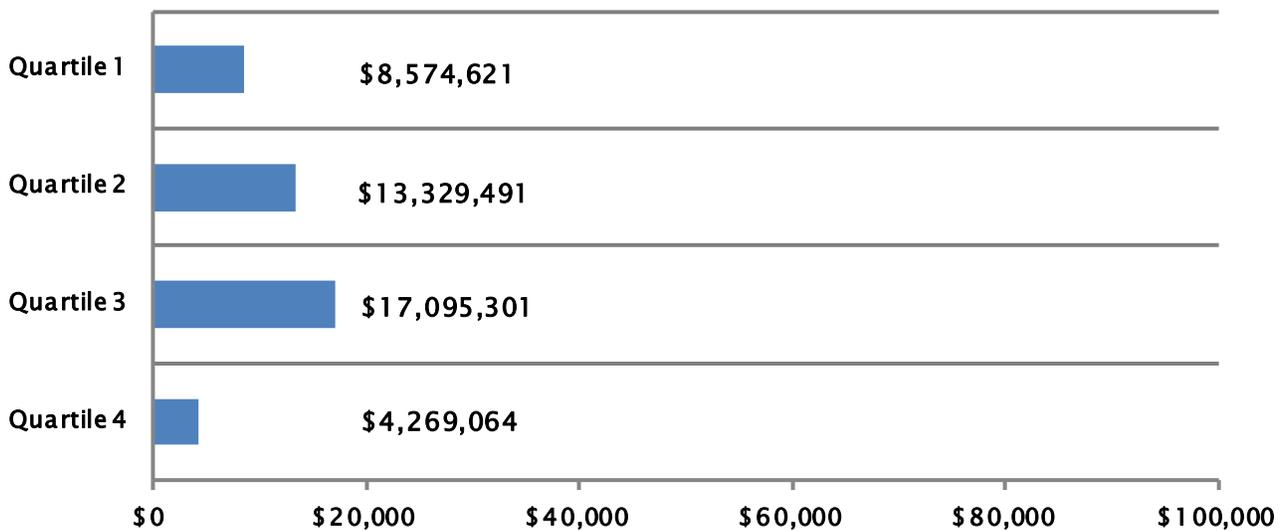
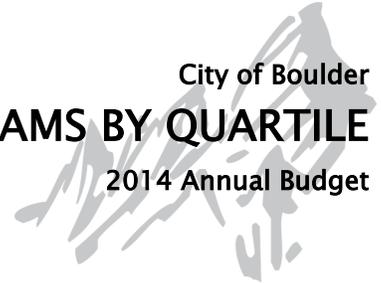


Figure 2-05: 2014 Budget Allocation by Priority Based Budgeting Quartile for Governance Programs



City of Boulder
PRIORITY BASED BUDGETING PROGRAMS BY QUARTILE
2014 Annual Budget





Priority Based Budgeting Programs By Quartile

QUARTILE 1

City Attorney's Office

Administrative Services
Advisory Services
Court Services - Civil Litigation and Municipal Prosecution

City Manager's Office

Central Records
City Administration and Operations

Community Planning and Sustainability

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

Finance

City Budget Development
Finance Administration
Financial Reporting

Fire

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

Housing

Affordable Housing Planning/Development Review

Human Resources

Compensation

Information Technology

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

Open Space and Mountain Parks

Forest Ecosystem Management Program (FEMP)
Ranger Naturalist Services
Planning and Plan Implementation Coordination
Trailhead Maintenance and Construction

Parks and Recreation

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

Police

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

Public Works - Development and Support Services

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

Public Works - Transportation

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

Public Works - Utilities

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

Energy Strategy and Electric Utility Development

Boulder's Energy Future

Priority Based Budgeting Programs By Quartile



| QUARTILE 2 | |
|---|---|
| <p><u>City Manager's Office</u> Conduct of Elections External Communication General Administration Intergovernmental Relations</p> <p><u>Community Planning and Sustainability</u> Ecological Planning</p> <p><u>DUHMD / PS</u> Citywide Event Permitting Downtown and Community Improvements Meter Program Planning Boulder Junction Access GID's Planning Boulder Junction Access GID's</p> <p><u>Finance</u> Administration Debt Management Departmental Budget Support Liquor Licensing Purchasing Sales Tax - Auditing Sales Tax - Licensing, Collections</p> <p><u>Fire</u> Inspections/Code Enforcement, Fire Investigation, Fire Code Permits Office of Emergency Management</p> <p><u>Housing</u> Funding/Community Development Funding/Housing</p> <p><u>Human Resources</u> Benefits - Employee Welfare Employee Relations HR Information System (HRIS) Labor Relations Payroll Policies</p> <p><u>Human Services</u> Early Childhood and Childcare Support Services Human Services Fund Human Services Planning and Project Management Office of Human Rights Prevention & Intervention</p> <p><u>Information Technology</u> Custom Application Provision and Related Support Database Administration Disaster Recovery/Planning eGovernment (Web/Internet) Telephone Systems Administration and Device Support</p> <p><u>Technology Training</u> Emerging Technology Support</p> <p><u>Municipal Court</u> Adjudication Case Management - General Probation Services</p> <p><u>Open Space and Mountain Parks</u> Agricultural Land Management Ecological Restoration Program (ERP) Education and Outreach Program Grassland Ecosystem Management Program (GMEP)</p> | <p><u>Open Space and Mountain Parks, cont.</u> Integrated Pest Management (IPM) Real Estate Acquisition OSMP Real Estate Services to OSMP Water rights administration Wetland and Aquatic Management Program (WAMP) Wildlife & Habitats</p> <p><u>Parks and Recreation</u> Construction Golf Course Programs, Services and Maintenance Natural Resource Management (IPM, Water, Wetland, Wildlife) Recreation Center Operations and Maintenance</p> <p><u>Police</u> Code Enforcement Crime Prevention DUI Enforcement General Investigations Major Crimes Unit Narcotics Photo Enforcement Police and Fire Communications Center. Special Events Management</p> <p><u>Public Works - Development and Support Services</u> Capital Development (DET & Impact Fees) Facility Major Maintenance (MM projects > \$3,000) Facility Renovation & Replacement (R&R) GIS Services Rental Housing Licensing and Enforcement</p> <p><u>Public Works - Transportation</u> Employee Transportation Program Street Lighting Travel Demand Management</p> <p><u>Public Works - Utilities</u> Hazardous Materials Management Program Raw Water Facilities Operations Stormwater Permit Compliance Stormwater Quality Operations Wastewater Quality Operations Water Quality Operations Water Resources Operations</p> <p><u>Library and Arts</u> Main Library - Access Services & Facility</p> |



Priority Based Budgeting Programs By Quartile

QUARTILE 3

City Manager's Office

Internal Communication

Community Planning and Sustainability

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

DUHMD / PS

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

Finance

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

Fire

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

Housing

Homeownership Programs

Human Resources

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

Human Services

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

Information Technology

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

Library and Arts

BoulderReads! Adult and Family Literacy Services

Library and Arts, cont.

Carnegie Library: Facility & Archival Functions
Digital Services
Main Library: Adult Services
Major Grants
Meadows Branch Library: Core Public Services & Facility
Prospector
Reynolds Branch Library: Core Public Services & Facility

Municipal Court

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

Open Space and Mountain Parks

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

Parks and Recreation

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

Police

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

Public Works - Development and Support Services

Contractor Licensing
Facility Operations & Maintenance (O&M projects < \$3000)
Fleet Operations - Preventative Maintenance (PM)
Fleet Replacement

Public Works - Transportation

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

Public Works - Utilities

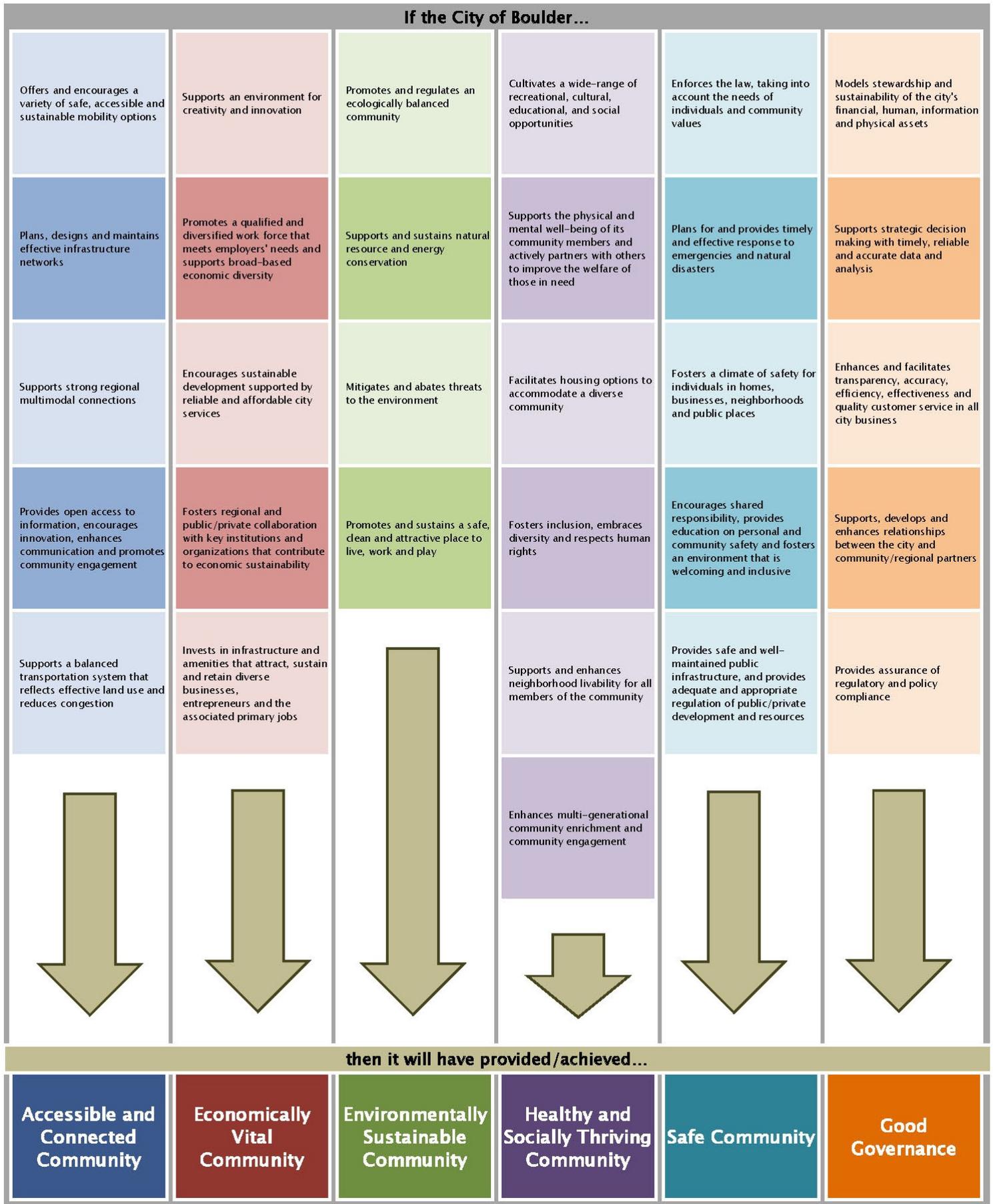
Billing Services
Hydroelectric Operations
Marshall Landfill Operations
Meter Operations
Water Conservation

Priority Based Budgeting Programs By Quartile



| QUARTILE 4 | |
|---|--|
| <p><u>City Manager's Office</u> Board and Commission Administration City/CU - Community Relations and Collaboration Multi Media Sister City Administration</p> <p><u>DUHMD / PS</u> BID funding for events/marketing BID funding for survey/database BID funding for trash, ambassadors, kiosk CAGID Parking Refunds News box program Public Information/Econ Vitality Public Information/Econ Vitality Trash Bag supplies outside the Hill Business District</p> <p><u>Finance</u> Centralized Mail Services Employee Wellness Information Desk Internal Audit</p> <p><u>Fire</u> Contracts (Rocky Mtn Rescue Group, Ambulance) SWAT Support (for Police Department) Water Search and Rescue/ Recovery/Training</p> <p><u>Housing</u> Asset Management/ Monitoring</p> <p><u>Human Resources</u> Succession Planning</p> <p><u>Human Services</u> Community Mediation Program Food Tax Rebate Program Seniors/Social Programs</p> <p><u>Information Technology</u> Help Desk (Tier 1) Support</p> <p><u>Library and Arts</u> Arts Resource Arts/Business Collaborative Grant Arts-in-Education grants Boulder Museum of Contemporary Art (BMoCA) Carnegie Library: Public Service & Programming Dairy Center for the Arts support Dance Bridge Main Library: Multi-Cultural Outreach Main Library: Programming & Events Main Library: Special Services & Homebound Delivery Main Library: Youth Services Meadows Branch Library: Programming & Events Mini Grants Reynolds Branch Library: Programming & Events Theater grants Volunteer Services</p> <p><u>Parks and Recreation</u> Arts Programs and Services Dance Programs and Services Flatirons Event Center Management and Maintenance Gymnastics Programs and Services Health and Wellness Programs and Services</p> | <p><u>Parks and Recreation, cont.</u> Youth Recreation Opportunities</p> <p><u>Police</u> Community Police Center (CPC) Crime Analysis Unit Crime Lab</p> <p><u>Public Works - Development and Support Services</u> Equipment Replacement (non-fleet) Fleet Operations - Fueling Fleet Operations - Repair</p> |

CITY OF BOULDER PRIORITY BASED BUDGETING RESULTS AND DEFINITIONS



Short History of Boulder

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

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

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

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

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



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

Boulder Today

Environment

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

Business and Economic Trends

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

Entertainment and Culture

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



Boulder's Awards and Recognitions

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

City Government

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

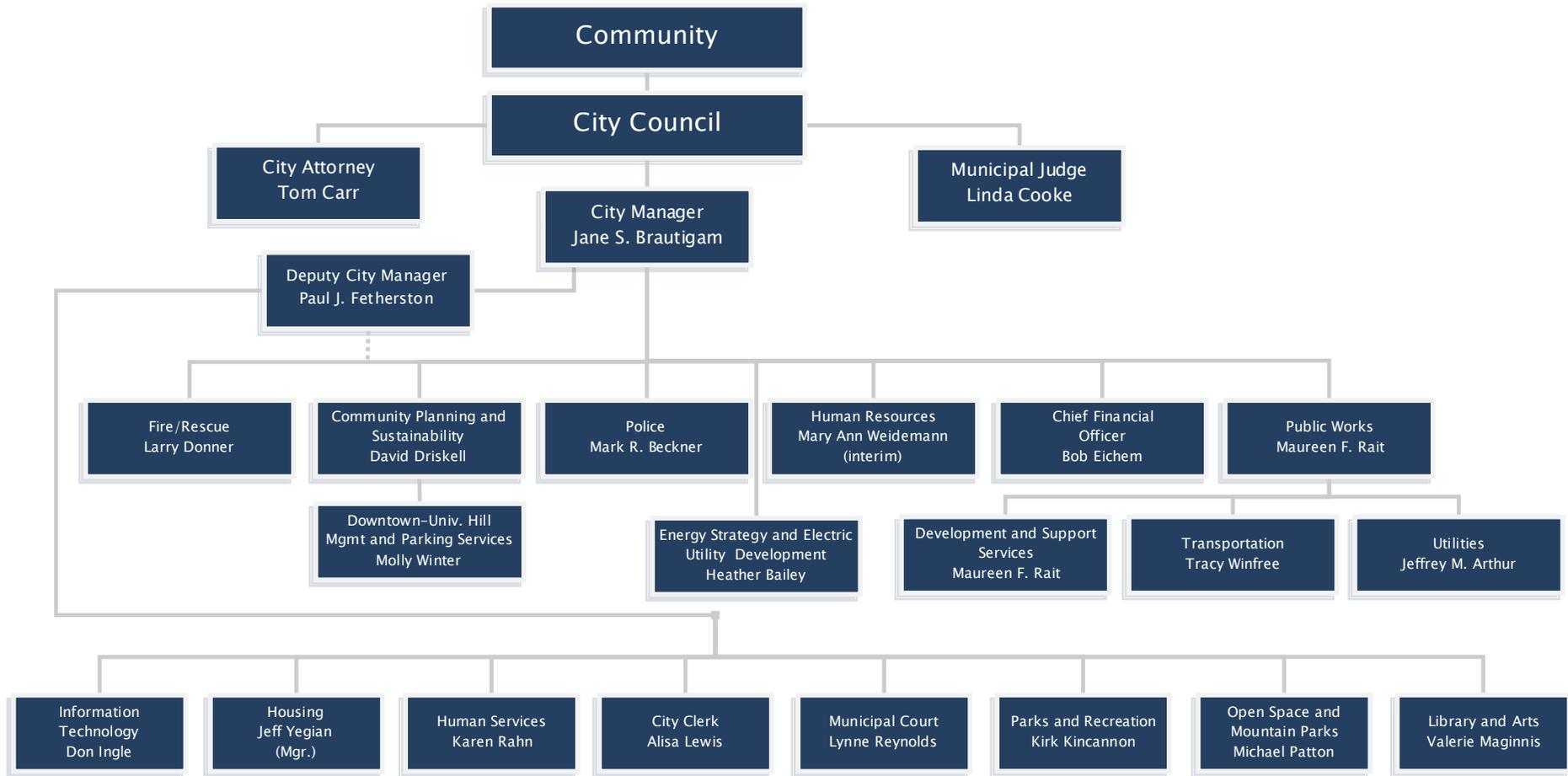
The City Council consists of nine members, a Mayor, a Deputy Mayor, and seven Council members. City Council members are elected at-large and are non-partisan. The Mayor and Deputy Mayor are chosen for two-year terms by the Council from among its nine members.

Demographic Characteristics¹

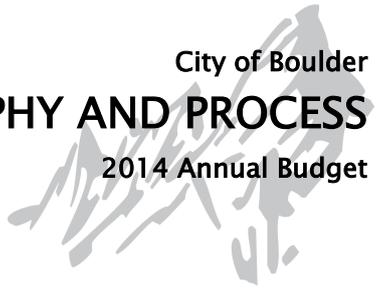
| | |
|---|---|
| Population: | 99,716 (Source: City of Boulder) |
| Median Age: | 28.6 |
| Median Education: | 70.3% of residents with Bachelor's degree or higher |
| Median Family Income: | \$98,992 |
| Median Household Income: | \$54,051 |
| Per Capita Income: | \$37,349 |
| Median Value of Owner-Occupied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

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

Figure 3-01: City of Boulder 2014 Organizational Chart



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



City of Boulder
BUDGET PHILOSOPHY AND PROCESS
2014 Annual Budget

Budget Philosophy

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

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

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

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

Budget Process

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



Citywide Context and Budget Process

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

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

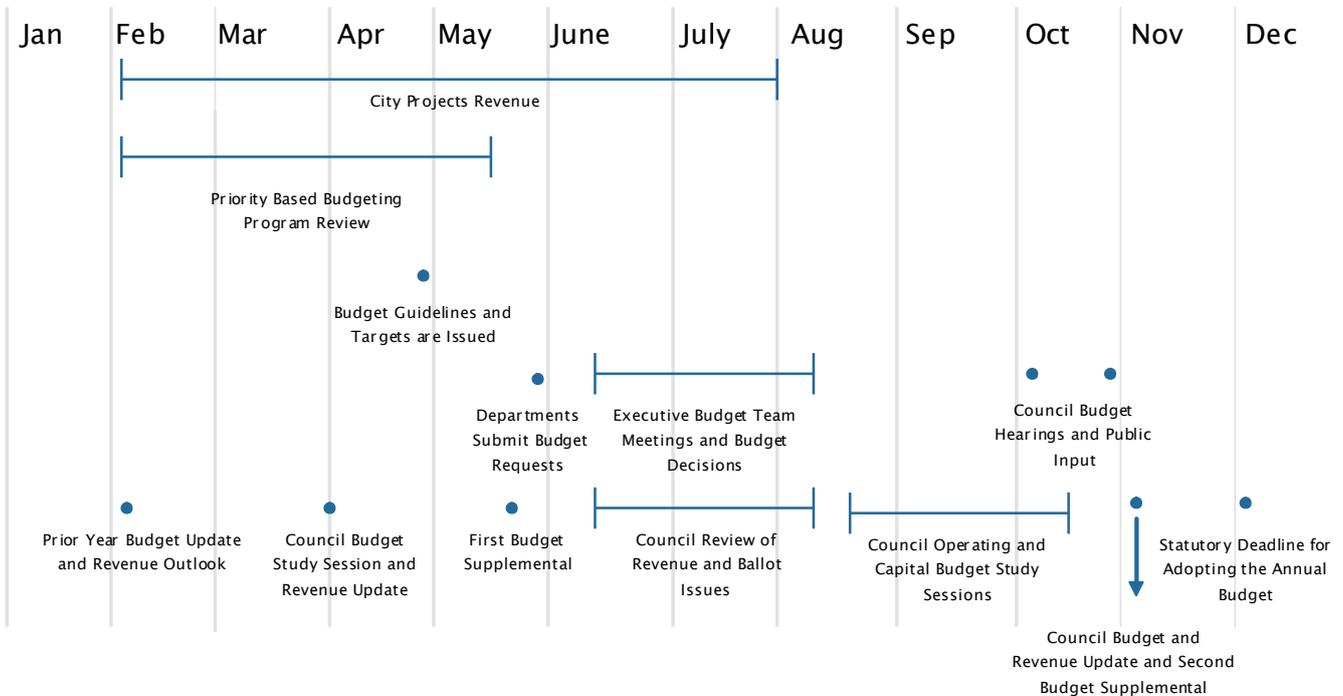
Departments begin developing their detailed budgets in May with review by boards and/or commissions where appropriate. The City Manager reviews departmental budgets in June/July and meets with staff as needed to discuss the proposals submitted by departments.

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

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



Figure 3–02: Schedule of Budget Process by Month



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

Fund Accounting

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

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



- **Governmental funds** are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital project funds), and the servicing of general long-term debt (debt service funds). The General Fund is used to account for all activities of the general government not accounted for in some other fund.
- **Proprietary funds** are used to account for activities similar to those found in the private sector, and where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds). The city applies all applicable FASB pronouncements issued prior to November 30, 1989, and GASB statements since that date in accounting and reporting for its proprietary operations.
- **Fiduciary funds** are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, a pension trust fund must be used. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent.

Fund Definitions

General Fund

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

Special Revenue Funds

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

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

Citywide Context and Budget Process



- **Lottery Fund** accounts for State Conservation Trust Fund proceeds to be utilized for the refurbishment, capital improvement and debt service on park acquisitions.
- **Planning & Development Services Fund** accounts for revenues and expenditures related to development and building services functions.
- **Affordable Housing Fund** accounts for cash in lieu financial contributions from developers and General Fund contributions which are to be used to construct, purchase and maintain permanently affordable housing units in Boulder.
- **Community Housing Assistance Program (CHAP) Fund** accounts for property tax, a housing excise tax and fees to be used to increase the supply of affordable housing in Boulder.
- **.25 Cent Sales Tax Fund** accounts for earmarked sales tax authorized by the voters in 1995 for parks and recreation operating and capital needs.
- **Library Fund** accounts for the operations of the city-owned library and branches. Financing is provided by general property taxes and General Fund contributions.
- **Recreation Activity Fund** accounts for revenues and expenditures related to the provision of recreation, reservoir and golf course services/programs.
- **Climate Action Plan Fund** accounts for revenues and expenditures related to programs implemented to increase energy efficiency, increase renewable energy use, reduce emissions from motor vehicles and take other steps toward the goal of meeting the Kyoto Protocol.
- **Open Space Fund** accounts for the acquisition and maintenance of greenbelt land. Financing is provided by sales taxes and the issuance of long-term bonds and notes payable.
- **Airport Fund** accounts for the operations of the city-owned municipal airport. Financing is provided by grants, rents and leases.
- **Transportation Fund** accounts for construction, operation and maintenance of all major thoroughfares, local streets, bikeways, walkways and city-owned parking. Financing is provided by sales taxes, the city's share of the County Road and Bridge tax, State Highway Users' tax and State Auto Registration fees.



- **Transportation Development Fund** accounts for development fees to be utilized for the construction of transportation capital improvements related to new development and growth.
- **Transit Pass GID** accounts for earmarked property tax authorized by the voters in 2000 to fund bus transit passes for participating neighborhoods.
- **Boulder Junction Access (GID) TDM** accounts for earmarked property tax and PILOT authorized by the voters to fund transit bus passes, bike and car share programs, and infrastructure for the properties within the Boulder Junction access district.
- **Community Development Block Grant Fund** accounts for the funds granted by the Community Development Block Grant program administered by the Department of Housing and Urban Development.
- **HOME Fund** accounts for funds granted by the HOME program administered by the Department of Housing and Urban Development.

Capital Project Funds

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

The City of Boulder has the following Capital Project Funds:

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

Debt Service Funds

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

- **General Obligation Debt Service Fund** financing is provided by investments accumulated for the retirement of specific notes payable.
- **Boulder Municipal Property Authority Debt Service Fund** financing is provided by base rentals from the General Fund, Lottery Fund, Open Space Fund and the Permanent Parks and Recreation Fund.



Enterprise Funds

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

The City of Boulder has the following Enterprise Funds:

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

Internal Service Funds

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

- **Telecommunications Fund** accounts for the costs of operating, acquiring and maintaining telecommunications equipment used by all city departments.
- **Property & Casualty Insurance Fund** accounts for and facilitates the monitoring of the city's self-insured property & casualty insurance plan.
- **Workers' Compensation Insurance Fund** accounts for and facilitates the monitoring of the city's self-insured workers compensation plan.
- **Compensated Absences** accounts for payments of compensated absences to employees of the General and Library Funds. Funding is received primarily from the General Fund.
- **Fleet Operations Fund** accounts for the costs of operating and maintaining automotive equipment used by other city departments. Such costs are billed to recipient departments.
- **Fleet Replacement Fund** accounts for the costs of acquiring automotive equipment used by other city departments. Such costs are billed to recipient departments.
- **Computer Replacement Fund** accounts for the costs of acquiring and maintaining computer equipment used by other city departments. Such costs are billed to the other departments.
- **Equipment Replacement Fund** accounts for the costs of acquiring equipment used by other city departments. Such costs are billed to the other departments.



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

Pension Trust Funds

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

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

Budget Basis

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

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

Budget Terms

- **Accrual Basis** – The basis of accounting under which revenues and expenses are recognized when they occur, rather than when collected or paid.
- **Ad Valorem Tax** – Tax based on the Assessed Valuation of property.
- **Appropriation** – Legal authorization granted by City Council to make expenditures and incur obligations up to a specific dollar amount.
- **Appropriation Ordinance** – An ordinance by means of which appropriations are given legal effect. It is the method by which the expenditure side of the annual budget is enacted into law by the City Council.



- **Assessed Valuation** – Basis for determining property taxes. The County Assessor determines the assessed valuation of residential real property. For 2013, property was appraised at the 2012 actual value. As provided by state law, the residential rate was 7.96% of its actual 2012 value, and other property was assessed at 29%.
- **Bond** – Written promise to pay a specified sum of money, called the face value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.
- **Budget** – Plan of financial operation, embodying an estimate of proposed expenditures for a given period and the proposed revenue estimates of financing them. Upon approval by City Council, the budget appropriation ordinance is the legal basis for expenditures in the budget year.
- **Capital Assets** – Assets of significant value and having a useful life of several years. Capital assets are also referred to as fixed assets.
- **Capital Improvement Program** – An annual, updated plan of capital expenditures for public facilities and infrastructure (buildings, streets, etc.) with estimated costs, sources of funding and timing of work over a five year period.
- **Capital Project** – Projects involving the purchase or construction of capital assets. Often a capital project encompasses the purchase of land and the construction of a building or facility, or major street construction or reconstruction. Design, engineering or architectural fees are often a part of a capital project.
- **Capital Purchases** – Those items which a department purchases that have a value of over \$5,000 and a life of longer than one year, with the exception of computing equipment and copy machines which have a limit of \$1,000.
- **Debt Service** – Payment of principal and interest related to long-term debt.
- **Department** – An organizational unit of the city which provides one or more services.
- **Depreciation** – Expiration in the service life of fixed assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence.
- **Designated Fund Balance** – That portion of the fund balance that has been set aside for a specific purpose by the City Council.
- **Division** – A group of related tasks to provide a specific benefit to either the general public or the city organization. A division is a sub-organizational unit of the department.



Citywide Context and Budget Process

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



- **Modified Accrual Basis** – Revenues are recorded as the amount becomes measurable and available. Expenditures are recorded when the liability is incurred.
- **Operating Budget** – Represents the amount of money necessary to provide for the day to day functions of city government. It does not include internal transfers between funds, nor does it include expenditures for debt service and capital projects.
- **Operating Expenses** – Those items that a department will utilize in its daily operations. Examples of these items would be copying, office supplies, postage, work supplies, and chemicals. In addition, any item that a department receives from outside agencies such as telephone services, gas and electric charges, equipment rentals, rent, advertising, and contractual arrangements are also included in operating expenses.
- **Personnel Services** – This category includes salary and benefits for standard and temporary employees. It also includes budgeted overtime.
- **Plant Investment Fees** – Charges to development for connecting to the city's water or sewer system to compensate for the incremental use of capacity consumed in order to serve the development.
- **Program** – A specific activity within a department. A grouping of programs typically defines a division within a department.
- **Projected** – Estimation of revenues or expenditures based on past trends, current economic conditions and future financial forecasts.
- **Reserves** – Funds which are planned to not be spent in the current budget year, and whose level is established by a specific policy decision. Please refer to specific reserve policies in this document.
- **Revised Budget** – Most recent estimate of revenues and expenditures including additional appropriations made throughout the year and encumbrances carried over.
- **Special Assessment** – A levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.
- **Supplemental Requests** – Programs and services which departments would like to have added to their budget. Typically, supplemental requests are covered by additional revenue, as is the case with new grants.



Citywide Context and Budget Process

- **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.

CITYWIDE FINANCIAL AND MANAGEMENT POLICIES

City of Boulder

2014 Annual Budget

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

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

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

Section 1: Budget Policy

1.1 Budget Submittal and Adoption

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

1.2 Form of Budget

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

1.3 Balanced Budget

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



1.4 Changes to Adopted Budget

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

1.5 Budget Process

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

1.6 Form of Budget

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

1.7 Budgetary Control

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

Section 2: Revenue Policy

2.1 Revenue Review and Projection

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

2.2 User Fee Guidelines

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



- Fees will be reviewed and updated on an ongoing basis.
 - After a fee has been set, any subsidy or reduced rate user fee offered by the City of Boulder will be based primarily on economic or financial need and are available to City of Boulder residents only. The basis for determining financial need will be 50% of the average median income (AMI) for Boulder County.
- 2.3 Utility Charges
- Proposed rate increases to monthly user fees are developed using a cost-of-service methodology which includes the following:
 - Determination of the Utility's revenue requirements for operations, maintenance, and capital construction;
 - Ability of the Utility to maintain adequate reserves and meet debt service coverage requirements;
 - Analysis of customer demands and usage characteristics;
 - Allocation of revenue requirements to customer service characteristics;
 - Development and design of rate schedules.
 - Other charges for specific services are designed to recover costs and follow the Citywide Pricing Policy Guidelines, adopted by council in 1994.
 - Plant Investment Fees, one-time charges to customers connecting to the utility system, are based on the replacement value of the utility assets and are reviewed every 3–5 years.
- 2.4 Property Tax
- Mill levies shall be certified compliant with the City Charter and TABOR restrictions (with the exception of voter approved removal of TABOR limitations, commonly known as “de-Brucing”).
 - The City Council shall make an annual appropriation, which shall amount to not less than the return of one-third of a mill tax levied upon each dollar of assessed valuation of all taxable property in the City of Boulder.
- 2.5 Excise Taxes
- In November 1998, the electorate approved a ballot issue that increased the current excise tax rates by an inflationary factor. The rate will be adjusted annually by an inflation factor until the maximum amount included in the ballot issue is reached.
- 2.6 Education Excise Tax
- Education Excise Tax revenues shall be expended in a manner that supports both Boulder Valley School District (BVSD) and City of Boulder needs and objectives.
 - Potential projects for Education Excise Tax expenditure may be proposed either by the city or BVSD.
- 2.7 Asset Forfeiture Revenue
- Asset forfeiture/seizure revenue resulting from crime prevention/apprehension activities by the Police Department shall be held in reserve and spent only in accordance with the related Federal Guidelines.



2.8 Accrued Interest –Earmarked Funds

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

2.9 Unspent Revenues

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

Section 3: Financial Administration

3.1 General Information

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

3.2 Financial Audit

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

3.3 Administrative Charges

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



3.4 Building Maintenance/Renovation

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

3.5 Replacement Costs

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

3.6 Vehicle Charges

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

3.7 Grant Expenditures

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

3.8 Property & Casualty and Workers Compensation Funds

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

3.9 Accumulated Sick, Vacation Time, & Appreciation Bonus

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



3.10 Compensation Policy

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

Section 4: Capital Improvement Plan

4.1 Capital Improvement Plan (CIP) Submission

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

4.2 Inclusion of Operating Costs

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

4.3 Capital Improvement Project Contingency Funds

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

4.4 CIP Arts Funding

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

Section 5: Pension Plan Policy

5.1 Authorization to Expend Funds for Administrative Costs

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

5.2 Increase for "Old Hire" Police and Fire Pension Plans

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



Section 6: Debt Policy

6.1 Policy Statements

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

Section 7: Reserve Policy

7.1 Fund Reserves

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

7.2 Declared Emergency

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

General Fund (no legal restrictions):

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

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

- Emergency/stabilization reserves
- Various replacement reserves



Section 8: Cash Management and Investments

8.1 Investment

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

8.2 Diversification

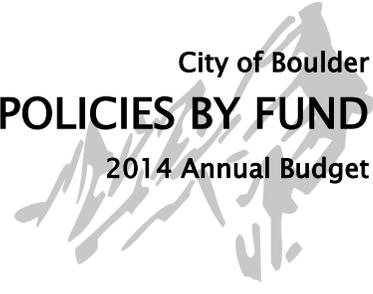
- It is the policy of the City to diversify its investment portfolio. Investments shall be diversified to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer or a specific class of securities. Diversification strategies shall be reviewed periodically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

8.3 Cash Management

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

8.4 Reporting

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



City of Boulder
RESERVE POLICIES BY FUND
2014 Annual Budget



Reserve Policies

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

Reserve Policies



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



Reserve Policies

| Category | Reserve | Purpose | Current Reserve Policy | 2014 Projected Amount | Reserve Policy Met (Yes/No) |
|---|--|---|---|-----------------------|-----------------------------|
| COMPUTER REPLACEMENT | | | | | |
| Projected 2014 Year-End Fund Balance Before Reserves | | | | \$ 6,052,084 | |
| Replacement | | Reserve was created to level out spending for micro-computer related hardware and software. | Goal is that this fund will cover the replacement of existing computer systems and keep software maintenance up to date. | 3,559,659 | Yes |
| Projected 2014 Year-end Fund Balance After Reserves | | | | \$ 2,492,426 | |
| DOWNTOWN COMMERCIAL DISTRICT | | | | | |
| Projected 2014 Year-End Fund Balance Before Reserves | | | | \$ 4,924,669 | |
| Emergency/Stabilization | Emergency Reserve | This is an unappropriated reserve to fund unanticipated operating emergencies. Also included within this reserve are funds intended to meet the 3% of Funding Sources Reserve Requirements of TABOR. | 10% of Fund's total operating uses. | 442,962 | Yes |
| Liability | Compensated Absences Liability Reserve | The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement. | Reserve is to cover 100% of accrued costs as determined by Finance Department. | 86,236 | Yes |
| Liability | Pay Period 27 Reserve | Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013. | Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013). | 155,780 | Yes |
| Bond | Bond Reserve | These reserves are established in accordance with bond covenant requirements for revenue bonds. | Reserve amount defined individually for each bond issuance, equal to approximately 1/6th of the next interest payment and 1/12th of the next principle payment. | 285,089 | Yes |
| Projected 2014 Year-end Fund Balance After Reserves | | | | \$ 3,954,603 | |

Reserve Policies



| Category | Reserve | Purpose | Current Reserve Policy | 2014 Projected Amount | Reserve Policy Met (Yes/No) |
|---|-----------------------|--|--|-----------------------|-----------------------------|
| EQUIPMENT REPLACEMENT | | | | | |
| Projected 2014 Year-End Fund Balance Before Reserves | | | | \$ 3,767,347 | |
| Replacement | | Reserve was created to level out spending for replacement of city's equipment. Includes contributions annually from general & non-general funds. | It is the policy of the City of Boulder that all equipment users shall fund the replacement of equipment through contributions to the Equipment Replacement Fund (ERF). Annual contributions by unit shall be calculated by Facilities & Asset Management (FAM) and distributed to users during the budget process. | 3,766,842 | Yes |
| Liability | Pay Period 27 Reserve | Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013. | Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g., 2013). | 505 | Yes |
| Projected 2014 Year-end Fund Balance After Reserves | | | | \$ - | |
| FACILITY RENOVATION AND REPLACEMENT | | | | | |
| Projected 2014 Year-End Fund Balance Before Reserves | | | | \$ 2,824,881 | |
| Replacement | | Fund was created to protect the city investment in facilities. | To protect city investment in buildings, funds shall be budgeted annually for major maintenance and renovation and replacement of such buildings. To extend the life of these assets, the goal over a 20 year period shall be to increase the funds budgeted annually for maintenance of buildings to approximately 2% of the current replacement value. | 2,823,391 | Yes |
| Liability | Pay Period 27 Reserve | Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013. | Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g., 2013). | 1,490 | Yes |
| Projected 2014 Year-end Fund Balance After Reserves | | | | \$ - | |



Reserve Policies

| Category | Reserve | Purpose | Current Reserve Policy | 2014 Projected Amount | Reserve Policy Met (Yes/No) |
|---|--|---|--|-----------------------|-----------------------------|
| FLEET OPERATIONS | | | | | |
| Projected 2014 Year-End Fund Balance Before Reserves | | | | \$ 599,920 | |
| Emergency/Stabilization | Operating Reserve | This is an unappropriated reserve for operating emergencies. | 5% of Fund's operating budget. | 382,502 | Yes |
| Liability | Compensated Absences Liability Reserve | The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement. | Reserve is to cover 100% of accrued costs as determined by Finance Department. | 191,518 | Yes |
| Liability | Pay Period 27 Reserve | Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013. | Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g., 2013). | 25,900 | Yes |
| Projected 2014 Year-end Fund Balance After Reserves | | | | \$ - | |
| LIBRARY | | | | | |
| Projected 2014 Year-End Fund Balance Before Reserves | | | | \$ 1,358,591 | |
| Emergency/Stabilization | Emergency | Reserve was established to cover emergencies. | Current reserve policy designates 10% of annual Library revenues for emergencies. | 104,227 | Yes |
| Projected 2014 Year-end Fund Balance After Reserves | | | | \$ 1,254,364 | |

Reserve Policies



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



Reserve Policies

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

Reserve Policies



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



Reserve Policies

| Category | Reserve | Purpose | Current Reserve Policy | 2014 Projected Amount | Reserve Policy Met (Yes/No) |
|---|--|---|---|-----------------------|-----------------------------|
| TRANSPORTATION | | | | | |
| Projected 2014 Year-End Fund Balance Before Reserves | | | | \$ 1,806,016 | |
| Emergency/Stabilization | Designated Reserve | This is an unappropriated reserve for operating emergencies and/or revenue shortfalls. | Reserve is set at \$475,000. | 1,035,464 | Yes |
| Liability | Pay Period 27 Reserve | Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013. | Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013). | 166,360 | Yes |
| Liability | Compensated Absences Liability Reserve | The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement and includes allocation for designated reserves. | Reserve is to cover 100% of accrued costs as determined by Finance Department. | 180,614 | Yes |
| Projected 2014 Year-End Fund Balance After Reserves | | | | \$ 423,579 | |
| TRANSPORTATION DEVELOPMENT | | | | | |
| Projected 2014 Year-End Fund Balance Before Reserves | | | | \$ 367,884 | |
| Emergency/Stabilization | Designated Reserve | This is an unappropriated reserve for operating and capital emergencies and revenue shortfalls. | Reserve is set at \$25,000. | 25,000 | Yes |
| Liability | North Boulder Undergrounding Reserve | Reserve established to be used for burying overhead lines in accordance with the Xcel franchise agreement. | Reserve is set at \$112,860. | 112,860 | Yes |
| Liability | Pay Period 27 Reserve | Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013. | Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013). | 3,790 | Yes |
| Projected 2014 Year-End Fund Balance After Reserves | | | | \$ 226,234 | |

Reserve Policies



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



Reserve Policies

| Category | Reserve | Purpose | Current Reserve Policy | 2014 Projected Amount | Reserve Policy Met (Yes/No) |
|---|--|---|---|-----------------------|-----------------------------|
| WATER UTILITY | | | | | |
| Projected 2014 Year-End Fund Balance Before Reserves | | | | \$ 32,360,110 | |
| Bond | Bond Reserve | These reserves are established in accordance with bond covenant requirements for revenue bonds. | Reserve amount defined individually for each bond issuance, equal to approximately one year's annual debt payment. | 2,934,796 | Yes |
| Special Purpose | Lakewood Pipeline Remediation Reserve | This is an unappropriated reserve to be used for inspections and improvements for Lakewood Pipeline. | The 2006 Lakewood Pipeline Settlement resulted in \$15 million to the city. This money and related interest reside in this reserve until it is needed for the pipeline. | 15,588,815 | Yes |
| Liability | Compensated Absences Liability Reserve | The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement. | Reserve is to cover 100% of accrued costs as determined by Finance Department. | 591,445 | Yes |
| Liability | Pay Period 27 Reserve | Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013. | Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013). | 163,400 | Yes |
| Emergency/ Stabilization | Operating Reserve | This is an unappropriated reserve for operating emergencies and/or revenue shortfalls. | 25% of Fund's operating budget (including transfers). | 4,260,344 | Yes |
| Emergency/ Stabilization | Capital Reserve | This is an unappropriated reserve for capital expenditures due to emergencies and/or revenue shortfalls. | Minimum annual capital costs for renewal and replacement of utility infrastructure. | 2,000,000 | Yes |
| Projected 2014 Year-end Fund Balance After Reserves | | | | \$ 6,821,310 | |
| WORKERS COMPENSATION | | | | | |
| Projected 2014 Year-End Fund Balance Before Reserves | | | | \$ 2,881,783 | |
| Liability | Liability | The Workers Comp fund is self-insured. The fund was developed to enhance the management of program costs. | Goal is to fully fund an actuarially calculated liability as of the end of the prior year at the 80% confidence level. | 1,502,635 | Yes |
| Liability | Pay Period 27 Reserve | Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013. | Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013). | 6,915 | Yes |
| Projected 2014 Year-end Fund Balance After Reserves | | | | \$ 1,372,233 | |

Note:

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

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

Figure 5-01: 2014 Annual Budget

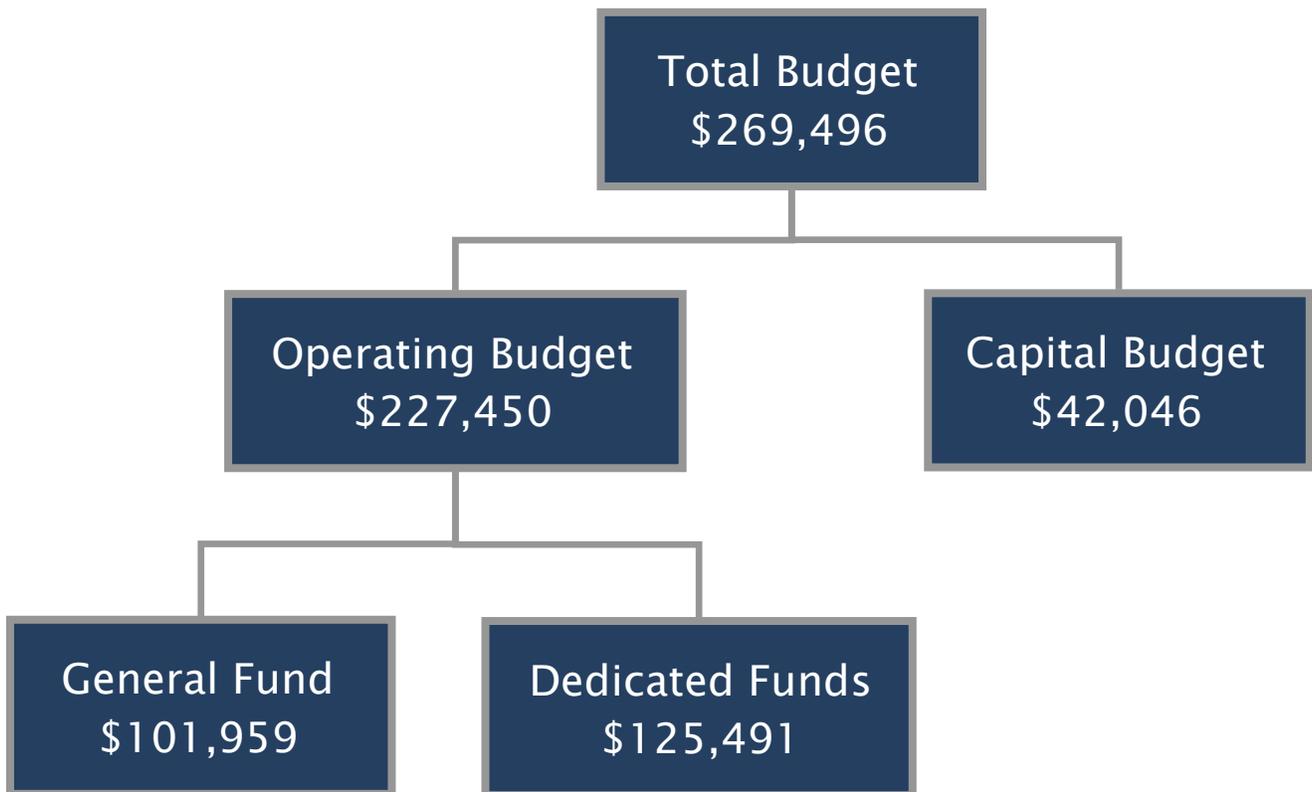




Table 5-01 provides an executive statement of the city's funds, including projected January 1, 2014 and December 31, 2014 balances. For the 2014 budget year, \$33 million is applied from fund balances citywide to fund anticipated expenses. Most funds that are using fund balance have purposely set aside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

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

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



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

| ACTIVITY BY FUND | | | | | |
|--|--|--|---|--|--|
| Fund Title | Projected Fund Balance 1/1/2014 | Estimated Revenues Including Transfers In | Appropriations Including Transfers Out | Projected Fund Balance 12/31/2014 | Projected Changes in Fund Balance |
| General | \$ 29,992 | \$ 115,046 | \$ 115,684 | 29,354 | \$ (637) |
| .25 Cent Sales Tax | 809 | 7,637 | 7,575 | 871 | 62 |
| Affordable Housing | 18 | 1,430 | 1,417 | 31 | 13 |
| Airport | 760 | 1,948 | 2,015 | 693 | (67) |
| Boulder Junction Access GID TDM | 30 | 131 | 50 | 111 | 80 |
| Boulder Junction GID Parking | 21 | 27 | 13 | 36 | 14 |
| Boulder Junction Improvement | 784 | 1,794 | 1,544 | 1,034 | 250 |
| Capital Development | 6,530 | 605 | 373 | 6,762 | 232 |
| Capital Improvement Fund | 22,371 | 132 | 22,108 | 394 | (21,976) |
| Climate Action Plan | 102 | 1,846 | 1,846 | 102 | 0 |
| Community Development Block Grant (CDBG) | - | 684 | 684 | - | - |
| Community Housing Assistance Program | 20 | 2,315 | 2,306 | 29 | 9 |
| Compensated Absences | 1,826 | 742 | 754 | 1,814 | (12) |
| Computer Replacement | 6,127 | 1,816 | 1,891 | 6,052 | (75) |
| Downtown Commercial District | 3,860 | 8,080 | 7,028 | 4,912 | 1,052 |
| Equipment Replacement | 4,918 | 802 | 1,953 | 3,767 | (1,151) |
| Facility Renovation and Replacement | 2,476 | 3,894 | 3,545 | 2,825 | 349 |
| Fleet Operations | 598 | 3,816 | 3,814 | 600 | 2 |
| Fleet Replacement | 6,143 | 6,220 | 7,345 | 5,018 | (1,125) |
| HOME Investment Partnership Grant | - | 811 | 811 | - | - |
| Library | 1,359 | 7,629 | 7,629 | 1,359 | - |
| Lottery | 212 | 837 | 836 | 214 | 1 |
| Open Space and Mountain Parks | 13,214 | 28,210 | 27,319 | 14,105 | 891 |
| Permanent Parks and Recreation | 694 | 2,514 | 2,783 | 425 | (269) |
| Planning and Development Services | 5,022 | 9,176 | 10,518 | 3,680 | (1,341) |
| Property and Casualty Insurance | 5,048 | 1,640 | 1,988 | 4,700 | (348) |
| Recreation Activity | 1,371 | 9,946 | 10,270 | 1,047 | (323) |
| Stormwater/Flood Management Utility | 8,663 | 8,362 | 13,925 | 3,100 | (5,564) |
| Telecommunications | 1,137 | 723 | 730 | 1,130 | (7) |
| Transit Pass GID | 6 | 14 | 15 | 5 | (1) |
| Transportation | 4,499 | 28,729 | 31,422 | 1,806 | (2,693) |
| Transportation Development | 609 | 677 | 917 | 368 | (241) |
| University Hill Commercial District | 739 | 576 | 569 | 746 | 6 |
| Wastewater Utility | 9,512 | 15,120 | 16,039 | 8,593 | (919) |
| Water Utility | 30,960 | 27,803 | 26,503 | 32,260 | 1,300 |
| Worker's Compensation Insurance | 3,165 | 1,534 | 1,817 | 2,882 | (283) |
| Totals | \$ 173,595 | \$ 303,268 | \$ 336,039 | \$ 140,823 | \$ (32,772) |

Note:

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

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

Figure 5-02: Citywide Revenues (Sources) for 2014
 (in \$1,000s)
 TOTAL = \$260,471

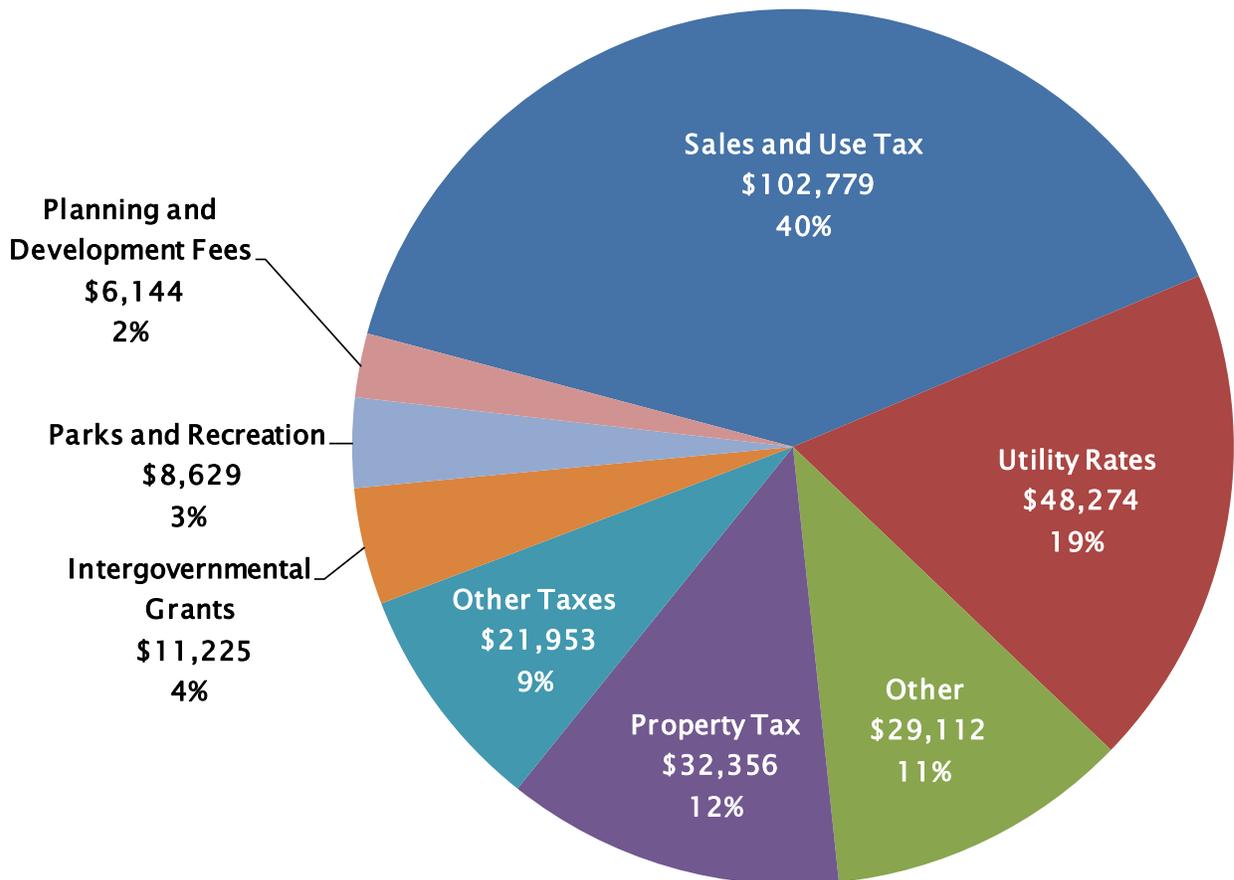
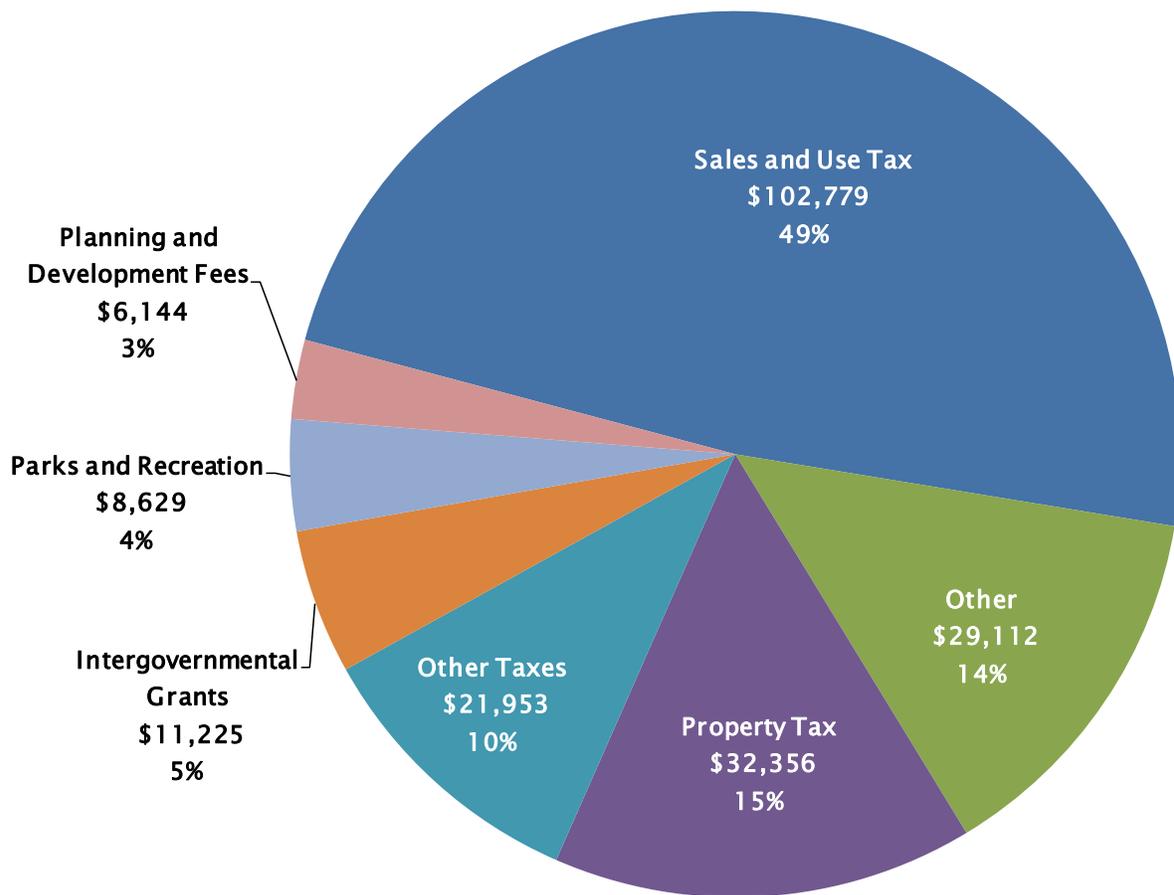




Figure 5-03 represents the citywide revenue sources without the Water, Wastewater, and Stormwater Utilities.

Figure 5-03: Citywide Revenues (Sources) for 2014, without Utilities
(in \$1,000s)
TOTAL = \$212,197



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

Sources, Uses, and Debt Service



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

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

Table 5–02: Sales and Use Tax Components

SALES AND USE TAX COMPONENTS IN 2014

| | Rate | Start Date | Expiration Date |
|--|--------------|---------------------|-------------------|
| Transportation Fund | 0.15% | January 1, 2014 [1] | December 31, 2019 |
| General Fund | 0.15% | January 1, 2005 | December 31, 2024 |
| .25 Cent Sales Tax Fund (Parks and Recreation) | 0.25% | January 1, 1996 | December 31, 2035 |
| Open Space Fund | 0.15% | January 1, 2004 [2] | December 31, 2039 |
| Open Space Fund | 0.33% | January 1, 1990 [3] | N/A |
| General Fund | 1.00% | January 1, 1964 | N/A |
| General Fund | 0.38% | January 1, 2009 [4] | N/A |
| General Fund | 0.15% | January 1, 2010 [5] | N/A |
| Open Space Fund | 0.40% | January 1, 1967 | N/A |
| Transportation Fund | 0.60% | January 1, 1967 | N/A |
| 2014 Sub Total | 3.56% | | |

[1] A temporary Sales and Use Tax for Transportation was approved by voters in 2013.

[2] In 2013, voters approved the extension of this 0.15% Sales and Use Tax to be used for Transportation from 2020 through 2029, and to be used for general fund purposes from 2030 to 2039.

[3] In 2013, voters approved the extension of this 0.33% Sales and Use Tax as follows: 0.22% for Open Space and 0.11% for general fund purposes from 2019 through 2034; 0.10% for Open Space and 0.23% for general fund purposes starting in 2035.

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

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

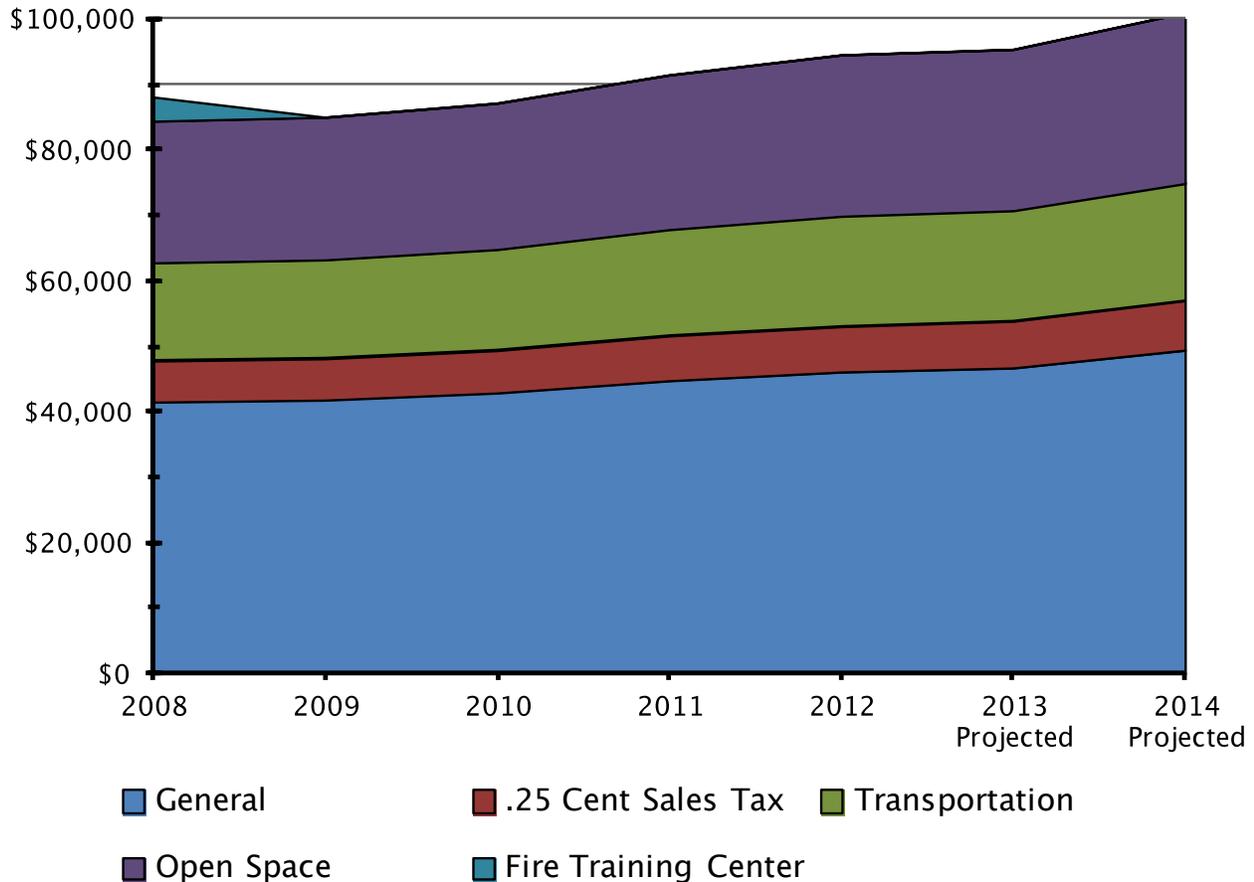
ADDITIONAL TAXES ON RECREATIONAL MARIJUANA IN 2014

| | Rate | Start Date | Expiration Date |
|------------------------------------|-------|-----------------|-----------------|
| Excise Tax on Cultivation Facility | 5.00% | January 1, 2014 | N/A |
| Sales and Use Tax | 3.50% | January 1, 2014 | N/A |



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

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



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

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

Sources, Uses, and Debt Service



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

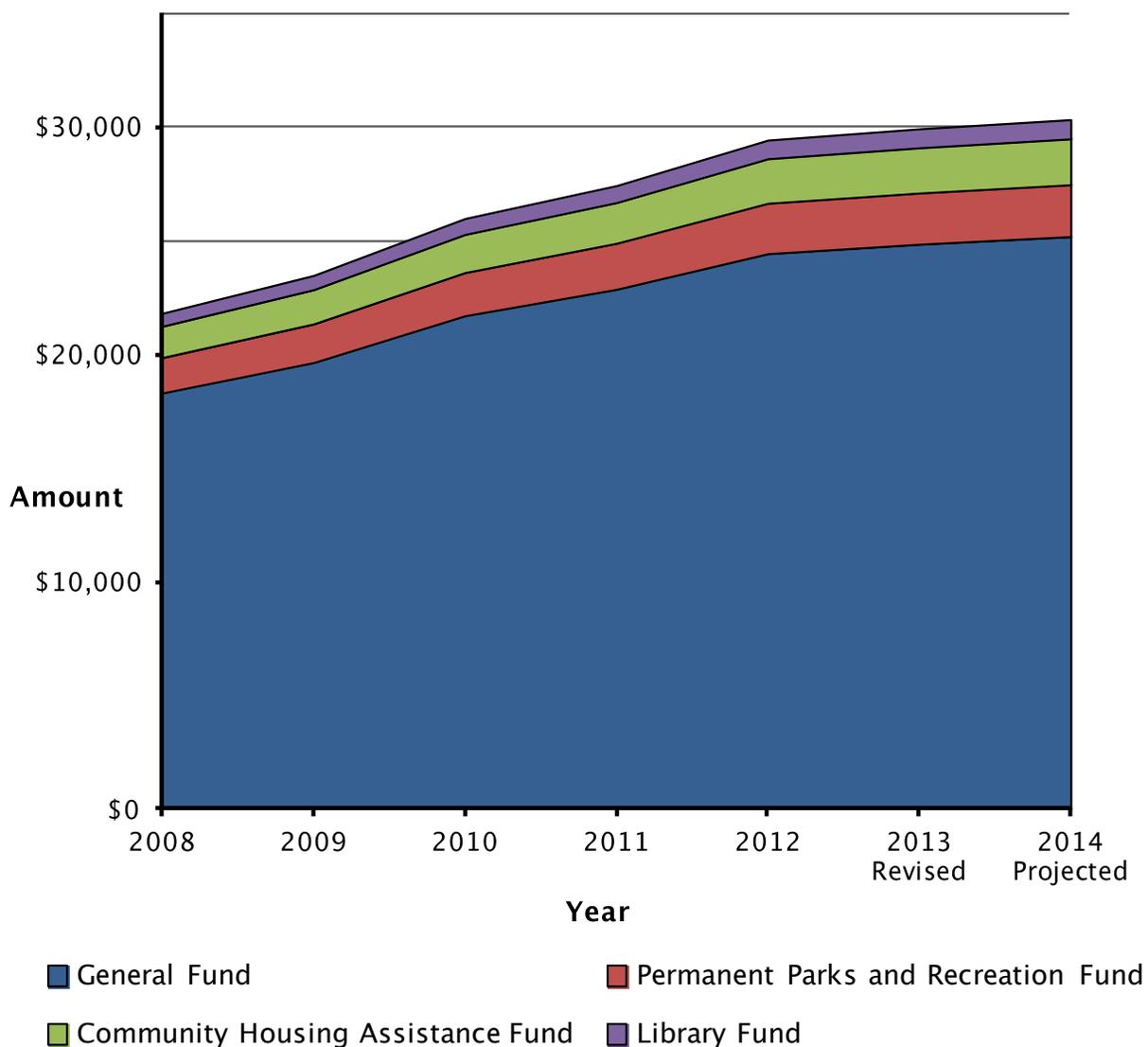
Table 5-03: Property Tax Rates for 2014

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



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

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





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

Figure 5-06: General Fund Revenues (Sources) for 2014
 (in \$1,000s)
 TOTAL = \$115,046

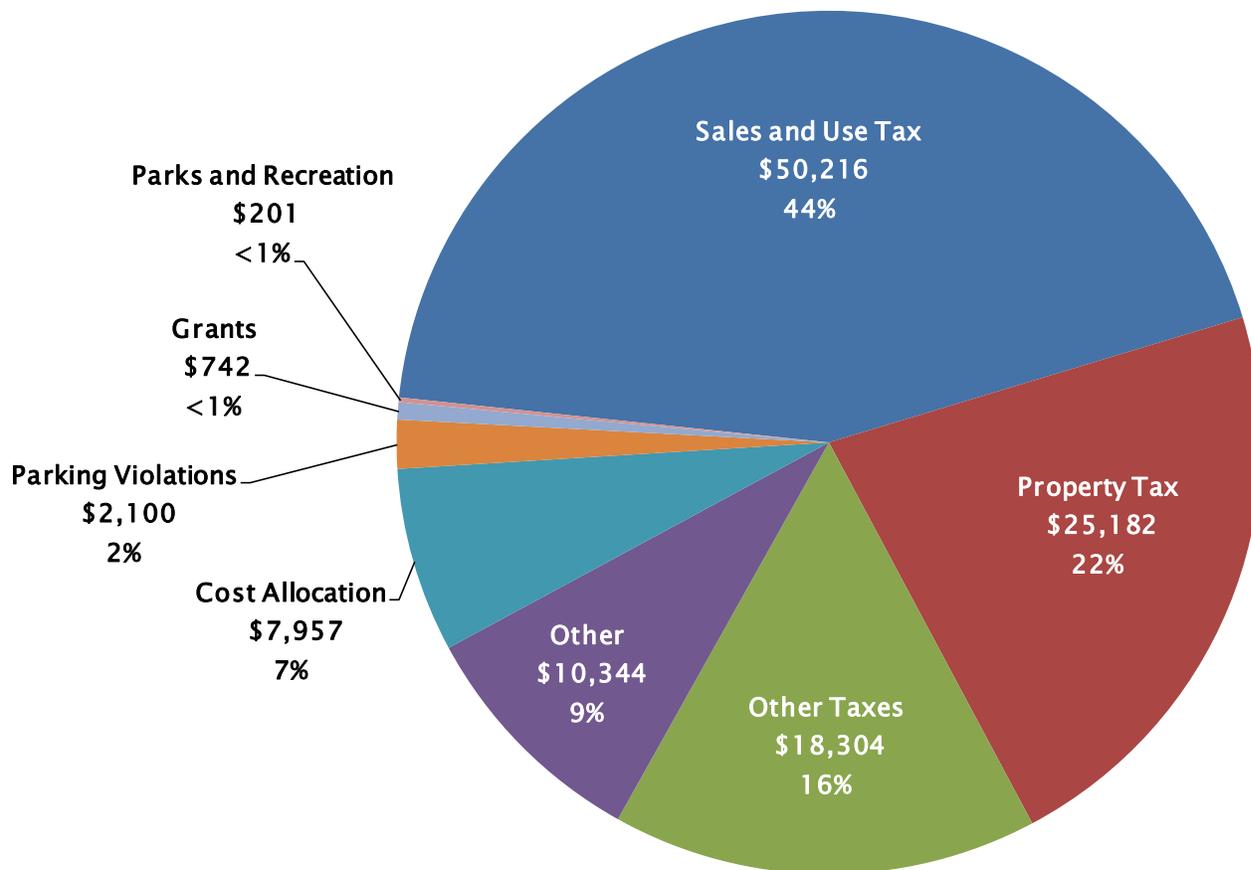




Table 5-04: Summary of Revenues (Sources) by Fund
(in \$1,000s)

| SOURCES BY UNRESTRICTED FUNDS | | | |
|--|-------------------|-------------------|-------------------|
| Fund and Source | 2012 Actual | 2013 Approved | 2014 Approved |
| General (includes Public Safety Fund) | | | |
| Revenue- | | | |
| Sales and Use Taxes | \$ 46,206 | \$ 46,815 | \$ 49,512 |
| Tax Increment surplus | 1,242 | 963 | 530 |
| Food Service Tax | 660 | 564 | 704 |
| Accommodation Tax | 4,267 | 4,331 | 5,356 |
| Admission Tax | 623 | 608 | 655 |
| Property Tax | 19,519 | 19,852 | 20,120 |
| Property Tax (Public Safety) | 4,917 | 4,995 | 5,062 |
| Trash Hauler/Recycling Occupation Tax | 1,713 | 1,656 | 1,663 |
| Liquor Occupation Tax | 633 | 641 | 672 |
| Telephone Occupation Tax | 774 | 772 | 774 |
| Cable Television Franchise Tax and PEG Fee | 1,339 | 1,164 | 1,339 |
| Utility Occupation Tax | 6,000 | 6,000 | 6,180 |
| Specific Ownership Tax | 1,431 | 1,259 | 1,310 |
| Tobacco Tax | 357 | 340 | 357 |
| Misc. Charges for Services | 516 | 199 | 537 |
| NPP and Other Parking Revenue | 174 | 143 | 157 |
| Meters - Out of Parking Districts | 555 | 475 | 545 |
| Meters - Within Parking Districts | 2,917 | 2,800 | 2,825 |
| Sale of Goods | 84 | 67 | 89 |
| Misc. Fines and Administr. Penal | 25 | 2 | 27 |
| Municipal Court Charges & Fines | 2,299 | 2,190 | 2,200 |
| Parking Violations | 2,056 | 2,100 | 2,100 |
| Photo Enforcement | 1,331 | 1,490 | 1,445 |
| Business Licenses | 554 | 237 | 412 |
| Misc. Intergovernmental Charges | 689 | - | 361 |
| Court Awards | 146 | 126 | 155 |
| Grants | 1,086 | 756 | 798 |
| Interest & Investment Earnings | 341 | 500 | 303 |
| Leases, Rents and Royalties | 127 | 148 | 135 |
| Miscellaneous Revenues | 324 | 500 | 350 |
| Education Excise Tax (To Reserve) | 227 | - | - |
| Parks Fees | 189 | 201 | 271 |
| Housing/Human Services Fees | 338 | 219 | 148 |
| Subtotal General Fund Revenue | \$ 103,659 | \$ 102,113 | \$ 107,089 |
| Transfers In- | | | |
| Cost Allocation - All Funds | \$ 7,546 | \$ 7,557 | \$ 7,841 |
| Other | 1,315 | 81 | 116 |
| Subtotal General Fund Transfers In | \$ 8,861 | \$ 7,638 | \$ 7,957 |
| Total General Fund Sources | \$ 112,520 | \$ 109,751 | \$ 115,046 |

Sources, Uses, and Debt Service



SOURCES BY UNRESTRICTED FUNDS (Cont.)

| Fund and Source | 2012 Actual | 2013 Approved | 2014 Approved |
|--|-------------------|-------------------|-------------------|
| Community Housing Assistance (CHAP) | | | |
| Property Tax | \$ 1,964 | \$ 1,998 | \$ 2,025 |
| Development Excise Tax | 134 | 100 | 150 |
| Interest and Investment Earnings | 75 | 29 | 20 |
| Loan Repayment | - | 120 | 120 |
| Proceeds from Sale of Units | 944 | - | - |
| Total CHAP Sources | \$ 3,117 | \$ 2,247 | \$ 2,315 |
| Total Unrestricted Sources | \$ 115,637 | \$ 111,998 | \$ 117,361 |

SOURCES BY RESTRICTED FUNDS

| Fund and Source | 2012 Actual | 2013 Approved | 2014 Approved |
|--|------------------|------------------|------------------|
| .25 Cent Sales Tax | | | |
| Sales and Use Taxes | \$ 6,849 | \$ 7,054 | \$ 7,470 |
| Interest and Investment Earnings | 33 | 20 | 20 |
| Other | 101 | 50 | 147 |
| Subtotal | \$ 6,983 | \$ 7,124 | \$ 7,637 |
| Affordable Housing Fund | | | |
| Cash In Lieu of Affordable Units | \$ 12,773 | \$ 1,000 | \$ 1,000 |
| Interest and Investment Earnings | 95 | 55 | 30 |
| Transfers In | 325 | 325 | 240 |
| Other | 206 | 156 | 156 |
| Fees | 4 | 4 | 4 |
| Subtotal | \$ 13,403 | \$ 1,540 | \$ 1,430 |
| Airport | | | |
| Misc. Charges for Services | \$ 11 | \$ - | \$ 8 |
| Grants | 53 | - | 1,400 |
| Interest and Investment Earnings | 5 | 3 | 4 |
| Leases, Rents and Royalties | 425 | 426 | 536 |
| Miscellaneous | - | - | - |
| Sale of Land | - | 500 | - |
| Subtotal | \$ 494 | \$ 929 | \$ 1,949 |
| BMPA Debt Service Fund | | | |
| Leases, Rents and Royalties | \$ 2,497 | \$ 161 | \$ 1,662 |
| Subtotal | \$ 2,497 | \$ 161 | \$ 1,662 |
| Boulder Junction Access GID - TDM | | | |
| Property Tax | \$ 19 | \$ 18 | \$ 18 |
| Payments in Lieu of Taxes | - | 48 | 113 |
| Subtotal | \$ 19 | \$ 66 | \$ 131 |
| Boulder Junction Access GID - Parking | | | |
| Property and Specific Ownership Tax | \$ 14 | \$ 27 | \$ 27 |
| Subtotal | \$ 14 | \$ 27 | \$ 27 |



Sources, Uses, and Debt Service

SOURCES BY RESTRICTED FUNDS (Cont.)

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

Sources, Uses, and Debt Service



SOURCES BY RESTRICTED FUNDS (Cont.)

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



Sources, Uses, and Debt Service

SOURCES BY RESTRICTED FUNDS (Cont.)

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

Sources, Uses, and Debt Service



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



Sources, Uses, and Debt Service

SOURCES BY RESTRICTED FUNDS (Cont.)

| Fund and Source | 2013 | | 2014 |
|--|-------------------|-------------------|-------------------|
| | 2012 Actual | Approved | Approved |
| Worker Compensation Insurance | | | |
| Charges from Departments | \$ 1,339 | \$ 1,406 | \$ 1,494 |
| Interest and Investment Earnings | 36 | 28 | 22 |
| Miscellaneous Revenues | 19 | - | 19 |
| Subtotal | \$ 1,394 | \$ 1,434 | \$ 1,535 |
| Total Restricted Sources | \$ 315,098 | \$ 177,600 | \$ 188,194 |
| Total City Sources of Funds | \$ 430,735 | \$ 289,598 | \$ 305,555 |
| Less: Transfers from Other Funds | \$ 27,460 | \$ 41,114 | \$ 45,085 |
| Net Total City Sources of Funds | \$ 403,275 | \$ 248,484 | \$ 260,470 |

Note:

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

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

City of Boulder
CITYWIDE USES
 2014 Annual Budget

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

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

Figure 5-07: Citywide Expenditures (Uses) for 2014
 (in \$1,000s)
TOTAL = \$269,495

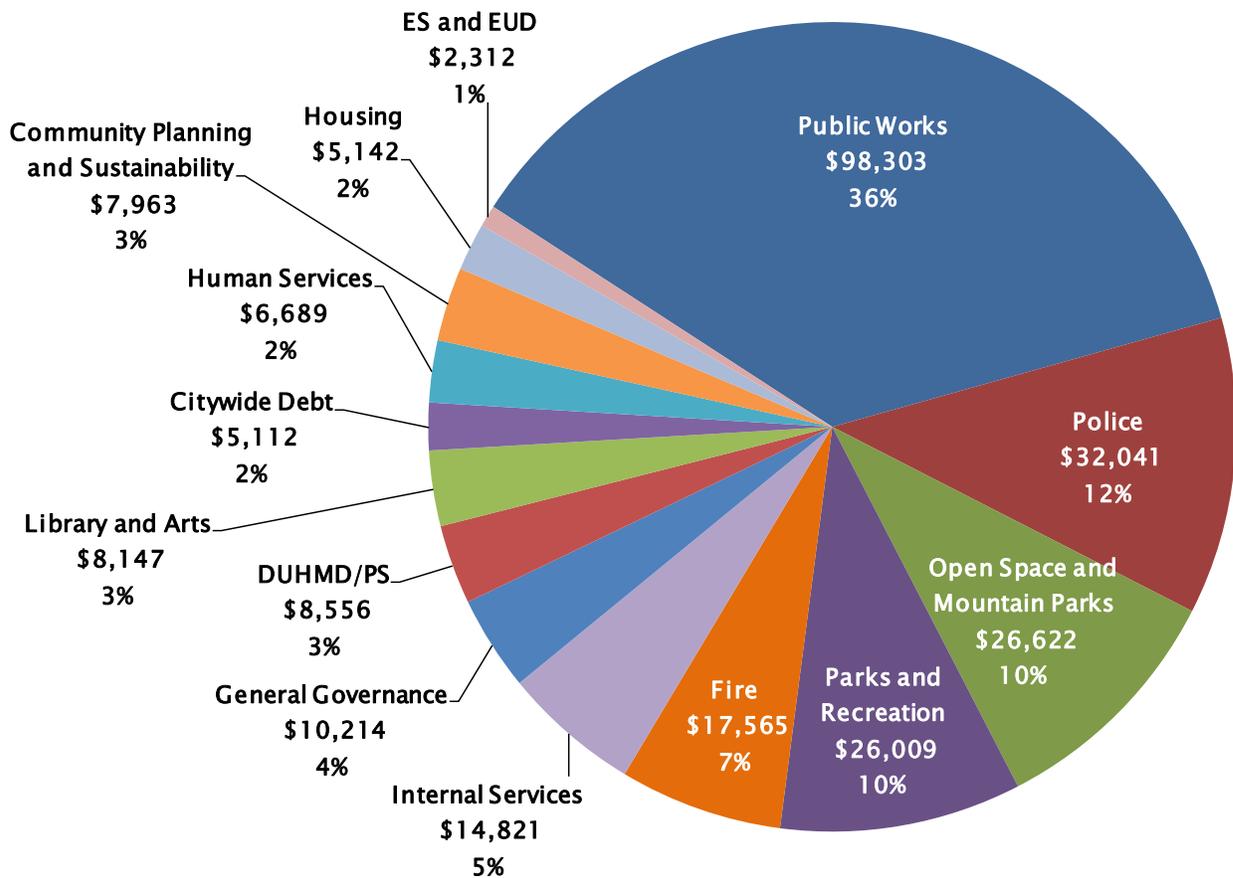




Figure 5-08 represents the citywide uses of funds without the Water, Wastewater, and Stormwater utilities.

Figure 5-08: Citywide Expenditures (Uses) for 2014, without utilities
(in \$1,000s)
TOTAL = \$215,873

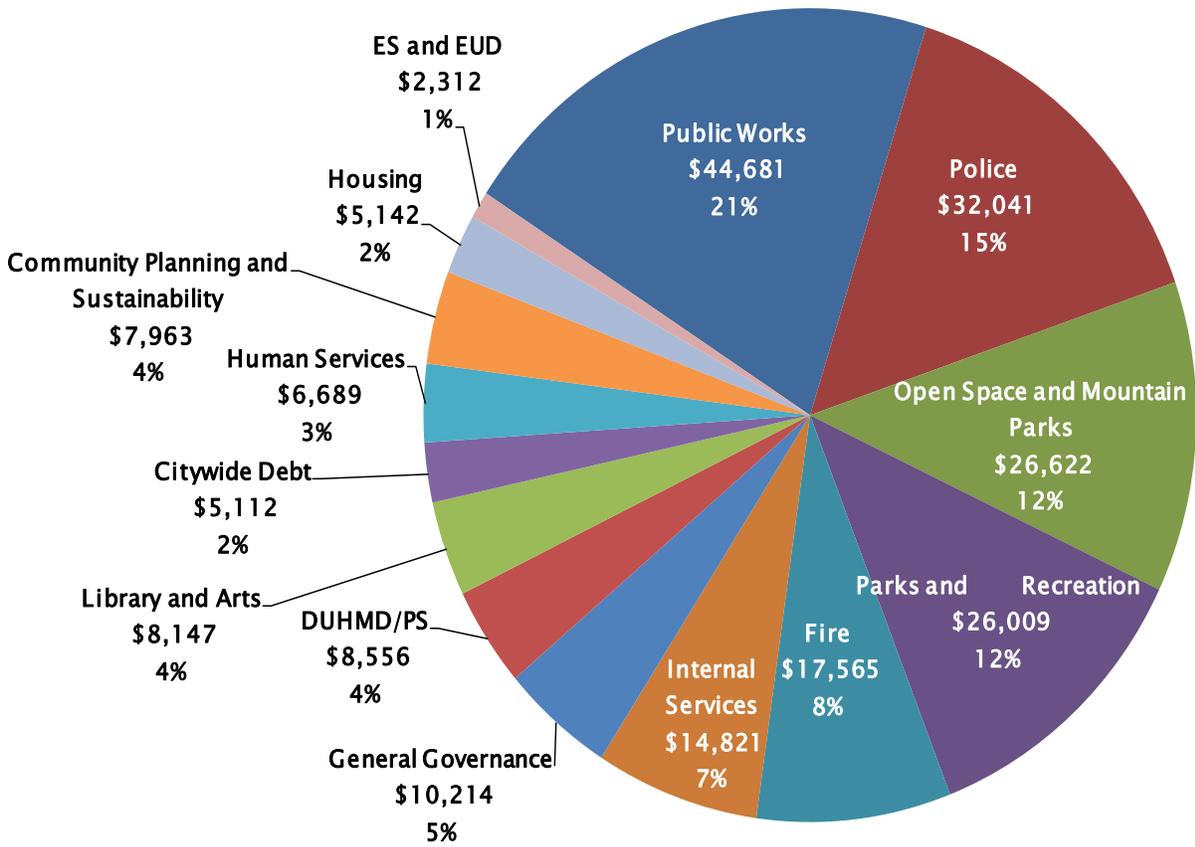




Table 5-05 documents global budget assumptions that govern cost estimates provided by each city department.

Table 5-05: Summary of Key Assumptions

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

Note:

¹Some departments have a positive rate of increase, i.e., Utilities.

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

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

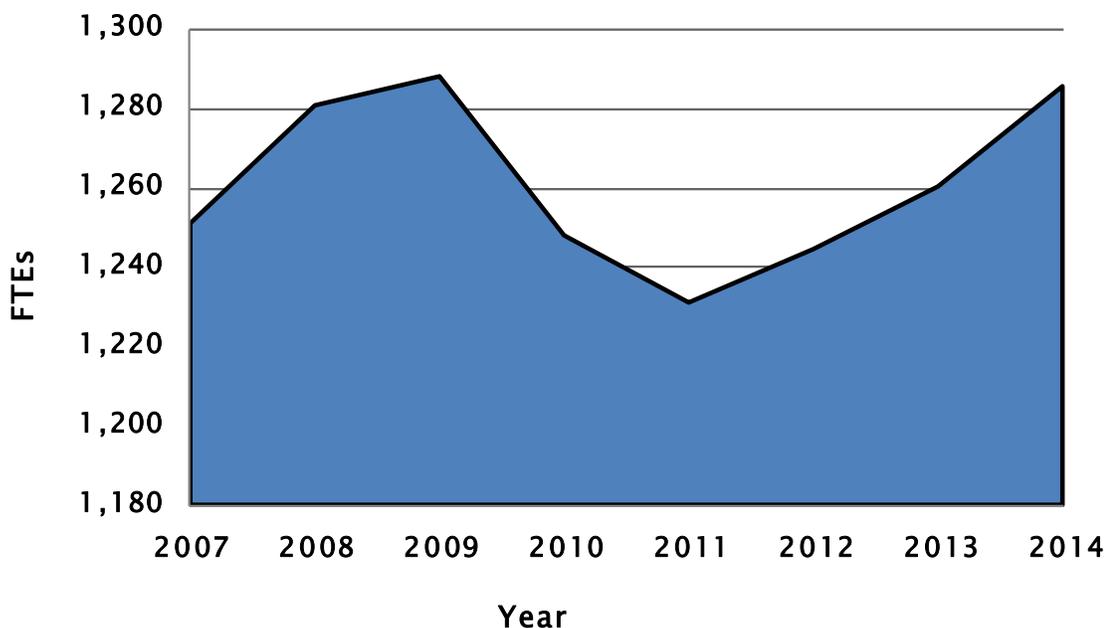




Table 5-06: Staffing Levels by Department

| STANDARD FULL TIME EQUIVALENT (FTE) | | | |
|--|-----------------|-----------------|-----------------------|
| | 2013 Approved | 2014 Approved | Variance 2013-2014 |
| City Attorney's Office | 20.20 | 21.20 | 1.00 |
| City Manager's Office | 18.50 | 18.50 | 0.00 |
| Community Planning and Sustainability | 44.06 | 47.19 | 3.13 |
| Downtown and University Hill Management Division | 42.25 | 42.25 | 0.00 |
| Energy Strategy and Electric Utility Development | 4.50 | 4.50 | 0.00 |
| Finance | 34.00 | 36.00 | 2.00 |
| Fire | 118.33 | 120.33 | 2.00 |
| Housing | 12.85 | 11.50 | -1.35 |
| Human Resources | 15.63 | 18.63 | 3.00 |
| Human Services | 35.49 | 37.41 | 1.92 |
| Information Technology | 34.00 | 36.85 | 2.85 |
| Library and Arts | 77.39 | 79.51 | 2.12 |
| Municipal Court | 18.16 | 18.13 | -0.03 |
| Open Space and Mountain Parks | 91.60 | 95.35 | 3.75 |
| Parks & Recreation | 128.37 | 127.37 | -1.00 |
| Police | 279.50 | 282.50 | 3.00 |
| Public Works-Development and Support Services | 72.42 | 74.53 | 2.11 |
| Public Works-Transportation | 59.78 | 60.09 | 0.31 |
| Public Works-Utilities | 153.59 | 154.17 | 0.58 |
| Total | 1,260.62 | 1,286.01 | 25.39 |

Of the 25.39 FTE increase over 2013, 8.85 FTEs are approved as fixed-term positions for specific work outcomes, such as the Landlink software replacement project. These positions limit the on-going financial burden.

Sources, Uses, and Debt Service



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

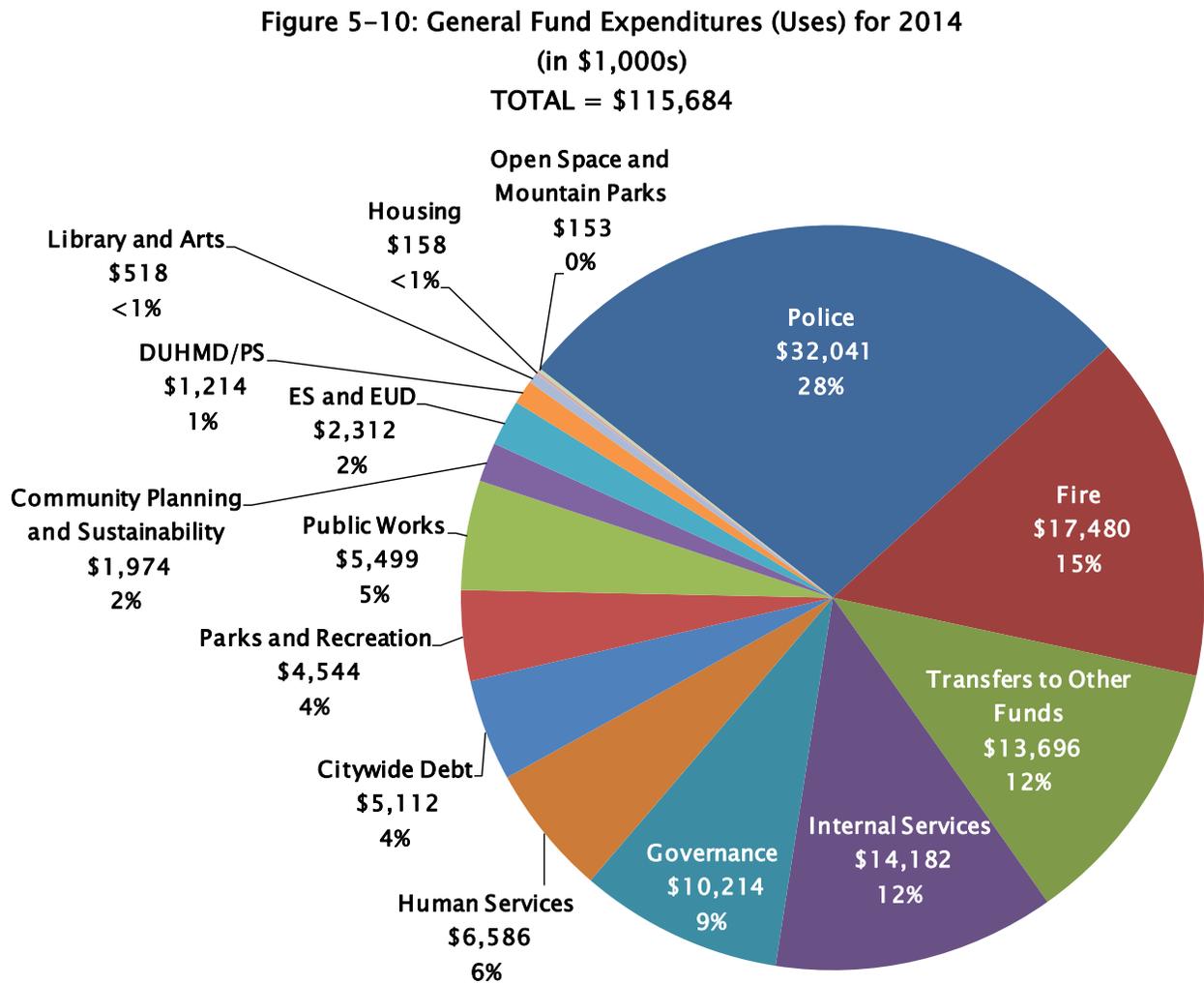


Table 5-07 provides category expenditures by fund for 2012 (Actual), 2013 (Approved), and 2014 (Approved) to the nearest \$1,000.



Sources, Uses, and Debt Service

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

| USES BY UNRESTRICTED FUNDS | | | |
|------------------------------------|-------------------|-------------------|-------------------|
| Fund and Use | 2012 Actual | 2013 Approved | 2014 Approved |
| General | | | |
| City Council | \$ 180 | \$ 203 | \$ 220 |
| Municipal Court | 1,822 | 2,078 | 2,047 |
| City Attorney | 2,116 | 2,282 | 2,340 |
| Contingency | 196 | 159 | 159 |
| Utility/Fuel Contingency | 6 | 190 | 190 |
| Community Sustainability | 2,313 | 1,177 | 1,974 |
| Extraordinary Personnel Expense | 52 | 120 | 120 |
| Non-Departmental | 1,635 | 1,503 | 2,149 |
| Energy Strategy | 1,033 | 2,203 | 2,312 |
| Environmental Affairs | - | 1,558 | - |
| Communications | 757 | 827 | 877 |
| Down town/University Hill Mgmt Div | 1,204 | 1,292 | 1,214 |
| City Manager's Office/Support Svcs | 1,642 | 1,863 | 1,769 |
| West Nile Virus Program | 241 | 250 | 250 |
| Human Resources | 1,614 | 1,734 | 2,204 |
| Finance | 3,168 | 3,233 | 3,533 |
| Information Technology | 4,260 | 5,002 | 5,102 |
| Volunteer and Unemployment Ins | 125 | 107 | 107 |
| Property and Casualty Ins | 1,510 | 1,510 | 1,610 |
| Worker's Compensation (Refund) | 115 | - | - |
| Compensated Absences | 784 | 844 | 730 |
| Police | 30,368 | 31,747 | 32,041 |
| Fire | 16,470 | 16,546 | 17,480 |
| Police/Fire Pensions | 376 | 236 | 626 |
| Public Works | 4,229 | 4,334 | 5,500 |
| Parks | 4,419 | 4,616 | 4,544 |
| Arts | 528 | 559 | 518 |
| Real Estate (Open Space) | 146 | 152 | 153 |
| Housing/Human Services | 6,908 | 6,887 | 6,744 |
| Campaign Financing | - | 46 | - |
| Humane Society Bldg Loan | 60 | 94 | 94 |
| Misc One-time Transfers | - | - | 269 |
| Debt | 4,482 | 4,681 | 5,112 |
| Waste Reduction | 1,222 | 698 | - |
| Total General Fund Uses | \$ 93,981 | \$ 98,731 | \$ 101,988 |
| Transfers Out | \$ 13,353 | \$ 13,745 | \$ 13,696 |
| Total General Fund Uses | \$ 107,334 | \$ 112,476 | \$ 115,684 |

Sources, Uses, and Debt Service



USES BY UNRESTRICTED FUNDS (Cont.)

| Fund and Use | 2012 Actual | 2013 | | 2014 | |
|--|-------------------|-------------------|-----------|-------------------|----------|
| | | Actual | Approved | Approved | Approved |
| Community Housing Assistance (CHAP) | | | | | |
| Operating | \$ 355 | \$ 500 | \$ | \$ 588 | |
| Community Housing Funds | 2,156 | 1,729 | | 1,672 | |
| Transfers Out | 44 | 39 | | 46 | |
| Total CHAP Uses | \$ 2,555 | \$ 2,268 | \$ | \$ 2,306 | |
| Total Unrestricted Uses | \$ 109,889 | \$ 114,744 | \$ | \$ 117,990 | |

USES BY RESTRICTED FUND

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



Sources, Uses, and Debt Service

USES BY RESTRICTED FUND (Cont.)

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

Sources, Uses, and Debt Service



USES BY RESTRICTED FUND (Cont.)

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



Sources, Uses, and Debt Service

USES BY RESTRICTED FUND (Cont.)

| Fund and Use | 2013 | | 2014 |
|---|-------------------|-------------------|-------------------|
| | 2012 Actual | Approved | Approved |
| Transportation Development | | | |
| Operating | \$ 61 | \$ 187 | \$ 181 |
| Transfers Out | 16 | 10 | 17 |
| Capital | 1,692 | 520 | 720 |
| Subtotal | \$ 1,769 | \$ 717 | \$ 918 |
| University Hill Commercial District | | | |
| Operating | \$ 466 | \$ 522 | \$ 520 |
| Transfers Out | 48 | 47 | 49 |
| Subtotal | \$ 514 | \$ 569 | \$ 569 |
| Wastewater Utility | | | |
| Operating | \$ 8,458 | \$ 9,129 | \$ 8,980 |
| Debt | 35,336 | 4,219 | 4,134 |
| Transfers Out | 1,072 | 1,084 | 1,131 |
| Capital | 8,115 | 1,450 | 1,794 |
| Subtotal | \$ 52,981 | \$ 15,882 | \$ 16,039 |
| Water Utility | | | |
| Operating | \$ 14,874 | \$ 15,388 | \$ 15,521 |
| Debt | 5,415 | 5,423 | 5,437 |
| Transfers Out | 1,381 | 1,447 | 1,521 |
| Capital | 8,908 | 5,470 | 4,025 |
| Subtotal | \$ 30,578 | \$ 27,728 | \$ 26,504 |
| Worker Compensation Insurance | | | |
| Operating | \$ 1,627 | \$ 1,713 | \$ 1,780 |
| Transfers Out | 36 | 131 | 37 |
| Subtotal | \$ 1,663 | \$ 1,844 | \$ 1,817 |
| Total Restricted Uses of Funds | | | |
| | \$ 244,162 | \$ 186,119 | \$ 197,604 |
| Total City Uses Of Funds | | | |
| | \$ 354,051 | \$ 300,863 | \$ 315,594 |
| Less: Transfers to Other Funds and ISF Exp. | \$ 22,112 | \$ 46,171 | \$ 46,098 |
| Net Total City Operating Uses of Funds | \$ 331,939 | \$ 254,692 | \$ 269,496 |

USES BY CATEGORY

| | | | |
|--------------|-------------------|-------------------|-------------------|
| Operating | \$ 213,793 | \$ 191,303 | \$ 199,930 |
| Capital | 48,694 | 33,428 | 41,412 |
| Debt | 69,452 | 29,961 | 28,154 |
| Total | \$ 331,939 | \$ 254,692 | \$ 269,496 |

Note:

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

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

Sources, Uses, and Debt Service



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

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

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



Sources, Uses, and Debt Service

INTERFUND TRANSFERS (Cont.)

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

Sources, Uses, and Debt Service



INTERFUND TRANSFERS (Cont.)

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



Sources, Uses, and Debt Service

INTERFUND TRANSFERS (Cont.)

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

Note:

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

City of Boulder
DEBT SERVICE
 2014 Annual Budget

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, 2013, the City had a number of debt issues outstanding made up of (amounts in 000's):

| | Govt | Business | Total |
|--------------------------------------|-------------------|------------------|-------------------|
| General obligations payable | \$ 77,499 | \$ 12,142 | \$ 89,641 |
| Pension Bonds Payable | 8,176 | - | 8,176 |
| Revenue bonds payable | 1,376 | 70,912 | 72,288 |
| Lease purchase revenue notes payable | - | 8,949 | 8,949 |
| Capital Lease purchase agreements | 9,829 | - | 9,829 |
| Subtotal | \$ 96,880 | \$ 92,003 | \$ 188,883 |
| Compensated absences | \$ 11,107 | \$ 1,310 | \$ 12,417 |
| Retiree Health Care Benefit (OPEB) | 1,420 | 212 | 1,632 |
| Rebatable arbitrage | - | - | - |
| Total | \$ 109,407 | \$ 93,525 | \$ 202,932 |

The Combined Schedule of Long-Term Debt Payable and the current debt schedules by fund for 2014-2019 present more detailed information about the debt position of the city.

The city's general obligation credit rating has been established as Aa3 by Moody's Investors Service and AA- by Standard & Poor's. The city's revenue bond credit rating has been established as Aa1 by Moody's Investors Service and AAA 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



Sources, Uses, and Debt Service

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.

Table 5-09: 2013-2019 Debt Service
(in \$1,000s)

| GENERAL FUND | | | | | | | |
|--|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Debt Issues | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| | Actuals | Approved | Projected | Projected | Projected | Projected | Projected |
| Bonds | | | | | | | |
| General Obligation Waste Reduction Bonds, Series 2009 | Final payment occurs in 2029 | | | | | | |
| Principal | \$ 250 | \$ 250 | \$ 250 | \$ 255 | \$ 265 | \$ 270 | \$ 280 |
| Interest | 183 | 178 | 173 | 167 | 159 | 151 | 143 |
| Subtotal | \$ 433 | \$ 428 | \$ 423 | \$ 422 | \$ 424 | \$ 421 | \$ 423 |
| Taxable Pension Obligation Bonds Series 2010 | | | | | | | |
| Final payment occurs in 2030 | | | | | | | |
| Principal | \$ 345 | \$ 355 | \$ 360 | \$ 370 | \$ 380 | \$ 395 | \$ 410 |
| Interest | 341 | 334 | 327 | 316 | 305 | 292 | 278 |
| Subtotal | \$ 686 | \$ 689 | \$ 687 | \$ 686 | \$ 685 | \$ 687 | \$ 688 |
| General Fund Bonds - Capital Improvement Projects Bonds Series 2012 | | | | | | | |
| Final payment occurs in 2031 | | | | | | | |
| Principal | \$ 2,270 | \$ 2,315 | \$ 2,385 | \$ 2,455 | \$ 2,530 | \$ 1,945 | \$ 2,000 |
| Interest | 1,725 | 1,680 | 1,610 | 1,539 | 1,465 | 1,389 | 1,331 |
| Subtotal | \$ 3,995 | \$ 3,995 | \$ 3,995 | \$ 3,994 | \$ 3,995 | \$ 3,334 | \$ 3,331 |
| Loan | | | | | | | |
| Loan Payable to Boulder County | | | | | | | |
| Final payment occurred in 2013 | | | | | | | |
| Principal | \$ 250 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest | 15 | - | - | - | - | - | - |
| Subtotal | \$ 265 | \$ - |
| General Fund Total | \$ 5,379 | \$ 5,112 | \$ 5,105 | \$ 5,102 | \$ 5,104 | \$ 4,442 | \$ 4,442 |
| .25 CENT SALES TAX FUND | | | | | | | |
| Debt Issues | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| | Actuals | Approved | Projected | Projected | Projected | Projected | Projected |
| Bonds | | | | | | | |
| Parks Acquisition Refunding Bonds Series 2009 | | | | | | | |
| Final Payment Occurs in 2015 | | | | | | | |
| Principal | \$ 2,010 | \$ 2,065 | \$ 2,130 | \$ - | \$ - | \$ - | \$ - |
| Interest | 186 | 126 | 64 | - | - | - | - |
| Subtotal | \$ 2,196 | \$ 2,191 | \$ 2,194 | \$ - | \$ - | \$ - | \$ - |
| Capital Lease | | | | | | | |
| Bank of the West Capital Lease | | | | | | | |
| Final Payment Occurs in 2016 | | | | | | | |
| Principal | \$ 26 | \$ 35 | \$ 36 | \$ 9 | \$ - | \$ - | \$ - |
| Interest | 2 | 2 | 1 | - | - | - | - |
| Subtotal | \$ 28 | \$ 37 | \$ 37 | \$ 9 | \$ - | \$ - | \$ - |
| .25 Cent Sales Tax Fund Total | \$ 2,224 | \$ 2,228 | \$ 2,231 | \$ 9 | \$ - | \$ - | \$ - |

Sources, Uses, and Debt Service



OPEN SPACE FUND

| Debt Issues | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | Actuals | Approved | Projected | Projected | Projected | Projected | Projected |
| Bonds | | | | | | | |
| Open Space Acquisition Bonds Series 2006 - final payment occurs in 2019 | | | | | | | |
| Principal | \$ 1,530 | \$ 1,590 | \$ 1,655 | \$ 1,720 | \$ 1,790 | \$ 1,865 | \$ 1,945 |
| Interest | 523 | 460 | 380 | 298 | 229 | 157 | 80 |
| Subtotal | \$ 2,053 | \$ 2,050 | \$ 2,035 | \$ 2,018 | \$ 2,019 | \$ 2,022 | \$ 2,025 |
| Open Space Acquisition Refunding Bonds Series 2007 - final payment occurs in 2018 | | | | | | | |
| Principal | \$ 1,390 | \$ 1,445 | \$ 1,505 | \$ 1,575 | \$ 1,640 | \$ 1,715 | \$ - |
| Interest | 371 | 315 | 257 | 197 | 134 | 69 | - |
| Subtotal | \$ 1,761 | \$ 1,760 | \$ 1,762 | \$ 1,772 | \$ 1,774 | \$ 1,784 | \$ - |
| Open Space Acquisition Refunding Bonds Series 2009 - final payment occurs in 2013 | | | | | | | |
| Principal | \$ 1,790 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest | 45 | - | - | - | - | - | - |
| Subtotal | \$ 1,835 | \$ - |
| Sales Tax Revenue Refunding Bonds Series 2009 - final payment occurs in 2014 | | | | | | | |
| Principal | \$ 1,340 | \$ 1,370 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest | 81 | 41 | - | - | - | - | - |
| Subtotal | \$ 1,421 | \$ 1,411 | \$ - |
| Open Space Fund Total | \$7,070 | \$5,221 | \$3,797 | \$3,790 | \$3,793 | \$3,806 | \$2,025 |

NOTE: The 2014 Open Space Fund budget also funds base rentals in the amount of \$1,501k (\$1,364k in principal and \$161k in interest) to the Boulder Municipal Property Authority Debt Service Fund for the payment of various open space properties.

WATER UTILITY FUND

| Debt Issues | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | Actuals | Approved | Projected | Projected | Projected | Projected | Projected |
| Bonds | | | | | | | |
| Water and Sewer Revenue Refunding Bonds - Series 2011 - final payment occurs in 2021 | | | | | | | |
| Principal | \$ 1,530 | \$ 1,560 | \$ 1,600 | \$ 1,635 | \$ 1,700 | \$ 1,775 | \$ 1,855 |
| Interest | 528 | 497 | 466 | 431 | 365 | 297 | 226 |
| Subtotal | \$ 2,058 | \$ 2,057 | \$ 2,066 | \$ 2,066 | \$ 2,065 | \$ 2,072 | \$ 2,081 |
| Water and Sewer Revenue Ref. Bonds - Series 2005B - final payment occurs in 2016 | | | | | | | |
| Principal | \$ 740 | \$ 770 | \$ 800 | \$ 830 | \$ - | \$ - | \$ - |
| Interest | 114 | 86 | 58 | 29 | - | - | - |
| Subtotal | \$ 854 | \$ 856 | \$ 858 | \$ 859 | \$ - | \$ - | \$ - |
| Water and Sewer Revenue Ref. Bonds - Series 2007 - final payment occurs in 2019 | | | | | | | |
| Principal | \$ 1,940 | \$ 2,030 | \$ 2,110 | \$ 2,190 | \$ 2,285 | \$ 2,380 | \$ 1,325 |
| Interest | 571 | 494 | 412 | 327 | 239 | 145 | 50 |
| Subtotal | \$ 2,511 | \$ 2,524 | \$ 2,522 | \$ 2,517 | \$ 2,524 | \$ 2,525 | \$ 1,375 |
| Water Utility Fund Total | \$ 5,423 | \$ 5,437 | \$ 5,446 | \$ 5,442 | \$ 4,589 | \$ 4,597 | \$ 3,456 |

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



Sources, Uses, and Debt Service

WASTEWATER UTILITY FUND

| Debt Issues | 2013 Actuals | 2014 Approved | 2015 Projected | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected |
|---|-----------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Bonds | | | | | | | |
| Water and Sewer Revenue Bonds | | | | | | | |
| Series 2005C - final payment occurs in 2015 | | | | | | | |
| Bonds maturing 2016 and after were refunded in 2012 | | | | | | | |
| Principal | \$ 1,985 | \$ 2,065 | \$ 2,145 | \$ - | \$ - | \$ - | \$ - |
| Interest | 283 | 202 | 98 | - | - | - | - |
| Subtotal | \$ 2,268 | \$ 2,267 | \$ 2,243 | \$ - | \$ - | \$ - | \$ - |
| Water and Sewer Revenue Bonds | | | | | | | |
| Series 2010 - final payment occurs in 2030 | | | | | | | |
| Principal | \$ 405 | \$ 410 | \$ 420 | \$ 430 | \$ 440 | \$ 455 | \$ 470 |
| Interest | 269 | 261 | 253 | 244 | 231 | 218 | 204 |
| Subtotal | \$ 674 | \$ 671 | \$ 673 | \$ 674 | \$ 671 | \$ 673 | \$ 674 |
| Water and Sewer Revenue Refunding Bonds | | | | | | | |
| Series 2012 - final payment occurs in 2025 | | | | | | | |
| Principal | \$ - | \$ - | \$ - | \$ 2,010 | \$ 2,070 | \$ 2,150 | \$ 2,250 |
| Interest | 1,196 | 1,196 | 1,196 | 1,189 | 1,107 | 1,003 | 895 |
| Subtotal | \$ 1,196 | \$ 1,196 | \$ 1,196 | \$ 3,199 | \$ 3,177 | \$ 3,153 | \$ 3,145 |
| Wastewater Utility Fund Total | \$ 4,138 | \$ 4,134 | \$ 4,112 | \$ 3,873 | \$ 3,848 | \$ 3,826 | \$ 3,819 |

FLOOD CONTROL UTILITY FUND

| Debt Issues | 2013 Actuals | 2014 Approved | 2015 Projected | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected |
|--|-----------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Bonds | | | | | | | |
| Storm Water & Flood Refunding | | | | | | | |
| Bonds Series 2010 - final payment occurs in 2018 | | | | | | | |
| Principal | \$ 335 | \$ 335 | \$ 345 | \$ 350 | \$ 365 | \$ 370 | \$ - |
| Interest | 56 | 49 | 42 | 32 | 21 | 10 | - |
| Flood Control Utility Fund Total | \$391 | \$384 | \$387 | \$382 | \$386 | \$380 | - |

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

DOWNTOWN COMMERCIAL DISTRICT FUND

| Debt Issues | 2013 Actuals | 2014 Approved | 2015 Projected | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected |
|---|-----------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Bonds | | | | | | | |
| CAGID Bonds Series 2003 - Bonds maturing after 2013 were defeased in 2012 | | | | | | | |
| Principal | \$ 615 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest | 12 | - | - | - | - | - | - |
| Total | \$ 627 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| CAGID Refunding Bonds Series 2009 - final payment occurs in 2018 | | | | | | | |
| Principal | \$ 825 | \$ 855 | \$ 885 | \$ 920 | \$ 960 | \$ 1,005 | \$ - |
| Interest | 183 | 158 | 132 | 101 | 64 | 25 | - |
| Total | \$ 1,008 | \$ 1,013 | \$ 1,017 | \$ 1,021 | \$ 1,024 | \$ 1,030 | \$ - |
| CAGID Refunding Bonds Series 2012 - final payment occurs in 2023 | | | | | | | |
| Principal | \$ 90 | \$ 640 | \$ 655 | \$ 670 | \$ 685 | \$ 700 | \$ 720 |
| Interest | 183 | 177 | 164 | 151 | 138 | 124 | 107 |
| Total | \$ 273 | \$ 817 | \$ 819 | \$ 821 | \$ 823 | \$ 824 | \$ 827 |
| Downtown Commercial District Fund Total | \$ 1,908 | \$ 1,830 | \$ 1,836 | \$ 1,842 | \$ 1,847 | \$ 1,854 | \$ 827 |

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

Sources, Uses, and Debt Service



BMPA DEBT SERVICE FUND

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

| Debt Issues | 2013 Actuals | 2014 Approved | 2015 Projected | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected |
|--|-----------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Lease Purchase Revenue Notes | | | | | | | |
| 199 Foothills Business Park, LLC | | | | | | | |
| Principal | \$ 74 | \$ 79 | \$ 84 | \$ 90 | \$ 97 | \$ - | \$ - |
| Interest | 27 | 22 | 16 | 10 | 4 | - | - |
| Subtotal (Matures in 2017) | \$ 101 | \$ 101 | \$ 100 | \$ 100 | \$ 101 | \$ - | \$ - |
| 199 Van Vleet | | | | | | | |
| Principal | \$ 229 | \$ 243 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest | 17 | 2 | - | - | - | - | - |
| Subtotal (Matures in 2014) | \$ 246 | \$ 245 | \$ - |
| 200 Abbott | | | | | | | |
| Principal | \$ 43 | \$ 45 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest | 3 | 1 | - | - | - | - | - |
| Subtotal (Matures in 2014) | \$ 46 | \$ 46 | \$ - |
| 200 Helayne B. Jones | | | | | | | |
| Principal | \$ 92 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest | 2 | - | - | - | - | - | - |
| Subtotal (Matures in 2013) | \$ 94 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 200 Waldo R. & Nancy R. Dagle | | | | | | | |
| Principal | \$ 90 | \$ 94 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest | 8 | 4 | - | - | - | - | - |
| Subtotal (Matures in 2014) | \$ 98 | \$ 98 | \$ - |
| 200 Gary L. & Donna K. Gisle, Trustees | | | | | | | |
| Principal | \$ 104 | \$ 109 | \$ 114 | \$ 120 | \$ 125 | \$ - | \$ - |
| Interest | 23 | 18 | 12 | 7 | 1 | - | - |
| Subtotal (Matures in 2017) | \$ 127 | \$ 127 | \$ 126 | \$ 127 | \$ 126 | \$ - | \$ - |
| 20 John G. & Barbara G. Hill, Tenants in Common | | | | | | | |
| Principal | \$ 101 | \$ 106 | \$ 111 | \$ - | \$ - | \$ - | \$ - |
| Interest | 12 | 7 | 2 | - | - | - | - |
| Subtotal (Matures in 2015) | \$ 113 | \$ 113 | \$ 113 | \$ - | \$ - | \$ - | \$ - |
| 20 Luchetta Properties, Inc. | | | | | | | |
| Principal | \$ 47 | \$ 49 | \$ 52 | \$ 54 | \$ 57 | \$ 60 | \$ 63 |
| Interest | 21 | 19 | 17 | 14 | 11 | 8 | 5 |
| Subtotal (Matures in 2020) | \$ 68 | \$ 68 | \$ 69 | \$ 68 | \$ 68 | \$ 68 | \$ 68 |
| 20 Boulder Valley Farm, Inc. | | | | | | | |
| Principal | \$ 378 | \$ 397 | \$ 417 | \$ 438 | \$ - | \$ - | \$ - |
| Interest | 71 | 52 | 31 | 10 | - | - | - |
| Subtotal (Matures in 2016) | \$ 449 | \$ 449 | \$ 448 | \$ 448 | \$ - | \$ - | \$ - |
| 20 Joel and Ruth Eisenberg | | | | | | | |
| Principal | \$ 129 | \$ 135 | \$ 142 | \$ 149 | \$ - | \$ - | \$ - |
| Interest | 24 | 17 | 10 | 3 | - | - | - |
| Subtotal (Matures in 2016) | \$ 153 | \$ 152 | \$ 152 | \$ 152 | \$ - | \$ - | \$ - |
| 20 Edward H. Kolb | | | | | | | |
| Principal | \$ 39 | \$ 41 | \$ 43 | \$ 45 | \$ 47 | \$ 50 | \$ - |
| Interest | 12 | 10 | 8 | 6 | 3 | 1 | - |
| Subtotal (Matures in 2018) | \$ 51 | \$ 51 | \$ 51 | \$ 51 | \$ 50 | \$ 51 | \$ - |



Sources, Uses, and Debt Service

BMPA DEBT SERVICE FUND, (Cont.)

| | | | | | | | | | | | | | | |
|-----------------------------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|------------|-----------|------------|-----------|------------|-----------|-----------|
| 20 Edward H. Kolb | | | | | | | | | | | | | | |
| Principal | \$ | 39 | \$ | 41 | \$ | 43 | \$ | 45 | \$ | 47 | \$ | 50 | \$ | - |
| Interest | | 12 | | 10 | | 8 | | 6 | | 3 | | 1 | | - |
| Subtotal (Matures in 2018) | \$ | 51 | \$ | 51 | \$ | 51 | \$ | 51 | \$ | 50 | \$ | 51 | \$ | - |
| BMPA Fund Total | \$ | 1,597 | \$ | 1,501 | \$ | 1,110 | \$ | 997 | \$ | 395 | \$ | 170 | \$ | 68 |

FACILITIES ASSET MANAGEMENT DEBT SERVICE FUND

| Debt Issues | 2013 Actuals | 2014 Approved | 2015 Projected | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | | | | | | | |
|--|-----------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------|-----------|------------|-----------|------------|-----------|------------|
| Capital Leases | | | | | | | | | | | | | | |
| Energy Efficiency Improvement Project - Phase I with Banc of America | | | | | | | | | | | | | | |
| Principal | \$ | 94 | \$ | 99 | \$ | 104 | \$ | 109 | \$ | 114 | \$ | 120 | \$ | 126 |
| Interest | | 64 | | 59 | | 54 | | 49 | | 43 | | 38 | | 32 |
| Subtotal | \$ | 158 | \$ | 158 | \$ | 158 | \$ | 158 | \$ | 157 | \$ | 158 | \$ | 158 |
| Energy Efficiency Improvement Project - Phases II and III with Suntrust | | | | | | | | | | | | | | |
| Principal | \$ | 410 | \$ | 415 | \$ | 443 | \$ | 476 | \$ | 517 | \$ | 564 | \$ | 613 |
| Interest | | 283 | | 269 | | 256 | | 241 | | 225 | | 208 | | 189 |
| Subtotal | \$ | 693 | \$ | 684 | \$ | 699 | \$ | 717 | \$ | 742 | \$ | 772 | \$ | 802 |
| Facilities Renovation and Replacement Fund Total | \$ | 851 | \$ | 842 | \$ | 857 | \$ | 875 | \$ | 899 | \$ | 930 | \$ | 960 |

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

**Table 5-10: 2014 Lease-Purchase Obligations
(in \$1,000s)**

| ITEM | ESTIMATED AMOUNT TO BE EXPENDED DURING 2014 | REMAINING LIFETIME OBLIGATION - 2015 AND BEYOND |
|---|--|--|
| Real Property | | |
| Open Space Properties | \$ | 1,501 |
| Subtotal | \$ | 1,501 |
| Leasehold Improvements | | |
| Facilities Asset Management | \$ | 842 |
| Subtotal | \$ | 842 |
| Equipment | | |
| | \$ | 37 |
| Subtotal | \$ | 37 |
| Lease-Purchase Obligations Total | \$ | 2,380 |
| | | \$ |
| | | 12,029 |

Represented are all lease/purchase obligations known or predictable at the time of the production of the 2014 budget.



**Table 5-11: Combined Schedule of Long-Term Debt
As of December 31, 2013
(in \$1,000s)**

| GOVERNMENTAL ACTIVITIES | | | | | | |
|---|-----------------------|--------------------|--------------------------------------|------------------------------|--------------------|------------------------|
| | Interest rates | Date Issued | Date Maturity | Authorized and Issued | Outstanding | Current portion |
| Supported by sales tax revenues and other financing sources: | | | | | | |
| General Obligation Bonds: | | | | | | |
| Open Space Acquisition | 4.00 - 5.50 | 6/20/06 | 8/15/19 | \$ 20,115 | \$ 10,565 | \$ 1,590 |
| Premium on Bonds | | | | | 78 | |
| Open Space Acquisition Refunding | 3.50 - 4.00 | 6/26/07 | 8/15/18 | 12,345 | 7,880 | 1,445 |
| Premium on Refunding Bonds | | | | | 16 | |
| Refunding Bond Charges | | | | | (175) | |
| Parks, Recreation, Muni., Cap., Imp., Ref. | 2.00 - 3.00 | 9/16/09 | 12/15/15 | 11,895 | 4,195 | 2,065 |
| Premium on Refunding Bonds | | | | | 81 | |
| Refunding Bond Charges | | | | | (43) | |
| Waste Reduction Bonds | 2.00 - 4.00 | 12/15/09 | 12/01/29 | 6,000 | 5,000 | 250 |
| Premium on Waste Reduction Bonds | | | | | 50 | |
| General Fund Cap. Imp. Projects Bonds | 2.00 - 4.00 | 3/22/12 | 10/01/31 | 49,000 | 44,900 | 2,315 |
| Premium on Cap. Imp. Projects Bonds | | | | | 4,952 | |
| | | | Subtotal | \$ 99,355 | \$ 77,499 | \$ 7,665 |
| Taxable Pension Obligation Bonds | 2.00 - 5.00 | 10/26/10 | 10/01/30 | \$ 9,070 | \$ 8,075 | \$ 355 |
| Premium on Pension Obligation Bonds | | | | | 101 | |
| | | | Subtotal | \$ 9,070 | \$ 8,176 | \$ 355 |
| Sales Tax Revenue Bonds: | | | | | | |
| Open Space Acq. Sales Tax Rev. Ref. Bonds | 2.50 - 3.00 | 7/07/09 | 8/15/14 | \$ 6,485 | \$ 1,370 | \$ 1,370 |
| Premium on Refunding Bonds | | | | | 8 | |
| Refunding Bond Charges | | | | | (2) | |
| | | | Subtotal | \$ 6,485 | \$ 1,376 | \$ 1,370 |
| Capital Lease Purchase Agreements | | | | | | |
| Bank of America Leasing & Capital, LLC | 4.93 | 9/27/10 | 11/27/23 | \$ 1,500 | \$ 1,243 | \$ 99 |
| Suntrust Equipment Finance & Leasing Corp. | 2.65 | 1/25/12 | 7/25/27 | 9,250 | 8,644 | 415 |
| Refunding Charges | | | | | (139) | |
| Bank of the West Equipment Lease | 3.25 | 2/05/13 | 3/15/16 | 107 | 81 | 35 |
| | | | Subtotal | \$ 10,750 | \$ 9,829 | \$ 514 |
| Compensated Absences - estimated | | | | \$ - | \$ 11,107 | \$ 572 |
| Retiree Health Care Benefit (OPEB) - estimated | | | | - | 1,420 | - |
| Rebatable Arbitrage - estimated | | | | - | - | - |
| | | | Total Governmental Activities | \$ 125,660 | \$ 109,407 | \$ 10,476 |

| BUSINESS-TYPE ACTIVITIES | | | | | | |
|---|--------------|----------|----------|-------------------|------------------|-----------------|
| Supported by utility revenues: | | | | | | |
| Water and Sewer Revenue Refunding Bonds | 2.00 - 4.00 | 2/22/11 | 12/01/21 | \$ 18,335 | \$ 14,070 | \$ 1,560 |
| Premium on Bonds | | | | | 513 | |
| Refunding Bond Charges | | | | | (390) | |
| Water and Sewer Revenue Refunding Bonds | 3.00 - 3.75 | 5/01/05 | 12/01/16 | 7,900 | 2,400 | 770 |
| Refunding Bond Charges | | | | - | (21) | |
| Water and Sewer Revenue Refunding Bonds | 4.00 - 4.125 | 7/10/07 | 12/01/19 | 25,935 | 12,320 | 2,030 |
| Refunding Bond Charges | | | | | (310) | |
| Water and Sewer | 3.50 - 5.00 | 11/15/05 | 12/01/15 | 45,245 | 4,210 | 2,065 |
| Premium on Bonds | | | | - | 14 | |
| Water and Sewer | 4.00 - 5.00 | 11/20/12 | 12/01/25 | 24,325 | 24,325 | - |
| Premium on Bonds | | | | - | 5,772 | |
| Refunding Bond Charges | | | | | (2,736) | |
| Water and Sewer Revenue Bonds | 2.00 - 3.00 | 10/12/10 | 12/01/30 | 9,980 | 8,790 | 410 |
| Premium on Bonds | | | | | 172 | |
| Storm Water & Flood Mgmt Rev. Rfdg. | 2.00 - 3.00 | 6/08/10 | 12/01/18 | 3,165 | 1,765 | 335 |
| Premium on Bonds | | | | | 34 | |
| Refunding Bond Charges | | | | | (16) | |
| | | | | \$ 134,885 | \$ 70,912 | \$ 7,170 |



Sources, Uses, and Debt Service

BUSINESS-TYPE ACTIVITIES, (Cont.)

| | Interest rates | Date Issued | Date Maturity | Authorized and Issued | Outstanding | Current portion | |
|--|----------------|-------------|---------------|-----------------------|------------------|------------------|-----------------|
| Compensated Absences - estimated | | | | \$ - | \$ 1,150 | \$ 159 | |
| Retiree Health Care Benefit (OPEB) - estimated | | | | - | 168 | - | |
| Rebatable Arbitrage - estimated | | | | - | - | - | |
| Total Supported by Utility Revenues | | | | \$ 134,885 | \$ 72,230 | \$ 7,329 | |
| Supported by Parking Revenues: | | | | | | | |
| Downtown Commercial District: | | | | | | | |
| Parking Facilities | 2.00 - 3.00 | 11/28/12 | 8/15/23 | \$ 7,275 | \$ 7,185 | \$ 640 | |
| Premium on Bonds | | | | | 458 | | |
| Refunding Bond Charges | | | | | (227) | | |
| Parking Facilities | 3.00 - 4.00 | 5/14/09 | 8/15/18 | 7,730 | 4,625 | 855 | |
| Premium on Bonds | | | | | 122 | | |
| Refunding Bond Charges | | | | | (21) | | |
| | | | | \$ 15,005 | \$ 12,142 | \$ 1,495 | |
| Compensated Absences - estimated | | | | \$ - | \$ 160 | \$ - | |
| Retiree Health Care Benefit (OPEB) - estimated | | | | - | 44 | - | |
| Total Supported by Parking Revenues | | | | \$ 15,005 | \$ 12,346 | \$ 1,495 | |
| Supported by base rentals: | | | | | | | |
| Boulder Municipal Property Authority: | | | | | | | |
| Open space acquisition: | | | | | | | |
| Foothills | Note 1997G | 7.00 | 7/16/97 | 7/16/17 | \$ 1,095 | \$ 350 | \$ 79 |
| Van Vleet | Note 1999B | 6.00 | 3/05/99 | 3/05/14 | 2,500 | 243 | 243 |
| Abbott | Note 2001D | 6.00 | 12/05/01 | 1/14/14 | 430 | 45 | 45 |
| Dagle | Note 2004A | 4.75 | 12/01/04 | 12/01/14 | 770 | 94 | 94 |
| Gisle | Note 2005A | 4.75 | 2/18/05 | 2/18/17 | 1,180 | 468 | 109 |
| Hill | Note 2005B | 4.75 | 4/05/05 | 4/05/15 | 910 | 217 | 106 |
| Luchetta | Note 2005C | 5.00 | 8/05/05 | 8/05/20 | 720 | 401 | 49 |
| Boulder Valley | Note 2006A | 5.00 | 6/16/06 | 6/16/16 | 3,550 | 1,252 | 397 |
| Eisenberg | Note 2006B | 5.00 | 6/07/06 | 6/07/16 | 1,206 | 425 | 135 |
| Kolb, Edward H. | Note 2008AR-1 | 5.00 | 4/22/08 | 4/22/18 | 404 | 227 | 41 |
| Vigil | Note 2008AR-2 | 5.00 | 4/22/08 | 4/22/18 | 404 | 227 | 41 |
| E.R.T.L. | Note 2013A | 3.25 | 10/31/13 | 45,230 | 5,000 | 5,000 | 431 |
| | | | | | \$ 13,169 | \$ 3,949 | \$ 1,770 |
| Total Supported by Base Rentals | | | | \$ 13,169 | \$ 3,949 | \$ 1,770 | |
| Total Business-Type Activities | | | | \$ 163,059 | \$ 88,525 | \$ 10,594 | |

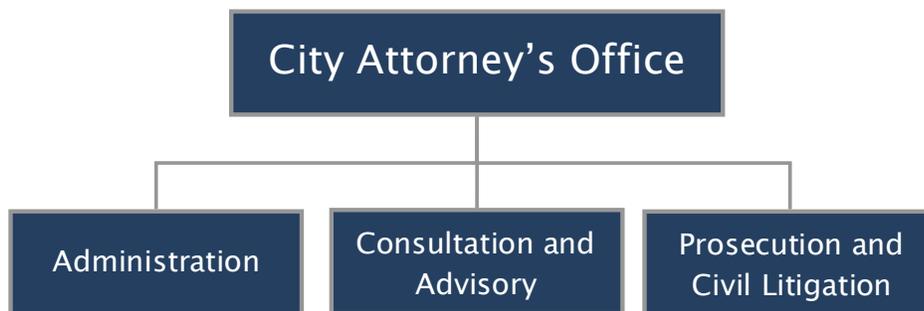
Table 5-12: Computation of Legal Debt Margin for the Last Ten Years
(in \$1,000s)

| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Total Assessed Value (Prior Year Assessed Value for Current Year Collections - Estimated) | \$ 2,500,706 | \$ 2,498,114 | \$ 2,566,046 | \$ 2,562,746 | \$ 2,416,543 | \$ 2,398,149 | \$ 2,094,604 | \$ 2,091,962 | \$ 1,970,654 | \$ 1,970,952 |
| Debt Limit - 3% of Total Assessed Value | 75,021 | 74,943 | 76,981 | 76,882 | 72,496 | 71,944 | 62,838 | 62,759 | 59,120 | 59,129 |
| Amount of Debt Applicable to Debt Margin | | | | | | | | | | |
| Total bonded debt | \$ 77,499 | \$ 87,242 | \$ 41,747 | \$ 49,683 | \$ 58,410 | \$ 60,118 | \$ 67,754 | \$ 75,081 | \$ 60,375 | \$ 66,294 |
| Less deductions allowed by law: | | | | | | | | | | |
| Self-supporting General Obligation bonds | 77,499 | 87,242 | 41,747 | 49,683 | 58,410 | 60,118 | 67,754 | 75,081 | 60,375 | 65,929 |
| Self-supporting General Obligation Water Utility bonds | | | | | - | - | - | - | - | 365 |
| Total Deductions | \$ 77,499 | \$ 87,242 | \$ 41,747 | \$ 49,683 | \$ 58,410 | \$ 60,118 | \$ 67,754 | \$ 75,081 | \$ 60,375 | \$ 66,294 |
| Amount of Debt Applicable to Debt Margin | \$ - |
| Legal Debt Margin | \$ 75,021 | \$ 74,943 | \$ 76,981 | \$ 76,882 | \$ 72,496 | \$ 71,944 | \$ 62,838 | \$ 62,759 | \$ 59,120 | \$ 59,129 |

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 from other revenue sources, or is subject to annual appropriations 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.)

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



Department Overview

Administration

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

Consultation and Advisory

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

Prosecution and Civil Litigation

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



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

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

2013 Accomplishments

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



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

Key Initiatives for 2014

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

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

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

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

| | 2012 Actual | | 2013 Approved Budget | | 2014 Approved Budget | | Variance - 2013 Approved to 2014 Approved | |
|---|--------------|---------------------|----------------------|---------------------|----------------------|---------------------|---|------------------|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| STAFFING AND EXPENDITURE BY PROGRAM | | | | | | | | |
| Administration | | | | | | | | |
| Department Administration | 1.50 | \$ 366,135 | 1.50 | \$ 329,218 | 1.50 | \$ 326,394 | - | \$ (2,824) |
| Subtotal | 1.50 | \$ 366,135 | 1.50 | \$ 329,218 | 1.50 | \$ 326,394 | - | \$ (2,824) |
| Consultation and Advisory | | | | | | | | |
| | 12.28 | \$ 1,256,993 | 12.28 | \$ 1,398,834 | 13.28 | \$ 1,457,352 | 1.00 | \$ 58,518 |
| Subtotal | 12.28 | \$ 1,256,993 | 12.28 | \$ 1,398,834 | 13.28 | \$ 1,457,352 | 1.00 | \$ 58,518 |
| Prosecution and Civil Litigation¹ | | | | | | | | |
| | 6.42 | \$ 591,643 | 6.42 | \$ 659,530 | 6.42 | \$ 664,047 | - | \$ 4,517 |
| Subtotal | 6.42 | \$ 591,643 | 6.42 | \$ 659,530 | 6.42 | \$ 664,047 | - | \$ 4,517 |
| Total | 20.20 | \$ 2,214,770 | 20.20 | \$ 2,387,581 | 21.20 | \$ 2,447,793 | 1.00 | \$ 60,212 |

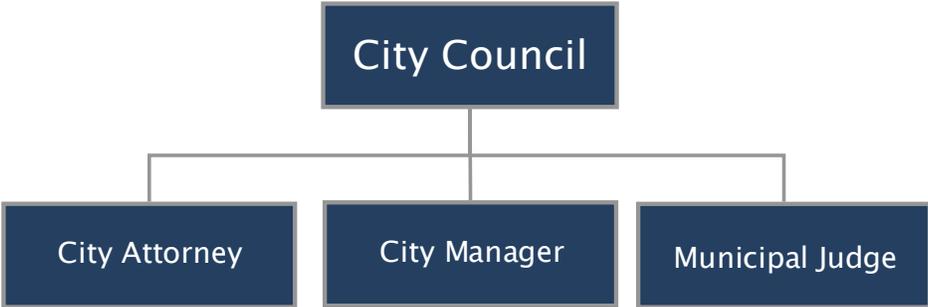
| EXPENDITURE BY CATEGORY | | | | | | | | |
|--------------------------------|--|---------------------|--|---------------------|--|---------------------|--|------------------|
| Personnel | | \$ 1,997,339 | | \$ 2,196,055 | | \$ 2,256,267 | | \$ 60,212 |
| Operating | | 113,503 | | 153,241 | | 153,241 | | - |
| Interdepartmental Charges | | 103,928 | | 38,285 | | 38,285 | | - |
| Total | | \$ 2,214,770 | | \$ 2,387,581 | | \$ 2,447,793 | | \$ 60,212 |

| STAFFING AND EXPENDITURE BY FUND | | | | | | | | |
|---|--------------|---------------------|--------------|---------------------|--------------|---------------------|-------------|------------------|
| General | 19.20 | \$ 2,115,717 | 19.20 | \$ 2,282,056 | 20.20 | \$ 2,340,087 | 1.00 | \$ 58,031 |
| Property and Casualty Insurance | 1.00 | 99,053 | 1.00 | 105,525 | 1.00 | 107,706 | - | 2,181 |
| Total | 20.20 | \$ 2,214,770 | 20.20 | \$ 2,387,581 | 21.20 | \$ 2,447,793 | 1.00 | \$ 60,212 |

Note:

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

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



Department Overview

City Attorney

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

Municipal Judge

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

City Manager

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



Table 6-04: City Council Summary Budget

| | 2012 Actual | 2013 Approved | 2014 Approved |
|--------------------------|-------------------|-------------------|-------------------|
| EXPENDITURE | | | |
| City Council | \$ 179,524 | \$ 203,202 | \$ 219,766 |
| TOTAL EXPENDITURE | \$ 179,524 | \$ 203,202 | \$ 219,766 |
| FUNDING | | | |
| General | \$ 179,524 | \$ 203,202 | \$ 219,766 |
| TOTAL FUNDING | \$ 179,524 | \$ 203,202 | \$ 219,766 |

2013 Accomplishments

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



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

Key Initiatives for 2014 (Council 2013 Priorities)

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

Top Priorities:

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

Next Tier Priorities:

- University Hill Revitalization
- Homelessness
- Boulder Junction Implementation

Table 6-05: City Council Department Detail Page

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

Note:

No budgeted FTE included in City Council.

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



Department Overview

City Manager's Office Administration and Operations

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

¹ City Manager's Contingency , Non-Departmental Contracts, Citywide Memberships, and Citywide Programs are not included in the budget of the City Manager's Office and are an additional \$3,131,176



City Clerk and Support Services

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

Central Records

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

Communications

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

City Manager's Contingency

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

Non-Department Contracts, Citywide Memberships and Programs

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

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

| | 2012 Actual | 2013 Approved | 2014 Approved |
|---------------------------------|---------------------|---------------------|---------------------|
| STAFFING | | | |
| City Clerk and Support Services | 5.80 | 5.00 | 5.00 |
| City Manager's Office | 6.88 | 7.00 | 7.00 |
| Communications | 6.50 | 6.50 | 6.50 |
| TOTAL STAFFING | 19.18 | 18.50 | 18.50 |
| EXPENDITURE | | | |
| City Clerk and Support Services | \$ 633,774 | \$ 683,409 | \$ 633,360 |
| City Manager's Office | 974,488 | 1,087,369 | 1,135,086 |
| Communications | 757,148 | 826,706 | 841,665 |
| TOTAL EXPENDITURE | \$ 2,365,410 | \$ 2,597,484 | \$ 2,610,111 |
| FUND | | | |
| General | \$ 2,365,410 | \$ 2,597,484 | \$ 2,610,111 |
| TOTAL FUNDING | \$ 2,365,410 | \$ 2,597,484 | \$ 2,610,111 |



2013 Accomplishments

Legislative

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

Communications

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



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

City Clerk

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

Key Initiatives for 2014

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



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

| | 2013 Approved Budget | 2014 Approved Budget | Total Change | 2013 FTE | 2014 FTE | FTE Change |
|---|----------------------------|----------------------------|-----------------|-------------|-------------|---------------|
| GENERAL FUND | | | | | | |
| Granicus Web Streaming | \$ - | \$ 7,500 | \$ 7,500 | 0.00 | 0.00 | 0.00 |
| Total Changes, City Manager's Office | | | \$ 7,500 | | | 0.00 |

Citywide Programs' Significant Changes between 2013 and 2014 Budget

| | 2013 Approved Budget | 2014 Approved Budget | Total Change | 2013 FTE | 2014 FTE | FTE Change |
|--|----------------------------|----------------------------|-------------------|-------------|-------------|---------------|
| GENERAL FUND | | | | | | |
| Boulder History Museum Economic Impact Study | \$ - | \$ 25,000 | \$ 25,000 | 0.00 | 0.00 | 0.00 |
| Colorado Communications and Utility Alliance | - | 6,000 | 6,000 | 0.00 | 0.00 | 0.00 |
| Cyber Café Repayment of Loan to Private Note Holders | - | 269,083 | 269,083 | 0.00 | 0.00 | 0.00 |
| Ironman | - | 63,000 | 63,000 | 0.00 | 0.00 | 0.00 |
| Negotiations Support | 46,393 | 86,393 | 40,000 | 0.00 | 0.00 | 0.00 |
| Procycle | - | 150,000 | 150,000 | 0.00 | 0.00 | 0.00 |
| Total Changes Non Departmental | | | \$ 553,083 | | | 0.00 |

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

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

| | 2012 Actual | | 2013 Approved Budget | | 2014 Approved Budget | | Variance - 2013 Approved to 2014 Approved | |
|---|--------------|---------------------|----------------------|---------------------|----------------------|---------------------|---|------------------|
| | Standard | | Standard | | Standard | | Standard | |
| | FTE | Amount | FTE | Amount | FTE | Amount | FTE | Amount |
| STAFFING AND EXPENDITURE BY PROGRAM | | | | | | | | |
| City Clerk and Support Services | | | | | | | | |
| Records Retention, Management, and Destruction; Open Records Requests; Contract Routing/Document Recording Conduct of Elections Including Campaign Finance | 2.80 | \$ 195,887 | 2.00 | \$ 199,882 | 2.50 | \$ 231,478 | 0.50 | \$ 31,596 |
| Reform/Matching Funds Board and Commission | 0.30 | 180,357 | 0.30 | 172,400 | 0.30 | 125,191 | - | (47,209) |
| Administration | 0.30 | 28,637 | 0.30 | 34,423 | 0.20 | 25,060 | (0.10) | (9,363) |
| General Administration | 2.20 | 209,810 | 2.20 | 253,724 | 1.90 | 239,087 | (0.30) | (14,637) |
| Sister City Administration | 0.20 | 19,083 | 0.20 | 22,980 | 0.10 | 12,544 | (0.10) | (10,436) |
| Subtotal | 5.80 | \$ 633,774 | 5.00 | \$ 683,409 | 5.00 | \$ 633,360 | - | \$ (50,049) |
| City Manager's Office | | | | | | | | |
| City Administration and Operations | 5.00 | \$ 757,065 | 5.50 | \$ 887,570 | 5.00 | \$ 806,789 | (0.50) | \$ (80,781) |
| City/CU - Community Relations and Collaboration | 0.88 | 49,498 | - | - | - | - | - | - |
| Policy Advisor / Intergovernmental Relations | 1.00 | 113,338 | 1.00 | 116,998 | 1.00 | 162,593 | - | 45,595 |
| Labor Relations | | | | | 1.00 | 165,704 | 1.00 | 165,704 |
| Organizational Development | - | 54,587 | 0.50 | 82,801 | - | - | (0.50) | (82,801) |
| Subtotal | 6.88 | \$ 974,488 | 7.00 | \$ 1,087,369 | 7.00 | \$ 1,135,086 | - | \$ 47,717 |
| Communications | | | | | | | | |
| External Communication | 2.50 | \$ 283,619 | 2.50 | \$ 319,323 | 2.50 | \$ 327,173 | - | \$ 7,850 |
| Internal Communication | 1.00 | 113,448 | 1.00 | 127,488 | 1.00 | 130,159 | - | 2,671 |
| Multi Media | 3.00 | 360,081 | 3.00 | 379,895 | 3.00 | 384,333 | - | 4,438 |
| Subtotal | 6.50 | \$ 757,148 | 6.50 | \$ 826,706 | 6.50 | \$ 841,665 | - | \$ 14,959 |
| Total | 19.18 | \$ 2,365,410 | 18.50 | \$ 2,597,484 | 18.50 | \$ 2,610,111 | - | \$ 12,627 |
| EXPENDITURE BY CATEGORY | | | | | | | | |
| Personnel | | \$ 1,817,284 | | \$ 2,097,701 | | \$ 2,105,326 | | \$ 7,625 |
| Operating | | 349,796 | | 346,391 | | 352,318 | | 5,927 |
| Interdepartmental Charges | | 198,330 | | 153,392 | | 152,467 | | (925) |
| Total | | \$ 2,365,410 | | \$ 2,597,484 | | \$ 2,610,111 | | \$ 12,627 |
| STAFFING AND EXPENDITURE BY FUND | | | | | | | | |
| General | 19.18 | \$ 2,365,410 | 18.50 | \$ 2,597,484 | 18.50 | \$ 2,610,111 | - | \$ 12,627 |
| Total | 19.18 | \$ 2,365,410 | 18.50 | \$ 2,597,484 | 18.50 | \$ 2,610,111 | - | \$ 12,627 |

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

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

Notes:

No budgeted FTE included in City Manager's Contingency.

2012 Expenditures associated with the Pro Cycle event, Police Master Plan, Long's Garden Appraisal, PERA Settlement and Organizational Development.

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

| | 2012 Actual | 2013 Approved Budget | 2014 Approved Budget | Variance - 2013 Approved to 2014 Approved |
|---|---------------------|----------------------|----------------------|---|
| | Amount | Amount | Amount | Amount |
| EXPENDITURE BY PROGRAM | | | | |
| Non-Departmental Contracts | | | | |
| Convention and Visitors Bureau | \$ 1,364,916 | \$ 1,389,000 | \$ 1,559,000 | \$ 170,000 |
| Federal Legislative Consultant ¹ | 34,317 | 43,501 | - | (43,501) |
| Humane Society Building Loan | 60,000 | 93,955 | 93,955 | - |
| Boulder Museum of History - Operations | 23,609 | 23,609 | 23,609 | - |
| Boulder Museum of History - Economic Impact Study ² | - | - | 25,000 | 25,000 |
| Negotiations Support ³ | 50,871 | 46,393 | 86,393 | 40,000 |
| Greenwood Wildlife Rehab ⁴ | 10,000 | - | - | - |
| Subtotal | \$ 1,543,713 | \$ 1,596,458 | \$ 1,787,957 | \$ 191,499 |
| City-Wide Memberships | | | | |
| Denver Regional Council of Governments | \$ 35,300 | \$ 35,300 | \$ 35,300 | \$ - |
| Colorado Municipal League | 67,205 | 71,008 | 71,221 | 213 |
| Metro Mayors Caucus | 6,817 | 7,030 | 6,817 | (213) |
| National League of Cities | 7,816 | 7,816 | 7,816 | - |
| Rocky Flats Stewardship Coalitions | 1,000 | 1,000 | 1,000 | - |
| Colorado Communications and Utility CO Labs ⁵ | - | 3,000 | 6,000 | 6,000 |
| Subtotal | \$ 118,138 | \$ 125,154 | \$ 128,154 | \$ 3,000 |
| City-Wide Programs | | | | |
| West Nile Virus | \$ 240,640 | \$ 250,000 | \$ 250,000 | \$ - |
| Pro Cycle Event ⁶ | - | - | 150,000 | 150,000 |
| IronMan Event ⁷ | - | - | 63,000 | 63,000 |
| Community Survey | - | 14,000 | 14,000 | - |
| Boulder Television (BTV) | 23,813 | - | - | - |
| Cyber Café Repayment to Private Note Holders | - | - | 269,083 | 269,083 |
| Subtotal | \$ 264,453 | \$ 264,000 | \$ 746,083 | \$ 482,083 |
| Total | \$ 1,926,304 | \$ 1,985,612 | \$ 2,662,194 | \$ 676,582 |
| EXPENDITURE BY CATEGORY | | | | |
| Operating | \$ 1,926,304 | \$ 1,985,612 | \$ 2,662,194 | \$ 676,582 |
| Total | \$ 1,926,304 | \$ 1,985,612 | \$ 2,662,194 | \$ 676,582 |
| EXPENDITURE BY FUND | | | | |
| General | \$ 1,926,304 | \$ 1,985,612 | \$ 2,662,194 | \$ 676,582 |
| Total | \$ 1,926,304 | \$ 1,985,612 | \$ 2,662,194 | \$ 676,582 |

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

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

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

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City of Boulder Community Planning and Sustainability

2014 Annual Budget

\$8,450,370

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

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



Department Overview

Administration

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



Comprehensive Planning

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

Development Review

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

Economic Vitality

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

Local Environmental Action

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

Regional Sustainability

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



Table 6–11: Community Planning and Sustainability Summary Budget

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

2013 Accomplishments

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



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



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

Key Initiatives for 2014

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



Community Planning and Sustainability

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

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

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

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

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

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

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

Downtown and University Hill Management Division

Parking Services

2014 Annual Budget

\$8,874,150

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



Department Overview

Administration

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

Public Space Management

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

Economic Vitality and Business Assistance

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



Downtown and University Hill Management Division Parking Services

Parking and Access

Parking and Access includes:

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

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

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



2013 Accomplishments

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

Key Initiatives for 2014

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

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

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

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

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

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

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

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City of Boulder

Energy Strategy and Electric Utility Development

2014 Annual Budget
\$2,312,000

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

Energy Strategy and Electric Utility Development

Department Overview

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

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

| | 2012 Actual | 2013 Approved | 2014 Approved |
|--|---------------------|---------------------|---------------------|
| STAFFING | | | |
| Energy Strategy and Electric Utility Development | 1.00 | 4.50 | 4.50 |
| TOTAL STAFFING | 1.00 | 4.50 | 4.50 |
| EXPENDITURE | | | |
| Energy Strategy and Electric Utility Development | \$ 1,033,610 | \$ 2,203,000 | \$ 2,312,000 |
| TOTAL EXPENDITURE | \$ 1,033,610 | \$ 2,203,000 | \$ 2,312,000 |
| FUND | | | |
| General - Utility Occupation Tax | \$ 1,033,610 | \$ 1,900,000 | \$ 1,957,000 |
| General - Other One Time Funding | - | 303,000 | 355,000 |
| Climate Action Plan Tax | - | - | - |
| TOTAL FUNDING | \$ 1,033,610 | \$ 2,203,000 | \$ 2,312,000 |



2013 Accomplishments

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

Key initiatives for 2014

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

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

| | 2013 Approved Budget | 2014 Approved Budget | Total Change | 2013 FTE | 2014 FTE | FTE Change |
|--|----------------------------|----------------------------|-----------------|-------------|-------------|---------------|
| GENERAL FUND | | | | | | |
| Boulder's Energy Future | \$ 2,203,000 | \$ 2,312,000 | \$ 109,000 | 4.50 | 4.50 | 0.00 |
| Total Changes, Energy Strategy and Electric Utility Development | | | \$ 109,000 | | | 0.00 |

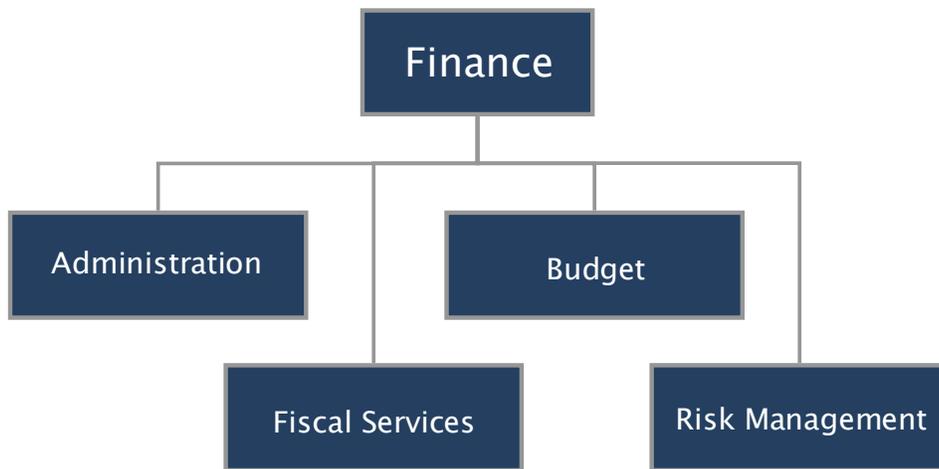
**Table 6–19: Energy Strategy and Electric Utility Development
Department Detail Page**

| | 2012 Actual | | 2013 Approved Budget | | 2014 Approved Budget | | Variance - 2013 Approved to 2014 Approved | |
|--|-----------------|---------------------|-------------------------|---------------------|-------------------------|---------------------|---|-------------------|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| | | | | | | | | |
| STAFFING AND EXPENDITURE BY PROGRAM | | | | | | | | |
| Energy Strategy and Electric Utility Development | 1.00 | \$ 1,033,610 | 4.50 | \$ 2,203,000 | 4.50 | \$ 2,312,000 | - | \$ 109,000 |
| Total | 1.00 | \$ 1,033,610 | 4.50 | \$ 2,203,000 | 4.50 | \$ 2,312,000 | - | \$ 109,000 |
| EXPENDITURE BY CATEGORY | | | | | | | | |
| Personnel | | \$ 239,572 | | \$ 661,254 | | \$ 655,880 | | \$ (5,374) |
| Operating | | 744,173 | | 1,541,746 | | 1,656,120 | | 114,374 |
| Interdepartmental Charges | | 5,295 | | - | | - | | - |
| Capital | | 44,570 | | - | | - | | - |
| Total | | \$ 1,033,610 | | \$ 2,203,000 | | \$ 2,312,000 | | \$ 109,000 |
| STAFFING AND EXPENDITURE BY FUND ¹ | | | | | | | | |
| General - Utility Occupation Tax | 1.00 | \$ 1,033,610 | 1.00 | \$ 1,900,000 | 1.00 | \$ 1,957,000 | - | \$ 57,000 |
| General - Other One Time Funding | - | - | 3.50 | 303,000 | 3.5 | 355,000 | - | 52,000 |
| Total | 1.00 | \$ 1,033,610 | 4.50 | \$ 2,203,000 | 4.50 | \$ 2,312,000 | - | \$ 109,000 |

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

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



Department Overview

Administration

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

Fiscal Services

Fiscal Services includes:

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



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

Budget

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

Risk Management

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

Table 6–20: Finance Summary Budget

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



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

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

2013 Accomplishments

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

Key Initiatives for 2014

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



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

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

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

| | 2013 Approved Budget | 2014 Approved Budget | Total Change | 2013 FTE | 2014 FTE | FTE Change |
|---|----------------------------|----------------------------|-------------------|-------------|-------------|---------------|
| GENERAL FUND | | | | | | |
| General Fund Contribution | \$ - | \$ 250,000 | \$ 250,000 | 0.00 | 0.00 | 0.00 |
| Total Changes, Police and Fire Old Hire Pensions | | | \$ 250,000 | | | 0.00 |

**Table 6-22: Finance
Department Detail Page**

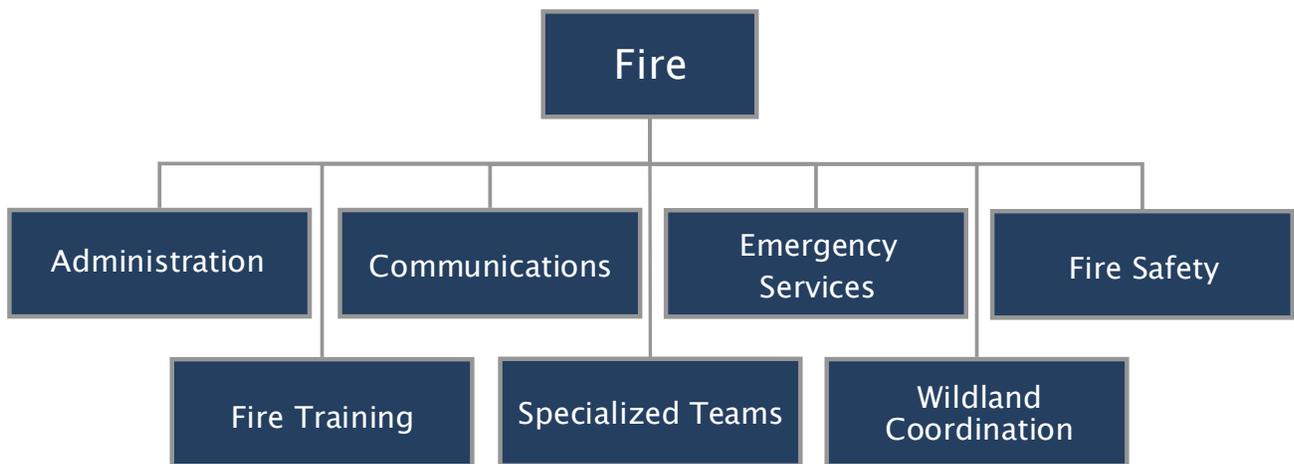
| | 2012 Actual | | 2013 Approved Budget | | 2014 Approved Budget | | Variance - 2013 Approved to 2014 Approved | |
|--|--------------|---------------------|----------------------|---------------------|----------------------|---------------------|---|-------------------|
| | Standard | | Standard | |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

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

| | 2012 Actual | | 2013 Approved Budget | | 2014 Approved Budget | | Variance - 2013 Approved to 2014 Approved | |
|--------------------------------|-------------|---------------------|----------------------|---------------------|----------------------|---------------------|---|-------------------|
| | Standard | | Standard | | Standard | | Standard | |
| | FTE | Amount | FTE | Amount | FTE | Amount | FTE | Amount |
| EXPENDITURE BY CATEGORY | | | | | | | | |
| Personnel | | \$ 2,948,181 | | \$ 3,286,028 | | \$ 3,538,549 | | \$ 252,521 |
| Operating | | 2,856,885 | | 3,198,896 | | 3,294,498 | | 95,602 |
| Interdepartmental Charges | | 98,832 | | 61,054 | | 90,967 | | 29,913 |
| Other Financing | | 283,349 | | 298,886 | | 306,806 | | 7,920 |
| Total | | \$ 6,187,247 | | \$ 6,844,864 | | \$ 7,230,820 | | \$ 385,956 |

| | | | | | | | | |
|---|--------------|---------------------|--------------|---------------------|--------------|---------------------|-------------|-------------------|
| STAFFING AND EXPENDITURE BY FUND | | | | | | | | |
| General | 30.00 | \$ 3,168,077 | 30.00 | \$ 3,233,183 | 32.00 | \$ 3,533,209 | 2.00 | \$ 300,026 |
| Property and Casualty Insurance | 2.00 | 1,293,517 | 2.00 | 1,768,481 | 2.00 | 1,880,319 | - | 111,838 |
| Worker's Compensation Insurance | 2.00 | 1,725,653 | 2.00 | 1,843,200 | 2.00 | 1,817,292 | - | (25,908) |
| Total | 34.00 | \$ 6,187,247 | 34.00 | \$ 6,844,864 | 36.00 | \$ 7,230,820 | 2.00 | \$ 385,956 |

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



Department Overview

Administration

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

Communications

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

Emergency Services

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



Fire Safety

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

Fire Training

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

Specialized Teams

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

Wildland Coordination

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

Table 6–23: Fire Summary Budget

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



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

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

2013 Accomplishments

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

Key Initiatives for 2014

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

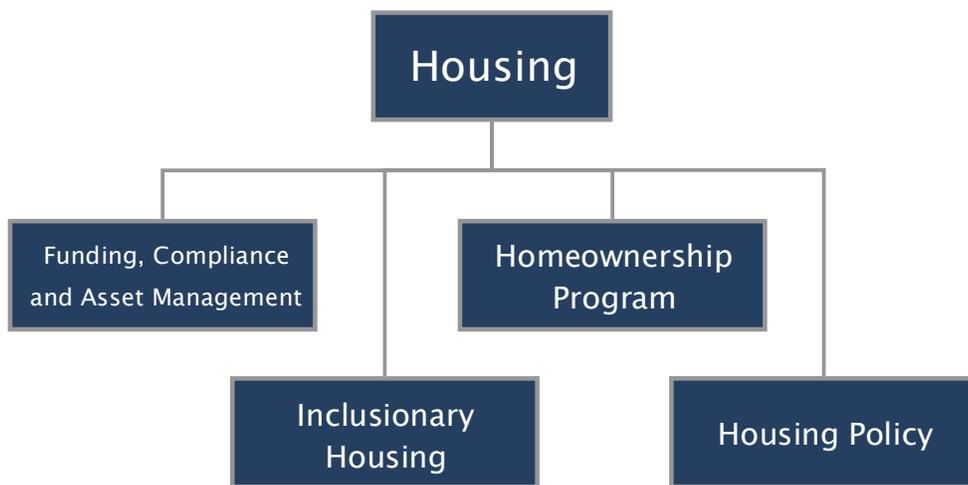
Table 6–24: Fire Significant Changes Between 2013 and 2014 Budget

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

**Table 6-25: Fire
Department Detail Page**

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

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



Department Overview

Housing

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

Homeownership Program

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

Funding, Compliance & Asset Management

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

Inclusionary Housing

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

Housing Policy

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



Table 6–26: Housing Summary Budget

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

2013 Accomplishments

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

Key Initiatives for 2014

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



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

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

**Table 6-28: Housing
Department Detail Page**

| 2012 Actual | | 2013 Approved Budget | | 2014 Approved Budget | | Variance - 2013 Approved to 2014 Approved | |
|--------------|--------|----------------------|--------|----------------------|--------|---|--------|
| Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |

STAFFING AND EXPENDITURE BY PROGRAM

Housing

| | | | | | | | |
|---|--------------|---------------------|--------------|---------------------|--------------|---------------------|----------------------------|
| Affordable Housing Planning/Development | | | | | | | |
| Review /Project Management | 2.37 | \$ 242,843 | 2.37 | \$ 274,760 | 2.33 | \$ 339,731 | (0.04) \$ 64,972 |
| Asset Management and Monitoring | 2.18 | 207,979 | 2.18 | 199,506 | 1.16 | 111,730 | (1.02) (87,775) |
| Funding: Community Development | 0.46 | 357,227 | 0.46 | 272,693 | 0.24 | 261,672 | (0.22) (11,022) |
| Funding: Housing | 3.83 | 5,257,360 | 3.83 | 4,191,122 | 3.54 | 3,978,532 | (0.29) (212,591) |
| Homeownership Programs | 4.01 | 328,686 | 4.01 | 349,854 | 4.23 | 450,460 | 0.22 100,606 |
| Subtotal | 12.85 | \$ 6,394,094 | 12.85 | \$ 5,287,935 | 11.50 | \$ 5,142,125 | (1.35) \$ (145,810) |

Cost Allocation

| | | | | | | | |
|-------------------------------|--------------|---------------------|--------------|---------------------|--------------|---------------------|----------------------------|
| Cost Allocation and Transfers | - | \$ 127,422 | - | \$ 127,458 | - | \$ 132,355 | - \$ 4,897 |
| Subtotal | - | \$ 127,422 | - | \$ 127,458 | - | \$ 132,355 | - \$ 4,897 |
| Total | 12.85 | \$ 6,521,516 | 12.85 | \$ 5,415,393 | 11.50 | \$ 5,274,480 | (1.35) \$ (140,913) |

EXPENDITURE BY CATEGORY

| | | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 928,225 | \$ 1,119,174 | \$ 1,160,962 | \$ 41,788 |
| Operating | 5,442,181 | 4,143,718 | 3,954,533 | (189,185) |
| Interdepartmental Charges | 23,689 | 25,043 | 26,630 | 1,587 |
| Other Financing | 127,422 | 127,458 | 132,355 | 4,897 |
| Total | \$ 6,521,516 | \$ 5,415,393 | \$ 5,274,480 | \$ (140,913) |

STAFFING AND EXPENDITURE BY FUND

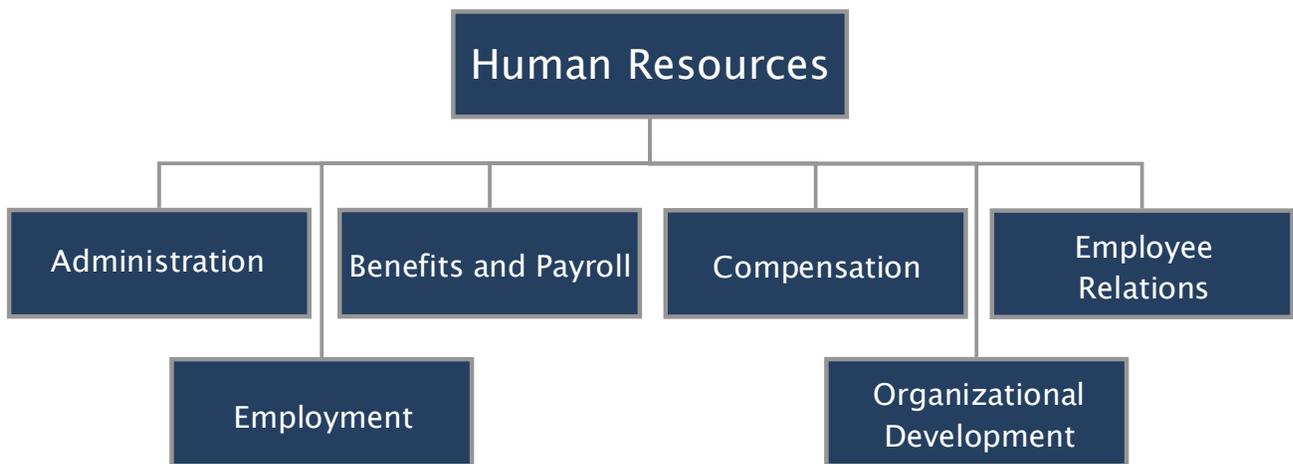
| | | | | | | | |
|--|--------------|---------------------|--------------|---------------------|--------------|---------------------|----------------------------|
| General | 1.14 | \$ 132,156 | 1.14 | \$ 173,283 | 1.00 | \$ 158,243 | (0.14) \$ (15,040) |
| Affordable Housing | 4.03 | 2,199,313 | 4.38 | 1,562,966 | 3.95 | 1,417,350 | (0.43) (145,617) |
| Community Housing Assistance Program | 5.13 | 2,554,850 | 5.18 | 2,266,725 | 4.88 | 2,306,005 | (0.30) 39,280 |
| Community Development Block Grant | 1.60 | 574,116 | 1.45 | 611,974 | 0.97 | 581,553 | (0.48) (30,421) |
| HOME Investment Partnership Grant ¹ | 0.95 | 1,061,081 | 0.70 | 800,445 | 0.70 | 811,331 | - 10,886 |
| Total² | 12.85 | \$ 6,521,516 | 12.85 | \$ 5,415,393 | 11.50 | \$ 5,274,480 | (1.35) \$ (140,913) |

Notes:

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

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

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



Department Overview

Administration

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

Employment

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

Benefits and Payroll

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



Compensation

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

Organizational Development

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

Employee Relations

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



Table 6–29: Human Resources Summary Budget

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

2013 Accomplishments

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



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

Key Initiatives for 2014

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

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

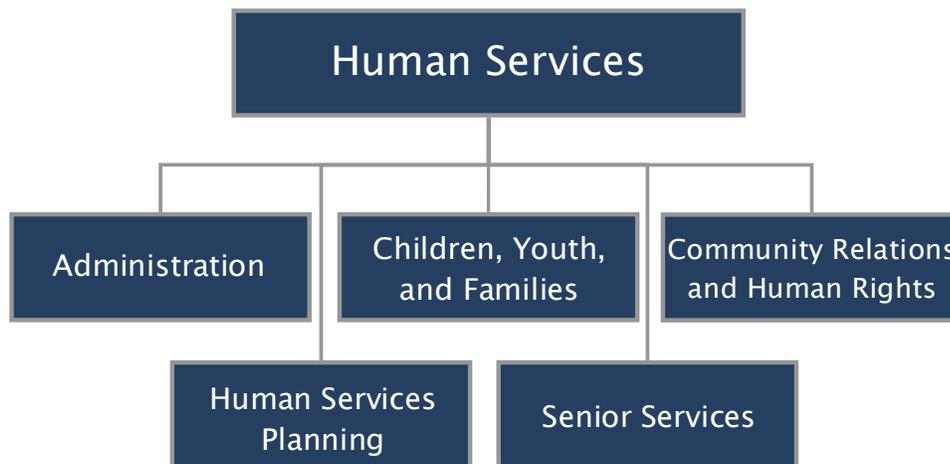
| | 2013 Approved Budget | 2014 Approved Budget | Total Change | 2013 FTE | 2014 FTE | FTE Change |
|--|----------------------------|----------------------------|-------------------|-------------|-------------|---------------|
| GENERAL FUND | | | | | | |
| Consulting | \$ - | \$ 30,000 | \$ 30,000 |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

**Table 6-31: Human Resources
Department Detail Page**

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

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



Department Overview

Department Administration

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

Children, Youth and Families

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



Community Relations and Office of Human Rights

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

Human Services Planning

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

Senior Services

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

Table 6–32: Human Services Summary Budget

| | 2012 Actual | 2013 Approved | 2014 Approved |
|--------------------------------------|---------------------|---------------------|---------------------|
| STAFFING | | | |
| Administration | 2.65 | 2.65 | 4.00 |
| Children, Youth and Families | 17.54 | 17.54 | 18.11 |
| Community Relations and Human Rights | 2.25 | 2.25 | 2.25 |
| Human Services Planning | 2.75 | 2.75 | 2.75 |
| Senior Services | 10.32 | 10.30 | 10.30 |
| TOTAL STAFFING | 35.51 | 35.49 | 37.41 |
| EXPENDITURE | | | |
| Administration | \$ 416,511 | \$ 433,960 | \$ 533,291 |
| Children, Youth and Families | 2,616,247 | 2,546,395 | 2,457,145 |
| Community Relations and Human Rights | 297,517 | 292,883 | 289,758 |
| Human Services Planning | 2,374,340 | 2,422,752 | 2,428,768 |
| Senior Services | 1,132,054 | 1,125,905 | 1,054,724 |
| TOTAL EXPENDITURE | \$ 6,836,669 | \$ 6,821,895 | \$ 6,763,686 |
| FUND | | | |
| General Fund | \$ 5,871,217 | \$ 5,957,918 | \$ 5,862,785 |
| Grants | 904,583 | 755,982 | 798,274 |
| Community Development Block Grant | 60,869 | 107,995 | 102,627 |
| TOTAL FUNDING | \$ 6,836,669 | \$ 6,821,895 | \$ 6,763,686 |



2013 Accomplishments

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

Key Initiatives for 2014

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

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

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

**Table 6-34: Human Services
Department Detail Page**

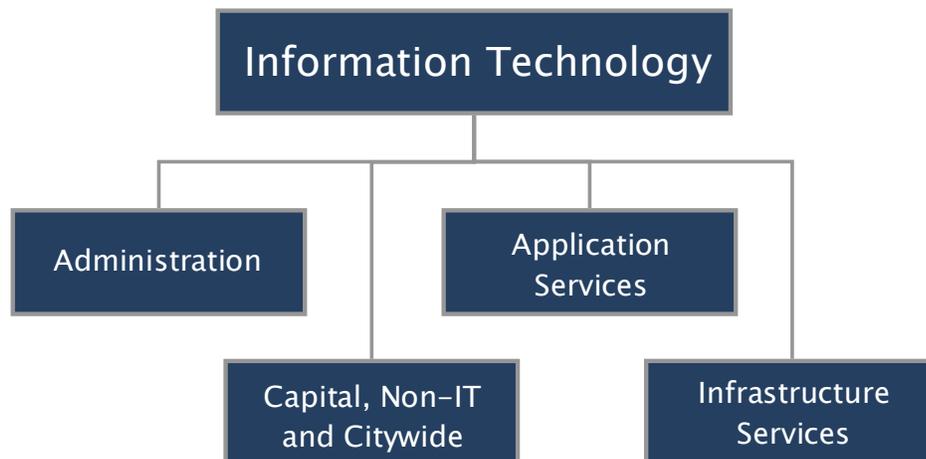
| | 2012 Actual | | 2013 Approved Budget | | 2014 Approved Budget | | Variance - 2013 Approved to 2014 Approved | |
|--|--------------|---------------------|----------------------|---------------------|----------------------|---------------------|---|--------------------|
| | Standard | Amount | Standard | Amount | Standard | Amount | Standard | Amount |
| | FTE | | FTE | | FTE | | FTE | |
| STAFFING AND EXPENDITURE BY PROGRAM | | | | | | | | |
| Administration | | | | | | | | |
| Department Administration | 2.65 | \$ 416,511 | 2.65 | \$ 433,960 | 4.00 | \$ 533,291 | 1.35 | \$ 99,331 |
| Subtotal | 2.65 | \$ 416,511 | 2.65 | \$ 433,960 | 4.00 | \$ 533,291 | 1.35 | \$ 99,331 |
| Children, Youth and Families | | | | | | | | |
| Early Childhood Programs | 4.32 | \$ 740,465 | 4.32 | \$ 659,836 | 4.32 | \$ 626,507 | - | \$ (33,329) |
| Community Mediation | 2.46 | 188,306 | 2.46 | 213,574 | 2.46 | 194,405 | - | (19,169) |
| Family Resource Schools | 8.24 | 990,688 | 8.24 | 778,747 | 8.81 | 909,054 | 0.57 | 130,307 |
| Prevention and Intervention | 0.37 | 338,550 | 0.37 | 507,371 | 0.37 | 394,713 | - | (112,658) |
| Youth Opportunities Program | 2.15 | 358,238 | 2.15 | 386,867 | 2.15 | 332,467 | - | (54,400) |
| Subtotal | 17.54 | \$ 2,616,247 | 17.54 | \$ 2,546,395 | 18.11 | \$ 2,457,145 | 0.57 | \$ (89,250) |
| Community Relations and Human Rights | | | | | | | | |
| Community Relations | 1.25 | \$ 183,487 | 1.25 | \$ 171,801 | 1.25 | \$ 169,591 | - | \$ (2,210) |
| Office of Human Rights | 1.00 | 114,030 | 1.00 | 121,082 | 1.00 | 120,167 | - | (915) |
| Subtotal | 2.25 | \$ 297,517 | 2.25 | \$ 292,883 | 2.25 | \$ 289,758 | - | \$ (3,125) |
| Human Services Planning | | | | | | | | |
| Human Services Fund | 1.05 | \$ 2,133,830 | 1.05 | \$ 2,212,260 | 1.05 | \$ 2,210,246 | - | \$ (2,014) |
| Human Services Planning and Project Management | 1.70 | 240,510 | 1.70 | 210,492 | 1.70 | 218,522 | - | 8,030 |
| Subtotal | 2.75 | \$ 2,374,340 | 2.75 | \$ 2,422,752 | 2.75 | \$ 2,428,768 | - | \$ 6,016 |
| Senior Services | | | | | | | | |
| Food Tax Rebate Program | 0.37 | \$ 21,008 | 0.27 | \$ 25,064 | 0.27 | \$ 25,872 | - | \$ 808 |
| Senior Centers | 4.39 | 450,342 | 4.19 | 453,273 | 4.19 | 363,114 | - | (90,159) |
| Senior Resources | 3.28 | 378,048 | 3.59 | 385,441 | 3.59 | 403,408 | - | 17,967 |
| Seniors Health & Wellness | 0.93 | 127,059 | 0.90 | 102,628 | 0.90 | 107,350 | - | 4,722 |
| Seniors Social Programs | 1.35 | 155,598 | 1.35 | 159,499 | 1.35 | 154,980 | - | (4,519) |
| Subtotal | 10.32 | \$ 1,132,054 | 10.30 | \$ 1,125,905 | 10.30 | \$ 1,054,724 | - | \$ (71,181) |
| Total | 35.51 | \$ 6,836,669 | 35.49 | \$ 6,821,895 | 37.41 | \$ 6,763,686 | 1.92 | \$ (58,209) |
| EXPENDITURE BY CATEGORY | | | | | | | | |
| Personnel | | \$ 2,793,585 | | \$ 2,949,886 | | \$ 3,027,761 | | \$ 77,875 |
| Operating | | 3,863,241 | | 3,736,015 | | 3,603,619 | | (132,396) |
| Interdepartmental Charges | | 153,943 | | 135,994 | | 132,307 | | (3,687) |
| Capital | | 25,900 | | - | | - | | - |
| Total | | \$ 6,836,669 | | \$ 6,821,895 | | \$ 6,763,686 | | \$ (58,209) |
| STAFFING AND EXPENDITURE BY FUND | | | | | | | | |
| General Fund | 28.35 | \$ 5,871,217 | 28.53 | \$ 5,957,918 | 29.86 | \$ 5,862,785 | 1.33 | \$ (95,133) |
| Grants | 5.30 | 904,583 | 5.30 | 755,982 | 6.62 | 798,274 | 1.32 | 42,292 |
| Community Development Block Grant | 1.86 | 60,869 | 1.66 | 107,995 | 0.93 | 102,627 | (0.73) | (5,368) |
| Total | 35.51 | \$ 6,836,669 | 35.49 | \$ 6,821,895 | 37.41 | \$ 6,763,686 | 1.92 | \$ (58,209) |

City of Boulder
Information Technology

2014 Annual Budget

\$7,723,651

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



Department Overview

Administration

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

Capital, Non-IT and Citywide Items

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



Infrastructure Services

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

Application Services

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

Table 6–35: Information Technology Summary Budget

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



2013 Accomplishments

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



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

Key Initiatives for 2014

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



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

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

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

**Table 6-37: Information Technology
Department Detail Page**

| | 2012 Actual | | 2013 Approved Budget | | 2014 Approved Budget | | Variance - 2013 Approved to 2014 Approved | |
|---|--------------|---------------------|----------------------|---------------------|----------------------|---------------------|---|---------------------|
| | Standard | | Standard | | Standard | | Standard | |
| | FTE | Amount | FTE | Amount | FTE | Amount | FTE | Amount |
| STAFFING AND EXPENDITURE BY PROGRAM | | | | | | | | |
| Administration | | | | | | | | |
| Department Administration | 4.00 | \$ 506,455 | 4.00 | \$ 802,473 | 3.50 | \$ 755,012 | (0.50) | \$ (47,461) |
| Subtotal | 4.00 | \$ 506,455 | 4.00 | \$ 802,473 | 3.50 | \$ 755,012 | (0.50) | \$ (47,461) |
| Application Services | | | | | | | | |
| Custom Application Provision and Related Support | 4.45 | \$ 434,445 | 4.25 | \$ 591,441 | 4.37 | \$ 619,321 | 0.12 | \$ 27,880 |
| eGovernment (Internet/Intranet) | 1.00 | 97,628 | 1.50 | 162,212 | 1.50 | 156,952 | - | (5,260) |
| Geographic Information Systems | 1.14 | 111,296 | 1.00 | 182,631 | 1.14 | 195,676 | 0.14 | 13,045 |
| Packaged Application Support | 8.19 | 799,575 | 9.00 | 1,052,936 | 9.23 | 1,055,288 | 0.23 | 2,352 |
| Technology Training | - | - | - | - | 1.05 | 98,746 | 1.05 | 98,746 |
| Subtotal | 14.78 | \$ 1,442,945 | 15.75 | \$ 1,989,220 | 17.29 | \$ 2,125,983 | 1.54 | \$ 136,763 |
| Infrastructure Services | | | | | | | | |
| Database Administration | 1.19 | \$ 165,542 | 1.17 | \$ 178,260 | 1.20 | \$ 175,304 | 0.03 | \$ (2,956) |
| Disaster Recovery/Planning | 0.12 | 16,693 | 0.06 | 7,620 | 0.06 | 7,612 | - | (8) |
| Emerging Technology Support | - | - | - | - | 0.99 | 86,324 | 0.99 | 86,324 |
| Network Administration (WAN/LAN/Wireless) | 0.99 | 137,720 | 1.01 | 155,404 | 1.00 | 150,498 | (0.01) | (4,906) |
| Security Administration | 0.74 | 102,942 | 0.76 | 139,409 | 0.70 | 128,091 | (0.06) | (11,318) |
| Server Administration | 4.36 | 676,525 | 3.28 | 464,219 | 3.39 | 464,219 | 0.11 | - |
| Telephone Systems Administration and Device Support | 1.49 | 72,276 | 1.04 | 104,699 | 0.56 | 53,961 | (0.48) | (50,738) |
| End-User Device and Office Automation Administration and Tier 2 Support | 3.46 | 546,325 | 4.98 | 620,990 | 5.39 | 588,254 | 0.41 | (32,736) |
| Help Desk (Tier 1) Support | 0.87 | 121,027 | 0.95 | 87,278 | 1.27 | 114,675 | 0.32 | 27,397 |
| Subtotal | 13.22 | \$ 1,839,050 | 13.25 | \$ 1,757,879 | 14.56 | \$ 1,768,938 | 1.31 | \$ 11,059 |
| City-Wide IT (non-departmental) | | | | | | | | |
| Telecom Connectivity | - | \$ 48,264 | - | \$ 48,264 | - | \$ 48,264 | - | \$ - |
| IT Strategic Projects | - | 217,024 | - | - | - | - | - | - |
| IT Infrastructure Services Projects | - | 209,524 | - | - | - | - | - | - |
| Citywide Telecommunications and Computer Replacement Programs | 2.50 | 1,541,796 | 1.00 | 3,072,163 | 1.50 | 1,982,668 | 0.50 | (1,089,495) |
| Subtotal | 2.50 | \$ 2,016,608 | 1.00 | \$ 3,120,427 | 1.50 | \$ 2,030,932 | 0.50 | \$ (1,089,495) |
| Capital Improvement Program | | | | | | | | |
| Capital Improvement Program | - | \$ - | - | \$ - | - | \$ 638,750 | - | \$ 638,750 |
| Capital Bond Fund | - | 305,888 | - | - | - | - | - | - |
| IT Technology Funds | - | - | - | 404,036 | - | 404,036 | - | - |
| Subtotal | - | \$ 305,888 | - | \$ 404,036 | - | \$ 1,042,786 | - | \$ 638,750 |
| Total | 34.50 | \$ 6,110,945 | 34.00 | \$ 8,074,035 | 36.85 | \$ 7,723,651 | 2.85 | \$ (350,384) |

| EXPENDITURE BY CATEGORY | | | | |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 3,482,199 | \$ 3,995,904 | \$ 4,117,740 | \$ 121,836 |
| Operating | 2,395,978 | 2,407,745 | 2,592,346 | 184,601 |
| Interdepartmental Charges | 106,753 | 306,561 | 312,050 | 5,489 |
| Capital | 95,569 | 1,335,834 | 672,436 | (663,398) |
| Other Financing Uses | 30,446 | 27,991 | 29,079 | 1,088 |
| Total | \$ 6,110,945 | \$ 8,074,035 | \$ 7,723,651 | \$ (350,384) |

| STAFFING AND EXPENDITURE BY FUND | | | | | | | | |
|---|--------------|---------------------|--------------|---------------------|--------------|---------------------|-------------|---------------------|
| General | 32.00 | \$ 4,260,761 | 33.00 | \$ 5,001,872 | 35.35 | \$ 5,102,233 | 2.35 | \$ 100,361 |
| 2011 Capital Improvement Bond | 2.50 | 308,388 | - | - | - | - | - | - |
| Telecommunications | - | 557,025 | 1.00 | 767,374 | 1.25 | 730,326 | 0.25 | (37,048) |
| Computer Replacement | - | 984,772 | - | 2,304,789 | 0.25 | 1,891,092 | 0.25 | (413,697) |
| Total | 34.50 | \$ 6,110,945 | 34.00 | \$ 8,074,035 | 36.85 | \$ 7,723,651 | 2.85 | \$ (350,384) |

City of Boulder
Library and Arts

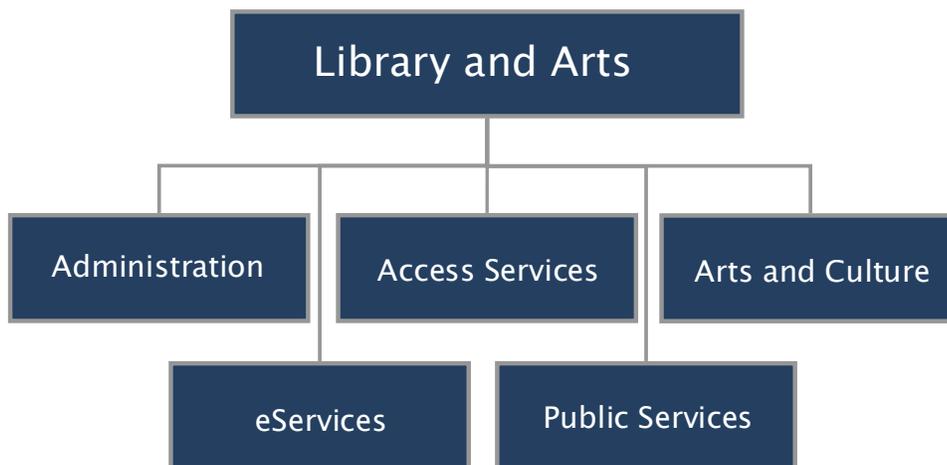
2014 Annual Budget

\$8,207,207

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

The mission of the Boulder Arts Commission is to:

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



Department Overview

Administration

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



Access Services

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

Arts and Culture

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

eServices

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

Public Services

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



Table 6–38: Library and Arts Summary Budget

| | 2012 Actual | 2013 Approved | 2014 Approved |
|--------------------------|---------------------|---------------------|---------------------|
| STAFFING | | | |
| Administration | 8.75 | 9.00 | 9.00 |
| Arts and Culture | 3.25 | 3.25 | 3.25 |
| Public Services | 25.50 | 24.00 | 23.75 |
| Access Services | 30.13 | 31.54 | 33.91 |
| eService | 10.00 | 9.60 | 9.60 |
| TOTAL STAFFING | 77.63 | 77.39 | 79.51 |
| EXPENDITURE | | | |
| Administration | \$ 1,460,639 | \$ 1,348,109 | \$ 1,427,242 |
| Arts and Culture | 555,342 | 578,478 | 537,382 |
| Public Services | 1,795,100 | 1,893,944 | 1,793,328 |
| Access Services | 2,993,608 | 3,228,253 | 3,101,597 |
| eServices | 917,676 | 1,084,275 | 1,347,658 |
| Capital Improvement Bond | 20,481 | - | - |
| TOTAL EXPENDITURE | \$ 7,742,846 | \$ 8,133,059 | \$ 8,207,207 |
| FUND | | | |
| General | \$ 528,059 | \$ 558,882 | \$ 578,205 |
| Library | 7,194,307 | 7,574,177 | 7,629,002 |
| Capital Improvement Bond | 20,481 | - | - |
| TOTAL FUNDING | \$ 7,742,846 | \$ 8,133,059 | \$ 8,207,207 |

2013 Accomplishments

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



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

Key Initiatives for 2014

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

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

| | 2013 Approved Budget | 2014 Approved Budget | Total Change | 2013 FTE | 2014 FTE | FTE Change |
|---|----------------------------|----------------------------|-------------------|-------------|-------------|---------------|
| GENERAL FUND | | | | | | |
| North Boulder Library Station | \$ - | \$ 60,000 | \$ 60,000 | 0.00 | 1.00 | 1.00 |
| LIBRARY FUND | | | | | | |
| North Boulder Library Station - increase General Fund transfer to Library Fund | \$ - | \$ 205,000 | \$ 205,000 | 0.00 | 1.00 | 1.00 |
| Total Changes, Library and Arts | | | \$ 265,000 | | | 2.00 |

**Table 6-40: Library and Arts
Department Detail Page**

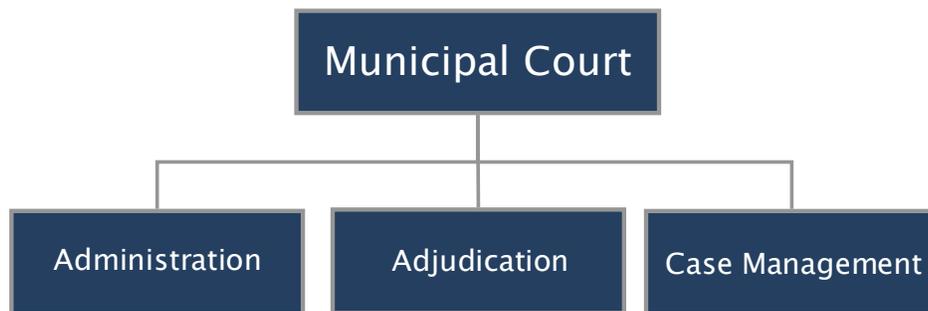
| | 2012 Actual | | 2013 Approved Budget | | 2014 Approved Budget | | Variance - 2013 Approved to 2014 Approved | |
|--|--------------|---------------------|----------------------|---------------------|----------------------|---------------------|---|------------------|
| | Standard | | Standard | | Standard | | Standard | |
| | FTE | Amount | FTE | Amount | FTE | Amount | FTE | Amount |
| STAFFING AND EXPENDITURE BY PROGRAM | | | | | | | | |
| Administration | | | | | | | | |
| Department Administration | 5.25 | \$ 856,900 | 5.50 | \$ 707,981 | 5.50 | \$ 688,084 | - | \$ (19,897) |
| Library Facility and Asset Maintenance | 3.00 | 565,149 | 3.00 | 597,987 | 3.00 | 701,951 | - | 103,964 |
| Volunteer Services | 0.50 | 38,589 | 0.50 | 42,141 | 0.50 | 37,207 | - | (4,934) |
| Subtotal | 8.75 | \$ 1,460,639 | 9.00 | \$ 1,348,109 | 9.00 | \$ 1,427,242 | - | \$ 79,133 |
| Arts and Culture | | | | | | | | |
| Art Resource | 0.50 | \$ 31,204 | 0.50 | \$ 31,823 | 0.50 | \$ 33,197 | - | \$ 1,374 |
| Dance Bridge | 0.50 | 27,420 | 0.50 | 28,986 | 0.50 | 28,151 | - | (835) |
| Arts Grant Programs | - | 220,569 | - | 227,234 | - | 232,234 | - | 5,000 |
| Main Library: Programming and Events | 2.05 | 154,889 | 2.05 | 168,149 | 2.05 | 159,760 | - | (8,389) |
| Library Branch Programming: Meadow s, George Reynolds, North Boulder Station | 0.20 | 15,319 | 0.20 | 16,346 | 0.20 | 15,800 | - | (546) |
| Support: Boulder Museum of Contemporary Art (BMoCA) | - | 46,392 | - | 46,392 | - | 46,392 | - | - |
| Support: Dairy Center for the Arts | - | 59,548 | - | 59,548 | - | 21,848 | - | (37,700) |
| Subtotal | 3.25 | \$ 555,342 | 3.25 | \$ 578,478 | 3.25 | \$ 537,382 | - | \$ (41,096) |
| Public Services | | | | | | | | |
| BoulderReads! Adult and Family Literacy Services | 2.50 | \$ 212,306 | 2.50 | \$ 233,635 | 2.25 | \$ 165,285 | (0.25) | \$ (68,350) |
| Carnegie Library: Facility and Programming | 2.50 | 207,198 | 2.50 | 209,167 | 2.50 | 200,709 | - | (8,458) |
| Main Library: Adult Services | 12.50 | 834,973 | 11.50 | 868,871 | 11.50 | 837,723 | - | (31,148) |
| Main Library: Multi-Cultural Outreach | 1.00 | 88,913 | 1.00 | 92,478 | 1.00 | 89,427 | - | (3,051) |
| Main Library: Special Services & Homebound Delivery | 0.75 | 59,805 | 0.75 | 62,554 | 0.75 | 63,332 | - | 778 |
| Main Library: Youth Services | 6.25 | 391,906 | 5.75 | 427,239 | 5.75 | 436,852 | - | 9,613 |
| Subtotal | 25.50 | \$ 1,795,100 | 24.00 | \$ 1,893,944 | 23.75 | \$ 1,793,328 | (0.25) | \$ (100,616) |
| Access Services | | | | | | | | |
| Main Library: Access Services and Facility | 18.95 | \$ 2,037,123 | 20.39 | \$ 2,265,526 | 20.76 | \$ 1,921,042 | 0.37 | \$ (344,484) |
| Library Branch Services: Meadow s, George Reynolds, North Boulder Station | 9.43 | 877,134 | 9.75 | 825,348 | 11.75 | 1,042,736 | 2.00 | 217,388 |
| Prospector | 1.75 | 79,350 | 1.40 | 137,379 | 1.40 | 137,819 | - | 440 |
| Subtotal | 30.13 | \$ 2,993,608 | 31.54 | \$ 3,228,253 | 33.91 | \$ 3,101,597 | 2.37 | \$ (126,656) |
| eServices | | | | | | | | |
| Digital Services | 10.00 | \$ 917,676 | 9.60 | \$ 1,084,275 | 9.60 | \$ 1,347,658 | - | \$ 263,383 |
| Subtotal | 10.00 | \$ 917,676 | 9.60 | \$ 1,084,275 | 9.60 | \$ 1,347,658 | - | \$ 263,383 |
| Capital Improvement Program | | | | | | | | |
| Capital Improvement Program | - | \$ 20,481 | - | \$ - | - | \$ - | - | \$ - |
| | - | \$ 20,481 | - | \$ - | - | \$ - | - | \$ - |
| Total | 77.63 | \$ 7,742,846 | 77.39 | \$ 8,133,059 | 79.51 | \$ 8,207,207 | 2.12 | \$ 74,148 |

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

| | 2012 Actual | | 2013 Approved Budget | | 2014 Approved Budget | | Variance - 2013 Approved to 2014 Approved | |
|---|--------------|---------------------|----------------------|---------------------|----------------------|---------------------|---|------------------|
| | Standard | | Standard | | Standard | | Standard | |
| | FTE | Amount | FTE | Amount | FTE | Amount | FTE | Amount |
| EXPENDITURE BY CATEGORY | | | | | | | | |
| Personnel | | \$ 4,728,924 | | \$ 5,494,063 | | \$ 5,394,086 | | \$ (99,977) |
| Operating | | 2,385,744 | | 2,181,612 | | 2,301,747 | | 120,135 |
| Interdepartmental Charges | | 581,038 | | 457,384 | | 511,374 | | 53,990 |
| Other Financing | | 47,140 | | - | | - | | - |
| Total | | \$ 7,742,846 | | \$ 8,133,059 | | \$ 8,207,207 | | \$ 74,148 |
| STAFFING AND EXPENDITURE BY FUND | | | | | | | | |
| General | 2.00 | \$ 528,059 | 2.00 | \$ 558,882 | 3.00 | \$ 578,205 | 1.00 | \$ 19,323 |
| Library | 75.63 | 7,194,307 | 75.39 | 7,574,177 | 76.51 | 7,629,002 | 1.12 | 54,825 |
| Capital Improvement Bond | - | 20,481 | - | - | - | - | - | - |
| Total | 77.63 | \$ 7,742,846 | 77.39 | \$ 8,133,059 | 79.51 | \$ 8,207,207 | 2.12 | \$ 74,148 |

The mission of the Boulder Municipal Court is to:

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



Department Overview

Administration

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

Adjudication

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



Case Management

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

Table 6-41: Municipal Court Summary Budget

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

2013 Accomplishments

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



Key Initiatives for 2014

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

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

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

**Table 6-43: Municipal Court
Department Detail Page**

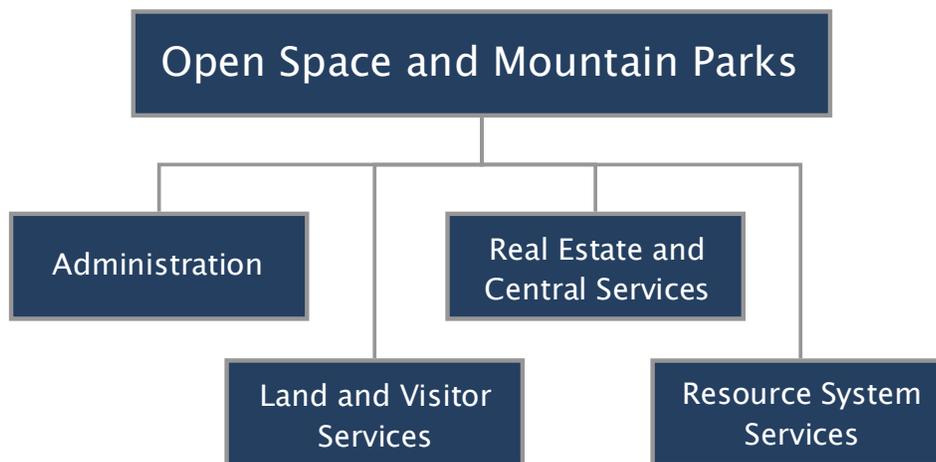
| | 2012 Actual | | 2013 Approved Budget | | 2014 Approved Budget | | Variance - 2013 Approved to 2014 Approved | |
|--|--------------|---------------------|----------------------|---------------------|----------------------|---------------------|---|--------------------|
| | Standard | Amount | Standard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

City of Boulder
Open Space and Mountain Parks

2014 Annual Budget

\$27,730,616

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



Department Overview

Administration

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

Real Estate and Central Services

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



Land and Visitor Services

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

Resource System Services

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

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

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

2013 Accomplishments

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



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

Key Initiatives for 2014

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



Open Space and Mountain Parks

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

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

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

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

| | 2012 Actual | | 2013 Approved Budget | | 2014 Approved Budget | | Variance - 2013 Approved to 2014 Approved | |
|---|--------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|---------------------|
| | Standard | | Standard | | Standard | | Standard | |
| | FTE | Amount | FTE | Amount | FTE | Amount | FTE | Amount |
| STAFFING AND EXPENDITURE BY PROGRAM | | | | | | | | |
| Administration | | | | | | | | |
| Department Administration | 13.45 | \$ 1,176,774 | 13.45 | \$ 1,893,222 | 13.45 | \$ 2,010,283 | - | \$ 117,061 |
| Dog Tag, Permit and Facility Leasing Programs | 1.01 | 116,871 | 1.01 | 102,816 | 1.01 | 107,619 | - | 4,803 |
| Subtotal | 14.46 | \$ 1,293,644 | 14.46 | \$ 1,996,038 | 14.46 | \$ 2,117,901 | - | \$ 121,864 |
| Real Estate and Central Services | | | | | | | | |
| Cultural Resources Program | 1.01 | \$ 122,131 | 1.01 | \$ 132,681 | 1.51 | \$ 189,358 | 0.50 | \$ 56,677 |
| Conservation Easement Compliance | 1.01 | 92,313 | 1.01 | 113,157 | 1.01 | 111,376 | - | (1,781) |
| Real Estate Acquisition OSMP | 1.26 | 115,162 | 1.26 | 144,752 | 1.26 | 148,266 | - | 3,514 |
| Real Estate Services to OSMP | 1.26 | 115,162 | 1.26 | 144,752 | 1.26 | 148,266 | - | 3,514 |
| Real Estate Services to General Fund | 1.32 | 159,329 | 1.32 | 163,561 | 1.32 | 163,593 | - | 32 |
| Subtotal | 5.86 | \$ 604,097 | 5.86 | \$ 698,903 | 6.36 | \$ 760,858 | 0.50 | \$ 61,955 |
| Land and Visitor Services | | | | | | | | |
| Agricultural Land Management | 2.03 | \$ 250,136 | 2.03 | \$ 260,754 | 2.03 | \$ 289,219 | - | \$ 28,465 |
| Community Services | 8.41 | 940,533 | 8.41 | 941,224 | 8.41 | 1,003,250 | - | 62,026 |
| Facility Management | 5.24 | 788,576 | 5.24 | 774,950 | 5.24 | 875,893 | - | 100,943 |
| Junior Rangers | 0.53 | 262,607 | 0.53 | 252,332 | 0.53 | 175,887 | - | (76,445) |
| Rapid Response | 1.04 | 134,597 | 1.04 | 101,373 | 1.04 | 99,738 | - | (1,635) |
| Signs | 2.10 | 316,032 | 2.10 | 255,894 | 2.10 | 308,799 | - | 52,905 |
| Trail Maintenance and Construction | 4.73 | 784,837 | 4.73 | 911,898 | 6.73 | 647,850 | 2.00 | (264,048) |
| Trailhead Maintenance and Construction | 4.20 | 543,565 | 4.20 | 497,330 | 4.20 | 553,324 | - | 55,994 |
| Water Rights Administration | 2.10 | 258,761 | 2.10 | 314,262 | 3.10 | 401,322 | 1.00 | 87,060 |
| Subtotal | 30.38 | \$ 4,279,644 | 30.38 | \$ 4,310,016 | 33.38 | \$ 4,355,283 | 3.00 | \$ 45,266 |
| Resource System Services | | | | | | | | |
| Ecological Restoration Program | 1.53 | \$ 218,114 | 1.53 | \$ 200,607 | 1.53 | \$ 290,827 | - | \$ 90,220 |
| Forest Ecosystem Management Program | 1.22 | 173,921 | 2.22 | 383,330 | 2.22 | 548,711 | - | 165,381 |
| Grassland Ecosystem Management Program | 0.91 | 129,728 | 0.91 | 143,237 | 0.91 | 151,997 | - | 8,760 |
| Integrated Pest Management | 2.01 | 286,541 | 2.01 | 295,767 | 2.26 | 341,674 | 0.25 | 45,907 |
| Monitoring & Visitation Studies | 3.13 | 250,613 | 3.13 | 279,445 | 3.13 | 295,213 | - | 15,768 |
| Payments to Fire Districts | - | 78,030 | - | 78,030 | - | 78,030 | - | - |
| Ranger Naturalist Services | 17.69 | 1,464,952 | 17.69 | 1,741,055 | 17.69 | 1,771,440 | - | 30,385 |
| Regional, Master, and Related Planning and Plan Implementation Coordination | 4.18 | 334,684 | 4.18 | 507,672 | 4.18 | 542,816 | - | 35,144 |
| Resource Information Services | 3.65 | 354,036 | 4.65 | 530,681 | 4.65 | 557,913 | - | 27,232 |
| Wetland and Aquatic Management Program | 1.22 | 173,921 | 1.22 | 179,009 | 1.22 | 192,881 | - | 13,872 |
| Wildlife and Habitats | 3.36 | 485,052 | 3.36 | 473,902 | 3.36 | 541,551 | - | 67,649 |
| Subtotal | 38.90 | \$ 3,949,591 | 40.90 | \$ 4,812,734 | 41.15 | \$ 5,313,052 | 0.25 | \$ 500,318 |
| Capital Improvement Program, Cost Allocations and Debt Service | | | | | | | | |
| Capital Improvement Program | - | \$ 3,142,146 | - | \$ 5,043,000 | - | \$ 7,353,000 | - | \$ 2,310,000 |
| Cost Allocation | - | 1,070,853 | - | 1,066,954 | - | 1,108,440 | - | 41,486 |
| Debt Service | - | 8,595,819 | - | 8,667,232 | - | 6,722,082 | - | (1,945,150) |
| Subtotal | - | \$ 12,808,818 | - | \$ 14,777,186 | - | \$ 15,183,522 | - | \$ 406,336 |
| Total | 89.60 | \$ 22,935,795 | 91.60 | \$ 26,594,877 | 95.35 | \$ 27,730,616 | 3.75 | \$ 1,135,739 |
| EXPENDITURE BY CATEGORY | | | | | | | | |
| Personnel | | \$ 7,759,535 | | \$ 9,144,312 | | \$ 9,091,529 | | \$ (52,783) |
| Operating | | 1,674,845 | | 1,789,656 | | 2,558,949 | | 769,293 |
| Interdepartmental Charges | | 799,303 | | 808,723 | | 796,656 | | (12,067) |
| Capital | | 2,548,257 | | 5,118,000 | | 7,453,000 | | 2,335,000 |
| Debt Service | | 8,595,819 | | 8,667,232 | | 6,722,082 | | (1,945,150) |
| Other Financing | | 1,558,036 | | 1,066,954 | | 1,108,400 | | 41,446 |
| Total | | \$ 22,935,795 | | \$ 26,594,877 | | \$ 27,730,616 | | \$ 1,135,739 |

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

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

City of Boulder
Parks and Recreation

2014 Annual Budget

\$26,583,717

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



Department Overview

Department Administration

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

Parks and Planning

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

Recreation

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



Table 6-47: Parks and Recreation Summary Budget

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

2013 Accomplishments

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



Key Initiatives for 2014

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

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

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

**Table 6-49: Parks and Recreation
Department Detail Page**

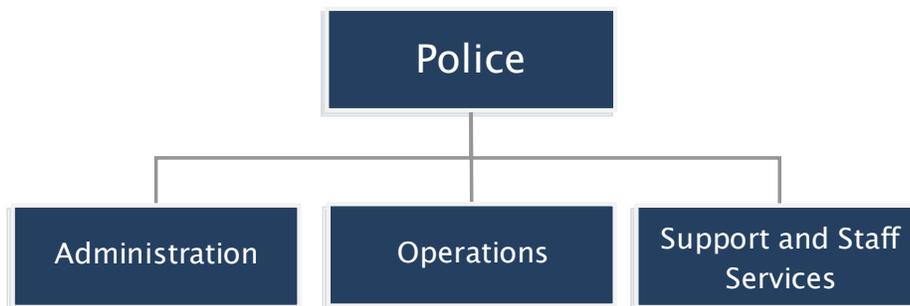
| | 2012 Actual | | 2013 Approved Budget | | 2014 Approved Budget | | Variance - 2013 Approved to 2014 Approved | |
|---|---------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|---------------------|
| | Standard | | Standard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

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

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

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



Department Overview

Administration

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

Operations

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

Support and Staff Services

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



Table 6–50: Police Summary Budget

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

2013 Accomplishments

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

Key Initiatives for 2014

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

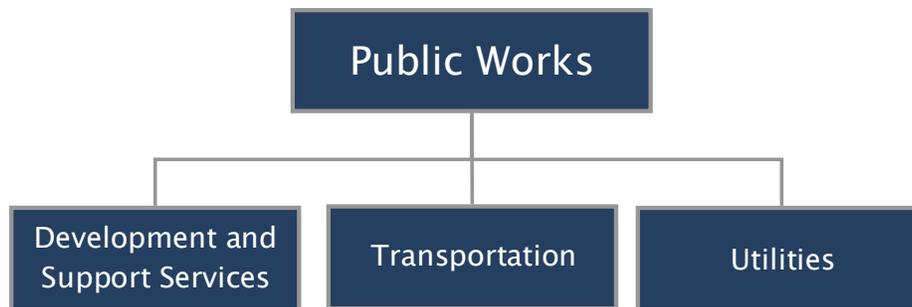


Table 6-51: Police Significant Changes Between 2013 and 2014 Budget

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

**Table 6-52: Police
Department Detail Page**

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



Department Overview

Development and Support Services (DSS)

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

Transportation

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

Utilities

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

Table 6-53: Public Works Summary Budget

| | 2012 Actual | 2013 Approved | 2014 Approved |
|----------------------------------|-----------------------|-----------------------|-----------------------|
| STAFFING | | | |
| Development and Support Services | 71.76 | 72.42 | 74.53 |
| Transportation | 60.53 | 59.78 | 60.09 |
| Utilities | 154.84 | 153.59 | 154.17 |
| TOTAL STAFFING | 287.13 | 285.79 | 288.79 |
| EXPENDITURE | | | |
| Development and Support Services | \$ 35,741,376 | \$ 25,784,801 | \$ 28,509,890 |
| Transportation | 36,951,876 | 33,684,077 | 34,729,825 |
| Utilities | 88,310,084 | 51,214,900 | 56,639,412 |
| TOTAL EXPENDITURE | \$ 161,003,336 | \$ 110,683,778 | \$ 119,879,127 |



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

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

**Table 6-54: Public Works
Department Detail Page**

| | 2012 Actual | | 2013 Approved Budget | | 2014 Approved Budget | | Variance - 2013 Approved to 2014 Approved | |
|---|---------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|---------------------|
| | Standard | | Standard | | Standard | | Standard | |
| | FTE | Amount | FTE | Amount | FTE | Amount | FTE | Amount |
| STAFFING AND EXPENDITURE BY DIVISION | | | | | | | | |
| Divisions (non-administrative) | | | | | | | | |
| Development and Support Services | 71.76 | \$ 35,741,376 | 72.42 | \$ 25,784,801 | 74.53 | \$ 28,509,890 | 2.11 | 2,725,089 |
| Transportation | 60.53 | 36,951,876 | 59.78 | 33,684,077 | 60.09 | 34,729,825 | 0.31 | 1,045,748 |
| Utilities | 154.84 | 88,310,084 | 153.59 | 51,214,900 | 154.17 | 56,639,412 | 0.58 | 5,424,512 |
| Total | 287.13 | \$161,003,336 | 285.79 | \$110,683,778 | 288.79 | \$119,879,127 | 3.00 | \$ 9,195,349 |

| | | | | | | | | |
|--------------------------------|--|----------------------|--|----------------------|--|----------------------|--|---------------------|
| EXPENDITURE BY CATEGORY | | | | | | | | |
| Personnel | | \$ 24,505,508 | | \$ 25,537,349 | | \$ 25,457,730 | | \$ (79,619) |
| Operating | | 37,680,412 | | 26,558,791 | | 28,816,359 | | 2,257,568 |
| Interdepartmental Charges | | 6,375,001 | | 5,583,378 | | 6,842,885 | | 1,259,507 |
| Capital | | 34,655,525 | | 36,052,380 | | 41,644,096 | | 5,591,716 |
| Debt Service | | 10,888,597 | | 10,883,801 | | 10,797,552 | | (86,249) |
| Other Financing | | 46,898,293 | | 6,068,079 | | 6,320,505 | | 252,426 |
| Total | | \$161,003,336 | | \$110,683,778 | | \$119,879,127 | | \$ 9,195,349 |

| | | | | | | | | |
|---|---------------|----------------------|---------------|----------------------|---------------|----------------------|-------------|---------------------|
| STAFFING AND EXPENDITURE BY FUND | | | | | | | | |
| General | 13.13 | \$ 4,231,981 | 13.13 | \$ 4,334,277 | 13.24 | \$ 5,498,977 | 0.11 | \$ 1,164,700 |
| Capital Development | - | 386,953 | - | 132,292 | - | 73,105 | - | (59,187) |
| Planning and Development Services | 42.26 | 5,331,635 | 42.92 | 5,786,254 | 44.92 | 5,886,845 | 2.00 | 100,591 |
| .25 Cent Sales Tax | - | 450,262 | - | 450,262 | - | 450,262 | - | - |
| Airport | 1.20 | 485,687 | 1.20 | 558,932 | 1.20 | 2,015,389 | - | 1,456,457 |
| Transportation | 59.43 | 26,961,469 | 58.68 | 31,239,068 | 58.99 | 31,421,710 | 0.31 | 182,642 |
| Transportation Development | 0.20 | 1,768,828 | 0.20 | 716,748 | 0.20 | 917,490 | - | 200,742 |
| Transit Pass General Improvement District | - | 14,309 | - | 15,081 | - | 15,081 | - | - |
| Fire Training Center Construction | - | 323,115 | - | - | - | - | - | - |
| Boulder Junction Improvement | - | 547,189 | - | 1,207,000 | - | 475,000 | - | (732,000) |
| Water Utility | 74.88 | 30,578,786 | 74.88 | 27,727,767 | 74.57 | 26,503,491 | (0.31) | (1,224,276) |
| Wastewater Utility | 57.72 | 52,980,855 | 56.72 | 15,882,091 | 57.12 | 16,039,376 | 0.40 | 157,285 |
| Stormwater/Flood Management Utility | 21.44 | 4,578,081 | 21.19 | 7,428,469 | 21.68 | 13,925,314 | 0.49 | 6,496,845 |
| Fleet | 14.77 | 9,223,020 | 14.77 | 11,764,668 | 14.77 | 11,159,324 | - | (605,344) |
| Equipment Replacement | 0.40 | 474,777 | 0.40 | 816,426 | 0.40 | 1,953,147 | - | 1,136,721 |
| Capital Improvement Bond | - | 7,995,631 | - | - | - | - | - | - |
| Facility Renovation and Replacement | 1.70 | 14,670,757 | 1.70 | 2,624,443 | 1.70 | 3,544,617 | - | 920,174 |
| Total | 287.13 | \$161,003,336 | 285.79 | \$110,683,778 | 288.79 | \$119,879,127 | 3.00 | \$ 9,195,349 |

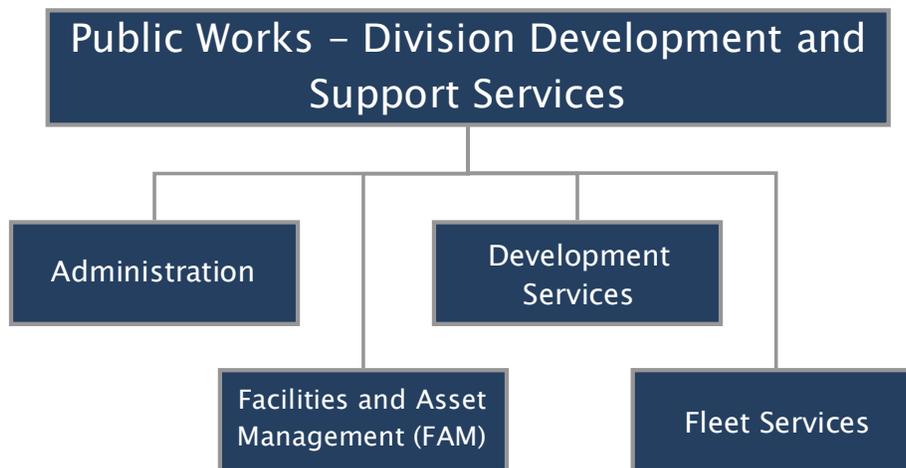
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Development and Support Services Division

2014 Annual Budget
\$28,509,890

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

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



Department Overview

Administration

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

Development Services

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



Facilities and Asset Management (FAM)

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

Fleet Services

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

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

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



2013 Accomplishments

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

Key Initiatives for 2014

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



Public Works
Development and Support Services Division

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

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

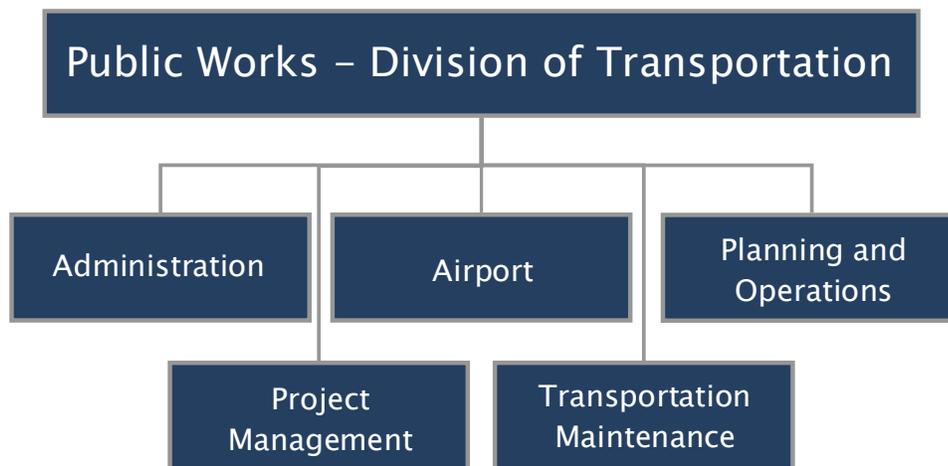
**Table 6-57: Development and Support Services Division
Department Detail Page**

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

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

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

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



Department Overview

Administration

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

Airport

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

Planning and Operations

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



Project Management

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

Transportation Maintenance

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

Table 6–58: Transportation Division Summary Budget

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



2013 Accomplishments

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

Key Initiatives for 2014

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



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

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

**Table 6-60: Transportation Division
Department Detail Page**

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

EXPENDITURE BY CATEGORY

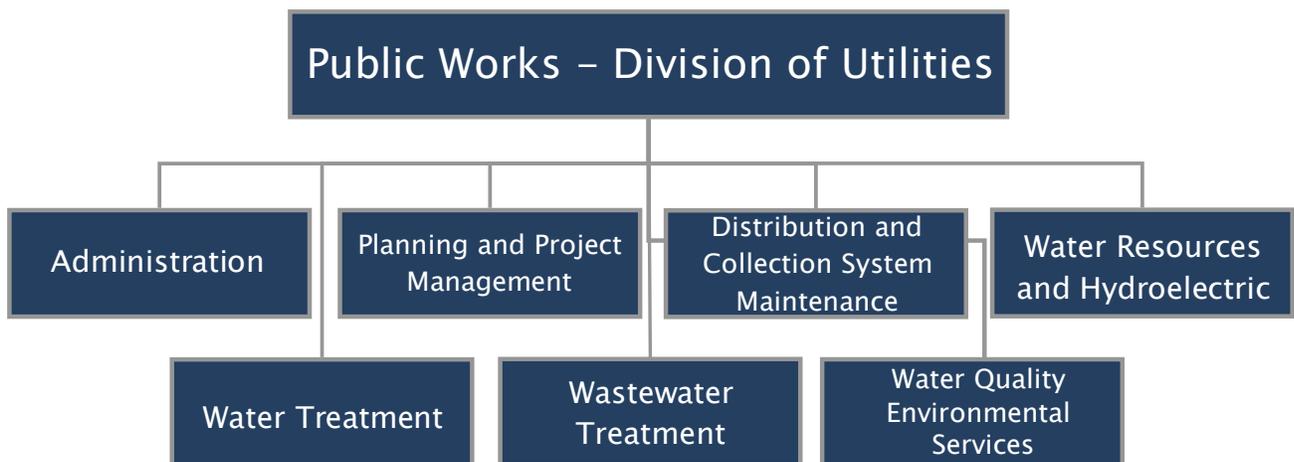
| | | | | |
|---------------------------|----------------------|----------------------|----------------------|---------------------|
| Personnel | \$ 5,882,045 | \$ 5,381,114 | \$ 5,687,157 | \$ 306,043 |
| Operating | 10,936,679 | 9,212,937 | 10,083,734 | 870,797 |
| Interdepartmental Charges | 1,752,426 | 1,818,915 | 1,854,620 | 35,705 |
| Capital | 13,907,649 | 15,412,656 | 15,185,070 | (227,586) |
| Debt Service | - | - | - | - |
| Other Financing | 4,473,077 | 1,858,455 | 1,919,244 | 60,789 |
| Total | \$ 36,951,875 | \$ 33,684,077 | \$ 34,729,825 | \$ 1,045,748 |

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

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

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

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



Division Overview

Planning and Project Management

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

Distribution and Collection System Maintenance

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



Water Resources and Hydroelectric

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

Water Treatment

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

Wastewater Treatment

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

Water Quality Environmental Services

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

Table 6–61: Utilities Division Summary Budget

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



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

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

2013 Accomplishments

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

Key Initiatives for 2014

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



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

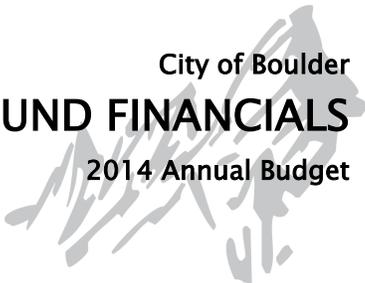
| | 2013 Approved Budget | 2014 Approved Budget | Total Change | 2013 FTE | 2014 FTE | FTE Change |
|--|----------------------------|----------------------------|------------------|-------------|-------------|---------------|
| WATER UTILITY FUND | | | | | | |
| Energy Costs | \$ - | \$ 110,400 | \$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

**Table 6-63: Utilities Division
Department Detail Page**

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

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

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



City of Boulder
FUND FINANCIALS
2014 Annual Budget

Table 7-01: General Fund, 2014 Fund Financial

GENERAL

| | 2012 Actual | 2013 Revised | 2014 Approved | 2015 Projected | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected |
|---|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Beginning Fund Balance | \$ 33,344 | \$ 38,530 | 29,992 | \$ 29,354 | \$ 29,971 | \$ 30,219 | \$ 30,463 | \$ 31,456 |
| Sources of Funds | | | | | | | | |
| Current Revenue- | | | | | | | | |
| Sales/Use Tax | \$ 46,206 | \$ 47,777 | \$ 49,512 | \$ 51,171 | \$ 52,885 | \$ 54,604 | \$ 56,351 | \$ 58,154 |
| Tax Increment (10th & Walnut) surplus | 1,242 | 1,284 | 530 | - | - | - | - | - |
| Food Service Tax | 660 | 680 | 704 | 728 | 752 | 777 | 803 | 829 |
| Property Tax | 19,519 | 19,677 | 20,120 | 20,647 | 21,267 | 21,905 | 22,562 | 23,239 |
| Public Safety Property Tax | 4,917 | 4,951 | 5,062 | 5,176 | 5,332 | 5,492 | 5,656 | 5,826 |
| Cable TV Franchise & PEG Fees | 1,339 | 1,339 | 1,339 | 1,352 | 1,366 | 1,380 | 1,393 | 1,407 |
| Liquor Occupation Tax | 633 | 652 | 672 | 692 | 712 | 734 | 756 | 779 |
| Telephone Occupation Tax | 774 | 774 | 774 | 774 | 774 | 774 | 774 | 774 |
| Utility Occupation Tax ¹ | 6,000 | 6,000 | 6,180 | 6,365 | 6,556 | 6,753 | 6,956 | 7,164 |
| Accommodation Tax | 4,267 | 4,395 | 5,356 | 5,517 | 5,682 | 5,852 | 6,028 | 6,209 |
| Admission Tax | 623 | 639 | 655 | 671 | 688 | 705 | 722 | 741 |
| Xcel Franchise Fee | - | - | - | - | - | - | - | - |
| Specific Ownership Tax | 1,431 | 1,284 | 1,310 | 1,336 | 1,362 | 1,390 | 1,417 | 1,446 |
| Tobacco Tax | 357 | 357 | 357 | 357 | 357 | 357 | 357 | 357 |
| NPP and Other Parking Revenue | 174 | 174 | 157 | 157 | 157 | 157 | 157 | 157 |
| Meters-Out of Parking Districts | 555 | 555 | 545 | 545 | 545 | 545 | 545 | 545 |
| Sale of Other Services | 516 | 526 | 537 | 548 | 559 | 570 | 581 | 593 |
| Sale of Goods | 84 | 87 | 89 | 92 | 95 | 97 | 100 | 103 |
| Licenses | 554 | 400 | 412 | 424 | 437 | 450 | 464 | 478 |
| Court Fees and Charges | 2,299 | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 |
| Parking Violations | 2,056 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 |
| Other Fines & Penalties | 25 | 26 | 27 | 27 | 28 | 29 | 30 | 31 |
| Court Awards-DUI, No Ins. & Seized Property | 146 | 150 | 155 | 160 | 164 | 169 | 174 | 180 |
| Photo Enforcement Revenue | 1,331 | 1,445 | 1,445 | 1,445 | 1,445 | 1,445 | 1,445 | 1,445 |
| Other Governmental | 689 | 350 | 361 | 371 | 382 | 394 | 406 | 418 |
| Interest Income | 341 | 300 | 303 | 309 | 315 | 322 | 328 | 335 |
| Rental Income | 127 | 131 | 135 | 139 | 143 | 147 | 152 | 156 |
| Other Revenue | 324 | 350 | 350 | 350 | 350 | 350 | 350 | 350 |
| Housing/Human Services Fees | 338 | 300 | 148 | 151 | 154 | 157 | 160 | 163 |
| Parks Fees (see Other Revenue) | 189 | 190 | 271 | 272 | 274 | 275 | 276 | 278 |
| Sub-Total Revenue | \$ 97,716 | \$ 99,092 | \$ 101,803 | \$ 104,076 | \$ 107,082 | \$ 110,129 | \$ 113,244 | \$ 116,456 |

Table 7-01: General Fund, 2014 Fund Financial

GENERAL

| | 2012 Actual | 2013 Revised | 2014 Approved | 2015 Projected | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Other Revenue- | | | | | | | | |
| Grants | \$ 1,086 | \$ 756 | \$ 798 | \$ 605 | \$ 561 | \$ 560 | \$ 560 | \$ 562 |
| Carryovers and Supplementals from Add'l Revenue | | 574 | - | - | - | - | - | - |
| Meters-Within Parking Districts | 2,917 | 2,800 | 2,825 | 2,825 | 2,825 | 2,825 | 2,825 | 2,825 |
| Trash Hauler Occupation Tax | 1,713 | 1,656 | 1,663 | 1,670 | 1,681 | 1,697 | 1,707 | 1,707 |
| Education Excise Tax (to Fund Balance Reserves) | 227 | - | - | - | - | - | - | - |
| Sub-Total Other Revenue | \$ 5,943 | \$ 5,786 | \$ 5,286 | \$ 5,100 | \$ 5,067 | \$ 5,082 | \$ 5,092 | \$ 5,094 |
| Transfers In- | | | | | | | | |
| Cost Allocation - Current Opr Costs-All Funds | \$ 7,546 | \$ 7,557 | \$ 7,841 | \$ 8,233 | \$ 8,480 | \$ 8,734 | \$ 8,996 | \$ 9,266 |
| Other Transfers | 1,315 | 81 | 116 | 120 | 123 | 127 | 131 | 135 |
| Mall Reimbursement from CAGID (see Revenue) | - | - | - | - | - | - | - | - |
| Sub-Total Transfers In | \$ 8,861 | \$ 7,638 | \$ 7,957 | \$ 8,353 | \$ 8,603 | \$ 8,861 | \$ 9,127 | \$ 9,401 |
| Total Annual Sources | \$ 112,520 | \$ 112,516 | \$ 115,046 | \$ 117,528 | \$ 120,752 | \$ 124,073 | \$ 127,464 | \$ 130,951 |
| Total Sources (Including Beginning Fund Balance) | \$ 145,864 | \$ 151,046 | \$ 145,038 | \$ 146,883 | \$ 150,723 | \$ 154,292 | \$ 157,927 | \$ 162,407 |
| Uses of Funds | | | | | | | | |
| Allocations (excluding debt and transfers) - | | | | | | | | |
| City Council | \$ 180 | \$ 203 | \$ 220 | \$ 227 | \$ 233 | \$ 240 | \$ 248 | \$ 255 |
| Municipal Court | 1,822 | 2,078 | 2,047 | 2,096 | 2,159 | 2,227 | 2,296 | 2,368 |
| City Attorney | 2,116 | 2,282 | 2,340 | 2,412 | 2,485 | 2,563 | 2,643 | 2,726 |
| City Clerk's Office | 634 | 637 | 633 | 653 | 672 | 693 | 715 | 737 |
| City Manager | 1,008 | 1,087 | 1,136 | 1,171 | 1,207 | 1,244 | 1,283 | 1,323 |
| West Nile Virus Program | 241 | 250 | 250 | 250 | 250 | 250 | 250 | 250 |
| Energy Strategy ^{1,2} | 1,033 | 2,203 | 2,312 | 2,016 | 2,076 | 2,138 | 2,203 | 2,269 |
| Conference and Visitors Bureau | 1,365 | 1,389 | 1,559 | 1,701 | 1,760 | 1,816 | 1,878 | 1,937 |
| Non-departmental | 152 | 114 | 348 | 133 | 133 | 133 | 133 | 133 |
| Cyber Café Loan Repayments | - | - | 269 | - | - | - | - | - |
| Citywide Memberships | 118 | 139 | 142 | 142 | 142 | 142 | 142 | 142 |
| Contingency | 196 | 159 | 159 | 159 | 159 | 159 | 159 | 159 |
| Fuel Contingency | 6 | 190 | 190 | 190 | 190 | 190 | 190 | 190 |
| Extraordinary Personnel Expense | 52 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| Waste Reduction Project (6400 Arapahoe) | 1,222 | - | - | - | - | - | - | - |

Table 7-01: General Fund, 2014 Fund Financial

GENERAL

| | 2012 Actual | 2013 Revised | 2014 Approved | 2015 Projected | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected |
|---|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| DUHMD/Parking Svcs | 1,204 | 1,292 | 1,214 | 1,246 | 1,284 | 1,324 | 1,366 | 1,408 |
| Communications | 757 | 827 | 842 | 868 | 894 | 922 | 951 | 981 |
| Unemployment & Volunteer Ins | 125 | 107 | 107 | 110 | 114 | 117 | 121 | 125 |
| Property & Casualty Ins. | 1,510 | 1,510 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 | 1,610 |
| Compensated Absences | 784 | 844 | 730 | 753 | 775 | 800 | 825 | 850 |
| Worker's Compensation (Refund) | 115 | - | - | - | - | - | - | - |
| Information Technology | 4,212 | 4,550 | 4,650 | 4,794 | 4,939 | 5,093 | 5,252 | 5,416 |
| IT/Technology Funding | - | 404 | 404 | 404 | 404 | 404 | 404 | 404 |
| IT/Telecommunications Funding | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 |
| Human Resources | 1,614 | 1,734 | 2,204 | 2,212 | 2,279 | 2,351 | 2,424 | 2,500 |
| Finance | 3,168 | 3,233 | 3,533 | 3,560 | 3,668 | 3,782 | 3,900 | 4,022 |
| Campaign Financing | - | 46 | - | 46 | - | 46 | - | 46 |
| Police | 30,368 | 31,747 | 32,041 | 33,031 | 34,032 | 35,095 | 36,190 | 37,320 |
| Fire | 16,470 | 16,546 | 17,480 | 17,728 | 18,265 | 18,835 | 19,423 | 20,029 |
| Public Works | 4,229 | 1,878 | 1,974 | 2,035 | 2,097 | 2,163 | 2,230 | 2,300 |
| Municipal Facilities Fund | - | 880 | 880 | 880 | 880 | 880 | 880 | 880 |
| Equipment Replacement | - | 26 | 26 | 26 | 26 | 26 | 26 | 26 |
| Facilities Renovation & Replacement | - | 1,550 | 2,619 | 1,669 | 1,669 | 1,669 | 1,669 | 1,669 |
| Parks | 4,419 | 4,616 | 4,544 | 4,684 | 4,826 | 4,977 | 5,132 | 5,293 |
| Library and Arts | 528 | 559 | 578 | 596 | 614 | 633 | 653 | 673 |
| Real Estate (Open Space) | 146 | 152 | 153 | 158 | 163 | 168 | 173 | 178 |
| Human Services | 6,776 | 6,714 | 6,661 | 6,767 | 6,972 | 7,190 | 7,414 | 7,645 |
| Housing | 132 | 173 | 158 | 163 | 168 | 173 | 178 | 184 |
| Humane Society Bldg Loan | 60 | 94 | 94 | 94 | 94 | 94 | 94 | 94 |
| Community Sustainability | 2,313 | 2,735 | 1,974 | 1,990 | 2,601 | 2,648 | 2,696 | 2,745 |
| Police/Fire Old Hire Contribution | 376 | 376 | 626 | 628 | 629 | 630 | 628 | 627 |
| Boulder Junction Phase I | - | - | - | - | - | - | - | - |
| Carryovers and Supplementals from Add'l Revenue | - | 574 | - | - | - | - | - | - |
| Education Excise Tax Programs | - | - | - | - | - | - | - | - |
| Adjustment to balance Pay Period 27 Reserve | - | (2,044) | - | - | - | - | - | - |
| Sub-Total Uses of Funds | \$ 89,499 | \$ 92,022 | \$ 96,876 | \$ 97,369 | \$ 100,639 | \$ 103,593 | \$ 106,546 | \$ 109,681 |
| Debt- | | | | | | | | |
| Existing Debt | \$ 601 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Pension Obligation Bonds | 688 | 686 | 689 | 687 | 686 | 685 | 687 | 688 |
| CIS Bonds | 2,755 | 3,995 | 3,995 | 3,995 | 3,994 | 3,995 | 3,334 | 3,331 |
| Waste Reduction Project (6400 Arapahoe) | 438 | 698 | 428 | 423 | 421 | 424 | 421 | 423 |
| Sub-Total Debt | \$ 4,482 | \$ 5,379 | \$ 5,112 | \$ 5,105 | \$ 5,101 | \$ 5,104 | \$ 4,442 | \$ 4,442 |

Table 7-01: General Fund, 2014 Fund Financial

GENERAL

| | 2012 Actual | 2013 Revised | 2014 Approved | 2015 Projected | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Transfers Out- | | | | | | | | |
| Recreation Activity Fund | \$ 1,548 | \$ 1,594 | \$ 1,453 | \$ 1,498 | \$ 1,543 | \$ 1,591 | \$ 1,641 | \$ 1,692 |
| Planning and Development Services Fund | 1,971 | 2,130 | 2,125 | 2,191 | 2,257 | 2,328 | 2,400 | 2,475 |
| Affordable Housing Fund | 325 | 325 | 240 | 240 | 240 | 240 | 240 | 240 |
| Library Fund | 6,298 | 6,511 | 6,587 | 6,698 | 6,901 | 7,116 | 7,338 | 7,567 |
| Open Space Fund (Mountain Parks) | 1,026 | 1,072 | 1,103 | 1,137 | 1,172 | 1,208 | 1,246 | 1,285 |
| CAGID and UHGID Funds (Parking Meter Revenue) | 1,800 | 1,875 | 1,950 | 1,950 | 1,950 | 1,950 | 1,950 | 1,950 |
| CAGID 10th & Walnut debt/costs | - | - | - | 371 | 356 | 365 | 349 | 359 |
| Utilities Fund (Fire Training Center property) | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 |
| Prop and Casualty Fund | 41 | - | - | - | - | - | - | - |
| Transportation Fund (excess Photo Enforcement Rev) | 106 | - | - | - | - | - | - | - |
| Fleet Fund (interfund loan for Valmont Butte) | 145 | 145 | 145 | 145 | 145 | 145 | 145 | 145 |
| Boulder Junction GID - Parking (interfund loan) | - | - | - | 115 | 107 | 96 | 80 | 80 |
| Adjustment to balance Pay Period 27 Reserve | - | (290) | - | - | - | - | - | - |
| Sub-Total Transfers Out | \$ 13,353 | \$ 13,455 | \$ 13,696 | \$ 14,438 | \$ 14,764 | \$ 15,132 | \$ 15,482 | \$ 15,887 |
| .15% Sales Tax Expenditures- Fund 117 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sub-Total .15 Sales Tax | \$ - |
| Total Uses of Funds | \$ 107,334 | \$ 110,856 | \$ 115,684 | \$ 116,912 | \$ 120,503 | \$ 123,829 | \$ 126,471 | \$ 130,010 |
| Current Surplus (Deficit) | \$ 5,186 | \$ 1,660 | \$ (637) | \$ 617 | \$ 249 | \$ 244 | \$ 993 | \$ 942 |
| Less One-Time Expenditures | \$ - | \$ (1,170) | \$ - |
| Annual Surplus (Deficit) ² | \$ 5,186 | \$ 2,830 | \$ (637) | \$ 617 | \$ 249 | \$ 244 | \$ 993 | \$ 942 |

Table 7-01: General Fund, 2014 Fund Financial

GENERAL

| | 2012 Actual | 2013 Revised | 2014 Approved | 2015 Projected | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected |
|--|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Carryovers and Supplementals from Fund Balance | \$ - | \$ 6,440 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Encumbrance Carryovers from Fund Balance | - | 1,424 | - | - | - | - | - | - |
| Total Carryovers | \$ - | \$ 7,864 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Use of Pay Period 27 Reserve | \$ - | \$ 2,334 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Ending Fund Balance Before Reserves | \$ 38,530 | \$ 29,992 | \$ 29,354 | \$ 29,971 | \$ 30,219 | \$ 30,463 | \$ 31,456 | \$ 32,397 |
| Reserves | | | | | | | | |
| Reserved per 10% -15% reserve policy | \$ 10,625 | \$ 16,865 | \$ 17,233 | \$ 17,446 | \$ 17,991 | \$ 18,490 | \$ 18,887 | \$ 19,417 |
| Legally restricted fund balance | 1,414 | 1,414 | 1,414 | 1,414 | 1,414 | 1,414 | 1,414 | 1,414 |
| Restricted by Management | 3,008 | 3,008 | 3,008 | 3,008 | 3,008 | 3,008 | 3,008 | 3,008 |
| Wage Accrual Reserve (PP27) | 2,943 | 1,101 | 1,557 | 2,013 | 2,469 | 2,925 | 3,381 | 3,837 |
| Total Designations | \$ 17,990 | \$ 22,388 | \$ 23,212 | \$ 23,881 | \$ 24,882 | \$ 25,837 | \$ 26,690 | \$ 27,676 |
| Ending Fund Balance After Designations | \$ 20,540 | \$ 7,604 | \$ 6,142 | \$ 6,090 | \$ 5,337 | \$ 4,625 | \$ 4,766 | \$ 4,721 |

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

² Previously titled Clean Energy Study.

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

.25 CENT SALES TAX

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

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

AFFORDABLE HOUSING

| | 2012 Actual | 2013 Revised | 2014 Approved | 2015 Projected | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected |
|--|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning Fund Balance | \$ 3,938,626 | \$ 15,142,349 | \$ 17,982 | \$ 30,763 | \$ 43,544 | \$ 56,325 | \$ 69,106 | \$ 81,887 |
| Sources of Funds | | | | | | | | |
| Cash In Lieu of Affordable Units | \$ 12,773,101 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 |
| Transfer from General Fund | 324,663 | 324,663 | 240,000 | 240,000 | 240,000 | 240,000 | 240,000 | 240,000 |
| Proceeds from Line of Credit Projects | 156,000 | 156,000 | 156,000 | - | - | - | - | - |
| Interest | 95,471 | 55,000 | 30,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Housing Application Fees | 4,175 | 4,050 | 4,131 | 4,214 | 4,298 | 4,384 | 4,472 | 4,561 |
| Other | 49,626 | - | - | - | - | - | - | - |
| Total Sources of Funds | \$ 13,403,036 | \$ 1,539,713 | \$ 1,430,131 | \$ 1,264,214 | \$ 1,264,298 | \$ 1,264,384 | \$ 1,264,472 | \$ 1,264,561 |
| Uses of Funds | | | | | | | | |
| Program Management | \$ 409,521 | \$ 380,332 | \$ 445,527 | \$ 463,348 | \$ 481,882 | \$ 501,157 | \$ 521,203 | \$ 542,051 |
| Cost Allocation | 44,091 | 44,130 | 45,844 | 47,678 | 49,585 | 51,569 | 53,631 | 55,777 |
| Acquisition, Rehabilitation and Construction | 1,745,701 | 7,603,597 | 925,979 | 740,407 | 720,050 | 698,877 | 676,856 | 653,951 |
| Project Carryover and Encumbrances | - | 8,636,021 | - | - | - | - | - | - |
| Total Uses of Funds | \$ 2,199,313 | \$ 16,664,080 | \$ 1,417,350 | \$ 1,251,433 | \$ 1,251,517 | \$ 1,251,603 | \$ 1,251,691 | \$ 1,251,779 |
| Ending Fund Balance Before Reserves | \$ 15,142,349 | \$ 17,982 | \$ 30,763 | \$ 43,544 | \$ 56,325 | \$ 69,106 | \$ 81,887 | \$ 94,669 |
| Reserves | | | | | | | | |
| Sick/Vacation/Bonus Liability | \$ 13,702 | \$ 13,702 | \$ 24,683 | \$ 35,664 | \$ 46,645 | \$ 57,626 | \$ 68,607 | \$ 79,588 |
| Pay Period 27 Reserve | 12,561 | 4,280 | 6,080 | 7,880 | 9,680 | 11,480 | 13,280 | 15,080 |
| Total Reserves | \$ 26,263 | \$ 17,982 | \$ 30,763 | \$ 43,544 | \$ 56,325 | \$ 69,106 | \$ 81,887 | \$ 94,669 |
| Ending Fund Balance After Reserves | \$ 15,116,086 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Notes:

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

Table 7-04: Airport Fund, 2014 Fund Financial

AIRPORT

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

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

BOULDER JUNCTION ACCESS DISTRICT (GID) - TDM

| | 2012 Actual | 2013 Revised | 2014 Approved | 2015 Projected | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected |
|--|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Beginning Fund Balance | \$ - | \$ 14,860 | \$ 30,042 | \$ 110,538 | \$ 211,180 | \$ 243,795 | \$ 225,765 | \$ 177,167 |
| Sources of Funds | | | | | | | | |
| Property Tax | \$ 18,346 | \$ 17,601 | \$ 17,601 | \$ 74,505 | \$ 99,735 | \$ 113,784 | \$ 152,100 | \$ 152,100 |
| Ownership Tax | 883 | - | - | - | - | - | - | - |
| Payments In Lieu of Taxes | - | 47,800 | 113,064 | 122,259 | 74,279 | 58,281 | 36,858 | 36,858 |
| Interest on Investment | - | 128 | 177 | 6,853 | 13,093 | 15,115 | 13,997 | 10,984 |
| Total Sources of Funds | \$ 19,229 | \$ 65,529 | \$ 130,842 | \$ 203,617 | \$ 187,107 | \$ 187,180 | \$ 202,955 | \$ 199,942 |
| Uses of Funds | | | | | | | | |
| TDM Admin Personnel | \$ - | \$ - | \$ - | \$ 9,632 | \$ 10,017 | \$ 10,417 | \$ 10,834 | \$ 11,267 |
| TDM Admin NPE | 4,368 | 2,547 | 2,547 | 2,598 | 2,650 | 2,703 | 2,757 | 2,812 |
| TDM Program Personnel | - | - | - | 19,745 | 20,535 | 21,356 | 22,210 | 23,099 |
| Eco Pass | - | 45,000 | 45,000 | 66,979 | 117,301 | 163,518 | 207,176 | 207,176 |
| Car Share | - | 1,200 | 1,200 | 2,035 | 340 | 1,975 | 1,816 | 1,816 |
| Bike Share | - | 1,600 | 1,600 | 1,986 | 3,650 | 5,241 | 6,760 | 6,760 |
| Total Uses of Funds | \$ 4,368 | \$ 50,347 | \$ 50,347 | \$ 102,974 | \$ 154,492 | \$ 205,211 | \$ 251,554 | \$ 252,930 |
| Ending Fund Balance Before Reserves | \$ 14,860 | \$ 30,042 | \$ 110,538 | \$ 211,180 | \$ 243,795 | \$ 225,765 | \$ 177,167 | \$ 124,179 |
| Reserves | | | | | | | | |
| Operating Reserve | \$ 437 | \$ 5,035 | \$ 5,035 | \$ 10,297 | \$ 15,449 | \$ 20,521 | \$ 25,155 | \$ 25,293 |
| Total Reserves | \$ 437 | \$ 5,035 | \$ 5,035 | \$ 10,297 | \$ 15,449 | \$ 20,521 | \$ 25,155 | \$ 25,293 |
| Ending Fund Balance After Reserves | \$ 14,424 | \$ 25,008 | \$ 105,503 | \$ 200,883 | \$ 228,346 | \$ 205,244 | \$ 152,011 | \$ 98,886 |

Note:
Activity within this fund projected began in 2012.

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

BOULDER JUNCTION ACCESS DISTRICT (GID) PARKING

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

Note:

Activity within this fund projected began in 2011.

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

BOULDER JUNCTION IMPROVEMENT

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

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

CAPITAL DEVELOPMENT

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

Note: Excise Tax Minimum Reserve \$500,000.

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

2011 CAPITAL IMPROVEMENT BOND

| | 2012 Actual | 2013 Revised | 2014 Approved | 2015 Projected | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected |
|--|----------------------|----------------------|----------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| Beginning Fund Balance | \$ 3,177,039 | \$ 46,345,629 | \$ 22,370,596 | \$ 394,322 | \$ - | \$ - | \$ - | \$ - |
| Sources of Funds | | | | | | | | |
| Transfer from the General Fund | \$ 281,229 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other Transfers | 634,213 | - | - | - | - | - | - | - |
| Interest Income | 123,860 | 329,054 | 131,987 | 2,445 | - | - | - | - |
| Capital Improvement Bond Proceeds | 54,829,997 | - | - | - | - | - | - | - |
| Total Sources of Funds | \$ 55,869,298 | \$ 329,054 | \$ 131,987 | \$ 2,444.80 | \$ - | \$ - | \$ - | \$ - |
| Uses of Funds | | | | | | | | |
| Capital Improvement Bond Capital Projects | \$ 9,510,208 | \$ 24,304,087 | \$ 22,108,260 | \$ 396,767 | \$ - | \$ - | \$ - | \$ - |
| Repayment to Downtown Commercial | 300,000 | - | - | - | - | - | - | - |
| Repayment to Facility Renovation and | 40,000 | - | - | - | - | - | - | - |
| Repayment to Permanent Parks and | 230,000 | - | - | - | - | - | - | - |
| Repayment to Transportation Fund | 2,618,000 | - | - | - | - | - | - | - |
| Repayment to General Fund | 2,500 | - | - | - | - | - | - | - |
| Total Uses of Funds | \$ 12,700,708 | \$ 24,304,087 | \$ 22,108,260 | \$ 396,767 | \$ - | \$ - | \$ - | \$ - |
| Ending Fund Balance Before Reserves | \$ 46,345,629 | \$ 22,370,596 | \$ 394,322 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Reserves | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Ending Fund Balance After Reserves | \$ 46,345,629 | \$ 22,370,596 | \$ 394,322 | \$ - | \$ - | \$ - | \$ - | \$ - |

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

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

CLIMATE ACTION PLAN

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

Note: CAP Tax sunsets in March of 2018.

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

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

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

Table 7-12: Community Housing Assistance Program Fund, 2014 Fund Financial

COMMUNITY HOUSING ASSISTANCE PROGRAM

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

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

Table 7-13: Compensated Absences Fund, 2014 Fund Financial

COMPENSATED ABSENCES

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

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

COMPUTER REPLACEMENT

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

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

DOWNTOWN COMMERCIAL DISTRICT

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

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

| | 2012 Actual | 2013 Revised | 2014 Approved | 2015 Projected | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Reserves | | | | | | | | |
| Designated Reserve | \$ 439,713 | \$ 436,235 | \$ 442,962 | \$ 441,414 | \$ 452,500 | \$ 463,932 | \$ 475,721 | \$ 487,658 |
| Pay Period 27 - 2013 Reserve | 60,936 | 72,736 | 86,236 | 99,736 | 113,236 | 126,736 | 140,236 | 153,736 |
| Sick and Vacation Liability Reserve | 130,670 | 143,225 | 155,780 | 168,837 | 182,417 | 196,539 | 211,227 | 226,502 |
| Reserve-CAGID 10th and Walnut Debt Service | 285,089 | 285,089 | 285,089 | 285,089 | 285,089 | 285,089 | 285,089 | 285,089 |
| Total Reserves | \$ 916,408 | \$ 937,285 | \$ 970,067 | \$ 995,076 | \$ 1,033,242 | \$ 1,072,296 | \$ 1,112,273 | \$ 1,152,985 |
| Ending Fund Balance After Reserves | \$ 3,418,012 | \$ 2,922,822 | \$ 3,954,603 | \$ 5,055,400 | \$ 6,154,074 | \$ 7,179,027 | \$ 8,123,392 | \$ 10,018,667 |

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

EQUIPMENT REPLACEMENT

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

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

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

FACILITY RENOVATION AND REPLACEMENT

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

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

FLEET REPLACEMENT

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

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

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

HOME INVESTMENT PARTNERSHIP GRANT

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

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

Table 7-21: Library Fund, 2014 Fund Financial

LIBRARY

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

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

Table 7-22: Lottery Fund, 2014 Fund Financial

LOTTERY

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

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Table 7-23: Open Space Fund, 2014 Fund Financial

OPEN SPACE

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

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

| | 2012 Actual | 2013 Revised | 2014 Approved | 2015 Projected | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected |
|--|----------------|-----------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Ending Fund Balance Before Reserves | \$ 18,917,725 | \$ 13,214,241 | \$ 14,104,894 | \$ 17,917,866 | \$ 20,533,952 | \$ 26,397,632 | \$ 32,939,400 | \$ 30,459,183 |
| Reserves | | | | | | | | |
| OSBT Contingency Reserve | \$ 5,475,000 | \$ 5,475,000 | \$ 3,500,000 | \$ 2,500,000 | \$ 2,400,000 | \$ 2,000,000 | \$ 2,000,000 | \$ 1,100,000 |
| Pay Period 27 Reserve | 287,270 | - | 45,000 | 95,000 | 145,000 | 195,000 | - | - |
| Sick/Vacation/Bonus Reserve | 490,000 | 490,000 | 490,000 | 490,000 | 490,000 | 490,000 | 490,000 | 490,000 |
| Property and Casualty Reserve | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 |
| South Boulder Creek Flow Reserve | 1,150,000 | 1,450,000 | 1,750,000 | 2,000,000 | - | - | - | - |
| Vehicle Acquisition Reserve | - | - | 150,000 | 300,000 | | | | |
| Facility Maintenance Reserve | - | - | 100,000 | 200,000 | 300,000 | 400,000 | 500,000 | 600,000 |
| Total Reserves | \$ 7,802,270 | \$ 7,815,000 | \$ 6,435,000 | \$ 5,985,000 | \$ 3,735,000 | \$ 3,485,000 | \$ 3,390,000 | \$ 2,590,000 |
| Ending Fund Balance After Reserves | \$ 11,115,455 | \$ 5,399,241 | \$ 7,669,894 | \$ 11,932,866 | \$ 16,798,952 | \$ 22,912,632 | \$ 29,549,400 | \$ 27,869,183 |

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

PERMANENT PARKS AND RECREATION

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

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

PLANNING AND DEVELOPMENT SERVICES

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

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

PROPERTY AND CASUALTY INSURANCE

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

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

RECREATION ACTIVITY

| | 2012 Actual | 2013 Revised | 2014 Approved | 2015 Projected | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Beginning Fund Balance | \$ 714,463 | \$ 1,356,404 | \$ 1,370,604 | \$ 1,047,281 | \$ 937,955 | \$ 862,893 | \$ 823,655 | \$ 830,107 |
| Sources of Funds | | | | | | | | |
| Golf Revenue | \$ 1,460,455 | \$ 1,407,000 | \$ 1,398,000 | \$ 1,568,970 | \$ 1,600,349 | \$ 1,632,356 | \$ 1,665,004 | \$ 1,698,304 |
| Reservoir Revenue | 950,062 | 978,564 | 980,000 | 1,029,000 | 1,070,160 | 1,112,966 | 1,157,485 | 1,203,784 |
| Recreation Centers | 2,080,229 | 2,101,031 | 2,038,500 | 2,120,040 | 2,162,441 | 2,205,690 | 2,249,803 | 2,294,799 |
| Recreation Programs | 1,906,993 | 1,945,133 | 1,799,231 | 1,853,208 | 1,908,804 | 1,966,068 | 2,025,050 | 2,085,802 |
| Aquatics | 596,750 | 579,840 | 599,100 | 599,100 | 605,091 | 611,142 | 617,253 | 623,426 |
| Sports | 1,184,233 | 1,207,918 | 1,239,013 | 1,239,013 | 1,251,403 | 1,263,917 | 1,276,556 | 1,289,322 |
| Ball Field Rentals | 333,035 | 250,075 | 250,075 | 275,083 | 291,587 | 306,167 | 321,475 | 337,549 |
| Access and Inclusion | 190,135 | 70,325 | 70,325 | 71,028 | 71,739 | 72,456 | 73,180 | 73,912 |
| Misc. Recreation Revenue | 39,738 | 1,757 | - | - | - | - | - | - |
| Interest Income | 14,170 | 11,405 | 11,405 | 11,405 | 11,405 | 11,405 | 11,405 | 11,405 |
| Transfers - General Fund | 1,548,474 | 1,593,634 | 1,452,736 | 1,498,000 | 1,543,000 | 1,591,000 | 1,641,000 | 1,692,000 |
| Transfers - Worker's Compensation Fund | 80,000 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 |
| Transfers - Transportation Fund | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 |
| Total Sources of Funds | \$ 10,397,274 | \$ 10,254,682 | \$ 9,946,385 | \$ 10,372,847 | \$ 10,623,979 | \$ 10,881,168 | \$ 11,146,213 | \$ 11,418,303 |
| Uses of Funds | | | | | | | | |
| Recreation Administration | \$ 697,365 | \$ 713,809 | \$ 549,695 | \$ 561,239 | \$ 573,025 | \$ 585,058 | \$ 597,344 | \$ 609,889 |
| Marketing | 126,127 | 116,905 | 135,750 | 138,601 | 141,511 | 144,483 | 147,517 | 150,615 |
| Golf | 1,283,327 | 1,398,194 | 1,393,683 | 1,422,950 | 1,452,832 | 1,483,342 | 1,507,893 | 1,532,960 |
| Reservoir | 775,791 | 826,735 | 872,378 | 890,698 | 909,403 | 928,500 | 947,999 | 967,907 |
| Recreation Centers/Facilities | 2,405,522 | 2,308,272 | 2,341,071 | 2,390,233 | 2,440,428 | 2,491,677 | 2,544,003 | 2,597,427 |
| Recreation Programs | 1,852,044 | 2,200,236 | 2,271,831 | 2,319,539 | 2,368,250 | 2,417,983 | 2,468,761 | 2,520,605 |
| Aquatics | 1,020,376 | 1,041,834 | 1,066,404 | 1,085,599 | 1,105,140 | 1,125,033 | 1,145,283 | 1,165,898 |
| Sports | 648,964 | 720,667 | 756,318 | 772,201 | 788,417 | 804,974 | 821,878 | 839,138 |
| Ball Field Maintenance | - | - | - | - | - | - | - | - |
| Access and Inclusion | 927,181 | 871,061 | 882,578 | 901,112 | 920,035 | 939,356 | 959,083 | 979,223 |
| Transfer - General Fund | 18,636 | - | - | - | - | - | - | - |
| Carryover and Encumbrances | - | 42,768 | - | - | - | - | - | - |
| Total Uses of Funds | \$ 9,755,333 | \$ 10,240,481 | \$ 10,269,708 | \$ 10,482,173 | \$ 10,699,041 | \$ 10,920,406 | \$ 11,139,760 | \$ 11,363,660 |
| Ending Fund Balance Before Reserves | \$ 1,356,404 | \$ 1,370,604 | \$ 1,047,281 | \$ 937,955 | \$ 862,893 | \$ 823,655 | \$ 830,107 | \$ 884,750 |
| Reserves | | | | | | | | |
| Pay Period 27 Reserve | \$ 170,290 | \$ 49,000 | \$ 98,000 | \$ 147,000 | \$ 196,000 | \$ 245,000 | \$ 294,000 | \$ 343,000 |
| Operating Reserve | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,001 | 50,001 |
| Total Reserves | \$ 220,290 | \$ 99,000 | \$ 148,000 | \$ 197,000 | \$ 246,000 | \$ 295,000 | \$ 344,001 | \$ 393,001 |
| Ending Fund Balance After Reserves | \$ 1,136,114 | \$ 1,271,604 | \$ 899,281 | \$ 740,955 | \$ 616,893 | \$ 528,655 | \$ 486,106 | \$ 491,749 |

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

STORMWATER/FLOOD MANAGEMENT UTILITY

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

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

| | 2012 Actual | 2013 Revised | 2014 Approved | 2015 Projected | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected |
|--|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Sick and Vacation Accrual Adjustment | \$ (6,308) | \$ 50,000 | \$ 50,000 | \$ 51,500 | \$ 53,045 | \$ 54,636 | \$ 56,275 | \$ 57,964 |
| Ending Fund Balance Before Reserves | \$ 15,373,639 | \$ 8,663,039 | \$ 3,149,506 | \$ 4,533,820 | \$ 4,724,310 | \$ 3,601,773 | \$ 3,267,458 | \$ 3,328,094 |
| Reserves | | | | | | | | |
| Bond Reserves | \$ 324,984 | \$ 324,984 | \$ 324,984 | \$ 324,984 | \$ 324,984 | \$ 762,019 | \$ 437,035 | \$ 437,035 |
| Post Flood Property Acquisition | 1,050,000 | 1,050,000 | 1,050,000 | 1,050,000 | 1,050,000 | 1,050,000 | 1,050,000 | 1,050,000 |
| Sick/Vacation/Bonus Reserve | 57,761 | 59,494 | 61,279 | 63,117 | 65,011 | 66,961 | 68,970 | 71,039 |
| Pay Period 27 Reserve | 65,317 | 21,480 | 34,480 | 47,480 | 60,480 | 73,480 | 86,480 | 99,480 |
| Operating Reserve | 809,102 | 922,557 | 929,943 | 958,983 | 988,950 | 1,019,876 | 1,051,792 | 1,084,731 |
| Capital Reserve | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Total Reserves | \$ 2,507,164 | \$ 2,578,515 | \$ 2,600,686 | \$ 2,644,564 | \$ 2,689,425 | \$ 3,172,336 | \$ 2,894,277 | \$ 2,942,285 |
| Ending Fund Balance After Reserves | \$ 12,866,475 | \$ 6,084,525 | \$ 548,821 | \$ 1,889,256 | \$ 2,034,886 | \$ 429,438 | \$ 373,181 | \$ 385,810 |

Note:

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

Table 7-29: Telecommunications Fund, 2014 Fund Financial

TELECOMMUNICATIONS

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

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

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

TRANSIT PASS GENERAL IMPROVEMENT DISTRICT

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

Table 7-31: Transportation Fund, 2014 Fund Financial

TRANSPORTATION

| | 2012 Actual | 2013 Revised | 2014 Approved | 2015 Projected | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Beginning Fund Balance | \$ 6,031,632 | \$ 10,025,905 | \$ 4,499,197 | \$ 1,806,016 | \$ 2,505,853 | \$ 2,264,181 | \$ 2,033,542 | \$ 2,166,412 |
| Sources of Funds | | | | | | | | |
| Sales Tax | \$ 16,852,936 | \$ 17,322,559 | \$ 17,966,630 | \$ 18,568,728 | \$ 19,191,251 | \$ 19,814,463 | \$ 20,448,835 | \$ 21,104,104 |
| Highway User's Tax | 2,419,853 | 2,419,853 | 2,419,853 | 2,419,853 | 2,419,853 | 2,419,853 | 2,419,853 | 2,419,853 |
| City-Auto Registrations | 254,929 | 251,369 | 251,369 | 251,369 | 251,369 | 251,369 | 251,369 | 251,369 |
| County Road & Bridge | 239,268 | 238,722 | 238,722 | 238,722 | 238,722 | 238,722 | 238,722 | 238,722 |
| St. Traffic Control & Hwy Maint. & Landscape | 641,373 | 363,306 | 363,306 | 363,306 | 363,306 | 363,306 | 363,306 | 363,306 |
| Reimbursements | 138,199 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| External Funding | 5,366,768 | 8,350,392 | 5,591,500 | - | - | - | - | - |
| Federal/State Grants | 7,383 | - | - | - | - | - | - | - |
| Interest on Investments | 58,309 | 50,130 | 44,742 | 18,060 | 25,059 | 22,642 | 20,335 | 28,163 |
| Assessment Revenues | 83,710 | 76,901 | 76,901 | 76,901 | 76,901 | 76,901 | 76,901 | 76,901 |
| Lease Revenue - BTV | 99,588 | 99,588 | 99,588 | - | - | - | - | - |
| Other Miscellaneous | 170,123 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Land Disposal | 567,021 | - | - | 1,429,500 | - | - | - | - |
| Transfers from Other Funds | 2,723,820 | 21,730 | - | - | - | - | - | - |
| Estimated Revenue from ATB's & Carryover | - | 4,864,290 | - | - | - | - | - | - |
| HOP Reimbursement (RTD) | 1,332,462 | 1,418,427 | 1,460,980 | 1,504,809 | 1,549,953 | 1,596,452 | 1,644,346 | 1,693,676 |
| Total Sources of Funds | \$ 30,955,742 | \$ 35,692,267 | \$ 28,728,591 | \$ 25,086,249 | \$ 24,331,415 | \$ 24,998,709 | \$ 25,678,668 | \$ 26,391,095 |
| Uses of Funds | | | | | | | | |
| Operating- | | | | | | | | |
| Transportation Planning & Operations | \$ 8,328,924 | \$ 8,778,329 | \$ 9,240,887 | \$ 9,518,114 | \$ 9,803,657 | \$ 10,097,767 | \$ 10,400,700 | \$ 10,712,721 |
| Project Management | 3,306,049 | 3,539,667 | 3,610,985 | 3,719,314 | 3,830,894 | 3,945,821 | 4,064,195 | 4,186,121 |
| Transportation Maintenance | 4,344,334 | 4,579,370 | 5,029,708 | 5,345,249 | 5,042,107 | 5,193,370 | 5,349,171 | 5,509,646 |
| Transportation Administration | 583,562 | 826,409 | 856,814 | 882,518 | 908,994 | 936,263 | 964,351 | 993,282 |
| Other Programs | 172,426 | 176,573 | 171,294 | 176,433 | 181,726 | 187,178 | 192,793 | 198,577 |
| Transfers- | | | | | | | | |
| Cost Allocation | 1,280,955 | 1,277,316 | 1,326,933 | 1,378,683 | 1,432,452 | 1,488,318 | 1,546,362 | 1,606,670 |
| Forest Glen GID | 4,126 | 4,334 | 4,464 | 4,598 | 4,736 | 4,878 | 5,024 | 5,175 |
| Parks & Recreation | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 |
| HHS | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 |
| Boulder Junction CIP | 200,000 | 200,000 | 200,000 | - | - | - | - | - |
| Planning & Development Services Fund | 214,146 | 220,570 | 227,187 | 234,003 | 241,023 | 248,253 | 255,701 | 263,372 |
| Capital Improvements Program | 8,485,946 | 11,595,500 | 10,712,500 | 3,086,500 | 3,086,500 | 3,086,500 | 2,726,500 | 2,726,500 |
| Appropriations from ATBs & Carryover | - | 9,979,908 | - | - | - | - | - | - |
| Total Uses of Funds | \$ 26,961,468 | \$ 41,218,975 | \$ 31,421,772 | \$ 24,386,412 | \$ 24,573,088 | \$ 25,229,347 | \$ 25,545,798 | \$ 26,243,064 |
| Ending Fund Balance Before Reserves | \$ 10,025,905 | \$ 4,499,197 | \$ 1,806,016 | \$ 2,505,853 | \$ 2,264,181 | \$ 2,033,542 | \$ 2,166,412 | \$ 2,314,443 |

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

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

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

TRANSPORTATION DEVELOPMENT

| | 2012 Actual | 2013 Revised | 2014 Approved | 2015 Projected | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected |
|--|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Beginning Fund Balance | \$ 2,382,318 | \$ 1,251,393 | \$ 608,782 | \$ 367,884 | \$ 323,434 | \$ 281,678 | \$ 237,551 | \$ 160,959 |
| Sources of Funds | | | | | | | | |
| Transportation Excise Tax | \$ 583,840 | \$ 573,000 | \$ 573,000 | \$ 573,000 | \$ 573,000 | \$ 573,000 | \$ 573,000 | \$ 573,000 |
| Interest Income | 22,982 | 25,028 | 3,592 | 2,281 | 6,469 | 5,634 | 4,751 | 3,219 |
| External Funding | 31,081 | - | - | - | - | - | - | - |
| Reimbursements | - | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Total Sources of Funds | \$ 637,903 | \$ 698,028 | \$ 676,592 | \$ 675,281 | \$ 679,469 | \$ 678,634 | \$ 677,751 | \$ 676,219 |
| Uses of Funds | | | | | | | | |
| Operating Expenditures | \$ 61,201 | \$ 180,531 | \$ 180,790 | \$ 182,530 | \$ 183,506 | \$ 184,511 | \$ 185,547 | \$ 186,613 |
| Cost Allocation | 10,163 | 10,174 | 10,569 | 10,886 | 11,213 | 11,549 | 11,896 | 12,252 |
| Excise Tax Administration | 5,779 | 5,953 | 6,131 | 6,315 | 6,505 | 6,700 | 6,901 | 7,108 |
| Capital Improvement Program | 1,691,686 | 520,000 | 720,000 | 520,000 | 520,000 | 520,000 | 550,000 | 450,000 |
| Appropriations from ATBs & Carryover | - | 623,980 | - | - | - | - | - | - |
| Total Uses of Funds | \$ 1,768,828 | \$ 1,340,638 | \$ 917,490 | \$ 719,731 | \$ 721,224 | \$ 722,761 | \$ 754,343 | \$ 655,974 |
| Ending Fund Balance Before Reserves | \$ 1,251,393 | \$ 608,782 | \$ 367,884 | \$ 323,434 | \$ 281,678 | \$ 237,551 | \$ 160,959 | \$ 181,204 |
| Reserves | | | | | | | | |
| Designated Reserve | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| No. Boulder Undergrounding | 112,860 | 112,860 | 112,860 | 112,860 | 112,860 | 112,860 | 112,860 | 112,860 |
| Pay Period 27 Reserve - 2024 | 5,186 | 2,690 | 3,790 | 4,890 | 5,990 | 7,090 | 8,190 | 9,290 |
| Total Reserves | \$ 143,046 | \$ 140,550 | \$ 141,650 | \$ 142,750 | \$ 143,850 | \$ 144,950 | \$ 146,050 | \$ 147,150 |
| Ending Fund Balance After Reserves | \$ 1,108,347 | \$ 468,232 | \$ 226,234 | \$ 180,684 | \$ 137,828 | \$ 92,601 | \$ 14,909 | \$ 34,054 |

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

UNIVERSITY HILL COMMERCIAL DISTRICT

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

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

WASTEWATER UTILITY

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

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

| | 2012 Actual | 2013 Revised | 2014 Approved | 2015 Projected | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Capital Improvement Program | 1,395,130 | 943,155 | 1,794,000 | 3,229,136 | 1,244,918 | 2,968,819 | 2,804,590 | 4,588,799 |
| 2011 Bond-UV, Digester, Headworks IMP | 6,720,076 | 506,845 | - | - | - | - | - | - |
| PROJECTED BOND-WWTP IMPROVEMENTS | - | - | - | - | - | - | - | - |
| Bond Issuance Costs | - | - | - | - | - | - | - | - |
| Carryover, Encumbrances and Adjustments to Base | - | 2,070,189 | - | - | - | - | - | - |
| Total Uses of Funds | \$ 52,980,855 | \$ 17,952,280 | \$ 16,039,376 | \$ 17,774,242 | \$ 15,883,320 | \$ 17,924,968 | \$ 18,092,955 | \$ 20,236,528 |
| Sick/Vacation Accrual Adjustment | \$ (16,153) | \$ 75,000 | \$ 75,000 | \$ 77,250 | \$ 79,568 | \$ 81,955 | \$ 84,413 | \$ 86,946 |
| Ending Fund Balance Before Reserves | \$ 13,034,309 | \$ 9,512,029 | \$ 8,667,898 | \$ 7,205,265 | \$ 8,007,388 | \$ 7,607,346 | \$ 7,885,164 | \$ 6,930,233 |
| Reserves | | | | | | | | |
| Bond Reserves | \$ 840,389 | \$ 670,139 | \$ 670,139 | \$ 670,139 | \$ 670,139 | \$ 670,139 | \$ 670,139 | \$ 670,139 |
| Sick/Vacation/Bonus Reserve | 567,498 | 584,523 | 602,059 | 620,120 | 638,724 | 657,886 | 677,622 | 697,951 |
| Pay Period 27 Reserve | 237,891 | 103,480 | 142,480 | 181,480 | 220,480 | 259,480 | 298,480 | 337,480 |
| Operating Reserve | 2,382,427 | 2,553,311 | 2,527,869 | 2,608,251 | 2,691,272 | 2,777,021 | 2,865,593 | 2,957,085 |
| Capital Reserve | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| Total Reserves | \$ 4,528,205 | \$ 4,411,453 | \$ 4,442,547 | \$ 4,579,991 | \$ 4,720,615 | \$ 4,864,526 | \$ 5,011,835 | \$ 5,162,655 |
| Ending Fund Balance After Reserves | \$ 8,506,103 | \$ 5,100,576 | \$ 4,225,351 | \$ 2,625,274 | \$ 3,286,773 | \$ 2,742,819 | \$ 2,873,329 | \$ 1,767,578 |

Note:

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

Table 7-35: Water Utility Fund, 2014 Fund Financial

WATER UTILITY

| | 2012 Actual | 2013 Revised | 2014 Approved | 2015 Projected | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Beginning of Year Fund Balance | \$ 37,315,810 | \$ 35,375,682 | \$ 30,960,147 | \$ 32,360,110 | \$ 34,207,993 | \$ 31,584,974 | \$ 30,530,777 | \$ 35,687,157 |
| Sources of Funds | | | | | | | | |
| Operating- | | | | | | | | |
| Sale of Water to General Customers | \$ 22,627,963 | \$ 20,794,356 | \$ 21,460,807 | \$ 22,363,662 | \$ 23,304,508 | \$ 24,284,946 | \$ 25,306,641 | \$ 26,371,328 |
| Projected Rate Increase | - | 623,831 | 858,432 | 894,546 | 932,180 | 971,398 | 1,012,266 | 1,054,853 |
| Bulk/Irrigation Water Sales | 235,072 | 150,050 | 141,050 | 143,050 | 143,050 | 143,050 | 143,050 | 143,050 |
| Hydroelectric Revenue | 1,610,906 | 2,006,925 | 2,405,978 | 2,395,484 | 2,404,812 | 2,449,120 | 2,508,586 | 2,558,724 |
| Miscellaneous Operating Revenues | 7,476 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Non-Operating- | | | | | | | | |
| Plant Investment Fees | 2,591,327 | 2,000,000 | 2,200,000 | 2,200,000 | 2,200,000 | 2,200,000 | 2,000,000 | 2,000,000 |
| Connection Charges | 135,667 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 |
| Special Assessments | 77,450 | 50,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| State & Federal Grants | 436,620 | 194,000 | - | - | - | - | - | - |
| Interest on Investments | 353,205 | 353,757 | 464,402 | 647,202 | 855,200 | 789,624 | 915,923 | 1,070,615 |
| Rent, assessments and other misc revenues | 144,875 | 19,500 | 20,000 | 20,500 | 20,500 | 20,500 | 20,500 | 20,500 |
| Sale of Real Estate - Yards Masterplan | 283,511 | - | - | 714,750 | - | - | - | - |
| Transfer from General Fund - Fire Training Center | 92,785 | 92,785 | 92,785 | 92,785 | 92,785 | 92,785 | 92,785 | 92,785 |
| Projected Bond Proceeds | - | - | - | - | 12,910,000 | - | 40,780,000 | 5,565,000 |
| Total Sources of Funds | \$ 28,596,856 | \$ 26,440,203 | \$ 27,803,454 | \$ 29,631,979 | \$ 43,023,036 | \$ 31,111,423 | \$ 72,939,751 | \$ 39,036,855 |
| Uses of Funds | | | | | | | | |
| Operating- | | | | | | | | |
| Administration | \$ 897,008 | \$ 856,126 | \$ 883,659 | \$ 910,169 | \$ 937,474 | \$ 965,598 | \$ 994,566 | \$ 1,024,403 |
| Planning and Project Management | 550,681 | 598,131 | 602,092 | 620,155 | 638,759 | 657,922 | 677,660 | 697,990 |
| Water Resources and Hydroelectric Operations | 2,169,830 | 2,072,539 | 2,035,907 | 2,096,984 | 2,159,894 | 2,224,691 | 2,291,431 | 2,360,174 |
| Water Treatment | 4,491,011 | 4,542,312 | 4,699,333 | 4,840,313 | 4,985,522 | 5,135,088 | 5,289,141 | 5,447,815 |
| Water Quality and Environmental Svcs | 945,635 | 966,796 | 1,004,893 | 1,035,040 | 1,066,091 | 1,098,074 | 1,131,016 | 1,164,946 |
| Water Conservation | 361,555 | 461,996 | 395,910 | 407,787 | 420,021 | 432,622 | 445,600 | 458,968 |
| System Maintenance | 3,076,609 | 3,233,373 | 3,165,659 | 3,260,629 | 3,358,448 | 3,459,201 | 3,562,977 | 3,669,866 |
| Windy Gap Payment | 2,340,042 | 2,556,836 | 2,633,250 | 2,714,004 | 2,776,959 | 2,396,581 | 336,000 | 341,000 |
| Sick and Vacation Accrual | 41,802 | 100,000 | 100,000 | 103,000 | 106,090 | 109,273 | 112,551 | 115,927 |

Table 7-35: Water Utility Fund, 2014 Fund Financial (Cont.)

| | 2012 Actual | 2013 Revised | 2014 Approved | 2015 Projected | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Debt- | | | | | | | | |
| BRWTP 1996 Revenue Bond; Refunding in 2006 | 855,357 | 854,438 | 856,594 | 857,708 | 858,531 | - | - | - |
| Refunding of the 1999 and 2000 Revenue Bonds | 2,506,755 | 2,511,421 | 2,523,521 | 2,522,054 | 2,517,388 | 2,524,233 | 2,524,650 | 1,375,102 |
| Lakewood 2001 Rev Bond; Refunded in 2012 | 2,053,275 | 2,057,650 | 2,057,000 | 2,065,733 | 2,065,950 | 2,065,333 | 2,072,083 | 2,080,817 |
| Projected Bond-Betasso WTP Improvements | - | - | - | - | 1,139,643 | 1,139,643 | 1,139,643 | 1,139,643 |
| Projected Bond-NCWCD Conveyance Line | - | - | - | - | - | - | 2,458,096 | 2,458,096 |
| Projected Bond-Carter Lake Hydro | - | - | - | - | - | - | - | 485,205 |
| Projected Bond - Barker Dam | - | - | - | - | - | - | 710,445 | 710,445 |
| Projected Bond-Barker Dam Hydro Facility | - | - | - | - | - | - | 336,250 | 336,250 |
| Transfers - | | | | | | | | |
| Cost Allocation | 1,180,551 | 1,208,285 | 1,255,221 | 1,317,982 | 1,383,881 | 1,453,075 | 1,525,729 | 1,602,015 |
| Planning & Development Services | 200,362 | 206,373 | 212,564 | 218,941 | 225,509 | 232,274 | 239,243 | 246,420 |
| General Fund - City Attorney | - | 31,893 | 52,888 | 55,004 | 57,204 | 59,492 | 61,871 | 64,346 |
| Capital | \$8,908,314 | 5,469,598 | 4,025,000 | 4,861,595 | 8,933,536 | 8,321,793 | 4,423,683 | 9,388,527 |
| Projected Bond - Betasso WTP IMP | - | - | - | - | 11,996,245 | - | - | - |
| Projected Bond - NCWCD Conveyance | - | - | - | - | - | - | 25,874,690 | - |
| Projected Bond - Carter Lake Hydro | - | - | - | - | - | - | - | 2,500,000 |
| Projected Bond - Barker Dam | - | - | - | - | - | - | 7,725,138 | - |
| Projected Bond - Barker Dam Hydro Facility | - | - | - | - | - | - | 3,613,459 | - |
| Projected Bond - Issuance Costs | - | - | - | - | 125,000 | - | 350,000 | - |
| Encumbrances, Carryover and Adjustments to Base | | | | | | | | |
| | - | 3,227,971 | - | - | - | - | - | - |
| Total Uses of Funds | \$ 30,578,787 | \$ 30,955,738 | \$ 26,503,491 | \$ 27,887,097 | \$ 45,752,145 | \$ 32,274,893 | \$ 67,895,922 | \$ 37,667,957 |
| Sick/Vacation Accrual Adjustment | \$ 41,802 | \$ 100,000 | \$ 100,000 | \$ 103,000 | \$ 106,090 | \$ 109,273 | \$ 112,551 | \$ 115,927 |
| Ending Fund Balance Before Reserves | \$ 35,375,682 | \$ 30,960,147 | \$ 32,360,110 | \$ 34,207,993 | \$ 31,584,974 | \$ 30,530,777 | \$ 35,687,157 | \$ 37,171,982 |
| Reserves | | | | | | | | |
| Bond Reserve | \$ 2,934,796 | \$ 2,934,796 | \$ 2,934,796 | \$ 2,934,796 | \$ 4,074,439 | \$ 3,221,072 | \$ 6,725,873 | \$ 7,211,078 |
| Lakewood Pipeline Remediation Reserve | 14,039,542 | 14,932,560 | 15,588,815 | 16,528,955 | 17,497,690 | 18,495,890 | 19,524,451 | 20,263,193 |
| Sick/Vacation/Bonus Reserve | 557,494 | 574,219 | 591,445 | 609,189 | 627,464 | 646,288 | 665,677 | 685,647 |
| Pay Period 27 Reserve | 287,947 | 112,400 | 163,400 | 214,400 | 265,400 | 316,400 | 367,400 | 418,400 |
| Operating Reserve | 4,063,772 | 4,208,665 | 4,260,344 | 4,395,002 | 4,528,963 | 4,555,973 | 4,166,946 | 4,298,468 |
| Capital Reserve | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| Total Reserves | \$ 23,983,551 | \$ 24,762,639 | \$ 25,538,800 | \$ 26,682,341 | \$ 28,993,956 | \$ 29,235,623 | \$ 33,450,348 | \$ 34,876,786 |

Table 7-35: Water Utility Fund, 2014 Fund Financial (Cont.)

| | 2012 Actual | 2013 Revised | 2014 Approved | 2015 Projected | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected |
|---|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Ending Fund Balance After Reserves | \$ 11,392,131 | \$ 6,197,508 | \$ 6,821,310 | \$ 7,525,652 | \$ 2,591,017 | \$ 1,295,154 | \$ 2,236,809 | \$ 2,295,196 |

Note:

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

Table 7-36: Workers Compensation Insurance Fund, 2014 Fund Financial

WORKER COMPENSATION INSURANCE

| | 2012 Actual | 2013 Revised | 2014 Approved | 2015 Projected | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning Fund Balance | \$ 3,707,669 | \$ 3,438,357 | \$ 3,164,863 | \$ 2,881,783 | \$ 2,583,656 | \$ 2,300,253 | \$ 2,085,216 | \$ 1,949,003 |
| Sources of Funds | | | | | | | | |
| Charges to Departments | \$ 1,338,635 | \$ 1,406,128 | \$ 1,493,493 | \$ 1,583,102 | \$ 1,709,751 | \$ 1,863,628 | \$ 2,031,355 | \$ 2,234,490 |
| Interest Earnings | 36,420 | 28,161 | 21,521 | 19,596 | 17,569 | 15,642 | 14,179 | 13,253 |
| Other Revenues | 18,820 | 19,009 | 19,199 | 19,391 | 19,585 | 19,780 | 19,978 | 20,178 |
| Transfer In - Property and Casualty | - | - | - | - | - | - | - | - |
| Total Sources of Funds | \$ 1,393,875 | \$ 1,453,297 | \$ 1,534,213 | \$ 1,622,089 | \$ 1,746,904 | \$ 1,899,050 | \$ 2,065,512 | \$ 2,267,921 |
| Uses of Funds | | | | | | | | |
| Insurance Premiums & Related Expenses | \$ 167,430 | \$ 147,777 | \$ 155,166 | \$ 162,924 | \$ 171,071 | \$ 179,624 | \$ 188,605 | \$ 198,036 |
| Consultant Services | 85,230 | 106,656 | 109,856 | 113,151 | 116,546 | 120,042 | 123,644 | 127,353 |
| Annual Claim Payments | 830,383 | 900,000 | 972,000 | 1,049,760 | 1,133,741 | 1,190,428 | 1,249,949 | 1,312,447 |
| Employee Wellness Program | 326,468 | 315,375 | 325,038 | 329,639 | 334,331 | 339,118 | 344,000 | 348,980 |
| Program Administration - Personnel | 172,986 | 182,640 | 183,116 | 190,441 | 198,059 | 205,981 | 214,220 | 222,789 |
| Program Administration - Non-Personnel | 45,034 | 38,609 | 34,993 | 35,693 | 36,407 | 37,135 | 37,878 | 38,635 |
| Cost Allocation | 35,656 | 35,735 | 37,123 | 38,608 | 40,152 | 41,758 | 43,429 | 45,166 |
| Total Uses of Funds | \$ 1,663,187 | \$ 1,726,792 | \$ 1,817,292 | \$ 1,920,216 | \$ 2,030,307 | \$ 2,114,087 | \$ 2,201,725 | \$ 2,293,406 |
| Ending Fund Balance Before Reserves | \$ 3,438,357 | \$ 3,164,863 | \$ 2,881,783 | \$ 2,583,656 | \$ 2,300,253 | \$ 2,085,216 | \$ 1,949,003 | \$ 1,923,519 |
| Reserves | | | | | | | | |
| Year-end Estimated Liabilities | \$ 1,167,401 | \$ 1,183,380 | \$ 1,249,073 | \$ 1,314,127 | \$ 1,386,944 | \$ 1,466,410 | \$ 1,481,074 | \$ 1,481,074 |
| City Reserve Policy (@ 80% risk margin) | 236,982 | 240,226 | 253,562 | 266,768 | 281,550 | 297,681 | 300,658 | 300,658 |
| Pay Period 27 Reserve | 11,105 | 4,915 | 6,915 | 8,915 | 10,915 | 12,915 | 14,915 | 16,915 |
| Total Reserves | \$ 1,415,488 | \$ 1,428,521 | \$ 1,509,550 | \$ 1,589,810 | \$ 1,679,409 | \$ 1,777,006 | \$ 1,796,647 | \$ 1,798,647 |
| Ending Fund Balance After Reserves | \$ 2,022,869 | \$ 1,736,341 | \$ 1,372,233 | \$ 993,846 | \$ 620,844 | \$ 308,210 | \$ 152,356 | \$ 124,872 |

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Purpose of Section

This section will provide a summary accounting of each codified fee, rate, or user charge (a “fee”), organized by department, for which an increase or decrease has been approved for 2014. The information shows what the city charges in 2013 and the percent change in the approved fee effective January 1, 2014. The purpose of this section is to provide a single location in which the impact of updated fees on consumers of city services can be found.

Changes to Fees by Department

For 2014, four departments/divisions updated schedules of selected city fees, rates, and charges, or introduced new fees that have been approved:

- Downtown and University Hill Management Division – Parking Services (DUHMD/PS)
- Finance – Tax and License
- Public Works – Development and Support Services
- Public Works – Utilities

The city last updated its user fees (excluding capital facility impact fees, development excise taxes, and plant investment fees) across all departments in 1994. A citywide comprehensive update to the 1994 study is anticipated to occur after the Transform Boulder Business Initiative (TBBI) project, which will replace the city’s financial, human resources and payroll software systems, is fully implemented. This is expected by mid 2015.

Fees have been analyzed for the 2014 budget in specific areas as part of annual program evaluations. Examples include fee reviews undertaken in Downtown and University Hill Management Division (DUHMD) and in Public Works – Development and Support Services. A selective fee review strategy will continue during 2014. For many fees referenced in this section, the change to each fee mirrors the rate of inflation in the general level of prices in the economy, or the change in construction cost indices widely used in various industries.

Background

The City of Boulder delivers numerous services to residents and businesses throughout the year. For certain services, good financial management means that the city should recover its costs, in part or in full. Most services for which the city charges a fee are considered to be of special benefit to the resident or business receiving the service. Examples are recreation activities, building safety



inspections, development review, vehicle parking, and wastewater treatment.

Cost recovery practices for the city include a periodic review of the fees charged to determine whether future year city expenditures on selected services are appropriately offset by the fee revenue collected from the public. That review often takes place as part of the development of the annual operating budget.

Each year, city departments face cost pressures in wages and benefits; fuel, utilities, and office equipment; and building renovation and repair—no different from the budgets of households and private enterprises. Because of inflation in general prices, good financial management also recommends that the city include in the annual operating budget an adjustment of fees in line with inflation. Without inflation adjustments, the city would need to incrementally shift resources away from current programs to pay for services for residents or businesses receiving a special benefit.

Downtown and University Hill Management Division – Parking Services (DUHMD/PS)

DUHMD/PS sets a schedule of user fees to recover a share of the cost of providing mall permits and facilities on the Pearl Street Mall. The fees are based on what the public would pay for similar services from private enterprise. DUHMD/PS intends to maintain the fees using the following approaches:

- Market rates for comparable services
- Annual CPI increase, rounded to nearest half dollar.

The department reviews all fees annually and uses the current CPI projections to increase fees for the Pearl Street Mall permit and fee program.

For the 2014 budget, cost to advertise on the Pearl Street Mall kiosk panels was reduced due to declining use. There are seven kiosks with four panels each for a total of 28 panels for sale. Reducing the annual fee by 50% is intended to encourage businesses to utilize the panels, thus increasing the total revenue.

The fees updated in 2014 are shown in Table 8-01.



Table 8-01: DUHMD Fee Impacts in 2014

| FEE PAID BY TYPICAL BUSINESS | | | | | | |
|--|------------------------|------------------------|------------------------|-------------------|-------------------|--|
| | Approved 2013 Level | Approved 2014 Level | Units | Percent Change | B.R.C. Section | |
| Neighborhood Parking Permit Fee | | | | | | |
| Non zone resident pass | \$ 78.00 | \$ 82.00 | per permit/per quarter | 5.1% | 4-25-79 | |
| Mall Permits/Fees | | | | | | |
| Building Extension Permits | \$ 15.00 | \$ 15.50 | annual | 3.3% | 4-20-11 | |
| Mobile Vending Carts | 2,025.00 | 2,075.00 | annual fee | 2.5% | 4-20-11 | |
| Mall Kiosk Advertising | 1,950.00 | 975.00 | annual fee | -50.0% | 4-20-11 | |
| Ambulatory Vendor Permit (May-September) | 101.00 | 103.50 | monthly fee | 2.5% | 4-20-11 | |
| Ambulatory Vendor Permit (October-April) | 49.50 | 51.00 | monthly fee | 3.0% | 4-20-11 | |
| Electricity Event Fee | 17.50 | 18.00 | per day | 2.9% | 4-20-11 | |
| Entertaining Vending Permit | 14.00 | 14.50 | per month | 3.6% | 4-20-11 | |
| Personal Services Vending Permit | 101.00 | 103.50 | per month | 2.5% | 4-20-11 | |
| Personal Services Vending Permit | 49.50 | 51.00 | per month | 3.0% | 4-20-11 | |
| New sbox on mall | 65.00 | 66.50 | annual per box fee | 2.3% | 4-20-11 | |
| News Box Fees | | | | | | |
| Full size box | \$ 94.00 | \$ 96.00 | annual fee | 2.1% | 4-20-57 | |
| Double sized slot | 48.00 | 49.00 | annual fee | 2.1% | 4-20-57 | |
| Single sized slot | 27.00 | 27.50 | annual fee | 1.9% | 4-20-57 | |
| Waiting list fee | 26.50 | 27.00 | annual fee | 1.9% | 4-20-57 | |

Finance—Tax and License Division

Auctioneer License Fees

The city will increase this license fee by the amount of the Consumer Price Index (CPI) and round up to the next even dollar amount of \$77. The city will charge, in addition to the yearly license fee above, \$7 for each employee of applicant businesses that the division subjects to an on-line background check through the Colorado Bureau of Investigation. These results, which will be provided to the Police Department for their review and assessment for criminal operation concerns of applicant businesses, will be more complete than what the Police Department is currently able to obtain and review prior to an application decision by the city.

Circus, Carnival, and Menagerie License Fees

The city will increase this license fee by the amount of CPI and round up to the next even dollar amount of \$405. The city does not complete background checks as part of this license review process.



Itinerant Merchant License Fees

The city will increase this license fee by the amount of CPI and round up to the next even dollar amount of \$53. The city will charge, in addition to the yearly license fee above, \$7 for each employee of applicant businesses that the division subjects to an on-line background check through the Colorado Bureau of Investigation. These results, which will be provided by the Finance Department to Police Department for their review and assessment for criminal operation concerns of applicant businesses, will be more complete than what the Police Department is currently able to obtain and review prior to an application decision by the city.

Secondhand Dealer and Pawnbroker License Fees

The city will increase the secondhand dealer license fee to \$108 and the pawnbroker license fee to \$2,029 which is the increase in the CPI, rounded to the nearest dollar. The city will charge, in addition to the yearly license fee above, \$7 for each employee of applicant businesses that the division subjects to an online background check through the Colorado Bureau of Investigation. These results, which will be provided to the Police Department for their review and assessment for criminal operation concerns of applicant businesses, will be more complete than what the Police Department is currently able to obtain and review prior to an application decision by the city.

Mobile Food Vehicle Sales

The city will increase this license fee by the CPI and round up to the next even dollar amount of \$225. The division does not complete background checks as part of this license review process.

License Application Trends

The city has observed an increase in Mobile Food Vehicle license applications in 2013, requiring more staff time for this license type. Sales and Use Tax license applications for Business licenses have also increased exponentially this year, with more small businesses opening due to improvements in the regional economy.

Secondhand dealer licenses, but not pawnbroker licenses, have increased in recent years. On the police powers basis of ensuring that pawn slips are properly collected for used goods, annual renewals are mailed out for this miscellaneous license type. With increasing non-profit fundraising efforts, Special Event liquor permit applications submitted have ranged between 77 to 112 in number each year for the last 5 years.

Calculation of Fee Change

Table 8-02 displays the approved fees updated for 2014. The city has used the CPI to increase fees in each case, unless there was a rationale to leave the fees unchanged. The city has taken on state's portion of review for local only permit processing, adding the necessary fee and the work required to provide better background check results to the Police Department.

Fees, Rates, and Charges



The city also coordinates licensing operations with the City Attorney's Office to collect and review citywide expenditures for the Medical Marijuana Business licensing project before suggesting any change in those license fees to allow for a reasoned and concrete rationale on any such changes.

Table 8-02: Finance Fee Impacts in 2014

FEE PAID BY TYPICAL APPLICANTS

| | Approved 2013 Level | Approved 2014 Level | Units | Percent Change | B.R.C. Section |
|--|------------------------|------------------------|----------|-------------------|-------------------|
| Auctioneer License Fee | | | | | |
| Annual fee with license issued each event | \$ 75 | \$ 77 | per year | 2.7% | 4-20-3 |
| Total including background checks ¹ | 89 | 91 | per year | 2.2% | 4-20-3 |
| Circus, Carnival, & Menagerie License Fee | | | | | |
| Cost per event day | \$ 395 | \$ 405 | per day | 2.5% | 4-20-5 |
| Itinerant Merchant License Fee | | | | | |
| Annual license fee | \$ 52 | \$ 53 | per year | 1.9% | |
| Total including background checks ² | 94 | 95 | per year | 1.1% | 4-20-10 |
| Second Hand Dealer & Pawnbroker License Fee | | | | | |
| 2nd Hand Calendar/Renewal | \$ 105 | \$ 108 | per year | 2.9% | 4-20-17 |
| Total including background checks ¹ | 119 | 122 | per year | 2.5% | 4-20-17 |
| Pawn Calendar/Renewal | 1,980 | 2,029 | per year | 2.5% | 4-20-17 |
| Total including background checks ¹ | 1,994 | 2,043 | per year | 2.5% | 4-20-17 |
| Mobile Food Vehicle License fees | | | | | |
| MFV License fee | \$ 220 | \$ 225 | per year | 2.3% | 4-20-66 |
| MFV Renewal fee | 220 | 225 | per year | 2.3% | 4-20-66 |

Notes:

¹Assumes that two people would require background checks at \$7 each for a typical license.

²Assumes that six people would require background checks at \$7 each for a typical license.

Public Works – Development and Support Services (PW-DSS)

Excise Taxes and Capital Facility Impact Fees

The city currently collects development related excise taxes and impact fees to fund the cost of future capital improvements related to growth. In 2008, the city retained TischlerBise to update the Development Excise Tax (DET) study prepared in 1996 and to prepare an impact fee study for various infrastructure categories. As part of the 2010 budget process, city council adopted impact fees for fire, human services, library, fire, police, municipal facilities, and parks and recreation capital improvements to serve new growth.

Additionally, the DET capacity that was freed up through the creation of the impact fees was allocated to increase the transportation component for non residential and multifamily development and for parkland acquisition.



Fee Update

It is recommended that necessary cost adjustments be made as part of the annual evaluation and update of excise taxes and impact fees. The maximum amount that can be charged as an excise tax is limited by the amounts approved by voters.

The city will adjust each impact fee and development excise tax in 2014 by an inflation factor (RS Means' construction cost index for all impact fees and the Consumer Price Index for the excise taxes). Table 8-03 demonstrates the impact the changes will have on three types of development scenarios:

- A 3,000 square foot single family residential project
- A 10 unit multifamily project in which five units are 1,000 square feet in size, and five units are 1,500 square feet in size
- A 7,500 square foot retail project.

Table 8-03: Planning and Development Services Fee Impacts in 2014

FEE PAID BY TYPICAL PROJECT

| | Approved 2013 Level | Approved 2014 Level | Units | Percent Change | B.R.C. Section |
|---|------------------------|------------------------|-----------------|-------------------|-------------------|
| Single Family Residential (3,000 sq. ft) | | | | | |
| Capital Facility Impact Fees | \$ 5,782 | \$ 5,880 | per application | 1.7% | 4-20-62 |
| Transportation Excise Taxes | 2,122 | 2,122 | per application | 0.0% | 3-8-3 |
| Park Land Excise Taxes | 1,091 | 1,116 | per application | 2.3% | 3-8-3 |
| Multifamily Residential (10 units) | | | | | |
| Capital Facility Impact Fees | \$ 43,900 | \$ 44,695 | per application | 1.8% | 4-20-62 |
| Transportation Excise Taxes | 15,723 | 16,085 | per application | 2.3% | 3-8-3 |
| Park Land Excise Taxes | 7,584 | 7,758 | per application | 2.3% | 3-8-3 |
| Non-residential (7,500 sq. ft. retail) | | | | | |
| Capital Facility Impact Fees | \$ 7,382 | \$ 7,500 | per application | 1.6% | 4-20-62 |
| Transportation Excise Taxes | 18,600 | 18,600 | per application | 0.0% | 3-8-3 |
| Park Land Excise Taxes | n/a | n/a | per application | n/a | 3-8-3 |

Along with the approved fee update, there will be a new Off-site Affordable Housing Design Review Fee of \$2,100. The Off-site Design Review ensures that when affordable units required by Inclusionary Housing are provided off-site the units are of equal or better quality to what would have been provided on-site and are indistinguishable from surrounding market housing in quality, design, and general appearance.



Public Works – Utilities

Utility Rate, Specific Service Charges, and Fee Changes

The city owns and operates three utilities: water, wastewater, and stormwater/flood management. Each utility operates as a self-supporting enterprise fund, and assesses a variety of rates, charges, and fees to ensure that revenues are sufficient to meet operating and maintenance costs and to maintain the financial integrity of each utility. Revenues generated from customers' monthly utility bills are the largest revenue source for each utility, accounting for 80 to 95 percent of total revenues.

The monthly customer bill for water and wastewater services is comprised of a quantity charge based on the volume of use, and a fixed service charge based on meter size. The fixed service charge is designed to recover costs related to meter reading, billing, and collection which are attributable to each customer regardless of the quantity used. This charge also recovers a portion of the capital costs to assist with revenue stability. The quantity charge primarily recovers those costs that are incurred to provide customer average and peak usage requirements.

The impact of the change in quantity and service charges will vary based on customer type and actual consumption. Table 8-04 presents estimates of impacts on the total utility bills for three sample customer types:

- **Single Family Inside City Residential** account with an average winter consumption of 5,000 gallons, total annual water consumption of 120,000 gallons and irrigable area of 5,200 square feet. For stormwater charges, the account has 3,000 square feet of impervious area.
- **Inside City Commercial – Restaurant** account with Historical Monthly Use (HMU) for water budget calculation, a 1" meter with 412,000 gallons of annual consumption, and 7,000 square feet of impervious area.
- **Inside City Commercial – Hotel** account using Average Monthly Use (AMU) for water budget calculation, a 3" meter with 3,200,000 gallons of annual consumption, and 153,000 square feet of impervious area.



Table 8-04: Sample Utility Bill Impacts in 2014

UTILITY BILL FOR TYPICAL ACCOUNT

| | Approved 2013 Level | Approved 2014 Level | Units | Percent Change | B.R.C. Section |
|---|------------------------|------------------------|----------|-------------------|-------------------|
| Water Utility Bill | | | | | |
| Residential Use | \$ 404 | \$ 419 | per year | 3.7% | 4-20-25 |
| Commercial Use - Restaurant | 1,147 | 1,195 | per year | 4.2% | 4-20-25 |
| Commercial Use - Hotel | 10,854 | 11,315 | per year | 4.2% | 4-20-25 |
| Wastewater Utility Bill | | | | | |
| Residential Use | \$ 266 | \$ 279 | per year | 4.9% | 4-20-28 |
| Commercial Use - Restaurant | 1,761 | 1,848 | per year | 4.9% | 4-20-28 |
| Commercial Use - Hotel | 13,704 | 14,386 | per year | 5.0% | 4-20-28 |
| Stormwater / Flood Management Utility Bill | | | | | |
| Residential Use | \$ 90 | \$ 92 | per year | 3.0% | 4-20-45 |
| Commercial Use - Restaurant | 188 | 193 | per year | 2.7% | 4-20-45 |
| Commercial Use - Hotel | 4,126 | 4,250 | per year | 3.0% | 4-20-45 |

The utilities also assess charges to new customers and customers increasing their impact on utility infrastructure. These charges include fees for physical connections or “taps” into city owned pipes as well as “buy in” into infrastructure capacity that was funded by existing utility customers.

The charges are set at a level that recovers costs of providing services, and changes in the fees are generally attributable to cost changes in equipment, fleet, and personnel costs. Table 8-05 displays the approved changes to fees paid by typical users of these services in 2014.

Table 8-05: Utility Specific Charge Impacts in 2014

CHARGE FOR TYPICAL CUSTOMER

| | Approved 2013 Level | Approved 2014 Level | Units | Percent Change | B.R.C. Section |
|---|------------------------|------------------------|----------------|-------------------|-------------------|
| Utility Specific Service Charges | | | | | |
| Meter Installation - 3/4 inch meter | \$ 523 | \$ 544 | per occurrence | 4% | 4-20-23 |
| Meter Installation - 2 inch meter | 2,435 | 2,866 | per occurrence | 18% | 4-20-23 |
| Water Tap Fee - 3/4 inch tap | 117 | 111 | per occurrence | -5% | 4-20-23 |
| Water Tap Fee - 2 inch tap | 465 | 452 | per occurrence | -3% | 4-20-23 |
| Wastewater Tap Fee - 4 inch tap | 133 | 127 | per occurrence | -5% | 4-20-27 |

Plant investment fees (PIFs) are one time charges related to development to utilize existing infrastructure systems. Utilities PIFs are increasing by four percent, based on the *Engineering News Record* (ENR) Cost Index for Denver. Table 8-06 shows the approved 2014 change to each PIF after this inflation factor is applied to the city’s 2013 PIF schedule.



Table 8-06: Plant Investment Fee Impacts in 2014

| PLANT INVESTMENT FEES | | | | | | |
|--|------------------------|------------------------|-------------------------------|-------------------|-------------------|--|
| | Approved 2013 Level | Approved 2014 Level | Units | Percent Change | B.R.C. Section | |
| Water Plant Investment Fee (PIF) | | | | | | |
| Single Family Residential Outdoor (first 5,000 sq. ft. of irrigable area) | \$ 2.57 | \$ 2.67 | per sq. ft. irrigated area | 4% | 4-20-26 | |
| Single Family Residential Indoor | 11,026.00 | 11,467.00 | single unit dwelling | 4% | 4-20-26 | |
| Wastewater Plant Investment Fee (PIF) | \$ 4,301.00 | \$ 4,473.00 | single unit dwelling | 4% | 4-20-29 | |
| Stormwater / Flood Management Plant Investment Fee (PIF) | \$ 1.98 | \$ 2.06 | per sqft impervious area | 4% | 4-20-46 | |

Summary of Proposed Changes

These departments/divisions have adjusted some codified fees in 2014:

- Downtown and University Hill Management Division—Parking Services
- Finance – Tax and License
- Municipal Court
- Public Works – Development and Support Services
- Public Works – Utilities

In total, the approved changes in fees, charges, and rates will create an additional \$2.05 million in revenue in 2014, based on the best available information. Table 8-07 provides the revenue generation estimates at the department and program level.

Some of the change in revenue comes from greater expected demand for certain city services, and the remainder of the revenue change is caused by the updated fee amount charged to the consumer of city services. Updating the city’s fee schedules implements the city’s commitment to cost recovery involving fee and rate based services.



Table 8-07: Citywide Revenue Impacts in 2014

| DEPARTMENT / FEE | | | | |
|--|---------------------------|-----------|---------------------------|-------------------|
| | Approved 2013 Revenues | | Approved 2014 Revenues | Percent Change |
| DUHMD - Parking Services | | | | |
| Mobile Vending Carts | \$ 26,325 | \$ | 26,975 | 2.5% |
| Mall Kiosk Advertising | 26,065 | | 27,000 | 3.6% |
| Ambulatory/Personal Service Permit | 3,850 | | 3,500 | -9.1% |
| Electricity Event Fee | 150 | | 500 | 233.3% |
| Entertaining Vending Permit | 125 | | 125 | 0.0% |
| New sbox On Mall | 4,876 | | 4,300 | -11.8% |
| New sbox Off Mall | 3,977 | | 3,950 | -0.7% |
| Finance - Tax and License | | | | |
| Auctioneer License Fees | \$ 178 | \$ | 182 | 2.0% |
| Circus, Carnival, & Menagerie License Fee | 2,370 | | 2,441 | 3.0% |
| Itinerant Merchant License Fee | 1,410 | | 1,424 | 1.0% |
| Second Hand Dealer & Pawnbroker License Fee | 3,689 | | 3,800 | 3.0% |
| Mobile Food Vehicle License/Renewal Fees | 3,080 | | 3,142 | 2.0% |
| Public Works - Development and Support Services | | | | |
| Capital Facility Impact Fees | \$ 376,151 | \$ | 605,329 | 60.9% |
| Transportation Excise Taxes | 606,000 | | 576,592 | -4.9% |
| Parkland Excise Taxes | 136,000 | | 208,344 | 53.2% |
| Off-Site Affordable Housing Design Review Fee | - | | 6,300 | n/a |
| Public Works - Utilities | | | | |
| Water Utility Rates | \$ 21,310,816 | \$ | 22,211,239 | 4.2% |
| Wastewater Utility Rates | 13,399,834 | | 14,097,944 | 5.2% |
| Stormwater / Flood Management Utility Rates | 5,301,116 | | 5,471,070 | 3.2% |
| Water Utility Specific Service Charges | 238,000 | | 238,000 | 0.0% |
| Wastewater Utility Specific Service Charges | 10,000 | | 10,000 | 0.0% |
| All Departments | \$ 41,454,012 | \$ | 43,502,156 | |

ORDINANCE NO. 7944

**AN ORDINANCE APPROPRIATING MONEY TO
DEFRAY EXPENSES AND LIABILITIES OF THE
CITY OF BOULDER, COLORADO, FOR THE 2014
FISCAL YEAR OF THE CITY OF BOULDER,
COMMENCING ON THE FIRST DAY OF JANUARY
2014, AND ENDING ON THE LAST DAY OF
DECEMBER 2014, AND SETTING FORTH DETAILS
IN RELATION THERETO.**

WHEREAS, the City Council has approved a motion to adopt the budget for 2014; 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, 2013 and ending at 12:00 Midnight at the end of December 31, 2014, for payment of 2014 City operating expenses, capital improvements, and general obligation and interest payments:

| | |
|--------------------------|---------------|
| General Operating Fund | \$115,683,987 |
| Capital Development Fund | 373,105 |
| Lottery Fund | 836,000 |

| | |
|---|------------|
| Planning and Development Services Fund | 10,517,645 |
| Affordable Housing Fund | 1,417,349 |
| Community Housing Assistance Program Fund | 2,306,005 |
| .25 Cent Sales Tax Fund | 7,575,343 |
| Library Fund | 7,629,002 |
| Recreation Activity Fund | 10,269,708 |
| Climate Action Plan Fund | 1,845,600 |
| Open Space Fund | 27,319,312 |
| Airport Fund | 2,015,389 |
| Transportation Fund | 31,421,772 |
| Transportation Development Fund | 917,489 |
| Community Development Block Grant (CDBG) Fund | 684,180 |
| HOME Investment Partnership Grant Fund | 811,331 |
| Permanent Parks and Recreation Fund | 2,783,289 |
| Boulder Junction Improvement Fund | 1,543,944 |
| Water Utility Fund | 26,503,491 |
| Wastewater Utility Fund | 16,039,376 |
| Stormwater/Flood Management Utility Fund | 13,925,314 |
| Telecommunications Fund | 730,326 |
| Property and Casualty Insurance Fund | 1,988,025 |
| Worker's Compensation Insurance Fund | 1,817,293 |
| Compensated Absences Fund | 753,698 |
| Fleet Operations Fund | 3,814,121 |
| Fleet Replacement Fund | 7,345,203 |
| Computer Replacement Fund | 1,891,092 |

| | |
|--|--------------------|
| Equipment Replacement Fund | 1,953,147 |
| Facility Renovation and Replacement Fund | 3,544,616 |
| Less: Interfund Transfers | 22,721,072 |
| Less: Internal Service Fund Charges | 22,211,773 |
| TOTAL (Including Debt Service) | \$ 261,323,309 |

Section 2. The following appropriations are hereby made for the City of Boulder's fiscal year commencing January 1, 2014 and ending December 31, 2014 for estimated carryover expenditures:

| | |
|---|-------------|
| General Operating Fund | \$3,000,000 |
| Capital Development Fund | 90,000 |
| Lottery Fund | 670,000 |
| Planning & Development Services Fund | 1,000,000 |
| Affordable Housing Fund | 11,000,000 |
| CHAP Fund | 2,000,000 |
| .25 Cent Sales Tax Fund | 400,000 |
| Climate Action Plan Fund | 700,000 |
| Airport Fund | 250,000 |
| Transportation Fund | 9,500,000 |
| Transportation Development Fund | 1,900,000 |
| Community Development Block Grant (CDBG) Fund | 800,000 |
| HOME Investment Partnership Grant Fund | 700,000 |
| Permanent Parks and Recreation Fund | 1,000,000 |
| Boulder Junction Improvement Fund | 600,000 |
| 2011 Capital Improvement Bond Fund | 21,473,419 |

| | |
|--|------------|
| Water Utility Fund | 3,500,000 |
| Wastewater Utility Fund | 1,500,000 |
| Stormwater/Flood Management Fund | 9,600,000 |
| Fleet Replacement Fund (Internal Service Fund) | 5,000,000 |
| Equipment Replacement Fund (Internal Service Fund) | 700,000 |
| Facility Renovation and Replacement Fund (Internal Service Fund) | 7,000,000 |
| TOTAL | 82,383,419 |

Section 3. The following appropriations are hereby made for the City of Boulder's fiscal year commencing January 1, 2014, and ending December 31, 2014, for Fund Balances:

| | |
|---|--------------|
| General Operating Fund | \$29,354,000 |
| Capital Development Fund | 6,762,198 |
| Lottery Fund | 213,750 |
| Planning and Development Services Fund | 3,680,481 |
| Affordable Housing Fund | 30,763 |
| Community Housing Assistance Program Fund | 28,653 |
| .25 Cent Sales Tax Fund | 871,108 |
| Library Fund | 1,358,591 |
| Recreation Activity Fund | 1,047,281 |
| Climate Action Plan Fund | 101,867 |
| Open Space Fund | 14,104,894 |
| Airport Fund | 692,724 |
| Transportation Fund | 1,806,016 |
| Transportation Development Fund | 367,884 |
| Permanent Parks and Recreation Fund | 424,658 |

| | |
|--|---------------|
| Boulder Junction Improvement Fund | 1,034,280 |
| 2011 Capital Improvement Bond Fund | 394,322 |
| Water Utility Fund | 32,360,110 |
| Wastewater Utility Fund | 8,667,898 |
| Stormwater/Flood Management Utility Fund | 3,149,506 |
| Telecommunications Fund | 1,129,912 |
| Property and Casualty Insurance Fund | 4,700,219 |
| Worker's Compensation Insurance Fund | 2,881,783 |
| Compensated Absences Fund | 1,814,069 |
| Fleet Operations Fund | 599,920 |
| Fleet Replacement Fund | 5,017,715 |
| Computer Replacement Fund | 6,052,084 |
| Equipment Replacement Fund | 3,767,347 |
| Facility Renovation and Replacement Fund | 2,824,881 |
| TOTAL FUND BALANCES | \$135,238,914 |

Section 4. The City Council hereby appropriates as revenues all 2013 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

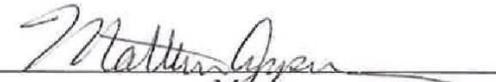
Section 5. The sums of money as appropriated for the purposes defined in this ordinance shall not be over expended, and that transfers between the various appropriations defined in this ordinance shall not be made except upon supplemental appropriations by ordinance authorizing such transfer duly adopted 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.

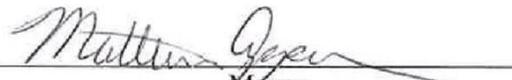
INTRODUCED, READ ON FIRST READING, AND ORDERED PUBLISHED
BY TITLE ONLY this 1st day of October, 2013.


Mayor

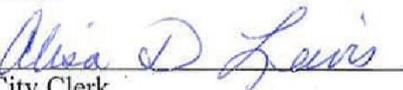
Attest:


City Clerk

READ ON SECOND READING, PASSED, AND ORDERED PUBLISHED BY
TITLE ONLY this 15th day of October, 2013.


Mayor

Attest:


City Clerk

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