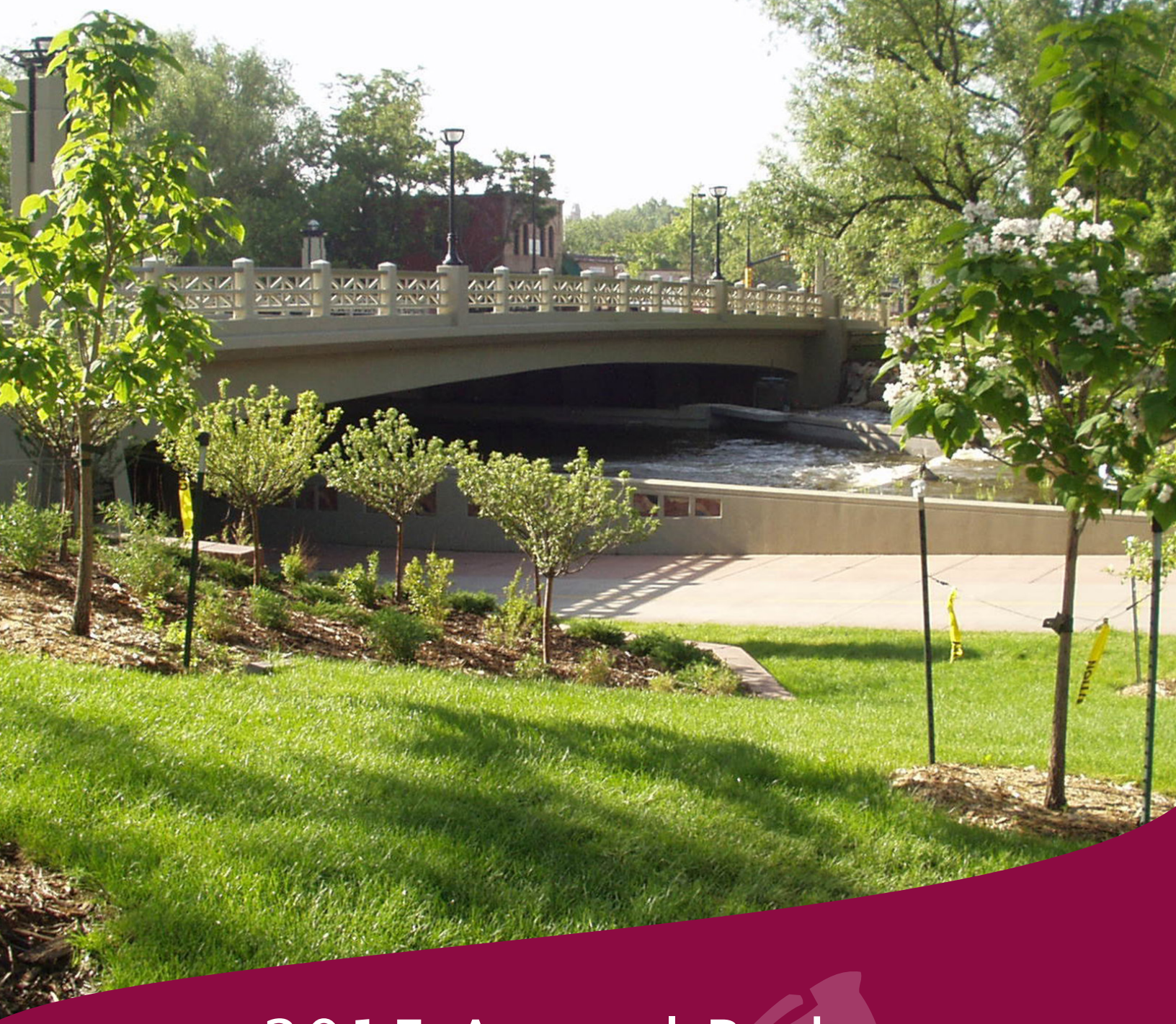

# 2015 Annual Budget
# Volume I

City of Boulder, Colorado

# 2015 Annual Budget Volume I

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, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

GOVERNMENT FINANCE OFFICERS ASSOCIATION

# *Distinguished Budget Presentation Award*

**PRESENTED TO**

## City of Boulder

## Colorado

For the Fiscal Year Beginning

**January 1, 2014**

Executive Director

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# City of Boulder
# 2015 Annual Budget

Mayor ..... Matthew Appelbaum

Mayor Pro Tem ..... George Karakehian

Council Members .....Macon Cowles

Suzanne Jones

Lisa Morzel

Tim Plass

Andrew Shoemaker

Sam Weaver

Mary Young

City Manager .....Jane S. Brautigam

# CITY OF BOULDER STAFF

City Manager ..... Jane S. Brautigam

Assistant City Manager ..... Mary Ann Weideman

City Attorney ..... Tom Carr

Municipal Judge ..... Linda P. Cooke

Chief Financial Officer ..... Bob Eichem

Director of Finance ..... Cheryl Pattelli

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

Interim Director of Parks and Recreation ..... Jeff Dillon

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 Library and Arts ..... David Farnan

Director of Labor Relations ..... Eileen Gomez

Director of Information Technology ..... Don Ingle

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

Director of Human Resources ..... Joyce Lira

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

Director of Human Services ..... Karen Rahn

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

Municipal Court Administrator ..... Lynne Reynolds

Police Chief ..... Greg Testa

Director of Communications ..... Patrick Von Keyserling

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

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

# CITY OF BOULDER BUDGET STAFF TEAM

Budget Officer ..... Peggy Bunzli

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Senior Budget Analyst ..... Devin Billingsley

Budget Analyst ..... Maria Diaz

Budget Analyst ..... Milford John-Williams

Public Works - Utilities ..... Ken Baird

City Attorney's Office ..... Lynette Beck

Human Resources ..... Rachel Deckert

Municipal Court ..... Jean Grill

Community Planning and Sustainability ..... Trish Jimenez

Public Works - Development and Support Services ..... Trish Jimenez

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

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

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

Information Technology ..... Beth Lemur

Human Services ..... Barbara Long

Public Works - Transportation ..... Mitch Meier

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

Police ..... Bridget Pankow

Parks and Recreation ..... Abbie Poniatowski

Fire ..... Frank Young

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# 2015 ANNUAL BUDGET
# HOW TO USE THIS DOCUMENT

The City of Boulder's 2015 Annual Budget contains a detailed description of how the city plans to invest available resources in city operations in 2015. 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 2014 through 2020, and historic data for revenues and expenditures prior to 2014.

## Document Organization

The 2015 Budget has ten main parts:

- City Manager's Budget Message
- Strategy and Priorities
- Citywide Context and Budget Process
- Budget Policies
- Sources, Uses, and Debt Service
- Energy Strategy and Electric Utility Development Project
- Civic Area Highlight
- 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 2015 Annual Budget. The transmittal letter includes attachments that detail variances between the 2015 operating budget and the 2014 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.

### CITYWIDE CONTEXT AND BUDGET PROCESS

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

### BUDGET POLICIES

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

## SOURCES, U SES, AND DEBT SERVICE

The Sources and Uses section contains summary information of the 2015 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.

## ENERGY STRATEGY AND ELECTRIC UTILITY DEVELOPMENT PROJECT

The Energy Strategy and Electric Utility Development Project section describes the operational structure and function, 2014 accomplishments, and 2015 key initiatives for the city's Energy Strategy and Electric Utility Development Project. It includes the 2015 annual budget for the project, as well as details on significant changes between the 2014 and 2015 budgets.

## CIVIC AREA

The Special Highlight on the Civic Area section describes the major work components of the Civic Area, 2014 accomplishments, and 2015 key initiatives for the Civic Area. It includes the 2015 Civic Area Annual budget, as well as a brochure highlighting the Civic Area events from the summer of 2014.

## DEPARTMENT OVERVIEWS

The Department Overviews section describes the operational structure and function, 2014 accomplishments, and 2015 key initiatives for each of the city's departments. It includes details on significant changes between the 2014 and 2015 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 2013 actual, 2014 revised, 2015 approved and 2016 –2020 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, 2015, 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 2015 Annual Budget for review and consideration. This budget was developed in accordance with the City Charter, city Financial Management Policies, Operating Budget guiding principles, Capital Improvement Program (CIP) guiding principles, and City Council's adopted goals.

September 2013 brought unprecedented rainfall to the region causing significant flooding and extensive damage to many Colorado communities. In Boulder, total damage to city infrastructure and public lands is estimated at $27.3 million, and private-property damage is estimated at $300 million.

The city was declared a national disaster which created the opportunity for possible reimbursement through the Federal Emergency Management Agency (FEMA), Federal Highway Administration (FHWA) and the State of Colorado. To date, the city has spent approximately $16 million on flood recovery. Estimated reimbursements from FEMA, the State of Colorado and the Federal Highway Administration (FHWA) are currently anticipated to be $14.5 million. The city continues to pursue grant funding from federal and state agencies for recovery and resilience projects.

The flood tested the city, county, and community's emergency preparedness and recovery plans, and resulted in many successes, as well as lessons learned. The flood disaster highlighted certain vulnerabilities in the city's infrastructure and where additional investment is needed. A number of fixed-term positions and one-time funding has already been added to the 2014 budget, and considerable flood recovery and mitigation investment is included in the 2015-2020 CIP. Details of additional proposed operating resources and considerations for water, wastewater and stormwater/flood management rates are highlighted on the following pages.

Despite this major disaster, the city remains on solid financial footing as a result of strong fiscal policy and a recovering economy, allowing for increased investment in the community and the organization.

Through a multi-year approach, the 2015 Annual Budget allocates funds to the highest council and community priorities, with a focus on strengthening resilience within the city organization and community infrastructure. Of note in the 2015 Annual Budget is increased and strategic

investment in:

- Public Safety;
- Water, Wastewater and Stormwater/Flood Management Systems;
- Energy Future;
- The Civic Area;
- Parks and Open Space;
- University Hill;
- Transportation; and
- Organizational Capacity

The total annual budget of $319,096,708, across all funds, represents a 18.4 percent increase in spending over 2014. Of this, $27 million, or approximately three-fifths, comes from increased capital spending over 2014. More than one-fifth is for other one-time expenditures, with less than one-fifth for ongoing expenditures. The increase in one-time spending reflects focused savings – dollars that have been set aside in funds such as the Utilities, Parks and Recreation and Open Space funds over several years – and includes significant leveraged funding, as well as increased funding for ongoing flood recovery and resilience.

Projected 2015 General Fund expenditures of $128,473,374 will increase by 11.1 percent. Of this, approximately one-third is for ongoing expenditures, while approximately two-thirds is for one-time expenditures.

The Annual Budget also carries forward Boulder's conservative fiscal approach that earned its AAA rating for general obligation bonds issued by the city and maintains needed resources to sustain operations during emergencies. 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 and to ensure continued long-term stability. In 2014, the Annual Budget included an ongoing 15 percent fund balance in the General Fund. This alignment with best practices proved timely and helped the city respond to the immediate emergency and ongoing recovery needs of the September 2013 flood. Reserves across the city have been applied to flood response and recovery. Although partial reimbursement for eligible expenses is expected from FEMA and the State of Colorado, and the city is seeking all external funding opportunities to cover both recovery and mitigation costs, the timing of this funding is uncertain. Therefore, the 2015 Annual Budget includes replenishing the General Fund reserves to 14 percent in 2015 and building reserves to 15 percent in 2016 and beyond. This plan brings reserve levels to recognized best practice levels in a short time frame, maintains adequate levels in the immediate term, and responsibly meets the funding needs of the city.

The economic outlook for the city continues to be positive, with steady improvement, and stable revenue growth is projected in the coming years. Boulder's fiscal health is reflected in its tax revenue collections and the community's unemployment level of 4.3 percent as of June, 2014, down 1.1 percent from the previous year. Sales and use tax collections were up 10.94 percent

through June 2014, compared to collections through June 2013, with approximately 6 percent of this increase due to one-time revenues and timing differences. Taking these one-time revenues into account, and noting that adjusted retail sales tax revenues through June 2014 are up 3.53 percent over 2013, the 2014 revenues are on target with projections.

The table below shows General Fund revenue collections compared to budget projections since 2008.

## Table 1-01: General Fund Revenues 2008-2015 (in $1,000s)

| | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | Projected 2014 | Proposed 2015 |
|---|---|---|---|---|---|---|---|---|
| Revised Budget | $93,907 | $104,611 | $107,908 | $100,312 | $110,424 | $112,516 | $118,962 | $120,575 |
| Actuals | $92,855 | $104,387 | $107,928 | $103,112 | $112,520 | $118,882 | | |

Economic uncertainty during a historically slow recovery from the 2008 Great Recession, including the possibility of a double dip recession, led the city to remain cautious in its 2013 revenue projections. Revenues in 2013 came in above projections, though much of the excess revenues came from one-time, non-recurring collections, primarily from construction use tax collections, as a result of the recovering economy. It is not expected that these higher levels of one-time revenues from construction use tax will continue in the years ahead. Retail sales tax collections came in strong for the year overall, though inconsistently throughout the year, likely an indication of muted but generally improving consumer confidence. Economists are now fairly consistent in projecting a stable economy for the next few years, and the city's 2014 and 2015 revenue projections have been revised to reflect this information. City staff projects a 3.13 percent increase in total sales and use tax revenues for 2015, which includes a 4.25 percent increase in retail sales tax revenues. The city continues to implement the financial policy of using one-time revenue only for one-time expenditures, which has served the city well during and since the last recession.

The 2015 Annual Budget reflects funding to support the Major Update to the Boulder Valley Comprehensive Plan (BVCP), a number of other significant community planning efforts including Envision East Arapahoe and the Comprehensive Housing Strategy, as well as code changes needed for implementation. Public engagement as part of the BVCP Major Update process as well as other planning initiatives will provide the opportunity to better understand and address the public input heard in response to recently proposed code changes and recent development trends, and help shape the dialogue about Boulder's built environment and quality of life.

Over the last three years, City Council has adopted a number of Master and Strategic Plans, including:

- Reservoir Master Plan,
- Fire-Rescue Master Plan,
- Multi-Hazard Mitigation Plan,

- Civic Area Vision Plan,
- Police Master Plan,
- Parks and Recreation Master Plan, and
- Transportation Master Plan.

Throughout the course of these master and strategic planning processes, extensive public input was sought and received to guide the plans in support of community priorities. This has helped to provide the road map for strategic investments. Based on these strategic plans, the city is moving forward to implement what we heard from residents, and the city has evaluated areas where strategic investments in staffing and infrastructure will make the community more resilient in the face of economic challenges and environmental impacts.

2015 Annual Budget highlights include:

**Community Investment and Priorities**

*Public Safety/Enforcement*

In continued support of the Police and Fire Master Plans and in response to public and council input, the 2015 Annual Budget includes funding for a number of items specific to public safety and bolstering the city's ability to provide appropriate enforcement of its code. One new police officer and one new criminalist position are being added in the Police Department. This is the next step in the multi-year staffing plan for the department, which includes adding eight police officers, one commander and two non-sworn employees. The criminalist position will be able to take on some of the investigative and non-patrol work, freeing up officer time for patrol. In 2014 four new officers and one commander were added.

Again, as a part of a multi-year approach, additional funding is being added for equipment replacement in the Fire Department, toward bringing replacement funding levels up to industry standard for key life and safety related equipment for firefighters. Funding for a comprehensive Fire Department Safety Officer Program, including one new FTE, is included. Along industry standards, this program will implement improvements in major incident response, improve operational safety, manage the Fire Department's Infection Control Program, and implement and manage a fire fighter fitness/wellness program.

Additional FTE in both the Municipal Court (one FTE ongoing and two fixed-term FTEs) and the City Attorney's Office (one prosecutor and one general counsel attorney) will transition these workgroups to more integrated software support and caseload management and will provide much needed staff to address significant service demand increases over the last five years and improve response to community priorities.

*The Hill*

Council and the public have highlighted Hill Revitalization as a key goal in the coming years. In support of the Hill Reinvestment Strategy, this budget includes continued funding of a fixed-term Hill coordinator position to take the lead in researching and developing new organizational

structures and redevelopment tools, and to coordinate the outreach and involvement of the Hill stakeholders, and contribution to a Residential Services District pilot program.

*Civic Area*

Following adoption of the Civic Area Vision Plan in 2013, the city has begun moving from planning to implementation of this vision of the Civic Area. The first steps, including the use of Civic Area ambassadors, event and activity programming and studies related to space use and impact have begun and will continue in 2015. In a cross-departmental collaboration, funding for this has been identified in Parks and Recreation, Community Planning and Sustainability, Transportation, Public Works/Facilities Asset and Management and Downtown and University Hill Management Division/ Parking Services. More details on the Civic Area are included in a special highlight section in the 2015 Annual Budget document.

*Energy*

The City of Boulder, under council direction, is moving forward with the potential creation of a municipal electric utility. As envisioned, this utility would change the future of electric services and energy management for all of Boulder's residents and businesses. From the beginning of this exploration, the process has included measured steps and potential off-ramps to ensure responsible use of taxpayer dollars. In 2011, the voters approved a Utility Occupation Tax in support of this effort. The annual budget process provides council with the opportunity to review the proposed expenditure plan associated with the Utility Occupation Tax revenues and other one -time revenues in support of key work efforts. Although multi-year in nature, specific work products and investment needs are evaluated on a year-to-year basis.

The next phase of this project requires acceleration of the original work plan, creating a timing difference in cashflow between when the expenses will be incurred and when the revenues will flow into the city from the Utility Occupation Tax. An example of this difference is litigation costs. While the city will collect enough revenue in total through 2017 to pay the costs, a major portion of the expenses will occur in 2015. To solve this cashflow problem, General Fund reserves will be used to bridge this timing difference in support of implementation of the Transition Work Plan, including condemnation proceedings. By doing this, the difference will be eliminated and funds will be available to pay the costs that will be incurred earlier. As the actual revenue collections occur in 2016 and 2017, they will return to the General Fund reserves.

The budget also includes additional General Fund dollars to fund two key positions and contract support, as outlined in the Transition Work Plan. The investment for 2015 is strategic and supported by a comprehensive transition plan (details of which were presented to council in an Information Packet item on Aug. 19). The plan is intended to support and ensure a seamless transition for customers. We are aware of the uncertainties, including timing and potential outcomes related to legal and regulatory processes. Expenditures will be continuously monitored, with much of the spending anticipated in the latter part of 2015. If work efforts do not progress as planned or a decision is made not to proceed with municipalization, some savings may be

realized. If work progresses more quickly than currently anticipated, the 2015 Annual Budget includes contingency funding, set aside and not allocated to the project.

**Investment in the City of Boulder's Resilience**

*Flood Recovery*

One-time investments, including seasonal staff and one two-year fixed-term FTE are being funded in Open Space and Mountain Parks, and an ongoing planner and project manager are being included in Public Works/Utilities to support flood recovery and implement longer-term mitigation projects to help build resilience in the Wastewater collection and treatment systems.

*Water, Wastewater and Stormwater/Flood Management Rates*

In the development of the 2014 budget and 2014-2019 CIP, the anticipated rate increases for 2015 were 4 percent in the Water Fund, 5 percent in Wastewater, and 3 percent in Stormwater/ Flood Management. The 2013 flood has raised public awareness about the vulnerability of city infrastructure to flood events and sparked community interest in additional investment to reduce the impacts of future flood events. In June, the Water Resources Advisory Board supported proposed rate increases of 5 percent in Water, 30 percent in Wastewater, and 75 percent in Stormwater/Flood Management. Proposed additional investment focused primarily on rehabilitating aging infrastructure to improve system resiliency and expediting flood mitigation efforts along the city's 15 major drainageways.

In the Water Fund, the proposed 5 percent increase will help keep pace with the construction cost escalation while primarily providing additional funding to increase investment in replacement of aging water pipes in areas that have shown evidence of significant deterioration.

A key area of focus in the Wastewater Fund has been the city's aging system of collection system pipes, most of which are made of clay and were installed in the 1950s and 1960s. The city has historically invested approximately $500,000 per year in rehabilitation efforts to reduce leakage of stormwater and groundwater into these pipes and to restore structural integrity. The 30 percent rate increase will reduce the anticipated time to complete this rehabilitation from a 45-year time horizon to approximately 15 years.

The city has a long history of investing in flood mitigation projects, many of which double as components of our world-class greenways system. The 75 percent increase in rates will support acceleration of flood mapping and mitigation efforts across the city. Even with the increase, major mitigation projects will still require either bond debt or accumulation of funds over multiple years. The city's major drainageways total approximately 45 miles in cumulative length and comprehensive mitigation will remain a long-term proposition.

Information to help customers understand potential rate impacts for their specific home or business is available on the city website at www.boulderwater.net or by contacting a customer service representative at 303-441-3260.

*Asset Management*

As a part of an ongoing focus on taking care of what we have, the 2015 Annual Budget includes ongoing funding for four new FTEs and reorganization of the Parks Maintenance program, to provide broader oversight of park systems, strategic data management and increased community engagement processes to meet community priorities. Increased funding, including five new FTEs and repurposing of two existing FTEs, is included in Open Space and Mountain Parks to support continuing Trail Study Area (TSA) implementation and planning, visitor master plan implementation, engineering oversight of capital projects for improved safety design, resource management and land management planning, cultural resource management, and voice and sight dog tag program revision implementation. Funding for these programs comes from dedicated sales and use taxes.

*Emerald Ash Borer Response*

The 2015 Annual Budget includes funding for the Parks and Recreation Department to inventory existing trees and to begin implementation of an Emerald Ash Borer Management plan that will include tree removal and replacement, as well as re-establishment of streetscapes and park areas.

*Transportation*

The community's support for the additional .15 cent sales and use tax in the November 2013 election enabled the city to significantly increase investments in the operation and maintenance of the existing transportation system through a 2014 budget supplemental. The added revenues also allowed for some capacity to advance key initiatives in the Transportation Master Plan, which also benefit integrated efforts such as Climate Commitment, Civic Area, and Envision East Arapahoe. For 2014 only, $1 million of this has been used to replenish the Transportation Fund reserves that had been used in 2013 and 2014 for flood recovery. The 2015 Annual Budget continues the implementation of the new revenues and also allocates the $1 million ongoing, both in maintenance and system enhancement. This includes one FTE in support of the ongoing need to address safety and to encourage outreach and education related to pedestrian and bicycle systems and one FTE in support of the overall expanded capital maintenance program, additional capital projects and significant corridor design/community process.

*Organizational Capacity*

The city's adherence to strong fiscal policies and best practices have provided a conservative funding approach under difficult economic pressures and a solid foundation that, combined with Boulder's positive economic outlook, now enable the city to address significant service cutbacks made over the past decade-and-a-half, to continue to invest in community and organizational assets, and to provide strategic funding as outlined above. In particular, in the face of economic uncertainty over the last six years, the city has taken a very conservative approach to funding, while providing the community with the same basic services, increasing service and programming in key areas of value to the community, and engaging in important large scale initiatives toward achieving community environmental goals and addressing social and human concerns in the community. In a period of reduced funding, the city increased programs and services while

working continuously to reduce costs and improve business efficiencies through innovation and strong partnerships across the region and across sectors to better serve the community.

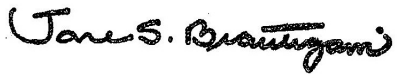
The city will always strive to find greater efficiencies and innovative solutions to reduce the cost of services; however, Boulder must also look to the future and listen to what our residents have told us about the services and community assets that contribute to a vibrant local economy and enhance their quality of life. The 2015 Annual Budget recognizes that this is the time to strengthen the organization from within, to build the capacity to implement the existing Master Plans and to continue to build the resilience that will serve the community at the highest levels now and in the future.

A list of 2015 reallocations in support of overall city priorities is included in **Attachment A**, and a complete list of new funding initiatives for 2015 is included in **Attachment B** (listed by department) and **Attachment C** (listed by fund).

The 2015 Annual Budget has been developed in support of adopted strategic plans and community and council priorities, and focuses on continuing to build community sustainability and resilience, while implementing key initiatives. 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 2015, 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 and innovation remain a community hallmark. The 2015 Annual Budget allocates resources, recognizing these commitments, while exercising strong fiscal responsibility to the community.

Respectfully submitted,



Jane S. Brautigam
City Manager

City of Boulder

# ATTACHMENT A
# PROPOSED REALLOCATIONS

**Attachment A**

# 2015 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 the second year of a two year, fixed-term reallocation. The potential for further reallocation will be evaluated as a part of future years' budget processes. |
| Finance | Restructuring of Sales Tax and Audit Division | (141,369) | The Finance Department is restructuring the Sales Tax Audit Division and Licensing. Two management positions in the audit division are being consolidated into one. This new position will lead both the Sales Tax Audit and Licensing divisions. A portion of the salary savings is being redirected to the City Manager's Office to support the new Management Fellow position. |
| Finance | Repurposing FTE | (43,636) | A portion of a position previously used for implmementation of new business software is being repurposed to supplement administrative support for all departments within the Municipal Building. The remainder of the position is being eliminated. |
| Open Space and Mountain Parks | Elimination of Vacant Positions | (4,826) | OSMP is eliminating a vacant Administrator position and using the salary savings to fund personnel restructuring within the department. The amounts reallocated impacted both the Open Space and General Funds by $91,693 and $4,826, respectively. |
| | **Total General Fund Savings** | **$ (730,398)** | |

City of Boulder

# ATTACHMENT B

# SIGNIFICANT CHANGES BETWEEN 2014 AND 2015 BUDGET

| ATTACHMENT B<br>Department / Fund / Action | 2014 Approved Budget | 2015 Approved Budget | Total Change | 2014 FTE | 2015 FTE | FTE Change |
|---|---|---|---|---|---|---|
| **CITY ATTORNEY'S OFFICE** | | | | | | |
| **GENERAL FUND** | | | | | | |
| Assistant City Attorney I - Prosecutor | $ - | $ 88,442 | $ 88,442 | - | 1.00 | 1.00 |
| Assistant City Attorney III - General Counsel | - | 120,962 | 120,962 | - | 1.00 | 1.00 |
| Relocation of Central Records | 252,015 | 252,015 | - | - | 2.50 | 2.50 |
| Contract Counsel transfer to Municipal Courts | 10,000 | - | (10,000) | - | - | - |
| **Total Changes, City Attorney's Office** | | | $ 199,404 | | | 4.50 |
| **CITY MANAGER'S OFFICE** | | | | | | |
| **GENERAL FUND** | | | | | | |
| Agenda Management and Web Streaming Software | $ - | $ 69,000 | $ 69,000 | - | - | - |
| Relocation of Central Records | 252,105 | - | (252,105) | 2.50 | - | (2.50) |
| Organizational Development Administrator | - | 113,502 | 113,502 | 1.00 | 1.00 | - |
| Web Content and Constituent Relationship Manager | - | 115,000 | 115,000 | - | 1.00 | 1.00 |
| Communications Specialist II | - | 86,200 | 86,200 | - | 1.00 | 1.00 |
| Adminstrative Specialist III | 37,194 | 80,830 | 43,636 | - | 0.50 | 0.50 |
| ICMA Fellowship Intern | - | 55,380 | 55,380 | - | 1.00 | 1.00 |
| Relocation of Labor Relations to Human Resources | 171,890 | - | (171,890) | 1.00 | - | (1.00) |
| Neighborhood Services | - | 150,000 | 150,000 | - | 1.00 | 1.00 |
| **Total Changes, City Manager's Office** | | | $ 208,723 | | | 1.00 |
| **NON DEPARTMENTAL/CITYWIDE*** | | | | | | |
| **GENERAL FUND** | | | | | | |
| Funding for Federal and State Lobbying | $ 39,000 | $ 81,000 | $ 42,000 | - | - | - |
| Citywide Special Events | - | 115,000 | 115,000 | - | - | - |
| **Total Changes Non Departmental** | | | $ 157,000 | | | - |

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

| ATTACHMENT B<br>Department / Fund / Action | 2014 Approved Budget | 2015 Approved Budget | Total Change | 2014 FTE | 2015 FTE | FTE Change |
|---|---|---|---|---|---|---|
| **COMMUNITY PLANNING AND SUSTAINABILITY** | | | | | | |
| **GENERAL FUND** | | | | | | |
| Intergrated Pest Management Coordinator | $ - | $ - | $ - | - | 0.25 | 0.25 |
| **PLANNING AND DEVELOPMENT SERVICES FUND** | | | | | | |
| Zoning Plans Examiner | $ 82,000 | $ 82,000 | $ - | 1.00 | 1.00 | - |
| Project Specialist I | 72,000 | 72,000 | - | 1.00 | 1.00 | - |
| Comprehensive Housing Strategy | - | 155,000 | 155,000 | 0.50 | 0.50 | - |
| Small Business Development Center Support (Economic Vitality) | 25,000 | 101,300 | 76,300 | - | - | - |
| Boulder Valley Comprehensive Plan Update | - | 100,000 | 100,000 | - | - | - |
| Boulder Chamber Sponsorship | - | 20,000 | 20,000 | - | - | - |
| Colorado Clean Energy Cluster Membership | - | 25,000 | 25,000 | - | - | - |
| **Total Changes, Community Planning and Sustainability** | | | $ 376,300 | | | 0.25 |
| **DOWNTOWN AND UNIVERSITY HILL MANAGEMENT DIVISION / PARKING SERVICES** | | | | | | |
| **GENERAL FUND** | | | | | | |
| Hill Reinvestment Strategy Coordinator | $ 73,514 | $ 151,309 | $ 77,795 | - | 1.00 | 1.00 |
| Hill Reinvestment Strategy - Residential Services Pilot | 47,500 | 95,000 | 47,500 | - | - | - |
| Parking Kiosk Data & Communication Fees | 19,380 | 21,204 | 1,824 | - | - | - |
| Access and Parking Management Strategy | - | 48,000 | 48,000 | - | - | - |
| Parking Kiosk Modem Upgrade | - | 13,430 | 13,430 | - | - | - |
| On-Street Meter Non-Personnel Expense | 5,000 | 25,000 | 20,000 | - | - | - |
| **BOULDER JUNCTION ACCESS GENERAL IMPROVEMENT DISTRICT - TRAVEL DEMAND MANAGEMENT FUND** | | | | | | |
| Non-Personnel Expense Increase | $ 50,347 | $ 148,696 | $ 98,349 | - | - | - |
| **DOWNTOWN COMMERCIAL DISTRICT (CAGID) FUND** | | | | | | |
| Parking Kiosk Data & Communication Fees | $ 59,925 | $ 65,844 | $ 5,919 | - | - | - |
| Parking Kiosk Modem Upgrade | - | 49,770 | 49,770 | - | - | - |
| Access and Parking Management Strategy | 60,000 | 124,000 | 64,000 | - | - | - |
| Deputy Director | - | 88,072 | 88,072 | - | 0.80 | 0.80 |
| Public/Private Partnership with Trinity Lutheran Church | - | 1,700,000 | 1,700,000 | - | - | - |

| ATTACHMENT B<br>Department / Fund / Action | 2014 Approved Budget | 2015 Approved Budget | Total Change | 2014 FTE | 2015 FTE | FTE Change |
|---|---|---|---|---|---|---|
| **DOWNTOWN AND UNIVERSITY HILL MANAGEMENT DIVISION / PARKING SERVICES CONTINUED** | | | | | | |
| **UNIVERSITY HILL COMMERCIAL DISTRICT (UHGID) FUND** | | | | | | |
| Parking Kiosk Data & Communication Fees | $ 16,320 | $ 18,972 | $ 2,652 | - | - | - |
| Parking Kiosk Modem Upgrade | - | 15,800 | 15,800 | - | - | - |
| Access and Parking Management Strategy | - | 28,000 | 28,000 | - | - | - |
| Deputy Director | - | 22,018 | 22,018 | - | 0.20 | 0.20 |
| **BOULDER JUNCTION GENERAL IMPROVEMENT DISTRICT - PARKING FUND** | | | | | | |
| Non-Personnel Expense Increase for Depot Square | $ 12,599 | $ 432,798 | $ 420,199 | - | - | - |
| **Total Changes, Downtown and University Hill Management Division/Parking Services** | | | $ 2,703,328 | | | 2.00 |
| **ENERGY STRATEGY AND ELECTRIC UTILITY DEVELOPMENT PROJECT** | | | | | | |
| **GENERAL FUND** | | | | | | |
| Energy Strategy and Electric Utility Development Project | $ 2,312,000 | $ 6,943,235 | $ 4,631,235 | 4.50 | 6.50 | 2.00 |
| **Total Changes, ES/EUD Project** | | | $ 4,631,235 | | | 2.00 |
| **FINANCE** | | | | | | |
| **GENERAL FUND** | | | | | | |
| Finance Restructuring- Administrative Support | $ - | $ 32,088 | $ 32,088 | - | 0.67 | 0.67 |
| Flood Positions - fixed term | - | 231,496 | 231,496 | - | 2.00 | 2.00 |
| Restructuring of Sales and Use Tax Audit Division | 566,076 | 424,707 | (141,369) | 6.00 | 5.00 | (1.00) |
| **Total Changes, Finance** | | | $ 122,215 | | | 1.67 |
| **FIRE** | | | | | | |
| **GENERAL FUND** | | | | | | |
| Capital Equipment Replacement Funding | $ 223,677 | $ 498,677 | $ 275,000 | - | - | - |
| Safety Officer Program | - | 242,802 | 242,802 | - | 1.00 | 1.00 |
| Prairie Dog Fencing at Fire Training Center | - | 98,000 | 98,000 | - | - | - |
| **Total Changes, Fire** | | | $ 615,802 | | | 1.00 |

| ATTACHMENT B<br>Department / Fund / Action | 2014 Approved Budget | 2015 Approved Budget | Total Change | 2014 FTE | 2015 FTE | FTE Change |
|---|---|---|---|---|---|---|
| **HUMAN RESOURCES** | | | | | | |
| **GENERAL FUND** | | | | | | |
| Administrative Services Manager | $ - | $ 140,000 | $ 140,000 | - | 1.00 | 1.00 |
| Administrative Specialist II | - | 20,832 | 20,832 | - | - | - |
| Learning and Organizational Development Specialist | - | 70,100 | 70,100 | - | 1.00 | 1.00 |
| HR Analyst I | 54,108 | 74,508 | 20,400 | 1.00 | 1.00 | - |
| HR Analyst II | - | 110,000 | 110,000 | - | 1.00 | 1.00 |
| HR Staff Professional Development | 15,750 | 39,000 | 23,250 | - | - | - |
| Principal HR Analyst | - | 60,000 | 60,000 | - | 1.00 | 1.00 |
| Learning and Organizational Development: Citywide Training | 270,154 | 300,154 | 30,000 | - | - | - |
| Learning and Organizational Development Specialist (Technical) | - | 70,100 | 70,100 | - | 1.00 | 1.00 |
| Transfer of Labor Relations from City Manager's Office | - | 171,890 | 171,890 | - | 1.00 | 1.00 |
| **Total Changes, Human Resources** | | | $ 716,572 | | | 6.00 |
| **HUMAN SERVICES** | | | | | | |
| **GENERAL FUND** | | | | | | |
| Human Services Operating Support Staffing Extension | $ - | $ 100,000 | $ 100,000 | 1.35 | 1.35 | - |
| **Total Changes, Human Services** | | | $ 100,000 | | | - |
| **HOUSING** | | | | | | |
| **AFFORDABLE HOUSING FUND** | | | | | | |
| Comprehensive Housing Strategy Planner | $ - | $ 55,000 | $ 55,000 | 0.50 | 0.50 | - |
| **Total Changes, Housing** | | | $ 55,000 | | | - |
| **INFORMATION TECHNOLOGY** | | | | | | |
| **GENERAL FUND** | | | | | | |
| Transfer of Sr. Technical Support Analyst from Library and Arts | $ - | $ 91,000 | $ 91,000 | - | 1.00 | 1.00 |
| Constituent Relationship Management System Software Maintenance | - | 13,800 | 13,800 | - | - | - |
| Mobile Device Support Position Extension of Fixed-Term | - | 62,785 | 62,785 | 1.00 | 1.00 | - |
| **Total Changes, Information Technology** | | | $ 167,585 | | | 1.00 |

| ATTACHMENT B<br>Department / Fund / Action | 2014 Approved Budget | 2015 Approved Budget | Total Change | 2014 FTE | 2015 FTE | FTE Change |
|---|---|---|---|---|---|---|
| **LIBRARY AND ARTS** | | | | | | |
| **LIBRARY FUND** | | | | | | |
| Transfer of Sr. Technical Support Analyst to Information Technology | $ 91,000 | | $ (91,000) | 1.00 | - | (1.00) |
| **Total Changes, Library and Arts** | | | $ (91,000) | | | (1.00) |
| **MUNICIPAL COURT** | | | | | | |
| **GENERAL FUND** | | | | | | |
| Deputy Court Clerk | $ - | $ 50,720 | $ 50,720 | - | 1.00 | 1.00 |
| Administrative Specialist II | - | 46,725 | 46,725 | - | 1.00 | 1.00 |
| Court Specialist | - | 47,720 | 47,720 | - | 1.00 | 1.00 |
| Contract Counsel transfer from City Attorney's Office | - | 10,000 | 10,000 | - | - | - |
| **Total Changes, Municipal Court** | | | $ 155,165 | | | 3.00 |
| **OPEN SPACE AND MOUNTAIN PARKS** | | | | | | |
| **GENERAL FUND** | | | | | | |
| OSMP Administrator | $ 4,826 | $ - | $ (4,826) | 0.05 | - | (0.05) |
| **OPEN SPACE FUND** | | | | | | |
| OSMP Administrator | $ 91,693 | $ - | $ (91,693) | 0.95 | - | (0.95) |
| Communications and Outreach Coordinator | 134,885 | | (134,885) | 1.00 | - | (1.00) |
| Education and Outreach Coordinator | - | 68,684 | 68,684 | - | 1.00 | 1.00 |
| Engineering Manager | - | 142,385 | 142,385 | - | 1.00 | 1.00 |
| Deputy Director | - | 134,220 | 134,220 | - | 1.00 | 1.00 |
| Environmental Planner | - | 132,500 | 132,500 | - | 1.00 | 1.00 |
| Biostatistician | - | 121,800 | 121,800 | - | 1.00 | 1.00 |
| GIS Analyst | - | 83,700 | 83,700 | - | 1.00 | 1.00 |
| Admin Specialist II | - | 60,500 | 60,500 | - | 1.00 | 1.00 |
| Trail Condition Monitor | - | 74,802 | 74,802 | - | 1.00 | 1.00 |
| Flood Impact Recovery and Restoration | - | 55,000 | 55,000 | - | - | - |
| Voice and Sight Program | 263,000 | 218,275 | (44,725) | - | - | - |
| Sustainablity Project | - | 60,000 | 60,000 | - | - | - |
| Seasonal Funding for Grassland Ecosystem Mgmt. Plan Monitoring | - | 5,500 | 5,500 | - | - | - |
| Seasonal Funding for Undesignated Trails Monitoring | - | 25,000 | 25,000 | - | - | - |
| Community Survey | - | 30,000 | 30,000 | - | - | - |

| ATTACHMENT B<br>Department / Fund / Action | 2014 Approved Budget | 2015 Approved Budget | Total Change | 2014 FTE | 2015 FTE | FTE Change |
|---|---|---|---|---|---|---|
| **OPEN SPACE AND MOUNTAIN PARKS CONTINUED** | | | | | | |
| **OPEN SPACE FUND CONTINUED** | | | | | | |
| Trail Dozer | $ - | $ 70,000 | $ 70,000 | - | - | - |
| Compact Roller and Tracked Mini-Dump | - | 19,500 | 19,500 | - | - | - |
| Composting Dog Waste | - | 50,000 | 50,000 | - | - | - |
| Septic Evaluations and Improvements | - | 40,000 | 40,000 | - | - | - |
| Cultural Resource Artifact Managmenet | - | 20,000 | 20,000 | - | - | - |
| Facilities Improvements | - | 40,000 | 40,000 | - | - | - |
| Trucks | - | 77,000 | 77,000 | - | - | - |
| Flagstaff Summit Improvements (Matching Grant Funds) | - | 40,000 | 40,000 | - | - | - |
| Annex Staff Parking Lot Paving | - | 34,000 | 34,000 | - | - | - |
| Trails Specialist | - | 55,000 | 55,000 | - | 1.00 | 1.00 |
| Trails Maintenance | - | 125,000 | 125,000 | - | - | - |
| **Total Changes, Open Space and Mountain Parks** | | | $ 1,288,462 | | | 7.00 |
| **PARKS AND RECREATION** | | | | | | |
| **.25 CENT SALES TAX FUND** | | | | | | |
| Parks Maintenance and Staffing | $ - | $ 330,000 | $ 330,000 | - | 4.00 | 4.00 |
| Emerald Ash Borer (EAB) Management Plan | - | 87,500 | 87,500 | - | - | - |
| **Total Changes, Parks and Recreation** | | | $ 417,500 | | | 4.00 |
| **POLICE** | | | | | | |
| **GENERAL FUND** | | | | | | |
| Smart Phones for All Commissioned and Limited Commission Employees | $ - | $ 77,856 | $ 77,856 | - | - | - |
| Additional Police Officer | - | 97,920 | 97,920 | - | 1.00 | 1.00 |
| Non-Sw orn Criminalist | - | 74,440 | 74,440 | - | 1.00 | 1.00 |
| Increase in Department Vehicles (1) | - | 54,818 | 54,818 | - | - | - |
| Body Worn Cameras | - | 87,000 | 87,000 | - | - | - |
| **Total Changes, Police** | | | $ 392,034 | | | 2.00 |

| ATTACHMENT B<br>Department / Fund / Action | 2014 Approved Budget | 2015 Recommended Budget | Total Change | 2014 FTE | 2015 FTE | FTE Change |
|---|---|---|---|---|---|---|
| **PUBLIC WORKS - DEVELOPMENT AND SUPPORT SERVICES** | | | | | | |
| **GENERAL FUND** | | | | | | |
| Facilities Design and Construction Manager | $ - | $ 74,500 | $ 74,500 | - | 0.50 | 0.50 |
| Space Needs/Relocation | - | 757,685 | 757,685 | - | - | - |
| **PLANNING AND DEVELOPMENT FUND** | | | | | | |
| Landlink Development and Information Tracking System | $ - | $ 203,000 | $ 203,000 | - | 2.00 | 2.00 |
| Builiding Plans Examiners | 79,000 | 168,000 | 89,000 | 1.00 | 2.00 | 1.00 |
| Rental Housing Licensing Program | - | 215,000 | 215,000 | - | 2.50 | 2.50 |
| **Total Changes, Public Works - Development and Support Services** | | | $ 1,339,185 | | | 6.00 |
| **PUBLIC WORKS - TRANSPORTATION** | | | | | | |
| **TRANSPORTATION FUND** | | | | | | |
| Tranportation Master Plan Implementation | $ - | $ 700,000 | $ 700,000 | - | 2.00 | 2.00 |
| Transportation Operations and Maintenance | - | 333,442 | 333,442 | - | - | - |
| **Total Changes, Public Works - Transportation** | | | $ 1,033,442 | | | 2.00 |
| **PUBLIC WORKS - UTILITIES** | | | | | | |
| **WATER UTILITY FUND** | | | | | | |
| Legal and Consulting | $ 598,000 | $ 791,000 | $ 193,000 | - | - | - |
| Water Resources Planner | $ - | $ 112,000 | $ 112,000 | - | 1.00 | 1.00 |
| **WASTEWATER UTILITY FUND** | | | | | | |
| Hazardous Waste | $ 161,551 | $ 176,051 | $ 14,500 | - | - | - |
| Wastew ater Outreach & Compliance Coordinator | - | 185,800 | 185,800 | - | 1.00 | 1.00 |
| Civil Engineer II | - | 26,625 | 26,625 | - | 0.75 | 0.75 |
| Maintenance Person IV/Maint. Operations Assistant | - | 65,956 | 65,956 | - | 1.00 | 1.00 |

| ATTACHMENT B<br>Department / Fund / Action | 2014 Approved Budget | 2015 Approved Budget | Total Change | 2014 FTE | 2015 FTE | FTE Change |
|---|---|---|---|---|---|---|
| **STORMWATER AND FLOOD MANAGEMENT UTILITY FUND** | | | | | | |
| Hazardous Waste | $ 151,594 | $ 166,094 | $ 14,500 | - | - | - |
| Planner | - | 135,000 | 135,000 | - | 1.00 | 1.00 |
| Project Manager | - | 150,000 | 150,000 | - | 1.00 | 1.00 |
| Seasonal Flood Maintenance | 305,701 | 330,701 | 25,000 | - | - | - |
| Maintenance Person IV/Maint. Operations Assistant | - | 66,000 | 66,000 | - | 1.00 | 1.00 |
| Maintenance Person III | - | 57,000 | 57,000 | - | 1.00 | 1.00 |
| Maintenance Person III | - | 57,000 | 57,000 | - | 1.00 | 1.00 |
| Maintenance Person III | - | 57,000 | 57,000 | - | 1.00 | 1.00 |
| Maintenance Person II | - | 53,000 | 53,000 | - | 1.00 | 1.00 |
| Maintenance Person II (Flood) | - | 93,000 | 93,000 | - | 1.00 | 1.00 |
| Civil Engineer II | - | 8,875 | 8,875 | - | 0.25 | 0.25 |
| Vacuum Truck | - | 400,000 | 400,000 | - | - | - |
| **Total Changes, Public Works - Utilities** | | | $ 1,714,256 | | | 12.00 |
| **CIVIC AREA** | | | | | | |
| **GENERAL FUND** | | | | | | |
| Library Auditorium Technical Analysis/Space Study | $ - | $ 42,600 | $ 42,600 | - | - | - |
| Performance Space Technical Analysis/Space Study | - | 53,250 | 53,250 | - | - | - |
| Farmer's Market Study (year-round) | - | 42,600 | 42,600 | - | - | - |
| Muni Center Technical Analysis/Space Study | - | 28,400 | 28,400 | - | - | - |
| Civic Area Governance Structure Study | - | 14,200 | 14,200 | - | - | - |
| Human Services Space Needs Study | - | 39,050 | 39,050 | - | - | - |
| Housing Feasibilty Study on Senior Center Site | - | 24,850 | 24,850 | - | - | - |
| 13th Street Master Plan | - | 49,700 | 49,700 | - | - | - |
| **CAPITAL DEVELOPMENT FUND** | | | | | | |
| Library AuditoriumTechnical Analysis/Space Study | $ - | $ 17,400 | $ 17,400 | - | - | - |
| Performance Space Technical Analysis/Space Study | - | 21,750 | 21,750 | - | - | - |
| Farmer's Market Study (year-round) | - | 17,400 | 17,400 | - | - | - |
| Muni Center Technical Analysis/Space Study | - | 11,600 | 11,600 | - | - | - |

| ATTACHMENT B<br>Department / Fund / Action | 2014 Approved Budget | 2015 Approved Budget | Total Change | 2014 FTE | 2015 FTE | FTE Change |
|---|---|---|---|---|---|---|
| **CIVIC AREA CONTINUED** | | | | | | |
| **CAPITAL DEVELOPMENT FUND CONTINUED** | | | | | | |
| Civic Area Governance Structure Study | - | 5,800 | 5,800 | - | - | - |
| Human Services Space Needs Study | - | 15,950 | 15,950 | - | - | - |
| Housing Feasibilty Study on Senior Center Site | - | 10,150 | 10,150 | - | - | - |
| 13th Street Master Plan | - | 20,300 | 20,300 | - | - | - |
| **DOWNTOWN COMMERCIAL DISTRICT (CAGID) FUND** | | | | | | |
| Parking Study | $ - | $ 15,000 | $ 15,000 | - | - | - |
| **PLANNING AND DEVELOPMENT SERVICES FUND** | | | | | | |
| Civic Area Communications | $ - | $ 20,000 | $ 20,000 | - | - | - |
| **TRANSPORTATION FUND** | | | | | | |
| Civic Area Communications | $ - | $ 20,000 | $ 20,000 | - | - | - |
| Canyon Blvd. Connections/Connectivity | - | 100,000 | 100,000 | - | - | - |
| **0.25 CENT SALES TAX FUND** | | | | | | |
| Civic Area Ambassadors | $ - | $ 20,000 | $ 20,000 | - | - | - |
| Civic Area Activation/Events Contribution | - | 123,920 | 123,920 | - | - | - |
| **Total Changes, Civic Area** | | | $ 713,920 | | | - |

City of Boulder

# ATTACHMENT C

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

| ATTACHMENT C<br>Fund / Department | Action | Ongoing Funds | Ongoing FTE | One Time Funds | Fixed Term FTE | Additional Information |
|---|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | | |
| City Attorney's Office | Assistant City Attorney I - Prosecutor | 118,174 | 1.00 | 2,788 | - | |
| City Attorney's Office | Assistant City Attorney III - General Counsel | 88,442 | 1.00 | - | - | |
| City Attorney's Office | Relocation of Central Records | 252,015 | 2.50 | - | - | Corresponding reduction in City Manager's Office (see below ) |
| City Attorney's Office | Contract Counsel transfer to Municipal Courts | (10,000) | - | - | - | Corresponding increase in Municipal Courts (see below ) |
| City Manager's Office | Agenda Management and Web Streaming Softw are | 9,000 | - | 60,000 | - | |
| City Manager's Office | Relocation of Central Records | (252,105) | (2.50) | - | - | Corresponding reduction increase in City Attorney's Office (see above) |
| City Manager's Office | Organizational Development Administrator | 113,502 | 1.00 | - | - | Conversion from fixed-term position |
| City Manager's Office | Web Content and Constituent Relationship Manager | 115,000 | 1.00 | - | - | |
| City Manager's Office | Communications Specialist II | 86,200 | 1.00 | - | | |
| City Manager's Office | Adminstrative Specialist III | 43,636 | 0.50 | - | - | Will utilize administrative sharing model w ith Finance Dept. |
| City Manager's Office | ICMA Fellow ship Intern | 55,380 | 1.00 | - | - | Inlcudes 28% in benefits costs as w ell as $5,500 NPE |
| City Manager's Office | Relocation of Labor Relations to Human Resources | (171,890) | (1.00) | - | - | Corresponding increase in Human Resources (see below ) |
| City Manager's Office | Neighborhood Services | 150,000 | 1.00 | - | - | Includes $135,000 in PE and $15,000 in NPE. |
| Non Departmental/Cityw ide | Funding for Federal and State Lobbying | 42,000 | - | - | - | |
| Non Departmental/Cityw ide | Cityw ide Special Events | - | - | 115,000 | - | |
| Community Planning and Sustainability | Intergrated Pest Management Coordinator | - | 0.25 | - | - | Repurposing of NPE dollars |
| Dow ntow n-University Hill Mgmt. District | Hill Reinvestment Strategy Coordinator | - | - | 77,795 | 1.00 | 2yr fixed-term |
| Dow ntow n-University Hill Mgmt. District | Hill Reinvestment Strategy - Residential Services Pilot | - | - | 47,500 | - | 2yr contract services |
| Dow ntow n-University Hill Mgmt. District | Parking Kiosk Data & Communication Fees | 1,824 | - | - | - | |
| Dow ntow n-University Hill Mgmt. District | Access and Parking Management Strategy | - | - | 48,000 | - | |

| ATTACHMENT C<br>Fund / Department | Action | Ongoing Funds | Ongoing FTE | One Time Funds | Fixed Term FTE | Additional Information |
|---|---|---|---|---|---|---|
| **GENERAL FUND CONTINUED** | | | | | | |
| Downtown-University Hill Mgmt. District | Parking Kiosk Modem Upgrade | - | - | 13,430 | - | |
| Downtown-University Hill Mgmt. District | On-Street Meter Non-Personnel Expense | 20,000 | - | - | - | For the purchase of two pay parking stations |
| Energy Strategy and Electric Utility Development | Boulder's Energy Future | | | 4,631,235 | 4.50 | |
| Finance | Finance Restructuring- Administrative Support | 32,088 | 0.67 | - | - | Partial repurposing on 0.67 FTE returned from IT for shared administrative support |
| Finance | Flood Positions | | | 231,496 | 2.00 | Two-year fixed term positions |
| Finance | Restructuring of Sales and Use Tax Audit Division | (141,369) | (1.00) | - | - | |
| Fire | Capital Equipment Replacement Funding | 275,000 | - | - | - | Supplement to current replacement funding to cover gap |
| Fire | Safety Officer Program | 198,002 | 1.00 | 44,800 | - | |
| Fire | Prairie Dog Fencing at Fire Training Center | - | - | 98,000 | - | |
| Human Resources | Administrative Services Manager | 140,000 | 1.00 | - | - | |
| Human Resources | Administrative Specialist II | - | - | 20,832 | - | Extension of fixed-term for partial year in 2015 and conversion to ongoing in 2016 |
| Human Resources | Learning and Organizational Development Specialist | 70,100 | 1.00 | - | - | Conversion from fixed-term to ongoing |
| Human Resources | HR Analyst I | 20,400 | - | - | - | Position upgrade |
| Human Resources | HR Analyst II | 110,000 | 1.00 | - | - | |
| Human Resources | HR Staff Professional Development | 23,250 | - | - | - | |
| Human Resources | Principal HR Analyst | | | 60,000 | 1.00 | 2yr fixed-term |
| Human Resources | Learning and Organizational Development: Citywide Training | 30,000 | - | - | - | |
| Human Resources | Learning and Organizational Development Specialist (Technical) | - | - | 70,100 | 1.00 | 2yr fixed term |
| Human Resources | Transfer of Labor Relations from City Manager's Office | 171,890 | 1.00 | - | - | Corresponding decrease in City Manager's Office (see above) |

| ATTACHMENT C<br>Fund / Department | Action | Ongoing Funds | Ongoing FTE | One Time Funds | Fixed Term FTE | Additional Information |
|---|---|---|---|---|---|---|
| **GENERAL FUND CONTINUED** | | | | | | |
| Human Services | Human Services Operating Support Staffing Extension | 35,000 | 0.35 | 65,000 | 0.65 | |
| Information Technology | Transfer of Sr. Technical Support Analyst from Library and Arts | 91,000 | 1.00 | - | - | Corresponding decrease in Library and Arts (see below ) |
| Information Technology | Constituent Relationship Management System Softw are Maintenance | - | - | 13,800 | - | |
| Information Technology | Mobile Device Support Position Extension of Fixed-Term | - | - | 62,785 | 1.00 | Extension of fixed-term position for partial year 2015 and full year in 2016 |
| Muni Court | Deputy Court Clerk | 50,720 | 1.00 | - | - | |
| Muni Court | Administrative Specialist II | - | - | 46,725 | 1.00 | 2yr fixed-term |
| Muni Court | Court Specialist | - | - | 47,720 | 1.00 | 2yr fixed-term |
| Muni Court | Contract Counsel transfer from City Attorney's Office | 10,000 | - | - | - | Corresponding decrease in City Attorney's Office (see above) |
| OSMP | OSMP Administrator | (4,826) | (0.05) | - | - | |
| Police | Smart Phones for All Commissioned and Limited Commission Employees | 77,856 | - | - | - | |
| Police | Additional Police Officer | 97,920 | 1.00 | - | - | |
| Police | Non-Sw orn Criminalist | 74,440 | 1.00 | - | - | |
| Police | Increase in Department Vehicles (1) | 11,862 | - | 42,956 | - | |
| Police | Body Worn Cameras | 29,250 | - | 57,750 | - | $16,500 of cost is being absorbed in current budget |
| PW-DSS | Facilities Design and Construction Manager | - | - | 74,500 | 0.50 | Fixed term to provide for 6-month overlap for succcession planning |
| PW-DSS | Space Needs/Relocation | 757,685 | - | - | - | |
| Civic Area/PW-FAM | Library Auditorim Technical Analysis/Space Study | - | - | 42,600 | - | |
| Civic Area/PW-FAM | Performance Space Technical Analysis/Space Study | - | - | 53,250 | - | |
| Civic Area/PW-FAM | Farmer's Market Study (year-round) | - | - | 42,600 | - | |
| Civic Area/PW-FAM | Muni Center Technical Analysis/Space Study | - | - | 28,400 | - | |
| Civic Area/PW-FAM | Civic Area Governance Structure Study | - | - | 14,200 | - | |
| Civic Area/PW-FAM | Human Services Space Needs Study | - | - | 39,050 | - | |
| Civic Area/PW-FAM | Housing Feasibilty Study on Senior Center Site | - | - | 24,850 | - | |
| Civic Area/PW-FAM | 13th Street Master Plan | - | - | 49,700 | - | |
| | **Total Changes, General Fund** | $2,821,446 | 15.72 | $6,226,862 | 13.65 | |

| ATTACHMENT C<br>Fund / Department | Action | Ongoing Funds | Ongoing FTE | One Time Funds | Fixed Term FTE | Additional Information |
|---|---|---|---|---|---|---|
| **0.25 CENT SALES TAX FUND** | | | | | | |
| Parks and Recreation | Parks Maintenance and Staffing | 330,000 | 4.00 | - | - | Restructuring personnel and operational resources in alignment w ith 2013 Master Plan update. |
| Parks and Recreation | Emerald Ash Borer (EAB) Management Plan | 7,500 | - | 80,000 | - | Funding for the purchase and ongoing O&M of a bucket truck |
| Civic Area/Parks and Recreation | Civic Area Ambassadors | - | - | 20,000 | - | |
| Civic Area/Parks and Recreation | Civic Area Activation/Events Contribution | - | - | 123,920 | - | |
| | **Total** | $ 337,500 | 4.00 | $ 223,920 | - | |
| **AFFORDABLE HOUSING FUND** | | | | | | |
| Housing | Comprehensive Housing Strategy Planner | - | - | 55,000 | 0.50 | Extension of fixed term. CP&S is funding the other 0.5 FTE |
| | **Total** | $ - | - | $ 55,000 | 0.50 | |
| **BOULDER JUNCTION ACCESS GENERAL IMPROVEMENT DISTRICT - TRAVEL DEMAND MANAGEMENT FUND** | | | | | | |
| Dow ntow n-University Hill Mgmt. District | Non-Personnel Expense Increase | 98,349 | - | - | - | NPE subject to development completions |
| | **Total** | $ 98,349 | - | $ - | - | |
| **BOULDER JUNCTION GENERAL IMPROVEMENT DISTRICT - PARKING FUND** | | | | | | |
| Dow ntow n-University Hill Mgmt. District | Non-Personnel Expense Increase for Depot Square | 420,199 | - | - | - | Increased operating expenses as district becomes operational |
| | **Total** | $ 420,199 | - | $ - | - | |

| ATTACHMENT C<br>Fund / Department | Action | Ongoing Funds | Ongoing FTE | One Time Funds | Fixed Term FTE | Additional Information |
|---|---|---|---|---|---|---|
| **CAPITAL DEVELOPMENT FUND** | | | | | | |
| Civic Area/PW-FAM | Library Auditorim Technical Analysis/Space Study | - | - | 17,400 | - | |
| Civic Area/PW-FAM | Performance Space Technical Analysis/Space Study | - | - | 21,750 | - | |
| Civic Area/PW-FAM | Farmer's Market Study (year-round) | - | - | 17,400 | - | |
| Civic Area/PW-FAM | Muni Center Technical Analysis/Space Study | - | - | 11,600 | - | |
| Civic Area/PW-FAM | Civic Area Governance Structure Study | - | - | 5,800 | - | |
| Civic Area/PW-FAM | Human Services Space Needs Study | - | - | 15,950 | - | |
| Civic Area/PW-FAM | Housing Feasibilty Study on Senior Center Site | - | - | 10,150 | - | |
| Civic Area/PW-FAM | 13th Street Master Plan | - | - | 20,300 | - | |
| | **Total** | $ - | - | $ 120,350 | - | |
| **DOWNTOWN COMMERCIAL DISTRICT (CAGID) FUND** | | | | | | |
| Dow ntow n-University Hill Mgmt. District | Parking Kiosk Data & Communication Fees | 5,919 | - | - | - | |
| Dow ntow n-University Hill Mgmt. District | Parking Kiosk Modem Upgrade | - | - | 49,770 | - | |
| Dow ntow n-University Hill Mgmt. District | Access and Parking Management Strategy | - | - | 64,000 | - | |
| Dow ntow n-University Hill Mgmt. District | Deputy Director | 88,072 | 0.80 | - | | Funding is split 80/20 w ith UGHID Fund (see below ) |
| Dow ntow n-University Hill Mgmt. District | Public/Private Partnership w ith Trinity Lutheran Church | - | - | 1,700,000 | - | |
| Civic Area/Dow ntow n-University Hill Mgmt. District | Parking Study | - | - | 15,000 | - | |
| | **Total** | $ 93,991 | 0.80 | $1,828,770 | - | |
| **UNIVERSITY HILL COMMERCIAL DISTRICT (UHGID) FUND** | | | | | | |
| Dow ntow n-University Hill Mgmt. District | Parking Kiosk Data & Communication Fees | 2,652 | - | - | - | |
| Dow ntow n-University Hill Mgmt. District | Parking Kiosk Modem Upgrade | - | - | 15,800 | | |
| Dow ntow n-University Hill Mgmt. District | Access and Parking Management Strategy | - | - | 28,000 | - | |
| Dow ntow n-University Hill Mgmt. District | Deputy Director | 22,018 | 0.20 | - | - | Funding is split 20/80 w ith CAGID Fund (see above) |
| | **Total** | $ 24,670 | 0.20 | $ 43,800 | - | |

| ATTACHMENT C<br>Fund / Department | Action | Ongoing Funds | Ongoing FTE | One Time Funds | Fixed Term FTE | Additional Information |
|---|---|---|---|---|---|---|
| **LIBRARY FUND** | | | | | | |
| Library and Arts | Transfer of Sr. Technical Support Analyst to Information Technology | (91,000) | (1.00) | - | - | Corresponding increase in Information Technology (see above) |
| | **Total** | $ (91,000) | (1.00) | $ - | - | |
| **OPEN SPACE FUND** | | | | | | |
| OSMP | OSMP Administrator | (91,693) | (0.95) | - | - | |
| OSMP | Communications and Outreach Coordinator | (134,885) | (1.00) | - | - | |
| OSMP | Education and Outreach Coordinator | 68,684 | 1.00 | | - | |
| OSMP | Engineering Manager | 134,885 | 1.00 | 7,500 | - | |
| OSMP | Deputy Director | 134,220 | 1.00 | - | - | |
| OSMP | Environmental Planner | 132,500 | 1.00 | - | - | |
| OSMP | Biostatistician | 121,800 | 1.00 | - | - | |
| OSMP | GIS Analyst | 83,700 | 1.00 | - | - | |
| OSMP | Admin Specialist II | 60,500 | 1.00 | - | - | |
| OSMP | Trail Condition Monitor | 74,802 | 1.00 | - | - | |
| OSMP | Flood Impact Recovery and Restoration | 55,000 | - | - | - | |
| OSMP | Voice and Sight Program | - | - | (44,725) | - | |
| OSMP | Sustainablity Project | - | - | 60,000 | - | |
| OSMP | Seasonal Funding for Grassland Ecosystem Mgmt. Plan Monitoring | 5,500 | - | - | - | |
| OSMP | Seasonal Funding for Undesignated Trails Monitoring | 25,000 | - | - | - | |
| OSMP | Community Survey | - | - | 30,000 | - | |
| OSMP | Trail Dozer | 6,500 | - | 63,500 | - | |
| OSMP | Compact Roller and Tracked Mini-Dump | 1,950 | - | 17,550 | - | |
| OSMP | Composting Dog Waste | - | - | 50,000 | - | |
| OSMP | Septic Evaluations and Improvements | - | - | 40,000 | - | |
| OSMP | Cultural Resource Artifact Managmenet | - | - | 20,000 | - | |
| OSMP | Facilities Improvements | - | - | 40,000 | - | |
| OSMP | Trucks | 7,000 | - | 70,000 | - | |
| OSMP | Flagstaff Summit Improvements (Matching Grant Funds) | - | - | 40,000 | - | |
| OSMP | Annex Staff Parking Lot Paving | - | - | 34,000 | - | |

| ATTACHMENT C<br>Fund / Department | Action | Ongoing Funds | Ongoing FTE | One Time Funds | Fixed Term FTE | Additional Information |
|---|---|---|---|---|---|---|
| **OPEN SPACE FUND CONT.** | | | | | | |
| OSMP | Trails Specialist | - | - | 55,000 | 1.00 | 3-year fixed term position. |
| OSMP | Trails Maintenance | - | - | 125,000 | - | Funding to cover 3-year cost of trails maintenance including seasonal staffing and tools. |
| | **Total** | $ 685,463 | 6.05 | $ 607,825 | 1.00 | |
| **PLANNING AND DEVELOPMENT FUND** | | | | | | |
| Community Planning and Sustainability | Zoning Plans Examiner | 82,000 | 1.00 | - | - | Conversion from fixed term to ongoing |
| Community Planning and Sustainability | Project Specialist I | 72,000 | 1.00 | - | - | Conversion from fixed term to ongoing |
| Community Planning and Sustainability | Comprehensive Housing Strategy | | | 155,000 | 0.50 | Includes continuation of 1.0FTE fixed term Senior Planner Project Manager position and consulting support. Housing is funding the remaining 0.5 FTE of the Senior Planner position. |
| Community Planning and Sustainability | Small Business Development Center Support (Economic Vitality) | 42,300 | - | 34,000 | - | Ongoing funding to cover operating costs as well as annual cash match for the Small Business Development Center (SBDC). One-time funding to cover costs of relocating the SBDC to the Boulder Public Library. |
| Community Planning and Sustainability | Boulder Valley Comprehensive Plan Update | - | - | 100,000 | - | |
| Community Planning and Sustainability | Boulder Chamber Sponsorship | - | - | 20,000 | | Funding to support implementation of the Innovation Blueprint 3.0 |
| Community Planning and Sustainability | Colorado Clean Energy Cluster Membership | 25,000 | - | - | - | |

| ATTACHMENT C<br>Fund / Department | Action | Ongoing Funds | Ongoing FTE | One Time Funds | Fixed Term FTE | Additional Information |
|---|---|---|---|---|---|---|
| **PLANNING AND DEVELOPMENT FUND CONTINUED** | | | | | | |
| Community Planning and Sustainability | Civic Area Communications | - | - | 20,000 | - | |
| PW - Development and Support Services | Landlink Development and Information Tracking System | - | - | 203,000 | 2.00 | Tw o 2yr fixed term positions in addition to temporary personnel salaries funding for Landlink implementation |
| PW - Development and Support Services | Builiding Plans Examiners | 89,000 | 2.00 | - | - | Conversion of one fixed term Plans Examiner to ongoing plus addition of one ongoing Plans Examiner |
| PW - Development and Support Services | Rental Housing Licensing Program | 178,000 | 2.00 | 37,000 | 0.50 | |
| | **Total** | $ 488,300 | 6.00 | $ 569,000 | 3.00 | |
| **STORMWATER/FLOOD MANAGEMENT UTILITY FUND** | | | | | | |
| PW - Utilities | Hazardous Waste | 14,500 | - | - | - | |
| PW - Utilities | Planner | 135,000 | 1.00 | - | - | Position w ill support Capital Improvement Plan. |
| PW - Utilities | Project Manager | 150,000 | 1.00 | - | - | Position w ill support Capital Improvement Plan. |
| PW - Utilities | Seasonal Flood Maintenance | 25,000 | - | - | - | |
| PW - Utilities | Maintenance Person IV/Maint. Operations Assistant | 66,000 | 1.00 | - | - | |
| PW - Utilities | Maintenance Person III | 57,000 | 1.00 | - | - | |
| PW - Utilities | Maintenance Person III | 57,000 | 1.00 | | | |
| PW - Utilities | Maintenance Person III | 57,000 | 1.00 | | | |
| PW - Utilities | Maintenance Person II | 53,000 | 1.00 | - | - | |
| PW - Utilities | Maintenance Person II (Flood) | 93,000 | 1.00 | - | - | |
| PW - Utilities | Civil Engineer II | 8,875 | 0.25 | - | - | 75% of FTE is funded in capital budget. Remaining 25% is split 25/75 w ith Wastew ater Fund. |
| PW - Utilities | Vacuum Truck | - | - | 400,000 | - | |
| | **Total** | $ 716,375 | 8.25 | $ 400,000 | - | |

| ATTACHMENT C<br>Fund / Department | Action | Ongoing Funds | Ongoing FTE | One Time Funds | Fixed Term FTE | Additional Information |
|---|---|---|---|---|---|---|
| **TRANSPORTATION FUND** | | | | | | |
| PW - Transportation | Tranportation Master Plan Implementation | 700,000 | 2.00 | - | - | Funding for Transportation Master Plan (TMP) implementation; includes two ongoing Planner I positions. Expenditures supported by 0.15 Cent Sales Tax increase approved by voters in November 2013. |
| PW - Transportation | Transportation Operations and Maintenance | 333,442 | - | - | - | Funding to cover cost increases associated with operation and maintenance of multimodal transportation system. Funding is also consistent with TMP and .015 Cent Sales Tax increase. |
| Civic Area/PW - Transportation | Civic Area Communications | - | - | 20,000 | - | |
| Civic Area/PW - Transportation | Canyon Blvd. Connections/Connectivity | - | - | 100,000 | - | |
| | **Total** | $1,033,442 | 2.00 | $ 120,000 | - | |
| **WASTEWATER UTILITY FUND** | | | | | | |
| Utility | Hazardous Waste | 14,500 | - | - | - | |
| Utility | Wastewater Outreach & Compliance Coordinator | 185,800 | 1.00 | - | - | |
| Utility | Civil Engineer II | 26,625 | 0.75 | - | - | 75% of FTE is funded in capital budget. Remaining 25% is split 75/25 with Stormwater Fund. |
| Utility | Maintenance Person IV/Maint. Operations Assistant | 65,956 | 1.00 | - | - | |
| | **Total** | $ 292,881 | 2.75 | $ - | - | |
| **WATER UTILITY FUND** | | | | | | |
| Utility | Legal and Consulting | 193,000 | - | - | - | |
| Utility | Water Resources Planner | 112,000 | 1.00 | - | - | |
| | **Total** | $ 305,000 | 1.00 | $ - | - | |

## 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 Taxpayer Bill of Rights (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. 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. Most recently, voters approved a temporary .15 cent sales tax for Transportation and the extension of two Open Space taxes. The combination of these result in 16 years of a .15 cent tax for Transportation (2014-2029), ten years of a .15 cent sales tax for general city operations (2030-2039), and ongoing support of Open Space and general city operations through the renewal of a .33 cent sales tax.

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 2015-2020 Capital Improvement Program.

The city continues to pursue strategies for revenue stabilization. In November 2014, voters will decide whether to approve a temporary .30 cent tax in support of short-term community culture and safety related capital projects (see Comprehensive Financial Strategy below).

**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.

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

In July of 2014 the city began initial work on a redeveloped performance measurement process,

which will include exploring new metrics and reporting tools available from key partners such as the International City/County Management Association (ICMA), and the implementation of a performance based budgeting module in the city's new financial and human resources system, beginning in the first half of 2015.

Finally, to correctly cost city programs and allocate resources in a more transparent way, a cost allocation study was completed in 2014 and the results of this are being applied to the 2015 Annual Budget. This study will be updated every other year.

### Comprehensive Financial Strategy

A cross-departmental team is undertaking the update of the city's Comprehensive Financial Strategy. The purpose of the project is to review and update the revenue and expenditure components of the city's Comprehensive Financial Strategy to reflect current and projected economic and budgetary conditions, challenges, and issues to meet the strategic needs of the municipal corporation over the next five years. The project involves the examination of the Blue Ribbon Commission (BRC) One and BRC Two implementation efforts to date. The project also includes the evaluation of many different areas affecting the city's Comprehensive Financial Strategy including the current capital needs assessments and the feasibility of a ballot initiative for the potential second phase of bonding for large capital projects.

Work associated with this project commenced in the late fall of 2013 and preliminary findings from the capital phase analysis have been presented to the City Council. City Council placed on the November 2014 ballot a temporary sales and use tax of three tenths of one percent, which was approved by the voters. It will fund specific capital projects that cannot be addressed in the regular operating budget of the city. These consist of catalytic projects in the Civic Area, improved safety along the Boulder Creek Path, lighting and other improvements in the University Hill Area, the arts, and capital contribution to other cultural projects in the City of Boulder.

The Comprehensive Financial Strategy work will also update the analysis of revenue and expenditure relationships found in the original Blue Ribbon Commission (BRC) work noted above. As a part of the Comprehensive Financial Strategy work, a model is being developed that will allow staff to update the gap analysis and perform long term fiscal impact analysis on an annual basis. This report will be completed and discussed in a council study session in the first quarter of 2015.

## 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.

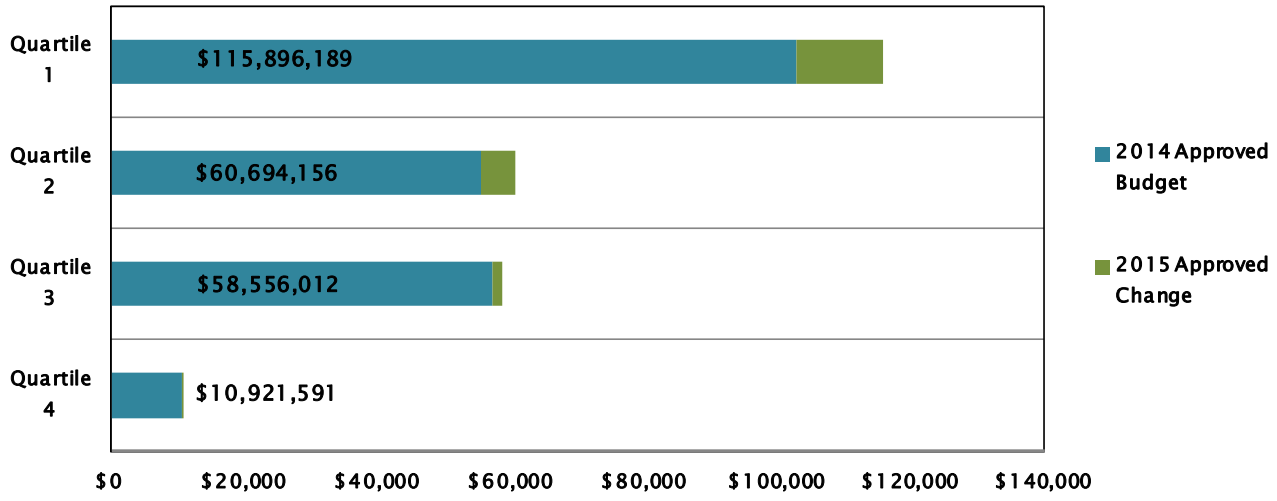
Figure 2-01: Planning and Finance Policy Structure in Boulder, Colorado

## 2015 PBB Outcomes

Now integrated into its fifth consecutive year of budget development, PBB is the framework within which all budget decisions are made. In the 2015 budget process, the city engaged in a streamlined PBB process, recognizing the significant work that had been done in prior years, as well as the demands on staff related to flood recovery and the implementation of an integrated Finance and Human Resources business solutions software package. The 2014 budget invested primarily in enhancing existing high priority programs, with the goal of an increased impact on achieving the PBB identified results. As a result, the 2015 PBB process was able to maintain the quartile information previously identified and the 2015 budget process focused on continued investment in high quartile programs and services, reflecting community priorities.

The city continues to have 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 2015 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.

Figure 2-02: Budget Allocations for 2015 in Priority Based Budgeting Terms




This graph shows the distribution of the 2015 budget additions by Quartile. The largest amount of investment is in Quartile 1, with a decreasing amount in Quartiles 2, 3 and 4 respectively. Taking into account inflation, the actual dollar increase in Quartile 4 funding actually represents flat to decreased investment levels.

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 2015 budget process achieved a reduced proportion of city resources being allocated to Quartile 3 and 4 programs, little to no change in the proportion of resources allocated to Quartile 2 programs and an increased proportion of resources being allocated to Quartile 1 programs.

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

**PRIORITY BASED BUDGETING**

| Quartile | 2014 Approved Budget | Share of 2014 Total (%) | 2015 Approved Change | Change to 2014 Budget (%) | 2015 Approved Budget | Share of 2015 Total (%) |
|---|---|---|---|---|---|---|
| Q1 | $102,770,603 | 45.5% | $13,125,586 | 12.8% | $115,896,189 | 47.1% |
| Q2 | 55,373,442 | 24.5% | 5,320,714 | 9.6% | 60,694,156 | 24.7% |
| Q3 | 57,089,057 | 25.3% | 1,466,955 | 2.6% | 58,556,012 | 23.8% |
| Q4 | 10,674,876 | 4.7% | 246,715 | 2.3% | 10,921,591 | 4.4% |

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City of Boulder

# PRIORITY BASED BUDGETING RESULTS AND ATTRIBUTES

2015 Annual Budget

Policy goals for the 2015 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 2015 Budget Process is:

## Results

### Community Programs

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

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

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

Governance Programs

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

## Attributes

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

### Community and Governance Programs

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

### Community Programs Only

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

### Governance Programs Only

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

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# BUDGET ALLOCATION BY PBB QUARTILE



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

**Figure 2-03: 2015 Budget Allocation by Priority Based Budgeting Quartile, All City Programs**

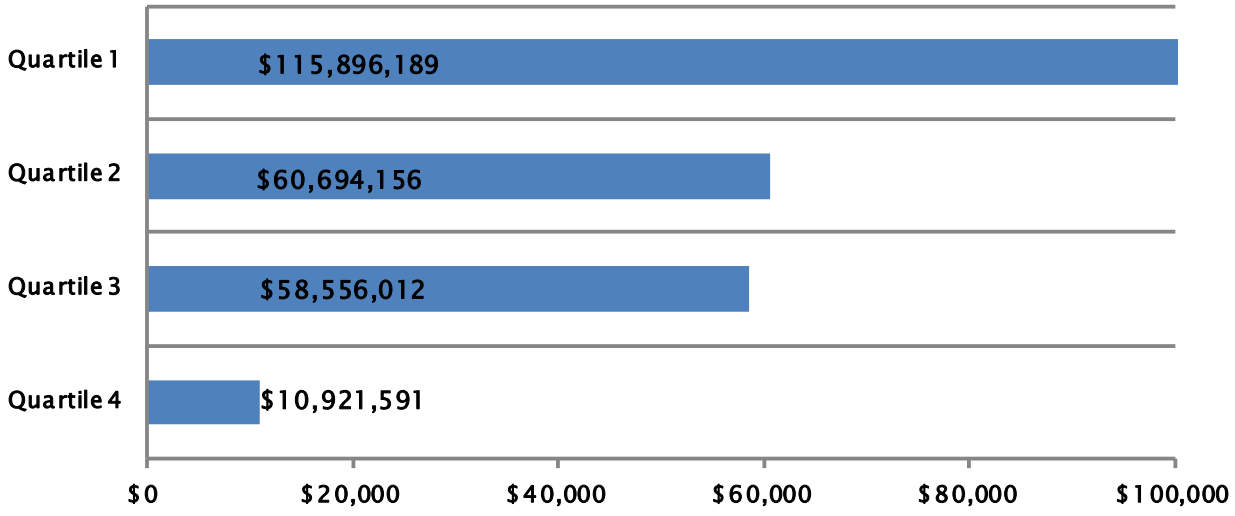


Figure 2-04: 2015 Budget Allocation by
Priority Based Budgeting Quartile for Community Programs

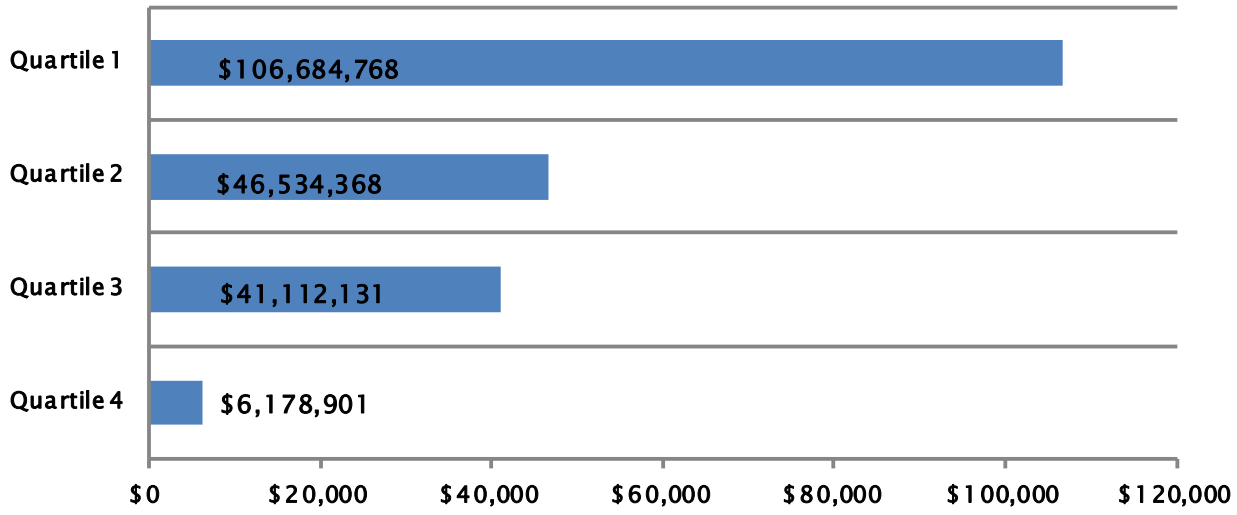
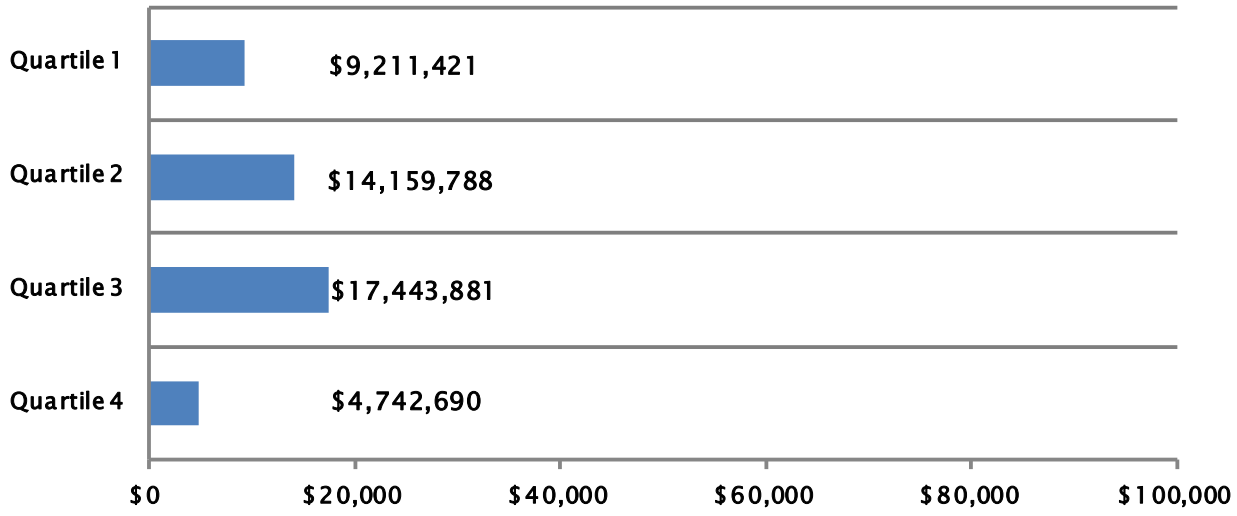



Figure 2-05: 2015 Budget Allocation by
Priority Based Budgeting  Quartile for Governance Programs



City of Boulder

# PRIORITY BASED BUDGETING PROGRAMS BY QUARTILE

2015 Annual Budget

## QUARTILE 1

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

***City Manager's Office***
- City Administration and Operations
- Organizational Development

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

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

***Finance***
- Financial Reporting
- Finance Administration
- City Budget Development

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

***Housing***
- Affordable Housing Planning/Development Review

***Human Resources***
- Compensation

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

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

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

***Police***
- Alcohol Enforcement/ Education
- Hill Unit
- Mall Unit
- Patrol Watches I, II and III
- Traffic Enforcement

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

***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
- Airport Maintenance and Operations

***Public Works - Utilities***
- Collection System Maintenance
- Distribution 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

## QUARTILE 2

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

***Community Planning and Sustainability***
- Ecological Planning

***DUHMD / PS***
- Meter Program
- Planning Boulder Junction Access GID - TDM
- Downtown and Community Improvements
- Citywide Event Permitting
- Citywide Film permitting

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

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

***Housing***
- Funding/Community Development
- Housing Funding

***Human Resources***
- Employee & Labor Relations
- Policies & Procedures
- Payroll
- Data Management

***Human Services***
- Prevention & Intervention
- Office of Human Rights
- Human Services Fund
- Human Services Planning
- Early Childhood Programs

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

***Library and Arts***
- Main Library - Access Services & Facility

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

***Open Space and Mountain Parks***
- Agricultural land management
- Ecological Restoration Program (ERP)
- Education and Outreach Program
- Grassland Ecosystem Management Program (GMEP)
- Integrated Pest Management (IPM)
- Real Estate Acquisition OSMP
- Real Estate Services to OSMP
- Water rights administration
- Wetland and Aquatic Management Program (WAMP)
- Wildlife & Habitats
- Public Relations

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

***Police***
- Accident Report Specialists
- Crime Prevention
- DUI Enforcement
- General Investigations
- Major Crimes Unit
- Narcotics
- Photo Radar
- Police and Fire Communications Center.
- Special Events Response
- Code Enforcement

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

***Public Works - Transportation***
- Employee Transportation Program
- Public Area Lighting
- Travel Demand Management

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

## QUARTILE 3

***City Manager's Office***
- Internal Communication

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

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

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

***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***
- Learning & Organizational Development
- Recruitment & Selection
- Benefits

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

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

***Library and Arts***
- BoulderReads! Adult and Family Literacy Services
- Carnegie Library Facility and Programming
- Library Branch Services: Meadows, George Reynolds, North Boulder Station
- Prospector

***Library and Arts, cont.***
- Main Library: Adult Services
- Digital Services
- Art Grants Program

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

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

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

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

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

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

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

## QUARTILE 4

***City Manager's Office***
- Board and Commission Administration
- Sister City Administration
- Multi Media

***DUHMD / PS***
- Public Information/Econ Vitality
- CAGID Parking Refunds
- Trash Bag supplies outside the Hill Business District
- BID funding for survey/database
- BID funding for events/marketing
- BID funding for trash, ambassadors, kiosk
- Business Assistance/Economic Vitality
- Green initiatives
- Hill Revitalization
- Planning Civic Use Pad- St Julien
- Mall operations
- News box program

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

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

***Housing***
- Asset Management/ Monitoring

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

***Information Technology***
- Help Desk (Tier 1) Support

***Library and Arts***
- Main Library: Youth Services
- Main Library: Multi-Cultural Outreach
- Main Library: Special Services & Homebound Delivery
- Volunteer Services
- Main Library: Programming & Events
- Library Branch Programming: Meadows, George Reynolds, North Boulder Station
- Arts Resource
- Dance Bridge
- Boulder Museum of Contemporary Art (BMoCA)
- Dairy Center for the Arts support

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

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

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

# CITY OF BOULDER PRIORITY BASED BUDGETING RESULTS AND DEFINITIONS

**If the City of Boulder…**

| | | | | | |
|---|---|---|---|---|---|
| Offers and encourages a variety of safe, accessible and sustainable mobility options | Supports an environment for creativity and innovation | Promotes and regulates an ecologically balanced community | Cultivates a wide-range of recreational, cultural, educational, and social opportunities | Enforces the law, taking into account the needs of individuals and community values | Models stewardship and sustainability of the city's financial, human, information and physical assets |
| Plans, designs and maintains effective infrastructure networks | Promotes a qualified and diversified work force that meets employers' needs and supports broad-based economic diversity | Supports and sustains natural resource and energy conservation | Supports the physical and mental well-being of its community members and actively partners with others to improve the welfare of those in need | Plans for and provides timely and effective response to emergencies and natural disasters | Supports strategic decision making with timely, reliable and accurate data and analysis |
| Supports strong regional multimodal connections | Encourages sustainable development supported by reliable and affordable city services | Mitigates and abates threats to the environment | Facilitates housing options to accommodate a diverse community | Fosters a climate of safety for individuals in homes, businesses, neighborhoods and public places | Enhances and facilitates transparency, accuracy, efficiency, effectiveness and quality customer service in all city business |
| Provides open access to information, encourages innovation, enhances communication and promotes community engagement | Fosters regional and public/private collaboration with key institutions and organizations that contribute to economic sustainability | Promotes and sustains a safe, clean and attractive place to live, work and play | Fosters inclusion, embraces diversity and respects human rights | Encourages shared responsibility, provides education on personal and community safety and fosters an environment that is welcoming and inclusive | Supports, develops and enhances relationships between the city and community/regional partners |
| Supports a balanced transportation system that reflects effective land use and reduces congestion | Invests in infrastructure and amenities that attract, sustain and retain diverse businesses, entrepreneurs and the associated primary jobs | | Supports and enhances neighborhood livability for all members of the community | Provides safe and well-maintained public infrastructure, and provides adequate and appropriate regulation of public/private development and resources | Provides assurance of regulatory and policy compliance |
| | | | Enhances multi-generational community enrichment and community engagement | | |

**then it will have provided/achieved…**

| | | | | | |
|---|---|---|---|---|---|
| Accessible and Connected Community | Economically Vital Community | Environmentally Sustainable Community | Healthy and Socially Thriving Community | Safe Community | Good Governance |

## 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: Boulder named an Inaugural City of the 100 Resilient Cities Network – *The Rockefeller Foundation*, Top Honors for Web Redesign and Earns Spot in Top 10 List for Effective Digital Governance – *National Association of Government Web's (NAGW)*, Keep It Clean Partnership's Operation Water Festival Program for Excellence in Environmental Education – *Colorado Alliance for Environmental Education (CAEE)* , Boulder Parks and Recreation (#14) – *Active Network*, The National League of Cities (NLC) recognized the City of Boulder for recent completion of key health and wellness goals for *Let's Move! Cities, Towns, and Counties* (LMCTC).

## City Government

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

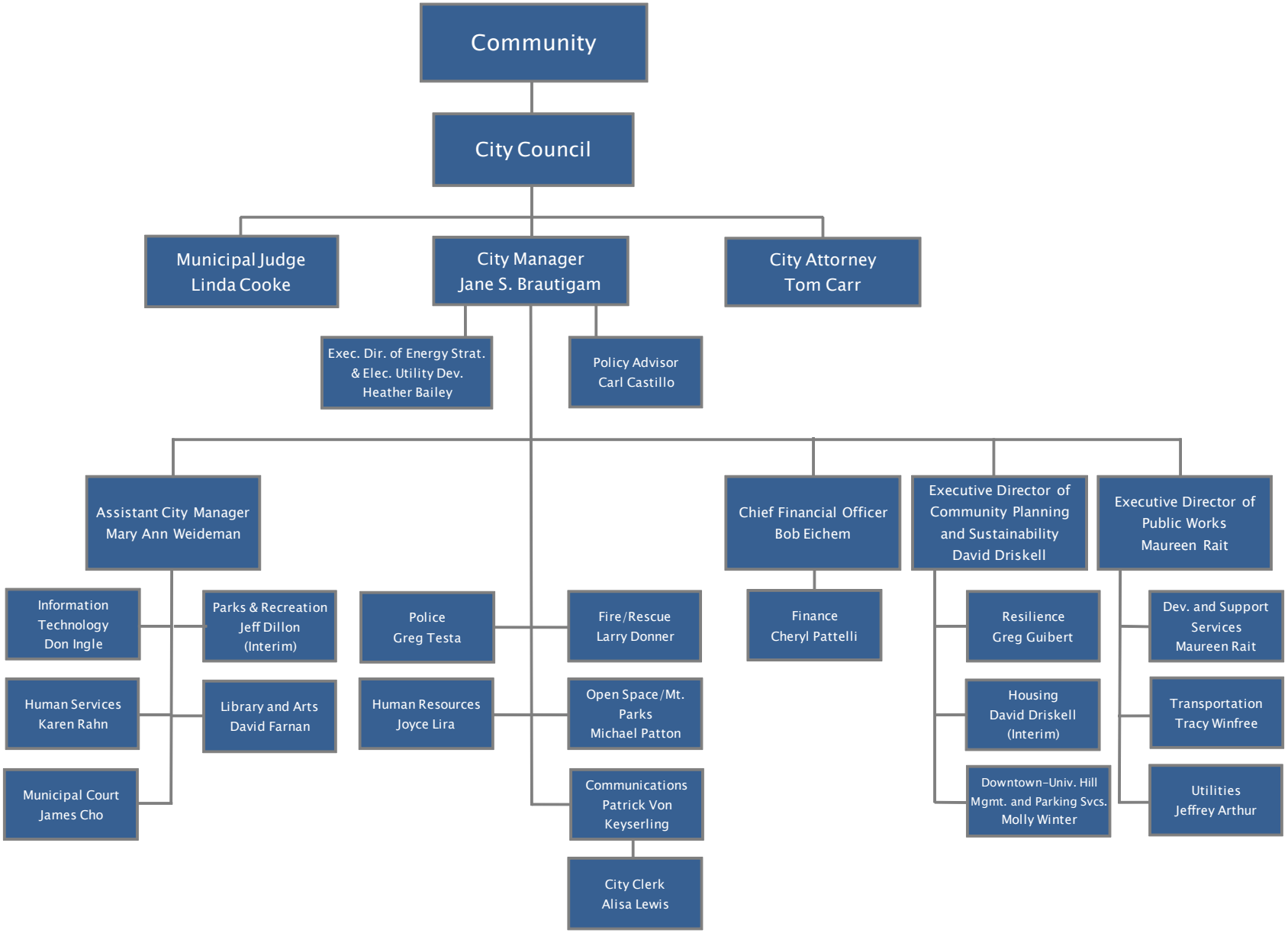
The City Council consists of nine members, a Mayor, a Deputy Mayor, and seven Council members. City Council members are elected at-large and are non-partisan. The Mayor and Deputy Mayor are chosen for two-year terms by the Council from among its nine members.

## Demographic Characteristics[1]

| | |
|---|---|
| Population: | 101,808 |
| Median Age: | 28.4 |
| Median Education: | 71.6% of residents with Bachelor's degree or higher |
| Median Family Income: | $102,907 |
| Median Household Income: | $56,274 |
| Per Capita Income: | $35,140 |
| Median Value of Owner-Occupied Housing Units: | $477,200 |
| Median Rent: | $1,189 |
| Persons Below Poverty Level: | 24.1% |
| Unemployment Rate: | 4.3% (Source: July 2014, Bureau of Labor Statistics) |

[1] Unless otherwise noted, information is from The Boulder Economic Council 2012 Demographic Snapshot.

Figure 3-01: City of Boulder 2015 Organizational Chart



# BUDGET PHILOSOPHY AND PROCESS



## Budget Philosophy

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

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

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

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

## Budget Process

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

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

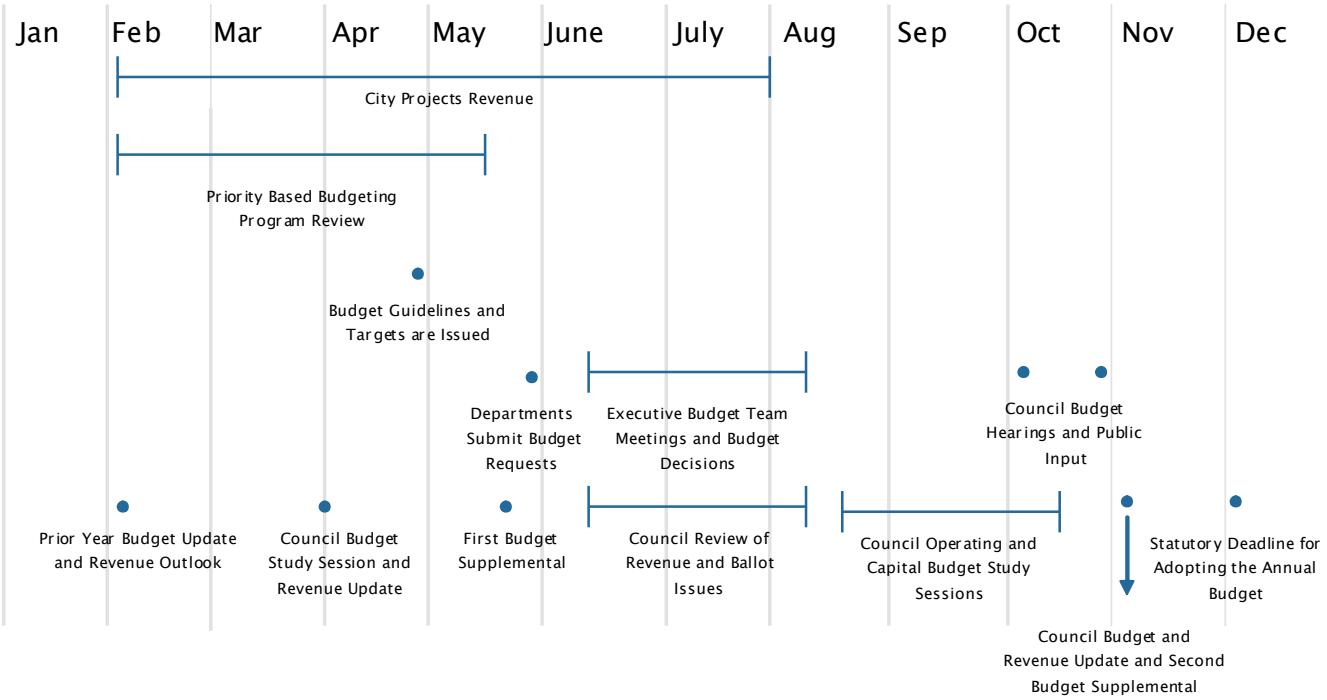
In February, the city begins the development of five year revenue projections along with preliminary cost projections. In April/May, Council is updated on the recommended budget. At this time, policy issues are presented and Council has the opportunity to provide direction for consideration by the City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

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

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

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

**Figure 3-02: Schedule of Budget Process by Month**




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

## Fund Accounting

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

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

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

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

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

## Fund Definitions

### General Fund

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

### Special Revenue Funds

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

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

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

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

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

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

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

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

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

- **Climate Action Plan Fund (CAP)** 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 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 Fund** financing is provided by base rentals from the General Fund, Lottery Fund, Open Space Fund and the Permanent Parks and Recreation Fund.

### Enterprise Funds

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

The City of Boulder has the following Enterprise Funds:

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

### Internal Service Funds

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

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

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

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

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

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

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

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

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

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

**Pension Trust Funds**

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

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

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

**Budget Basis**

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

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

**Budget Terms**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- **Encumbrance** – Appropriations committed by contract for goods or services, which have not yet been paid.
- **Fiscal Year** – A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City of Boulder's fiscal year is January 1 through December 31.
- **Full Time Equivalent (FTE)** – Unit used to measure the hours in an employee's contract based on a 40 hour work week.
- **Fund Balance** – The balance remaining in a fund after costs have been subtracted from revenues.
- **General Obligation Bonds** – Bonds which the full faith and credit of the issuing government are pledged for payment.
- **Grants** – Contributions or gifts of cash or other assets from another organization to be used or expended for a specified purpose or activity.
- **Home Rule** – Statutory and constitutional provisions, which allow municipalities to exercise powers of local self-government such as the administration and collection of local taxes. The City of Boulder is a home rule municipality.
- **Infrastructure** – Facilities on which the continuance and growth of a community depend, such as streets, water lines, etc.
- **Interdepartmental Charges** – Charges for services provided by the Interdepartmental Service Funds. An example of these charges is vehicle charges. These charges are reflected as expenditures in the department budgets and as revenues in the Intradepartmental Service Funds.
- **Internal Transfers** – Legally authorized intra-city transfers from a fund receiving revenue to another fund where it is to be expended. Revenue and expenditures are accounted for in both funds.
- **Lease-Purchase Agreements** – Contractual agreements which are termed "leases", but which in substance amount to purchase contracts, for equipment and machinery.
- **Long-term Debt** – Debt with a maturity of more than one year after the date of issuance.
- **Maturity** – The date on which the principal or stated value of investments or debt obligations are due and may be reclaimed.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City of Boulder

# Citywide Financial and Management Policies

2015 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-rage financial plan that accounts for long-term revenue and expenditures is updated every 5 years.

2.2 User Fee Guidelines

- The City of Boulder is allowed to recapture, through fees, up to the full cost of providing specific services. The fees will be calculated based on the end user of the service, administrative costs, and market rates.

- Proposed rate increases are based on the Citywide Pricing Policy Guidelines, adopted by council in 1994. User fees shall be aligned with these guidelines over a five-year period.
- Fees will be reviewed and updated on an ongoing basis.
- After a fee has been set, any subsidy or reduced rate user fee offered by the City of Boulder will be based primarily on economic or financial need and are available to City of Boulder residents only. The basis for determining financial need will be 50% of the average median income (AMI) for Boulder County.

2.3 Utility Charges

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

2.4 Property Tax

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

2.5 Excise Taxes

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

2.6 Education Excise Tax

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

2.7 Asset Forfeiture Revenue

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

2.8 Accrued Interest –Earmarked Funds

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

2.9 Unspent Revenues

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

## Section 3: Financial Administration

3.1 General Information

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

3.2 Financial Audit

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

3.3 Administrative Charges

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

- Boulder Housing Partners (formerly the Housing Authority) shall not be charged cost allocation. The City Attorney serves as General Counsel to Boulder Housing Partners and all costs for services provided by the City Attorney's Office shall be borne by the General Fund.

3.4 Building Maintenance/Renovation

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

3.5 Replacement Costs

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

3.6 Vehicle Charges

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

3.7 Grant Expenditures

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

3.8 Property & Casualty and Workers Compensation Funds

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

3.9 Accumulated Sick, Vacation Time, & Appreciation Bonus

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

3.10 Compensation Policy

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

## Section 4: Capital Improvement Plan

4.1 Capital Improvement Plan (CIP) Submission

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

4.2 Inclusion of Operating Costs

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

4.3 Capital Improvement Project Contingency Funds

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

4.4 CIP Arts Funding

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

## Section 5: Pension Plan Policy

5.1 Authorization to Expend Funds for Administrative Costs

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

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

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

## Section 6: Debt Policy

6.1 Policy Statements

- The City shall not become indebted for any purpose or in any manner to which the total amount exceeds three percent of the assessed valuation of the taxable property within the City (including existing debt).
- Debt shall be considered only for capital purchases/projects and the term of the debt shall not exceed the useful life of the financed asset.
- The City will follow all continuing disclosure requirements for debt issuance.
- 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.
- When using the competitive bond sales method, bonds shall be sold to the highest responsible bidder .
- 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

2015 Annual Budget

| Category | Reserve | Purpose | Current Reserve Policy | 2015 Projected Amount | Reserve Policy Met (Yes/No) |
|---|---|---|---|---|---|
| **GENERAL** | | | | | |
| **Projected 2015 Year-End Fund Balance Before Reserves** | | | | **$ 26,343,000** | |
| 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. | 17,891,000 | 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). | 1,792,000 | Yes |
| **Projected 2015 Year-end Fund Balance After Reserves** | | | | **$ 6,660,000** | |
| **.25 CENT SALES TAX** | | | | | |
| **Projected 2015 Year-End Fund Balance Before Reserves** | | | | **$ 1,026,083** | |
| Emergency/ Stabilization | Operating Reserve | This is an unappropriated reserve for operating emergencies and/or revenue shortfalls. | Establish 15% reserve of Fund's operating budget (including transfers) by 2017. (5% in 2015; 10% in 2016; and 15% in 2017). | 385,384 | 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. | 153,413 | 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. | 32,600 | Yes |
| **Projected 2015 Year-end Fund Balance After Reserves** | | | | **$ 454,686** | |
| **AFFORDABLE HOUSING** | | | | | |
| **Projected 2015 Year-End Fund Balance Before Reserves** | | | | **$ 6,534,301** | |
| 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. | 35,664 | 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). | 7,880 | Yes |
| **Projected 2015 Year-end Fund Balance After Reserves** | | | | **$ 6,490,757** | |
| **AIRPORT** | | | | | |
| **Projected 2015 Year-End Fund Balance Before Reserves** | | | | **$ 884,078** | |
| Emergency/ Stabilization | Designated Reserve | This is an unappropriated reserve for operating and capital emergencies and revenue shortfalls. | 25% of Fund's operating budget. | 101,749 | 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. | 9,795 | 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). | 2,600 | Yes |
| **Projected 2015 Year-end Fund Balance After Reserves** | | | | **$ 769,934** | |

## Reserve Policies

| Category | Reserve | Purpose | Current Reserve Policy | 2015 Projected Amount | Reserve Policy Met (Yes/No) |
|---|---|---|---|---|---|
| **BOULDER JUNCTION GENERAL IMPROVEMENT DISTRICT -TDM** | | | | | |
| **Projected 2015 Year-End Fund Balance Before Reserves** | | | | **$ 46,705** | |
| Emergency/ Stabilization | Designated Reserve | This is an unappropriated reserve for operating emergencies and/or revenue shortfalls. | 10% of Fund's operating budget. | 14,870 | Yes |
| **Projected 2015 Year-end Fund Balance After Reserves** | | | | **$ 31,836** | |
| **BOULDER JUNCTION GENERAL IMPROVEMENT DISTRICT (GID) PARKING** | | | | | |
| **Projected 2015 Year-End Fund Balance Before Reserves** | | | | **$ 43,280** | |
| Emergency/ Stabilization | Designated Reserve | This is an unappropriated reserve for operating emergencies and/or revenue shortfalls. | 10% of Fund's operating budget. | 43,280 | Yes |
| **Projected 2015 Year-end Fund Balance After Reserves** | | | | **$ -** | |
| **CAPITAL DEVELOPMENT** | | | | | |
| **Projected 2015 Year-End Fund Balance Before Reserves** | | | | **$ 5,153,993** | |
| Emergency/ Stabilization | Emergency Reserve | Reserve was established to cover emergencies and revenue fluctuations. | Current reserve policy designates $500,000 to cover the purposes of the fund. | 500,000 | Yes |
| **Projected 2015 Year-end Fund Balance After Reserves** | | | | **$ -** | |
| **CLIMATE ACTION PLAN** | | | | | |
| **Projected 2015 Year-End Fund Balance Before Reserves** | | | | **$ 208,641** | |
| Emergency/ Stabilization | Emergency Reserve | Reserve is to provide a cushion for revenue shortfalls, emergencies, and for expenditure opportunities. | Reserve is currently set at $50,000. | 50,000 | Yes |
| Liability | Compensated Absences Liability Reserve | Reserve was established to fund sick/vac/app. bonus liability. | Reserve is to fully cover sick/vac/app. bonus liability. | - | Yes |
| Liability | Pay Period 27 Reserve | Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013. | Reserve was established to fund 27th pay period which occurs every 11 years. | 20,114 | Yes |
| **Projected 2015 Year-end Fund Balance After Reserves** | | | | **$ 138,527** | |
| **COMMUNITY HOUSING ASSISTANCE PROGRAM** | | | | | |
| **Projected 2015 Year-End Fund Balance Before Reserves** | | | | **$ 32,315** | |
| 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. | 17,215 | 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). | 15,100 | Yes |
| **Projected 2015 Year-end Fund Balance After Reserves** | | | | **$ -** | |
| **COMPUTER REPLACEMENT** | | | | | |
| **Projected 2015 Year-End Fund Balance Before Reserves** | | | | **$ 5,880,904** | |
| 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. | 2,153,574 | Yes |
| **Projected 2015 Year-end Fund Balance After Reserves** | | | | **$ 3,727,330** | |

| Category | Reserve | Purpose | Current Reserve Policy | 2015 Projected Amount | Reserve Policy Met (Yes/No) |
|---|---|---|---|---|---|
| DOWNTOWN COMMERCIAL DISTRICT | | | | | |
| Projected 2015 Year-End Fund Balance Before Reserves | | | | $ 3,441,414 | |
| 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. | 586,201 | 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. | 168,335 | 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). | 99,736 | 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 2015 Year-end Fund Balance After Reserves | | | | $ 2,302,053 | |

| | | | | | |
|---|---|---|---|---|---|
| EQUIPMENT REPLACEMENT | | | | | |
| Projected 2015 Year-End Fund Balance Before Reserves | | | | $ 3,434,795 | |
| 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. | 3,433,221 | 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. | 1,074 | 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). | 500 | Yes |
| Projected 2015 Year-end Fund Balance After Reserves | | | | $ - | |

| Category | Reserve | Purpose | Current Reserve Policy | 2015 Projected Amount | Reserve Policy Met (Yes/No) |
|---|---|---|---|---|---|
| **FACILITY RENOVATION AND REPLACEMENT** | | | | | |
| **Projected 2015 Year-End Fund Balance Before Reserves** | | | | **$ 2,376,334** | |
| 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. | 2,369,500 | 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. | 4,834 | 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). | 2,000 | Yes |
| **Projected 2015 Year-end Fund Balance After Reserves** | | | | **$ -** | |
| **FLEET OPERATIONS** | | | | | |
| **Projected 2015 Year-End Fund Balance Before Reserves** | | | | **$ 631,250** | |
| Emergency/ Stabilization | Operating Reserve | This is an unappropriated reserve for operating emergencies. | 5% of Fund's operating budget. | 487,424 | 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. | 124,826 | 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). | 19,000 | Yes |
| **Projected 2015 Year-end Fund Balance After Reserves** | | | | **$ -** | |
| **LIBRARY** | | | | | |
| **Projected 2015 Year-End Fund Balance Before Reserves** | | | | **$ 1,081,902** | |
| Emergency/ Stabilization | Emergency | Reserve was established to cover emergencies. | Current reserve policy designates 10% of annual Library revenues for emergencies. | 106,162 | Yes |
| **Projected 2015 Year-end Fund Balance After Reserves** | | | | **$ 975,740** | |

| Category | Reserve | Purpose | Current Reserve Policy | 2015 Projected Amount | Reserve Policy Met (Yes/No) |
|---|---|---|---|---|---|
| **OPEN SPACE** | | | | | |
| **Projected 2015 Year-End Fund Balance Before Reserves** | | | | **$ 13,959,973** | |
| 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. | 2,500,000 | 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). | 95,000 | Yes |
| Special Purpose | Capital Reserve | Reserve for Gross Reservoir Expansion. | Reserve is to cover OSMP obligation to improve South Boulder Creek flow. | 2,700,000 | Yes |
| **Projected 2015 Year-end Fund Balance After Reserves** | | | | **$ 7,774,973** | |
| **PERMANENT PARKS AND RECREATION** | | | | | |
| **Projected 2015 Year-End Fund Balance Before Reserves** | | | | **$ 418,243** | |
| 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. | 61,244 | 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. | 16,500 | Yes |
| **Projected 2015 Year-end Fund Balance After Reserves** | | | | **$ 340,499** | |
| **PLANNING AND DEVELOPMENT SERVICES** | | | | | |
| **Projected 2015 Year-End Fund Balance Before Reserves** | | | | **$ 3,613,315** | |
| 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. | 676,216 | 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). | 198,965 | 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. | 355,076 | 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. | 10,903 | Yes |
| **Projected 2015 Year-end Fund Balance After Reserves** | | | | **$ 2,372,155** | |

| Category | Reserve | Purpose | Current Reserve Policy | 2015 Projected Amount | Reserve Policy Met (Yes/No) |
|---|---|---|---|---|---|
| **PROPERTY AND CASUALTY** | | | | | |
| **Projected 2015 Year-End Fund Balance Before Reserves** | | | | **$ 5,113,608** | |
| 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. | 1,787,337 | 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). | 8,900 | Yes |
| **Projected 2015 Year-end Fund Balance After Reserves** | | | | **$ 3,317,371** | |
| **RECREATION ACTIVITY** | | | | | |
| **Projected 2015 Year-End Fund Balance Before Reserves** | | | | **$ 949,051** | |
| 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. | 147,000 | Yes |
| **Projected 2015 Year-end Fund Balance After Reserves** | | | | **$ 752,051** | |
| **STORMWATER/FLOOD MANAGEMENT UTILITY** | | | | | |
| **Projected 2015 Year-End Fund Balance Before Reserves** | | | | **$ 11,946,227** | |
| 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. | 1,844,984 | 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 $1,000,000. | 1,050,000 | Yes |
| Liability | Compensated Absences Liability Reserve | The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement. | Reserve is to cover 100% of accrued costs as determined by Finance Department. | 63,117 | Yes |
| Liability | Pay Period 27 Reserve | Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013. | Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013). | 47,480 | Yes |
| Emergency/ Stabilization | Operating Reserve | This is an unappropriated reserve for operating emergencies and/or revenue shortfalls. | 25% of Fund's operating budget (including transfers). | 1,186,650 | Yes |
| Emergency/ Stabilization | Capital Reserve | This is an unappropriated reserve for capital expenditures due to emergencies and/or revenue shortfalls. | Minimum annual capital costs for renewal and replacement of utility infrastructure. | 200,000 | Yes |
| **Projected 2015 Year-end Fund Balance After Reserves** | | | | **$ 7,553,996** | |

| Category | Reserve | Purpose | Current Reserve Policy | 2015 Projected Amount | Reserve Policy Met (Yes/No) |
|---|---|---|---|---|---|
| **TELECOMMUNICATIONS** | | | | | |
| **Projected 2015 Year-End Fund Balance Before Reserves** | | | | **$ 1,246,198** | |
| 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. | 1,246,198 | Yes |
| **Projected 2015 Year-end Fund Balance After Reserves** | | | | **$ -** | |
| **TRANSPORTATION** | | | | | |
| **Projected 2015 Year-End Fund Balance Before Reserves** | | | | **$ 4,104,395** | |
| Emergency/ Stabilization | Designated Reserve | This is an unappropriated reserve for operating emergencies and/or revenue shortfalls. | Reserve is set at $475,000. | 1,205,186 | Yes |
| Liability | Pay Period 27 Reserve | Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013. | Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013). | 429,824 | Yes |
| Liability | Compensated Absences Liability Reserve | The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement and includes allocation for designated reserves. | Reserve is to cover 100% of accrued costs as determined by Finance Department. | 222,784 | Yes |
| **Projected 2015 Year-end Fund Balance After Reserves** | | | | **$ 2,246,601** | |
| **TRANSPORTATION DEVELOPMENT** | | | | | |
| **Projected 2015 Year-End Fund Balance Before Reserves** | | | | **$ 279,680** | |
| 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 $112,860. | 112,860 | Yes |
| Liability | Pay Period 27 Reserve | Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013. | Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013). | 4,890 | Yes |
| **Projected 2015 Year-end Fund Balance After Reserves** | | | | **$ 136,930** | |

| Category | Reserve | Purpose | Current Reserve Policy | 2015 Projected Amount | Reserve Policy Met (Yes/No) |
|---|---|---|---|---|---|
| UNIVERSITY HILL COMMERCIAL DISTRICT | | | | | |
| Projected 2015 Year-End Fund Balance Before Reserves | | | | $ 676,767 | |
| 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. | 163,471 | 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. | 33,649 | 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). | 15,714 | Yes |
| Projected 2015 Year-end Fund Balance After Reserves | | | | $ 463,933 | |

| | | | | | |
|---|---|---|---|---|---|
| WASTEWATER UTILITY | | | | | |
| Projected 2015 Year-End Fund Balance Before Reserves | | | | $ 8,210,294 | |
| 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. | 1,620,139 | 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. | 620,120 | 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). | 181,480 | 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). | 2,631,454 | 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 2015 Year-end Fund Balance After Reserves | | | | $ 2,657,101 | |

| Category | Reserve | Purpose | Current Reserve Policy | 2015 Projected Amount | Reserve Policy Met (Yes/No) |
|---|---|---|---|---|---|
| **WATER UTILITY** | | | | | |
| **Projected 2015 Year-End Fund Balance Before Reserves** | | | | **$ 30,479,426** | |
| 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. | 3,034,796 | 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 $15 million to the city. This money and related interest reside in this reserve until it is needed for the pipeline. | 16,254,473 | Yes |
| Liability | Compensated Absences Liability Reserve | The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement. | Reserve is to cover 100% of accrued costs as determined by Finance Department. | 609,189 | Yes |
| Liability | Pay Period 27 Reserve | Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013. | Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013). | 214,400 | Yes |
| Emergency/ Stabilization | Operating Reserve | This is an unappropriated reserve for operating emergencies and/or revenue shortfalls. | 25% of Fund's operating budget (including transfers). | 4,362,273 | Yes |
| Emergency/ Stabilization | Capital Reserve | This is an unappropriated reserve for capital expenditures due to emergencies and/or revenue shortfalls. | Minimum annual capital costs for renewal and replacement of utility infrastructure. | 2,000,000 | Yes |
| **Projected 2015 Year-end Fund Balance After Reserves** | | | | **$ 4,004,295** | |

| | | | | | |
|---|---|---|---|---|---|
| **WORKERS COMPENSATION** | | | | | |
| **Projected 2015 Year-End Fund Balance Before Reserves** | | | | **$ 2,361,613** | |
| 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. | 1,580,895 | 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). | 8,915 | Yes |
| **Projected 2015 Year-end Fund Balance After Reserves** | | | | **$ 771,803** | |

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 2015 Annual Budget totals $319 million and represents a 18.4 percent increase over the 2014 Approved Budget for all funds, including governmental, enterprise, internal service and capital improvement funds. The operating budget represents a 10.1 percent increase over 2014, while the capital budget represents 63.3 percent increase over 2014. **Figure 5-01** organizes the budget into its fundamental parts, separating operating from capital appropriations, and general from dedicated fund appropriations.

**Figure 5-01: 2015 Annual Budget (in $1,000s)**

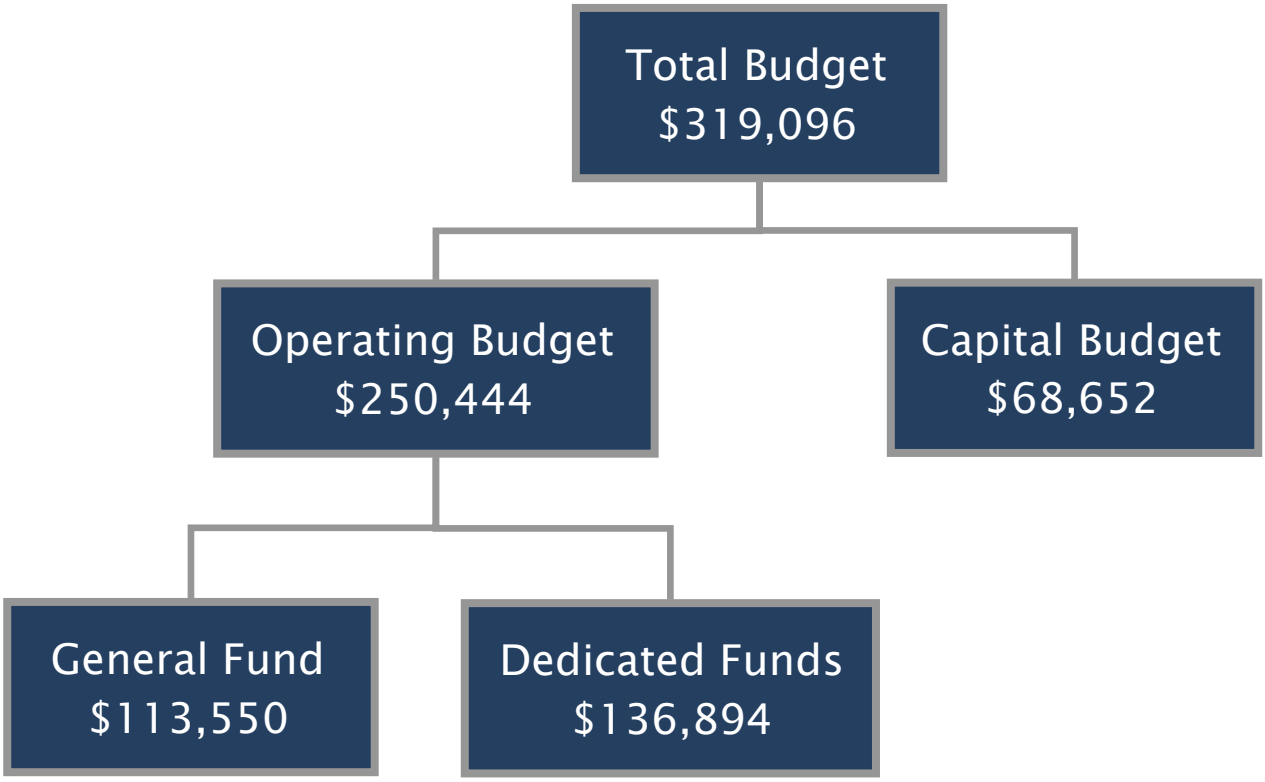


**Table 5-01** provides an executive statement of the city's funds, including projected January 1, 2015 and December 31, 2015 balances. Most funds that are using fund balance have purposely set aside money in order to fund capital projects. For example, the 2011 Capital Improvement Fund consists primarily 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 2013 actual and 2014 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 (in thousands)**

| Fund Title | Projected Fund Balance 1/1/2015 | Estimated Revenues Including Transfers In | Appropriations Including Transfers Out | Projected Fund Balance 12/31/2015 | Projected Changes in Fund Balance |
|---|---|---|---|---|---|
| General | $ 34,251 | $ 120,575 | $ 128,483 | 26,343 | $ (7,908) |
| .25 Cent Sales Tax | 1,205 | 8,229 | 8,408 | 1,026 | (179) |
| Affordable Housing | 6,491 | 1,264 | 1,221 | 6,534 | 44 |
| Airport | 254 | 1,062 | 432 | 884 | 630 |
| Boulder Junction Access GID TDM | 113 | 83 | 149 | 47 | (66) |
| Boulder Junction GID Parking | 43 | 433 | 433 | 43 | - |
| Boulder Junction Improvement | 49 | 1,038 | 652 | 435 | 386 |
| Capital Development | 3,881 | 1,454 | 181 | 5,154 | 1,273 |
| Capital Improvement Fund | 3,057 | 8 | 3,065 | 0 | (3,057) |
| Climate Action Plan | 250 | 1,859 | 1,900 | 209 | (42) |
| Community Development Block Grant (CDBG) | - | 649 | 649 | - | - |
| Community Housing Assistance Program | 53 | 2,366 | 2,386 | 32 | (20) |
| Compensated Absences | 1,425 | 773 | 834 | 1,364 | (61) |
| Computer Replacement | 6,585 | 1,973 | 2,677 | 5,881 | (704) |
| Dow ntow n Commercial District | 5,193 | 7,950 | 9,715 | 3,429 | (1,764) |
| Equipment Replacement | 2,982 | 995 | 542 | 3,435 | 453 |
| Facility Renovation and Replacement | 3,097 | 2,862 | 3,582 | 2,376 | (720) |
| Fleet Operations | 140 | 4,254 | 3,763 | 631 | 491 |
| Fleet Replacement | 8,201 | 6,791 | 7,543 | 7,450 | (751) |
| HOME Investment Partnership Grant | - | 846 | 846 | - | - |
| Library | 1,082 | 7,648 | 7,648 | 1,082 | - |
| Lottery | 606 | 840 | 836 | 610 | 4 |
| Open Space and Mountain Parks | 13,399 | 30,280 | 29,720 | 13,960 | 561 |
| Permanent Parks and Recreation | 379 | 2,368 | 2,329 | 418 | 39 |
| Planning and Development Services | 5,007 | 9,815 | 11,209 | 3,613 | (1,394) |
| Property and Casualty Insurance | 5,387 | 1,692 | 1,966 | 5,114 | (274) |
| Recreation Activity | 1,326 | 9,802 | 10,180 | 949 | (377) |
| Stormw ater/Flood Management Utility | 6,488 | 31,350 | 25,942 | 11,896 | 5,408 |
| Telecommunications | 1,312 | 746 | 812 | 1,246 | (66) |
| Transit Pass GID | 8 | 15 | 15 | 8 | - |
| Transportation | 4,008 | 30,757 | 30,661 | 4,104 | 96 |
| Transportation Development | 317 | 674 | 712 | 280 | (37) |
| University Hill Commercial District | 748 | 580 | 654 | 674 | (74) |
| Wastew ater Utility | 8,836 | 31,782 | 32,483 | 8,135 | (701) |
| Water Utility | 30,037 | 33,017 | 32,675 | 30,379 | 343 |
| Worker's Compensation Insurance | 2,718 | 1,569 | 1,926 | 2,362 | (357) |
| **Totals** | **$ 158,930** | **$ 358,399** | **$ 367,225** | **$ 150,105** | **$ (8,826)** |

**Note:**
The table above reflects the impact of the 2015 budget, including estimated revenues (w ith transfers in) and appropriations (w ith transfers out), on projected unreserved fund balance.

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# Citywide Sources



The 2015 Annual Budget is based on projected citywide revenues of over $313 million, representing a 20.3 percent increase over the total revenues projected for the 2014 Approved Budget. The three largest revenue sources for the city are sales/use taxes, property taxes and utility rate charges. These three funding sources represent 69.3 percent of the total sources of city funds and are described in more detail below.

**Figure 5-02: Citywide Revenues (Sources) for 2015**
**(in $1,000s)**
**TOTAL = $313,338**

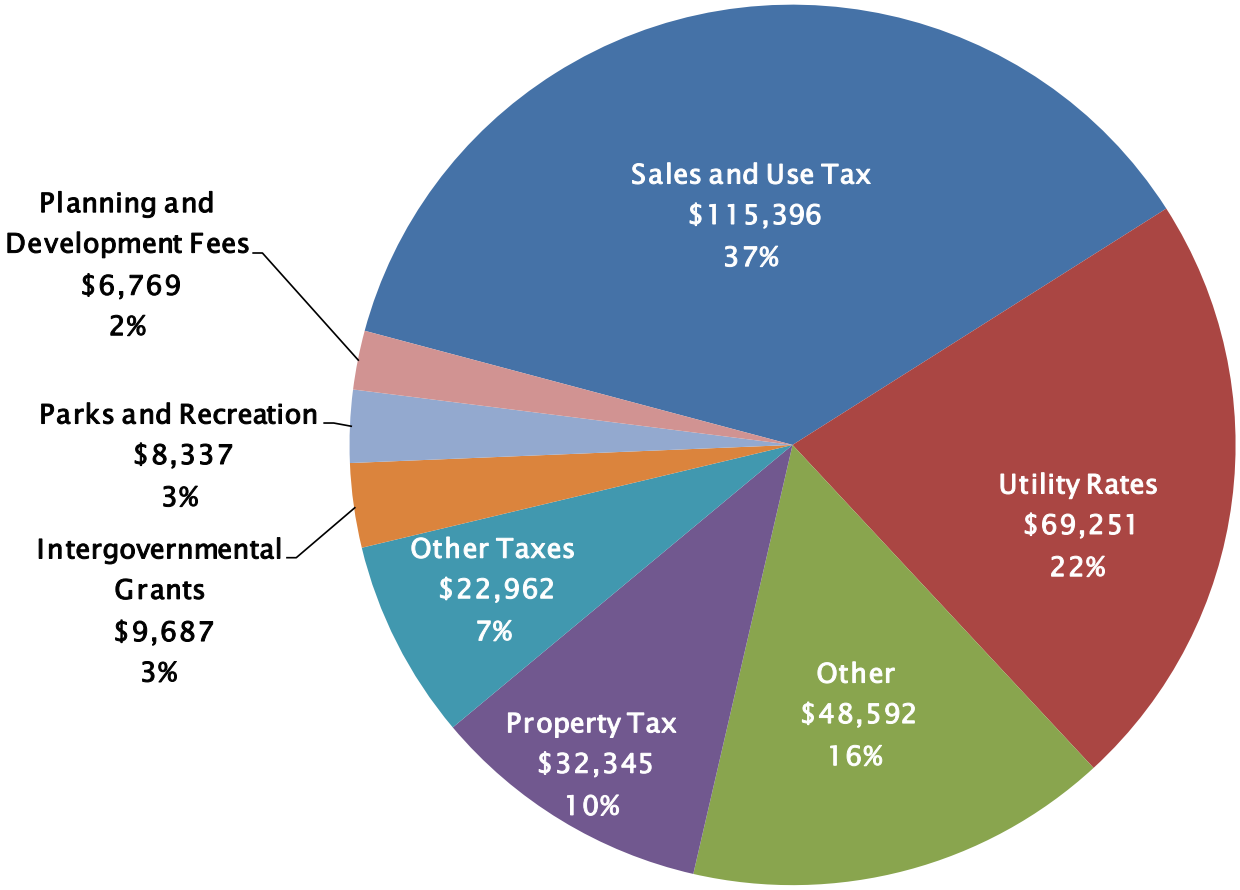
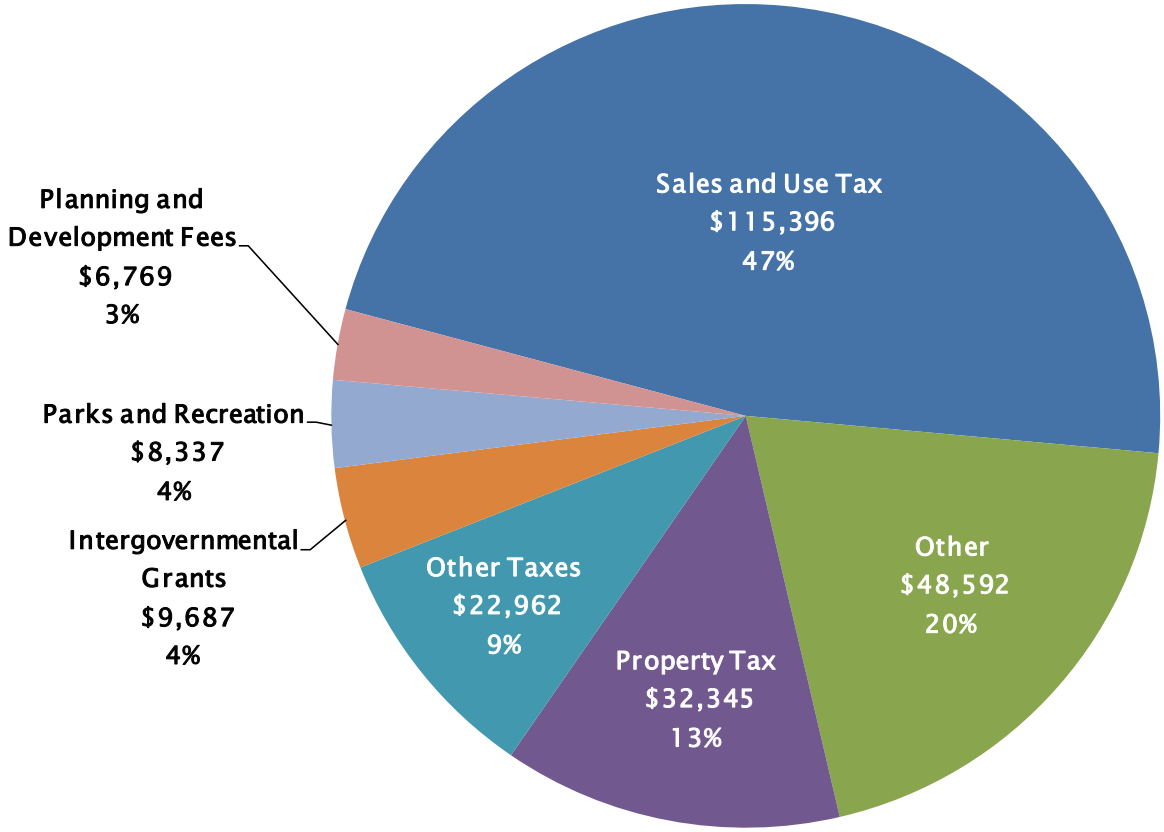


**Figure 5-03** represents the citywide revenue sources without the Water, Wastewater, and Stormwater Utilities.

**Figure 5-03: Citywide Revenues (Sources) for 2015, without Utilities**
**(in $1,000s)**
**TOTAL = $244,088**




Sales and use taxes comprise 47 percent of the city's total revenues. Sales or use tax is a transaction tax levied upon all sales, purchases, and leases of tangible personal property and taxable services sold or leased by persons engaged in business in the city and is collected by the vendor or lessor and remitted to the city.

Based on monthly economic data reviewed by the city, the 2015 sales and use tax revenue is projected to increase by 3.13 percent over 2014. The 2014 revenues are trending to meet or exceed 2014 estimates. Through June 2014, sales and use tax collections are up 10.94 percent compared to collections though June 2013. Approximately 6 percent of this increase is due to one -time revenues that do not recur on an annual basis.

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

**Table 5-02: Sales and Use Tax Components**

## SALES AND USE TAX COMPONENTS IN 2015

| | 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 w as 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 follow s: 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 w as extended indefinitely and debruced by voters in 2008.

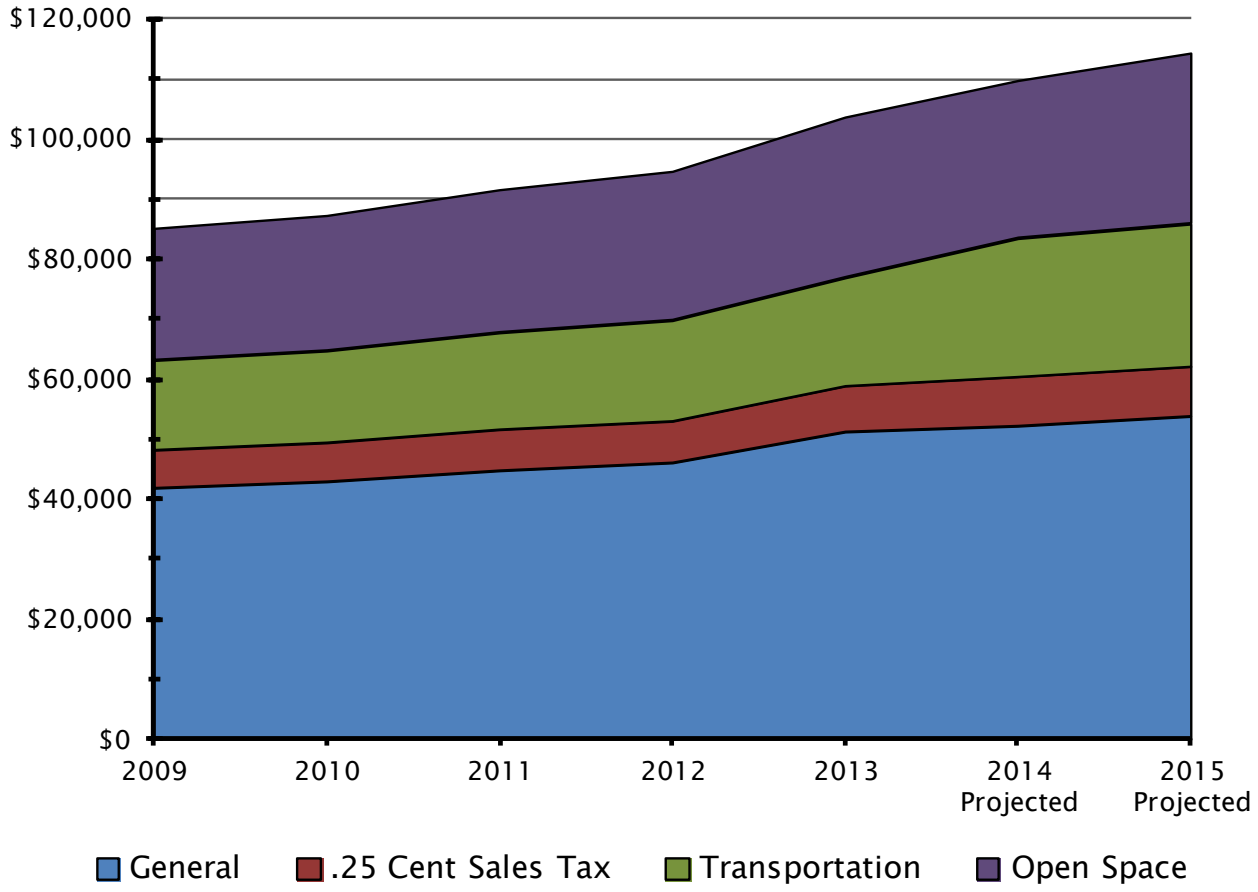
[5] The 0.15% Sales and Use Tax component w as extended indefinitely and debruced by voters in 2009.

## ADDITIONAL TAXES ON RECREATIONAL MARIJUANA

| | 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 2009-2015**
**(in $1,000s)**




Property tax revenue estimates for 2015 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 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 was completely eliminated.

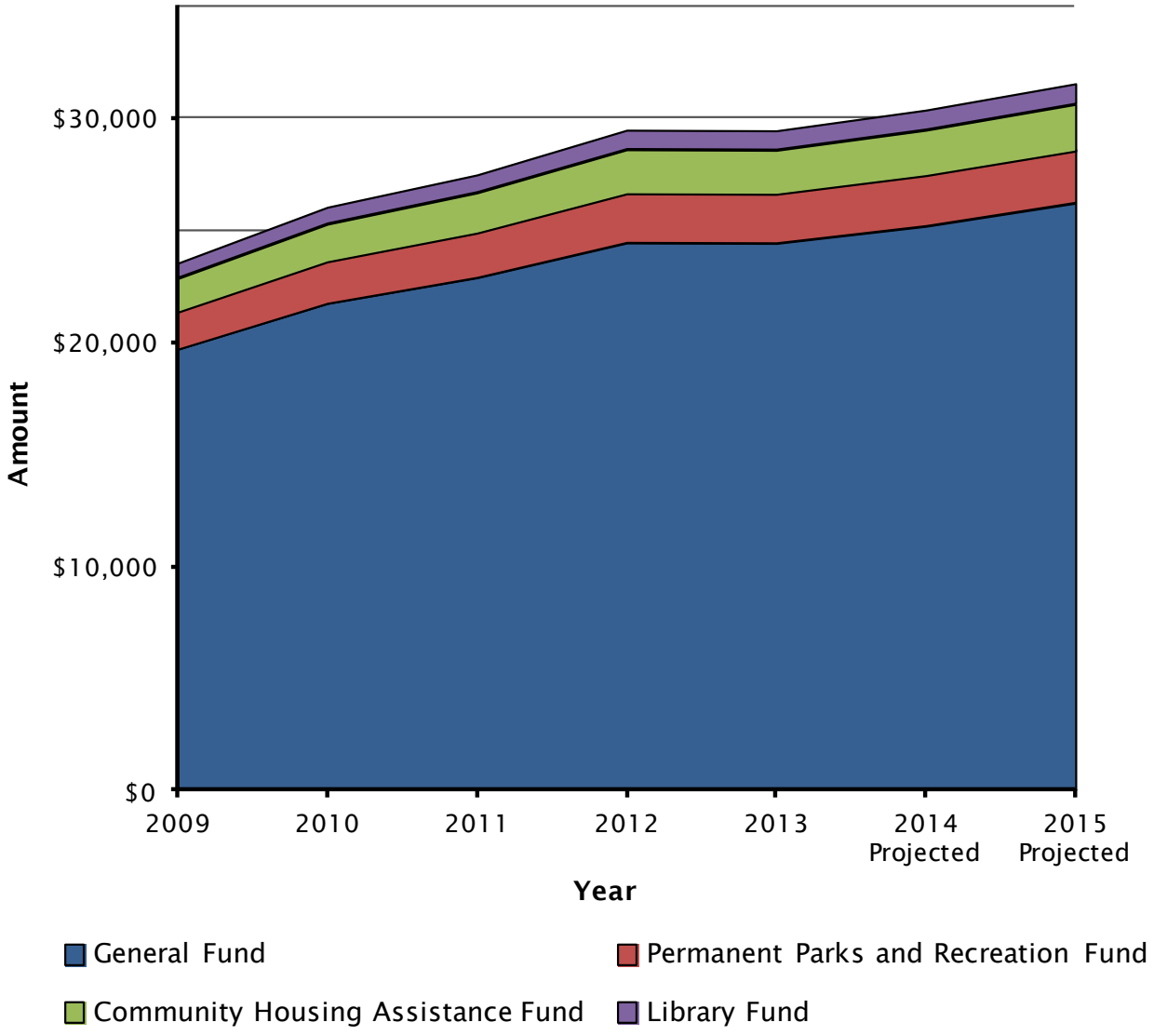
In 2015, the mill levy rate remains the same as in 2014. **Table 5-03** shows seven years of the history of the mill levy and establishes the basis of the 2015 Annual Budget mill levy.

Table 5-03: Property Tax Rates for 2015

| PROPERTY TAX | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|---|---|
| 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** | **9.841** | **10.295** | **10.818** | **11.981** | **11.981** | **11.981** | **11.981** |

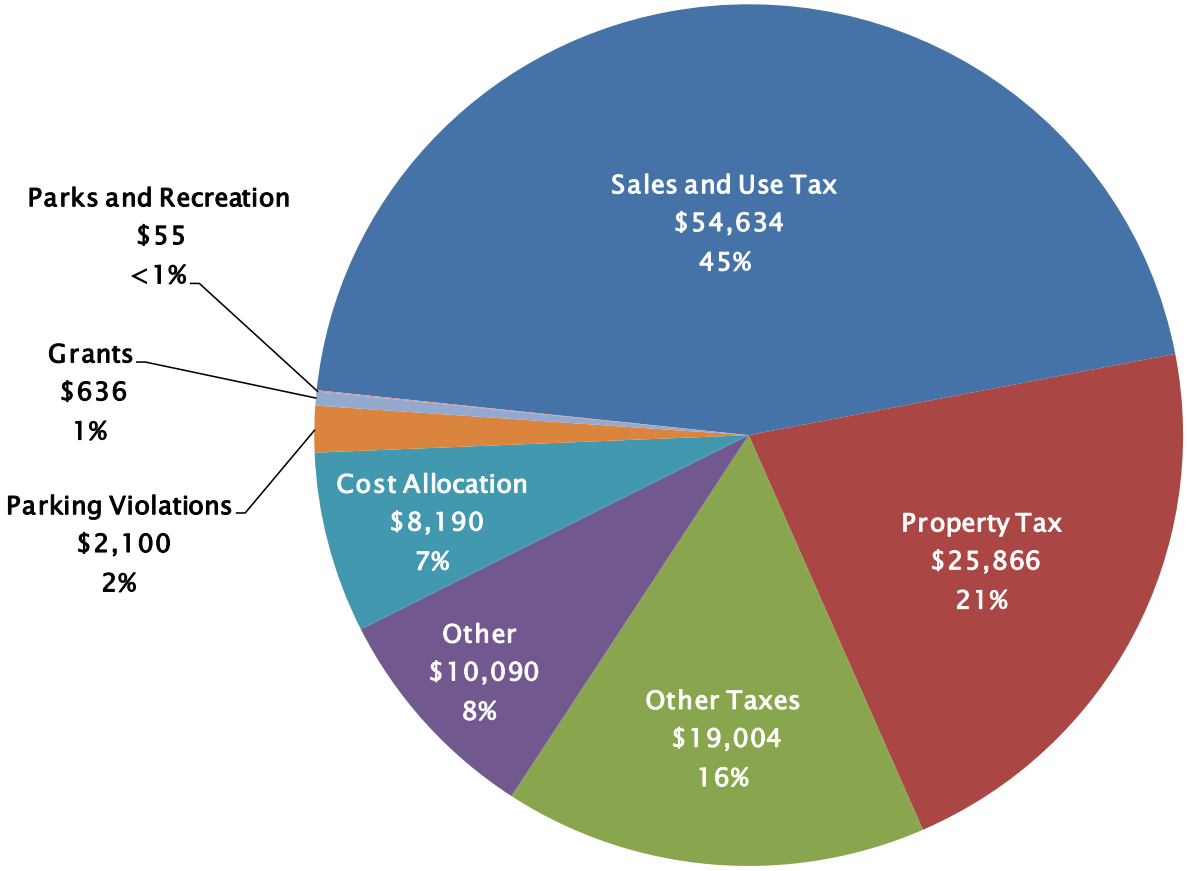
In **Figure 5-05**, the relative sizes of each component of property tax revenue is given for 2009 through 2015.

**Figure 5-05: Property Tax Revenues 2009-2015**
**(in $1,000s)**



The 2015 Annual Budget is based on projected General Fund revenues of $120 million (see **Figure 5-06**), representing a 4.8 percent increase over the total revenues projected for the 2014 Approved Budget.

**Figure 5-06: General Fund Revenues (Sources) for 2015**
**(in $1,000s)**
**TOTAL = $120,575**



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

### SOURCES BY UNRESTRICTED FUNDS

| Fund and Source | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **General (includes Public Safety Fund)** | | | |
| Revenue- | | | |
| Sales and Use Taxes | $ 50,768 | $ 49,512 | $ 53,985 |
| Tax Increment Surplus | 1,107 | 530 | - |
| Food Service Tax | 607 | 704 | 649 |
| Accommodation Tax | 4,600 | 5,356 | 5,734 |
| Admission Tax | 591 | 655 | 621 |
| Property Tax | 19,488 | 20,120 | 20,666 |
| Property Tax (Public Safety) | 4,913 | 5,062 | 5,200 |
| Trash Hauler/Recycling Occupation Tax | 1,758 | 1,663 | 1,670 |
| Liquor Occupation Tax | 956 | 672 | 692 |
| Telephone Occupation Tax | 800 | 774 | 774 |
| Cable Television Franchise Tax and PEG Fee | 1,424 | 1,339 | 1,414 |
| Utility Occupation Tax | 6,000 | 6,180 | 6,365 |
| Specific Ownership Tax | 1,496 | 1,310 | 1,377 |
| Tobacco Tax | 343 | 357 | 357 |
| Misc. Charges for Services | 1,170 | 537 | 548 |
| NPP and Other Parking Revenue | 201 | 157 | 169 |
| Meters - Out of Parking Districts | 578 | 545 | 545 |
| Meters - Within Parking Districts | 2,884 | 2,825 | 2,825 |
| Sale of Goods | 68 | 89 | 92 |
| Misc. Fines and Administr. Penal | 20 | 27 | 28 |
| Municipal Court Charges & Fines | 1,889 | 2,200 | 2,200 |
| Parking Violations | 2,210 | 2,100 | 2,100 |
| Photo Enforcement | 1,472 | 1,445 | 1,445 |
| Business Licenses | 598 | 412 | 424 |
| Misc. Intergovernmental Charges | 629 | 361 | 372 |
| Court Awards | 151 | 155 | 160 |
| Grants | 915 | 798 | 692 |
| Interest & Investment Earnings | 261 | 303 | 255 |
| Leases, Rents and Royalties | 134 | 135 | 139 |
| Miscellaneous Revenues | 2,247 | 350 | 550 |
| Education Excise Tax (To Reserve) | 181 | - | - |
| Parks Fees | 216 | 271 | 192 |
| Housing/Human Services Fees | 336 | 148 | 146 |
| **Subtotal General Fund Revenue** | $ 111,011 | $ 107,089 | $ 112,387 |
| Transfers In- | | | |
| Cost Allocation - All Funds | $ 7,547 | $ 7,841 | $ 8,037 |
| Other | 324 | 116 | 152 |
| **Subtotal General Fund Transfers In** | $ 7,871 | $ 7,957 | $ 8,189 |
| **Total General Fund Sources** | **$ 118,882** | **$ 115,046** | **$ 120,576** |

## SOURCES BY UNRESTRICTED FUNDS (Cont.)

| Fund and Source | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **Community Housing Assistance (CHAP)** | | | |
| Property Tax | $ 1,960 | $ 2,025 | $ 2,080 |
| Development Excise Tax | 149 | 150 | 150 |
| Interest and Investment Earnings | 20 | 20 | 16 |
| Loan Repayment | - | 120 | 120 |
| Proceeds from Sale of Units | 129 | - | - |
| Other | 4 | | |
| **Total CHAP Sources** | **$ 2,262** | **$ 2,315** | **$ 2,366** |
| **Total Unrestricted Sources** | **$ 121,144** | **$ 117,361** | **$ 122,942** |

## SOURCES BY RESTRICTED FUNDS

| Fund and Source | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **.25 Cent Sales Tax** | | | |
| Sales and Use Taxes | $ 7,578 | $ 7,470 | $ 8,059 |
| Interest and Investment Earnings | 23 | 20 | 20 |
| Valmont City Park | 23 | | 50 |
| Grants and Donations | 15 | - | - |
| FEMA Reimbursement | - | | - |
| Other | 147 | 147 | 100 |
| Subtotal | $ 7,787 | $ 7,637 | $ 8,229 |
| **Affordable Housing Fund** | | | |
| Cash In Lieu of Affordable Units | $ 7,076 | $ 1,000 | $ 1,000 |
| Interest and Investment Earnings | 150 | 30 | 20 |
| Transfers In | 325 | 240 | 240 |
| Other | 893 | 156 | - |
| Fees | 5 | 4 | 4 |
| Subtotal | $ 8,448 | $ 1,430 | $ 1,264 |
| **Airport** | | | |
| Misc. Charges for Services | $ 11 | $ 8 | $ 11 |
| Grants | 335 | 1,400 | - |
| Interest and Investment Earnings | 1 | 4 | 2 |
| Leases, Rents and Royalties | 406 | 536 | 550 |
| Miscellaneous | 260 | - | - |
| Sale of Land | - | - | 500 |
| Subtotal | $ 1,013 | $ 1,948 | $ 1,062 |
| **BMPA Debt Service Fund** | | | |
| Leases, Rents and Royalties | $ 1,640 | $ 1,662 | $ 1,862 |
| Subtotal | $ 1,640 | $ 1,662 | $ 1,862 |
| **Boulder Junction Access GID - TDM** | | | |
| Property and Specific Ownership Tax | $ 19 | $ 18 | $ 27 |
| Payments in Lieu of Taxes | - | 113 | 56 |
| Interest and Investment Earnings | - | | 1 |
| Subtotal | $ 19 | $ 131 | $ 83 |
| **Boulder Junction Access GID - Parking** | | | |
| Property and Specific Ownership Tax | $ 28 | $ 27 | $ 53 |
| Parking Charges | - | - | 56 |
| Transfers in | - | - | 324 |
| Subtotal | $ 28 | $ 27 | $ 433 |

## SOURCES BY RESTRICTED FUNDS (Cont.)

| Fund and Source | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **Boulder Junction Improvement** | | | |
| Excise Tax | $ 295 | $ 781 | $ 529 |
| Use Tax | 268 | 301 | 301 |
| Interest and Investment Earnings | 9 | 5 | - |
| Transfers In | 200 | 200 | - |
| Miscellaneous Revenues | 542 | 506 | 208 |
| Subtotal | $ 1,314 | $ 1,794 | $ 1,038 |
| **Capital Development** | | | |
| Development Excise Tax | $ 91 | $ 138 | $ 126 |
| Impact Fees | 661 | 427 | 486 |
| Transfers in | - | | 811 |
| Interest and Investment Earnings | 41 | 40 | 30 |
| Subtotal | $ 793 | $ 605 | $ 1,454 |
| **Capital Improvement Bond Fund** | | | |
| Interest Income | $ 124 | $ 132 | $ 8 |
| Other | 2 | - | - |
| Subtotal | $ 127 | $ 132 | $ 8 |
| **Climate Action Plan** | | | |
| Climate Action Plan Tax | $ 1,877 | $ 1,840 | $ 1,853 |
| Miscellaneous Revenues | - | - | - |
| Interest and Investment Earnings | 7 | 5.60 | 6 |
| Grant Revenue | 8 | - | - |
| Subtotal | $ 1,891 | $ 1,846 | $ 1,859 |
| **Community Development Block Grant (CDBG)** | | | |
| Federal - Direct Grants | $ 739 | $ 684 | $ 649 |
| Subtotal | $ 739 | $ 684 | $ 649 |
| **Compensated Absences** | | | |
| Charges from Departments | $ 844 | $ 730 | $ 764 |
| Interest and Investment Earnings | 11 | 12 | 9 |
| Subtotal | $ 855 | $ 742 | $ 773 |
| **Computer Replacement** | | | |
| Charges from Departments | $ 1,794 | $ 1,771 | $ 1,954 |
| Interest and Investment Earnings | 43 | 45 | 18 |
| Miscellaneous Revenues | 5 | - | - |
| Subtotal | $ 1,843 | $ 1,816 | $ 1,973 |
| **Downtown Commercial District** | | | |
| Property and Specific Ownership Tax | $ 1,111 | $ 1,106 | $ 1,128 |
| Parking Charges | 4,568 | 4,297 | 4,750 |
| Interest and Investment Earnings | 28 | 23 | 32 |
| Leases, Rents and Royalties | 206 | 181 | 176 |
| Miscellaneous Revenues | 17 | 21 | 15 |
| Transfers In | 1,475 | 1,525 | 1,810 |
| Tax Increment Financing | 1,830 | 890 | - |
| 10th and Walnut Other Revenue | 13 | 39 | 40 |
| Subtotal | $ 9,247 | $ 8,080 | $ 7,950 |
| **Equipment Replacement** | | | |
| Charges from Departments | $ 700 | $ 773 | $ 977 |
| Interest and Investment Earnings | 36 | 29 | 18 |
| Miscellaneous Revenues | 35 | - | - |
| Subtotal | $ 771 | $ 802 | $ 995 |

## SOURCES BY RESTRICTED FUNDS (Cont.)

| Fund and Source | | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|---|
| **Facility Renovation & Replace** | | | | |
| Charges from Departments | | $ 714 | $ 481 | $ 489 |
| Transfer from Major Maintenance | | 1,795 | 2,701 | 1,669 |
| Energy Contract Revenue | | 942 | 697 | 685 |
| Miscellaneous Revenues | | 398 | - | - |
| Interest and Investment Earnings | | 55 | 15 | 19 |
| ATB Appropriations | | 4,150 | - | - |
| | Subtotal | $ 8,054 | $ 3,894 | $ 2,862 |
| **Fire Pension** | | | | |
| City Pension Contributions | | $ 1,786 | $ 261 | $ 157 |
| | Subtotal | $ 1,786 | $ 261 | $ 157 |
| **Fleet Maintenance** | | | | |
| Charges from Departments | | $ 3,227 | $ 3,442 | $ 3,885 |
| Interest and Investment Earnings | | 1 | 4 | 1 |
| Miscellaneous Revenues | | 445 | 371 | 368 |
| | Subtotal | $ 3,672 | $ 3,816 | $ 4,254 |
| **Fleet Replacement** | | | | |
| Charges from Departments | | $ 5,075 | $ 5,649 | $ 6,257 |
| Sale of Assets | | 461 | 361 | 340 |
| Interest and Investment Earnings | | 67 | 36 | 50 |
| Miscellaneous Revenues | | 182 | 174 | 145 |
| | Subtotal | $ 5,785 | $ 6,220 | $ 6,791 |
| **HOME** | | | | |
| Federal - Direct Grants | | $ 1,608 | $ 811 | $ 846 |
| | Subtotal | $ 1,608 | $ 811 | $ 846 |
| **Library** | | | | |
| Property Tax | | $ 818 | $ 843 | $ 866 |
| Misc. Charges for Services | | 155 | 120 | 120 |
| Interest and Investment Earnings | | 14 | 15 | 7 |
| Leases, Rents and Royalties | | 15 | 9 | 8 |
| Grants | | 73 | 32 | 34 |
| Transfers In | | 7,841 | 6,587 | 6,586 |
| Other | | 46 | 24 | 27 |
| | Subtotal | $ 8,963 | $ 7,629 | $ 7,648 |
| **Lottery** | | | | |
| Lottery Funds | | $ 1,076 | $ 836 | $ 836 |
| Interest and Investment Earnings | | 8 | 1 | 4 |
| | Subtotal | $ 1,084 | $ 837 | $ 840 |
| **Open Space** | | | | |
| Sales and Use Taxes | | $ 26,771 | $ 26,296 | $ 28,468 |
| Sale of Capital Assets | | 257 | - | - |
| Interest and Investment Earnings | | 103 | 325 | 101 |
| Leases, Rents and Royalties | | 643 | 486 | 439 |
| Voice and Sight Tag Program | | - | - | 132 |
| Miscellaneous Revenues | | 1,300 | - | - |
| Transfers In | | 1,072 | 1,103 | 1,141 |
| | Subtotal | $ 30,146 | $ 28,210 | $ 30,280 |
| **Permanent Parks and Recreation** | | | | |
| Property Tax | | $ 2,211 | $ 2,278 | $ 2,340 |
| Development Excise Tax | | 283 | 208 | - |
| Transfers in | | - | - | - |
| Interest and Investment Earnings | | 17 | 7 | 15 |
| Miscellaneous Revenues | | 13 | 20 | 13 |
| | Subtotal | $ 2,524 | $ 2,513 | $ 2,368 |

## SOURCES BY RESTRICTED FUNDS (Cont.)

| Fund and Source | | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|---|
| **Planning & Development Svcs** | | | | |
| Misc. Development Fees | | $ 7,723 | $ 6,144 | $ 6,762 |
| Interest and Investment Earnings | | 47 | 100 | 31 |
| Other | | 23 | - | - |
| Transfers In | | 2,913 | 2,931 | 3,022 |
| | Subtotal | $ 10,706 | $ 9,176 | $ 9,815 |
| **Police Pension** | | | | |
| City Pension Contributions | | $ 2,184 | $ 365 | $ 219 |
| | Subtotal | $ 2,184 | $ 365 | $ 219 |
| **Property & Casualty Insurance** | | | | |
| Charges from Departments | | $ 1,510 | $ 1,610 | $ 1,658 |
| Interest and Investment Earnings | | 45 | 30 | 33 |
| Miscellaneous Revenues | | - | - | - |
| | Subtotal | $ 1,555 | $ 1,640 | $ 1,692 |
| **Recreation Activity** | | | | |
| Admission & Activity Charges | | $ 8,711 | $ 8,374 | $ 8,305 |
| Interest and Investment Earnings | | 12 | 11 | 11 |
| Transfers In | | 1,702 | 1,561 | 1,486 |
| | Subtotal | $ 10,424 | $ 9,946 | $ 9,803 |
| **Stormwater/Flood Mgmt Utility** | | | | |
| Utility Service Charges | | $ 5,506 | $ 5,312 | $ 5,482 |
| Rate Increase | | - | 159 | 4,112 |
| Utility Plant Invest. Fee | | 591 | 400 | 350 |
| Urban Drng and Fld Contr Dist. | | - | 75 | 268 |
| State and Federal Grants | | - | 2,000 | 4,500 |
| Interest and Investment Earnings | | 102 | 217 | 97 |
| Misc. Intergovernmental Chg. | | 120 | 159 | 144 |
| Miscellaneous Revenues | | 47 | 40 | 40 |
| Sale of Real Estate | | - | - | 357 |
| Bond Proceeds | | - | - | 16,000 |
| | Subtotal | $ 6,367 | $ 8,362 | $ 31,350 |
| **Telecommunications** | | | | |
| Charges from Departments | | $ 596 | $ 579 | $ 600 |
| Interest and Investment Earnings | | 7 | 8 | 9 |
| Miscellaneous Revenues | | 131 | 138 | 137 |
| | Subtotal | $ 733 | $ 725 | $ 746 |
| **Transit Pass GID** | | | | |
| Property Tax | | $ 10 | $ 9 | $ 10 |
| Transfers In | | 4 | 5 | 5 |
| | Subtotal | $ 14 | $ 14 | $ 15 |
| **Transportation** | | | | |
| Sales and Use Taxes | | $ 18,144 | $ 17,967 | $ 23,934 |
| Sale of Capital Assets | | | | |
| Sale of Land | | - | - | 1,430 |
| Highway Revenues | | 3,173 | 3,273 | 3,335 |
| HOP Reimbursement | | 1,381 | 1,461 | 1,505 |
| Grants | | 176 | - | - |
| Interest and Investment Earnings | | 71 | 45 | 28 |
| Miscellaneous Revenues | | 200 | 15 | 365 |
| Special Assessments | | 28 | 77 | 58 |
| Third Party Reimbursements | | - | 200 | |
| External Funding | | 1,752 | 5,591 | - |
| Contributions & Donations | | | | |
| Lease Revenue - BTV | | 103 | 99 | 103 |
| Transfers In | | 22 | - | - |
| ATB's & Carryover | | - | - | - |
| | Subtotal | $ 25,049 | $ 28,728 | $ 30,757 |

## SOURCES BY RESTRICTED FUNDS (Cont.)

| Fund and Source | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **Transportation Development** | | | |
| Development Excise Tax | $ 561 | $ 573 | $ 572 |
| Interest and Investment Earnings | 10 | 4 | 2 |
| External Funding | 19 | - | - |
| Third Party Reimbursements | - | 100 | 100 |
| Subtotal | $ 590 | $ 677 | $ 674 |
| **University Hill Commercial District** | | | |
| Property and Specific Ownership Tax | $ 30 | $ 30 | $ 32 |
| Parking Charges | 117 | 116 | 119 |
| Approved Parking Meter Rate Increase | - | - | - |
| Interest and Investment Earnings | 10 | 4 | 5 |
| Miscellaneous Revenues | - | - | - |
| Transfers In | 400 | 425 | 425 |
| Subtotal | $ 556 | $ 576 | $ 580 |
| **Wastewater Utility** | | | |
| Utility Service Charges | $ 14,058 | $ 13,545 | $ 14,126 |
| Rate Increase | - | 671 | 4,238 |
| Sale of Real Estate | - | - | 357 |
| Utility Plant Invest. Fee | 953 | 650 | 700 |
| Utility Connection | 16 | 10 | 10 |
| Federal and State Grants | - | - | 1,969 |
| Interest and Investment Earnings | 89 | 238 | 133 |
| Transfer from Other Funds | - | 1 | - |
| Miscellaneous Revenues | 226 | - | 120 |
| Special Assessments | 72 | 5 | 5 |
| Bond Proceeds | - | - | 10,125 |
| Subtotal | $ 15,413 | $ 15,120 | $ 31,782 |
| **Water Utility** | | | |
| Utility Service Charges | $ 21,213 | $ 21,461 | $ 22,364 |
| Rate Increase | - | 858 | 1,118 |
| Misc. Charges for Services | 1,949 | 2,572 | 2,279 |
| Utility Plant Invest. Fee | 3,418 | 2,200 | 2,200 |
| Utility Connection | 258 | 130 | 130 |
| Interest and Investment Earnings | 220 | 464 | 300 |
| Leases, Rents and Royalties | 121 | 20 | 21 |
| Special Assessments | 100 | 5 | 2,505 |
| Sale of Real Estate | - | - | 715 |
| State and Federal Grants | 205 | - | 1,125 |
| Miscellaneous Revenues | 36 | - | 168 |
| Transfers In | 93 | 93 | 93 |
| Subtotal | $ 27,612 | $ 27,803 | $ 33,017 |

| SOURCES BY RESTRICTED FUNDS (Cont.) | | | |
|---|---|---|---|
| **Fund and Source** | **2013 Actual** | **2014 Approved** | **2015 Approved** |
| **Worker Compensation Insurance** | | | |
| Charges from Departments | $ 1,310 | $ 1,493 | $ 1,528 |
| Interest and Investment Earnings | 21 | 22 | 22 |
| Miscellaneous Revenues | 26 | 20 | 19 |
| Subtotal | $ 1,357 | $ 1,535 | $ 1,569 |
| **Total Restricted Sources** | **$ 202,696** | **$ 188,194** | **$ 237,697** |
| **Total City Sources of Funds** | **$ 323,840** | **$ 305,555** | **$ 360,638** |
| Less: Transfers from Other Funds | $ 23,918 | $ 45,085 | $ 47,300 |
| **Net Total City Sources of Funds** | **$ 299,922** | **$ 260,470** | **$ 313,338** |

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

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

# Citywide Uses

## 2015 Annual Budget

The 2015 Annual Budget is based on projected citywide expenditures of $319 million, representing a 18.4% percent increase over the total expenditures in the 2014 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 2015**
**(in $1,000s)**
**TOTAL = $319,096**

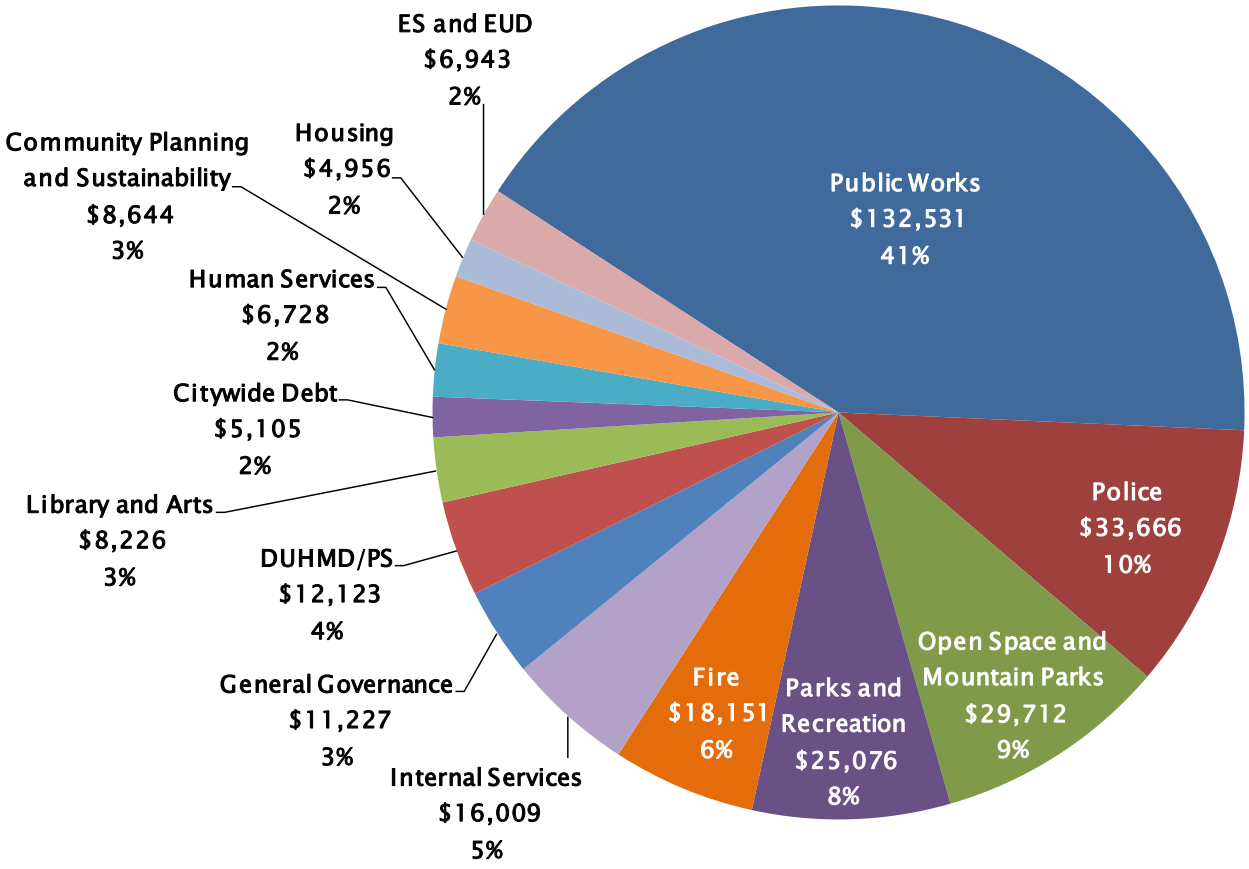


**Figure 5-08** represents the citywide uses of funds without the Water, Wastewater, and Stormwater utilities.

**Figure 5-08: Citywide Expenditures (Uses) for 2015, without Utilities**
**(in $1,000s)**
**TOTAL = $230,441**

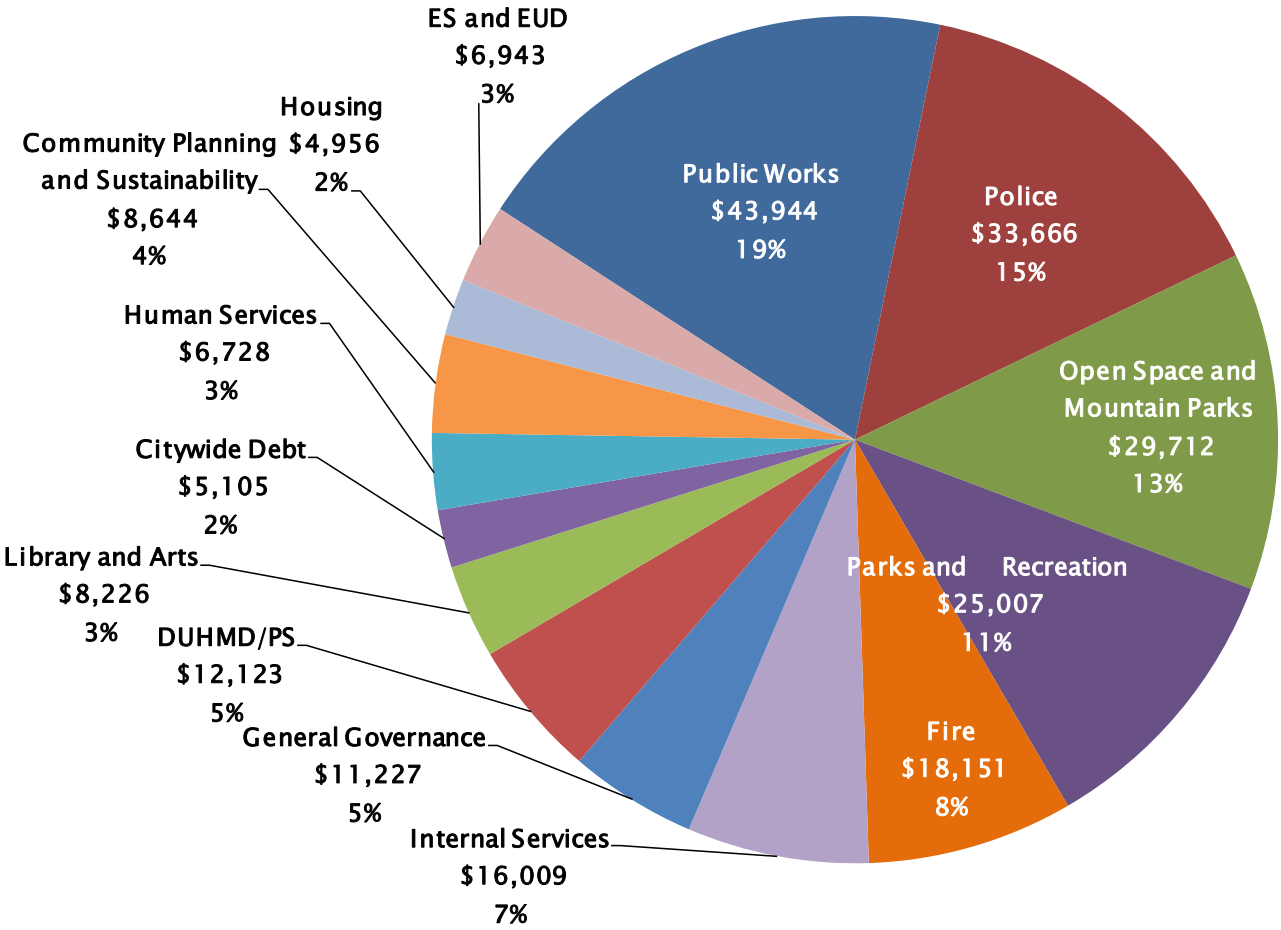


**Table 5-05** documents global budget assumptions that govern cost estimates provided by each city department.

Table 5-05: Summary of Key Assumptions

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

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

One measure of personnel cost pressure is the size of city staff, which in **Figure 5-09** is measured by standard full-time equivalents (FTEs). The 2015 Annual Budget places the city near 2002 staffing levels. The city significantly reduced staff as a result of the 2001-2003 and 2009-2011 recessions.

Figure 5-09: Staffing Levels: Standard FTEs 2002-2015

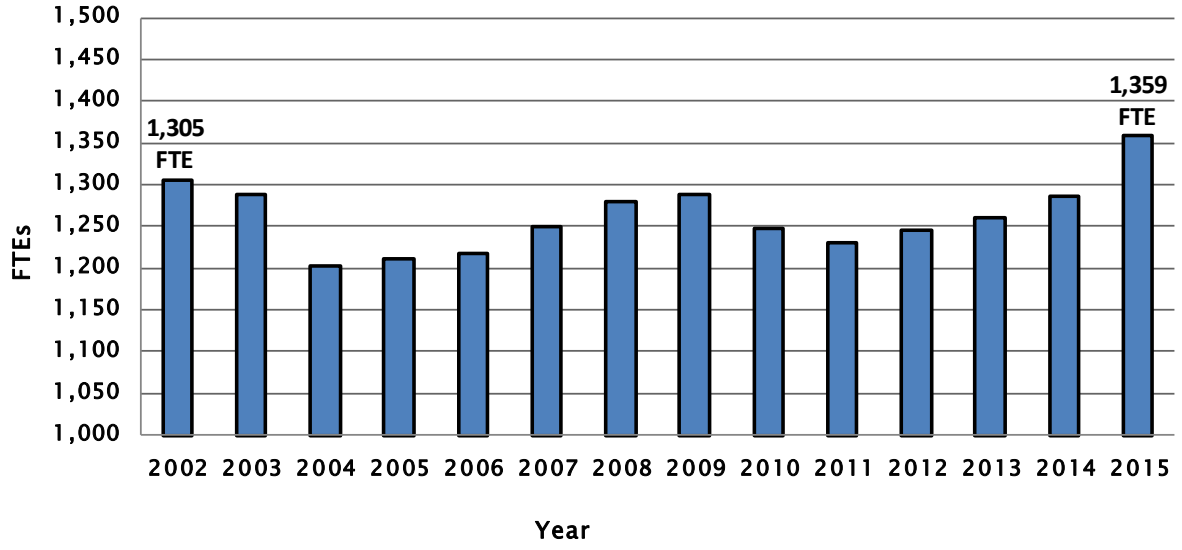


Table 5-06: Staffing Levels by Department

STANDARD FULL TIME EQUIVALENT (FTE)

| | 2014 Approved | 2014 Adjusted[1] | 2015 Approved | Variance 2014 Adj.-2015 |
|---|---|---|---|---|
| City Attorney's Office | 21.20 | 21.20 | 25.70 | 4.50 |
| City Manager's Office | 18.50 | 18.00 | 19.50 | 1.50 |
| Community Planning and Sustainability | 47.19 | 46.81 | 50.06 | 3.25 |
| Downtown and University Hill Management Division | 42.25 | 42.50 | 44.50 | 2.00 |
| Energy Strategy and Electric Utility Development | 4.50 | 4.50 | 6.50 | 2.00 |
| Finance | 36.00 | 39.00 | 38.67 | (0.33) |
| Fire | 120.33 | 120.33 | 121.33 | 1.00 |
| Housing | 11.50 | 12.70 | 13.20 | 0.50 |
| Human Resources | 18.63 | 18.63 | 24.63 | 6.00 |
| Human Services | 37.41 | 35.84 | 37.19 | 1.35 |
| Information Technology | 36.85 | 36.85 | 37.18 | 0.33 |
| Library and Arts | 79.51 | 79.51 | 78.51 | (1.00) |
| Municipal Court | 18.13 | 18.13 | 21.13 | 3.00 |
| Open Space and Mountain Parks | 95.35 | 95.35 | 102.35 | 7.00 |
| Parks & Recreation | 127.37 | 125.35 | 130.35 | 5.00 |
| Police | 282.50 | 286.00 | 288.00 | 2.00 |
| Public Works-Development and Support Services | 74.53 | 75.62 | 82.71 | 7.09 |
| Public Works-Transportation | 60.09 | 68.34 | 70.34 | 2.00 |
| Public Works-Utilities | 154.17 | 154.92 | 166.92 | 12.00 |
| **Total** | **1,286.01** | **1,299.58** | **1,358.77** | **59.19** |

[1]Adjustments remove changes approved and incorporated after the passage of the 2014 Approved Budget as well as FTE conversions and reallocations.

Of the 59.19 FTE increase over 2014, 12.0 FTEs are approved as fixed-term positions for specific work outcomes, such as the flood recovery and Landlink software implementation. These positions limit the ongoing financial burden.

The 2015 Annual Budget is based on projected General Fund expenditures of $128 million (see **Figure 5-10**), representing an 11.1percent increase over the total General Fund expenditures in the 2014 Approved Budget.

**Figure 5-10: General Fund Expenditures (Uses) for 2015**
**(in $1,000s)**
**TOTAL = $128,483**

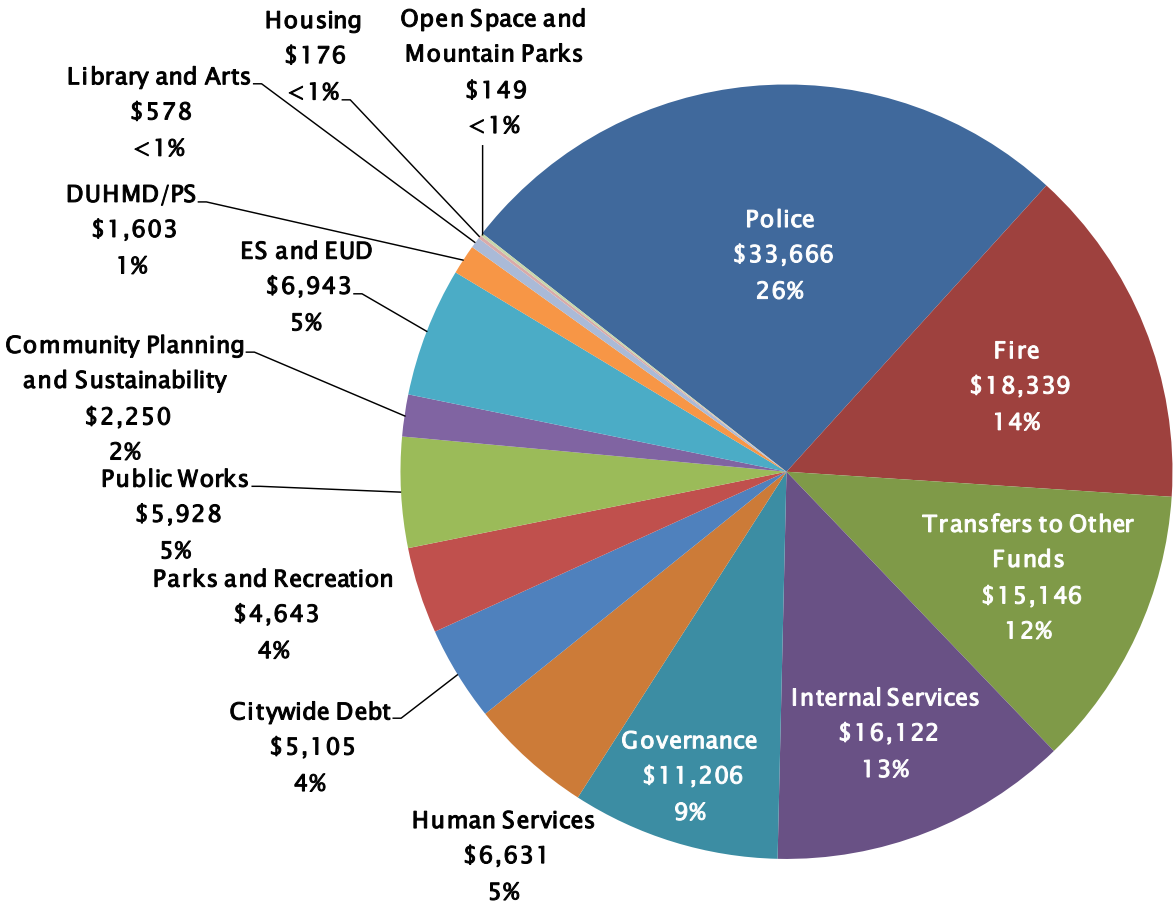



**Table 5-07** provides category expenditures by fund for 2013 (Actual), 2014 (Approved), and 2015 (Approved) to the nearest $1,000.

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

### USES BY UNRESTRICTED FUNDS

| Fund and Use | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **General** | | | |
| City Council | $ 192 | $ 220 | $ 223 |
| Municipal Court | 1,972 | 2,047 | 2,214 |
| City Attorney | 2,259 | 2,340 | 2,881 |
| Contingency | 417 | 159 | 336 |
| Utility/Fuel Contingency | - | 190 | - |
| Community Sustainability | 4,352 | 1,974 | 2,250 |
| Extraordinary Personnel Expense | 20 | 120 | 120 |
| Non-Departmental | 1,941 | 2,149 | 1,932 |
| Energy Strategy | 2,512 | 2,312 | 6,943 |
| Communications | 891 | 877 | 1,076 |
| Dow ntow n/University Hill Mgmt Div | 1,269 | 1,214 | 1,582 |
| City Manager's Office/Support Svcs | 1,750 | 1,769 | 2,057 |
| West Nile Virus Program | 242 | 250 | 250 |
| Human Resources | 1,997 | 2,204 | 2,948 |
| Finance | 3,302 | 3,533 | 3,841 |
| Information Technology | 5,779 | 5,102 | 5,177 |
| Volunteer and Unemployment Ins | 183 | 107 | 107 |
| Property and Casualty Ins | 1,510 | 1,610 | 1,658 |
| Worker's Compensation (Refund) | - | - | |
| Compensated Absences | 844 | 730 | 764 |
| Police | 31,652 | 32,041 | 33,666 |
| Fire | 17,325 | 17,480 | 18,339 |
| Police/Fire Pensions | 376 | 626 | 626 |
| Public Works | 4,450 | 5,500 | 5,927 |
| Parks | 4,574 | 4,544 | 4,643 |
| Arts | 497 | 518 | 578 |
| Real Estate (Open Space) | 152 | 153 | 149 |
| Housing | 27 | 158 | 176 |
| Human Services | 6,710 | 6,586 | 6,630 |
| Campaign Financing | 59 | - | 46 |
| Humane Society Bldg Loan | 60 | 94 | 94 |
| Misc One-time Transfers | 230 | 269 | - |
| Debt | 5,379 | 5,112 | 5,105 |
| Waste Reduction | 555 | - | - |
| 13th Street Cleanup | - | - | 811 |
| Energy Contingency | - | - | 1,000 |
| **Total General Fund Uses** | $ 103,478 | $ 101,988 | $ 114,149 |
| Transfers Out | $ 13,845 | $ 13,696 | $ 14,334 |
| **Total General Fund Uses** | **$ 117,323** | **$ 115,684** | **$ 128,483** |

## USES BY UNRESTRICTED FUNDS (Cont.)

| Fund and Use | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **Community Housing Assistance (CHAP)** | | | |
| Operating | $ 545 | $ 588 | $ 497 |
| Community Housing Funds | 2,980 | 1,672 | 1,832 |
| Transfers Out | 39 | 46 | 57 |
| **Total CHAP Uses** | **$ 3,564** | **$ 2,306** | **$ 2,386** |
| **Total Unrestricted Uses** | **$ 120,887** | **$ 117,990** | **$ 130,869** |

## USES BY RESTRICTED FUND

| Fund and Use | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **.25 Cent Sales Tax** | | | |
| Operating | $ 4,964 | $ 4,307 | $ 5,274 |
| Debt | 2,197 | 2,191 | 2,195 |
| Transfers Out | 267 | 277 | 427 |
| Capital | 489 | 800 | 512 |
| Subtotal | $ 7,917 | $ 7,575 | $ 8,408 |
| **Affordable Housing Fund** | | | |
| Operating | $ 303 | $ 445 | $ 563 |
| Transfers Out | 44 | 46 | 129 |
| Community Housing Funds | 4,105 | 926 | 528 |
| Subtotal | $ 4,453 | $ 1,417 | $ 1,221 |
| **Airport** | | | |
| Operating | $ 604 | $ 362 | $ 371 |
| Transfers Out | 99 | 103 | 36 |
| Capital | 363 | 1,550 | 25 |
| Subtotal | $ 1,066 | $ 2,015 | $ 432 |
| **BMPA Debt Service Fund** | | | |
| Debt | $ 1,479 | $ 1,501 | $ 1,701 |
| Transfers Out | 161 | 161 | 161 |
| Subtotal | $ 1,640 | $ 1,662 | $ 1,862 |
| **Boulder Junction Access GID - TDM** | | | |
| Operating | $ 2 | $ 50 | $ 145 |
| Transfers Out | - | - | 3 |
| Subtotal | $ 2 | $ 50 | $ 149 |
| **Boulder Junction Access GID - Parking** | | | |
| Operating | $ 4 | $ 13 | $ 53 |
| Transfers Out | 2 | - | 8 |
| Debt | | | 372 |
| Subtotal | $ 6 | $ 13 | $ 433 |
| **Boulder Junction Improvement** | | | |
| Capital | $ 1,238 | $ 1,544 | $ 652 |
| Subtotal | $ 1,238 | $ 1,544 | $ 652 |
| **Capital Development** | | | |
| Transfers Out | $ 16 | $ 17 | $ 4 |
| Capital | 4,134 | 356 | 177 |
| Subtotal | $ 4,151 | $ 373 | $ 181 |
| **Capital Improvement Fund** | | | |
| Capital | $ 24,321 | $ - | $ - |
| Subtotal | $ 24,321 | $ - | $ - |

## USES BY RESTRICTED FUND (Cont.)

| Fund and Use | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **Climate Action Plan** | | | |
| Operating | $ 1,598 | $ 1,846 | $ 1,802 |
| Transfers Out | | | 98 |
| Subtotal | $ 1,598 | $ 1,846 | $ 1,900 |
| **Community Development Block Grant (CDBG)** | | | |
| Operating | $ 97 | $ 170 | $ 183 |
| Transfers Out | 28 | 29 | 15 |
| Community Housing Funds | 614 | 485 | 451 |
| Subtotal | $ 739 | $ 684 | $ 649 |
| **Compensated Absences** | | | |
| Operating | $ 787 | $ 717 | $ 826 |
| Transfers Out | 35 | 37 | 8 |
| Subtotal | $ 822 | $ 754 | $ 834 |
| **Computer Replacement** | | | |
| Operating | $ 1,860 | $ 1,878 | $ 2,660 |
| Transfers Out | 13 | 13 | 17 |
| Subtotal | $ 1,873 | $ 1,891 | $ 2,677 |
| **Downtown Commercial District** | | | |
| Operating | $ 4,832 | $ 4,030 | $ 5,862 |
| Debt | 1,909 | 1,830 | 3,536 |
| Transfers Out | 229 | 238 | 316 |
| Transfer Excess TIF to Gen. Fund | 1,107 | 530 | - |
| Capital | - | 400 | - |
| Subtotal | $ 8,077 | $ 7,028 | $ 9,715 |
| **Equipment Replacement** | | | |
| Operating | $ 2,747 | $ 1,934 | $ 536 |
| Transfers Out | 18 | 19 | 7 |
| Subtotal | $ 2,765 | $ 1,953 | $ 542 |
| **Facility Renovation and Replacement** | | | |
| Operating | $ 3,173 | $ 1,667 | $ 911 |
| Capital | 471 | $ 987 | $ 1,730 |
| Debt Payment - Energy Lease | 850 | 843 | 875 |
| Transfers Out | 46 | 48 | 67 |
| Subtotal | $ 4,541 | $ 3,545 | $ 3,582 |
| **Fleet Maintenance** | | | |
| Operating | $ 3,707 | $ 3,554 | $ 3,481 |
| Transfers Out | 251 | 260 | 282 |
| Subtotal | $ 3,957 | $ 3,814 | $ 3,763 |
| **Fleet Replacement** | | | |
| Operating | $ 5,239 | $ 7,258 | $ 7,449 |
| Transfers Out | 269 | 87 | 94 |
| Subtotal | $ 5,507 | $ 7,345 | $ 7,543 |
| **HOME** | | | |
| Operating | $ 61 | $ 49 | $ 65 |
| Transfers Out | 11 | 12 | 17 |
| Community Housing Funds | 1,536 | 751 | 764 |
| Subtotal | $ 1,608 | $ 812 | $ 846 |
| **Library** | | | |
| Operating | $ 7,391 | $ 7,629 | $ 7,648 |
| Subtotal | $ 7,391 | $ 7,629 | $ 7,648 |

## USES BY RESTRICTED FUND (Cont.)

| Fund and Use | | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|---|
| **Lottery** | | | | |
| Operating | | $ 162 | $ 143 | $ 155 |
| Capital | | 569 | 693 | 681 |
| | Subtotal | $ 731 | $ 836 | $ 836 |
| **Open Space** | | | | |
| Operating | | $ 10,580 | $ 12,479 | $ 15,263 |
| Debt | | 8,694 | 6,722 | 5,499 |
| Transfers Out | | 1,067 | 1,108 | 1,349 |
| Capital | | 11,613 | 7,010 | 7,609 |
| | Subtotal | $ 31,954 | $ 27,319 | $ 29,720 |
| **Permanent Parks and Recreation** | | | | |
| Operating & Maintenance Projects | | $ 1,013 | $ 1,486 | $ 1,193 |
| Transfers Out | | 228 | 297 | 80 |
| Capital | | 1,113 | 1,000 | 1,055 |
| | Subtotal | $ 2,354 | $ 2,783 | $ 2,329 |
| **Planning & Development Services** | | | | |
| Operating | | $ 8,030 | $ 9,083 | $ 9,977 |
| Transfers Out | | 2,381 | 1,435 | 1,232 |
| | Subtotal | $ 10,411 | $ 10,518 | $ 11,209 |
| **Property & Casualty Insurance** | | | | |
| Operating | | $ 1,062 | $ 1,813 | $ 1,943 |
| Transfers Out | | 168 | 175 | 23 |
| | Subtotal | $ 1,230 | $ 1,988 | $ 1,966 |
| **Recreation Activity** | | | | |
| Operating | | $ 10,269 | $ 10,270 | $ 10,180 |
| | Subtotal | $ 10,269 | $ 10,270 | $ 10,180 |
| **Stormwater/Flood Mgmt Utility** | | | | |
| Operating | | $ 3,201 | $ 3,354 | $ 4,348 |
| Debt | | 527 | 384 | 2,059 |
| Transfers Out | | 211 | 366 | 246 |
| Capital | | 1,592 | 9,821 | 19,288 |
| | Subtotal | $ 5,531 | $ 13,925 | $ 25,942 |
| **Telecommunications** | | | | |
| Operating | | $ 608 | $ 715 | $ 802 |
| Transfers Out | | 15 | 16 | 10 |
| | Subtotal | $ 623 | $ 731 | $ 812 |
| **Transit Pass General Improvement District** | | | | |
| Operating | | $ 10 | $ 15 | $ 15 |
| | Subtotal | $ 10 | $ 15 | $ 15 |
| **Transportation** | | | | |
| Operating | | $ 17,043 | $ 18,910 | $ 22,166 |
| Transfers Out | | 1,743 | 1,800 | 1,938 |
| Capital | | 3,903 | 10,712 | 6,558 |
| | Subtotal | $ 22,689 | $ 31,422 | $ 30,661 |
| **Transportation Development** | | | | |
| Operating | | $ 24 | $ 181 | $ 189 |
| Transfers Out | | 10 | 17 | 3 |
| Capital | | 58 | 720 | 520 |
| | Subtotal | $ 93 | $ 918 | $ 712 |

## USES BY RESTRICTED FUND (Cont.)

| Fund and Use | | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|---|
| **University Hill Commercial District** | | | | |
| Operating | | $ 515 | $ 520 | $ 601 |
| Transfers Out | | 47 | 49 | 53 |
| | Subtotal | $ 562 | $ 569 | $ 654 |
| **Wastewater Utility** | | | | |
| Operating | | $ 8,495 | $ 8,980 | $ 9,530 |
| Debt | | 4,141 | 4,134 | 5,062 |
| Transfers Out | | 1,084 | 1,131 | 996 |
| Capital | | $2,246 | 1,794 | 16,895 |
| | Subtotal | $ 15,966 | $ 16,039 | $ 32,483 |
| **Water Utility** | | | | |
| Operating | | $ 15,656 | $ 15,521 | $ 16,150 |
| Debt | | 5,425 | 5,437 | 5,445 |
| Transfers Out | | 1,447 | 1,521 | 1,299 |
| Capital | | $6,009 | 4,025 | 9,780 |
| | Subtotal | $ 28,537 | $ 26,504 | $ 32,675 |
| **Worker Compensation Insurance** | | | | |
| Operating | | $ 1,758 | $ 1,780 | $ 1,901 |
| Transfers Out | | 36 | 37 | 25 |
| | Subtotal | $ 1,794 | $ 1,817 | $ 1,926 |
| **Total Restricted Uses of Funds** | | **$ 216,425** | **$ 197,609** | **$ 235,153** |
| **Total City Uses Of Funds** | | **$ 337,311** | **$ 315,594** | **$ 366,022** |
| Less: Transfers to Other Funds and ISF Exp. | | $ 26,582 | $ 46,098 | $ 46,926 |
| **Net Total City Operating Uses of Funds** | | **$ 310,730** | **$ 269,496** | **$ 319,096** |

## USES BY CATEGORY

| | | | | |
|---|---|---|---|---|
| Operating | | $ 222,009 | $ 199,930 | $ 222,137 |
| Capital | | 58,119 | 41,412 | 65,481 |
| Debt | | 30,602 | 28,154 | 31,478 |
| | **Total** | **$ 310,730** | **$ 269,496** | **$ 319,096** |

**Note:**
Subtotals may not equal sum of line items due to rounding.
[1]Beginning with the 2008-09 budget process, all Internal Service Funds (ISFs) were included in the annual budget process. This change was made for purposes of enhanced transparency and improved accountability across the organization. The ISFs, such as Fleet Replacement, Computer Replacement and the self-insurance funds, provide services to all city departments and receive funding directly from the departments. Funding is reflected as an expense (or "charge to") in each department and a revenue (or "charge from") in each applicable ISF. When an expenditure is made in the ISF, a second counting of the same money (the expense) has occurred. As a result, the actual revenues and expenses in each ISF are reduced from the total city budget to avoid the "double counting" that occurs.

**Table 5-08** documents summary reasons for all transfers across funds for 2013 (Actual), 2014 (Approved), and 2015 (Approved) to the nearest $1,000.

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

**INTERFUND TRANSFERS**

| Originating Fund | | For | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|---|---|
| General | Planning and Development Services | Subsidy | $ 2,130 | $ 2,125 | $ 2,192 |
| | Affordable Housing | Subsidy | 325 | 240 | 240 |
| | Capital Improvement Fund | | 1,308 | - | 811 |
| | Library | Subsidy | 6,511 | 6,587 | 6,586 |
| | Recreation Activity | Subsidy | 1,594 | 1,453 | 1,378 |
| | Open Space and Mountain Parks | Subsidy | 1,072 | 1,103 | 1,141 |
| | Transportation | Excess Photo Enforcement Revenue | 260 | - | - |
| | Transportation | | 22 | - | - |
| | Water Utility | Wells Property | 93 | 93 | 93 |
| | Dow ntow n Commercial District | Parking Meter Revenue | 1,475 | 1,525 | 1,810 |
| | University Hill Commercial District | Parking Meter Revenue | 400 | 425 | 425 |
| | Boulder Junction District - Parking | Cover Revenue Shortfalls | - | - | 324 |
| | Fleet Replacement Fund | New parking technology loan repayment | 224 | 29 | 29 |
| | Fleet Replacement Fund | Valmont Butte loan repayment | 29 | 145 | 145 |
| | Equipment Replacement | To fund Fire dept. equipment replacement | - | - | 275 |
| | | Subtotal | $ 15,481 | $ 13,725 | $ 15,449 |
| .15 Cent Debt Service | General | Excess STX from .15 Cent Debt Service | $ 243 | $ - | $ - |
| | | Subtotal | $ 243 | $ - | $ - |
| .25 Cent Sales Tax | General | Cost Allocation | $ 267 | $ 277 | $ 427 |
| | | Subtotal | $ 267 | $ 277 | $ 427 |
| Affordable Housing | General | Cost Allocation | $ 44 | $ 46 | $ 129 |
| | | Subtotal | $ 44 | $ 46 | $ 129 |
| Airport | General | Cost Allocation | $ 99 | $ 103 | $ 61 |
| | | Subtotal | $ 99 | $ 103 | $ 61 |
| Boulder Junction GID- | General | Cost Allocation | $ - | $ - | $ 5 |
| | Dow ntow n Commercial District (CAGID) | Loan repayment | 2 | 2 | 2 |
| | | Subtotal | $ 2 | $ 2 | $ 7 |
| Boulder Junction GID- | Dow ntow n Commercial | Loan repayment | $ - | $ - | $ 3 |
| | | Subtotal | $ - | $ - | $ 3 |

## INTERFUND TRANSFERS (Cont.)

| Originating Fund | | For | | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|---|---|---|
| BMPA Debt Service Fund | Open Space Fund | Loan repayment | | $ 161 | $ 161 | $ 161 |
| | | | Subtotal | $ 161 | $ 161 | $ 161 |
| Capital Development | General | Cost Allocation | | $ 16 | $ 17 | $ 4 |
| | Planning and Development Services | Excise Tax Collection Costs | | 6 | 6 | 6 |
| | Facility Renovation & Replacement Fund | | | 4,000 | - | - |
| | | | Subtotal | $ 4,022 | $ 23 | $ 10 |
| Climate Action Plan | General | Cost Allocation | | $ - | $ - | $ 99 |
| | | | Subtotal | $ - | $ - | $ 99 |
| Community Housing Assistance Program | General | Cost Allocation | | $ 39 | $ 40 | $ 57 |
| | Planning and Development | Excise Tax Collection Costs | | 6 | 6 | 6 |
| | | | Subtotal | $ 45 | $ 46 | $ 63 |
| Community | General | Cost Allocation | | $ 28 | $ 29 | $ 15 |
| | | | Subtotal | $ 28 | $ 29 | $ 15 |
| Compensated | General | Cost Allocation | | $ 36 | $ 36 | $ 8 |
| | | | Subtotal | $ 36 | $ 36 | $ 8 |
| Computer | General | Cost Allocation | | $ 13 | $ 13 | $ 17 |
| | | | Subtotal | $ 13 | $ 13 | $ 17 |
| Dow ntow n | General | Cost Allocation | | $ 229 | $ 238 | $ 316 |
| | | | Subtotal | $ 229 | $ 238 | $ 316 |
| Equipment | General | Cost Allocation | | $ 18 | $ 19 | $ 7 |
| | Library | | | 1,330 | - | - |
| | Capital Improvement Fund | | | 1,158 | - | - |
| | | | Subtotal | $ 2,506 | $ 19 | $ 7 |
| Facility Renovation and Replacement | General | Cost Allocation | | $ 46 | $ 48 | $ 65 |
| | | | Subtotal | $ 46 | $ 48 | $ 65 |
| Fleet Maintenance | General | Cost Allocation | | $ 334 | $ 260 | $ 375 |
| | Facility Renovation & Replacement Fund | | | 185 | - | - |
| | | | Subtotal | $ 519 | $ 260 | $ 375 |
| Fleet Replacement | General | Cost Allocation | | $ - | $ 87 | $ - |
| | | | Subtotal | $ - | $ 87 | $ - |
| HOME Investment | General | Cost Allocation | | $ 11 | $ 11 | $ 17 |
| | | | Subtotal | $ 11 | $ 11 | $ 17 |
| Open Space and | General | Cost Allocation | | $ 1,067 | $ 1,108 | $ 1,349 |
| | | | Subtotal | $ 1,067 | $ 1,108 | $ 1,349 |

## INTERFUND TRANSFERS (Cont.)

| Originating Fund | | For | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|---|---|
| Permanent Parks and | General | Cost Allocation | $ 80 | $ 83 | $ 80 |
| | Planning and Development | Excise Tax Admin | 6 | 6 | 6 |
| | Boulder Junction Improvement | Subsidy | 221 | 208 | - |
| | | Subtotal | $ 307 | $ 297 | $ 86 |
| Planning and | General | Cost Allocation | $ 1,381 | $ 1,435 | $ 1,232 |
| | Capital Improvement Fund | | 1,000 | - | - |
| | | Subtotal | $ 2,381 | $ 1,435 | $ 1,232 |
| Police Pension | General | Cost Allocation | $ - | $ - | $ - |
| | | Subtotal | $ - | $ - | $ - |
| Property and Casualty | General | Cost Allocation | $ 168 | $ 175 | $ 23 |
| | | Subtotal | $ 168 | $ 175 | $ 23 |
| Recreation Activity | General | Cost Allocation | $ 14 | $ - | $ - |
| | General | Interest Income | - | - | - |
| | | Subtotal | $ 14 | $ - | $ - |
| Stormw ater/Flood | General | Cost Allocation | $ 222 | $ 219 | $ 266 |
| | General | Legislative Consultant | - | | |
| | Planning and Development | Subsidy | 125 | 128 | 132 |
| | General Fund | Funding for Attorney and Paralegal | - | 18 | - |
| | | Subtotal | $ 347 | $ 365 | $ 398 |
| Telecommunications | General | Cost Allocation | $ 15 | $ 16 | $ 10 |
| | | Subtotal | $ 15 | $ 16 | $ 10 |
| Transportation | General | Cost Allocation | $ 1,277 | $ 1,327 | $ 1,659 |
| | General | Boulder Creek Maintenance | 15 | 15 | 15 |
| | General | HHS | 13 | 13 | 13 |
| | Planning and Development Services | Subsidy | 221 | 227 | 234 |
| | Recreation Activity | Expand Program | 13 | 13 | 13 |
| | Transit Pass General | Subsidy | 4 | 4 | 5 |
| | Boulder Junction | CIP Subsidy | 200 | 200 | - |
| | | Subtotal | $ 1,743 | $ 1,799 | $ 1,939 |
| Transportation Development | General | Cost Allocation | $ 10 | $ 11 | $ 3 |
| | Planning and Development | Excise Tax Admin | 6 | 6 | 6 |
| | | Subtotal | $ 16 | $ 17 | $ 9 |
| University Hill Commercial District | General | Cost Allocation | $ 48 | $ 49 | $ 53 |
| | | Subtotal | $ 48 | $ 49 | $ 53 |

## INTERFUND TRANSFERS (Cont.)

| Originating Fund | | For | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|---|---|
| Wastew ater Utility | General | Cost Allocation | $ 877 | $ 900 | $ 777 |
| | Planning and Development Services | Subsidy | 207 | 213 | 220 |
| | General Fund | Funding for Attorney and Paralegal | - | 17 | - |
| | | Subtotal | $ 1,084 | $ 1,130 | $ 997 |
| Water Utility | General | Cost Allocation | $ 1,240 | $ 1,255 | $ 1,080 |
| | Planning and Development Services | Subsidy | 206 | 213 | 219 |
| | General Fund | Funding for Attorney and Paralegal | - | 53 | - |
| | | Subtotal | $ 1,446 | $ 1,521 | $ 1,299 |
| Worker's Compensation Insurance | General | Cost Allocation | $ 36 | $ 37 | $ 25 |
| | Recreation Activity | Wellness Program | 95 | 95 | 95 |
| | | Subtotal | $ 131 | $ 132 | $ 120 |
| | | **Total** | **$ 32,519** | **$ 23,168** | **$ 24,744** |

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

## Debt Policy

As stated in the Citywide Financial and Management Policies section, 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, 2014, the City had a number of debt issues outstanding made up of (amounts in 000's):

**Table 5-09: Outstanding Debt**
**(in $1,000s)**

| | Gov't | Business | Total |
|---|---|---|---|
| General obligations payable | $ 79,610 | $ 10,778 | $ 90,388 |
| Pension Bonds Payable | 7,812 | - | 7,812 |
| Revenue bonds payable | - | 66,341 | 66,341 |
| Lease purchase revenue notes payable | - | 7,178 | 7,178 |
| Capital Lease purchase agreements | 9,420 | - | 9,420 |
| **Subtotal** | $ 96,842 | $ 84,297 | $ 181,139 |
| | | | |
| Compensated absences | $ 11,014 | $ 1,246 | $ 12,260 |
| Retiree Health Care Benefit (OPEB) | 1,561 | 233 | 1,794 |
| Rebatable arbitrage | 1,903 | - | 1,903 |
| **Total** | $ 111,320 | $ 85,776 | $ 197,096 |

The Combined Schedule of Long-Term Debt Payable and the current debt schedules by fund for 2015-2020 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 self-supporting and the ratio of net bonded debt to assessed valuation is zero. The actual

## Table 5-10: 2014-2020 Debt Service (in $1,000s)

### GENERAL FUND

| Debt Issues | 2014 Actuals | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|
| **Bonds** | | | | | | | |
| General Obligation Waste Reduction Bonds, Series 2009 | | | | | | | |
| Final payment occurs in 2029 | | | | | | | |
| Principal | $ 250 | $ 250 | $ 255 | $ 265 | $ 270 | $ 280 | $ 290 |
| Interest | 178 | 173 | 167 | 159 | 151 | 143 | 134 |
| Subtotal | $ 428 | $ 423 | $ 422 | $ 424 | $ 421 | $ 423 | $ 424 |
| Taxable Pension Obligation Bonds Series 2010 | | | | | | | |
| Final payment occurs in 2030 | | | | | | | |
| Principal | $ 355 | $ 360 | $ 370 | $ 380 | $ 395 | $ 410 | $ 425 |
| Interest | 334 | 327 | 316 | 305 | 292 | 278 | 261 |
| Subtotal | $ 689 | $ 687 | $ 686 | $ 685 | $ 687 | $ 688 | $ 686 |
| General Fund Bonds - Capital Improvement Projects Bonds Series 2012 | | | | | | | |
| Final payment occurs in 2031 | | | | | | | |
| Principal | $ 2,315 | $ 2,385 | $ 2,455 | $ 2,530 | $ 1,945 | $ 2,000 | $ 2,080 |
| Interest | 1,680 | 1,610 | 1,539 | 1,465 | 1,389 | 1,331 | 1,251 |
| Subtotal | $ 3,995 | $ 3,995 | $ 3,994 | $ 3,995 | $ 3,334 | $ 3,331 | $ 3,331 |
| **General Fund Total** | $ 5,112 | $ 5,105 | $ 5,102 | $ 5,104 | $ 4,442 | $ 4,442 | $ 4,441 |

### .25 CENT SALES TAX FUND

| Debt Issues | 2014 Actuals | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|
| **Bonds** | | | | | | | |
| Parks Acquisition Refunding Bonds Series 2009 | | | | | | | |
| Final Payment Occurs in 2015 | | | | | | | |
| Principal | $ 2,065 | $ 2,130 | $ - | $ - | $ - | $ - | $ - |
| Interest | 126 | 64 | - | - | - | - | - |
| **Subtotal** | $ 2,191 | $ 2,194 | $ - | $ - | $ - | $ - | $ - |
| **Capital Lease** | | | | | | | |
| Bank of the West Capital Lease | | | | | | | |
| Final Payment Occurs in 2016 | | | | | | | |
| Principal | $ 35 | $ 36 | $ 9 | $ - | $ - | $ - | $ - |
| Interest | 2 | 1 | - | - | - | - | - |
| **Subtotal** | $ 37 | $ 37 | $ 9 | $ - | $ - | $ - | $ - |
| **0.25 Cent Sales Tax Fund Total** | $ 2,228 | $ 2,231 | $ 9 | $ - | $ - | $ - | $ - |

## OPEN SPACE FUND

| Debt Issues | 2014 Actuals | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|
| **Bonds** | | | | | | | |
| Open Space Acquisition Bonds Series 2006 - final payment occurs in 2019 | | | | | | | |
| Principal | $ 1,590 | $ 1,655 | $ 1,720 | $ 1,790 | $ 1,865 | $ 1,945 | $ - |
| Interest | 460 | 380 | 298 | 229 | 157 | 80 | - |
| Subtotal | $ 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 | $ 1,445 | $ 1,505 | $ 1,575 | $ 1,640 | $ 1,715 | $ - | $ - |
| Interest | 315 | 257 | 197 | 134 | 69 | - | - |
| Total | $ 1,760 | $ 1,762 | $ 1,772 | $ 1,774 | $ 1,784 | $ - | $ - |
| Open Space Acquisition Bonds Series 2014 - final payment occurs in 2034- issued October 9, 2014 | | | | | | | |
| Principal | $ - | $ 370 | $ 435 | $ 435 | $ 440 | $ 440 | $ 445 |
| Interest | - | 212 | 242 | 234 | 225 | 216 | 207 |
| Subtotal | $ - | $ 582 | $ 677 | $ 669 | $ 665 | $ 656 | $ 652 |
| Sales Tax Revenue Refunding Bonds Series 2009 - final payment occurs in 2014 | | | | | | | |
| Principal | $ 1,370 | $ - | $ - | $ - | $ - | $ - | $ - |
| Interest | 41 | - | - | - | - | - | - |
| Total | $ 1,411 | $ - | $ - | $ - | $ - | $ - | $ - |
| **Open Space Fund Total** | $ 5,221 | $ 4,379 | $ 4,467 | $ 4,462 | $ 4,471 | $ 2,681 | $ 652 |

NOTE: The 2015 Open Space Fund budget also funds base rentals in the amount of $1,701,487 ($1,451,487 in principal and $250,000 in interest) to the Boulder Municipal Property Authority Debt Service Fund for the payment of various open space properties.

## WATER UTILITY FUND

| Debt Issues | 2014 Actuals | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|
| **Bonds** | | | | | | | |
| Water and Sewer Revenue Refunding Bonds - Series 2011 - final payment occurs in 2021 | | | | | | | |
| Principal | $ 1,560 | $ 1,600 | $ 1,635 | $ 1,700 | $ 1,775 | $ 1,855 | $ 1,930 |
| Interest | 497 | 466 | 431 | 365 | 297 | 226 | 151 |
| Subtotal | $ 2,057 | $ 2,066 | $ 2,066 | $ 2,065 | $ 2,072 | $ 2,081 | $ 2,081 |
| Water and Sewer Revenue Ref. Bonds - Series 2005B - final payment occurs in 2016 | | | | | | | |
| Principal | $ 770 | $ 800 | $ 830 | $ - | $ - | $ - | $ - |
| Interest | 86 | 58 | 29 | - | - | - | - |
| Total | $ 856 | $ 858 | $ 859 | $ - | $ - | $ - | $ - |
| Water and Sewer Revenue Ref. Bonds - Series 2007 - final payment occurs in 2019 | | | | | | | |
| Principal | $ 2,030 | $ 2,110 | $ 2,190 | $ 2,285 | $ 2,380 | $ 1,325 | $ - |
| Interest | 494 | 412 | 327 | 239 | 145 | 50 | - |
| Subtotal | $ 2,524 | $ 2,522 | $ 2,517 | $ 2,524 | $ 2,525 | $ 1,375 | $ - |
| **Water Utility Fund Total** | $ 5,437 | $ 5,446 | $ 5,442 | $ 4,589 | $ 4,597 | $ 3,456 | $ 2,081 |

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

## WASTEWATER UTILITY FUND

| Debt Issues | 2014 Actuals | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|
| **Bonds** | | | | | | | |
| Water and Sewer Revenue Bonds Series 2005C - final payment occurs in 2015 Bonds maturing 2016 and after were refunded in 2012 | | | | | | | |
| Principal | $ 2,065 | $ 2,145 | $ - | $ - | $ - | $ - | $ - |
| Interest | 202 | 98 | - | - | - | - | - |
| Subtotal | $ 2,267 | $ 2,243 | - | - | - | - | - |
| Water and Sewer Revenue Bonds Series 2010 - final payment occurs in 2030 | | | | | | | |
| Principal | $ 410 | $ 420 | $ 430 | $ 440 | $ 455 | $ 470 | $ 480 |
| Interest | 261 | 253 | 244 | 231 | 218 | 204 | 190 |
| Subtotal | $ 671 | $ 673 | $ 674 | $ 671 | $ 673 | $ 674 | $ 670 |
| Water and Sewer Revenue Refunding Bonds Series 2012 - final payment occurs in 2025 | | | | | | | |
| Principal | $ - | $ - | $ 2,010 | $ 2,070 | $ 2,150 | $ 2,250 | $ 2,350 |
| Interest | 1,196 | 1,196 | 1,189 | 1,107 | 1,003 | 895 | 782 |
| Subtotal | $ 1,196 | $ 1,196 | $ 3,199 | $ 3,177 | $ 3,153 | $ 3,145 | $ 3,132 |
| **Wastewater Utility Fund Total** | $ 4,134 | $ 4,112 | $ 3,873 | $ 3,848 | $ 3,826 | $ 3,819 | $ 3,802 |

## STORMWATER UTILITY FUND

| Debt Issues | 2014 Actuals | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|
| **Bonds** | | | | | | | |
| Storm Water & Flood Refunding Bonds Series 2010 - final payment occurs in 2018 | | | | | | | |
| Principal | $ 335 | $ 345 | $ 350 | $ 365 | $ 370 | $ - | $ - |
| Interest | 49 | 42 | 32 | 21 | 10 | - | - |
| **Stormwater Utility Fund Totals** | $ 384 | $ 387 | $ 382 | $ 386 | $ 380 | $ - | $ - |

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

## DOWNTOWN COMMERCIAL DISTRICT FUND

| Debt Issues | 2014 Actuals | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|
| **Bonds** | | | | | | | |
| CAGID Refunding Bonds Series 2009 - final payment occurs in 2018 | | | | | | | |
| Principal | $ 855 | $ 885 | $ 920 | $ 960 | $ 1,005 | $ - | $ - |
| Interest | 158 | 132 | 101 | 64 | 25 | - | - |
| Total | $ 1,013 | $ 1,017 | $ 1,021 | $ 1,024 | $ 1,030 | $ - | $ - |
| CAGID Refunding Bonds Series 2012 - final payment occurs in 2023 | | | | | | | |
| Principal | $ 640 | $ 655 | $ 670 | $ 685 | $ 700 | $ 720 | $ 740 |
| Interest | 177 | 164 | 151 | 138 | 124 | 107 | 85 |
| Total | $ 817 | $ 819 | $ 821 | $ 823 | $ 824 | $ 827 | $ 825 |
| **Fund Totals** | $ 1,830 | $ 1,836 | $ 1,842 | $ 1,847 | $ 1,854 | $ 827 | $ 825 |

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

## 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 | | 2014 Actuals | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Lease Purchase Revenue Notes** | | | | | | | | |
| **1997G** | **Foothills Business Park, LLC** | | | | | | | |
| | Principal | $ 79 | $ 84 | $ 90 | $ 97 | $ - | $ - | $ - |
| | Interest | 22 | 16 | 10 | 4 | - | - | - |
| | Subtotal (Matures in 2017) | $ 101 | $ 100 | $ 100 | $ 101 | $ - | $ - | $ - |
| **1999B** | **Van Vleet** | | | | | | | |
| | Principal | $ 243 | $ - | $ - | $ - | $ - | $ - | $ - |
| | Interest | 2 | - | - | - | - | - | - |
| | Subtotal (Matures in 2014) | $ 245 | $ - | $ - | $ - | $ - | $ - | $ - |
| **2001D** | **Abbott** | | | | | | | |
| | Principal | $ 46 | $ - | $ - | $ - | $ - | $ - | $ - |
| | Interest | 1 | - | - | - | - | - | - |
| | Subtotal (Matures in 2014) | $ 47 | $ - | $ - | $ - | $ - | $ - | $ - |
| **2004A** | **Waldo R. & Nancy R. Dagle** | | | | | | | |
| | Principal | $ 94 | $ - | $ - | $ - | $ - | $ - | $ - |
| | Interest | 3 | - | - | - | - | - | - |
| | Subtotal (Matures in 2014) | $ 98 | $ - | $ - | $ - | $ - | $ - | $ - |
| **2005A** | **Gary L. & Donna K. Gisle, Trustees** | | | | | | | |
| | Principal | $ 109 | $ 114 | $ 120 | $ 125 | $ - | $ - | $ - |
| | Interest | 18 | 12 | 7 | 1 | - | - | - |
| | Subtotal (Matures in 2017) | $ 127 | $ 126 | $ 127 | $ 126 | $ - | $ - | $ - |
| **2005B** | **John G. & Barbara G. Hill, Tenants in Common** | | | | | | | |
| | Principal | $ 106 | $ 111 | $ - | $ - | $ - | $ - | $ - |
| | Interest | 7 | 2 | - | - | - | - | - |
| | Subtotal (Matures in 2015) | $ 113 | $ 113 | $ - | $ - | $ - | $ - | $ - |
| **2005C** | **Luchetta Properties, Inc.** | | | | | | | |
| | Principal | $ 49 | $ 52 | $ 54 | $ 57 | $ 60 | $ 63 | $ 66 |
| | Interest | 19 | 17 | 14 | 11 | 8 | 5 | 2 |
| | Subtotal (Matures in 2020) | $ 68 | $ 69 | $ 68 | $ 68 | $ 68 | $ 68 | $ 68 |
| **2006A** | **Boulder Valley Farm, Inc.** | | | | | | | |
| | Principal | $ 397 | $ 417 | $ 438 | $ - | $ - | $ - | $ - |
| | Interest | 52 | 31 | 10 | - | - | - | - |
| | Subtotal (Matures in 2016) | $ 449 | $ 448 | $ 448 | $ - | $ - | $ - | $ - |
| **2006B** | **Joel and Ruth Eisenberg** | | | | | | | |
| | Principal | $ 135 | $ 142 | $ 149 | $ - | $ - | $ - | $ - |
| | Interest | 17 | 10 | 3 | - | - | - | - |
| | Subtotal (Matures in 2016) | $ 152 | $ 152 | $ 152 | $ - | $ - | $ - | $ - |
| **2008A-R1** | **Edward H. Kolb** | | | | | | | |
| | Principal | $ 41 | $ 43 | $ 45 | $ 47 | $ 50 | $ - | $ - |
| | Interest | 10 | 8 | 6 | 3 | 1 | - | - |
| | Subtotal (Matures in 2018) | $ 51 | $ 51 | $ 51 | $ 50 | $ 51 | $ - | $ - |

## BMPA DEBT SERVICE FUND CONTINUED

| Debt Issues | | 2014 Actuals | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **2008A-R2** | **Edward H. Kolb** | | | | | | | |
| | Principal | $ 41 | $ 43 | $ 45 | $ 47 | $ 50 | $ - | $ - |
| | Interest | 10 | 8 | 6 | 3 | 1 | - | - |
| | Subtotal (Matures in 2018) | $ 51 | $ 51 | $ 51 | $ 50 | $ 51 | $ - | $ - |
| **2013A** | **E.R.T.L.** | | | | | | | |
| | Principal | $ 431 | $ 445 | $ 460 | $ 475 | $ 490 | $ 506 | $ 522 |
| | Interest | 160 | 146 | 131 | 116 | 101 | 85 | 68 |
| | Subtotal (Matures in 2023) | $ 591 | $ 591 | $ 591 | $ 591 | $ 591 | $ 591 | $ 590 |
| | **BMPA DEBT SERVICE FUND TOTAL** | $ 2,093 | $ 1,701 | $ 1,588 | $ 986 | $ 761 | $ 659 | $ 658 |

## FACILITIES ASSET MANAGEMENT DEBT SERVICE FUND

| Debt Issues | 2014 Actuals | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|
| **Capital Leases** | | | | | | | |
| Energy Efficiency Improvement Project - Phase I w ith Banc of America Leasing and Capital, LLC | | | | | | | |
| Principal | $ 99 | $ 104 | $ 109 | $ 114 | $ 120 | $ 126 | $ 133 |
| Interest | 59 | 54 | 49 | 43 | 38 | 32 | 25 |
| Subtotal | $ 158 | $ 158 | $ 158 | $ 157 | $ 158 | $ 158 | $ 158 |
| Energy Efficiency Improvement Project - Phases II and III w ith Suntrust Equipment Finance & | | | | | | | |
| Principal | $ 415 | $ 443 | $ 476 | $ 517 | $ 564 | $ 613 | $ 665 |
| Interest | 269 | 256 | 241 | 225 | 208 | 189 | 169 |
| Subtotal | $ 684 | $ 699 | $ 717 | $ 742 | $ 772 | $ 802 | $ 834 |
| **es Asset Management Debt Service Fund Totals** | $ 842 | $ 857 | $ 875 | $ 899 | $ 930 | $ 960 | $ 992 |

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

### Table 5-11: 2015 Lease-Purchase Obligations (in $1,000s)

| ITEM | ESTIMATED AMOUNT TO BE EXPENDED DURING 2015 | REMAINING LIFETIME OBLIGATION - 2016 AND BEYOND |
|---|---|---|
| **Real Property** | | |
| **Open Space Properties** | $ 1,701 | $ 5,727 |
| **Subtotal** | $ 1,701 | $ 5,727 |
| **Leasehold Improvements** | | |
| **Facilities Asset Management** | $ 857 | $ 8,827 |
| **Subtotal** | $ 857 | $ 8,827 |
| **Equipment** | $ 37 | $ 9 |
| **Subtotal** | $ 37 | $ 9 |
| **Lease-Purchase Obligations Total** | $ 2,595 | $ 14,563 |

Represented are all lease/purchase obligations know n or predictable at the time of the production of the 2015 budget.

## Table 5-12: Combined Schedule of Long-Term Debt
## As of December 31, 2014
## (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 | $ 8,975 | $ 1,655 |
| Premium on Bonds | | | | | 55 | |
| Open Space Acquisition Refunding | 3.50 - 4.00 | 6/26/07 | 8/15/18 | 12,345 | 6,435 | 1,505 |
| Premium on Refunding Bonds | | | | | 11 | |
| Open Space Acquisition Refunding | 2.00 - 3.00 | 10/9/14 | 8/15/34 | 10,000 | 10,000 | 370 |
| Premium on Bonds | | | | | 121 | |
| Parks, Recreation, Muni.,Cap., Imp., Ref. | 2.00 - 3.00 | 9/16/09 | 12/15/15 | 11,895 | 2,130 | 2,130 |
| Premium on Refunding Bonds | | | | | 27 | |
| Waste Reduction Bonds | 2.00 - 4.00 | 12/15/09 | 12/01/29 | 6,000 | 4,750 | 250 |
| Premium on Waste Reduction Bonds | | | | | 45 | |
| General Fund Cap. Imp. Projects Bonds | 2.00 - 4.00 | 3/22/12 | 10/01/31 | 49,000 | 42,585 | 2,385 |
| Premium on Cap. Imp. Projects Bonds | | | | | 4,476 | |
| | | | Subtotal | $ 109,355 | $ 79,610 | $ 8,295 |
| **Taxable Pension Obligation Bonds** | 2.00 - 5.00 | 10/26/10 | 10/01/30 | $ 9,070 | $ 7,720 | $ 360 |
| Premium on Pension Obligation Bonds | | | | | 92 | |
| | | | Subtotal | $ 9,070 | $ 7,812 | $ 360 |
| **Capital Lease Purchase Agreements** | | | | | | |
| Bank of America Leasing & Capital, LLC | 4.93 | 9/27/10 | 11/27/23 | $ 1,500 | $ 1,145 | $ 104 |
| Suntrust Equipment Finance & Leasing Corp. | 2.65 | 1/25/12 | 7/25/27 | 9,250 | 8,229 | 443 |
| Bank of the West Equipment Lease | 3.25 | 2/05/13 | 3/15/16 | 107 | 46 | 36 |
| | | | Subtotal | $ 10,857 | $ 9,420 | $ 583 |
| Compensated Absences - estimated | | | | $ - | $ 11,014 | $ 559 |
| Retiree Health Care Benefit (OPEB) - estimated | | | | - | 1,561 | - |
| Claims Payable - estimated | | | | - | 1,903 | - |
| | | | **Total Governmental Activities** | **$ 129,282** | **$ 111,320** | **$ 9,797** |

### 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 | $ 12,510 | $ 1,600 |
| Premium on Bonds | | | | | 411 | |
| Water and Sewer Revenue Refunding Bonds | 3.00 - 3.75 | 5/01/05 | 12/01/16 | 7,900 | 1,630 | 800 |
| Water and Sewer Revenue Refunding Bonds | 4.00 - 4.125 | 7/10/07 | 12/01/19 | 25,935 | 10,290 | 2,110 |
| Water and Sewer | 3.50 - 5.00 | 11/15/05 | 12/01/15 | 45,245 | 2,145 | 2,145 |
| Premium on Bonds | | | | - | 5 | |
| Water and Sewer | 4.00 - 5.00 | 11/20/12 | 12/01/25 | 24,325 | 24,325 | - |
| Premium on Bonds | | | | - | 5,037 | |
| Water and Sewer Revenue Bonds | 2.00 - 3.00 | 10/12/10 | 12/01/30 | 9,980 | 8,380 | 420 |
| Premium on Bonds | | | | | 155 | |
| Storm Water & Flood Mgmt Rev. Rfdg. | 2.00 - 3.00 | 6/08/10 | 12/01/18 | 3,165 | 1,430 | 345 |
| Premium on Bonds | | | | | 23 | |
| | | | | $ 134,885 | $ 66,341 | $ 7,420 |

## BUSINESS-TYPE ACTIVITIES, (Cont.)

| | | Interest rates | Date Issued | Date Maturity | Authorized and Issued | Outstanding | Current portion |
|---|---|---|---|---|---|---|---|
| Compensated Absences -estimated | | | | | $ - | $ 1,095 | $ 155 |
| Retiree Health Care Benefit (OPEB) - estimated | | | | | - | 185 | - |
| | | **Total Supported by Utility Revenues** | | | $ 134,885 | $ 67,621 | $ 7,575 |
| **Supported by Parking Revenues:** | | | | | | | |
| Dow ntow n Commercial District: | | | | | | | |
| Parking Facilities | | 2.00 - 3.00 | 11/28/12 | 8/15/23 | $ 7,275 | $ 6,545 | $ 655 |
| Premium on Bonds | | | | | | 381 | |
| Parking Facilities | | 3.00 - 4.00 | 5/14/09 | 8/15/18 | 7,730 | 3,770 | 885 |
| Premium on Bonds | | | | | | 82 | |
| | | | | | $ 15,005 | $ 10,778 | $ 1,540 |
| Compensated Absences - estimated | | | | | $ - | $ 151 | $ - |
| Retiree Health Care Benefit (OPEB) - estimated | | | | | - | 48 | - |
| | | **Total Supported by Parking Revenues** | | | $ 15,005 | $ 10,977 | $ 1,540 |
| **Supported by base rentals:** | | | | | | | |
| Boulder Municipal Property Authority: | | | | | | | |
| Open space acquisition: | | | | | | | |
| Foothills | Note 1997G | 7.00 | 7/16/97 | 7/16/17 | $ 1,095 | $ 271 | $ 84 |
| Gisle | Note 2005A | 4.75 | 2/18/05 | 2/18/17 | 1,180 | 359 | 114 |
| Hill | Note 2005B | 4.75 | 4/05/05 | 4/05/15 | 910 | 111 | 111 |
| Luchetta | Note 2005C | 5.00 | 8/05/05 | 8/05/20 | 720 | 352 | 52 |
| Boulder Valley | Note 2006A | 5.00 | 6/16/06 | 6/16/16 | 3,550 | 855 | 417 |
| Eisenberg | Note 2006B | 5.00 | 6/07/06 | 6/07/16 | 1,206 | 290 | 142 |
| Kolb, Edw ard H. | Note 2008AR-1 | 5.00 | 4/22/08 | 4/22/18 | 404 | 186 | 43 |
| Vigil | Note 2008AR-2 | 5.00 | 4/22/08 | 4/22/18 | 404 | 186 | 43 |
| E.R.T.L. | Note 2013A | 3.25 | 10/31/13 | 10/31/23 | 5,000 | 4,568 | 445 |
| | | | | | $ 14,469 | $ 7,178 | $ 1,451 |
| | | **Total Supported by Base Rentals** | | | $ 14,469 | $ 7,178 | $ 1,451 |
| | | **Total Business-Type Activities** | | | **$ 164,359** | **$ 85,776** | **$ 10,566** |

## Table 5-13: Computation of Legal Debt Margin for the Last Ten Years
## (in $1,000s)

| | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total Assessed Value (Prior Year Assessed Value for Current Year Collections - Estimated)** | $ 2,567,475 | $ 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 |
| **Debt Limit - 3% of Total Assessed Value** | 77,024 | 75,021 | 74,943 | 76,981 | 76,882 | 72,496 | 71,944 | 62,838 | 62,759 | 59,120 |
| **Amount of Debt Applicable to Debt Margin** | | | | | | | | | | |
| Total bonded debt | $ 79,610 | $ 77,499 | $ 87,242 | $ 41,747 | $ 49,683 | $ 58,410 | $ 60,118 | $ 67,754 | $ 75,081 | $ 60,375 |
| Less deductions allowed by law: | | | | | | | | | | |
| Self-supporting General Obligation bonds | 79,610 | 77,499 | 87,242 | 41,747 | 49,683 | 58,410 | 60,118 | 67,754 | 75,081 | 60,375 |
| Self-supporting General Obligation Water Utility bonds | | | | | | - | - | - | - | - |
| **Total Deductions** | $ 79,610 | $ 77,499 | $ 87,242 | $ 41,747 | $ 49,683 | $ 58,410 | $ 60,118 | $ 67,754 | $ 75,081 | $ 60,375 |
| **Amount of Debt Applicable to Debt Margin** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Legal Debt Margin** | **$ 77,024** | **$ 75,021** | **$ 74,943** | **$ 76,981** | **$ 76,882** | **$ 72,496** | **$ 71,944** | **$ 62,838** | **$ 62,759** | **$ 59,120** |

**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 appropriationsmunicipality. 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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City of Boulder

# Energy Strategy and Electric Utility Development Project

2015 Annual Budget

*The mission of Boulder's Energy Future Project 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 Project

### Project Overview

The Boulder community has long been committed to climate action that results in meaningful reductions in harmful greenhouse gas emissions. Since 2010, the city has focused on changing its energy supply, which is currently one of the most carbon intensive in the country, to draw from cleaner and renewable sources while also keeping rates and reliability comparable to what is offered through the current provider. Voter-supported research into the possibility of creating a local electric utility has demonstrated both the feasibility as well as the benefits of such an approach. 2014 marked a year of transition from exploration to implementation, through the development of a transition plan and the continuation of visioning related to creating the Utility of the Future. The remainder of 2014, followed by 2015 through third quarter 2016, will include high-priority tasks related to acquiring necessary assets and preparing to launch and operate an electric utility in accordance with City Charter requirements and community values. The following pages highlight the project's accomplishments, key initiatives and proposed supporting 2015 budget.

### Table 6-01: Energy Strategy and Electric Utility Development Project Summary Budget

| | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **STAFFING** | | | |
| Energy Strategy and Electric Utility Development Project | 4.50 | 4.50 | 6.50 |
| **TOTAL STAFFING** | **4.50** | **4.50** | **6.50** |
| **EXPENDITURE** | | | |
| Energy Strategy and Electric Utility Development Project | $ 2,512,615 | $ 2,312,000 | $ 6,943,235 |
| **TOTAL EXPENDITURE** | **$ 2,512,615** | **$ 2,312,000** | **$ 6,943,235** |
| **FUND** | | | |
| General - Utility Occupation Tax | $ 1,900,000 | $ 1,957,000 | $ 2,015,710 |
| General - Other One Time Funding | 612,615 | 355,000 | 4,927,525 |
| **TOTAL FUNDING** | **$ 2,512,615** | **$ 2,312,000** | **$ 6,943,235** |

## 2014 Accomplishments

City Council directed the Energy Future Project to continue to pursue clean, local, reliable energy in 2014. The project has achieved several milestones, including:

- Council's establishment of a local electric utility,
- Filing for condemnation of portions of the local electric system, subsequent to unsuccessful negotiations with Xcel,
- Creation of a transition plan to guide the city in forming a municipal utility,
- Beginning implementation of the transition plan in the following areas:
    - Customer Experience
        - Assessing capability of current billing system to handle electric billing
    - Financing, Accounting and Rates
        - Working to identify insurance and financing needs
        - Refining rate forecasts and identifying phased rate design and outreach process
    - Planning and Engineering
        - Drafting an Open Access Transmission Tariff
    - Construction, Operations and Maintenance
        - Preparing to develop an outsourcing Request for Qualifications
    - Resource Acquisition
        - Initiating discussion on power supply with providers
    - Support Services
        - Preparing a Request for Proposal for electric utility automation consulting services
        - Working with other utilities to identify detail system operation and maintenance needs and identifying best practices,
- Participation in RMI eLab Accelerator session and development of a preliminary vision and structure of the "Boulder Energy Community Marketplace,"
- Development of an Integrated Energy Work Plan,
- Working with community through solar and natural gas working groups to develop policies of future resources,
- Establishing a process for the formation of new working groups and recruitment for implementation phase of the project,
- Collaboration in a number of regional, national and international activities in support of the Boulder community's climate and energy goals, and
- Ongoing community outreach and engagement.

## Key initiatives for 2015

- Implementation of Transition Plan
- Community outreach and engagement on expanding the Utility of the Future vision and the implementation of the transition plan
- Legal proceedings for condemnation, appeals, and regulatory filings

## Table 6-02: Energy Strategy and Electric Utility Development Project Significant Changes Between 2014 and 2015 Budget

| | 2014 Approved Budget | 2015 Approved Budget | Total Change | 2014 FTE | 2015 FTE | FTE Change |
|---|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | | |
| Energy Strategy and Electric Utility Development Project | $ 2,312,000 | $ 6,943,235 | $ 4,631,235 | 4.50 | 6.50 | 2.00 |
| **Total Changes, ES/EUD Project** | | | $ 4,631,235 | | | 2.00 |

## Table 6-03: Energy Strategy and Electric Utility Development Project Detail Page

| | 2013 Actual | | 2014 Approved Budget | | 2015 Approved Budget | | Variance - 2014 Approved to 2015 Approved | |
|---|---|---|---|---|---|---|---|---|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| **STAFFING AND EXPENDITURE BY PROGRAM** | | | | | | | | |
| Energy Strategy and Electric Utility Development Project | 4.50 | $ 2,512,615 | 4.50 | $ 2,312,000 | 6.50 | $ 6,943,235 | 2.00 | $ 4,631,235 |
| **Total** | **4.50** | **$ 2,512,615** | **4.50** | **$ 2,312,000** | **6.50** | **$ 6,943,235** | **2.00** | **$ 4,631,235** |
| **EXPENDITURE BY CATEGORY** | | | | | | | | |
| Personnel | | $ 651,550 | | $ 655,880 | | $ 891,900 | | $ 236,020 |
| Operating | | 1,859,281 | | 1,656,120 | | 6,051,335 | | 4,395,215 |
| Interdepartmental Charges | | 1,784 | | - | | - | | - |
| **Total** | | **$ 2,512,615** | | **$ 2,312,000** | | **$ 6,943,235** | | **$ 4,631,235** |
| **STAFFING AND EXPENDITURE BY FUND** | | | | | | | | |
| General - Utility Occupation Tax | 1.00 | $ 1,900,000 | 1.00 | $ 1,957,000 | 1.00 | $ 2,015,710 | - | $ 58,710 |
| General - Other One Time Funding | 3.50 | 612,615 | 3.50 | 355,000 | 5.50 | 4,927,525 | 2.00 | 4,572,525 |
| **Total** | **4.50** | **$ 2,512,615** | **4.50** | **$ 2,312,000** | **6.50** | **$ 6,943,235** | **2.00** | **$ 4,631,235** |

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City of Boulder

# Special Highlight on Civic Area

2015 Annual Budget

## Introduction

On Sep 3, 2013, City Council approved the "Vision Plan" for the Boulder Civic Area, a document created through eighteen months of input and engagement, encapsulating the aspirations of more than 5,000 Boulder residents, businesses and stakeholders. The vision plan sets forth the goals, guiding principles and core themes for the Civic Area including establishing a new 'Civic Heart of Boulder,' embracing outdoor culture and nature and providing a place for community activity and arts, among many others.

Planning for and implementation of the Civic Area Vision Plan has been undertaken by cross departmental teams working to advance the plan's vision. This has included the exploration of funding options and solutions, both within existing department budgets and across the organization, as well as with community partners. Numerous departments have coordinated work efforts, and determined appropriate budget strategies for this citywide project. The funding for individual pieces of Civic Area planning and vision implementation is incorporated in the respective department budget pages within this document and the Draft 2015-2020 CIP.

This special highlight section serves to bring that information together in one place, to show the major components of the work plan and supporting budget. It is not all inclusive and does not account for generalized support and overhead costs from various departments across the city. As has been the case for numerous citywide projects, the city comes together to achieve broad community goals as a whole.

The revitalization of this area is being led by two project managers, funded from one-time dollars and savings in Community Planning and Sustainability, and Parks and Recreation. The Project managers are overseeing the implementation of the Vision Plan and significant work has been completed in 2014, with additional work proposed for 2015 (see below).

## Civic Area 2014

In 2014, work commenced on three integrated strands of work to realize the objectives of the Civic Area Vision Plan:

**Activation: Programming and Events.** The goals for 2014 activation were to: (1) bring back diverse audiences to the Civic Area for events and activities, e.g., families (2) begin to change community perceptions of the Civic Area; and (3) build near-term and future capacity through partnerships. In conjunction with partners, new arts and recreation events were delivered as listed in Figure 6-02, below.

To create an inviting venue for events and to support everyday community use, Parks and Recreation delivered a series of short-term improvements to the Civic Area, including improvements to the Library "Pooh Garden" patio, daffodil planting (volunteer-led project near the Bandshell) and general clean-up across Central Park and the Library lawn areas. These efforts have begun to shift the community's perception as evidenced by the attendance at many of the events listed in Figure 6-02, below.

**Transformation: Site Improvements.** Following a broadly advertised Request for Qualifications process, Colorado-based and national consultant teams were interviewed to lead the redevelopment of the outside space at the Civic Area, with a focus on delivering three themes from the Vision Plan: Boulder Creek at the Core, Platforms for Community Activities and Arts, and Enhanced Connection and Access. The team selected is comprised of national landscape design and sustainability/activation firms and local urban design and engineering companies. The city will separately commission a cost consultant. Master planning and design work begins in September. The final deliverable will be an advanced site development plan from which specific park improvement projects can be designed and constructed.

**Long-Term Major Capital Projects.** In 2014, initial work began on potential long-term capital projects for the Civic Area. Work groups, comprised of Civic Area tenants (e.g., Boulder Museum of Contemporary Art (BMoCa)) and local subject experts, met monthly to advise the city team on ideas and feasibility of potential projects related to Arts, Innovation and Local Foods that stemmed from the Vision Plan. National experts were also invited to advise the groups and present best practices at public forums. In addition, several technical studies were commissioned, including topographical land surveys, right of way locations, tree mapping, and acoustical and structural evaluations of the Bandshell.

## Civic Area 2015

**Activation.** The goals for 2015 are to deliver additional Civic Area programming with local partners (BMoCa, the Dairy Center for the Arts, the Library and Arts commissions, etc.) including a curated series of national/international performers that fills a gap in Boulder's existing arts and recreational offerings. The exact direction will be informed by: the Civic Area Arts working group, best practice expert speakers, initial findings from the Community Cultural Plan, and consultants retained to advise on activation and operational sustainability. Parks and Recreation has allocated $123,920 in their 2015 budget to fund event costs and associated staff coordination. Another way the city is working toward changing the community's perception of the area is by hiring park ambassadors. The purpose of the ambassadors is twofold: provide a resource to the community about happenings in the Civic Area and monitor the activities in the area.

**Transformation: Site Improvements.**

If approved by voters, work on the physical site improvements will be funded by the Community, Culture and Safety ballot initiative. If the ballot measure passes, additional funds will be allocated from Parks and Recreation to complete the detailed design of specific projects to be delivered over the three years stipulated within the ballot initiative.

**Long-Term Major Capital Projects.**

Budget requests for 2015 are to commission technical, feasibility and programming studies to advance the long term major capital projects. These studies include planning and programming for a year-round Market Hall and possible community kitchen, facilities for innovation and city services, possible performing arts venues, parking, governance models, efficient utility planning, and other supporting, technical work. In addition, CIP funds ($100,000) are being requested by Transportation to develop studies for the Canyon "Complete Street" concept identified in the Civic Area Vision Plan. The table below provides greater detail on these requests.

## Table 7-01: 2015 Civic Area Recommended Budget

| | | 2015 Recommended |
|---|---|---|
| **STAFFING** | | |
| Project Management | | 2.00 |
| | | **2.00** |
| **EXPENDITURE** | | |
| Project Management | $ | 281,000 |
| Activation and Programming | | 143,920 |
| Communications | | 40,000 |
| Long Term Capital Planning | | |
| Connections | | 100,000 |
| Arts | | 135,000 |
| Service and Innovation | | 100,000 |
| Governance and Management | | 20,000 |
| Senior Center and Housing | | 90,000 |
| Supporting Activities | | 85,000 |
| **TOTAL EXPENDITURE** | **$** | **994,920** |
| **FUND** | | |
| General | $ | 361,650 |
| .25 Cent Sales Tax | | 143,920 |
| Capital Development | | 120,350 |
| Dow ntow n Commercial District | | 15,000 |
| Permanent Parks | | 67,000 |
| Planning and Development Services | | 167,000 |
| Transportation | | 120,000 |
| **TOTAL FUNDING** | **$** | **994,920** |

* indicates one-time funding proposed within current budget allocations/savings
** indicates one-time additional budget proposed from existing fund balance

## Figure 7-02: Civic Area 2014 Events Brochure

# CALENDAR OF EVENTS
## Summer 2014

### MAY - OCT

**Farmers' Market**
May - Oct, Wed 4-8 and Sat 9 -2
13th Street
Support local foods, eat and shop

**Farmers' Market Fine Arts and Fine Crafts Fair**
May - Oct, second Sat each month, 8 am to 2 pm
Central Park North
Arts and Crafts @ the Farmers' Market

### MAY

**Bot Joy**
May 3
13th and Arapahoe
Unveiling of artist's mural, kids Bot Joy art class

**Yoga in the Park**
May 7, 14, 21 & 28, 6-7 pm
Central Park South
Free Yoga in the Park

**Boulder Symphony in the Bandshell**
May 10, 12:30-2 pm
Bandshell
Community Concert by Timberline Symphony Orchestra

**Boulder Creek Events Boulder Creek Festival**
May 23-26, Fri: 7-10 pm; Sat-Sun: 10am-10pm; Mon: 11am-7pm
Civic Area Boulder's Annual Creek Festival and concert

### JUNE

**Ride the Rockies**
Jun 7, 12-8 pm
Central Park North/Bandshell
Entertainment for RTR participants, expo with 25 vendors

**Ballet in the Park**
Jun 22, 6-9 pm
Bandshell
Annual performance by Boulder Ballet Company

**Concerts in the Park**
Jun: 23, 7-8 pm
Library Lawn
Family entertainment at the annual performances in city parks by Boulder Concert Band

**Summer Festival**
Jun 28, 2-5 pm
Library Lawn
Magic, music and family fun

### JULY

**Organic Gardening Tour**
Jul 19, 8 am - 2 pm
Central Park North
Farmers' Market sponsored food cooking demos, product display, interative gardening programs

**BMoCA Summer Games I: Ping Pong and Trivia**
Jul 24, 6-8:30 pm
13th Street/Civic Plaza
Artful games, beer and fun

**Fitness Jam**
Jul 26, 8-11 am
Central Park North
Sample three, one-hour fitness classes

**BMoCA Summer Games II: Yoga in the Park**
Jul 31, 6-8:30 pm
Central Park South/Civic Plaza
Gaiam Yoga in the Park (3 hour session); beer and wine in civic plaza

### AUGUST

**BMoCA Summer Games III: Finale**
Aug 7, 6-8:30 pm
Central Park South/Civic Plaza
Volleyball, bocci, croquet and beer/wine

**The Dairy Center Heritage Bike Ride**
Aug 13, 5-6 pm
Library Lawn
Decorate your bikes, parade your heritage

**Boulder Creek Events**
**Boulder Creek Hometown Festival**
Aug 29 - Sept 1, Fri: 6-9pm; Sat, Sun: 10am - 9pm; Mon: 10am - 7pm
Municipal Complex Civic Area
Bookend to BCE's Boulder Creek Festival, the Labor Day family event with activities, beer gardens, family fun run/walk

### SEPTEMBER

**Out Boulder Pridefest**
Sept 14, 11 am - 6 pm
Central Park North, South, Bandshell
Celebrate Boulder's LGTBQ community with family activities, beer garden

**Downtown Boulder, Inc.**
**Boulder Craft Beer Festival**
Sept 27, 3-10 pm
Central Park North/Bandshell
Enjoy local organic brews, musical entertainment

**National Public Lands Day**
Sept 27 Sat
Central Park North
Plant thousands of daffodils with "Friends of the Civic Area"

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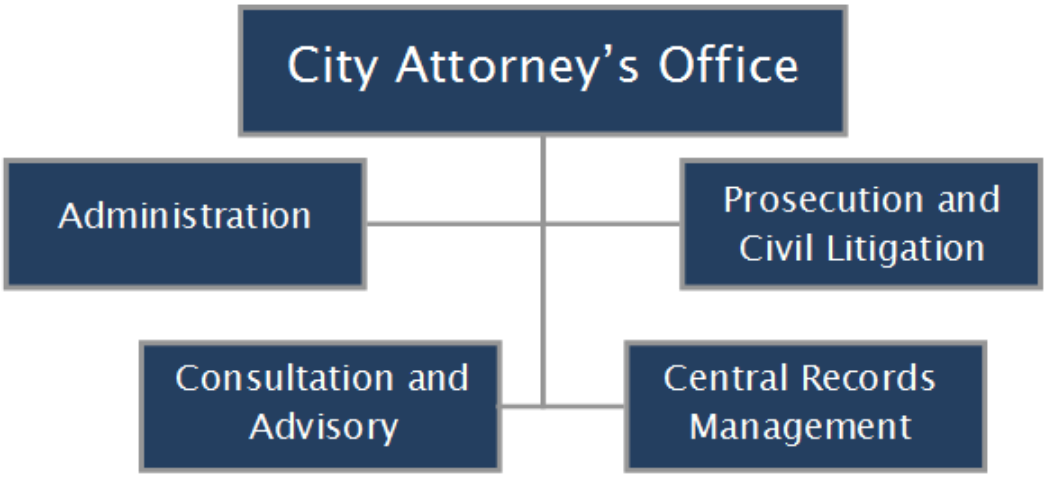
City of Boulder

# City Attorney's Office

2015 Annual Budget

$2,993,519

*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.

**Central Records**

- The records office oversees records management for the city, including on-line access, retention, and destruction. The office establishes and trains on best industry practices and physically houses documents of the City Council.

## Table 8-01: City Attorney's Office Summary Budget

| | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **STAFFING** | | | |
| Administration | 1.50 | 1.50 | 1.50 |
| City Records Management | - | - | 2.50 |
| Consultation and Advisory | 12.28 | 13.28 | 14.28 |
| Prosecution and Civil Litigation | 6.42 | 6.42 | 7.42 |
| **TOTAL STAFFING** | **20.20** | **21.20** | **25.70** |
| **EXPENDITURE** | | | |
| Administration | $ 300,818 | $ 326,394 | $ 373,799 |
| City Records Management | - | - | 252,015 |
| Consultation and Advisory | 1,282,742 | 1,457,352 | 1,599,790 |
| Prosecution and Civil Litigation | 782,793 | 664,047 | 767,915 |
| **TOTAL EXPENDITURE** | **$ 2,366,353** | **$ 2,447,793** | **$ 2,993,519** |
| **FUND** | | | |
| General | $ 2,259,326 | $ 2,340,087 | $ 2,880,568 |
| Property and Casualty Insurance | 107,027 | 107,706 | 112,951 |
| Water Utility | - | - | - |
| **TOTAL FUNDING** | **$ 2,366,353** | **$ 2,447,793** | **$ 2,993,519** |

## 2014 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. Our office, working with outside counsel, is representing the city in five litigation matters in three different jurisdictions. In 2014, our staff filed a complaint to condemn Xcel's electrical system and appealed two declaratory orders issued by the Public Utilities Commission.
- Supported the continued response to the September 2013 flood.
- Prosecuted municipal code violations.
- Provided support to city boards and commissions, including providing attorney staffing at Planning Board, Landmarks Board, the Beverage Licensing Authority and the Board of Zoning Adjustments.
- Drafted rules to implement the city's new bear resistant container ordinance.
- Drafted revisions to the city's recreational marijuana ordinance.
- Successfully defended challenges to the city's marijuana code.
- Reached a settlement in Starfish Investments v. City of Boulder.
- Drafted Rules of Conduct for the Municipal Campus.
- Drafted an amendment to Charter section 9, allowing executive sessions for legal advice relating to the city's electric utility.
- Drafted an ordinance for voter approval of a sales tax for Culture, Community and Safety.
- Drafted an ordinance for voter approval of municipal broadband.
- Drafted significant amendments to the Council Financial Disclosure Requirements and the Code of Conduct.
- Drafted a rule prohibiting smoking in the Boulder High School area.
- Supported drafting of a city wide ban on smoking in specified public places.
- Participated in Public Utilities Commission dockets.
- Supported the effort to build new ADA compliant bathrooms at Chautauqua.
- Advised departments regarding environmental issues relating to the Valmont Butte, the 13th Street groundwater matter and the South Boulder Recreation Center flooring issue.
- Assumed management of Central Records.
- Supported obtaining an appraisal for Long's Gardens and the offer to purchase a conservation easement at Long's Gardens.
- Coordinated responses to Colorado Open Records Act requests.
- Prosecuted liquor license violations before the Beverage Licensing Authority.

## Key Initiatives for 2015

- Continue to provide legal support and direction for the Boulder Energy Future project.
- Continue to support the city's flood recovery efforts.
- Continue to support the City Council's initiatives.
- Continue to support department work plans.
- Work on renewal of Chautauqua lease.
- Implement Community Culture and Safety funding.

### Table 8-02: City Attorney's Significant Changes Between 2014 and 2015 Budget

| | 2014 Approved Budget | 2015 Approved Budget | Total Change | 2014 FTE | 2015 FTE | FTE Change |
|---|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | | |
| Assistant City Attorney I - Prosecutor | $ - | $ 88,442 | $ 88,442 | 0.00 | 1.00 | 1.00 |
| Assistant City Attorney III - General Counsel | - | 120,962 | 120,962 | 0.00 | 1.00 | 1.00 |
| Relocation of Central Records | 252,015 | 252,015 | - | 0.00 | 2.50 | 2.50 |
| Contract Counsel transfer to Municipal Courts | 10,000 | - | (10,000) | 0.00 | 0.00 | 0.00 |
| **Total Changes, City Attorney's Office** | | | $ 199,404 | | | 4.50 |

# Table 8-03: City Attorney's Office
# Department Detail Page

| | 2013 Actual | | 2014 Approved Budget | | 2015 Approved Budget | | Variance - 2014 Approved to 2015 Approved | |
|---|---|---|---|---|---|---|---|---|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| **STAFFING AND EXPENDITURE BY PROGRAM** | | | | | | | | |
| **Administration** | | | | | | | | |
| Department Administration | 1.50 | $ 300,818 | 1.50 | $ 326,394 | 1.50 | $ 373,799 | - | $ 47,405 |
| Subtotal | 1.50 | $ 300,818 | 1.50 | $ 326,394 | 1.50 | $ 373,799 | - | $ 47,405 |
| **City Records Management** | | | | | | | | |
| | - | $ - | - | $ - | 2.50 | $ 252,015 | 2.50 | $ 252,015 |
| Subtotal | - | $ - | - | $ - | 2.50 | $ 252,015 | 2.50 | $ 252,015 |
| **Consultation and Advisory** | | | | | | | | |
| | 12.28 | $ 1,282,742 | 13.28 | $ 1,457,352 | 14.28 | $ 1,599,790 | 1.00 | $ 142,438 |
| Subtotal | 12.28 | $ 1,282,742 | 13.28 | $ 1,457,352 | 14.28 | $ 1,599,790 | 1.00 | $ 142,438 |
| **Prosecution and Civil Litigation[1]** | | | | | | | | |
| | 6.42 | $ 782,793 | 6.42 | $ 664,047 | 7.42 | $ 767,915 | 1.00 | $ 103,868 |
| Subtotal | 6.42 | $ 782,793 | 6.42 | $ 664,047 | 7.42 | $ 767,915 | 1.00 | $ 103,868 |
| **Total** | **20.20** | **$ 2,366,353** | **21.20** | **$ 2,447,793** | **25.70** | **$ 2,993,519** | **4.50** | **$ 545,726** |
| **EXPENDITURE BY CATEGORY** | | | | | | | | |
| Personnel | | $ 2,187,754 | | $ 2,256,267 | | $ 2,741,146 | | $ 484,879 |
| Operating | | 139,811 | | 153,241 | | 189,906 | | 36,665 |
| Interdepartmental Charges | | 38,788 | | 38,285 | | 62,467 | | 24,182 |
| **Total** | | **$ 2,366,353** | | **$ 2,447,793** | | **$ 2,993,519** | | **$ 545,726** |
| **STAFFING AND EXPENDITURE BY FUND** | | | | | | | | |
| General | 19.20 | $ 2,259,326 | 20.20 | $ 2,340,087 | 24.70 | $ 2,880,568 | 4.50 | $ 540,481 |
| Property and Casualty Insurance | 1.00 | 107,027 | 1.00 | 107,706 | 1.00 | 112,951 | - | 5,245 |
| Water Utility | - | - | - | - | - | - | - | - |
| **Total** | **20.20** | **$ 2,366,353** | **21.20** | **$ 2,447,793** | **25.70** | **$ 2,993,519** | **4.50** | **$ 545,726** |

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

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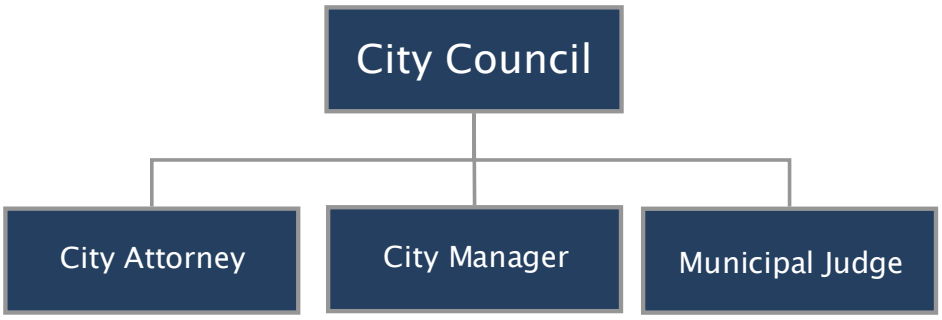
City of Boulder

# City Council

2015 Annual Budget

$222,528

*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 8-04: City Council Summary Budget

| | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **EXPENDITURE** | | | |
| City Council | 185,371 | 219,766 | 222,528 |
| **TOTAL EXPENDITURE** | **$ 185,371** | **$ 219,766** | **$ 222,528** |
| **FUNDING** | | | |
| General | $ 185,371 | $ 219,766 | $ 222,528 |
| **TOTAL FUNDING** | **$ 185,371** | **$ 219,766** | **$ 222,528** |

### 2014 Accomplishments

- Approved Plan for Boulder's Civic Area
- Approved the ERTL property purchase
- Approved pilot project allowing electric bikes on certain multi-use paths
- Accepted Boulder Police Master Plan
- Adopted emergency measures and overarching goals regarding cleanup and flood recovery measures
- Adopted standards for congregate care facilities
- Adopted 2015 Balanced Budget
- Approved the Historic Preservation Plan
- Adopted the Economic Sustainability Strategy
- Extended the franchise agreement with Comcast by one year
- 2014 Board and Commission Appointments
- Approved the 2015 state and federal legislative agenda for the city
- Approved ballot measures for the November 2014 Election where all three of the measures were approved by the voter's:
    1. Safety and Culture Tax
    2. Executive Sessions for Municipalization
    3. Right to provide Telecommunications services
- Approved amendments to the Council's Working Agreements to not read or send electronic messages during council meetings
- Adopted changes to the Financial Disclosure forms required annually of Council Members
- Accepted the Parks and Recreation Master Plan
- Adopted the requirement of bear resistant containers west of Broadway
- Adopted an ordinance prohibiting unlawful conduct on the municipal campus
- Prohibited parking by non-electric vehicles at electric charging stations

## 2014 Accomplishments Continued

- Adopted changes to Voice and Sight Control Green Tag program
- Adopted changes to the Medical and Recreational Marijuana requirements to comply with Amendment 64
- Accepted the 2014 Transportation Master Plan
- Issuance of $10,000,000 in Open Space Acquisition Bonds
- Adoption of ordinance providing for Council review of Concept Plans

## Sister Cities

- Annual Sister City Dinner held April 8, all Sister City annual reports were turned in on time
- Council Member Weaver welcomed Tajik business women
- 20 Year Anniversary Celebration with Delegation from Yamagata, Japan in May
- Deputy City Clerk attended annual Sister City Conference in San Jose in July
- Hosted Meet and Greet for delegation from Lhasa, Tibet in November

## Annexations

- Boulder Jewish Commons
- 4270 19th Street
- 2130 Tamarack Avenue

## Key Initiatives 2015

- At the January 2014 Retreat the following two year outcomes were identified:
    - Climate Change
    - Local Foods
    - Open Space
    - Economy & Budget
    - Housing/Land Use Planning
    - University Hill
    - Transportation
    - Homelessness/human Services
    - Arts
    - Livability

# Table 8-05: City Council
## Department Detail Page

| | 2013 Actual | 2014 Approved Budget | 2015 Approved Budget | Variance - 2014 Approved to 2015 Approved |
|---|---|---|---|---|
| | Amount | Amount | Amount | Amount |
| **EXPENDITURE BY PROGRAM** | | | | |
| **City Council** | $ 185,371 | $ 219,766 | $ 222,528 | $ 2,762 |
| **Total** | **$ 185,371** | **$ 219,766** | **$ 222,528** | **$ 2,762** |
| **EXPENDITURE BY CATEGORY** | | | | |
| Personnel | $ 106,001 | $ 106,236 | $ 108,998 | $ 2,762 |
| Operating | 76,182 | 109,508 | 109,508 | - |
| Interdepartmental Charges | 3,188 | 4,022 | 4,022 | - |
| **Total** | **$ 185,371** | **$ 219,766** | **$ 222,528** | **$ 2,762** |
| **EXPENDITURE BY FUND** | | | | |
| General | $ 185,371 | $ 219,766 | $ 222,528 | $ 2,762 |
| **Total** | **$ 185,371** | **$ 219,766** | **$ 222,528** | **$ 2,762** |

**Note:**
No budgeted FTE included in City Council.

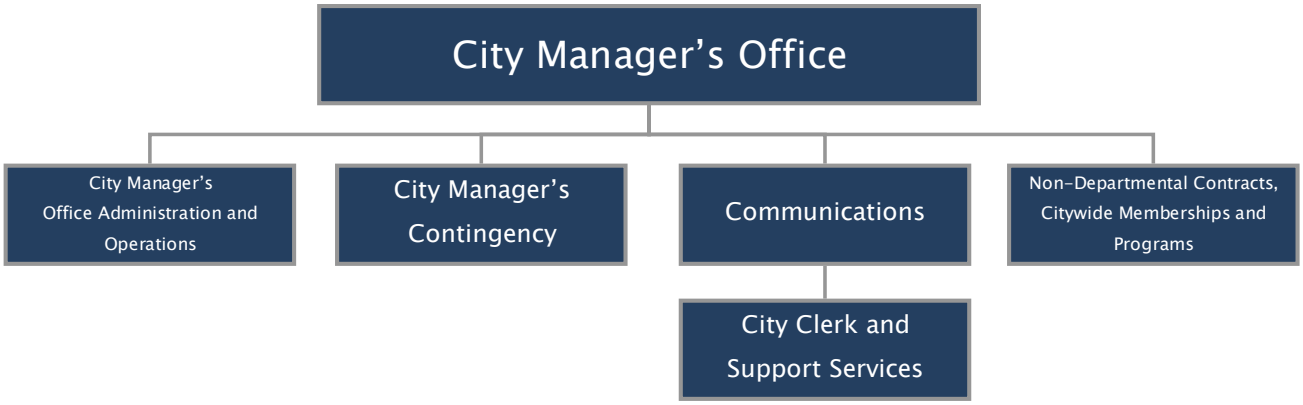
City of Boulder

# City Manager's Office

2015 Annual Budget

$3,024,546

*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.

### Policy Advisor

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.

### Communications

- Communications provides effective communication with citizens, staff and 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 Clerk and Support Services

- The City Clerk's Office administers Municipal Elections and the City Council's Master Calendar and subsequent agendas, meetings and minutes. In addition, the City Clerk's Office supports the City Council through the administration of the annual Boards and Commissions recruitment, interview, appointment and orientation process. The processing of all special rules and regulations, annexations, Domestic Partnership Registry and the Sister City Program oversight are other examples of service excellence provided to staff and the community.

### City Manager's Contingency

- The City Manager's Contingency is set aside funds 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 organizations for city departments and Council that assist the city in influencing regional and national decision making.
- Citywide Programs are programs that have a time frame associated with them, or they are funding for planning and development of new programs to meet future needs of the city.

### Table 8-06: City Manager's Office Summary Budget

| | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **STAFFING** | | | |
| City Clerk and Support Services | 5.00 | 5.00 | 3.00 |
| City Manager's Office | 7.00 | 7.00 | 8.00 |
| Communications | 6.50 | 6.50 | 8.50 |
| **TOTAL STAFFING** | **18.50** | **18.50** | **19.50** |
| **EXPENDITURE** | | | |
| City Clerk and Support Services | $ 704,100 | $ 633,360 | $ 575,681 |
| City Manager's Office | 1,103,871 | 1,135,086 | 1,372,608 |
| Communications | 890,522 | 841,665 | 1,076,257 |
| **TOTAL EXPENDITURE** | **$ 2,698,493** | **$ 2,610,111** | **$ 3,024,546** |
| **FUND** | | | |
| General | $ 2,698,493 | $ 2,610,111 | $ 3,024,546 |
| **TOTAL FUNDING** | **$ 2,698,493** | **$ 2,610,111** | **$ 3,024,546** |

## 2014 Accomplishments

### Policy Advisor

- Prepared city's 2015 State and Federal Legislative Agenda and presented it to state legislative delegation at a breakfast with city council.
- Convened an active coalition of local governments and secured a legislative sponsor to amend state law limiting the ability of local governments from providing broadband to their community. When legislation proved unsuccessful, coordinated with city's Information Technology Department to provide council and the community with information necessary to make a decision on exempting the city from this law.
- Played an active role in seeing that the following laws were:
    - Approved by the General Assembly:
        - Providing local governments' access to federal and state criminal background information for use in reviewing licenses for applicants for commercial marijuana operations,
        - Providing for transparency, equity and multimodalism in state public private partnership agreements to build managed lands
        - Providing state funding for Safe Routes to School Program
    - Killed or Amended:
        - Ban on city's ability to use red light camera and photo speed radar
        - Limits on ability of municipalities to condemn electric utility infrastructure
        - Threats to city's water rights
- Supported mayor and city's Department of Transportation's efforts to reach regional consensus on US36 BRT efforts as well as arterial BRT corridor options
- Arranged successful city delegation visit to DC focusing on support for flood recovery, energy future work and for funding CU and the federal labs; securing support for FEMA debris removal and from DOE for funding of an energy future transition plan
- Convened interdepartmental team to develop a work plan to further council's 2014-2015 local foods goals
- Finalized and secured council approval on Comcast cable franchise agreement
- In conjunction with the city's Department of Human Services and council's BVSD Issues Committee, implemented a process that led to selection of recipients of remaining city educational excise tax revenue.

### Communications

- Supported Boulder Energy Future Project, serving as the strategic communication counsel and on the implementation and executive teams.
- Supported the ongoing Climate Commitment initiative and team, providing general communication counsel, as well as targeted outreach strategy development and implementation around the Employee Climate Action program and its related People.Power.Planet website

## 2014 Accomplishments Continued

- Provided communications guidance and support for the Zero Waste Master Plan process and for grand opening events around Recycle Row
- Supported the launch of the city's resilience partnership with the 100 Resilient Cities, powered by the Rockefeller Foundation, with public facing materials, creation of a website and listserv, in coordination with communication counterparts at funding agency
- Supported public education and information about Boulder ballot item 2C, which will allow Boulder to explore ways to increase high-speed Internet service throughout the city
- State of the City report
- Installed new HD technology in Council Chambers and broadcast from remote location during Chamber remodel
- Installed new video editing software & workflow systems in editing bays as part of reorganization
- Remodeled Video Services/Channel 8 at Main Library location to consolidate 4 communication staff in centralized office
- Added NASA, PopTech and Forever Fit programs to Channel 8
- Added local weather & message board to Channel 8 programming
- Assisted in Comcast franchise negotiations
- 2014 Community Survey promotion, analysis and reporting
- Worked with Council to develop a series of web & broadcast promotion videos in support of Board and Commission recruitment
- Assisted in internal/external messaging for senior level staff (Deputy City Manager. Police Chief, Fire Chief, Parks Director, HR Director, Assistant City Manager, Open Space and Mountain Parks Director, Chief Resilience Officer)
- Supervised City Clerk and Policy divisions during Deputy City Manager transition
- Launched project to redesign the city's intranet, scheduled to be completed in early 2015.
- Implemented new communication tool for Transform Boulder Business Initiative.
- Communication support for NoBo Corner Library and held a well-attended celebration for the community
- Main Library renovation project - held a construction kickoff event, and continue to communicate frequently with the public, library patrons and staff about the construction updates and impacts to operations.
- Worked with Arts and Cultural Services Manager, on public art project and issue communications, such as the soon-to-begin Community Cultural Plan, the BotJoy mural, etc.
- Community engagement around the Civic Area Plan
- Community engagement in support of Flood Recovery and emergency response
- Launched a monthly video interview project to support Human Services and educate the community on city-provided resources

## 2014 Accomplishments Continued

- Communication Support for national athletic events and on-call emergency PIO support for event days
- Communication Support for Recreational and Medical Marijuana
- Implemented Communication plan for Parks and Recreation
- Implemented Communication plan for OSMP including annual report and newsletter
- Communication Support (messaging, training materials and video) for revised Voice and Sight off-leash program
- Communication support for Yamagata delegation visit
- Communication support for 100 Resilient Cities
- Communication Support for Economic Vitality
- Supported HR to educate employees about total compensation, benefits, staff development, city values, and new employee orientations

### City Clerk and Support Services

- 2014 City Council Retreat
- 2014 Annual Board and Commissions recruitment/appointment process
- Support for Council agendas, meetings and minutes
- Conducted five special Board & Commission recruitment and appointments
- Transition support for the upgraded Council Chambers
- Support for Council correspondence and Council Hotline
- Support for the 20th Anniversary Celebration of the Yamagata/Boulder Sister City Relationship
- Participant representing the City at the International Sister City Conference
- Conducted the 2014 Special Municipal Election
- Completion of the City Clerk's Office Resource Center which provides support and training on City processes for internal staff

## Key Initiatives for 2015

### Policy Advisor

- Reconvene and lead Utilities Governance Workgroup to develop governance recommendations for use in any new city energy utility
- Coordinate city-wide implementation of local foods work plan
- Implement city's 2015 state and federal legislative agenda

### Communications

- Pilot Channel 8 coverage of Board and Commission meetings and additional Council Study Sessions
- Implement a city-wide web content end electronic constituent communication strategy

## Key Initiatives for 2015 Continued

- Continue to provide Core Communication Services/Emergency Preparedness
- Energy Transition Plan messaging
- Civic Area activation messaging
- Arts and Cultural support
- Bond initiatives
- Support City Council goals and priority messaging

## City Clerk and Support Services

- 2015 City Council Retreat
- 2015 Board and Commissions recruitment/appointment process
- Conduct of the 2015 General Municipal election
- Scoping and implementation phase one of Agenda Management Software
- Election Code updates

### Table 8-07: City Manager's Office Significant Changes Between 2014 and 2015 Budget

| | 2014 Approved Budget | 2015 Approved Budget | Total Change | 2014 FTE | 2015 FTE | FTE Change |
|---|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | | |
| Agenda Management and Web Streaming Software | $ - | $ 69,000 | $ 69,000 | 0.00 | 0.00 | 0.00 |
| Relocation of Central Records | 252,105 | - | (252,105) | 2.50 | 0.00 | (2.50) |
| Organizational Development Administrator | - | 113,502 | 113,502 | 1.00 | 1.00 | 0.00 |
| Web Content and Constituent Relationship Manager | - | 115,000 | 115,000 | 0.00 | 1.00 | 1.00 |
| Communications Specialist II | - | 86,200 | 86,200 | 0.00 | 1.00 | 1.00 |
| Adminstrative Specialist III | 37,194 | 80,830 | 43,636 | 0.00 | 0.50 | 0.50 |
| ICMA Fellowship Intern | - | 55,380 | 55,380 | 0.00 | 1.00 | 1.00 |
| Relocation of Labor Relations to Human Resources | 171,890 | - | (171,890) | 1.00 | 0.00 | (1.00) |
| Neighborhood Services | - | 150,000 | 150,000 | 0.00 | 1.00 | 1.00 |
| **Total Changes, City Manager's Office** | | | $ 208,723 | | | 1.00 |

### Citywide Programs' Significant Changes between 2014 and 2015 Budget

| | 2014 Approved Budget | 2015 Approved Budget | Total Change | 2014 FTE | 2015 FTE | FTE Change |
|---|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | | |
| Funding for Federal and State Lobbying | $ 39,000 | $ 81,000 | $ 42,000 | 0.00 | 0.00 | 0.00 |
| Citywide Special Events | - | 115,000 | 115,000 | 0.00 | 0.00 | 0.00 |
| **Total Changes Non Departmental*** | | | $ 157,000 | | | 0.00 |

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

# Table 8-08: City Manager's Office
# Department Detail Page

| | 2013 Actual | | 2014 Approved Budget | | 2015 Approved Budget | | Variance - 2014 Approved to 2015 Approved | |
|---|---|---|---|---|---|---|---|---|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| **STAFFING AND EXPENDITURE BY PROGRAM** | | | | | | | | |
| **City Clerk and Support Services** | | | | | | | | |
| Records Retention, Management and Destruction: Open Records | 2.00 | $ 165,417 | 2.50 | $ 231,478 | - | $ - | (2.50) | (231,478) |
| Conduct of Elections Including Campaign Finance Reform/Matching Funds | 0.30 | 221,423 | 0.30 | 125,191 | 0.30 | 173,302 | - | 48,111 |
| Board and Commission Administration | 0.30 | 35,279 | 0.20 | 25,060 | 0.20 | 26,345 | - | 1,285 |
| General Administration | 2.20 | 258,472 | 1.90 | 239,087 | 2.40 | 362,045 | 0.50 | 122,958 |
| Sister City Administration | 0.20 | 23,509 | 0.10 | 12,544 | 0.10 | 13,989 | - | 1,445 |
| Subtotal | 5.00 | $ 704,100 | 5.00 | $ 633,360 | 3.00 | $ 575,681 | (2.00) | $ (57,679) |
| **City Manager's Office** | | | | | | | | |
| City Administration and Operations | 5.50 | $ 967,579 | 5.00 | $ 806,789 | 5.00 | $ 896,920 | - | $ 90,131 |
| Intergovernmental Relations | 1.00 | 120,100 | 1.00 | 162,593 | 1.00 | 212,186 | - | $ 49,593 |
| Organizational Development | 0.50 | 16,192 | - | - | 1.00 | 113,502 | 1.00 | $ 113,502 |
| Labor Relations | - | - | 1.00 | 165,704 | - | - | (1.00) | $ (165,704) |
| Neighborhood Services | - | - | - | - | 1.00 | 150,000 | 1.00 | $ 150,000 |
| Subtotal | 7.00 | $ 1,103,871 | 7.00 | $ 1,135,086 | 8.00 | $ 1,372,608 | 1.00 | $ 237,522 |
| **Communications** | | | | | | | | |
| External Communication | 2.50 | $ 362,642 | 2.50 | $ 327,173 | 4.50 | $ 549,414 | 2.00 | $ 222,241 |
| Internal Communication | 1.00 | 145,047 | 1.00 | 130,159 | 1.00 | 134,436 | - | 4,277 |
| Multi Media | 3.00 | 382,833 | 3.00 | 384,333 | 3.00 | 392,407 | - | 8,074 |
| Subtotal | 6.50 | $ 890,522 | 6.50 | $ 841,665 | 8.50 | $ 1,076,257 | 2.00 | $ 234,592 |
| **Total** | **18.50** | **2,698,493** | **18.50** | **2,610,111** | **19.50** | **3,024,546** | **1.00** | **414,435** |
| **EXPENDITURE BY CATEGORY** | | | | | | | | |
| Personnel | | $ 2,104,705 | | $ 2,105,326 | | $ 2,317,372 | | $ 212,046 |
| Operating | | 466,799 | | 352,318 | | 568,907 | | 216,589 |
| Interdepartmental Charges | | 126,989 | | 152,467 | | 138,267 | | (14,200) |
| **Total** | | **$ 2,698,493** | | **$ 2,610,111** | | **$ 3,024,546** | | **$ 414,435** |
| **STAFFING AND EXPENDITURE BY FUND** | | | | | | | | |
| General | | $ 2,698,493 | | $ 2,610,111 | | $ 3,024,546 | - | $ 414,435 |
| **Total** | **18.50** | **$ 2,698,493** | **18.50** | **$ 2,610,111** | **19.50** | **$ 3,024,546** | **-** | **$ 414,435** |

# Table 8-09: City Manager's Contingency
## Department Detail Page

| | 2013 Actual | 2014 Approved Budget | 2015 Approved Budget | Variance - 2014 Approved to 2015 Approved |
|---|---|---|---|---|
| | Amount | Amount | Amount | Amount |
| **EXPENDITURE BY PROGRAM** | | | | |
| **City Manager's Contingency** | | | | |
| Extraordinary Personnel | $ 20,029 | $ 119,916 | $ 119,916 | $ - |
| Manager's Contingency | 56,263 | 349,066 | 336,166 | (12,900) |
| Legal Contingency * | 101,131 | - | - | - |
| Airport Fund * | 260,000 | - | - | - |
| **Total** | **$ 437,423** | **$ 468,982** | **$ 456,082** | **$ (12,900)** |
| **EXPENDITURE BY CATEGORY** | | | | |
| Personnel | $ 20,029 | $ 119,916 | $ 119,916 | $ - |
| Operating | 417,394 | 349,066 | 336,166 | (12,900) |
| **Total** | **$ 437,423** | **$ 468,982** | **$ 456,082** | **$ (12,900)** |
| **EXPENDITURE BY FUND** | | | | |
| General | $ 437,423 | $ 468,982 | $ 456,082 | $ (12,900) |
| **Total** | **$ 437,423** | **$ 468,982** | **$ 456,082** | **$ (12,900)** |

**Notes:**

No budgeted FTE included in City Manager's Contingency.

*Legal Contingency and Airport Fund were additions to the Contingency through adjustments to base

# Table 8-10: Non-Departmental Contracts, Citywide Memberships, and Citywide Programs Department Detail Page

| | 2013 Actual | 2014 Approved Budget | 2015 Approved Budget | Variance - 2014 Approved to 2015 Approved |
|---|---|---|---|---|
| | Amount | Amount | Amount | Amount |
| **EXPENDITURE BY PROGRAM** | | | | |
| **Non-Departmental Contracts** | | | | |
| Convention and Visitors Bureau | $ 1,512,913 | $ 1,559,000 | $ 1,684,000 | $ 125,000 |
| Federal Legislative Consultant | 35,129 | - | - | - |
| Humane Society Building Loan | 60,000 | 93,955 | 93,955 | - |
| Museum of History | 23,609 | 23,609 | 23,609 | - |
| Museum of History impact Study | - | 25,000 | | (25,000) |
| Negotiations Support | 7,056 | 86,393 | 46,393 | (40,000) |
| Subtotal | $ 1,638,706 | $ 1,787,957 | $ 1,847,957 | $ 60,000 |
| **City-Wide Memberships** | | | | |
| Denver Regional Council of Governments | $ 353,000 | $ 35,300 | $ 35,830 | $ 530 |
| Colorado Municipal League | 67,720 | 71,221 | 75,364 | 4,143 |
| Metro Mayors Caucus | 6,964 | 6,817 | 7,927 | 1,110 |
| National League of Cities | 7,816 | 7,816 | 7,933 | 117 |
| Rocky Flats Stewardship Coalitions | 1,000 | 1,000 | 1,000 | - |
| Colorado Communication and Utility | - | 6,000 | 6,000 | - |
| Alliance for Innovation | | | 5,100 | 5,100 |
| International Town and Gown Assoc. | | | 400 | 400 |
| Subtotal | $ 436,499 | $ 128,154 | $ 139,554 | $ 11,400 |
| **City-Wide Programs** | | | | |
| West Nile Virus | $ 242,240 | $ 250,000 | $ 250,000 | $ - |
| City Wide Special Events | | | 115,000 | 115,000 |
| IronMan Event | | 63,000 | 63,000 | - |
| Pro Cycle Event | | 150,000 | - | (150,000) |
| Community Survey | - | 14,000 | 14,000 | - |
| Subtotal | $ 242,240 | $ 477,000 | $ 442,000 | $ (35,000) |
| **Total** | **$ 2,317,445** | **$ 2,393,111** | **$ 2,429,511** | **$ 36,400** |
| **EXPENDITURE BY CATEGORY** | | | | |
| Operating | $ 2,317,445 | $ 2,393,111 | $ 2,429,511 | $ 36,400 |
| **Total** | **$ 2,317,445** | **$ 2,393,111** | **$ 2,429,511** | **$ 36,400** |
| **EXPENDITURE BY FUND** | | | | |
| General | | | | $ - |
| **Total** | **$ 2,317,445** | **$ 2,393,111** | **$ 2,429,511** | **$ 36,400** |

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

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City of Boulder

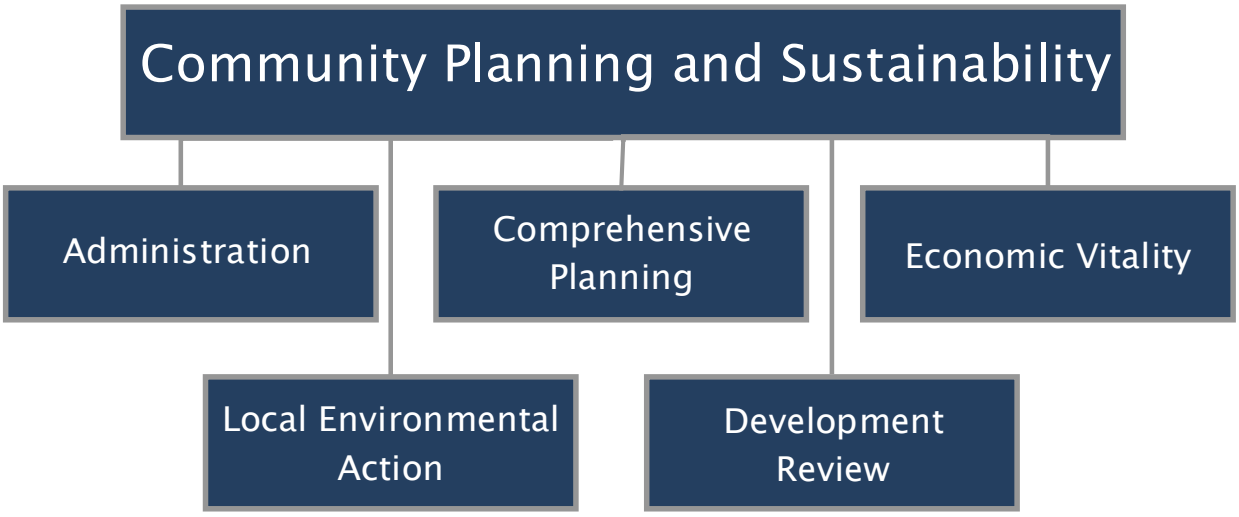
# Community Planning and Sustainability

2015 Annual Budget

$9,161,592

*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; and*
- *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, climate action planning and ecological planning. The division develops and implements the Boulder Valley Comprehensive Plan, prepares area plans and other special planning efforts, manages the historic preservation program, coordinates the urban wildlife management and integrated pest management programs, and leads the cross-departmental and community-focused work related to Boulder's climate commitment and resilience.

**Development Review**

- Development Review provides project review, zoning administration and enforcement services for the community and P&DS customers, 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 the entrepreneurial spirit of our community. 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.

### Table 8-11: Community Planning and Sustainability Summary Budget

| | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **STAFFING** | | | |
| Administration | 5.16 | 5.16 | 5.78 |
| Comprehensive Planning | 8.16 | 9.66 | 11.91 |
| Development Review | 19.19 | 19.32 | 19.32 |
| Economic Vitality | 2.00 | 2.00 | 2.00 |
| LEAD | 9.55 | 11.05 | 11.05 |
| Cost Allocation and Transfers | - | - | - |
| **TOTAL STAFFING** | **44.06** | **47.19** | **50.06** |
| **EXPENDITURE** | | | |
| Administration | $ 686,525 | $ 698,292 | $ 752,257 |
| Comprehensive Planning | 1,116,001 | 1,381,506 | 1,692,635 |
| Development Review | 2,171,314 | 2,055,562 | 2,270,603 |
| Economic Vitality | 817,471 | 770,277 | 904,485 |
| LEAD | 4,955,683 | 3,056,910 | 3,024,121 |
| Cost Allocation and Transfers | 809,582 | 487,823 | 517,491 |
| **TOTAL EXPENDITURE** | **$ 10,556,576** | **$ 8,450,370** | **$ 9,161,592** |
| **FUNDING** | | | |
| General | $ 4,906,483 | $ 1,973,970 | $ 2,249,661 |
| Planning and Development Services | 4,052,410 | 4,630,800 | 5,011,751 |
| Climate Action Plan | 1,597,683 | 1,845,600 | 1,900,180 |
| **TOTAL FUNDING** | **$ 10,556,576** | **$ 8,450,370** | **$ 9,161,592** |

## 2014 Accomplishments

- Completed a number of significant development reviews, including Boulder Jewish Commons Annexation and Site Review (Cherryvale & Arapahoe), 1301 Walnut Site Review, 3000 Pearl Concept Plan Review – (two Concept Plan hearings in 2014), Code Change for City Council Call Ups of Concept Plans, Vehicle and Bicycle Parking Code Changes, 3390 Valmont – S'PARK Concept Plan Review, 3085 Bluff – S'PARK West Concept Plan Review, Trinity Church Site Review and Special Ordinance, 1750 14th (The James) Site Review, 905 Marine Bungalow Relocation Ordinance, and Flood Related Annexations.
- Initiated Civic Area redevelopment implementation and activation in collaboration with other departments and community partners.
- Submitted Civic Area near-term development proposal and associated cost estimates as part of the 2014 community bond measure approved by voters.
- Finalized the Zero Waste Program Evaluation Study and initiated Zero Waste Program public engagement.
- Held Grand Opening of 6400 Arapahoe.
- Conducted Zero Waste Multi-Family Pilot.

## 2014 Accomplishments Continued

- Changed the citywide curbside compost program to allow addition of meat and dairy to curbside pick-up.
- Completed the Boulder Energy Challenge which supports the development of cutting-edge greenhouse gas emission technologies and initiatives. The city received 30 applications and a team of community evaluators selected six projects to be funded.
- Continued collaboration and delivery of existing energy efficiency programs to homes, apartments and businesses (i.e., EnergySmart).
- Launched the stakeholder engagement process for development of options for a Commercial and Industrial (C&I) Energy Ordinance (rating & reporting and efficiency requirements)
- Developed SmartRegs implementation strategy for the next four years, including integration of the program's administration into the city's Rental Housing Licensing program.
- Conducted municipal and community greenhouse gas accounting using newly developed tool based on ICLEI protocol, customized to Boulder.
- Developed Community Power Partnership (CPP) Pilot with Pecan Street Institute to understand the value of circuit level energy and water data, rolled out initially to 15 businesses and 50 residences.
- Coordinated implementation of the bear resistant trash container requirement.
- Completed the North Boulder Subcommunity Plan review and action plan.
- Completed the Chautauqua ADA restrooms project.
- Collaborated with the city's Housing Division to complete next steps toward development of an updated Comprehensive Housing Strategy, including completion of "foundations work," development of a draft policy toolkit and launch of a redesigned public outreach effort to ensure inclusive, transparent and meaningful community dialogue and participation.
- Responded to community development concerns on University Hill by establishing an emergency moratorium on new residential development within the Hill commercial district, and launching analysis and evaluation of options to inform potential code changes and other actions to support the Hill's revitalization, with the aim of adopting code changes by March 2015.
- Completed Climate Commitment analyses to define initial strategies and 'the path' to achieving 80 percent reduction in greenhouse gas emissions from 1990 levels by 2050.
- Worked closely with the Transportation Department, consultants and community partners to define GHG emission reduction strategies as part of the 2014 update to the Transportation Master Plan.

## 2014 Accomplishments Continued

- Participated in the launch workshop for the Carbon Neutral Cities Initiative, a new undertaking of the Urban Sustainability Directors Network and C40 Cities, of which Boulder is one of approximately 20 global "vanguard cities" invited to participate in shared learning and action for deep carbon reductions.
- Continued Historic Preservation Plan implementation items including community outreach (architecture matters series, and other outreach).
- Supported the integration of the Sustainability Framework in master plans, such as the Transportation Master Plan.
- Continued the Envision East Arapahoe and Sustainable Streets and Centers project, including public engagement, scenarios development, and analyses.
- Started partnership with the global 100 Resilient Cities initiative, including the hiring of the city's first Chief Resilience Officer, an initial launch workshop with community partners, and other foundation setting work.
- Continued to administer the enhanced Nuisance Mosquito Control program.
- Provided support on Emerald Ash Borer outreach and planning.
- Completed assessment and initial scoping for the 2015 Boulder Valley Comprehensive Plan major update.
- Collaborated as a partner with Growing Up Boulder to support young people's participation in community planning, including civic area participation and GUB's "great neighborhoods" curriculum.
- Led interdepartmental team to complete analyses and updates necessary to earn certification as a "Platinum Level" Solar-Friendly Community.
- Continued to implement the city's business outreach and incentives programs, including seven flexible rebate incentive applications (to date) for primary employers investing in their company's growth in a manner consistent with the city's sustainability principals.
- Continued to implement the city's Economic Sustainability Strategy, including coordination with the Arapahoe initiative and several code updates.
- Launched the Design Excellence initiative to evaluate recent development outcomes and identify opportunities for improving development and design regulations, guidelines and processes to support community priorities and a high quality public realm.
- Continued to support implementation of Boulder Junction, the city's first integrated transit-oriented development.
- Continued to improve customer service in collaboration with partners in Planning and Development Services, including integration of affordable housing review within overall development review, and process improvements to reduce time requirements to permit review (with new time sequences launching in early 2015).

## Key Initiatives for 2015

- Continue to process additional code changes and development process improvements as prioritized by City Council in 2014 and based on further direction at their annual retreat as well as the ongoing work of the Design Excellence initiative.
- Engage consultants, stakeholders and the community to develop the Civic Area plan, schematics, and site development phasing and construction for 2015-2017.
- Complete project due diligence and consensus building to determine a short-list of long-term capital projects for a potential 2016 bond submission for the Civic Area.
- Begin major update to the 2015 Boulder Valley Comprehensive Plan.
- Complete and adopt the Comprehensive Housing Strategy, and undertake initial implementation activities in accordance with the adopted strategy.
- Complete and adopt the Envision Arapahoe vision plan and begin action plan.
- Do foundational technical work for the community's Resilience Strategy along with the BVCP.
- Adopt code changes to address development concerns related to residential uses within the commercial district of Uni Hill, as well as other potential strategies and incentives to promote the Hill's revitalization.
- Launch initial strategy and tools toward creating a more robust and ongoing "community engagement platform" to support various planning initiatives and community problem solving projects.
- Develop city dashboard related to BVCP, budget and other quality of life indicators.
- Council acceptance of the Zero Waste Strategic Plan and associated zero waste action plan.
- Design/maintain data systems to support energy efforts.
- Implement new waste hauler reporting software in partnership with county.
- Develop three year Demand Side Management (DSM) strategy for energy efficiency.
- Develop options for a Commercial and Industrial (C&I) Energy Ordinance (rating & reporting and efficiency requirements).
- SmartRegs: Finalize and implement full-compliance strategy to guide program work over the next four years
- Continue delivery and enhancement of existing energy efficiency programs (i.e., EnergySmart)

## Key Initiatives for 2015 Continued

- Initiate development of Energy System Transformation Blueprint, conduct outreach to engage the community in envisioning a fundamentally transformed energy system, and continue to support the launch of the international Carbon Neutral Cities Initiative.
- Design/maintain data systems to support Climate Commitment efforts, including community GHG inventory analysis and report, and a sustainability dashboard: online, interactive, visual representation of energy, waste and climate goals and metrics.
- Engage participants and analyze data from first year of the Community Power Partnership (CPP) Pilot with Pecan Street Institute to understand the value of circuit-level energy and water data.
- Administer Boulder Energy Challenge grants and track progress of the six chosen innovation projects.
- Update the Green Building Green Points Code in collaboration with the Buildings Department.
- Provide Economic Vitality training to city staff by work groups.
- Continue to monitor and intervene on dockets before the Public Utilities Commission on issues such as improved data access for governments and building owners.

## Table 8-12: Community Planning and Sustainability Significant Changes Between 2014 and 2015 Budget

| | 2014 Approved Budget | 2015 Approved Budget | Total Change | 2014 FTE | 2015 FTE | FTE Change |
|---|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | | |
| Intergrated Pest Management Coordinator | $ - | $ - | $ - | 0.00 | 0.25 | 0.25 |
| **PLANNING AND DEVELOPMENT SERVICES FUND** | | | | | | |
| Zoning Plans Examiner | $ 82,000 | $ 82,000 | $ - | 1.00 | 1.00 | 0.00 |
| Project Specialist I | 72,000 | 72,000 | - | 1.00 | 1.00 | 0.00 |
| Comprehensive Housing Strategy | - | 155,000 | 155,000 | 0.50 | 0.50 | 0.00 |
| Small Business Development Center Support (Economic Vitality) | 25,000 | 101,300 | 76,300 | 0.00 | 0.00 | 0.00 |
| Boulder Valley Comprehensive Plan Update | - | 100,000 | 100,000 | 0.00 | 0.00 | 0.00 |
| Boulder Chamber Sponsorship | - | 20,000 | 20,000 | 0.00 | 0.00 | 0.00 |
| Colorado Clean Energy Cluster Membership | - | 25,000 | 25,000 | 0.00 | 0.00 | 0.00 |
| **Total Changes, Community Planning and** | | | $ 376,300 | | | 0.25 |

# Table 8-13: Community Planning and Sustainability Department Detail Page

| | 2013 Actual | | 2014 Approved Budget | | 2015 Approved Budget | | Variance - 2014 Approved to 2015 Approved | |
|---|---|---|---|---|---|---|---|---|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| **STAFFING AND EXPENDITURE BY PROGRAM** | | | | | | | | |
| **Administration** | | | | | | | | |
| Department Administration | 5.16 | $ 686,525 | 5.16 | $ 698,292 | 4.78 | $ 636,199 | (0.38) | $ (62,093) |
| Flood Program | - | - | - | - | 1.00 | 116,058 | 1.00 | 116,058 |
| Subtotal | 5.16 | $ 686,525 | 5.16 | $ 698,292 | 5.78 | $ 752,257 | 0.62 | $ 53,965 |
| **Comprehensive Planning** | | | | | | | | |
| Comprehensive Planning | 5.28 | 725,703 | 6.28 | 942,689 | 8.28 | 1,215,785 | 2.00 | 273,096 |
| Ecological Planning | 1.21 | 201,340 | 1.21 | 178,892 | 1.46 | 209,969 | 0.25 | 31,077 |
| Historic Preservation | 1.67 | 188,958 | 2.17 | 259,925 | 2.17 | 266,881 | - | 6,956 |
| Subtotal | 8.16 | $ 1,116,001 | 9.66 | $1,381,506 | 11.91 | $1,692,635 | 2.25 | $ 311,128 |
| **Development Review** | | | | | | | | |
| Building Permit Plan Review and Issuance (Zoning Compliance) | 7.39 | 836,165 | 7.39 | 784,042 | 7.39 | 870,379 | - | 86,337 |
| Building Permit Site Inspection | 1.01 | 114,280 | 1.01 | 105,066 | 1.01 | 153,596 | - | 48,530 |
| Development Review | 8.44 | 954,971 | 8.57 | 920,715 | 8.57 | 971,597 | - | 50,882 |
| Zoning Administration and Enforcement | 0.82 | 92,782 | 0.82 | 86,982 | 0.82 | 94,593 | - | 7,611 |
| Base Map Data Maintenance | 0.24 | 27,155 | 0.24 | 24,768 | 0.24 | 26,296 | - | 1,528 |
| GIS Services | 0.42 | 47,522 | 0.42 | 42,847 | 0.42 | 45,071 | - | 2,224 |
| Engineering Permits | 0.64 | 72,415 | 0.64 | 68,806 | 0.64 | 76,498 | - | 7,692 |
| Rental Licensing | 0.23 | 26,024 | 0.23 | 22,336 | 0.23 | 32,573 | - | 10,237 |
| Subtotal | 19.19 | $ 2,171,314 | 19.32 | $2,055,562 | 19.32 | $2,270,603 | - | $ 215,041 |
| **Economic Vitality** | | | | | | | | |
| Business Incentive Programs | - | 438,932 | - | 350,000 | - | 350,000 | - | - |
| Economic Vitality Program and Sponsorships | 2.00 | 378,539 | 2.00 | 420,277 | 2.00 | 554,485 | - | 134,208 |
| Subtotal | 2.00 | $ 817,471 | 2.00 | $ 770,277 | 2.00 | $ 904,485 | - | $ 134,208 |
| **LEAD** | | | | | | | | |
| City Organization Sustainability | 0.25 | 66,739 | 0.25 | 67,498 | 0.25 | 68,874 | - | 1,376 |
| Energy Efficiency and Conservation | 4.00 | 1,597,683 | 5.25 | 1,845,600 | 5.25 | 1,801,719 | - | (43,881) |
| Waste Reduction | 5.30 | 3,291,261 | 5.55 | 1,143,812 | 5.55 | 1,153,528 | - | 9,716 |
| Subtotal | 9.55 | $ 4,955,683 | 11.05 | $3,056,910 | 11.05 | $3,024,121 | - | $ (32,789) |
| **Cost Allocation and Transfers** | | | | | | | | |
| Cost Allocation and Transfers | | 809,582 | | 487,823 | | 517,491 | | 29,668 |
| Subtotal | | $ 809,582 | | $ 487,823 | | $ 517,491 | | $ 29,668 |
| **Total** | **44.06** | **$10,556,576** | **47.19** | **$8,450,370** | **50.06** | **$9,161,592** | **2.87** | **$ 711,221** |
| **EXPENDITURE BY CATEGORY** | | | | | | | | |
| Personnel | | $ 4,344,031 | | $4,640,087 | | $5,233,908 | | $ 593,821 |
| Operating | | 4,733,683 | | 3,173,665 | | 3,249,890 | | 76,226 |
| Interdepartmental Charges | | 136,934 | | 147,795 | | 159,303 | | 11,508 |
| Capital | | 532,346 | | 1,000 | | 1,000 | | - |
| Other Financing | | 809,582 | | 487,823 | | 517,491 | | 29,668 |
| **Total** | | **$10,556,576** | | **$8,450,370** | | **$9,161,592** | | **$ 711,223** |

## Table 8-13: Community Planning and Sustainability Department Detail Page (Cont.)

| | 2013 Actual | | 2014 Approved Budget | | 2015 Approved Budget | | Variance - 2014 Approved to 2015 Approved | |
|---|---|---|---|---|---|---|---|---|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| **STAFFING AND EXPENDITURE BY FUND** | | | | | | | | |
| General | 11.40 | $ 4,906,483 | 8.15 | $1,973,970 | 10.40 | $2,249,661 | 2.25 | $ 275,691 |
| Planning and Development Services | 28.66 | 4,052,410 | 33.79 | 4,630,800 | 34.41 | 5,011,751 | 0.62 | 380,951 |
| Climate Action Plan | 4.00 | 1,597,683 | 5.25 | 1,845,600 | 5.25 | 1,900,180 | - | 54,580 |
| **Total** | **44.06** | **$10,556,576** | **47.19** | **$8,450,370** | **50.06** | **$9,161,592** | **2.87** | **$ 711,222** |

City of Boulder

# Downtown and University Hill Management Division/Parking Services

2015 Annual Budget

$12,532,113

*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.

### Business Assistance and Events

- Manage public space permitting on University Hill, the Pearl Street Mall, and citywide; coordinate with downtown and hill business organizations; provide business retention and outreach services; and coordinate capital improvements downtown and in the Hill commercial district.

### Parking and Access

- **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 for the implementation of the Boulder Junction Access Districts.

- **Travel Demand Management (TDM).** Administer the downtown travel demand management programs: employee EcoPass, Car Share and Bike Share.
- **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 8-14: Downtown and University Hill Management Division / Parking Services Summary Budget

| | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **STAFFING** | | | |
| Administration | 6.45 | 6.45 | 8.45 |
| Business Assistance and Events | 1.50 | 1.50 | 1.50 |
| Parking and Access: Operations TDM and Enforcement | 34.30 | 34.30 | 34.55 |
| Capital Improvements Program, Interdepartmental Charges and Debt Service | - | - | - |
| **TOTAL STAFFING** | **42.25** | **42.25** | **44.50** |
| **EXPENDITURE** | | | |
| Administration | $ 1,028,567 | $ 1,118,545 | $ 1,672,906 |
| Business Assistance and Events | 457,136 | 352,279 | 328,200 |
| Parking and Access: Operations TDM and Enforcement | 4,285,034 | 4,355,887 | 4,767,224 |
| Capital Improvements Program, Interdepartmental Charges and Debt Service | 5,125,000 | 3,047,439 | 5,763,783 |
| **TOTAL EXPENDITURE** | **$ 10,895,737** | **$ 8,874,150** | **$ 12,532,113** |
| **FUNDING** | | | |
| General | $ 1,268,925 | $ 1,214,032 | $ 1,582,182 |
| Dow ntow n Commercial District | 8,077,413 | 7,027,957 | 9,714,556 |
| University Hill Commercial District | 561,817 | 569,215 | 653,882 |
| Boulder Junction General Improvement District-Parking | 6,371 | 12,599 | 432,798 |
| Boulder Junction General Improvement District-TDM | 1,612 | 50,347 | 148,695 |
| Capital Improvement Bond | 979,599 | - | - |
| **TOTAL FUNDING** | **$ 10,895,737** | **$ 8,874,150** | **$ 12,532,113** |

## 2014 Accomplishments

### Access and Parking

- Initiated the interdepartmental Access Management and Parking Strategy including a Best Practices Report and first phase proposals
- Developed a RFP for downtown garage access system and technology replacement
- Launched an on-street pay by phone option
- Long term parking permit rate increase adopted
- Installed a solar-powered electric charging station in a downtown surface parking lot
- Initiated an innovative pilot with a local start up to develop real-time parking space occupancy data
- Completed the 2014 Downtown Employee Travel survey
- Began the Boulder Junction Access District, Travel Demand Management programs

## 2014 Accomplishments Continued

- Supported Boulder Bcycle in system expansion
- Exploration of shared parking potential with Trinity Lutheran Church.

### Hill Reinvestment Strategy

- Hired a Hill Coordinator to oversee Hill revitalization and stakeholder coordination
- Developed an inter-departmental work program to implement the Hill Reinvestment Strategy
- Updated and expanded the stakeholder distribution list for regular communications about Hill activities
- Began the Residential Service District as a multi-year pilot
- Completed a study of Hill commercial district employee/visitor transportation mode shares
- Supported the creation of The Hill Boulder merchants association
- Initiated a pilot program for CU student volunteer cleanup of the Hill commercial district
- Initiated a CU banner program for the Hill commercial area
- Entered into a MOU for the mixed use redevelopment of the UHGID 14th Street parking lot
- Installed Boulder's first "parklet" as a pilot on Pennsylvania Avenue
- Completed preliminary plans for three Hill projects to be funded by the Community, Culture and Safety tax: creation of an event street on Pennsylvania Ave; commercial area street tree improvements and irrigation; and pedestrian lighting improvements in the Hill residential area.

### Other

- Completion of the downtown 2011 Capital Bond Projects: Pearl Street Mall Interactive Information Kiosk, and the 15th Street Design District and West End streetscape improvements
- Development of an alley management plan for the West End private construction projects
- Developed a concept with the St. Julien Partners and the Civic Use Task Force to create a civic use benefit space in the pad adjacent to the St. Julien Hotel
- Completed office renovations
- Updated Pearl Street Mall ordinances

## Key Initiatives for 2015

### Parking and Access

- Completion of the Boulder Junction Depot Square parking garage and commencement of operations
- Replacement of downtown garage access and technology systems
- Development of a downtown garage arts plan
- Completion of a downtown parklet plan

## Key Initiatives for 2015 Continued

- Continuation and implementation of the Access Management and Parking Strategy including:
  - Policy development including car share access, 72-hour on street parking regulation, parking fines, edge parking, new district development

### Hill Reinvestment Strategy

- Implement the hill reinvestment strategy work program
- Development of a mixed use public private partnership for the UHGID parking lot
- Development of design and implementation schedule for the hill Community, Culture and Safety hill improvement projects

### Other

- Development of a civic use benefit space with the St. Julien Hotel

### Table 8-15: Downtown and University Hill Management Division/Parking Services

| | 2014 Approved Budget | 2015 Approved Budget | Total Change | 2014 FTE | 2015 FTE | FTE Change |
|---|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | | |
| Hill Reinvestment Strategy Coordinator | $ 73,514 | $ 151,309 | $ 77,795 | 0.00 | 1.00 | 1.00 |
| Hill Reinvestment Strategy - Residential Services Pilot | 47,500 | 95,000 | 47,500 | 0.00 | 0.00 | 0.00 |
| Parking Kiosk Data & Communication Fees | 19,380 | 21,204 | 1,824 | 0.00 | 0.00 | 0.00 |
| Access and Parking Management Strategy | - | 48,000 | 48,000 | 0.00 | 0.00 | 0.00 |
| Parking Kiosk Modem Upgrade | - | 13,430 | 13,430 | 0.00 | 0.00 | 0.00 |
| On-Street Meter Non-Personnel Expense | 5,000 | 25,000 | 20,000 | 0.00 | 0.00 | 0.00 |
| **BOULDER JUNCTION ACCESS GENERAL IMPROVEMENT DISTRICT - TRAVEL DEMAND MANAGEMENT FUND** | | | | | | |
| Non-Personnel Expense Increase | $ 50,347 | $ 148,696 | $ 98,349 | 0.00 | 0.00 | 0.00 |
| **DOWNTOWN COMMERCIAL DISTRICT (CAGID) FUND** | | | | | | |
| Parking Kiosk Data & Communication Fees | $ 59,925 | $ 65,844 | $ 5,919 | 0.00 | 0.00 | 0.00 |
| Parking Kiosk Modem Upgrade | - | 49,770 | 49,770 | 0.00 | 0.00 | 0.00 |
| Access and Parking Management Strategy | 60,000 | 124,000 | 64,000 | 0.00 | 0.00 | 0.00 |
| Deputy Director | - | 88,072 | 88,072 | 0.00 | 0.80 | 0.80 |
| Public/Private Partnership with Trinity Lutheran Church | - | 1,700,000 | 1,700,000 | 0.00 | 0.00 | 0.00 |
| **UNIVERSITY HILL COMMERCIAL DISTRICT (UHGID) FUND** | | | | | | |
| Parking Kiosk Data & Communication Fees | $ 16,320 | $ 18,972 | $ 2,652 | 0.00 | 0.00 | 0.00 |
| Parking Kiosk Modem Upgrade | - | 15,800 | 15,800 | 0.00 | 0.00 | 0.00 |
| Access and Parking Management Strategy | - | 28,000 | 28,000 | 0.00 | 0.00 | 0.00 |
| Deputy Director | - | 22,018 | 22,018 | 0.00 | 0.20 | 0.20 |
| **BOULDER JUNCTION GENERAL IMPROVEMENT DISTRICT - PARKING FUND** | | | | | | |
| Non-Personnel Expense Increase for Depot Square | $ 12,599 | $ 432,798 | $ 420,199 | 0.00 | 0.00 | 0.00 |
| **Total Changes, Downtown and University Hill Management Division/Parking Services** | | | $ 2,703,328 | | | 2.00 |

# Table 8-16: Downtown and University Hill Management Division/Parking Services Department Detail Page

| | 2013 Actual | | 2014 Approved Budget | | 2015 Approved Budget | | Variance - 2014 Approved to 2015 Approved | |
|---|---|---|---|---|---|---|---|---|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| **STAFFING AND EXPENDITURE BY PROGRAM** | | | | | | | | |
| **Administration** | | | | | | | | |
| Department Administration | 6.45 | $ 1,022,870 | 6.45 | $ 1,055,599 | 7.45 | $ 1,393,991 | 1.00 | $ 338,392 |
| Planning - Hill Revitalization | - | - | - | - | 1.00 | 246,309 | 1.00 | 246,309 |
| Planning Boulder Junction Access GIDs | - | 5,697 | - | 62,946 | - | 32,606 | - | (30,340) |
| Planning Civic Use Pad - St. Julien | - | - | - | - | | - | - | - |
| Subtotal | 6.45 | $ 1,028,567 | 6.45 | $ 1,118,545 | 8.45 | $ 1,672,906 | 2.00 | $ 554,361 |
| **Business Assistance and Events** | | | | | | | | |
| BID Funding for Survey/Database | - | $ - | - | $ 5,000 | - | $ 5,000 | - | $ - |
| BID Funding for Events/Marketing | - | 38,059 | - | 38,059 | - | 38,059 | - | - |
| BID Funding for Trash, Ambassadors, Kiosk | - | 25,145 | - | 40,146 | - | 24,477 | - | (15,669) |
| Citywide Event Permitting | 0.50 | 61,128 | 0.50 | 53,607 | 0.50 | 42,062 | - | (11,545) |
| Citywide Film Permitting | 0.10 | 13,493 | 0.10 | 10,976 | 0.10 | 8,365 | - | (2,611) |
| Civic Plaza - Farmer's Market | - | 2,606 | - | 1,800 | - | 1,800 | - | - |
| Downtown and Community Improvements - Pearl Street Mall/Downtown Streetscape | - | 253,990 | - | 110,500 | - | 110,500 | - | - |
| Mall Operations | 0.45 | 29,810 | 0.45 | 44,659 | 0.45 | 47,532 | - | 2,873 |
| Mall Permitting | 0.45 | 29,810 | 0.45 | 44,659 | 0.45 | 47,532 | - | 2,873 |
| News Box Program | - | 3,095 | - | 2,873 | - | 2,873 | - | - |
| Subtotal | 1.50 | $ 457,136 | 1.50 | $ 352,279 | 1.50 | $ 328,200 | - | $ (24,079) |
| **Parking and Access: Operations TDM and Enforcement** | | | | | | | | |
| # Meter Program | 3.00 | $ 776,209 | 3.00 | $ 756,554 | 3.00 | $ 889,725 | - | $ 133,171 |
| Public Information/Economic Vitality | - | 33,095 | - | 37,000 | - | 37,000 | - | - |
| Parking Garages/Lots - Downtown and University Hill/BJAD | 17.73 | 1,612,638 | 17.73 | 1,703,469 | 17.88 | 1,802,738 | 0.15 | 99,269 |
| University Hill Streetscape and Public Space Maintenance | 1.03 | 89,275 | 1.03 | 95,838 | 1.13 | 105,080 | 0.10 | 9,242 |
| Neighborhood Parking Program | 1.09 | 60,337 | 1.09 | 74,306 | 1.09 | 82,926 | - | 8,620 |
| Parking Enforcement and Special Event Enforcement | 10.95 | 834,156 | 10.95 | 782,796 | 10.95 | 819,085 | - | 36,289 |
| TDM - Commerical District Access Program | 0.50 | 49,085 | 0.50 | 41,624 | 0.50 | 166,370 | - | 124,746 |
| EcoPass Program | - | 813,750 | - | 843,800 | - | 843,800 | - | - |
| CAGID Parking Refunds | - | 16,164 | - | 16,000 | - | 16,000 | - | - |
| Trash Bag Supplies Outside the Hill Business District | - | 324 | - | 4,500 | - | 4,500 | - | - |
| Subtotal | 34.30 | $ 4,285,034 | 34.30 | $ 4,355,887 | 34.55 | $ 4,767,224 | 0.25 | $ 411,337 |
| **Capital Improvements Program, Interdepartmental Charges and** | | | | | | | | |
| Capital Improvement Program | | $ 1,827,849 | | $ 400,000 | | $ 1,475,000 | | $ 1,075,000 |
| Interdepartmental Charges | | 278,922 | | 287,383 | | 377,903 | | 90,520 |
| Debt Service | | 3,018,229 | | 2,360,056 | | 3,910,880 | | 1,550,824 |
| Subtotal | | $ 5,125,000 | | $ 3,047,439 | | $ 5,763,783 | | $ 2,716,344 |
| **Total** | **42.25** | **$ 10,895,737** | **42.25** | **$ 8,874,150** | **44.50** | **$ 12,532,113** | **2.25** | **$ 3,657,963** |

## Table 8-16: Downtown and University Hill Management Division/Parking Services Department Detail Page (Cont.)

| | 2013 Actual | | 2014 Approved Budget | | 2015 Approved Budget | | Variance - 2014 Approved to 2015 Approved | |
|---|---|---|---|---|---|---|---|---|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| **EXPENDITURE BY CATEGORY** | | | | | | | | |
| Personnel | | $ 2,658,716 | | $ 2,667,115 | | $ 3,014,091 | | $ 346,976 |
| Operating | | 3,899,212 | | 3,182,446 | | 3,207,112 | | 24,666 |
| Interdepartmental Charges | | 638,841 | | 468,225 | | 473,268 | | 5,043 |
| Capital | | 1,482,582 | | 410,000 | | 3,220,000 | | 2,810,000 |
| Debt Service | | 1,908,607 | | 1,830,124 | | 2,208,597 | | 378,473 |
| Other Financing | | 307,779 | | 316,240 | | 409,045 | | 92,805 |
| **Total** | | **$ 10,895,737** | | **$ 8,874,150** | | **$ 12,532,113** | | **$ 3,657,963** |
| **STAFFING AND EXPENDITURE BY FUND** | | | | | | | | |
| General | 14.33 | $ 1,268,925 | 14.33 | $ 1,214,032 | 15.33 | $ 1,582,182 | 1.00 | $ 368,150 |
| Dow ntow n Commercial District | 24.29 | 8,077,413 | 24.29 | 7,027,957 | 25.14 | 9,714,556 | 0.85 | 2,686,599 |
| University Hill Commercial District | 3.63 | 561,817 | 3.63 | 569,215 | 4.03 | 653,882 | 0.40 | 84,667 |
| Boulder Junction General Improvement District-Parking | - | 6,371 | - | 12,599 | - | 432,798 | - | 420,199 |
| Boulder Junction General Improvement District-TDM | - | 1,612 | - | 50,347 | - | 148,695 | - | 98,348 |
| Capital Improvement Bond | - | 979,599 | - | - | - | - | - | - |
| **Total** | **42.25** | **$ 10,895,737** | **42.25** | **$ 8,874,150** | **44.50** | **$ 12,532,113** | **2.25** | **$ 3,657,963** |

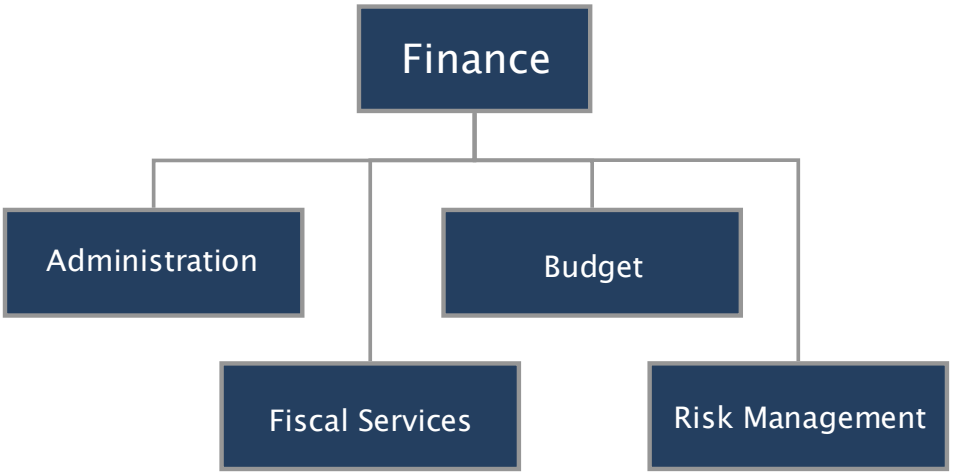
City of Boulder

# Finance

2015 Annual Budget

$7,619,418

*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 8-17: Finance Summary Budget

| | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **STAFFING** | | | |
| Administration | 1.00 | 1.00 | 3.67 |
| Fiscal Services | 24.00 | 25.00 | 25.00 |
| Budget | 5.00 | 6.00 | 6.00 |
| Risk Management | 4.00 | 4.00 | 4.00 |
| **TOTAL STAFFING** | 34.00 | 36.00 | 38.67 |
| **EXPENDITURE** | | | |
| Administration | $ 468,953 | $ 415,702 | $ 692,633 |
| Fiscal Services | 2,456,894 | 2,492,742 | 2,443,659 |
| Budget | 376,443 | 624,765 | 704,537 |
| Risk Management | 2,712,608 | 3,485,805 | 3,730,752 |
| Cost Allocation | 203,886 | 211,806 | 47,837 |
| **TOTAL EXPENDITURE** | $ 6,218,784 | $ 7,230,820 | $ 7,619,418 |

### Table 8-17: Finance Summary Budget (Cont.)

| | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **FUND** | | | |
| General | $ 3,302,290 | $ 3,533,209 | $ 3,840,829 |
| Property and Casualty Insurance | 1,122,758 | 1,880,319 | 1,852,574 |
| Worker's Compensation Insurance | 1,793,736 | 1,817,292 | 1,926,015 |
| **TOTAL FUNDING** | $ 6,218,784 | $ 7,230,820 | $ 7,619,418 |

## 2014 Accomplishments

- Continued the implementation of the Transform Boulder Business Initiative (TBBI)
- Implemented Recreational Marijuana licenses
- Updated 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
- Supported the City's flood recovery efforts and provided coordination with the Federal Emergency Management Agency
- Initiated the Comprehensive Financial Strategies study and updates to the city's long term financial plan

## Key Initiatives for 2015

- Fully consolidate Dog Licensing with the Green Tag program
- LandLink Replacement Project – implementation of licensing database and citizen access to the sales tax software system.
- Implement seamless transition from BFS to the new TBBI Financial and Payroll system
- Finalize the Comprehensive Financial Strategies study and long term financial plan

## Table 8-18: Finance Significant Changes Between 2014 and 2015 Budget

| | 2014 Approved Budget | 2015 Approved Budget | Total Change | 2014 FTE | 2015 FTE | FTE Change |
|---|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | | |
| Finance Restructuring- Administrative Support | $ - | $ 32,088 | $ 32,088 | 0.00 | 0.67 | 0.67 |
| Flood Positions - fixed term | - | 231,496 | 231,496 | 0.00 | 2.00 | 2.00 |
| Restructuring of Sales and Use Tax Audit Division | 566,076 | 424,707 | (141,369) | 6.00 | 5.00 | (1.00) |
| **Total Changes, Finance** | | | $ 122,215 | | | 1.67 |

# Table 8-19: Finance
# Department Detail Page

| | 2013 Actual | | 2014 Approved Budget | | 2015 Approved Budget | | Variance - 2014 Approved to 2015 Approved | |
|---|---|---|---|---|---|---|---|---|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| **STAFFING AND EXPENDITURE BY PROGRAM** | | | | | | | | |
| **Administration** | | | | | | | | |
| Department Administration | 0.90 | $ 417,843 | 0.90 | $ 397,375 | 3.57 | $ 673,420 | 2.67 | $ 276,046 |
| Old Hire Pension Plan Management | 0.10 | 51,110 | 0.10 | 18,327 | 0.10 | 19,213 | - | 886 |
| Subtotal | 1.00 | $ 468,953 | 1.00 | $ 415,702 | 3.67 | $ 692,633 | 2.67 | $ 276,931 |
| **Fiscal Services** | | | | | | | | |
| **Accounting and Operations** | | | | | | | | |
| Centralized Mail Services | 1.10 | $ 103,199 | 1.10 | $ 96,022 | 1.10 | $ 101,265 | - | $ 5,243 |
| Financial Reporting | 2.75 | 333,490 | 2.75 | 374,986 | 2.75 | 430,933 | - | 55,946 |
| Imaging/Record Retention | 0.10 | 18,246 | 0.10 | 19,139 | 0.10 | 16,325 | - | (2,814) |
| Internal Audit | 0.20 | 33,985 | 0.20 | 33,286 | 0.20 | 32,650 | - | (636) |
| Payment Processing | 2.10 | 159,178 | 2.10 | 159,438 | 2.10 | 160,676 | - | 1,238 |
| Purchasing | 3.20 | 291,204 | 3.20 | 291,877 | 3.20 | 306,222 | - | 14,346 |
| **Revenue and Licensing** | | | | | | | | |
| Accounts Receivable and Assessments | 0.85 | 15,154 | 0.85 | 87,419 | 0.85 | 92,062 | - | 4,644 |
| Information Desk | 0.60 | 43,844 | 0.60 | 44,082 | 0.60 | 44,714 | - | 632 |
| Liquor Licensing | 0.90 | 98,687 | 1.40 | 139,184 | 1.40 | 117,128 | - | (22,056) |
| Other Licensing | 1.85 | 150,800 | 2.35 | 204,446 | 3.35 | 257,193 | 1.00 | 52,747 |
| **Sales and Use Tax Auditing** | | | | | | | | |
| Sales Tax: Auditing | 6.00 | 540,757 | 6.00 | 566,076 | 5.00 | 424,707 | (1.00) | (141,370) |
| Sales Tax: Licensing and Collections | 2.95 | 374,982 | 2.95 | 277,164 | 2.95 | 268,998 | - | (8,165) |
| **Treasury** | | | | | | | | |
| Administration | 0.10 | 15,975 | 0.10 | 16,289 | 0.10 | 16,325 | - | 36 |
| Debt Management | 0.30 | 66,066 | 0.30 | 51,084 | 0.30 | 48,976 | - | (2,108) |
| Portfolio Management | 1.00 | 211,328 | 1.00 | 132,248 | 1.00 | 125,483 | - | (6,765) |
| Subtotal | 24.00 | $ 2,456,894 | 25.00 | $ 2,492,742 | 25.00 | $ 2,443,659 | - | $ (49,083) |
| **Budget** | | | | | | | | |
| City Budget Development | 2.30 | $ 191,809 | 2.80 | $ 283,794 | 3.50 | $ 422,769 | 0.70 | $ 138,974 |
| Departmental Budget Support | 0.50 | 40,700 | 0.60 | 62,858 | 0.60 | 69,125 | - | 6,267 |
| Forecasting and Analysis | 0.55 | 37,410 | 0.65 | 68,285 | 0.50 | 56,354 | (0.15) | (11,931) |
| Long-Range Planning | 0.55 | 37,477 | 0.65 | 68,285 | 0.50 | 56,354 | (0.15) | (11,931) |
| Policy Analysis | 1.10 | 69,046 | 1.30 | 141,542 | 0.90 | 99,936 | (0.40) | (41,607) |
| Subtotal | 5.00 | $ 376,443 | 6.00 | $ 624,765 | 6.00 | $ 704,537 | - | $ 79,772 |
| **Risk Management** | | | | | | | | |
| Employee Wellness | 0.30 | $ 314,913 | 0.30 | $ 321,325 | 0.30 | $ 336,774 | - | $ 15,449 |
| Property and Casualty Self Insurance | 2.00 | 954,607 | 2.00 | 1,705,636 | 2.00 | 1,829,823 | - | 124,187 |
| Worker's Compensation Self Insurance | 1.70 | 1,443,089 | 1.70 | 1,458,844 | 1.70 | 1,564,155 | - | 105,311 |
| Subtotal | 4.00 | $ 2,712,608 | 4.00 | $ 3,485,805 | 4.00 | $ 3,730,752 | - | $ 244,947 |
| **Cost Allocation** | | | | | | | | |
| Cost Allocation | - | $ 203,886 | - | $ 211,806 | - | $ 47,837 | - | $ (163,969) |
| Subtotal | - | $ 203,886 | - | $ 211,806 | - | $ 47,837 | - | $ (163,969) |
| **Total** | **34.00** | **$ 6,218,784** | **36.00** | **$ 7,230,820** | **38.67** | **$ 7,619,418** | **2.67** | **$ 388,598** |

# Table 8-19: Finance
## Department Detail Page (Cont.)

| | 2013 Actual | | 2014 Approved Budget | | 2015 Approved Budget | | Variance - 2014 Approved to 2015 Approved | |
|---|---|---|---|---|---|---|---|---|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| **EXPENDITURE BY CATEGORY** | | | | | | | | |
| Personnel | | $ 3,025,336 | | $ 3,538,549 | | $ 3,634,032 | | $ 95,483 |
| Operating | | 2,669,936 | | 3,294,498 | | 3,771,230 | | 476,732 |
| Interdepartmental Charges | | 224,627 | | 90,967 | | 71,319 | | (19,648) |
| Other Financing | | 298,886 | | 306,806 | | 142,837 | | (163,969) |
| **Total** | | **$ 6,218,784** | | **$ 7,230,820** | | **$ 7,619,418** | | **$ 388,598** |
| **STAFFING AND EXPENDITURE BY FUND** | | | | | | | | |
| General | 30.00 | $ 3,302,290 | 32.00 | $ 3,533,209 | 34.67 | $ 3,840,829 | 2.67 | $ 307,620 |
| Property and Casualty Insurance | 2.00 | 1,122,758 | 2.00 | 1,880,319 | 2.00 | 1,852,574 | - | (27,745) |
| Worker's Compensation Insurance | 2.00 | 1,793,736 | 2.00 | 1,817,292 | 2.00 | 1,926,015 | - | 108,723 |
| **Total** | **34.00** | **$ 6,218,784** | **36.00** | **$ 7,230,820** | **38.67** | **$ 7,619,418** | **2.67** | **$ 388,598** |

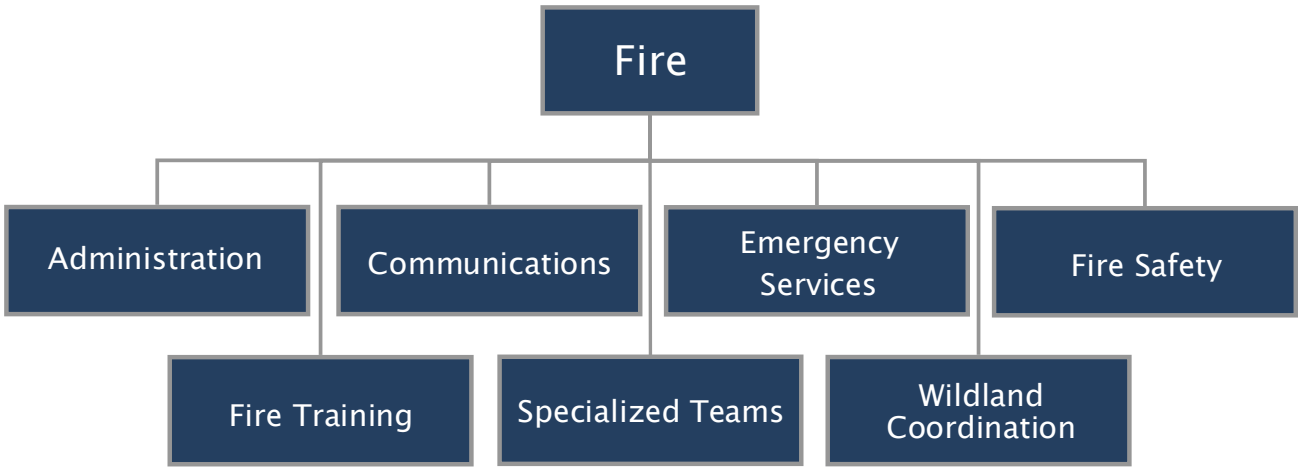
City of Boulder

# Fire

2015 Annual Budget

$18,425,503

*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.

### Communication

- Communication supports recreation opportunities on city open space lands through the Mountain Rescue Service contract.
- The division administers ambulance contracts covering private ambulance response in the city.
- The division 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 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 and new construction 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 hazardous material releases.

### Wildland Coordination

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

## Table 8-20: Fire Summary Budget

| | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **STAFFING** | | | |
| Administration | 8.50 | 8.50 | 9.50 |
| 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 | 7.33 | 9.33 | 9.33 |
| **TOTAL STAFFING** | **118.33** | **120.33** | **121.33** |

## Table 8-20: Fire Summary Budget (Cont.)

| | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **EXPENDITURE** | | | |
| Administration | $ 1,442,868 | $ 1,623,875 | $ 2,011,665 |
| Communication | 98,162 | 178,453 | 183,100 |
| Emergency Services | 14,031,116 | 13,889,092 | 14,269,946 |
| Fire Safety | 737,008 | 710,615 | 757,617 |
| Specialized Teams | 101,486 | 62,122 | 64,400 |
| Wild land Coordination | 993,708 | 1,100,573 | 1,138,775 |
| **TOTAL EXPENDITURE** | **$ 17,404,348** | **$ 17,564,730** | **$ 18,425,503** |
| **FUND** | | | |
| General | $ 17,324,535 | $ 17,480,308 | $ 18,338,670 |
| Open Space and Mountain Parks | 79,813 | 84,422 | 86,833 |
| **TOTAL FUNDING** | **$ 17,404,348** | **$ 17,564,730** | **$ 18,425,503** |

## 2014 Accomplishments

- Completed Light Response Vehicle pilot program
- Implemented Emergency Medical Dispatch procedures
- Received delivery on new Type III wildland fire engine
- Tested tablet technology for data delivery in fire engines
- Continued work on TBBI
- Completed Fire Department space needs analysis

## Key Initiatives for 2015

- Complete construction on Fire Station 8, Wildland Fire Station
- Implement a Fire Safety Officer program
- Implement a fire fighter wellness/fitness program
- Revise promotional process / develop career development plan
- Implement "Standards of Cover" analysis and modify response procedures
- Complete site location selection for the relocation of Fire Station 3
- Complete work on TBBI

## Table 8-21: Fire Significant Changes Between 2014 and 2015 Budget

| | 2014 Approved Budget | 2015 Approved Budget | Total Change | 2014 FTE | 2015 FTE | FTE Change |
|---|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | | |
| Capital Equipment Replacement Funding | $ 223,677 | $ 498,677 | $ 275,000 | 0.00 | 0.00 | 0.00 |
| Safety Officer Program | - | 242,802 | 242,802 | 0.00 | 1.00 | 1.00 |
| Prairie Dog Fencing at Fire Training Center | - | 98,000 | 98,000 | 0.00 | 0.00 | 0.00 |
| **Total Changes, Fire** | | | $ 615,802 | | | 1.00 |

# Table 8-22: Fire Department Detail Page

| | 2013 Actual | | 2014 Approved Budget | | 2015 Approved Budget | | Variance - 2014 Approved to 2015 Approved | |
|---|---|---|---|---|---|---|---|---|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| **STAFFING AND EXPENDITURE BY PROGRAM** | | | | | | | | |
| **Administration** | | | | | | | | |
| Department Administration | 6.00 | $ 999,219 | 6.00 | $ 1,022,326 | 6.00 | $ 1,043,282 | - | $ 20,956 |
| Training | 2.50 | 443,649 | 2.50 | 601,549 | 3.50 | 968,383 | 1.00 | 366,834 |
| Subtotal | 8.50 | $ 1,442,868 | 8.50 | $ 1,623,875 | 9.50 | $ 2,011,665 | 1.00 | $ 387,790 |
| **Communication** | | | | | | | | |
| Contracts (Rocky Mountain Rescue Group, Ambulance) | - | $ 6,300 | - | $ 14,153 | - | $ 15,510 | - | $ 1,357 |
| Office of Emergency Management | 1.00 | 91,862 | 1.00 | 164,300 | 1.00 | 167,590 | - | 3,290 |
| Subtotal | 1.00 | $ 98,162 | 1.00 | $ 178,453 | 1.00 | $ 183,100 | - | $ 4,647 |
| **Emergency Services** | | | | | | | | |
| Departmental Vehicle/Equipment Maintenance and Replacement | - | $ 1,542,236 | - | $ 1,524,625 | - | $ 1,184,936 | - | $ (339,689) |
| Fire Response, Emergency Medical Response, Rescue, Service Calls, Boulder Emergency | 96.00 | 12,470,153 | 96.00 | 12,345,740 | 96.00 | 13,066,283 | - | 720,543 |
| SWAT Support (for Police Department) | - | 18,727 | - | 18,727 | - | 18,727 | - | - |
| Subtotal | 96.00 | $ 14,031,116 | 96.00 | $ 13,889,092 | 96.00 | $ 14,269,946 | - | $ 380,854 |
| **Fire Safety** | | | | | | | | |
| Inspections/Code Enforcement, Fire Investigation, Fire Code Permits | 4.50 | $ 636,668 | 4.50 | $ 603,269 | 4.50 | $ 646,586 | - | $ 43,317 |
| Public Fire and Safety Education, Juvenile Fire Setter Intervention | 1.00 | 100,340 | 1.00 | 107,346 | 1.00 | 111,031 | - | 3,685 |
| Subtotal | 5.50 | $ 737,008 | 5.50 | $ 710,615 | 5.50 | $ 757,617 | - | $ 47,002 |
| **Specialized Teams** | | | | | | | | |
| Dive: Water Search and Rescue/ Recovery/Training | - | $ 50,859 | - | $ 32,506 | - | $ 34,390 | - | $ 1,884 |
| Hazardous Materials: Hazardous Materials Release Response/Training | - | 50,627 | - | 29,616 | - | 30,010 | - | 394 |
| Subtotal | - | $ 101,486 | - | $ 62,122 | - | $ 64,400 | - | $ 2,278 |
| **Wild land Coordination** | | | | | | | | |
| Wild Land Operations/Planning/ Mitigation/ Coordination | 7.33 | $ 993,708 | 9.33 | $ 1,100,573 | 9.33 | $ 1,138,775 | - | $ 38,202 |
| Subtotal | 7.33 | $ 993,708 | 9.33 | $ 1,100,573 | 9.33 | $ 1,138,775 | - | $ 38,202 |
| **Total** | **118.33** | **$ 17,404,348** | **120.33** | **$ 17,564,730** | **121.33** | **$ 18,425,503** | **1.00** | **$ 860,773** |
| **EXPENDITURE BY CATEGORY** | | | | | | | | |
| Personnel | | $ 14,412,342 | | $ 14,498,096 | | $ 15,168,231 | | $ 670,135 |
| Operating | | 1,161,635 | | 793,444 | | 1,092,873 | | 299,429 |
| Interdepartmental Charges | | 1,830,370 | | 2,273,190 | | 2,164,399 | | (108,791) |
| **Total** | | **$ 17,404,348** | | **$ 17,564,730** | | **$ 18,425,503** | | **$ 860,773** |
| **STAFFING AND EXPENDITURE BY FUND** | | | | | | | | |
| General | 117.67 | $ 17,324,535 | 119.67 | $ 17,480,308 | 120.67 | $ 18,338,670 | 1.00 | $ 858,362 |
| Open Space and Mountain Parks | 0.66 | 79,813 | 0.66 | 84,422 | 0.66 | 86,833 | - | 2,411 |
| **Total** | **118.33** | **$ 17,404,348** | **120.33** | **$ 17,564,730** | **121.33** | **$ 18,425,503** | **1.00** | **$ 860,773** |

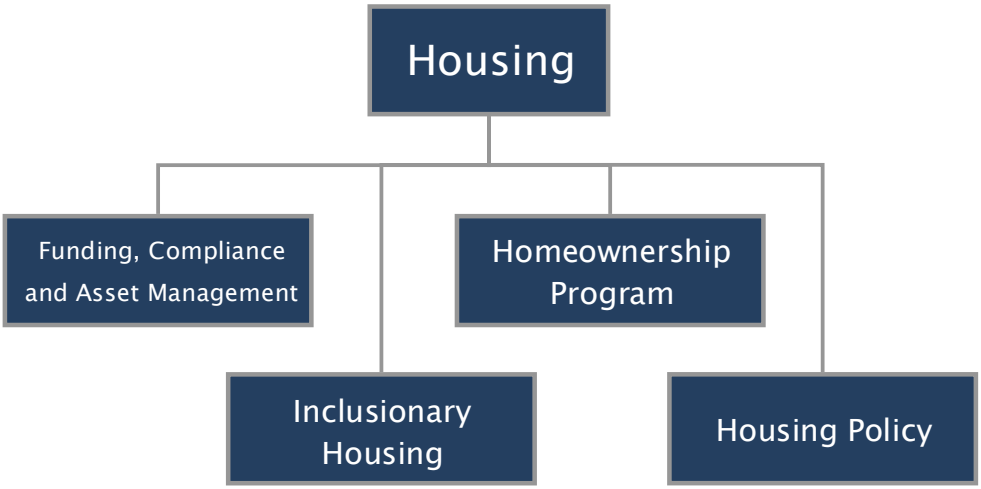
City of Boulder

# Housing

2015 Approved Budget

$5,179,813

*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 8-23: Housing Summary Budget

| | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **STAFFING** | | | |
| Housing | 12.85 | 11.50 | 13.20 |
| **TOTAL STAFFING** | **12.85** | **11.50** | **13.20** |
| **EXPENDITURE** | | | |
| Housing | $ 10,174,841 | $ 5,142,125 | $ 4,961,910 |
| Cost Allocation | 127,458 | 132,355 | 217,903 |
| **TOTAL EXPENDITURE** | **$ 10,302,299** | **$ 5,274,480** | **$ 5,179,813** |
| **FUND** | | | |
| General | $ 26,585 | $ 158,243 | $ 175,536 |
| Affordable Housing | 4,452,542 | 1,417,350 | 1,220,670 |
| Community Housing Assistance Program | 3,563,528 | 2,306,005 | 2,386,102 |
| Community Development Block Grant | 651,890 | 581,553 | 551,429 |
| HOME Investment Partnership Grant | 1,607,754 | 811,331 | 846,076 |
| **TOTAL FUNDING** | **$ 10,302,299** | **$ 5,274,480** | **$ 5,179,813** |

## 2014 Accomplishments

- Completed the foundations work for the Comprehensive Housing Strategy: market analysis, housing choice survey, toolkit; evaluated and decided on short-term action items; implemented community engagement plan: formed working groups, created "Housing Boulder" project name, provided training for working groups and the public
- Added 122 new affordable rental units: High Mar senior apartments, Ledges workforce housing, and Lee Hill Housing First
- 140 workforce housing apartments are under construction: Depot Square and Lumine
- Housing for 48 Ready To Work participants was acquired and is being rehabilitated
- Purchased 85 permanently affordable homes: 33 new and 52 resale

## Key Initiatives for 2015

- Complete a Comprehensive Housing Strategy
- Develop funding priorities for $6M in annual grants
- Implement the elements/recommendations from the Comprehensive Housing Strategy.

## Table 8-24: Housing Significant Changes Between 2014 and 2015 Budget

| | 2014 Approved Budget | 2015 Approved Budget | Total Change | 2014 FTE | 2015 FTE | FTE Change |
|---|---|---|---|---|---|---|
| **AFFORDABLE HOUSING FUND** | | | | | | |
| Comprehensive Housing Strategy Planner | $ - | $ 55,000 | $ 55,000 | 0.50 | 0.50 | 0.00 |
| **Total Changes, Housing** | | | $ 55,000 | | | 0.00 |

# Table 8-25: Housing Department Detail Page

| | 2013 Actual | | 2014 Approved Budget | | 2015 Approved Budget | | Variance - 2014 Approved to 2015 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 | $ 756,295 | 2.33 | $ 339,731 | 3.34 | $ 324,733 | 1.01 | $ (14,999) |
| Asset Management and Monitoring | 2.18 | $ 349,964 | 1.16 | 111,730 | 2.84 | 132,915 | 1.68 | 21,185 |
| Funding: Community Development | 0.46 | $ 1,098,737 | 0.24 | 261,672 | 1.84 | 512,208 | 1.60 | 250,536 |
| Funding: Housing | 3.83 | $ 7,193,317 | 3.54 | 3,978,532 | 1.84 | 3,624,837 | (1.70) | (353,695) |
| Homeownership Programs | 4.01 | $ 776,529 | 4.23 | 450,460 | 3.34 | 367,218 | (0.89) | (83,242) |
| Subtotal | 12.85 | $ 10,174,841 | 11.50 | $ 5,142,125 | 13.20 | $ 4,961,910 | 1.70 | $ (180,215) |
| **Cost Allocation** | | | | | | | | |
| Cost Allocation and Transfers | | $ 127,458 | | $ 132,355 | | $ 217,903 | | $ 85,548 |
| Subtotal | | $ 127,458 | | $ 132,355 | | $ 217,903 | | $ 85,548 |
| **Total** | **12.85** | **$ 10,302,299** | **11.50** | **$ 5,274,480** | **13.20** | **$ 5,179,813** | **1.70** | **$ (94,667)** |
| **EXPENDITURE BY CATEGORY** | | | | | | | | |
| Personnel | | $ 886,586 | | $ 1,160,962 | | $ 1,189,907 | | $ 28,945 |
| Operating | | 9,263,169 | | 3,954,533 | | 3,737,945 | | (216,588) |
| Interdepartmental Charges | | 25,086 | | 26,630 | | 27,743 | | 1,113 |
| Other Financing | | 127,458 | | 132,355 | | 224,218 | | 91,863 |
| **Total** | | **$ 10,302,299** | | **$ 5,274,480** | | **$ 5,179,813** | | **$ (94,667)** |
| **STAFFING AND EXPENDITURE BY FUND** | | | | | | | | |
| General | - | $ 26,585 | 1.00 | $ 158,243 | 1.00 | $ 175,536 | - | $ 17,293 |
| Affordable Housing | 4.17 | 4,452,542 | 3.95 | 1,417,350 | 4.95 | 1,220,670 | 1.00 | (196,679) |
| Community Housing Assistance Program | 6.13 | 3,563,528 | 4.88 | 2,306,005 | 4.95 | 2,386,102 | 0.07 | 80,098 |
| Community Development Block Grant | 1.60 | 651,890 | 0.97 | 581,553 | 1.30 | 551,429 | 0.33 | (30,124) |
| HOME Investment Partnership Grant [1] | 0.95 | 1,607,754 | 0.70 | 811,331 | 1.00 | 846,076 | 0.30 | 34,745 |
| **Total [2]** | **12.85** | **$ 10,302,299** | **11.50** | **$ 5,274,480** | **13.20** | **$ 5,179,813** | **1.70** | **$ (94,667)** |

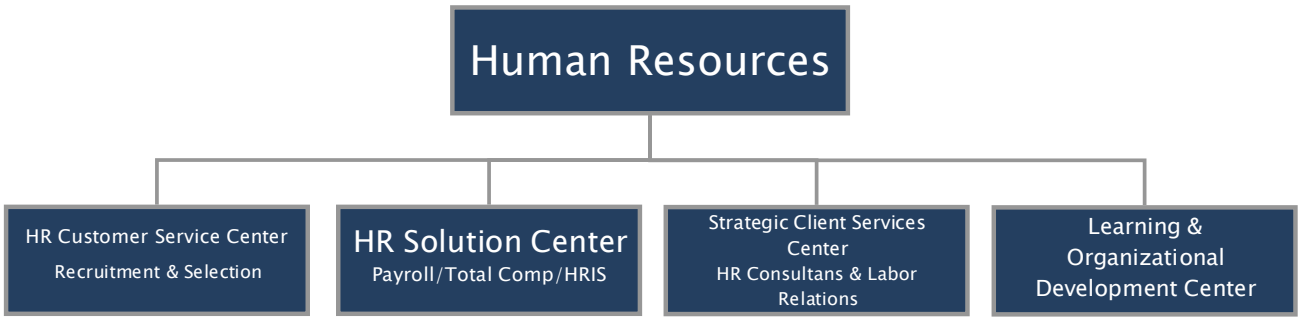
City of Boulder

# Human Resources

2015 Annual Budget

$2,948,336

*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

### HR Customer Service Center

- Customer Service: Leads the strategic direction of the department, as well as general administrative functions including customer service, budget, bill paying, communications, data management through the city's Human Resources Information System (HRIS), supporting benefits open enrollment, citywide events, scheduling needs, front desk, phone support, employment processing, HR administration, and one stop shop customer service.
- Recruitment & Selection: Together with the Strategic Client Services Center, partners with departments citywide to ensure hiring needs are being met. Coordinates with hiring supervisors and assists applicants in order to make the recruitment and selection process as smooth and seamless as possible.
- Employment Transactions: Setting up all new hires, rehires, promotional hires, and seasonal hires in the city's HRIS and with benefit providers, and working with department HR Managers and hiring supervisors to ensure everything is in place for their employees to start their new roles.

### HR Solution Center

- Process Improvement & HRIS Business Solutions: Centralized HR business solutions and technology focused on information reporting and customized client solutions, providing broader and deeper analysis of city HR issues and trends and works to resolve them. Standardizes HR transactional processes which will allow for more

consistency throughout the city and will generate meaningful metrics and data for better decision making.

- Payroll: Champions paycheck processing, W-2s, vendor payments, and Federal and State legal compliance regarding payroll, pension and other tax reporting obligations.
- Benefits: Administers the city's benefits programs, including insurance (medical, dental, vision, life and disability), retirement, deferred compensation, paid time off, unemployment, employment verification, I-9s, FMLA and leaves of absence.
- Compensation: Develops and analyzes 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.
- Policies & Procedures: Develops, interprets and ensures compliance of citywide policies and procedures.

HR Consulting Services Center

- Labor Relations: Organizes negotiations for collective bargaining units to create union contracts, and advises supervisors and managers on contract interpretation and application.
- Employee Relations: Supports managers to ensure respectful relationships exist within work groups, and provides coaching and training on resolving conflicts and dealing with sensitive issues.
- Citywide Department Partnering: Supports individual departments across the city with all front-end HR services, including compensation/classification, benefits consultation, and training.

Learning & Organizational Development Center

- Citywide Values: In partnership with the City Manager's Office, 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.
- Citywide Training and Employee Development: Increases the organization's effectiveness and resiliency to change by focusing on improving and enhancing employee capabilities to meet strategic goals. Supports the development and learning of employees for the life of their careers at the city.

### Table 8-26: Human Resources Summary Budget

| | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **STAFFING** | | | |
| HR Customer Service Center | 2.80 | 3.46 | 5.63 |
| HR Solutions Center | 7.75 | 7.59 | 11.00 |
| Strategic Client Services Center | 4.24 | 5.14 | 5.00 |
| Learning & Organizational Development Center | 0.84 | 2.44 | 3.00 |
| **TOTAL STAFFING** | **15.63** | **18.63** | **24.63** |
| **EXPENDITURE** | | | |
| HR Customer Service Center | $ 387,767 | $ 449,833 | $ 673,939 |
| HR Solutions Center | 741,431 | 764,217 | 1,316,754 |
| Strategic Client Services Center | 678,372 | 571,112 | 598,525 |
| Learning & Organizational Development Center | 189,082 | 418,711 | 359,118 |
| **TOTAL EXPENDITURE** | **$ 1,996,652** | **$ 2,203,873** | **$ 2,948,336** |
| **FUND** | | | |
| General | $ 1,996,652 | $ 2,203,873 | $ 2,948,336 |
| **TOTAL FUNDING** | **$ 1,996,652** | **$ 2,203,873** | **$ 2,948,336** |

## 2014 Accomplishments

- Developed 5 year HR Strategic Plan that reinforces City values, mission and values and includes guiding principles and core competencies.
- Redesigned and restructured Human Resources delivery model to improve citywide customer service and focus on process and solution based outcomes.
- Successfully negotiated a one-year BPOA contract and a two-year BMEA contract.
- Coordinate three citywide events – Spring Breakfast, Summer Picnic and Fall Values Awards.
- Enhanced New Employee Orientation for Standard employees and implemented Seasonal Employee Orientation for Parks and Recreation seasonal employees.
- Assisted with high-level recruitment/selection processes for Library Director, HR Director, and Police Chief.
- Assisted with department reorganizations for Public Works-Utilities, Public Works – Water Quality, and Parks and Recreation.
- Completed 79 job study requests.
- Updated 2014 Compensation Plan and developed 2015 salary structure recommendations.
- Completed Health Care Task Force work including review of private exchange option.
- Provided employee education on health, dental and wellness and made enhancements to the city's health care.
- Continued work on the implementation of TBBI which included process improvements, Munis module assessment and testing of modules for employment, HR, Benefits, Learning and Payroll processes.

## 2014 Accomplishments Continued

- Utilized social media (e.g. Linkedin, Facebook and Twitter) to reach more highly qualified job candidates and increase connection with job seekers.
- Recruited for 85 Standard positions in January through April and an estimated 160 Standard positions from May through December.
- On-boarded 132 new hires in Standard positions in January through April and an estimated 140 new hires in Standard positions from May through December.
- On-boarded 110 new hires-Seasonal/Temp positions in January through April and an estimated 400 new hires-Seasonal/Temp positions from May through December.
- Began citywide records management inventory.
- Facilitated the Employee Advisory Committee for Recognition and Rewards including administration of nomination process and guidance of Above and Beyond Awards process.

## Key Initiatives for 2015

- Negotiate BPOA contract.
- Implement full TBBI technological changes for HR and Payroll.
- Fully implement HR organization restructure including cross-training and retooling of staff in systems work, process improvements and technological, people-based solutions.
- Redesign new hire processes and develop training and user guides for Hiring Supervisors.
- Develop and redesign practices/process for job and organizational studies, specifically regarding Seasonal/Temp positions.
- Create new and revise current HR related citywide Policies.
- Partner with City Records to implement efficiencies and automation of HR and personnel related records.
- Establish Boulder branding for recruitment and selection purposes including better utilization of social media to engage passive and active job seekers.
- Launch Learning and Organizational Strategy for city including delivery of on-line compliance training, establishing training partnerships with CU, and providing management and technical training.
- Work with Health Care Advisory committee to bid all benefits for 2016, including bid for benefits consultant.
- Establish and implement solid procedures for reconciliation of Benefits to Payroll to general ledger.
- Establish payroll compliance on taxation for use of city vehicles.
- Implement automated I-9 system, such as e-verify.

## Table 8-27: Human Resources Significant Changes Between 2014 and 2015 Budget

| | 2014 Approved Budget | 2015 Approved Budget | Total Change | 2014 FTE | 2015 FTE | FTE Change |
|---|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | | |
| Administrative Services Manager | $ - | $ 140,000 | $ 140,000 | 0.00 | 1.00 | 1.00 |
| Administrative Specialist II | - | 20,832 | 20,832 | 0.00 | 0.00 | 0.00 |
| Learning and Organizational Development Specialist | - | 70,100 | 70,100 | 0.00 | 1.00 | 1.00 |
| HR Analyst I | 54,108 | 74,508 | 20,400 | 1.00 | 1.00 | 0.00 |
| HR Analyst II | - | 110,000 | 110,000 | 0.00 | 1.00 | 1.00 |
| HR Staff Professional Development | 15,750 | 39,000 | 23,250 | 0.00 | 0.00 | 0.00 |
| Principal HR Analyst | - | 60,000 | 60,000 | 0.00 | 1.00 | 1.00 |
| Learning and Organizational Development: Citywide Training | 270,154 | 300,154 | 30,000 | 0.00 | 0.00 | 0.00 |
| Learning and Organizational Development Specialist (Technical) | - | 70,100 | 70,100 | 0.00 | 1.00 | 1.00 |
| Transfer of Labor Relations from City Manager's Office | - | 171,890 | 171,890 | 0.00 | 1.00 | 1.00 |
| **Total Changes, Human Resources** | | | $ 716,572 | | | 6.00 |

# Table 8-28: Human Resources
## Department Detail Page

| | 2013 Actual | | 2014 Approved Budget | | 2015 Approved Budget | | Variance - 2014 Approved to 2015 Approved | |
|---|---|---|---|---|---|---|---|---|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| **STAFFING AND EXPENDITURE BY PROGRAM** | | | | | | | | |
| **HR Customer Service Center** | | | | | | | | |
| Data Management | 2.80 | $ 387,767 | 3.46 | $ 449,833 | 5.63 | $ 673,939 | 2.17 | $ 224,106 |
| Subtotal | 2.80 | $ 387,767 | 3.46 | $ 449,833 | 5.63 | $ 673,939 | 2.17 | $ 224,106 |
| **HR Solutions Center** | | | | | | | | |
| Payroll | 3.20 | $ 270,326 | 3.20 | $ 285,244 | 3.50 | $ 418,967 | 0.30 | $ 133,723 |
| Benefits | 3.29 | 302,943 | 3.29 | 320,557 | 3.50 | 418,967 | 0.21 | 98,410 |
| Policies & Procedures | 0.66 | 90,662 | 0.50 | 66,528 | 1.00 | 119,705 | 0.50 | 53,177 |
| Compensation - Structure and Delivery | 0.60 | 77,500 | 0.60 | 91,888 | 3.00 | 359,115 | 2.40 | 267,227 |
| Subtotal | 7.75 | $ 741,431 | 7.59 | $ 764,217 | 11.00 | $ 1,316,754 | 3.41 | $ 552,537 |
| **Strategic Client Services Center** | | | | | | | | |
| Recruitment & Selection | 2.39 | $ 233,574 | 2.69 | $ 259,404 | 2.00 | $ 239,410 | (0.69) | $ (19,994) |
| Employee & Labor Relations | 1.85 | 444,798 | 2.45 | 311,708 | 3.00 | 359,115 | 0.55 | 47,407 |
| Subtotal | 4.24 | $ 678,372 | 5.14 | $ 571,112 | 5.00 | $ 598,525 | (0.14) | $ 27,413 |
| **Learning & Organizational Development Center** | | | | | | | | |
| Learning & Organziational Development | 0.84 | $ 189,082 | 2.44 | $ 418,711 | 3.00 | $ 359,118 | 0.56 | $ (59,593) |
| Subtotal | 0.84 | $ 189,082 | 2.44 | $ 418,711 | 3.00 | $ 359,118 | 0.56 | $ (59,593) |
| **Total** | **15.63** | **$ 1,996,652** | **18.63** | **$ 2,203,873** | **24.63** | **$ 2,948,336** | **6.00** | **$ 744,463** |
| **EXPENDITURE BY CATEGORY** | | | | | | | | |
| Personnel | | $ 1,683,427 | | $ 1,781,858 | | $ 2,569,321 | | $ 787,463 |
| Operating | | 276,251 | | 382,143 | | 339,143 | | (43,000) |
| Interdepartmental Charges | | 36,974 | | 39,872 | | 39,872 | | - |
| **Total** | | **$ 1,996,652** | | **$ 2,203,873** | | **$ 2,948,336** | | **$ 744,463** |
| **STAFFING AND EXPENDITURE BY FUND** | | | | | | | | |
| General | 15.63 | $ 1,996,652 | 18.63 | $ 2,203,873 | 24.63 | $ 2,948,336 | 6.00 | $ 744,463 |
| **Total** | **15.63** | **$ 1,996,652** | **18.63** | **$ 2,203,873** | **24.63** | **$ 2,948,336** | **6.00** | **$ 744,463** |

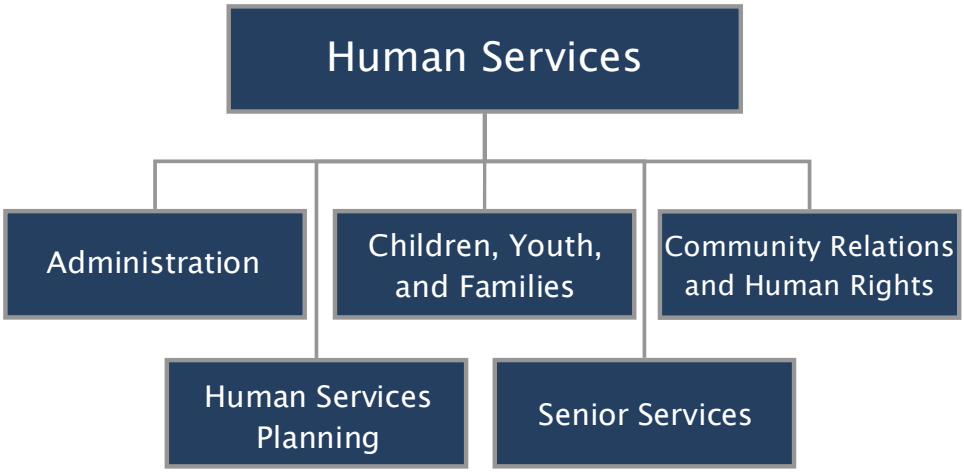
City of Boulder

# Human Services

2015 Annual Budget

$6,728,264

*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 goals and objectives, long range and strategic planning, finance and budget oversight, internal services, public communications, policy implementation, community partnerships and regional coordination and overall management of the department. Administration includes department director, deputy director, financial manager and department administrator.

### Children, Youth and Families

- Children, Youth and Families manages direct services programs, funding to the community for youth programs and initiatives, development and implementation of programs for children, and youth and families, including: child care subsidies to low-income and working families and child care provider technical assistance and professional development (Early Childhood Programs), school-based services in elementary and high schools (Family Resource Schools, Family Resource Centers and Prevention and Intervention Program), Youth Opportunities Program and Youth Opportunities Advisory Board, and the Circles Program.

### Community Relations and Office of Human Rights

- Community Relations and the 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 and catalyst for resolution of community issues related to human relations and human rights, promotes positive community relations, administers the HRC Community Impact and Community Events Funding and manages Community Mediation Services, which provides conflict resolution and mediation services for residents, organizations and businesses.

### Human Services Planning

- Human Services Planning includes administration of the Human Services Fund, community funding to non-profit social welfare agencies, human services community planning, oversight of development and implementation of the Human Services Strategy (Master Plan), regional partnerships and coordination of human services initiatives, including the county-wide Human Services Strategic Plan, grants management, Ten Year Plan to Address Homelessness, social policy development addressing social and human services issues which arise in the community.

### Senior Services

- Senior Services Includes management of two senior centers, resource and referral for community services, financial assistance and housing, bilingual case management, health and wellness and social classes and programs, regional coordination of countywide senior strategic plan, and administration of the Food Tax Rebate Program for low-income families, seniors and disabled individuals.

### Table 8-29: Human Services Summary Budget

| | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **STAFFING** | | | |
| Administration | 2.65 | 4.00 | 5.00 |
| Children, Youth and Families | 15.71 | 16.28 | 15.60 |
| Community Relations and Human Rights | 4.08 | 4.08 | 3.83 |
| Human Services Planning | 2.75 | 2.75 | 3.55 |
| Senior Services | 10.30 | 10.30 | 9.21 |
| **Total Staffing** | **35.49** | **37.41** | **37.19** |
| **EXPENDITURE** | | | |
| Administration | $ 434,443 | $ 533,291 | $ 681,083 |
| Children, Youth and Families | 2,385,030 | 2,303,034 | 2,178,824 |
| Community Relations and Human Rights | 410,572 | 443,869 | 419,465 |
| Human Services Planning | 2,470,240 | 2,428,768 | 2,495,075 |
| Senior Services | 1,096,820 | 1,054,724 | 953,817 |
| **Total Expenditure** | **$ 6,797,105** | **$ 6,763,686** | **$ 6,728,264** |
| **FUND** | | | |
| General Fund | $ 5,869,856 | $ 5,862,785 | $ 5,939,163 |
| Grants | 839,669 | 798,274 | 691,791 |
| Community Development Block Grant | 87,580 | 102,627 | 97,310 |
| **Total Funding** | **$ 6,797,105** | **$ 6,763,686** | **$ 6,728,264** |

## 2014 Accomplishments

- Complete Phase I of the development of the Human Services Strategy
- Allocated $2M in the Human Services Fund for operating support to community non-profits for basic needs and prevention programs
- Expanded regional grant management system
- Allocated over $11,000 in funds from sister city Yamagata to six Boulder child care programs which were severely impacted by 2013 flooding
- Issued 884 food tax rebates totaling $93,132 to low income families, seniors and persons with disabilities
- Allocated remaining Education Excise Tax funding of approximately $275,000 to the community
- Provided staff and funding support for resident case managers for ongoing flood recovery efforts at the Flood recovery center
- Developed city Homeless Action Plan
- Continued coordination of Boulder Homeless Planning Group to address local issues related to services and community impacts
- Continued implementation of the Ten Year Plan to Address Homelessness

## Key Initiatives for 2015

- Complete update to Human Services Strategy
- Implement city Homeless Action Plan
- Continued coordination of Boulder Homeless Planning Group to address local issues related to services and community impacts
- Continued implementation of the Ten Year Plan to Address Homelessness.
- Civic Area Plan implementation as it affects the West Senior Center and impacts Human Services Strategy update
- Implement public education programs for youth, children and families regarding marijuana use and health impacts
- Administration of final fund round awards for Education Excise Tax
- Continue implementation of flood recovery efforts

### Table 8-30: Human Services Significant Changes Between 2014 and 2015 Budget

| | 2014 Approved Budget | 2015 Approved Budget | Total Change | 2014 FTE | 2015 FTE | FTE Change |
|---|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | | |
| Human Services Operating Support Staffing Extension | $ - | $ 100,000 | $ 100,000 | 1.35 | 1.35 | 0.00 |
| **Total Changes, Human Services** | | | $ 100,000 | | | 0.00 |

# Table 8-31: Human Services Department Detail Page

| | 2013 Actual | | 2014 Approved Budget | | 2015 Approved Budget | | Variance - 2014 Approved to 2015 Approved | |
|---|---|---|---|---|---|---|---|---|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| **STAFFING AND EXPENDITURE BY PROGRAM** | | | | | | | | |
| **Administration** | | | | | | | | |
| Department Administration | 2.65 | $ 434,443 | 4.00 | $ 533,291 | 5.00 | $ 681,083 | 1.00 | $ 147,792 |
| Subtotal | 2.65 | $ 434,443 | 4.00 | $ 533,291 | 5.00 | $ 681,083 | 1.00 | $ 147,792 |
| **Children, Youth and Families** | | | | | | | | |
| Early Childhood Programs | 4.24 | $ 693,762 | 4.17 | $ 655,542 | 4.12 | $ 672,085 | (0.05) | $ 16,543 |
| Family Resource Schools | 8.96 | 1,009,948 | 9.42 | 1,016,339 | 9.62 | 1,029,311 | 0.20 | 12,972 |
| Prevention and Intervention | 0.40 | 344,457 | 0.61 | 282,191 | - | 148,430 | (0.61) | (133,761) |
| Youth Opportunities Program | 2.11 | 336,863 | 2.08 | 348,962 | 1.86 | 328,998 | (0.22) | (19,964) |
| Subtotal | 15.71 | $ 2,385,030 | 16.28 | $ 2,303,034 | 15.60 | $ 2,178,824 | (0.68) | $ (124,210) |
| **Community Relations and Human Rights** | | | | | | | | |
| Community Relations | 1.25 | $ 167,644 | 1.25 | $ 169,591 | 1.00 | $ 152,352 | (0.25) | $ (17,239) |
| Office of Human Rights | 1.00 | 100,034 | 1.00 | 120,167 | 1.00 | 113,103 | - | (7,064) |
| Community Mediation | 1.83 | 142,895 | 1.83 | 154,111 | 1.83 | 154,010 | | (101) |
| Subtotal | 4.08 | 410,572 | 4.08 | 443,869 | 3.83 | 419,465 | (0.25) | (24,404) |
| **Human Services Planning** | | | | | | | | |
| Human Services Fund | 1.05 | 2,230,885 | 1.05 | $ 2,210,246 | 1.05 | $ 2,216,022 | - | $ 5,777 |
| Human Services Planning and Project Management | 1.70 | 239,355 | 1.70 | 218,522 | 2.50 | 279,052 | 0.80 | 60,530 |
| Subtotal | 2.75 | $ 2,470,240 | 2.75 | $ 2,428,768 | 3.55 | $ 2,495,075 | 0.80 | $ 66,307 |
| **Senior Services** | | | | | | | | |
| Food Tax Rebate Program | 0.27 | $ 16,200 | 0.27 | $ 25,872 | 0.27 | $ 22,542 | - | $ (3,329) |
| Senior Centers | 4.19 | 462,409 | 4.19 | 363,114 | 4.19 | 364,276 | - | 1,161 |
| Senior Resources | 3.59 | 331,642 | 3.59 | 403,408 | 2.59 | 293,546 | (1.00) | (109,862) |
| Seniors Health & Wellness | 0.90 | 139,071 | 0.90 | 107,350 | 0.90 | 111,207 | - | 3,857 |
| Seniors Social Programs | 1.35 | 147,497 | 1.35 | 154,980 | 1.26 | 162,246 | (0.09) | 7,266 |
| Subtotal | 10.30 | $ 1,096,820 | 10.30 | $ 1,054,724 | 9.21 | $ 953,817 | (1.09) | $ (100,907) |
| **Total** | 35.49 | $ 6,797,105 | 37.41 | $ 6,763,686 | 37.19 | $ 6,728,264 | (0.22) | $ (35,422) |
| **EXPENDITURE BY CATEGORY** | | | | | | | | |
| Personnel | | $ 2,794,356 | | $ 3,027,761 | | $ 3,109,556 | - | $ 81,795 |
| Operating | | 3,849,446 | | 3,603,619 | | 3,490,115 | - | (113,503) |
| Interdepartmental Charges | | 153,302 | | 132,307 | | 128,593 | - | (3,714) |
| **Total** | - | $ 6,797,105 | - | $ 6,763,686 | - | $ 6,728,264 | - | $ (35,422) |
| **STAFFING AND EXPENDITURE BY FUND** | | | | | | | | |
| General Fund | 28.53 | $ 5,869,856 | 29.86 | $ 5,862,785 | 29.95 | $ 5,939,163 | 0.09 | $ 76,378 |
| Grants | 5.30 | 839,669 | 6.62 | 798,274 | 6.29 | $ 691,791 | (0.33) | $ (106,483) |
| Community Development Block Grant | 1.66 | 87,580 | 0.93 | 102,627 | 0.95 | 97,310 | 0.02 | (5,317) |
| **Total** | 35.49 | $ 6,797,105 | 37.41 | $ 6,763,686 | 37.19 | $ 6,728,264 | (0.22) | $ (35,422) |

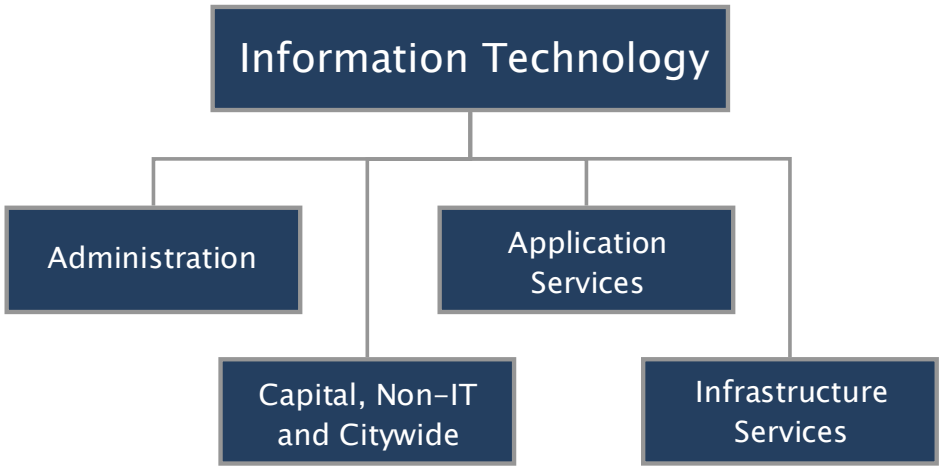
City of Boulder

# Information Technology

2015 Annual Budget

$8,665,790

*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 city employees, 1,600 PCs and tablets, 730 Mobile devices/cell phones, 250 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 Administrative Division provides general administrative support to the other divisions of IT. Staff also provides financial management, customer service advocacy, the IT Help Desk, 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.

### Infrastructure Services

- The IT Infrastructure Services Division provides a reliable and robust data and voice communications infrastructure supporting over 1,375 city employees, 1,400 telephones and 1,600 workstations and tablets, 730 Mobile devices/cell phones, 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 Division is increasingly focused on the use of new application technologies to integrate systems and provide new, on-line services.

### Table 8-32: Information Technology Summary Budget

| | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **STAFFING** | | | |
| Administration | 4.00 | 3.50 | 3.50 |
| Application Services | 15.75 | 17.29 | 16.73 |
| Infrastructure Services | 13.25 | 14.56 | 15.45 |
| **TOTAL STAFFING** | **34.00** | **36.85** | **37.18** |
| **EXPENDITURE** | | | |
| Administration | 636,670.00 | 755,012.00 | 798,997.09 |
| Application Services | 1,595,903.34 | 2,125,983.00 | 2,054,785.41 |
| Infrastructure Services | 1,931,796.19 | 1,768,938.00 | 1,871,004.45 |
| City-Wide IT (non-departmental) | 2,802,512.55 | 2,669,682.42 | 3,536,967.00 |
| Capital Improvement Program | 2,540,292.67 | 404,036.00 | 404,036.00 |
| **TOTAL EXPENDITURE** | **$ 9,507,175** | **$ 7,723,651** | **$ 8,665,790** |
| **FUND** | | | |
| General | 5,779,310 | 5,102,233 | 5,177,087 |
| Telecommunications | 623,255 | 730,326 | 811,879 |
| Computer Replacement | 1,872,684 | 1,891,092 | 2,676,824 |
| Capital Bond | 1,231,927 | - | - |
| **TOTAL FUNDING** | **$ 9,507,175** | **$ 7,723,651** | **$ 8,665,790** |

## 2014 Accomplishments

- Serve as co-sponsors and technical lead of the Transform Boulder Business Initiative (TBBI) involving the implementation of new financial, human resources and payroll software.
- Participate in planning with the Energy Futures team in the potential creation of a city-owned utility.
- Scope requirements, select a software solution, and implement an eDiscovery solution in support of the municipalization effort.
- Complete the "e-Mail and office automation to the cloud" analysis including recommendations to ensure the City's needs are met both technically and financially.
- Co-led the selection of the software and implementation vendor for the LandLink Replacement Project (LRP+). Kicked-off 24 month effort to implement the new permitting and licensing system.
- Perform an infrastructure security assessment of critical computing systems and systems supporting key utility facilities to confirm they are secure and proper security procedures and protocols are in place.
- Complete assessment of Animal Licensing and Green Tag Program automation needs, recommending and implementing new solution.
- Conduct and document a needs assessment for citywide Asset and Maintenance Management software.
- Implement Elastic Search for integrated web search on bouldercolorado.gov combining the results of the web site, CRM system, and electronic document archive.
- End-of-life replacement of core City network infrastructure at one of the redundant city data centers.
- Provide staff leadership and support for 2014 ballot initiative freeing the City from state limitations on public broadband investment.
- Readied technical upgrade of the citywide Laserfiche document management system and expanded the utilization of the tool across the City.
- Implementation of a password reset tool to allow users to securely reset their computer user accounts should they forget their password.
- Selection and implementation of a Mobile Device Management (MDM) solution to ensure mobile devices (Smartphones/Tablets) are properly secured and manageable.
- Implementation of a centralized security video management and storage infrastructure to bring together disparate systems deployed across the city, thereby reducing costs.
- Develop the software code for, and deployed the next version of, the Xpress web content management system in cooperation with the City of Arvada. Three new releases will have been completed in 2014.
- Perform project planning and design for the replacement of the city's intranet, with implementation beginning in late-2014.

## 2014 Accomplishments Continued

- Evaluation, selection and implementation of a new tablet computer standard with the promise to serve as an "all-in-one" solution for desktop and mobile needs.
- Design and implementation of a Police-only secure data information solution that provides segregated and secure storage for confidential property and evidence data.
- Construction of additional redundant fiber optic cable routes utilizing fiber acquired as a result of the lease agreement with the Zayo Group.
- Supported the implementation of the Full Court case management product for Municipal Court.
- Create a dedicated development environment for citywide Geographic Information Systems (GIS) systems.
- Double the number of available datasets on our City's website (from 32 to 64) as part of our ongoing OpenData initiative.
- Implement a centralized password storage tool to securely house passwords for key system, user or financial accounts.
- Implement a pilot video conferencing solution for the Fire Department.
- Implement the user-facing, self-service web portal of the new IT help desk software application.
- Successfully implement the open source CANVAS Learning Management System (LMS) software product that will be used for curriculum development and to track training completion for all city employees.
- Complete Applications Division reorganization.

## Key Initiatives for 2015

- Provide technical support for the launch and stabilization of the TBBI modules for Finance (Jan 1, 2015) and Human Resources/Payroll (2nd Quarter 2015).
- Support of Boulder Energy Futures initiatives.
- Initiate pilot rollout of Office 365 to 100 test users. After test period, complete migration of e-mail, office automation applications and associated staff data files to the cloud.
- Progress toward LandLink Replacement Project implementation (3rd quarter 2016 estimated go-live).
- End-of-life replacement of the City's virtual server and centralized storage infrastructure supporting over 220 virtual servers and 30 terabytes of data.
- Ongoing implementation of city-wide Asset and Maintenance Management software implementation recommendations.
- Complete updates to the 2016-2020 IT Strategic Plan.
- Expansion of the citywide performance measurement, dashboard and business intelligence/analytics initiative.
- Complete analysis for city-wide collaboration software (e.g. SharePoint).
- Complete redesign of the City's intranet website.

## Key Initiatives for 2015 Continued

- Complete analysis and begin implementation of recommendations from the IT Internal Service Fund Analysis.
- With the approval of 2014 ballot initiative freeing the city from limitations on public broadband investment, begin analysis of key infrastructure and options to expand community broadband services.
- Begin the implementation of free public WiFi services in select city public spaces.
- Review and update citywide IT Security Policy.
- Complete technical upgrade of the citywide Laserfiche document management system. (1st Quarter 2015)
- Completion of pilot for Citizen Access Dashboards, designed to demonstrate providing accurate and timely digital information on citywide key performance indicators.

### Table 8-33: Information Technology Significant Changes Between 2014 and 2015 Budget

| | 2014 Approved Budget | 2015 Approved Budget | Total Change | 2014 FTE | 2015 FTE | FTE Change |
|---|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | | |
| Transfer of Sr. Technical Support Analyst from Library and Arts | $ - | $ 91,000 | $ 91,000 | 0.00 | 1.00 | 1.00 |
| Constituent Relationship Management System Software Maintenance | - | 13,800 | 13,800 | 0.00 | 0.00 | 0.00 |
| Mobile Device Support Position Extension of Fixed-Term | - | 62,785 | 62,785 | 1.00 | 1.00 | 0.00 |
| **Total Changes, Information Technology** | | | $ 167,585 | | | 1.00 |

# Table 8-34: Information Technology Department Detail Page

| | 2013 Actual | | 2014 Approved Budget | | 2015 Approved Budget | | Variance - 2014 Approved to 2015 Approved | |
|---|---|---|---|---|---|---|---|---|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| **STAFFING AND EXPENDITURE BY PROGRAM** | | | | | | | | |
| **Administration** | | | | | | | | |
| Department Administration | 4.00 | $ 636,670 | 3.50 | $ 755,012 | 3.50 | $ 798,997 | - | $ 43,985 |
| Subtotal | 4.00 | $ 636,670 | 3.50 | $ 755,012 | 3.50 | $ 798,997 | - | $ 43,985 |
| **Application Services** | | | | | | | | |
| Custom Application Provision and Related Support | 4.25 | $ 430,641 | 4.37 | $ 619,321 | 4.70 | $ 655,343 | 0.33 | $ 36,022 |
| eGovernment (Internet/Intranet) | 1.50 | 151,991 | 1.50 | 156,952 | 1.50 | 163,880 | - | 6,928 |
| Geographic Information Systems | 1.00 | 101,327 | 1.14 | 195,676 | 1.14 | 162,693 | - | (32,983) |
| Packaged Application Support | 9.00 | 911,945 | 9.23 | 1,055,288 | 8.34 | 972,955 | (0.89) | (82,333) |
| Technology Training | - | - | 1.05 | 98,746 | 1.05 | 99,916 | - | 1,170 |
| Subtotal | 15.75 | $ 1,595,903 | 17.29 | $ 2,125,983 | 16.73 | $ 2,054,785 | (0.56) | $ (71,198) |
| **Infrastructure Services** | | | | | | | | |
| Database Administration | 1.17 | $ 170,581 | 1.20 | $ 175,304 | 1.20 | $ 182,875 | - | $ 7,571 |
| Disaster Recovery/Planning | 0.06 | 8,748 | 0.06 | 7,612 | 0.06 | 7,869 | - | 257 |
| Emerging Technology Support | - | 60,000 | 0.99 | 86,324 | 0.11 | 83,330 | (0.88) | (2,994) |
| Network Administration (WAN/LAN/Wireless) | 1.01 | 147,254 | 1.00 | 150,498 | 1.00 | 156,172 | - | 5,674 |
| Security Administration | 0.76 | 110,805 | 0.70 | 128,091 | 0.70 | 130,519 | - | 2,428 |
| Server Administration | 3.28 | 478,211 | 3.39 | 464,219 | 3.39 | 474,978 | - | 10,759 |
| Telephone Systems Administration and Device Support | 1.04 | 151,628 | 0.56 | 53,961 | 0.58 | 57,594 | 0.02 | 3,633 |
| End-User Device and Office Automation Administration and Tier 2 Support | 4.98 | 666,064 | 5.39 | 588,254 | 7.19 | 661,752 | 1.80 | 73,498 |
| Help Desk (Tier 1) Support | 0.95 | 138,506 | 1.27 | 114,675 | 1.22 | 115,915 | (0.05) | 1,240 |
| Subtotal | 13.25 | $ 1,931,796 | 14.56 | $ 1,768,938 | 15.45 | $ 1,871,004 | 0.89 | $ 102,066 |
| **City-Wide IT (non-departmental)** | | | | | | | | |
| Telecom Connectivity | | $ 48,264 | | $ 48,264 | | $ 48,264 | - | $ - |
| IT Strategic Projects | | 42,247 | | | | | - | - |
| IT Infrastructure Services Projects | | 216,063 | | | | | - | - |
| Citywide Telecommunications and Compter Replacement Programs | 1.00 | 2,495,939 | 1.50 | 2,621,418 | 1.50 | 3,488,703 | - | 867,285 |
| Subtotal | 1.00 | $ 2,802,513 | 1.50 | $ 2,669,682 | 1.50 | $ 3,536,967 | | $ 867,285 |
| **Capital Improvement Program** | | | | | | | | |
| Capital Improvement Program | | $ 1,308,366 | | $ 404,036 | | $ 404,036 | | $ - |
| Debt Service | | - | | - | | - | | - |
| Capital Bond Fund | | 1,231,927 | | - | | - | | - |
| Subtotal | | $ 2,540,293 | | $ 404,036 | | $ 404,036 | | $ - |
| **Total** | **34.00** | **$ 9,507,175** | **36.85** | **$ 7,723,651** | **37.18** | **$ 8,665,790** | **0.33** | **$ 942,139** |
| **EXPENDITURE BY CATEGORY** | | | | | | | | |
| Personnel | | $ 3,992,750 | | $ 4,117,740 | | $ 4,177,451 | | $ 59,711 |
| Operating | | 2,556,858 | | 2,592,346 | | 3,286,628 | | 694,282 |
| Interdepartmental Charges | | 202,933 | | 312,050 | | 195,460 | | (116,590) |
| Capital | | 1,418,276 | | 672,436 | | 979,410 | | 306,974 |
| Other financing Uses | | 1,336,357 | | 29,079 | | 26,840 | | (2,239) |
| **Total** | | **$ 9,507,175** | | **$ 7,723,651** | | **$ 8,665,790** | | **$ 942,138** |
| **STAFFING AND EXPENDITURE BY FUND** | | | | | | | | |
| General | 33.00 | $ 5,779,310 | 35.35 | $ 5,102,233 | 35.68 | $ 5,177,087 | 0.33 | $ 74,854 |
| Telecommunications | 1.00 | 623,255 | 1.25 | 730,326 | 1.25 | 811,879 | - | 81,552 |
| Computer Replacement | 0.00 | 1,872,684 | 0.25 | 1,891,092 | 0.25 | 2,676,824 | - | 785,732 |
| Capital Bond | - | 1,231,927 | - | - | - | - | - | - |
| **Total** | **34.00** | **$ 9,507,175** | **36.85** | **$ 7,723,651** | **37.18** | **$ 8,665,790** | **0.33** | **$ 942,138** |

City of Boulder

# Library and Arts

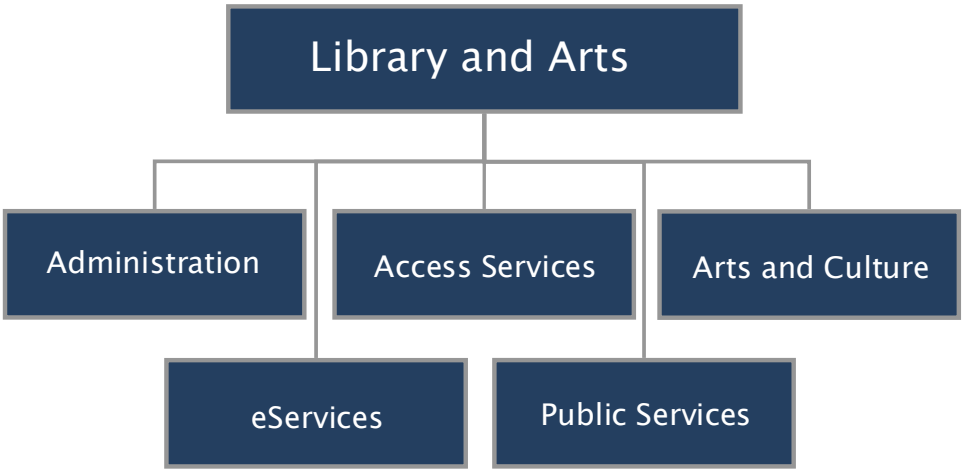
2015 Annual Budget

$8,225,790

*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 Office of Arts and Cultural Services 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

- In addition to oversight of the Meadows and George Reynolds branch libraries, the NoBo Corner Library operations and programs, Access Services includes materials circulation services, maintenance of patron accounts, administration of the holds and Prospector system, the homebound delivery program, shelving, and maintenance of the automated materials handling system.

### Arts and Cultural Services

- The Office of Arts and Cultural Services includes administration and oversight of the Library's film and concert programs, Canyon Gallery exhibits, cultural grants, creative sector programs, and public art. It also is responsible for administering support for the Dairy Center for the Arts and The Boulder Museum of Contemporary Art as well as the Arts Commission.

### eServices

- eServices is comprised administration and maintenance of library specific IT systems and equipment, including the integrated library system, the patron computer reservation and print release system, computer technology support, the library website, the meeting room reservation system, and the cataloging of library materials and resources.

### Public Services

- Public Services provides basic library services such as reference, reader's advisory, youth services, library materials and electronic resources (e.g. e-books and informational databases) acquisitions, library collection maintenance, interlibrary loan, and assistance with public computer access. Public Services also includes the Carnegie Library for Local History collection and services, programming and events for adults, children, and families, adult and family literacy services, and outreach.

## Table 8-35: Library and Arts Summary Budget

| | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **STAFFING** | | | |
| Administration | 9.00 | 9.00 | 9.00 |
| Arts and Culture | 3.25 | 3.25 | 3.25 |
| Public Services | 24.00 | 23.75 | 23.75 |
| Access Services | 31.54 | 33.91 | 33.91 |
| eServices | 9.60 | 9.60 | 8.60 |
| **TOTAL STAFFING** | **77.39** | **79.51** | **78.51** |
| **EXPENDITURE** | | | |
| Administration | $ 1,279,541 | $ 1,427,242 | $ 1,541,052 |
| Arts and Culture | 569,687 | 537,382 | 540,254 |
| Public Services | 1,790,036 | 1,793,328 | 1,864,652 |
| Access Services | 3,179,737 | 3,101,597 | 3,028,702 |
| eServices | 1,069,247 | 1,347,658 | 1,251,130 |
| **TOTAL EXPENDITURE** | **$ 8,177,601** | **$ 8,207,207** | **$ 8,225,790** |
| **FUND** | | | |
| General | $ 497,427 | $ 578,205 | $ 577,727 |
| Library | 7,390,821 | 7,629,002 | 7,648,063 |
| **TOTAL FUNDING** | **$ 8,177,601** | **$ 8,207,207** | **$ 8,225,790** |

## 2014 Accomplishments

- The North Boulder Corner Library (NoBo Corner Library) opened in March.
- The Library and Arts commissions met together for the first time to discuss ways they could partner on future cultural programming and to share ideas.
- Development of the Community Culture Plan launched successfully in June.
- Replacement of the Main Library's automated materials handling system was completed.
- Implementation of a Radio Frequency Identification inventory control system was completed.
- After a failed public art process in the spring, staff set a series of tech-based and low-tech interactive playful exhibits to engage the community.
- The Capital Improvement Bond-funded renovation of the Main Library was completed in November.
- The library website was redesigned, and new services like e-magazines, e-commerce, and mobile applications were rolled out in November.
- Staff developed a more open service model to meet the changing needs of patrons.

## Key Initiatives for 2015

- In conjunction with the 2016 budget process, evaluate library staffing levels and materials budget to align library with industry best practices.
- Investigate restoration of the Monday and Thursday hours for the George Reynolds and Meadows branch libraries using existing operational resources.
- Pursue formation of a legal entity for the Flatirons Library Consortium.
- Conduct survey about library services with the Boulder community.
- Begin preparations to launch library marketing campaign, and a community engagement and partnership strategy.
- Present Community Cultural Plan to City Council.
- Begin preparations to update to the 2006 Library Master Plan at the conclusion of the Community Cultural Plan.

### Table 8-36: Library and Arts Significant Changes Between 2014 and 2015 Budget

| | 2014 Approved Budget | 2015 Approved Budget | Total Change | 2014 FTE | 2015 FTE | FTE Change |
|---|---|---|---|---|---|---|
| **LIBRARY FUND** | | | | | | |
| Transfer of Sr. Technical Support Analyst to Information Technology | $ 91,000 | $ - | $ (91,000) | 1.00 | 0.00 | (1.00) |
| **Total Changes, Library and Arts** | | | $ (91,000) | | | (1.00) |

# Table 8-37: Library and Arts

| | 2013 Actual | | 2014 Approved Budget | | 2015 Approved Budget | | Variance - 2014 Approved to 2015 Approved | |
|---|---|---|---|---|---|---|---|---|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| **STAFFING AND EXPENDITURE BY PROGRAM** | | | | | | | | |
| **Administration** | | | | | | | | |
| Department Administration | 5.50 | $ 647,210 | 5.50 | $ 688,084 | 5.50 | $ 766,939 | - | $ 78,855 |
| Library Facility and Asset Maintenance | 3.00 | 594,315 | 3.00 | 701,951 | 3.00 | 736,233 | - | 34,282 |
| Volunteer Services | 0.50 | 38,016 | 0.50 | 37,207 | 0.50 | 37,880 | - | 673 |
| Subtotal | 9.00 | $ 1,279,541 | 9.00 | $ 1,427,242 | 9.00 | $ 1,541,052 | - | $ 113,810 |
| **Arts and Culture** | | | | | | | | |
| Art Resource | 0.50 | $ 31,625 | 0.50 | $ 33,197 | 0.50 | $ 34,134 | - | $ 937 |
| Dance Bridge | 0.50 | 28,719 | 0.50 | 28,151 | 0.50 | 28,889 | - | 738 |
| Arts Grant Programs | - | 218,817 | - | 232,234 | - | 232,234 | - | - |
| Main Library: Programming and Events | 2.05 | 166,331 | 2.05 | 159,760 | 2.05 | 159,276 | - | (484) |
| Library Branch Programming: Meadow s, George Reynolds, North Boulder Station | 0.20 | 18,255 | 0.20 | 15,800 | 0.20 | 17,481 | - | 1,681 |
| Support: Boulder Museum of Contemporary Art (BMoCA) | - | 46,392 | - | 46,392 | - | 46,392 | - | - |
| Support: Dairy Center for the Arts | - | 59,548 | - | 21,848 | - | 21,848 | - | - |
| Subtotal | 3.25 | $ 569,687 | 3.25 | $ 537,382 | 3.25 | $ 540,254 | - | $ 2,872 |
| **Public Services** | | | | | | | | |
| BoulderReads! Adult and Family Literacy Services | 2.50 | $ 159,374 | 2.25 | $ 165,285 | 2.25 | $ 165,303 | - | $ 18 |
| Carnegie Library: Facility and Programming | 2.50 | 221,176 | 2.50 | 200,709 | 2.50 | 221,212 | - | 20,503 |
| Main Library: Adult Services | 11.50 | 811,029 | 11.50 | 837,723 | 11.50 | 881,292 | - | 43,569 |
| Main Library: Multi-Cultural Outreach | 1.00 | 93,904 | 1.00 | 89,427 | 1.00 | 92,371 | - | 2,944 |
| Main Library: Special Services & Homebound Delivery | 0.75 | 66,612 | 0.75 | 63,332 | 0.75 | 64,378 | - | 1,046 |
| Main Library: Youth Services | 5.75 | 437,941 | 5.75 | 436,852 | 5.75 | 440,096 | - | 3,244 |
| Subtotal | 24.00 | $ 1,790,036 | 23.75 | $ 1,793,328 | 23.75 | $ 1,864,652 | - | $ 71,324 |
| **Access Services** | | | | | | | | |
| Main Library: Access Services and Facility | 20.39 | $ 2,179,472 | 20.76 | $ 1,921,042 | 20.76 | $ 1,817,203 | - | $ (103,839) |
| Library Branch Services: Meadow s, George Reynolds, North Boulder Station | 9.75 | 890,918 | 11.75 | 1,042,736 | 11.75 | 1,068,976 | - | 26,240 |
| Prospector | 1.40 | 109,347 | 1.40 | 137,819 | 1.40 | 142,523 | - | 4,704 |
| Subtotal | 31.54 | $ 3,179,737 | 33.91 | $ 3,101,597 | 33.91 | $ 3,028,702 | - | $ (72,895) |
| **eServices** | | | | | | | | |
| Digital Services | 9.60 | $ 1,069,247 | 9.60 | $ 1,347,658 | 8.60 | $ 1,251,130 | (1.00) | $ (96,528) |
| Subtotal | 9.60 | $ 1,069,247 | 9.60 | $ 1,347,658 | 8.60 | $ 1,251,130 | (1.00) | $ (96,528) |
| **Capital Improvement Program** | | | | | | | | |
| Capital Improvement Program | - | $ 289,353 | - | - | - | - | - | - |
| | - | $ 289,353 | - | $ - | - | $ - | - | $ - |
| **Total** | **77.39** | **$ 8,177,601** | **79.51** | **$ 8,207,207** | **78.51** | **$ 8,225,790** | **(1.00)** | **$ 18,583** |

## Table 8-37: Library and Arts Department Detail Page (Cont.)

| | 2013 Actual | | 2014 Approved Budget | | 2015 Approved Budget | | Variance - 2014 Approved to 2015 Approved | |
|---|---|---|---|---|---|---|---|---|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| **EXPENDITURE BY CATEGORY** | | | | | | | | |
| Personnel | | $ 4,944,540 | | $ 5,394,086 | | $ 5,559,242 | | $ 165,156 |
| Operating | | 2,156,969 | | 2,301,747 | | 2,177,675 | | (124,072) |
| Interdepartmental Charges | | 749,039 | | 511,374 | | 488,873 | | (22,501) |
| Capital | | 289,353 | | - | | - | | - |
| Other Financing | | 37,700 | | - | | - | | - |
| **Total** | | **$ 8,177,601** | | **$ 8,207,207** | | **$ 8,225,790** | | **$ 18,583** |
| **STAFFING AND EXPENDITURE BY FUND** | | | | | | | | |
| General | 2.00 | $ 497,427 | 3.00 | $ 578,205 | 3.00 | $ 577,727 | - | $ (478) |
| Library | 75.39 | 7,390,821 | 76.51 | 7,629,002 | 75.51 | 7,648,063 | (1.00) | 19,061 |
| Capital Improvement Bond | | 289,353 | - | - | - | - | - | - |
| **Total** | **77.39** | **$ 8,177,601** | **79.51** | **$ 8,207,207** | **78.51** | **$ 8,225,790** | **(1.00)** | **$ 18,583** |

City of Boulder

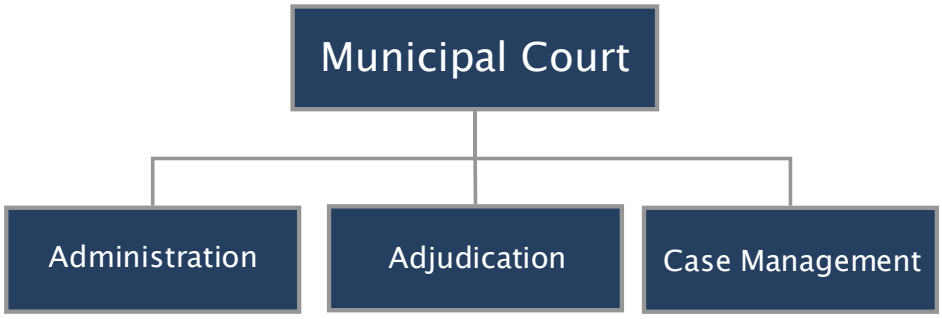
# Municipal Court

2015 Annual Budget

$2,214,212

*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; 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, technology enhancements, web management including 24/7 online payment options, 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 8-38: Municipal Court Summary Budget

| | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **STAFFING** | | | |
| Administration | 3.75 | 3.75 | 4.75 |
| Adjudication | 4.38 | 4.38 | 4.38 |
| Case Management | 10.00 | 10.00 | 12.00 |
| **TOTAL STAFFING** | **18.13** | **18.13** | **21.13** |
| **EXPENDITURE** | | | |
| Administration | $ 463,777 | $ 444,403 | $ 511,630 |
| Adjudication | 575,341 | 571,137 | 586,416 |
| Case Management | 932,928 | 1,031,578 | 1,116,166 |
| **TOTAL EXPENDITURE** | **$ 1,972,045** | **$ 2,047,119** | **$ 2,214,212** |
| **FUND** | | | |
| General | $ 1,972,045 | $ 2,047,119 | $ 2,214,212 |
| **TOTAL FUNDING** | **$ 1,972,045** | **$ 2,047,119** | **$ 2,214,212** |

## 2014 Accomplishments

- Implemented new Web-based Court software which is expected to improve the quality of court case processing and data management while also providing more opportunities for paper on demand.
- The Court's new Web-based software coordinates with a module provided by the same vendor for the Prosecution Division of the City Attorney's Office. This has created a new interface-relationship and new opportunities to collaborate.
- Continued to strengthen the homeless resource initiative by partnering with other community stakeholders to incentivize and assist homeless offenders in accessing resources to which they may be entitled, improve their circumstances, and decrease their criminal behaviors. Homeless resource functions are shared across all four Probation Officers. The Court has one Probation Officer available at the Bridge House Resource

Center every Tuesday morning to answer court related questions, check in with clients regarding current status, and facilitate client access to on-site service agencies. Probation Officers leverage case management by sharing information with Bridge House staff Attention Homes, BOHO, the Shelter, Boulder County Mental Health, Boulder County Probation, the Homeless Planning Group, Boulder Police Department, and the City Attorney's Prosecution Division. Information sharing is helping to determine the most vulnerable members of the homeless community in an effort to strategically leverage housing opportunities (Housing First, Section 8, transitional, and other permanent options), as well as assisting the homeless to access resources other than housing, such as treatment services, food stamps, and other forms of assistance.

- Completed processing 4th year of Minor in Possession of Alcohol and 1st year of Minor in Possession of Marijuana with a combined Minor in Possession docket. Utilized similar screening tools and case processing methods with promising reduction in recidivism.

## Key Initiatives for 2015

- Fully support the city's transition to the new financial software, MUNIS, and adapt work procedures accordingly.
- Fill open positions: court administrator, deputy court clerk, fixed-term court specialist, and fixed-term administrative specialist.
- Continue to work to improve proficiency with new court software and increase imaging documents to cases to green up the court.
- Complete a study on the efficacy of developing a Homeless Court, modeled on Integrated Treatment Courts.
- Cross-train all back-up staff to full level of functionality for performing back-up duties within the new court software.
- Update all procedures related to new court software.

### Table 8-39: Municipal Court Significant Changes Between 2014 and 2015 Budget

| | 2014 Approved Budget | 2015 Approved Budget | Total Change | 2014 FTE | 2015 FTE | FTE Change |
|---|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | | |
| Deputy Court Clerk | $ - | $ 50,720 | $ 50,720 | 0.00 | 1.00 | 1.00 |
| Administrative Specialist II | - | 46,725 | 46,725 | 0.00 | 1.00 | 1.00 |
| Court Specialist | - | 47,720 | 47,720 | 0.00 | 1.00 | 1.00 |
| Contract Counsel transfer from City Attorney's | - | 10,000 | 10,000 | 0.00 | 0.00 | 0.00 |
| **Total Changes, Municipal Court** | | | $ 155,165 | | | 3.00 |

# Table 8-40: Municipal Court
# Department Detail Page

| | 2013 Actual | | 2014 Approved Budget | | 2015 Approved Budget | | Variance - 2014 Approved to 2015 Approved | |
|---|---|---|---|---|---|---|---|---|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| **STAFFING AND EXPENDITURE BY PROGRAM** | | | | | | | | |
| **Administration** | | | | | | | | |
| Department Administration | 3.75 | $ 463,777 | 3.75 | $ 444,403 | 4.75 | $ 511,630 | 1.00 | $ 67,227 |
| Subtotal | 3.75 | $ 463,777 | 3.75 | $ 444,403 | 4.75 | $ 511,630 | 1.00 | $ 67,227 |
| **Adjudication** | | | | | | | | |
| Adjudication | 4.38 | $ 575,341 | 4.38 | $ 571,137 | 4.38 | $ 586,416 | - | $ 15,279 |
| Subtotal | 4.38 | $ 575,341 | 4.38 | $ 571,137 | 4.38 | $ 586,416 | - | $ 15,279 |
| **Case Management** | | | | | | | | |
| Animal | 0.66 | $ 84,076 | 0.66 | $ 83,913 | 1.33 | $ 114,764 | 0.67 | $ 30,851 |
| General | 0.67 | 84,076 | 0.67 | 83,913 | 1.33 | 114,764 | 0.66 | 30,851 |
| Parking | 2.00 | 237,830 | 2.00 | 238,452 | 2.00 | 237,200 | - | (1,252) |
| Photo Enforcement | 2.00 | 160,179 | 2.00 | 176,234 | 2.00 | 181,843 | - | 5,609 |
| Probation Services | 4.00 | 282,691 | 4.00 | 365,154 | 4.00 | 352,831 | - | (12,323) |
| Traffic | 0.67 | 84,076 | 0.67 | 83,913 | 1.34 | 114,764 | 0.67 | 30,851 |
| Subtotal | 10.00 | $ 932,928 | 10.00 | $ 1,031,578 | 12.00 | $ 1,116,166 | 2.00 | $ 84,588 |
| **Total** | **18.13** | **$ 1,972,045** | **18.13** | **$ 2,047,119** | **21.13** | **$ 2,214,212** | **3.00** | **$ 167,093** |
| **EXPENDITURE BY CATEGORY** | | | | | | | | |
| Personnel | | $1,562,777 | | $1,611,111 | | $1,763,384 | | $ 152,273 |
| Operating | | 358,519 | | 384,043 | | 399,723 | | 15,680 |
| Interdepartmental Charges | | 50,749 | | 51,965 | | 51,105 | | (860) |
| **Total** | | **$1,972,045** | | **$2,047,119** | | **$2,214,212** | | **$ 167,093** |
| **STAFFING AND EXPENDITURE BY FUND** | | | | | | | | |
| General | 18.13 | $ 1,972,045 | 18.13 | $ 2,047,119 | 21.13 | $ 2,214,212 | 3.00 | $ 167,093 |
| **Total** | **18.13** | **$ 1,972,045** | **18.13** | **$ 2,047,119** | **21.13** | **$ 2,214,212** | **3.00** | **$ 167,093** |

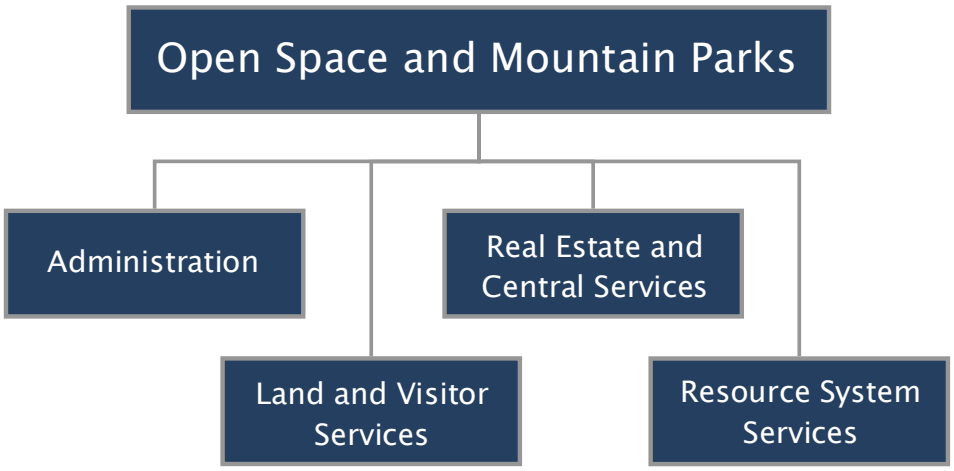
City of Boulder

# Open Space and Mountain Parks

2015 Annual Budget

$30,136,952

*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, and 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, and
  - ♦ 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 8-41: Open Space and Mountain Parks Summary Budget

| | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **STAFFING** | | | |
| Administration | 14.46 | 14.46 | 13.51 |
| Real Estate and Central Services | 5.86 | 6.36 | 6.31 |
| Land and Visitor Services | 30.38 | 33.38 | 38.38 |
| Resource System Services | 40.90 | 41.15 | 44.15 |
| **TOTAL STAFFING** | **91.60** | **95.35** | **102.35** |
| **EXPENDITURE** | | | |
| Administration | $ 1,353,065 | $ 2,117,902 | $ 1,955,244 |
| Real Estate and Central Services | 672,928 | 760,859 | 776,751 |
| Land and Visitor Services | 4,215,130 | 4,355,282 | 6,209,427 |
| Resource System Services | 4,489,965 | 5,313,051 | 6,383,629 |
| Capital Improvement Program, Cost Allocations and Debt Service | 21,728,261 | 15,183,522 | 14,811,900 |
| **TOTAL EXPENDITURE** | **$ 32,459,350** | **$ 27,730,616** | **$ 30,136,952** |
| **FUND** | | | |
| General | $ 152,346 | $ 152,642 | $ 148,889 |
| Lottery | 353,303 | 343,000 | 355,300 |
| Open Space and Mountain Parks | 31,953,701 | 27,234,974 | 29,632,763 |
| **TOTAL FUNDING** | **$ 32,459,350** | **$ 27,730,616** | **$ 30,136,952** |

## 2014 Accomplishments

- Worked with Boulder County to secure $4.4 million dollar CDOT grant to extend Boulder Creek Path to Chapman Drive and Betasso Trailhead. City contribution will be $550 thousand dollars.
- Completed the State Highway 93 underpass in partnership with CDOT and Boulder County
- Secured more than half a million dollars in grant funding for a variety of projects including flood recovery and forest ecosystem management.

## 2014 Accomplishments Continued

- Sod $10,000,000 of bonds to be used for open space acquisitions
- Acquired the Berman Brothers property and associated water rights ( 44 acres of agricultural grassland
- Acquired the Martinson Property and associated water rights (80 acres of high value agricultural land)
- Implemented the following West TSA Plan Actions:
    - Restored undesignated trails in the Anemone Hill area
    - Began construction of the Anemone Hill Loop Trail (ca. 20% completed)
- Began construction of a new trail in the West Sanitas/Wittemyer area called for in the West TSA Plan (ca. 90% completed).
- Significant engineering evaluation of the Viele House historical structure
- Initiated restoration of the Boulder Creek/South Boulder Creek confluence area and restoration of the riparian wetland habitat after damage caused by the 2013 flood
- Initiated restoration of riparian areas along Boulder Creek that were damaged by the 2013 flood
- Riparian and floodplain restoration along South Boulder Creek by removal of invasive trees and teasel control

- Implemented the enhanced Voice and Sight Tag Program by starting the new informational meetings in anticipation of full implementation on January 1, 2015
- Collected, entered, checked and analyzed baseline monitoring data for the Voice and Sight Tag Program
- Assessed resources on the ERTL/Weiser, Lappin, Schnell and Joder properties
- Implementation of the Forest Ecosystem Management Plan
- Completed year six of the upland grassland vegetation monitoring as identified in Grassland Ecosystem Management Plan.
- Completed and analyzed a pilot dog waste composting project
- Celebrated the 50th Anniversary of the Junior Ranger program.
- 45 non-flood related volunteer projects involving more than 500 volunteers who worked 2,700 hours; 47 flood related projects involving over 500 volunteers who provided in excess of 3,000 hours of effort
- Acquired second brush truck body and pump (final delivery in 2015)
- With the opening of the Royal Arch Trail, 100% of OSMP trails damaged by the flood are now open
- Twenty-three of 24 trailheads damaged by the flood have been opened
- Completed Preble's meadow jumping mouse survey in all drainages affected by the 2013 flood
- Began restoration of riparian areas damaged by the 2013 flood
- Repaired habitat improvement structures along South Boulder Creek that were damaged by the 2013 flood

## 2014 Accomplishments Continued

- Final construction design under staff review for large remaining flood recovery projects:
  - Gregory Canyon Trailhead and access road
  - Sanitas Valley Trail
  - Chautauqua
- New pedestrian bridge crossing South Boulder Creek at South Boulder

## Key Initiatives for 2015

- Work with CDOT and Boulder County to design the extension of the Boulder Creek Path.
- Repairs to Historic Hedgecock Farm milk house
- Major capital renovation of the Hartnagle House and farmstead outbuildings to make them usable for farm tenants
- Historic Viele House foundation repairs
- Major Trail, Trailhead and Bridge Flood Recovery Projects
  - Lower Big Bluestem Trail
  - South Mesa Trail/Shanahan Trail
  - Sanitas Valley Trail
  - Bear Canyon Road
  - South Boulder Creek West Trail
  - Gregory Canyon Trailhead and access road
  - Construct new pedestrian bridge over South Boulder Creek at South Boulder Road
- Make improvements to Flagstaff Summit facilities
- Restore riparian and wetland habitat at Gregory Canyon Creek and Fancher Ponds
- Major capital renovation of the Hartnagle House and farmstead outbuildings to make them usable for farm tenants
- Agriculture infrastructure repairs
- Continue real estate acquisition in accordance with the Update to the Real Estate Acquisition Plan
- Complete undesignated trail inventory for North Trail Study Area
- Complete Resource Inventories for the North Trail Study Area
- Prepare the Agricultural Resources Management Plan
- Continue New Property Plan Integration Project
- Construct a bridge over South Boulder Creek adjacent to the Greenbelt Meadows neighborhood
- Continue restoration of the Boulder Creek/South Boulder Creek confluence area and restoration of the riparian wetland habitat after damage caused by the 2013 flood
- Continue the South Boulder Creek in-stream flow improvements in anticipation of the Gross Reservoir expansion

## Key Initiatives for 2015 Continued

- Continue noxious weed eradication, suppression and containment in accordance with city, county and state regulations
- Continue ongoing ecological restoration projects
- Continue implementation of the Forest Ecosystem Management Plan
- Continue grassland monitoring
- Continue the OSMP Sustainability Project
- Implementation of enhanced voice and sight dog tag program
- Expand a dog waste composting project
- Complete the new trail in the Wittemyer/Sunshine Canyon area as called for in the West TSA Plan.

### Table 8-42: Open Space and Mountain Parks Significant Changes Between 2014 and 2015 Budget

| | 2014 Approved Budget | 2015 Approved Budget | Total Change | 2014 FTE | 2015 FTE | FTE Change |
|---|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | | |
| OSMP Administrator | $ 4,826 | $ - | $ (4,826) | 0.05 | 0.00 | (0.05) |
| **OPEN SPACE FUND** | | | | | | |
| OSMP Administrator | 91,693 | - | (91,693) | 0.95 | 0.00 | (0.95) |
| Communications and Outreach Coordinator | 134,885 | - | (134,885) | 1.00 | 0.00 | (1.00) |
| Education and Outreach Coordinator | - | 68,684 | 68,684 | 0.00 | 1.00 | 1.00 |
| Engineering Manager | - | 142,385 | 142,385 | 0.00 | 1.00 | 1.00 |
| Deputy Director | - | 134,220 | 134,220 | 0.00 | 1.00 | 1.00 |
| Environmental Planner | - | 132,500 | 132,500 | 0.00 | 1.00 | 1.00 |
| Biostatistician | - | 121,800 | 121,800 | 0.00 | 1.00 | 1.00 |
| GIS Analyst | - | 83,700 | 83,700 | 0.00 | 1.00 | 1.00 |
| Admin Specialist II | - | 60,500 | 60,500 | 0.00 | 1.00 | 1.00 |
| Trail Condition Monitor | - | 74,802 | 74,802 | 0.00 | 1.00 | 1.00 |
| Flood Impact Recovery and Restoration | - | 55,000 | 55,000 | 0.00 | 0.00 | 0.00 |
| Voice and Sight Program | 263,000 | 218,275 | (44,725) | 0.00 | 0.00 | 0.00 |
| Sustainablity Project | - | 60,000 | 60,000 | 0.00 | 0.00 | 0.00 |
| Seasonal Funding for Grassland Ecosystem Mgmt. Plan Monitoring | - | 5,500 | 5,500 | 0.00 | 0.00 | 0.00 |
| Seasonal Funding for Undesignated Trails Monitoring | - | 25,000 | 25,000 | 0.00 | 0.00 | 0.00 |
| Community Survey | - | 30,000 | 30,000 | 0.00 | 0.00 | 0.00 |
| Trail Dozer | - | 70,000 | 70,000 | 0.00 | 0.00 | 0.00 |
| Compact Roller and Tracked Mini-Dump | - | 19,500 | 19,500 | 0.00 | 0.00 | 0.00 |
| Composting Dog Waste | - | 50,000 | 50,000 | 0.00 | 0.00 | 0.00 |
| Septic Evaluations and Improvements | - | 40,000 | 40,000 | 0.00 | 0.00 | 0.00 |
| Cultural Resource Artifact Managmenet | - | 20,000 | 20,000 | 0.00 | 0.00 | 0.00 |
| Facilities Improvements | - | 40,000 | 40,000 | 0.00 | 0.00 | 0.00 |
| Trucks | - | 77,000 | 77,000 | 0.00 | 0.00 | 0.00 |
| Flagstaff Summit Improvements (Matching Grant Funds) | - | 40,000 | 40,000 | 0.00 | 0.00 | 0.00 |
| Annex Staff Parking Lot Paving | - | 34,000 | 34,000 | 0.00 | 0.00 | 0.00 |
| Trails Specialist | - | 55,000 | 55,000 | 0.00 | 1.00 | 1.00 |
| Trails Maintenance | - | 125,000 | 125,000 | 0.00 | 0.00 | 0.00 |
| **Total Changes, Open Space and Mountain Parks** | | | $ 1,288,462 | | | 7.00 |

# Table 8-43: Open Space and Mountain Parks Department Detail Page

| | 2013 Actual | | 2014 Approved Budget | | 2015 Approved Budget | | Variance - 2014 Approved to 2015 Approved | |
|---|---|---|---|---|---|---|---|---|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| **STAFFING AND EXPENDITURE BY PROGRAM** | | | | | | | | |
| **Administration** | | | | | | | | |
| Department Administration | 13.45 | $ 1,238,810 | 13.45 | $ 2,010,283 | 12.50 | $ 1,894,186 | (0.95) | $ (116,097) |
| Dog Tag, Permit and Facility Leasing Programs | 1.01 | 114,255 | 1.01 | 107,619 | 1.01 | 61,058 | 0.00 | (46,561) |
| Subtotal | 14.46 | $ 1,353,065 | 14.46 | $ 2,117,902 | 13.51 | $ 1,955,244 | (0.95) | $ (162,658) |
| **Real Estate and Central Services** | | | | | | | | |
| Cultural Resources Program | 1.01 | $ 112,741 | 1.51 | $ 189,358 | 1.51 | $ 186,489 | - | $ (2,869) |
| Conservation Easement Compliance | 1.01 | 112,413 | 1.01 | 111,376 | 1.01 | 115,347 | - | 3,971 |
| Real Estate Acquisition OSMP | 1.26 | 140,238 | 1.26 | 148,266 | 1.26 | 157,278 | - | 9,012 |
| Real Estate Services to OSMP | 1.26 | 140,238 | 1.26 | 148,266 | 1.26 | 157,278 | - | 9,012 |
| Real Estate Services to General Fund | 1.32 | 167,297 | 1.32 | 163,593 | 1.27 | 160,359 | (0.05) | (3,234) |
| Subtotal | 5.86 | $ 672,928 | 6.36 | $ 760,859 | 6.31 | $ 776,751 | (0.05) | $ 15,892 |
| **Land and Visitor Services** | | | | | | | | |
| Agricultural Land Management | 2.03 | $ 275,773 | 2.03 | $ 289,219 | 2.03 | $ 273,017 | - | $ (16,202) |
| Community Outreach | 8.41 | 1,032,565 | 8.41 | 1,003,250 | 7.41 | 930,141 | (1.00) | (73,109) |
| Public Relations | - | - | - | - | 4.00 | 657,479 | 4.00 | 657,479 |
| Facility Management | 5.24 | 783,865 | 5.24 | 875,893 | 6.24 | 1,000,476 | 1.00 | 124,583 |
| Junior Rangers | 0.53 | 221,994 | 0.53 | 175,887 | 0.53 | 229,538 | - | 53,651 |
| Rapid Response | 1.04 | 134,553 | 1.04 | 99,738 | 1.04 | 87,725 | - | (12,013) |
| Signs | 2.10 | 314,145 | 2.10 | 308,799 | 2.10 | 267,173 | - | (41,626) |
| Trail Maintenance and Construction | 4.73 | 574,775 | 6.73 | 647,850 | 7.73 | 1,541,137 | 1.00 | 893,287 |
| Trailhead Maintenance and Construction | 4.20 | 592,177 | 4.20 | 553,324 | 4.20 | 774,684 | - | 221,360 |
| Water Rights Administration | 2.10 | 285,283 | 3.10 | 401,322 | 3.10 | 448,057 | - | 46,735 |
| Subtotal | 30.38 | $ 4,215,130 | 33.38 | $ 4,355,282 | 38.38 | $ 6,209,427 | 5.00 | $ 1,854,145 |
| **Resource System Services** | | | | | | | | |
| Ecological Restoration Program | 1.53 | $ 248,792 | 1.53 | $ 290,827 | 1.53 | $ 311,255 | - | $ 20,428 |
| Forest Ecosystem Management Program | 2.22 | 360,993 | 2.22 | 548,711 | 2.22 | 475,119 | - | (73,592) |
| Grassland Ecosystem Management Program | 0.91 | 147,975 | 0.91 | 151,997 | 0.91 | 209,362 | - | 57,365 |
| Integrated Pest Management | 2.01 | 326,845 | 2.26 | 341,674 | 2.26 | 498,868 | - | 157,194 |
| Monitoring & Visitation Studies | 3.13 | 257,610 | 3.13 | 295,213 | 3.13 | 333,808 | - | 38,595 |
| Payments to Fire Districts | - | 78,030 | - | 78,030 | - | 78,030 | - | - |
| Ranger Naturalist Services | 17.69 | 1,462,132 | 17.69 | 1,771,440 | 17.69 | 1,829,624 | - | 58,184 |
| Regional, Master, and Related Planning and Plan Implementation Coordination | 4.18 | 344,028 | 4.18 | 542,816 | 7.18 | 976,365 | 3.00 | 433,549 |
| Resource Information Services | 4.65 | 515,391 | 4.65 | 557,913 | 4.65 | 684,410 | - | 126,497 |
| Wetland and Aquatic Management Program | 1.22 | 198,383 | 1.22 | 192,880 | 1.22 | 271,718 | - | 78,838 |
| Wildlife and Habitats | 3.36 | 549,787 | 3.36 | 541,550 | 3.36 | 715,069 | - | 173,519 |
| Subtotal | 40.90 | $ 4,489,965 | 41.15 | $ 5,313,051 | 44.15 | $ 6,383,629 | 3.00 | $ 1,070,578 |
| **Capital Improvement Program, Cost Allocations and Debt Service** | | | | | | | | |
| Capital Improvement Program | | $ 11,966,192 | | $ 7,353,000 | | $ 7,964,000 | | $ 611,000 |
| Cost Allocation | | 1,066,954 | | 1,108,440 | | 1,348,701 | | 240,261 |
| Debt Service | | 8,695,115 | | 6,722,082 | | 5,499,199 | | (1,222,883) |
| Subtotal | | $ 21,728,261 | | $ 15,183,522 | | $ 14,811,900 | | $ (371,622) |
| **Total** | **91.60** | **$ 32,459,350** | **95.35** | **$ 27,730,616** | **102.35** | **$ 30,136,952** | **7.00** | **$ 2,406,336** |

# Table 8-43: Open Space and Mountain Parks Department Detail Page (Cont.)

| | 2013 Actual | | 2014 Approved Budget | | 2015 Approved Budget | | Variance - 2014 Approved to 2015 Approved | |
|---|---|---|---|---|---|---|---|---|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| **EXPENDITURE BY CATEGORY** | | | | | | | | |
| Personnel | | $ 8,800,957 | | $ 9,091,529 | | $ 10,884,911 | | $ 1,793,382 |
| Operating | | 1,044,226 | | 2,558,949 | | 3,601,928 | | 1,042,979 |
| Interdepartmental Charges | | 885,905 | | 796,656 | | 838,213 | | 41,557 |
| Capital | | 11,966,193 | | 7,453,000 | | 7,964,000 | | 511,000 |
| Debt Service | | 8,695,115 | | 6,722,082 | | 5,499,199 | | (1,222,883) |
| Other Financing | | 1,066,954 | | 1,108,400 | | 1,348,701 | | 240,301 |
| **Total** | | **$ 32,459,350** | | **$ 27,730,616** | | **$ 30,136,952** | | **$ 2,406,336** |
| **STAFFING AND EXPENDITURE BY FUND** | | | | | | | | |
| General | 1.32 | $ 152,346 | 1.32 | $ 152,642 | 1.27 | $ 148,889 | (0.05) | $ (3,753) |
| Lottery | - | $ 353,303 | - | 343,000 | - | 355,300 | - | 12,300 |
| Open Space and Mountain Parks | 90.28 | $ 31,953,701 | 94.03 | 27,234,974 | 101.08 | 29,632,763 | 7.05 | 2,397,789 |
| **Total** | **91.60** | **$ 32,459,350** | **95.35** | **$ 27,730,616** | **102.35** | **$ 30,136,952** | **7.00** | **$ 2,406,336** |

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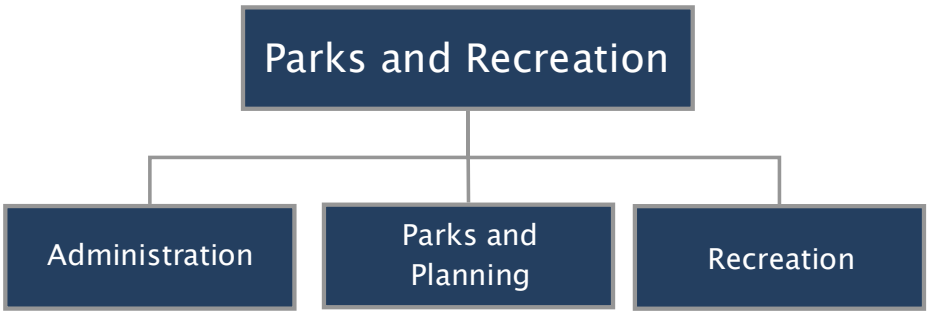
City of Boulder

# Parks and Recreation

2015 Annual Budget

$25,589,374

*The mission of the Department of Parks and Recreation is to promote the health and well-being of the entire Boulder community by collaboratively providing high-quality parks, facilities, and programs. We will accomplish our mission through creative leadership, environmentally sustainable practices, and the responsible use of available resources.*




## Department Overview

### Department Administration

- The Administration and Support function 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 function 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 function 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 8-44: Parks and Recreation Summary Budget

| | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **STAFFING** | | | |
| Administration | 17.87 | 15.87 | 17.12 |
| Parks and Planning | 56.50 | 55.00 | 56.50 |
| Recreation | 54.00 | 56.50 | 56.73 |
| **TOTAL STAFFING** | **128.37** | **127.37** | **130.35** |
| **EXPENDITURE** | | | |
| Administration | $ 2,389,999 | $ 2,310,004 | $ 2,491,015 |
| Parks and Planning | 6,826,986 | 7,152,121 | 7,573,884 |
| Recreation | 9,718,389 | 9,963,204 | 9,880,423 |
| Capital Improvement Program, Interdepartmental Charges and Debt Service | 6,816,958 | 7,158,388 | 5,644,052 |
| **TOTAL EXPENDITURE** | **$ 25,752,332** | **$ 26,583,717** | **$ 25,589,374** |
| **FUND** | | | |
| General | $ 4,574,425 | $ 4,543,696 | $ 4,642,920 |
| Lottery | 377,605 | 493,000 | 480,700 |
| .25 Cent Sales Tax | 7,523,564 | 7,125,080 | 7,957,421 |
| Recreation Activity | 10,269,044 | 10,269,708 | 10,179,576 |
| Permanent Parks and Recreation | 2,353,916 | 2,783,289 | 2,328,757 |
| 2011 Capital Improvement | 2,663,778 | - | - |
| Capital Development Fund | - | 300,000 | - |
| GASB 34 Governmental Consolidation | (2,010,000) | - | - |
| Boulder Junction Improvement | - | 1,068,944 | - |
| **TOTAL FUNDING** | **$ 25,752,332** | **$ 26,583,717** | **$ 25,589,374** |

## 2014 Accomplishments

- Began to implement recommendations outlined in the Council approved Parks and Recreation Master Plan and organizational analysis (examples include total cost of facility ownership analysis, fee strategy development, and a comprehensive training and development program)
- Began reviewing and formulating a strategy for asset management in conjunction with the TBBI process
- Completed the Boulder Reservoir Site/Management Plan in an effort to address programmatic, business and operational needs, as well as identify capital improvement programming, and monitoring efforts for long-term reinvestments
- Replaced the golf course irrigation system with a new innovative system that allows increased water efficiency, operational efficiencies and improved playability of the course
- Improved infrastructure at the Boulder Reservoir including major utility upgrades, dock renovations, parking lot repair and various interior and exterior building improvements.
- Constructed Mesa Memorial Park
- Constructed Elks Neighborhood Park

## 2014 Accomplishments continued

- Actively participated and programmed events in the Civic Area
- Hosted the 2014 USA Cyclo-Cross National championships at Valmont City Park Bike Park.

## Key Initiatives for 2015

- Implement the general maintenance and management plan (GMMP) and allocate resources
- Implement a program-focused recreation strategic plan using the Total Cost of Facility Ownership (TCFO) approach and Recreation Priority Index (RPI) to analyze existing services and adapt offerings to better align with community needs
- Continue to pursue partnership opportunities for facilitated service delivery
- Continue to develop a training and development program to address needs related to staff preparedness, skill development, and performance management
- Complete Urban Forest Strategic Management, including an Emerald Ash Borer (EAB) response plan
- Update the comprehensive inventory and facility condition index (FCI) of existing assets to identify ongoing funding priorities for preventive maintenance, repair and replacement.
- Acquire and implement asset management software and develop a relational database for tracking assets and planning investment priorities.
- Develop and implement an Asset Prioritization Index (API) that engages the community in determining the priority of various asset types to guide the departmental prioritization for managing assets
- Complete Valmont City Park concept planning
- Complete an Aquatic Facility Plan to determine demand and capacity of aquatics needs throughout the community
- Continue Involvement in the activation and revitalization of the Civic Area
- Complete the 2011 Capital Bond Improvement Projects
- Complete major flood recovery projects

### Table 8-45 Parks and Recreation Significant Changes Between 2014 and 2015 Budget

| | 2014 Approved Budget | 2015 Approved Budget | Total Change | 2014 FTE | 2015 FTE | FTE Change |
|---|---|---|---|---|---|---|
| **.25 CENT SALES TAX FUND** | | | | | | |
| Parks Maintenance and Staffing | $ - | $ 330,000 | $ 330,000 | 0.00 | 4.00 | 4.00 |
| Emerald Ash Borer (EAB) Management Plan | - | 87,500 | 87,500 | 0.00 | 0.00 | 0.00 |
| **Total Changes, Parks and Recreation** | | | $ 417,500 | | | 4.00 |

# Table 8-46: Parks and Recreation Department Detail Page

| | 2013 Actual | | 2014 Approved Budget | | 2015 Approved Budget | | Variance - 2014 Approved to 2015 Approved | |
|---|---|---|---|---|---|---|---|---|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| **STAFFING AND EXPENDITURE BY PROGRAM** | | | | | | | | |
| **Administration** | | | | | | | | |
| Department Administration | 17.87 | $ 2,389,999 | 15.87 | $ 2,310,004 | 17.12 | $ 2,491,015 | 1.25 | $ 181,011 |
| Subtotal | 17.87 | $ 2,389,999 | 15.87 | $ 2,310,004 | 17.12 | $ 2,491,015 | 1.25 | $ 181,011 |
| **Parks and Planning** | | | | | | | | |
| Athletic Field Maintenance | 4.00 | 548,201 | 5.00 | 761,233 | 3.00 | 778,444 | (2.00) | 17,211 |
| Construction | 6.00 | 291,107 | 5.00 | 198,432 | 5.00 | 257,481 | - | 59,049 |
| Forestry Operation | 6.00 | 938,691 | 4.00 | 996,668 | 5.00 | 1,143,306 | 1.00 | 146,638 |
| Natural Resource Management (IPM, Water, Wetland, Wildlife) | 3.00 | 378,854 | 2.00 | 501,209 | 4.00 | 419,222 | 2.00 | (81,987) |
| Park Operations and Maintenance | 31.00 | 3,969,367 | 32.00 | 3,989,294 | 34.00 | 4,176,904 | 2.00 | 187,610 |
| Philanthropy, Volunteers, Community Events | 1.50 | 88,767 | 1.00 | 141,231 | 0.50 | 199,135 | (0.50) | 57,904 |
| Planning | 5.00 | 611,998 | 6.00 | 564,054 | 5.00 | 599,392 | (1.00) | 35,338 |
| Subtotal | 56.50 | $ 6,826,986 | 55.00 | $ 7,152,121 | 56.50 | $ 7,573,884 | 1.50 | $ 421,763 |
| **Recreation** | | | | | | | | |
| Arts Programs and Services | 3.10 | $ 296,549 | 3.11 | $ 284,898 | 3.08 | $ 222,061 | (0.03) | $ (62,837) |
| Dance Programs and Services | 2.14 | 397,177 | 2.13 | 367,352 | 1.78 | 145,124 | (0.35) | (222,228) |
| Flatirons Event Center Management and Maintenance | - | 60,775 | - | 69,490 | - | - | - | (69,490) |
| Golf Course Programs, Services and Maintenance | 7.00 | 1,211,315 | 7.00 | 1,324,193 | 7.00 | 1,352,328 | - | 28,135 |
| Gymnastics Programs and Services | 5.27 | 777,565 | 5.27 | 776,622 | 4.26 | 696,614 | (1.01) | (80,008) |
| Health and Wellness Programs and Services | 3.24 | 714,446 | 3.74 | 802,189 | 3.28 | 761,548 | (0.46) | (40,641) |
| Outdoor Pools, Aquatic Programs, Services and Maintenance | 2.55 | 292,261 | 2.13 | 242,631 | 3.14 | 306,219 | 1.01 | 63,588 |
| Recreation Center Operations and Maintenance | 15.16 | 2,929,694 | 15.82 | 3,121,668 | 15.19 | 3,278,718 | (1.63) | 157,050 |
| Reservoir Programs, Services and Maintenance | 4.04 | 914,728 | 3.80 | 915,553 | 3.43 | 948,897 | (0.37) | 33,344 |
| Sports Programs and Services | 3.25 | 736,128 | 3.25 | 797,088 | 4.33 | 893,458 | 1.08 | 96,370 |
| Theraputic Recreation Program and Services | 5.00 | 699,361 | 5.00 | 600,604 | 5.00 | 529,509 | - | (71,095) |
| Valmont City Park Programs, Services and Maintenance | - | 399,025 | 2.00 | 378,942 | 3.00 | 443,525 | 1.00 | 64,583 |
| Youth Recreation Opportunities | 3.25 | 289,366 | 3.25 | 281,974 | 3.25 | 302,421 | - | 20,447 |
| Subtotal | 54.00 | $ 9,718,389 | 56.50 | $ 9,963,204 | 56.73 | $ 9,880,423 | (0.77) | $ (82,781) |
| **Capital Improvement Program, Interdepartmental Charges and Debt Service** | | | | | | | | |
| Capital Improvement Program | | $ 5,034,521 | | $ 3,518,944 | | $ 2,205,400 | | $ (1,313,544) |
| Capital Refurbishment Program | | 753746.43 | | 893,000 | | 730,300 | | (162,700) |
| Cost Allocation | | 574,087 | | 365,886 | | 507,337 | | 141,451 |
| Interdepartmental Transfers | | - | | 189,708 | | 6,315 | | (183,393) |
| Debt Service | | 186,950 | | 2,190,850 | | 2,194,700 | | 3,850 |
| 2013 Flood | | 267,653 | | - | | - | | - |
| Subtotal | | $ 6,816,958 | | $ 7,158,388 | | $ 5,644,052 | | $ (1,514,336) |
| **Total** | **128.37** | **$ 25,752,332** | **127.37** | **$ 26,583,717** | **130.35** | **$ 25,589,374** | **1.98** | **$ (994,343)** |

# Table 8-46 Parks and Recreation Department Detail Page (Cont.)

| | 2013 Actual | | 2014 Approved Budget | | 2015 Approved Budget | | Variance - 2014 Approved to 2015 Approved | |
|---|---|---|---|---|---|---|---|---|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| **EXPENDITURE BY CATEGORY** | | | | | | | | |
| Personnel | | $ 13,652,748 | | $ 13,418,167 | | $ 13,800,494 | | $ 382,327 |
| Operating | | 6,158,066 | | 4,764,198 | | 4,863,011 | | 98,813 |
| Interdepartmental Charges | | 1,368,990 | | 1,383,463 | | 1,496,652 | | 113,189 |
| Capital | | 3,770,197 | | 4,215,482 | | 2,683,539 | | (1,531,943) |
| Debt Service | | 214,145 | | 2,228,177 | | 2,232,026 | | 3,849 |
| Other Financing | | 588,187 | | 574,230 | | 513,652 | | (60,578) |
| **Total** | | **$ 25,752,332** | | **$ 26,583,717** | | **$ 25,589,374** | | **$ (994,343)** |
| **STAFFING AND EXPENDITURE BY FUND** | | | | | | | | |
| General | 37.00 | $ 4,574,425 | 36.50 | $ 4,543,696 | 36.50 | $ 4,642,920 | - | $ 99,224 |
| Lottery | - | 377,605 | - | 493,000 | 0.75 | 480,700 | 0.75 | (12,300) |
| .25 Cent Sales Tax | 25.37 | 7,523,564 | 26.37 | 7,125,080 | 28.87 | 7,957,421 | 2.50 | 832,341 |
| Recreation Activity | 57.50 | 10,269,044 | 56.00 | 10,269,708 | 55.73 | 10,179,576 | (1.27) | (90,132) |
| Permanent Parks and Recreation | 8.50 | 2,353,916 | 8.50 | 2,783,289 | 8.50 | 2,328,757 | - | (454,532) |
| 2011 Capital Improvement | - | 2,663,778 | - | - | - | - | - | - |
| Capital Development Fund | - | - | - | 300,000 | - | | - | (300,000) |
| GASB 34 Governmental Consolidatio | - | (2,010,000) | - | - | - | - | - | - |
| Boulder Junction Improvement | - | - | - | 1,068,944 | - | | - | (1,068,944) |
| | **128.37** | **$ 25,752,332** | **127.37** | **$ 26,583,717** | **130.35** | **$ 25,589,374** | **1.98** | **$ (994,343)** |

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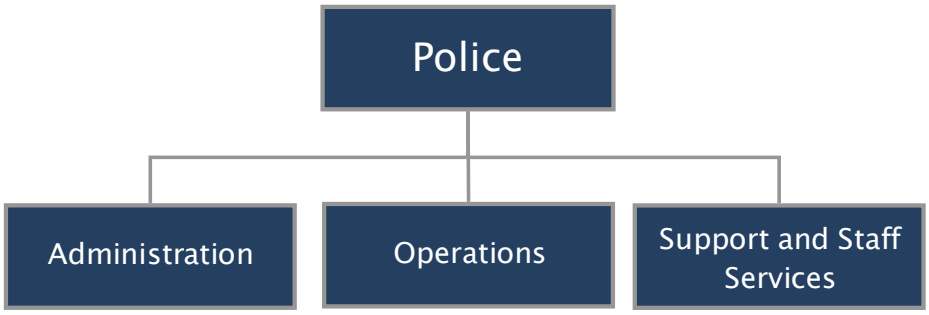
City of Boulder

# Police

2015 Annual Budget
$33,666,129

*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 8-47 Police Summary Budget

| | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **STAFFING** | | | |
| Administration | 7.00 | 7.00 | 7.00 |
| Operations | 196.00 | 199.00 | 204.00 |
| Support and Staff Services | 76.50 | 76.50 | 77.00 |
| **TOTAL STAFFING** | **279.50** | **282.50** | **288.00** |
| **EXPENDITURE** | | | |
| Administration | $ 1,128,817 | $ 1,072,915 | $ 1,100,941 |
| Operations | 23,043,621 | 23,177,508 | 24,204,457 |
| Support and Staff Services | 7,994,846 | 7,790,606 | 8,360,731 |
| **TOTAL EXPENDITURE** | **$ 32,167,284** | **$ 32,041,029** | **$ 33,666,129** |
| **FUND** | | | |
| General | $ 32,167,284 | $ 32,041,029 | $ 33,666,129 |
| **TOTAL FUNDING** | **$ 32,167,284** | **$ 32,041,029** | **$ 33,666,129** |

## 2014 Accomplishments

- Completing the Department's space needs analysis.
- Staffing of a Commander position. The new commander position is helping with the management and oversight of the Patrol Watches, Animal Control, Traffic, Code Enforcement, and special events for the City.
- Completed training for officers in Community Policing. In the next several months the department will begin to engage the community and employees in defining Community Policing.
- Tendered conditional job offers to a diverse group of twelve police officer candidates.
- Request for Proposal (RFP) will be out by year end for the acquisition of the new Records Management System (RMS).

## Key Initiatives for 2015

- Expanding the Criminalist Unit to increase effectiveness and improve customer service as well as supporting the work that must be completed by police officers and detectives. This is considered a best practice in police departments, and will help promote service excellence to the residents of Boulder.
- The addition of one new police officer will increase the police presence in the community. Part of the Master Plan, as approved by Council, is to increase the officer staffing to help with the increase in calls for service and service demands from the community.
- Continue to seek ways to utilize technology to effectively communicate with the community, enhance efficiency, and keep current with the expanding technology. The use of body worn cameras helps to document interactions between officers and the community and in gathering evidence. Cell phones provide officers with an efficient means of communication with the community.

## Key Initiatives 2015 Continued

- The implementation of the new RMS will provide more powerful data management through crime analysis; and allow public access of crime statistics, and crime mapping. It will provide a more efficient direct entry of data, traffic accident integration, better property and evidence management, and more interoperability.

### Table 8-48: Police Significant Changes Between 2014 and 2015 Budget

| | 2014 Approved Budget | 2015 Approved Budget | Total Change | 2014 FTE | 2015 FTE | FTE Change |
|---|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | | |
| Smart Phones for All Commissioned and Limited Commission Employees | $ - | $ 77,856 | $ 77,856 | 0.00 | 0.00 | 0.00 |
| Additional Police Officer | - | 97,920 | 97,920 | 0.00 | 1.00 | 1.00 |
| Non-Sworn Criminalist | - | 74,440 | 74,440 | 0.00 | 1.00 | 1.00 |
| Increase in Department Vehicles (1) | - | 54,818 | 54,818 | 0.00 | 0.00 | 0.00 |
| Body Worn Cameras | - | 87,000 | 87,000 | 0.00 | 0.00 | 0.00 |
| **Total Changes, Police** | | | $ 392,034 | | | 2.00 |

# Table 8-49: Police Department Detail Page

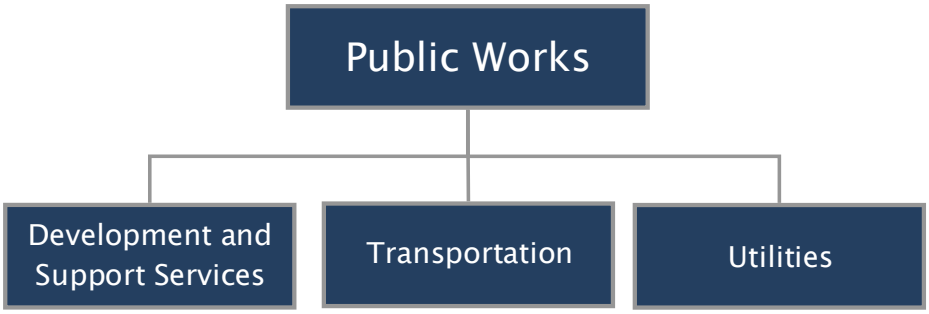
| | 2013 Actual | | 2014 Approved Budget | | 2015 Approved Budget | | Variance - 2014 Approved to 2015 Approved | |
|---|---|---|---|---|---|---|---|---|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| **STAFFING AND EXPENDITURE BY PROGRAM** | | | | | | | | |
| **Administration** | | | | | | | | |
| Department Administration | 7.00 | $ 1,128,817 | 7.00 | $ 1,072,915 | 7.00 | $ 1,100,941 | - | $ 28,026 |
| Subtotal | 7.00 | $ 1,128,817 | 7.00 | $ 1,072,915 | 7.00 | $ 1,100,941 | - | $ 28,026 |
| **Operations** | | | | | | | | |
| Accident Report Specialists | 4.25 | $ 357,678 | 4.25 | $ 341,877 | 4.25 | $ 376,609 | - | $ 34,732 |
| Animal Control | 6.00 | 478,542 | 6.00 | 552,764 | 6.00 | 506,790 | - | (45,974) |
| Code Enforcement | 3.00 | 204,503 | 3.00 | 261,099 | 5.00 | 356,430 | 2.00 | 95,331 |
| Community Police Center | 2.25 | 280,235 | 2.25 | 266,849 | 2.25 | 264,148 | - | (2,701) |
| Crime Analysis Unit | 2.00 | 139,684 | 2.00 | 170,626 | 2.00 | 175,408 | - | 4,782 |
| Crime Lab | 2.00 | 189,742 | 2.00 | 226,179 | 3.00 | 300,619 | 1.00 | 74,440 |
| Crime Prevention | 3.25 | 363,998 | 3.25 | 352,445 | 3.25 | 460,564 | - | 108,119 |
| DUI Enforcement | 1.00 | 88,147 | 1.00 | 131,826 | 1.00 | 131,987 | - | 161 |
| General Investigations | 8.75 | 1,074,886 | 8.75 | 1,069,040 | 8.75 | 1,172,529 | - | 103,489 |
| Hill Unit | 7.25 | 677,021 | 7.25 | 793,715 | 7.25 | 755,197 | - | (38,518) |
| Major Crimes Unit | 10.25 | 1,317,603 | 10.25 | 1,230,328 | 10.25 | 1,437,293 | - | 206,965 |
| Mall Unit | 8.50 | 793,747 | 8.50 | 872,746 | 8.50 | 870,490 | - | (2,256) |
| Narcotics | 4.00 | 482,072 | 4.00 | 499,634 | 4.00 | 532,840 | - | 33,206 |
| Patrol Watches I, II and III | 88.25 | 11,139,734 | 91.25 | 10,760,034 | 93.25 | 10,993,849 | 2.00 | 233,815 |
| Photo Enforcement | 8.00 | 1,182,538 | 8.00 | 1,312,805 | 8.00 | 1,381,627 | - | 68,822 |
| School Resource Officers | 5.75 | 706,837 | 5.75 | 600,143 | 5.75 | 675,044 | - | 74,901 |
| Special Enforcement Unit | 2.00 | 186,765 | 2.00 | 199,651 | 2.00 | 204,821 | - | 5,170 |
| Special Events Response | 0.75 | 80,235 | 0.75 | 60,236 | 0.75 | 106,284 | - | 46,048 |
| Specialized Investigations | 9.00 | 1,074,886 | 9.00 | 1,106,107 | 9.00 | 1,172,529 | - | 66,422 |
| Target Crime Team | 4.00 | 428,595 | 4.00 | 427,372 | 4.00 | 566,848 | - | 139,476 |
| Traffic Enforcement | 15.75 | 1,796,173 | 15.75 | 1,942,032 | 15.75 | 1,762,551 | - | (179,481) |
| Subtotal | 196.00 | $ 23,043,621 | 199.00 | $ 23,177,508 | 204.00 | $ 24,204,457 | 5.00 | $ 1,026,949 |
| **Support and Staff Services** | | | | | | | | |
| Police and Fire Communications Center | 32.00 | $ 2,981,553 | 32.00 | $ 2,840,366 | 32.00 | $ 3,035,573 | - | $ 195,207 |
| Facility and Building Maintenance | 7.25 | 1,044,798 | 7.25 | 949,677 | 7.25 | 925,900 | - | (23,777) |
| Financial Services | 4.00 | 1,087,354 | 4.00 | 1,108,840 | 4.00 | 1,208,393 | - | 99,553 |
| Personnel | 1.75 | 800,382 | 1.75 | 287,838 | 1.75 | 320,605 | - | 32,767 |
| Property and Evidence | 5.25 | 551,121 | 5.25 | 450,870 | 5.25 | 670,712 | - | 219,842 |
| Records Management | 21.25 | 1,324,585 | 21.25 | 1,451,930 | 21.75 | 1,465,193 | 0.50 | 13,263 |
| Training | 3.25 | 121,003 | 3.25 | 529,378 | 3.25 | 595,408 | - | 66,030 |
| Victim Services | 1.75 | 84,050 | 1.75 | 171,707 | 1.75 | 138,947 | - | (32,760) |
| Subtotal | 76.50 | $ 7,994,846 | 76.50 | $ 7,790,606 | 77.00 | $ 8,360,731 | 0.50 | $ 570,125 |
| **Total** | **279.50** | **$ 32,167,284** | **282.50** | **$ 32,041,029** | **288.00** | **$ 33,666,129** | **5.50** | **$ 1,625,100** |
| **EXPENDITURE BY CATEGORY** | | | | | | | | |
| Personnel | | $ 27,189,033 | | $ 27,395,470 | | $ 28,694,297 | | $ 1,298,827 |
| Operating | | 2,012,683 | | 2,627,530 | | 2,717,210 | | 89,680 |
| Interdepartmental Charges | | 2,694,640 | | 1,957,545 | | 2,254,622 | | 297,077 |
| Capital | | 270,928 | | 60,484 | | - | | (60,484) |
| **Total** | | **$ 32,167,284** | | **$ 32,041,029** | | **$ 33,666,129** | | **$ 1,625,100** |
| **STAFFING AND EXPENDITURE BY FUND** | | | | | | | | |
| General | 279.50 | $ 32,167,284 | 282.50 | $ 32,041,029 | 288.00 | $ 33,666,129 | 5.50 | $ 1,625,100 |
| **Total** | **279.50** | **$ 32,167,284** | **282.50** | **$ 32,041,029** | **288.00** | **$ 33,666,129** | **5.50** | **$ 1,625,100** |

City of Boulder

# Public Works

2015 Annual Budget

$151,757,242




## 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 8-50: Public Works Summary Budget

| | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **STAFFING** | | | |
| Development and Support Services | 72.22 | 74.53 | 82.72 |
| Transportation | 59.78 | 60.09 | 70.34 |
| Utilities | 153.59 | 154.17 | 166.92 |
| **TOTAL STAFFING** | **285.59** | **288.79** | **319.98** |
| **EXPENDITURE** | | | |
| Development and Support Services | $ 33,371,378 | $ 28,509,890 | $ 28,127,548 |
| Transportation | 33,687,970 | 34,729,825 | 32,348,366 |
| Utilities | 50,215,631 | 56,639,412 | 91,281,328 |
| **TOTAL EXPENDITURE** | **$ 117,274,979** | **$ 119,879,127** | **$ 151,757,242** |

## Table 8-50: Public Works Summary Budget (Cont.)

| FUND | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| General | $ 4,449,779 | $ 5,498,977 | $ 5,927,607 |
| Capital Development | 4,150,771 | 73,105 | 180,554 |
| Planning and Development Services | 6,358,702 | 5,886,845 | 6,197,493 |
| .25 Cent Sales Tax | 393,509 | 450,262 | 450,262 |
| Airport | 1,065,544 | 2,015,389 | 431,995 |
| Transportation | 22,688,652 | 31,421,710 | 30,661,227 |
| Transportation Development | 92,789 | 917,490 | 711,674 |
| Transit Pass General Improvement District | 10,056 | 15,080 | 15,081 |
| Fire Training Center Construction | 4,192 | - | - |
| Boulder Junction Improvement | 1,238,342 | 475,000 | 652,000 |
| Water Utility | 28,536,711 | 26,503,491 | 32,674,594 |
| Wastew ater Utility | 15,966,284 | 16,039,376 | 32,483,090 |
| Stormw ater/Flood Management Utility | 5,531,281 | 13,925,314 | 25,941,537 |
| Fleet | 9,377,227 | 11,159,324 | 11,305,268 |
| Equipment Replacement | 2,764,931 | 1,953,147 | 542,370 |
| Capital Improvement Bond | 10,105,689 | - | - |
| Facility Renovation and Replacement | 4,540,521 | 3,544,617 | 3,582,490 |
| **TOTAL FUNDING** | **$ 117,274,979** | **$ 119,879,127** | **$ 151,757,242** |

# Table 8-51: Public Works
# Department Detail Page

| | 2013 Actual | | 2014 Approved Budget | | 2015 Approved Budget | | Variance - 2014 Approved to 2015 Approved | |
|---|---|---|---|---|---|---|---|---|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| **STAFFING AND EXPENDITURE BY PROGRAM** | | | | | | | | |
| **Divisions (non-administrative)** | | | | | | | | |
| Development and Support Services | 72.22 | $ 33,371,378 | 74.53 | $ 28,509,890 | 82.72 | $ 28,127,548 | 8.19 | $ (382,342) |
| Transportation | 59.78 | 33,687,970 | 60.09 | 34,729,825 | 70.34 | 32,348,366 | 10.25 | (2,381,460) |
| Utilities | 153.59 | 50,215,631 | 154.17 | 56,639,412 | 166.92 | 91,281,328 | 12.75 | 34,641,916 |
| **Total** | **285.59** | **$117,274,979** | **288.79** | **$119,879,127** | **319.98** | **$151,757,242** | **31.19** | **$ 31,878,115** |
| **EXPENDITURE BY CATEGORY** | | | | | | | | |
| Personnel | | $ 25,607,945 | | $ 25,457,730 | | $ 27,967,005 | | $ 2,509,275 |
| Operating | | 32,134,969 | | 28,816,359 | | 31,012,741 | | 2,196,382 |
| Interdepartmental Charges | | 6,261,245 | | 6,842,885 | | 6,036,471 | | (806,414) |
| Capital | | 29,066,890 | | 41,644,096 | | 68,434,146 | | 26,790,050 |
| Debt Service | | 10,803,143 | | 10,797,552 | | 12,364,682 | | 1,567,130 |
| Other Financing | | 13,400,788 | | 6,320,505 | | 5,942,196 | | (378,309) |
| **Total** | | **$117,274,979** | | **$119,879,127** | | **$151,757,242** | | **$ 31,878,115** |
| **STAFFING AND EXPENDITURE BY FUND** | | | | | | | | |
| General | 13.13 | $ 4,449,779 | 13.24 | $ 5,498,977 | 16.24 | $ 5,927,607 | 3.00 | $ 503,630 |
| Capital Development | - | 4,150,771 | - | 73,105 | - | 180,554 | - | 107,449 |
| Planning and Development Services | 42.72 | 6,358,702 | 44.92 | 5,886,845 | 50.11 | 6,197,493 | 5.19 | 310,649 |
| .25 Cent Sales Tax | - | 393,509 | - | 450,262 | - | 450,262 | - | - |
| Airport | 1.20 | 1,065,544 | 1.20 | 2,015,389 | 1.20 | 431,995 | - | (1,583,394) |
| Transportation | 58.68 | 22,688,652 | 58.99 | 31,421,710 | 69.29 | 30,661,227 | 10.30 | (760,482) |
| Transportation Development | 0.20 | 92,789 | 0.20 | 917,490 | 0.20 | 711,674 | - | (205,816) |
| Transit Pass General Improvement District | - | 10,056 | - | 15,080 | - | 15,081 | - | - |
| Fire Training Center Construction | - | 4,192 | - | - | - | - | - | - |
| Boulder Junction Improvement | - | 1,238,342 | - | 475,000 | - | 652,000 | - | 177,000 |
| Water Utility | 74.88 | 28,536,711 | 74.57 | 26,503,491 | 75.40 | 32,674,594 | 0.83 | 6,171,103 |
| Wastewater Utility | 56.72 | 15,966,284 | 57.12 | 16,039,376 | 61.23 | 32,483,090 | 4.11 | 16,443,714 |
| Stormwater/Flood Management Utility | 21.19 | 5,531,281 | 21.68 | 13,925,314 | 29.44 | 25,941,537 | 7.76 | 12,016,223 |
| Fleet | 14.77 | 9,377,227 | 14.77 | 11,159,324 | 14.77 | 11,305,268 | - | 145,944 |
| Equipment Replacement | 0.40 | 2,764,931 | 0.40 | 1,953,147 | 0.40 | 542,370 | - | (1,410,777) |
| Facility Renovation and Replacement | 1.70 | 4,540,521 | 1.70 | 3,544,617 | 1.70 | 3,582,490 | - | 37,873 |
| Capital Improvement Bond | - | 10,105,689 | - | - | - | - | - | - |
| **Total** | **285.59** | **$117,274,979** | **288.79** | **$119,879,127** | **319.98** | **$151,757,242** | **31.19** | **$ 31,953,116** |

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City of Boulder

# Public Works

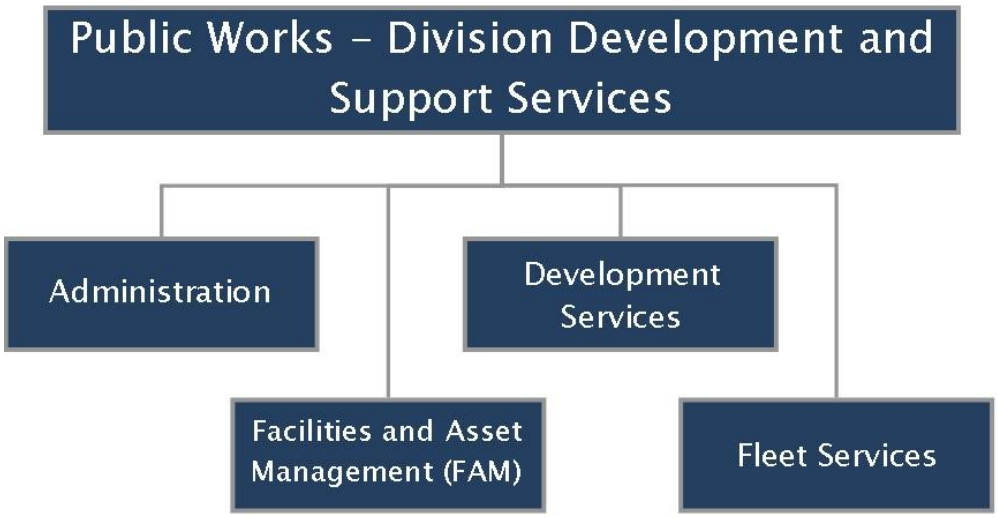
# Development and Support Services Division

2015 Annual Budget

$28,127,548

*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 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 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 8-52: Development and Support Services Division Summary Budget

| | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **STAFFING** | | | |
| Administration | 2.55 | 2.74 | 3.74 |
| Development | 40.17 | 42.18 | 49.37 |
| Facility and Asset Management | 14.73 | 14.84 | 14.84 |
| Fleet | 14.77 | 14.77 | 14.77 |
| Capital Improvement Program, Cost Allocation and Debt Service | - | - | - |
| **TOTAL STAFFING** | **72.22** | **74.53** | **82.72** |
| **EXPENDITURE** | | | |
| Administration | $ 285,750 | $ 331,676 | $ 468,386 |
| Development | 4,501,410 | 4,608,219 | 5,129,915 |
| Facility and Asset Management | 8,156,564 | 9,494,622 | 7,553,531 |
| Fleet | 8,858,033 | 10,812,150 | 10,929,350 |
| Capital Improvement Program, Cost Allocation and Debt Service | 11,569,621 | 3,263,223 | 4,046,366 |
| **TOTAL EXPENDITURE** | **$ 33,371,378** | **$ 28,509,890** | **$ 28,127,548** |
| **FUNDING** | | | |
| General | $ 4,326,636 | $ 5,442,591 | $ 5,869,111 |
| Capital Development | 4,150,771 | 73,105 | 180,554 |
| Planning and Development Services | 6,358,702 | 5,886,844 | 6,197,493 |
| .25 Cent Sales Tax | 393,509 | 450,262 | 450,262 |
| Fire Training Center | 4,192 | - | - |
| Fleet | 9,377,227 | 11,159,324 | 11,305,268 |
| Equipment Replacement | 2,764,931 | 1,953,147 | 542,370 |
| Facility Renovation and Replacement | 4,540,521 | 3,544,617 | 3,582,490 |
| Capital Improvement Bond | 1,454,889 | - | - |
| **TOTAL FUNDING** | **$ 33,371,378** | **$ 28,509,890** | **$ 28,127,548** |

## 2014 Accomplishments

- Flood recovery, repair, and remediation continued through 2014 and will continue through 2015, including coordination with FEMA for reimbursement. Repair and remediation work occurred at a number of facilities including the Main Library, North Boulder Recreation Center, Fire Station 1 and Fire Station 4.
- Completed a number of significant development reviews, including 905 Marine Bungalow Relocation Ordinance, Boulder Jewish Commons Annexation and Site Review (Cherryvale & Arapahoe), 1301 Walnut Site Review, 3000 Pearl Concept Plan Review – (two Concept Plan hearings in 2014), Code Change for City Council Call Ups of Concept Plans, Vehicle and Bicycle Parking Code Changes, 3390 Valmont – S'PARK Concept Plan Review, 3085 Bluff – S'PARK West Concept Plan Review, 1750 1$^{4th}$ (The James) Site Review and Flood Related Annexations.
- Completed major renovations at the Main Library through funding by the voter-approved Capital Investment Strategy Bond. The renovations included teen space on the second floor, non-fiction rearrangement, bridge infrastructure improvements, second floor reference area, second floor meeting rooms, second floor administration area, and a new children's library.
- Voluntary Clean Up Program (VCUP) activities for the former manufactured gas plant on the 13$^{th}$ Street Plaza were initiated on Jan. 28, 2014 and continued through the completion of backfilling efforts on April 17, 2014. The city is continuing with pilot studies to determine the effectiveness of in-situ remediation and is seeking reimbursement from other responsible parties.
- The Valmont Butte VCUP is complete, with a No Action Determination (NAD) approval received from the CDPHE on Feb. 24, 2014. Amended environmental covenants were signed on May 12, 2014, for the residual contaminant levels on the property at the consolidated tailings pile and the historic mill buildings. The city is examining annexation of the Valmont Butte property with a redesignation of land use from "commercial/light industrial" to "public."
- To promote alternative fuel options, two electric vehicle (EV) solar trees were installed – one at the Spruce and Broadway city parking lot and one at the East Boulder Community Center. With the exception of parking fees at Spruce and Broadway, there is not a cost for charging electric vehicles at either station.

## Key Initiatives for 2015

- Complete the construction of the Wildland Fire Station.
- Complete renovations at the Main Library including the first floor south entrance, fiction area, media area, and the new café with the Boulder County Farmer's Market as the new vendor.
- Update the FAM Master Plan and complete a Fleet Services Strategic Plan. The updated FAM Master Plan will consider facility space needs for operations, and the proposed annexation of the Valmont Butte property including impacts to the Municipal Service Center Master Plan Update.

## Key Initiatives for 2015 Continued

- Replace the roof at the North Boulder Recreation Center along with the solar thermal system.
- Continue to implement the replacement of the LandLink Development and Information Tracking System.
- Complete an update to the Design and Construction Standards.
- Conduct a review of development related fees to ensure city council supported cost recovery policies are being met and that fees are aligned with the cost of providing the service. It is anticipated that an update to the excise tax/capital facility impact fee studies will be completed.
- Enhance the rental housing inspection and licensing program by incorporating a new quality assurance (QA) program, increasing rental licensing enforcement, and initiating a comprehensive evaluation of the entire program, including SmartRegs, to assess the potential actions that are needed to ensure all units are in compliance by December 31, 2018. As part of the larger program evaluation, evaluate the existing cost recovery policy and fee structure.

### Table 8-53: Development and Support Services Division Significant Changes Between 2014 and 2015 Budget

| | 2014 Approved Budget | 2015 Approved Budget | Total Change | 2014 FTE | 2015 FTE | FTE Change |
|---|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | | |
| Facilities Design and Construction Manager | $ - | $ 74,500 | $ 74,500 | 0.00 | 0.50 | 0.50 |
| Space Needs/Relocation | - | 757,685 | 757,685 | 0.00 | 0.00 | 0.00 |
| **PLANNING AND DEVELOPMENT SERVICES FUND** | | | | | | |
| Landlink Development and Information Tracking System | $ - | $ 203,000 | $ 203,000 | 0.00 | 2.00 | 2.00 |
| Builiding Plans Examiners | 79,000 | 168,000 | 89,000 | 1.00 | 2.00 | 1.00 |
| Rental Housing Licensing Program | - | 215,000 | 215,000 | 0.00 | 2.50 | 2.50 |
| **Total Changes, Public Works - Development and Support Services** | | | $ 1,339,185 | | | 6.00 |

# Table 8-54: Development and Support Services Division Department Detail Page

| | 2013 Actual | | 2014 Approved Budget | | 2015 Approved Budget | | Variance - 2014 Approved to 2015 Approved | |
|---|---|---|---|---|---|---|---|---|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| **STAFFING AND EXPENDITURE BY PROGRAM** | | | | | | | | |
| **Administration** | | | | | | | | |
| Division Administration | 2.55 | $ 285,750 | 2.74 | $ 331,676 | 2.74 | $ 345,591 | - | $ 13,915 |
| Flood Program | - | - | - | - | 1.00 | 122,795 | 1.00 | 122,795 |
| Subtotal | 2.55 | $ 285,750 | 2.74 | $ 331,676 | 3.74 | $ 468,386 | 1.00 | $ 136,710 |
| **Development** | | | | | | | | |
| Building Inspection | 8.31 | $ 931,210 | 8.47 | 939,979.00 | 8.82 | 972,491 | 0.35 | $ 32,512 |
| Building Plan Review and Permit Issuance | 12.47 | $ 1,397,376 | 14.32 | 1,563,111 | 18.66 | 1,776,767 | 4.34 | 213,656 |
| Code Enforcement | 1.32 | 147,918 | 1.32 | 194,395 | 1.32 | 214,310 | - | 19,915 |
| Contractor Licensing | 1.04 | 116,541 | 1.04 | 122,283 | 1.04 | 133,213 | - | 10,930 |
| Rental Housing Licensing | 1.30 | 145,677 | 2.30 | 193,765 | 4.80 | 407,103 | 2.50 | 213,338 |
| Development Review | 4.51 | 505,386 | 4.51 | 513,652 | 4.51 | 519,508 | - | 5,856 |
| Engineering Permits | 9.02 | 1,010,772 | 8.02 | 859,693 | 8.02 | 889,501 | - | 29,808 |
| Base Map Data Maintenance | 0.45 | 50,427 | 0.45 | 44,920 | 0.45 | 45,367 | - | 447 |
| GIS Services | 0.82 | 91,888 | 0.82 | 83,749 | 0.82 | 84,968 | - | 1,219 |
| Comprehensive Planning | 0.66 | 73,959 | 0.66 | 65,239 | 0.66 | 62,149 | - | (3,090) |
| Ecological Planning | 0.08 | 8,965 | 0.08 | 10,096 | 0.08 | 9,383 | - | (713) |
| Historic Preservation | 0.19 | 21,291 | 0.19 | 17,337 | 0.19 | 15,155 | - | (2,182) |
| Subtotal | 40.17 | $ 4,501,410 | 42.18 | $ 4,608,219 | 49.37 | $ 5,129,915 | 7.19 | $ 521,696 |
| **Facility and Asset Management** | | | | | | | | |
| Equipment Replacement (non-Fleet) | 0.40 | $ 259,236 | 0.40 | $ 1,934,458 | 0.40 | $ 535,631 | - | $ (1,398,827) |
| Facility Major Maintenance (Projects > $3,000) | 3.26 | 2,667,234 | 3.29 | 3,655,890 | 3.29 | 3,557,321 | - | (98,569) |
| Facility Operations and Maintenance (Projects < $3000) | 9.37 | 2,057,104 | 9.45 | 2,236,962 | 9.45 | 2,547,834 | - | 310,872 |
| Facility Renovation and Replacement | 1.70 | 3,172,990 | 1.70 | 1,667,312 | 1.70 | 912,745 | - | (754,567) |
| Subtotal | 14.73 | $ 8,156,564 | 14.84 | $ 9,494,622 | 14.84 | $ 7,553,531 | - | $ (1,941,091) |
| **Fleet** | | | | | | | | |
| Fleet Operations - Fueling | 0.51 | $ 1,145,512 | 0.51 | $ 1,137,510 | 0.51 | $ 1,158,590 | 0.00 | $ 21,080 |
| Fleet Operations - Preventative Maintenance | 2.36 | 402,229 | 2.36 | 420,926 | 2.33 | 406,834 | (0.03) | (14,092) |
| Fleet Operations - Repair | 9.42 | 1,608,918 | 9.42 | 1,683,702 | 9.30 | 1,627,336 | (0.12) | (56,366) |
| Fleet Replacement | 0.45 | 5,238,570 | 0.45 | 7,258,409 | 0.90 | 7,448,562 | 0.45 | 190,153 |
| Radio Shop and Communications Support | 2.03 | 462,803 | 2.03 | 311,603 | 1.73 | 288,028 | (0.30) | (23,575) |
| Subtotal | 14.77 | $ 8,858,033 | 14.77 | $ 10,812,150 | 14.77 | $ 10,929,350 | 0.00 | $ 117,200 |
| **Capital Improvement Program,** | | | | | | | | |
| Capital Improvement Program | | $ 2,054,378 | | $ 1,037,000 | | $ 1,900,350 | | $ 863,350 |
| Cost Allocation/Transfers | | 8,664,745 | | 1,383,728 | | 1,270,968 | | (112,760) |
| Debt Service | | 850,498 | | 842,495 | | 875,048 | | 32,553 |
| Subtotal | - | $ 11,569,621 | - | $ 3,263,223 | - | $ 4,046,366 | - | $ 783,143 |
| **Total** | **72.22** | **$ 33,371,378** | **74.53** | **$ 28,509,890** | **82.72** | **$ 28,127,548** | **8.19** | **$ (382,343)** |
| **EXPENDITURE BY CATEGORY** | | | | | | | | |
| Personnel | | $ 6,196,616 | | $ 6,610,696 | | $ 7,256,657 | | $ 645,961 |
| Operating | | 5,082,524 | | 6,412,555 | | 6,461,333 | | 48,778 |
| Interdepartmental Charges | | 2,385,050 | | 3,101,790 | | 2,174,452 | | (927,338) |
| Capital | | 10,191,945 | | 10,158,626 | | 10,089,091 | | (69,535) |
| Debt Service | | 850,498 | | 842,495 | | 875,048 | | 32,553 |
| Other Financing | | 8,664,745 | | 1,383,728 | | 1,270,967 | | (112,761) |
| **Total** | | **$ 33,371,378** | | **$ 28,509,890** | | **$ 28,127,548** | | **$ (382,342)** |

## Table 8-54: Development and Support Services Division Department Detail Page (Cont.)

| | 2013 Actual | | 2014 Approved Budget | | 2015 Approved Budget | | Variance - 2014 Approved to 2015 Approved | |
|---|---|---|---|---|---|---|---|---|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| **STAFFING AND EXPENDITURE BY FUND** | | | | | | | | |
| General | 12.63 | $ 4,326,636 | 12.74 | $ 5,442,591 | 15.74 | $ 5,869,111 | 3.00 | $ 426,520 |
| Capital Development | - | 4,150,771 | - | 73,105 | - | 180,554 | - | 107,449 |
| Planning and Development Services | 42.72 | 6,358,702 | 44.92 | 5,886,844 | 50.10 | 6,197,493 | 5.18 | 310,649 |
| .25 Cent Sales Tax | - | 393,509 | - | 450,262 | - | 450,262 | - | - |
| Fire Training Center | - | 4,192 | - | - | - | - | - | - |
| Fleet | 14.77 | 9,377,227 | 14.77 | 11,159,324 | 14.77 | 11,305,268 | - | 145,944 |
| Equipment Replacement | 0.40 | 2,764,931 | 0.40 | 1,953,147 | 0.40 | 542,370 | - | (1,410,777) |
| Facility Renovation and Replacement | 1.70 | 4,540,521 | 1.70 | 3,544,617 | 1.70 | 3,582,490 | - | 37,873 |
| Capital Improvement Bond | - | 1,454,889 | - | - | - | - | - | - |
| **Total** | **72.22** | **$ 33,371,378** | **74.53** | **$ 28,509,890** | **82.71** | **$ 28,127,548** | **8.18** | **$ (382,342)** |

City of Boulder

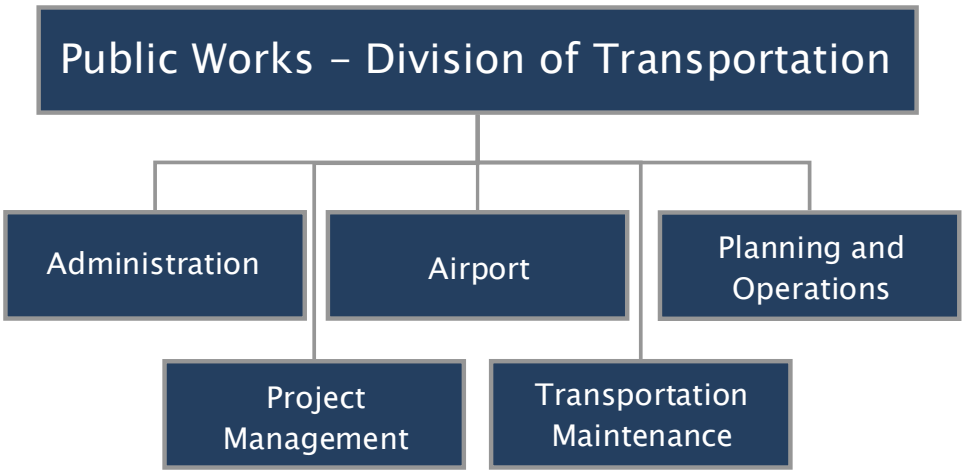
# Public Works

# Transportation Division

2015 Annual Budget

$32,348,366

*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 8-55: Transportation Division Summary Budget

| | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **STAFFING** | | | |
| Administration | 4.05 | 4.36 | 4.36 |
| Airport | 1.00 | 1.00 | 1.00 |
| Planning and Operations | 18.43 | 18.43 | 21.10 |
| Project Management | 15.42 | 15.42 | 18.15 |
| Transportation Maintenance | 16.83 | 16.83 | 18.56 |
| Capital Improvement Program | 4.05 | 4.05 | 7.17 |
| **TOTAL STAFFING** | **59.78** | **60.09** | **70.34** |
| **EXPENDITURE** | | | |
| Administration | $ 679,899 | $ 882,500 | $ 913,821 |
| Airport | 702,929 | 336,744 | 343,655 |
| Planning and Operations | 8,124,917 | 9,276,878 | 10,835,697 |
| Project Management | 5,355,380 | 5,803,312 | 7,330,176 |
| Transportation Maintenance | 2,857,049 | 3,053,647 | 3,187,113 |
| Capital Improvement Program, Interdepartmental Charges and Debt Service | 15,967,796 | 15,376,744 | 9,737,904 |
| **TOTAL EXPENDITURE** | **$ 33,687,970** | **$ 34,729,825** | **$ 32,348,366** |
| **FUND** | | | |
| General | $ 123,143 | $ 56,387 | $ 58,497 |
| Airport | 1,065,544 | 2,015,389 | 431,995 |
| Transportation | 22,507,296 | 31,250,478 | 30,479,120 |
| Transportation Development | 92,789 | 917,490 | 711,674 |
| Transit Pass General Improvement District | 10,056 | 15,081 | 15,080 |
| Boulder Junction Improvement | 1,238,342 | 475,000 | 652,000 |
| Capital Improvement Bond | 8,650,800 | - | - |
| **TOTAL FUNDING** | **$ 33,687,970** | **$ 34,729,825** | **$ 32,348,366** |

## 2014 Accomplishments

- An updated Transportation Master Plan was accepted by City Council in August 2014.
- Flood recovery and repair continued through 2014 and will continue into 2015, including coordination with FEMA and FHWA for reimbursement. Significant progress has been made on permanent flood repairs including multi-use paths, street repair and reconstruction, and pedestrian bridge repair and replacement.
- New Tax Implementation – A welcomed, voter-approved initiative, the Transportation Division made progress on increasing levels of maintenance and repair of the existing multi-modal system. Some of repair and reconstruction include damage caused by September 2013 flooding.
- Progress on regional initiatives such as US 36 managed lane/BRT and bikeway project implementation, Northwest Area Mobility Study consensus and completion, and involvement in US 36 Mayors and Commissioners Coalition and 36 Commuting Solutions.
- Key public improvements are progressing and being completed in segments:
    - South side of Pearl Multi-way Boulevard completed summer 2014
    - North side Pearl multi-use path (railroad tracks to Foothills) completed fall 2014
    - North side Pearl Multi-way Boulevard is being coordinated with Depot Square construction
    - Junction Place Bridge over Goose Creek underway and also coordinated with Depot Square
- Supporting integrated planning efforts related to:
    - Civic Area Planning and Implementation
    - Envision East Arapahoe
    - CU East Campus planning and development
    - North Boulder Subcommunity Plan
    - Climate Commitment
    - Boulder Junction – continued planning and implementation
    - Access and Parking Management Strategy (AMPS)
- Boulder County/City of Boulder Community Pass Feasibility Study Completed and delivered to Commissioners and Council – Boulder County initiating next phase of study/ implementation planning through establishing Community Pass Policy and Technical Committees which kicked off in Dec 2014.
- Significant progress on Capital Bond projects and leveraged funding in the Capital Improvement Program.
    - Capital Bond Projects such as 63rd Street Bridge reconstruction, Arapahoe Reconstruction , street repair and reconstruction throughout the community, multi-use path connections and missing sidewalk links,
    - Violet and US36 Intersection reconfiguration with joint funding from Boulder County
    - Diagonal Reconstruction from 28th to 47th Street with Federal funding from the TIP process and CDOT's RAMP process
    - CEAP approval for Baseline Underpass just east of Broadway.

## Key Initiatives for 2015

- Deliver on new tax approved by voters in Nov 2013 – increased maintenance and operation of the multi-modal system.
- Support interdepartmental efforts to plan and construct the Community Culture and Safety projects supported by the voters in Nov 2014, including Boulder Creek Path, pedestrian scale lighting, University Hill improvements, and Coordination with Civic area.
- Complete 100% of transportation-related capital bond improvements by March 2015.
- Complete flood recovery and repair projects initiated in 2013 and 2014.
- Advance key initiatives of the recently updated Transportation Master Plan, including:
  - Innovations in the Pedestrian/Bicycle system achieving increased safety and increased mode share across target markets (women, older adults and families with children)
  - Increased and improved education and encouragement for safe use of and expanded use of the multimodal system
  - Near-term, local transit service plans and programming with RTD to optimize the opening of Depot Square and US 36 BRT
  - Advance next steps for Regional Arterial BRT on SH 119 and SH 7
  - Continued strategic involvement in regional transportation initiatives
  - Continued exploration of Community Eco Pass
  - Remain engaged with potential new regional funding and emerging opportunities to fund transportation based on user-based fees
  - Continued involvement with integrated planning efforts such as Access Management and Parking Strategies (AMPS), Envision East Arapahoe, Civic Area, Climate Commitment, Comprehensive Housing Strategy, and Boulder Valley Comprehensive Plan update
- Successfully leverage external dollars to achieve local/regional goals through the DRCOG Transportation Improvement Program (TIP), the federal TIGER program and other leveraged funding opportunities.
- Complete major CIP projects that have received prior federal funding including the Diagonal reconstruction from 28th to 47th Street; the Baseline Underpass between Broadway and 27th Way and the 28th Street multi-use path from Iris to Four Mile Creek and shoulder widening in key locations.

### Table 8-56: Transportation Division Significant Changes Between 2014 and 2015 Budget

| | 2014 Approved Budget | 2015 Approved Budget | Total Change | 2014 FTE | 2015 FTE | FTE Change |
|---|---|---|---|---|---|---|
| **TRANSPORTATION FUND** | | | | | | |
| Tranportation Master Plan Implementation | $ - | $ 700,000 | $ 700,000 | 0.00 | 2.00 | 2.00 |
| Transportation Operations and Maintenance | - | 333,442 | 333,442 | 0.00 | 0.00 | 0.00 |
| **Total Changes, Public Works - Transportation*** | | | $ 1,033,442 | | | 2.00 |

*Changes associated w ith Transportation Master Plan Implementation and 0.15 cent sales tax increase approved in November 2013

# Table 8-57 Transportation Division
# Department Detail Page

| | 2013 Actual | | 2014 Approved Budget | | 2015 Approved Budget | | Variance - 2014 Approved to 2015 Approved | |
|---|---|---|---|---|---|---|---|---|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| **STAFFING AND EXPENDITURE BY PROGRAM** | | | | | | | | |
| **Administration** | | | | | | | | |
| Division Administration & Support | 4.05 | $ 679,899 | 4.36 | $ 882,500 | 4.36 | $ 913,821 | - | $ 31,321 |
| Subtotal | 4.05 | $ 679,899 | 4.36 | $ 882,500 | 4.36 | $ 913,821 | - | $ 31,321 |
| **Airport** | | | | | | | | |
| Airport Maintenance and Operations | 1.00 | $ 702,929 | 1.00 | $ 336,744 | 1.00 | $ 343,655 | - | $ 6,911 |
| Subtotal | 1.00 | $ 702,929 | 1.00 | $ 336,744 | 1.00 | $ 343,655 | - | $ 6,911 |
| **Planning and Operations** | | | | | | | | |
| Employee Transportation Program | 0.50 | $ 56,486 | 0.50 | $ 56,387 | 0.50 | $ 58,497 | - | $ 2,110 |
| Forest Glen GID (Eco-Pass) | - | 10,056 | - | 15,081 | - | 15,081 | - | - |
| Multimodal Planning | 3.84 | 892,672 | 3.84 | 760,079 | 5.11 | 920,967 | 1.26 | 160,888 |
| Signal Maintenance and Upgrade | 4.09 | 993,283 | 4.09 | 1,072,550 | 4.11 | 1,058,900 | 0.01 | (13,650) |
| Signs and Markings | 5.24 | 1,090,740 | 5.24 | 1,287,732 | 4.27 | 1,289,823 | (0.97) | 2,091 |
| Street Lighting | 0.09 | 1,355,639 | 0.09 | 1,472,408 | 0.11 | 1,661,702 | 0.01 | 189,294 |
| Traffic Engineering | 1.32 | 120,362 | 1.32 | 311,452 | 2.51 | 478,512 | 1.19 | 167,060 |
| Transit Operations | 1.14 | 2,775,025 | 1.14 | 3,421,719 | 2.16 | 4,060,773 | 1.02 | 639,054 |
| Transportation System Management | 0.20 | 88,529 | 0.20 | 104,389 | 0.20 | 82,192 | - | (22,197) |
| Travel Demand Management | 1.99 | 742,125 | 1.99 | 775,081 | 2.13 | 1,209,250 | 0.14 | 434,169 |
| Subtotal | 18.43 | $ 8,124,917 | 18.43 | $ 9,276,878 | 21.10 | $ 10,835,697 | 2.67 | $ 1,558,819 |
| **Project Management** | | | | | | | | |
| Sidewalk Repair | 0.90 | $ 212,776 | 0.90 | $ 314,657 | 1.01 | $ 337,916 | 0.10 | $ 23,259 |
| Street Repair and Maintenance | 14.52 | 5,022,666 | 14.52 | 5,188,655 | 17.15 | 6,692,260 | 2.63 | 1,503,605 |
| 3rd Party Construction | - | 119,938 | - | 300,000 | - | 300,000 | - | - |
| Subtotal | 15.42 | $ 5,355,380 | 15.42 | $ 5,803,312 | 18.15 | $ 7,330,176 | 2.73 | $ 1,526,864 |
| **Transportation Maintenance** | | | | | | | | |
| Bikeways/Multi-Use Path | 3.79 | $ 634,425 | 3.79 | $ 679,719 | 4.85 | $ 723,418 | 1.06 | $ 43,699 |
| Graffiti Maintenance | 1.45 | 93,139 | 1.45 | 123,650 | 1.49 | 147,851 | 0.04 | 24,201 |
| Median Maintenance | 5.34 | 588,281 | 5.34 | 655,270 | 5.38 | 666,673 | 0.04 | 11,403 |
| Street Snow and Ice Control | 3.02 | 1,151,965 | 3.02 | 1,137,635 | 3.07 | 1,270,614 | 0.05 | 132,979 |
| Street Sweeping | 3.23 | 389,239 | 3.23 | 457,373 | 3.77 | 378,557 | 0.54 | (78,816) |
| Subtotal | 16.83 | $ 2,857,049 | 16.83 | $ 3,053,647 | 18.56 | $ 3,187,113 | 1.73 | $ 133,466 |
| **Capital Improvement Program, Interdepartmental Charges and Debt Service** | | | | | | | | |
| Capital Improvement Program | 4.05 | $ 14,412,783 | 4.05 | $ 13,657,500 | 7.17 | $ 7,729,500 | 3.12 | $ (5,928,000) |
| Interdepartmental Charges | - | 1,555,013 | - | 1,719,244 | - | 1,983,404 | - | 264,160 |
| Debt Service | - | - | - | - | - | 25,000 | - | 25,000 |
| Subtotal | 4.05 | $ 15,967,796 | 4.05 | $ 15,376,744 | 7.17 | $ 9,737,904 | 3.12 | $ (5,638,840) |
| **Total** | **59.78** | **$ 33,687,970** | **60.09** | **$ 34,729,825** | **70.34** | **$ 32,348,366** | **10.25** | **$ (2,381,459)** |
| **EXPENDITURE BY CATEGORY** | | | | | | | | |
| Personnel | | $ 6,126,887 | | $ 5,687,157 | | $ 6,339,690 | | $ 652,533 |
| Operating | | 10,749,010 | | 10,083,734 | | 10,546,286 | | 462,552 |
| Interdepartmental Charges | | 1,426,565 | | 1,854,620 | | 1,820,710 | | (33,910) |
| Capital | | 13,527,052 | | 15,185,070 | | 11,639,591 | | (3,545,479) |
| Debt Service | | - | | - | | 25,000 | | 25,000 |
| Other Financing | | 1,858,456 | | 1,919,244 | | 1,977,089 | | 57,845 |
| **Total** | | **$ 33,687,970** | | **$ 34,729,825** | | **$ 32,348,366** | | **$ (2,381,459)** |

## Table 8-57: Transportation Division Department Detail Page (Cont.)

| | 2013 Actual | | 2014 Approved Budget | | 2015 Approved Budget | | Variance - 2014 Approved to 2015 Approved | |
|---|---|---|---|---|---|---|---|---|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| **STAFFING AND EXPENDITURE BY FUND** | | | | | | | | |
| General | 0.50 | $ 123,143 | 0.50 | $ 56,387 | 0.50 | $ 58,497 | - | $ 2,110 |
| Airport | 1.20 | 1,065,544 | 1.20 | 2,015,389 | 1.20 | 431,995 | - | (1,583,394) |
| Transportation | 57.88 | 22,507,296 | 58.19 | 31,250,478 | 68.44 | 30,479,120 | 10.25 | (771,358) |
| Transportation Development | 0.20 | 92,789 | 0.20 | 917,490 | 0.20 | 711,674 | - | (205,816) |
| Transit Pass General Improvement District | - | 10,056 | - | 15,081 | - | 15,080 | - | - |
| Boulder Junction Improvement | - | 1,238,342 | - | 475,000 | - | 652,000 | - | 177,000 |
| Capital Improvement Bond | | 8,650,800 | | | | - | | |
| **Total** | **59.78** | **$ 33,687,970** | **60.09** | **$ 34,729,825** | **70.34** | **$ 32,348,366** | **10.25** | **$ (2,381,458)** |

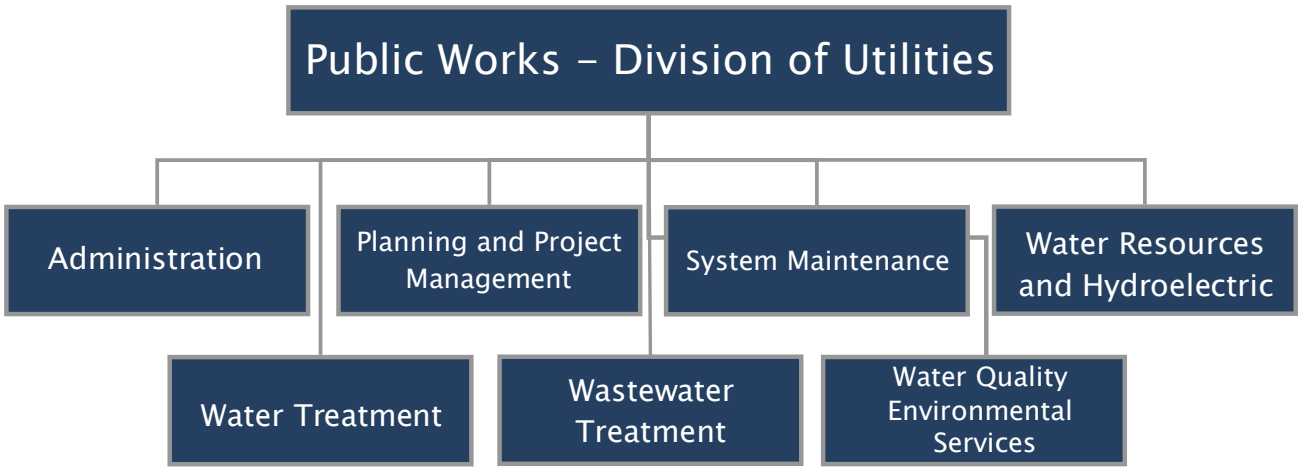
City of Boulder

# Public Works
# Utilities Division

2015 Annual Budget
$91,281,328

*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.

### 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 8-58: Utilities Division Summary Budget

| | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **STAFFING** | | | |
| Administration | 11.37 | 11.95 | 12.45 |
| Planning and Project Management | 6.92 | 6.92 | 8.17 |
| Distribution and Collection System Maintenance | 45.25 | 45.25 | 51.50 |
| Water Resources and Hydroelectric | 7.00 | 7.00 | 9.00 |
| Water Treatment | 26.00 | 26.00 | 26.00 |
| Wastew ater Treatment | 29.00 | 29.00 | 29.00 |
| Water Quality Environmental Services | 21.75 | 21.75 | 22.75 |
| Capital Improvement Program | 6.30 | 6.30 | 8.05 |
| **TOTAL STAFFING** | **153.59** | **154.17** | **166.92** |

## Table 8-58: Utilities Division Summary Budget (Cont.)

| | 2013 Actual | 2014 Approved | 2015 Approved |
|---|---|---|---|
| **EXPENDITURE** | | | |
| Administration | $ 1,797,634 | $ 2,076,140 | $ 2,175,002 |
| Planning and Project Management | 1,895,883 | 2,087,168 | 2,305,154 |
| Water Resources and Hydroelectric | 2,623,220 | 2,035,907 | 2,622,787 |
| Water Treatment | 4,593,810 | 4,699,333 | 4,655,178 |
| Wastewater Treatment | 4,910,241 | 5,134,520 | 5,166,106 |
| Water Quality Environmental Services | 3,320,880 | 3,508,594 | 3,792,779 |
| Distribution and Collection System Maintenance | 5,980,044 | 5,851,410 | 6,858,459 |
| Capital Improvement Program, Cost Allocation, Transfers and Capital Payments | 25,093,921 | 31,246,340 | 63,705,862 |
| **TOTAL EXPENDITURE** | **$ 50,215,632** | **$ 56,639,412** | **$ 91,281,328** |
| **FUND** | | | |
| Transportation | $ 181,356 | $ 171,231 | $ 182,107 |
| Water Utility | 28,536,711 | 26,503,491 | 32,674,594 |
| Wastewater Utility | 15,966,284 | 16,039,376 | 32,483,090 |
| Stormwater/Flood Management Utility | 5,531,281 | 13,925,314 | 25,941,537 |
| **TOTAL FUNDING** | **$ 50,215,632** | **$ 56,639,412** | **$ 91,281,328** |

## 2014 Accomplishments

- Flood recovery, repair and remediation continued through 2014 and will continue through 2015, including coordination with FEMA for reimbursement. Recovery work included sediment and debris removal from major drainageways, repair of drainageway features such as drop structures and retaining walls, and repairs to other critical water and wastewater infrastructure.
- Staff presented information and received policy direction during the study session on Flood Management. Discussions included information related to the Sept. 2013 flood event and upcoming flood mapping and mitigation efforts. South Boulder Creek flood mitigation alternatives were discussed, and follow-up efforts will focus on working with the University of Colorado on the feasibility of using some of their South Campus land for flood mitigation
- Completion of flood mapping studies for Bear Canyon Creek and in the Canyon Creek/ Harrison Avenue levee
- Developed the city's Community Guide to Flood Safety
- Wastewater collection system and interceptor condition assessment and debris removal
- Replacement of over 25,000 feet of water main
- Complete residuals pilot study for the Water Treatment Facility
- Completed design for permit required WWTF improvements to more effectively remove nitrogen
- Implemented second phase of electric power use monitoring program at the WWTF
- Initiation of Betasso Water Treatment Plant upgrade capital project with award of design request for proposals
- Design, bidding and initiation of reconstruction of the Sunshine Pipeline between Sunshine Hydro and 4th & Mapleton
- Complete structural rehabilitation and interior coating of the Gunbarrel Water Storage

Tank
- Completed new required water conservation reporting to the state under HB1051

## Key Initiatives for 2015

- Completion of flood mapping studies in the following areas: Upper Goose Creek, Twomile Canyon Creek, Skunk Creek, Bluebell Creek, King's Gulch and Boulder Slough
- Bond, bidd and begin construction of the Wonderland Creek flood mitigation project
- Mitigation planning for South Boulder Creek, Bear Canyon Creek, Gregory Creek and Boulder Creek
- Design and construction of localized drainage improvements
- Implement new state water quality requirements for the city's Municipal Separate Storm Sewer System (MS4) Permit
- Wastewater interceptor replacement/rehabilitation bond project
- Increased lining of sanitary sewer pipes to reduce rainfall induced infiltration and inflow
- Wastewater Collection System Master Plan Update and Stormwater Master Plan Update – to integrate data from the 2013 flood event
- Begin construction of WWTF improvements to more effectively remove nitrogen
- Continue increased waterline replacement to coordinate with residential street reconstruction program
- Continue maintenance work on the Barker Gravity Line through prioritized repair projects
- Pursue water treatment facility back-up generator alternatives
- Conduct maintenance and repairs of various structural components at Betasso Water Treatment Plant such as wastewater pumps, basin concrete repairs, crack sealing and filter media replacement
- Inspect and repair large plant isolation valves at Boulder Reservoir Water Treatment Plant and install a new plant effluent meter
- Continue Betasso Water Treatment Plant capital project alternatives analysis and complete final design of improvements
- Complete the reconstruction of the Sunshine Pipeline between Sunshine Hydro and 4th & Mapleton
- Internal inspection/condition assessment of the Lakewood Pipeline
- Conduct Watershed Dam outlet inspections
- Participate in state water quality work groups and Water Quality Control Commission hearings to evaluate appropriate water quality criteria and regulatory impacts
- Implement security and water quality monitoring improvements at source water and treated water locations recommended in drinking water vulnerability assessment
- Complete pre- and post-wildfire planning
- Initiate a rate study for the Water, Wastewater and Stormwater/Flood Management Utilities, which will include input from the Water Conservation Futures Study and the work on commercial, industrial, and institutional water budgets
- Improvements at the IBM lift station necessary to meet permit regulations

## Table 8-59: Utilities Division Significant Changes Between 2014 and 2015 Budget

| | 2014 Approved Budget | 2015 Approved Budget | Total Change | 2014 FTE | 2015 FTE | FTE Change |
|---|---|---|---|---|---|---|
| **WATER UTILITY FUND** | | | | | | |
| Legal and Consulting | $ 598,000 | $ 791,000 | $ 193,000 | 0.00 | 0.00 | 0.00 |
| Water Resources Planner | $ - | $ 112,000 | $ 112,000 | 0.00 | 1.00 | 1.00 |
| **WASTEWATER UTILITY FUND** | | | | | | |
| Hazardous Waste | $ 161,551 | $ 176,051 | $ 14,500 | 0.00 | 0.00 | 0.00 |
| Wastewater Outreach & Compliance Coordinator | - | 185,800 | 185,800 | 0.00 | 1.00 | 1.00 |
| Civil Engineer II | - | 26,625 | 26,625 | 0.00 | 0.75 | 0.75 |
| Maintenance Person IV/Maint. Operations Assistant | - | 65,956 | 65,956 | 0.00 | 1.00 | 1.00 |
| **STORMWATER AND FLOOD MANAGEMENT UTILITY FUND** | | | | | | |
| Hazardous Waste | $ 151,594 | $ 166,094 | $ 14,500 | 0.00 | 0.00 | 0.00 |
| Planner | - | 135,000 | 135,000 | 0.00 | 1.00 | 1.00 |
| Project Manager | - | 150,000 | 150,000 | 0.00 | 1.00 | 1.00 |
| Seasonal Flood Maintenance | 305,701 | 330,701 | 25,000 | 0.00 | 0.00 | 0.00 |
| Maintenance Person IV/Maint. Operations Assistant | - | 66,000 | 66,000 | 0.00 | 1.00 | 1.00 |
| Maintenance Person III | - | 57,000 | 57,000 | 0.00 | 1.00 | 1.00 |
| Maintenance Person III | - | 57,000 | 57,000 | 0.00 | 1.00 | 1.00 |
| Maintenance Person III | - | 57,000 | 57,000 | 0.00 | 1.00 | 1.00 |
| Maintenance Person II | - | 53,000 | 53,000 | 0.00 | 1.00 | 1.00 |
| Maintenance Person II (Flood) | - | 93,000 | 93,000 | 0.00 | 1.00 | 1.00 |
| Civil Engineer II | - | 8,875 | 8,875 | 0.00 | 0.25 | 0.25 |
| Vacuum Truck | - | 400,000 | 400,000 | 0.00 | 0.00 | 0.00 |
| **Total Changes, Public Works - Utilities** | | | $ 1,714,256 | | | 12.00 |

# Table 8-60: Utilities Division
## Department Detail Page

| | 2013 Actual | | 2014 Approved Budget | | 2015 Approved Budget | | Variance - 2014 Approved to 2015 Approved | |
|---|---|---|---|---|---|---|---|---|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| **STAFFING AND EXPENDITURE BY PROGRAM** | | | | | | | | |
| **Administration** | | | | | | | | |
| Billing Services | 5.75 | $ 841,937 | 5.75 | $ 814,363 | 5.75 | $ 831,283 | - | $ 16,920 |
| Division Administration | 5.62 | 955,697 | 6.20 | 1,261,777 | 6.70 | 1,343,720 | 0.50 | 81,943 |
| Subtotal | 11.37 | $ 1,797,634 | 11.95 | $ 2,076,140 | 12.45 | $ 2,175,002 | 0.50 | $ 98,862 |
| **Planning and Project Management** | | | | | | | | |
| Flood Management | 0.75 | $ 486,597 | 0.75 | $ 572,713 | 1.25 | $ 650,810 | 0.50 | $ 78,097 |
| Planning and Project Management | 6.17 | 1,409,286 | 6.17 | 1,514,455 | 6.92 | 1,654,344 | 0.75 | 139,889 |
| Subtotal | 6.92 | $ 1,895,883 | 6.92 | $ 2,087,168 | 8.17 | $ 2,305,154 | 1.25 | $ 217,986 |
| **Distribution and Collection System Maintenance** | | | | | | | | |
| Collection System Maintenance | 13.95 | $ 1,675,460 | 13.95 | $ 1,649,970 | 15.75 | $ 1,883,334 | 1.80 | $ 233,364 |
| Distribution System Maintenance | 14.95 | 2,045,551 | 14.95 | 1,967,915 | 15.40 | 2,014,388 | 0.45 | 46,473 |
| Flood Channel Maintenance | 2.80 | 368,570 | 2.80 | 344,183 | 3.55 | 444,723 | 0.75 | 100,540 |
| Meter Operations | 8.00 | 1,247,568 | 8.00 | 1,244,881 | 6.00 | 1,160,465 | (2.00) | (84,416) |
| Storm Sewer Maintenance | 5.55 | 642,895 | 5.55 | 644,461 | 10.80 | 1,355,549 | 5.25 | 711,088 |
| Subtotal | 45.25 | $ 5,980,044 | 45.25 | $ 5,851,410 | 51.50 | $ 6,858,459 | 6.25 | $ 1,007,049 |
| **Water Resources and Hydroelectric** | | | | | | | | |
| Hydroelectric Operations | 3.00 | $ 471,414 | 3.00 | $ 411,838 | 3.00 | $ 463,858 | - | $ 52,020 |
| Raw Water Facilities Operations | 2.00 | 367,397 | 2.00 | 368,719 | 2.00 | 382,092 | - | 13,373 |
| Water Resources Operations | 2.00 | 1,784,408 | 2.00 | 1,255,350 | 4.00 | 1,776,838 | 2.00 | 521,488 |
| Subtotal | 7.00 | $ 2,623,220 | 7.00 | $ 2,035,907 | 9.00 | $ 2,622,787 | 2.00 | $ 586,880 |
| **Water Treatment** | | | | | | | | |
| Water Treatment Plants Operations | 26.00 | $ 4,593,810 | 26.00 | $ 4,699,333 | 26.00 | $ 4,655,178 | - | $ (44,155) |
| Subtotal | 26.00 | $ 4,593,810 | 26.00 | $ 4,699,333 | 26.00 | $ 4,655,178 | - | $ (44,155) |
| **Wastewater Treatment** | | | | | | | | |
| Marshall Landfill Operations | - | $ 23,757 | - | $ 35,000 | - | $ 35,000 | - | $ - |
| Wastewater Treatment Plant | 29.00 | 4,886,484 | 29.00 | 5,099,520 | 29.00 | 5,131,106 | - | 31,586 |
| Subtotal | 29.00 | $ 4,910,241 | 29.00 | $ 5,134,520 | 29.00 | $ 5,166,106 | - | $ 31,586 |
| **Water Quality Environmental Services** | | | | | | | | |
| Hazardous Materials Management | - | $ 314,971 | - | $ 313,145 | - | $ 342,145 | - | $ 29,000 |
| Industrial Pretreatment | 3.81 | 394,291 | 3.76 | 404,402 | 3.87 | 423,638 | 0.11 | 19,236 |
| Stormwater Permit Compliance | 1.76 | 284,084 | 1.67 | 338,722 | 1.83 | 355,939 | 0.16 | 17,217 |
| Stormwater Quality Operations | 3.70 | 405,312 | 3.95 | 463,218 | 3.45 | 421,328 | (0.50) | (41,890) |
| Wastewater Quality Operations | 3.99 | 555,863 | 3.96 | 588,304 | 5.02 | 792,643 | 1.06 | 204,339 |
| Water Conservation | 1.56 | 384,948 | 1.51 | 446,410 | 1.62 | 464,685 | 0.11 | 18,275 |
| Water Quality Operations | 6.93 | 981,412 | 6.90 | 954,393 | 6.96 | 992,402 | 0.06 | 38,009 |
| Subtotal | 21.75 | $ 3,320,880 | 21.75 | $ 3,508,594 | 22.75 | $ 3,792,779 | 1.00 | $ 284,185 |
| **Capital Improvement Program, Cost Allocation, Transfers and Capital Payments** | | | | | | | | |
| Capital Improvement Program | 6.30 | $ 9,864,516 | 6.30 | $ 15,640,500 | 8.05 | $ 45,963,083 | 1.75 | $ 30,322,583 |
| Cost Allocation/ Transfers | | 2,877,587 | | 3,017,533 | | 2,694,141 | | (323,392) |
| Debt Service and Windy Gap | | 12,351,818 | | 12,588,307 | | 15,048,638 | | 2,460,331 |
| Subtotal | 6.30 | $ 25,093,921 | 6.30 | $ 31,246,340 | 8.05 | $ 63,705,862 | 1.75 | $ 32,459,522 |
| **Total** | **153.59** | **$ 50,215,632** | **154.17** | **$ 56,639,412** | **166.92** | **$ 91,281,328** | **12.75** | **$ 34,641,916** |

# Table 8-60: Utilities Division
# Department Detail Page (Cont.)

| | 2013 Actual | | 2014 Approved Budget | | 2015 Approved Budget | | Variance - 2014 Approved to 2015 Approved | |
|---|---|---|---|---|---|---|---|---|
| | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount | Standard FTE | Amount |
| **EXPENDITURE BY CATEGORY** | | | | | | | | |
| Personnel | | $ 13,284,442 | | $ 13,159,877 | | $ 14,370,658 | | $ 1,210,781 |
| Operating | | 16,303,435 | | 12,320,070 | | 14,005,122 | | 1,685,052 |
| Interdepartmental Charges | | 2,449,630 | | 1,886,475 | | 2,041,309 | | 154,834 |
| Capital | | 5,347,893 | | 16,300,400 | | 46,705,464 | | 30,405,064 |
| Debt Service | | 9,952,645 | | 9,955,057 | | 11,464,634 | | 1,509,577 |
| Other Financing | | 2,877,587 | | 3,017,533 | | 2,694,141 | | (323,392) |
| **Total** | | **$ 50,215,632** | | **$ 56,639,412** | | **$ 91,281,328** | | **$ 34,641,916** |
| **STAFFING AND EXPENDITURE BY FUND** | | | | | | | | |
| Transportation | 0.80 | $ 181,356 | 0.80 | $ 171,231 | 0.85 | $ 182,107 | 0.05 | $ 10,876 |
| Water Utility | 74.88 | 28,536,711 | 74.57 | 26,503,491 | 75.40 | 32,674,594 | 0.83 | 6,171,103 |
| Wastewater Utility | 56.72 | 15,966,284 | 57.12 | 16,039,376 | 61.23 | 32,483,090 | 4.11 | 16,443,714 |
| Stormwater/Flood Management | 21.19 | 5,531,281 | 21.68 | 13,925,314 | 29.44 | 25,941,537 | 7.76 | 12,016,223 |
| **Total** | **153.59** | **$ 50,215,632** | **154.17** | **$ 56,639,412** | **166.92** | **$ 91,281,328** | **12.75** | **$ 34,641,916** |

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City of Boulder

# Fund Financials

2015 Annual Budget

## Table 9-01: General Fund, 2015 Fund Financial

### GENERAL

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 38,530 | 40,089 | $ 34,251 | $ 26,343 | $ 26,243 | $ 27,123 | $ 26,339 | $ 30,305 |
| **Sources of Funds** | | | | | | | | |
| Current Revenue- | | | | | | | | |
| Sales/Use Tax | $ 50,768 | $ 52,347 | $ 53,985 | $ 55,616 | $ 57,690 | $ 59,657 | $ 65,730 | $ 67,971 |
| Tax Increment (10th & Walnut) surplus | 1,107 | 530 | - | - | - | - | - | - |
| Food Service Tax | 607 | 628 | 649 | 671 | 693 | 716 | 740 | 764 |
| Property Tax | 19,488 | 20,202 | 20,666 | 21,183 | 21,818 | 22,473 | 23,147 | 23,842 |
| Public Safety Property Tax | 4,913 | 5,084 | 5,200 | 5,330 | 5,490 | 5,655 | 5,824 | 5,999 |
| Cable TV Franchise & PEG Fees | 1,424 | 1,400 | 1,414 | 1,428 | 1,442 | 1,457 | 1,471 | 1,486 |
| Liquor Occupation Tax | 956 | 672 | 692 | 713 | 734 | 756 | 779 | 802 |
| Telephone Occupation Tax | 800 | 774 | 774 | 774 | 774 | 774 | 774 | 774 |
| Utility Occupation Tax [1] | 6,000 | 6,180 | 6,365 | 6,556 | 6,753 | 4,753 | 4,896 | 5,042 |
| Accommodation Tax | 4,600 | 5,567 | 5,734 | 5,906 | 6,083 | 6,266 | 6,454 | 6,647 |
| Admission Tax | 591 | 606 | 621 | 636 | 652 | 669 | 685 | 703 |
| Xcel Franchise Fee | - | - | - | - | - | - | - | - |
| Specific Ownership Tax | 1,496 | 1,350 | 1,377 | 1,405 | 1,433 | 1,461 | 1,491 | 1,520 |
| Tobacco Tax | 343 | 357 | 357 | 357 | 357 | 357 | 357 | 357 |
| NPP and Other Parking Revenue | 201 | 157 | 169 | 169 | 169 | 169 | 169 | 169 |
| Meters-Out of Parking Districts | 578 | 545 | 545 | 545 | 545 | 545 | 545 | 545 |
| Sale of Other Services | 1,170 | 537 | 548 | 559 | 570 | 581 | 593 | 605 |
| Sale of Goods | 68 | 89 | 92 | 94 | 97 | 100 | 103 | 106 |
| Licenses | 598 | 412 | 424 | 437 | 450 | 464 | 478 | 492 |
| Court Fees and Charges | 1,889 | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 |
| Parking Violations | 2,210 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 |
| Other Fines & Penalties | 20 | 27 | 28 | 29 | 30 | 30 | 31 | 32 |
| Court Awards-DUI, No Ins. & Seized Property | 151 | 155 | 160 | 164 | 169 | 174 | 180 | 185 |
| Photo Enforcement Revenue | 1,472 | 1,445 | 1,445 | 1,445 | 1,445 | 1,445 | 1,445 | 1,445 |
| Other Governmental | 629 | 361 | 372 | 383 | 394 | 406 | 418 | 431 |
| Interest Income | 261 | 250 | 255 | 260 | 265 | 271 | 276 | 282 |
| Rental Income | 134 | 135 | 139 | 143 | 148 | 152 | 157 | 161 |
| Other Revenue [3] | 2,179 | 350 | 350 | 350 | 350 | 350 | 350 | 350 |
| Housing/Human Services Fees | 336 | 148 | 146 | 149 | 152 | 155 | 158 | 161 |
| Parks Fees (see Other Revenue) | 216 | 271 | 192 | 193 | 194 | 195 | 196 | 197 |
| **Sub-Total Revenue** | $ 105,205 | $ 104,878 | $ 106,999 | $ 109,796 | $ 113,199 | $ 114,332 | $ 121,746 | $ 125,369 |

## Table 9-01: General Fund, 2015 Fund Financial

### GENERAL

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| Other Revenue- | | | | | | | | |
| Grants | $ 915 | $ 798 | $ 692 | $ 641 | $ 623 | $ 624 | $ 456 | $ 457 |
| Carryovers and Supplementals from Add'l Revenue | - | 761 | - | - | - | - | - | - |
| Meters-Within Parking Districts | 2,884 | 2,825 | 2,825 | 2,825 | 2,825 | 2,825 | 2,825 | 2,825 |
| Trash Hauler Occupation Tax | 1,758 | 1,663 | 1,670 | 1,687 | 1,704 | 1,721 | 1,738 | 1,755 |
| Disposable Bag fees | 68 | 80 | 200 | 190 | 181 | 171 | 163 | 155 |
| Education Excise Tax (to Fund Balance Reserves) | 181 | - | - | - | - | - | - | - |
| **Sub-Total Other Revenue** | $ 5,806 | $ 6,127 | $ 5,387 | $ 5,343 | $ 5,333 | $ 5,341 | $ 5,182 | $ 5,192 |
| Transfers In- | | | | | | | | |
| Cost Allocation - Current Opr Costs-All Funds | $ 7,547 | $ 7,841 | $ 8,037 | $ 8,097 | $ 8,421 | $ 8,421 | $ 8,758 | $ 8,758 |
| Other Transfers | 324 | 116 | 152 | 123 | 127 | 131 | 135 | 135 |
| Mall Reimbursement from CAGID (see Revenue) | - | - | - | - | - | - | - | - |
| **Sub-Total Transfers In** | $ 7,871 | $ 7,957 | $ 8,189 | $ 8,220 | $ 8,548 | $ 8,552 | $ 8,893 | $ 8,893 |
| **Total Annual Sources** | **$ 118,882** | **$ 118,962** | **$ 120,575** | **$ 123,359** | **$ 127,079** | **$ 128,225** | **$ 135,821** | **$ 139,454** |
| **Total Sources (Including Beginning Fund Balance)** | **$ 157,412** | **$ 159,051** | **$ 154,826** | **$ 149,702** | **$ 153,322** | **$ 155,348** | **$ 162,160** | **$ 169,759** |
| **Uses of Funds** | | | | | | | | |
| Allocations (excluding debt and transfers) - | | | | | | | | |
| City Council | $ 192 | $ 220 | $ 223 | $ 229 | $ 236 | $ 243 | $ 250 | $ 258 |
| Municipal Court | 1,972 | 2,047 | 2,214 | 2,282 | 2,253 | 2,323 | 2,396 | 2,471 |
| City Attorney | 2,259 | 2,340 | 2,881 | 2,966 | 3,059 | 3,154 | 3,253 | 3,354 |
| City Clerk's Office | 646 | 633 | 530 | 484 | 499 | 515 | 531 | 548 |
| City Manager | 1,104 | 1,136 | 1,373 | 1,415 | 1,459 | 1,505 | 1,552 | 1,600 |
| West Nile Virus Program | 242 | 250 | 250 | 250 | 250 | 250 | 250 | 250 |
| Energy Strategy[1, 2] | 2,512 | 2,312 | 6,943 | - | - | - | - | - |
| Conference and Visitors Bureau | 1,513 | 1,527 | 1,684 | 1,737 | 1,797 | 1,853 | 1,916 | 1,976 |
| Non-departmental | 306 | 348 | 248 | 133 | 133 | 133 | 133 | 133 |
| Cyber Café Loan Repayments | - | 269 | - | - | - | - | - | - |
| Citywide Memberships | 122 | 142 | 154 | 154 | 154 | 154 | 154 | 154 |

## Table 9-01: General Fund, 2015 Fund Financial

### GENERAL

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| Contingency | 417 | 159 | 146 | 146 | 146 | 146 | 146 | 146 |
| Fuel Contingency | - | 190 | 190 | 190 | 190 | 190 | 190 | 190 |
| Extraordinary Personnel Expense | 20 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| Waste Reduction Project (6400 Arapahoe) | 555 | - | - | - | - | - | - | - |
| DUHMD/Parking Svcs | 1,269 | 1,214 | 1,582 | 1,547 | 1,332 | 1,374 | 1,417 | 1,461 |
| Communications | 891 | 842 | 1,076 | 1,109 | 1,144 | 1,179 | 1,216 | 1,254 |
| Unemployment & Volunteer Ins | 183 | 107 | 107 | 110 | 114 | 117 | 121 | 125 |
| Property & Casualty Ins. | 1,510 | 1,610 | 1,658 | 1,658 | 1,658 | 1,658 | 1,658 | 1,658 |
| Compensated Absences | 844 | 730 | 764 | 787 | 812 | 837 | 863 | 890 |
| Worker's Compensation (Refund) | - | - | - | - | - | - | - | - |
| Information Technology | 5,377 | 4,650 | 4,725 | 4,855 | 4,929 | 5,083 | 5,242 | 5,405 |
| IT/Technology Funding | 354 | 404 | 404 | 404 | 404 | 404 | 404 | 404 |
| IT/Telecommunications Funding | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 |
| Human Resources | 1,997 | 2,204 | 2,948 | 3,038 | 2,995 | 3,088 | 3,185 | 3,284 |
| Finance | 3,302 | 3,533 | 3,841 | 3,959 | 4,082 | 4,210 | 4,341 | 4,476 |
| Campaign Financing | 59 | - | 46 | - | 46 | - | 46 | - |
| Police | 31,652 | 32,041 | 33,666 | 34,592 | 35,672 | 36,786 | 37,934 | 39,118 |
| Fire | 17,325 | 17,480 | 18,339 | 18,753 | 19,338 | 19,942 | 20,564 | 21,206 |
| Public Works | 4,450 | 1,974 | 3,352 | 3,151 | 3,249 | 3,350 | 3,455 | 3,563 |
| Municipal Facilities Fund | - | 880 | 880 | 880 | 880 | 880 | 880 | 880 |
| Equipment Replacement | - | 26 | 26 | 26 | 26 | 26 | 26 | 26 |
| Facilities Renovation & Replacement | - | 2,619 | 1,669 | 1,669 | 1,669 | 1,669 | 1,669 | 1,669 |
| Parks & Recreation | 4,574 | 4,544 | 4,643 | 4,785 | 4,935 | 5,089 | 5,247 | 5,411 |
| Library and Arts | 497 | 578 | 578 | 596 | 614 | 633 | 653 | 674 |
| Real Estate (Open Space) | 152 | 153 | 149 | 154 | 158 | 163 | 168 | 174 |
| Human Services | 6,710 | 6,661 | 6,630 | 6,766 | 6,977 | 7,195 | 7,419 | 7,651 |
| Housing | 27 | 158 | 176 | 181 | 187 | 193 | 199 | 205 |
| Humane Society Bldg Loan | 60 | 94 | 94 | 94 | 94 | 94 | 94 | 94 |
| Community Sustainability | 4,352 | 1,974 | 2,250 | 2,954 | 3,047 | 3,142 | 3,240 | 3,341 |
| Police/Fire Old Hire Contribution | 376 | 626 | 626 | 629 | 630 | 628 | 627 | 628 |
| 13th Street Voluntary Cleanup Loan repayment | - | 517 | 811 | 811 | 811 | 811 | 334 | - |
| Carryovers and Supplementals from Add'l Revenue | - | 761 | - | - | - | - | - | - |
| Energy Contingency | | | 1,000 | - | - | - | - | - |
| other one-time | 230 | 698 | - | - | - | - | - | - |
| **Sub-Total Uses of Funds** | $ 98,099 | $ 98,820 | $ 109,044 | $ 103,663 | $ 106,147 | $ 109,185 | $ 111,941 | $ 114,844 |

## Table 9-01: General Fund, 2015 Fund Financial

### GENERAL

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| Debt- | | | | | | | | |
| Existing Debt | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Pension Obligation Bonds | 686 | 689 | 687 | 686 | 685 | 687 | 688 | 687 |
| CIS Bonds | 3,995 | 3,995 | 3,995 | 3,994 | 3,995 | 3,334 | 3,331 | 3,331 |
| Waste Reduction Project (6400 Arapahoe) | 698 | 428 | 423 | 421 | 424 | 421 | 423 | 424 |
| **Sub-Total Debt** | $ 5,379 | $ 5,112 | $ 5,105 | $ 5,101 | $ 5,104 | $ 4,442 | $ 4,442 | $ 4,442 |
| Transfers Out- | | | | | | | | |
| Recreation Activity Fund | $ 1,594 | $ 1,453 | $ 1,378 | $ 1,420 | $ 1,465 | $ 1,510 | $ 1,557 | $ 1,606 |
| Planning and Development Services Fund | 2,130 | 2,125 | 2,192 | 2,259 | 2,330 | 2,402 | 2,477 | 2,555 |
| Affordable Housing Fund | 325 | 240 | 240 | 240 | 240 | 240 | 240 | 240 |
| Library Fund | 6,511 | 6,587 | 6,586 | 6,788 | 6,999 | 7,218 | 7,443 | 7,676 |
| Open Space Fund (Mountain Parks) | 1,072 | 1,103 | 1,141 | 1,176 | 1,213 | 1,250 | 1,290 | - |
| CAGID and UHGID Funds (Parking Meter Revenue) | 1,875 | 1,950 | 1,950 | 1,950 | 1,950 | 1,950 | 1,950 | 1,950 |
| CAGID 10th & Walnut debt/costs | - | - | 285 | 293 | 275 | 284 | 266 | 272 |
| Utilities Fund (Fire Training Center property) | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 |
| Prop and Casualty Fund | - | - | - | - | - | - | - | - |
| Transportation Fund (excess Photo Enforcement Rev) | 22 | - | - | - | - | - | - | - |
| Fleet Fund (interfund loan for Valmont Butte, hail damage) | 223 | 145 | 145 | 145 | 145 | 145 | 145 | 145 |
| Boulder Junction GID - Parking (interfund loan) | - | - | 324 | 331 | 239 | 289 | 11 | 1 |
| Adjustment to balance Pay Period 27 Reserve | | - | - | - | - | - | - | - |
| **Sub-Total Transfers Out** | $ 13,845 | $ 13,696 | $ 14,334 | $ 14,695 | $ 14,948 | $ 15,382 | $ 15,473 | $ 14,537 |
| .15% Sales Tax Expenditures- Fund 117 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Sub-Total .15 Sales Tax** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Total Uses of Funds** | **$ 117,323** | **$ 117,628** | **$ 128,483** | **$ 123,459** | **$ 126,199** | **$ 129,009** | **$ 131,855** | **$ 133,823** |
| **Current Surplus (Deficit)** | $ 1,559 | $ 1,335 | $ (7,908) | $ (100) | $ 880 | $ (784) | $ 3,966 | $ 5,631 |
| **Less One-Time Expenditures** | $ - | $ - | $ (8,035) | $ (1,062) | $ (811) | $ (811) | $ (334) | $ - |
| **Annual Surplus (Deficit)** | $ 1,559 | $ 1,335 | $ 127 | $ 962 | $ 1,691 | $ 27 | $ 4,300 | $ 5,631 |

## Table 9-01: General Fund, 2015 Fund Financial

### GENERAL

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| Carryovers and Supplementals from Fund Balance | $ - | $ 5,514 | $ - | $ - | $ - | $ - | $ - | $ - |
| Encumbrance Carryovers from Fund Balance | - | 1,658 | - | - | - | - | - | - |
| **Total Carryovers** | $ - | $ 7,172 | $ - | $ - | $ - | $ - | $ - | $ - |
| Use of Pay Period 27 Reserve | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Ending Fund Balance Before Reserves** | **$ 40,089** | **$ 34,251** | **$ 26,343** | **$ 26,243** | **$ 27,123** | **$ 26,339** | **$ 30,305** | **$ 35,936** |
| **Reserves** | | | | | | | | |
| Reserved per 10% -15% reserve policy | $ 17,461 | $ 16,356 | $ 17,891 | $ 18,423 | $ 18,836 | $ 19,258 | $ 19,710 | $ 20,005 |
| Legally restricted fund balance | 1,366 | 1,366 | 1,366 | 1,366 | 1,366 | 1,366 | 1,366 | 1,366 |
| Restricted by Management | 2,881 | 2,767 | 2,767 | 2,767 | 2,767 | 2,767 | 2,767 | 2,767 |
| Wage Accrual Reserve (PP27) | 1,070 | 1,431 | 1,792 | 2,153 | 2,514 | 2,875 | 3,236 | 3,597 |
| **Total Designations** | $ 22,778 | $ 21,920 | $ 23,816 | $ 24,709 | $ 25,483 | $ 26,266 | $ 27,079 | $ 27,735 |
| **Ending Fund Balance After Reserves** | **$ 17,310** | **$ 12,331** | **$ 2,527** | **$ 1,534** | **$ 1,640** | **$ 74** | **$ 3,226** | **$ 8,201** |

[1] The Utilities Occupation Tax expires at the end of 2017. Starting in 2018, if funding w ere not continued, either through contribution from a municipal electric utility or, barring the creation of a municipal electric utility, through tax renew al or other means, adjustments to expenditure w ould be made. For the purposes of current fund balance analysis, w e have included ongoing revenue and corresponding expenditure in these years. This w ill be review ed in the 2016 budget process.

[2] Previously titled Clean Energy Study.

[3] Includes $1.8 million insurance proceeds for 2013 Flood damages.

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# Table 9-02: .25 Cent Sales Tax Fund, 2015 Fund Financial

## .25 CENT SALES TAX

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 3,566,024 | $ 3,435,682 | $ 1,205,244 | $ 1,026,083 | $ 1,522,346 | $ 2,206,984 | $ 3,078,660 | $ 4,127,166 |
| **Sources of Funds** | | | | | | | | |
| Sales Tax | $ 7,578,262 | $ 7,813,946 | $ 8,058,522 | $ 8,301,889 | $ 8,611,550 | $ 8,905,204 | $ 9,208,871 | $ 9,522,894 |
| Interest | 22,783 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Valmont City Park | 23,393 | 196,902 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Grants and Donations | 15,000 | - | - | - | - | - | - | - |
| Other Revenue | 147,292 | 99,948 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| FEMA Flood Reimbursement | - | 22,720 | - | - | - | - | - | - |
| **Total Sources of Funds** | $ 7,786,730 | $ 8,153,516 | $ 8,228,522 | $ 8,471,889 | $ 8,781,550 | $ 9,075,204 | $ 9,378,871 | $ 9,692,894 |
| **Uses of Funds** | | | | | | | | |
| Land Operations and Maintenance | $ 1,711,950 | $ 1,921,249 | $ 2,126,779 | $ 2,639,315 | $ 2,692,101 | $ 2,745,943 | $ 2,800,862 | $ 2,856,879 |
| Valmont City Park Operations | 399,027 | 378,942 | 443,525 | 452,396 | 461,443 | 470,672 | 480,086 | 489,687 |
| Dept. Administration | 474,565 | 664,124 | 839,331 | 864,511 | 890,446 | 917,160 | 944,674 | 973,015 |
| Planning and Project Management | 184,825 | 187,218 | 203,372 | 209,473 | 215,757 | 222,230 | 228,897 | 235,764 |
| Sports Field Maintenance | 470,229 | 480,633 | 497,844 | 507,801 | 517,957 | 528,316 | 538,882 | 549,660 |
| Civic Park Complex | | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| Historical & Cultural | 13,441 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| FAM - Ongoing and Major Maintenance | 393,509 | 450,262 | 450,262 | 450,262 | 450,262 | 450,262 | 450,262 | 450,262 |
| Capital Refurbishment Projects | 1,126,086 | 100,000 | 400,000 | 1,600,000 | 1,600,000 | 1,600,000 | 1,600,000 | 1,600,000 |
| Cost Allocation | 266,705 | 277,065 | 426,870 | 426,870 | 443,945 | 443,945 | 461,703 | 461,703 |
| Debt Service | 2,196,950 | 2,190,850 | 2,194,700 | - | - | - | - | - |
| Capital Improvement Program | 489,278 | 800,000 | 512,051 | 700,000 | 700,000 | 700,000 | 700,000 | 700,000 |
| New comers Legacy Playground | - | - | 187,949 | - | - | - | - | - |
| Carryover/ & Encumbrances | - | 2,424,948 | - | - | - | - | - | - |
| ATB's | - | 383,662 | - | - | - | - | - | - |
| Flood Recovery Expenses | 190,508 | - | - | - | - | - | - | - |
| **Total Uses of Funds** | $ 7,917,073 | $ 10,383,953 | $ 8,407,683 | $ 7,975,627 | $ 8,096,912 | $ 8,203,528 | $ 8,330,366 | $ 8,441,970 |
| **Ending Fund Balance Before Reserves** | $ 3,435,682 | $ 1,205,244 | $ 1,026,083 | $ 1,522,346 | $ 2,206,984 | $ 3,078,660 | $ 4,127,166 | $ 5,378,090 |
| **Reserves** | | | | | | | | |
| New comer Legacy | $ - | $ 187,949 | $ - | $ - | $ - | $ - | $ - | $ - |
| Coulehan Memorial | - | 32,711 | - | - | - | - | - | - |
| Operating Reserve | - | - | 385,384 | 727,563 | 1,109,537 | 1,125,529 | 1,144,555 | 1,161,295 |
| Pay Period 27 Reserve | 9,300 | 18,600 | 32,600 | 46,600 | 60,600 | 74,600 | 88,600 | 102,600 |
| Sick/Vacation/Bonus Reserve | 144,606 | 148,944 | 153,413 | 158,015 | 162,755 | 167,638 | 172,667 | 177,847 |
| **Total Reserves** | $ 153,906 | $ 388,204 | $ 571,397 | $ 932,178 | $ 1,332,892 | $ 1,367,767 | $ 1,405,822 | $ 1,441,742 |
| **Ending Fund Balance After Reserves** | **$ 3,281,776** | **$ 817,040** | **$ 454,686** | **$ 590,168** | **$ 874,092** | **$ 1,710,893** | **$ 2,721,344** | **$ 3,936,348** |

## Table 9-03: Affordable Housing Fund, 2015 Fund Financial

### AFFORDABLE HOUSING

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 15,142,349 | $ 19,137,989 | $ 6,490,757 | $ 6,534,301 | $ 6,547,082 | $ 6,559,863 | $ 6,572,644 | $ 6,585,426 |
| **Sources of Funds** | | | | | | | | |
| Cash In Lieu of Affordable Units | $ 7,076,132 | $ 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 | 240,000 | 240,000 | 240,000 | 240,000 | 240,000 | 240,000 | 240,000 |
| Proceeds from Line of Credit Projects (Pollard) | 223,834 | 156,000 | - | - | - | - | - | - |
| Miscellaneous Revenues | 124,181 | - | - | - | - | - | - | - |
| Interest | 150,334 | 30,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Real Estate Sales | 450,000 | - | - | - | - | - | - | - |
| Housing Application Fees | 4,535 | 4,131 | 4,214 | 4,298 | 4,384 | 4,472 | 4,561 | 4,561 |
| Other | 94,504 | - | - | - | - | - | - | - |
| **Total Sources of Funds** | $ 8,448,182 | $ 1,430,131 | $ 1,264,214 | $ 1,264,298 | $ 1,264,384 | $ 1,264,472 | $ 1,264,561 | $ 1,264,561 |
| **Uses of Funds** | | | | | | | | |
| Program Management | $ 303,293 | $ 445,527 | $ 563,210 | $ 481,882 | $ 501,157 | $ 521,203 | $ 542,051 | $ 542,051 |
| Cost Allocation | 44,130 | 45,844 | 128,965 | 49,585 | 51,569 | 53,631 | 55,777 | 55,777 |
| Acquisition, Rehabilitation and Construction | 4,105,118 | 925,979 | 528,495 | 720,050 | 698,877 | 676,856 | 653,951 | 653,951 |
| Project Carryover and Encumbrances | - | 12,660,014 | - | - | - | - | - | - |
| **Total Uses of Funds** | $ 4,452,542 | $ 14,077,363 | $ 1,220,670 | $ 1,251,517 | $ 1,251,603 | $ 1,251,691 | $ 1,251,779 | $ 1,251,779 |
| **Ending Fund Balance Before Reserves** | $ 19,137,989 | $ 6,490,757 | $ 6,534,301 | $ 6,547,082 | $ 6,559,863 | $ 6,572,644 | $ 6,585,426 | $ 6,598,208 |
| **Reserves** | | | | | | | | |
| Sick/Vacation/Bonus Liability | $ 8,932 | $ 24,683 | $ 35,664 | $ 46,645 | $ 57,626 | $ 68,607 | $ 79,588 | $ 79,588 |
| Pay Period 27 Reserve | 4,228 | 6,080 | 7,880 | 9,680 | 11,480 | 13,280 | 15,080 | 15,080 |
| **Total Reserves** | $ 13,160 | $ 30,763 | $ 43,544 | $ 56,325 | $ 69,106 | $ 81,887 | $ 94,669 | $ 94,669 |
| **Ending Fund Balance After Reserves** | **$ 19,124,829** | **$ 6,459,994** | **$ 6,490,757** | **$ 6,490,757** | **$ 6,490,757** | **$ 6,490,757** | **$ 6,490,757** | **$ 6,503,539** |

Table 9-04: Airport Fund, 2015 Fund Financial

## AIRPORT

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 398,952 | $ 345,911 | $ 254,019 | $ 884,078 | $ 1,046,398 | $ 1,211,831 | $ 1,347,529 | $ 1,519,365 |
| **Sources of Funds** | | | | | | | | |
| Airport Rental | $ 405,695 | $ 535,735 | $ 549,664 | $ 563,955 | $ 578,618 | $ 593,662 | $ 609,098 | $ 624,934 |
| Fuel Flow age Fees | 10,615 | 8,303 | 10,866 | 11,192 | 11,528 | 11,874 | 12,230 | 12,597 |
| Fuel Tax Refund | - | - | - | - | - | - | - | - |
| Federal Grant | 334,896 | - | - | - | - | 191,500 | - | 3,600,000 |
| State Grant | - | 1,400,000 | - | - | - | 210,638 | - | 650,000 |
| Miscellaneous Revenues | 260,000 | - | - | - | - | - | - | - |
| Interest on Investments | 1,297 | 4,459 | 1,524 | 5,304 | 6,278 | 7,271 | 8,085 | 9,116 |
| Sale of Land | - | - | 500,000 | - | - | | | |
| **Total Sources of Funds** | $ 1,012,503 | $ 1,948,497 | $ 1,062,054 | $ 580,452 | $ 596,424 | $ 1,014,945 | $ 629,412 | $ 4,896,647 |
| **Uses of Funds** | | | | | | | | |
| Airport Management | $ 330,157 | $ 336,744 | $ 343,654 | $ 353,964 | $ 364,583 | $ 375,520 | $ 386,786 | $ 398,390 |
| Transportation Administration | 273,663 | 25,686 | 27,606 | 28,434 | 29,287 | 30,166 | 31,071 | 32,003 |
| Cost Allocation | 99,109 | 102,959 | 35,734 | 35,734 | 37,120 | 38,561 | 39,718 | 40,909 |
| Loan Repayment | | 25,000 | 25,000 | 35,000 | 50,000 | 50,000 | 50,000 | 25,000 |
| Capital Improvement Program | 362,615 | 1,550,000 | - | - | - | 434,999 | - | 4,500,000 |
| **Total Uses of Funds** | $ 1,065,544 | $ 2,040,389 | $ 431,995 | $ 418,132 | $ 430,991 | $ 879,246 | $ 457,574 | $ 4,971,302 |
| **Ending Fund Balance Before Reserves** | $ 345,911 | $ 254,019 | $ 884,078 | $ 1,046,398 | $ 1,211,831 | $ 1,347,529 | $ 1,519,365 | $ 1,444,708 |
| **Reserves** | | | | | | | | |
| Designated Reserve | $ 175,732 | $ 116,347 | $ 101,749 | $ 104,801 | $ 107,945 | $ 111,183 | $ 114,519 | $ 117,955 |
| Sick & Vacation Liability Reserve | 9,233 | 9,510 | 9,795 | 10,089 | 10,392 | 10,704 | 11,025 | 11,355 |
| Pay Period 27 Reserve - 2013 & 2024 | 1,920 | 1,300 | 2,600 | 3,900 | 5,200 | 5,200 | 5,200 | 5,200 |
| **Total Reserves** | $ 186,885 | $ 127,157 | $ 114,144 | $ 118,790 | $ 123,537 | $ 127,087 | $ 130,744 | $ 134,510 |
| **Ending Fund Balance After Reserves** | **$ 159,026** | **$ 126,862** | **$ 769,934** | **$ 927,607** | **$ 1,088,294** | **$ 1,220,442** | **$ 1,388,622** | **$ 1,310,198** |

## Table 9-05: Boulder Junction Access District (GID) - TDM Fund, 2015 Fund Financial

**BOULDER JUNCTION ACCESS DISTRICT (GID) - TDM**

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $14,860 | $32,078 | $112,573 | $46,706 | $14,652 | $121,997 | $232,540 | $244,381 |
| **Sources of Funds** | | | | | | | | |
| Property Tax | 17,772 | 17,601 | 25,319 | 38,032 | 65,921 | 72,558 | 198,513 | 198,513 |
| Ownership Tax | 900 | | 1,268 | 1,902 | 3,296 | 3,628 | 9,926 | 9,926 |
| Payments In Lieu of Taxes | | 113,064 | 55,543 | 74,240 | 241,492 | 230,212 | - | - |
| Interest on Investment | 157 | 177 | 698 | 290 | 91 | 756 | 1,442 | 1,515 |
| **Total Sources of Funds** | $ 18,829 | $ 130,842 | $ 82,828 | $ 114,464 | $ 310,800 | $ 307,154 | $ 209,881 | $ 209,954 |
| **Uses of Funds** | | | | | | | | |
| TDM Admin Personnel | $ - | $ - | $ - | $ 9,632 | $ 10,017 | $ 10,417 | $ 10,834 | $ 11,267 |
| TDM Admin NPE | 1,612 | 2,547 | 2,547 | 2,598 | 2,650 | 2,703 | 2,757 | 2,812 |
| TDM Program NPE | | | 19,745 | 20,535 | 21,356 | 22,210 | 23,099 | 24,023 |
| TDM Programs | | | | | | | | |
| Eco Pass | | 45,000 | 74,244 | 74,304 | 100,087 | 100,087 | 100,087 | 100,087 |
| Car Share | | 1,200 | 12,894 | 60 | 8,218 | - | - | - |
| Bike Share | | 1,600 | 36,060 | 36,120 | 57,793 | 57,793 | 57,793 | 57,793 |
| Transfers - | | | | | | | | |
| Cost Allocation | | | 3,205 | 3,269 | 3,334 | 3,401 | 3,469 | 3,538 |
| **Total Uses of Funds** | $ 1,612 | $ 50,347 | $ 148,695 | $ 146,518 | $ 203,455 | $ 196,611 | $ 198,039 | $ 199,520 |
| **Ending Fund Balance Before Reserv** | $ 32,077 | $ 112,573 | $ 46,706 | $ 14,652 | $ 121,997 | $ 232,540 | $ 244,382 | $ 254,815 |
| **Reserves** | | | | | | | | |
| Operating Reserve | $ 161 | $ 5,035 | $ 14,870 | $ 14,652 | $ 20,345 | $ 19,661 | $ 19,804 | $ 19,952 |
| **Total Reserves** | $ 161 | $ 5,035 | $ 14,870 | $ 14,652 | $ 20,345 | $ 19,661 | $ 19,804 | $ 19,952 |
| **Ending Fund Balance After Reserve** | **$ 31,916** | **$ 107,538** | **$ 31,836** | **$ -** | **$ 101,652** | **$ 212,879** | **$ 224,578** | **$ 234,863** |

# Table 9-06: Boulder Junction Access District (GID) - Parking Fund, 2015 Fund Financial

## BOULDER JUNCTION ACCESS DISTRICT (GID) PARKING

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 7,074 | $ 28,386 | $ 42,777 | $ 43,280 | $ 44,440 | $ 44,643 | $ 51,474 | $ 51,690 |
| **Sources of Funds** | | | | | | | | |
| Property Tax | $ 26,264 | $ 26,041 | $ 50,638 | $ 50,638 | $ 131,842 | $ 146,115 | $ 397,027 | $ 397,027 |
| Ownership Tax | 1,289 | 823 | 2,532 | 2,532 | 6,592 | 7,306 | 19,851 | 19,851 |
| Interest on Investment | 130 | 126 | 265 | 268 | 276 | 277 | 319 | 320 |
| Short term garage parking revenue | | | 37,500 | 41,250 | 45,375 | 49,913 | 54,904 | 60,394 |
| Long term garage parking revenue | | | 18,000 | 19,800 | 23,760 | 28,512 | 34,214 | 41,057 |
| Transfer from GF for loan gap payement | | | 324,365 | 331,073 | 238,792 | 289,453 | 10,801 | 696 |
| **Total Sources of Funds** | $ 27,683 | $ 26,990 | $ 433,300 | $ 445,561 | $ 446,637 | $ 521,575 | $ 517,117 | $ 519,346 |
| **Uses of Funds** | | | | | | | | |
| Parking Garage operations - Contract | $ - | $ - | $ 42,389 | $ 43,661 | $ 44,971 | $ 46,320 | $ 47,710 | $ 49,141 |
| BJAD - GID/ Parking - Admin Personnel | - | - | - | 10,017 | 10,418 | 10,834 | 11,268 | 11,718 |
| BJGID/Admin NonPersonnel | 4,085 | 10,314 | 10,314 | 10,520 | 10,731 | 10,945 | 11,164 | 11,387 |
| Payment to CAGID for operating loan | 2,285 | 2,285 | 2,285 | 2,285 | 2,285 | 2,285 | 2,285 | 2,285 |
| Cost Allocation | | | 5,433 | 5,542 | 5,653 | 5,766 | 5,881 | 5,999 |
| Capital Acquisition | | | | | | 66,217 | 66,217 | 66,217 |
| Debt: | | | | | | | | |
| Lease Purchase payment to Pederson Development | - | - | 372,376 | 372,376 | 372,376 | 372,376 | 372,376 | 372,376 |
| **Total Uses of Funds** | $ 6,371 | $ 12,599 | $ 432,798 | $ 444,402 | $ 446,433 | $ 514,744 | $ 516,901 | $ 519,124 |
| **Ending Fund Balance Before Reserves** | $ 28,386 | $ 42,777 | $ 43,280 | $ 44,440 | $ 44,643 | $ 51,474 | $ 51,690 | $ 51,912 |
| **Reserves** | | | | | | | | |
| Operating Reserve | $ 637 | $ 1,260 | $ 43,280 | $ 44,440 | $ 44,643 | $ 51,474 | $ 51,690 | $ 51,912 |
| **Total Reserves** | $ 637 | $ 1,260 | $ 43,280 | $ 44,440 | $ 44,643 | $ 51,474 | $ 51,690 | $ 51,912 |
| **Ending Fund Balance After Reserves** | **$ 27,749** | **$ 41,517** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |

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## Table 9-07: Boulder Junction Improvement Fund, 2015 Fund Financial

### BOULDER JUNCTION IMPROVEMENT

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 1,436,505 | $ 1,511,953 | $ 48,833 | $ 434,678 | $ 412,222 | $ 96,330 | $ 951,758 | $ 922,789 |
| **Sources of Funds** | | | | | | | | |
| Transportation DET | $ 73,115 | $ 572,877 | $ 323,987 | $ 189,570 | $ 176,007 | $ 137,636 | $ 458,979 | $ 679,011 |
| Transportation Use Tax | 65,166 | 75,875 | 75,875 | 60,499 | 5,664 | 270,510 | 60,779 | - |
| GF Construction Use Tax | 175,947 | 193,482 | 193,482 | 154,272 | 14,444 | 689,800 | 154,987 | - |
| Parks Impact Fees | 104,578 | 506,425 | 207,816 | 136,694 | 213,478 | 134,856 | 543,083 | 892,715 |
| Parks Use Tax | 27,153 | 31,615 | 31,615 | 25,208 | 2,360 | 112,712 | 25,325 | - |
| Parkland DET (Bldr Jcn) | 117,552 | 169,879 | 12,413 | 41,020 | 64,799 | 40,934 | 106,011 | 212,139 |
| Parkland DET (Cityw ide) | 104,279 | 38,465 | 192,325 | 192,325 | 161,553 | 192,325 | 115,395 | 19,233 |
| Transfer - Transportation CIP | 200,000 | 200,000 | - | - | - | - | - | - |
| Interest on Investments | 8,657 | 5,333 | 332 | 2,956 | 2,803 | 655 | 6,472 | 6,275 |
| Miscellaneous Revenues & Contributions | 437,343 | - | - | - | - | - | - | - |
| Estimated Revenue from ATB's & Carryover | | 59,210 | - | - | - | - | - | - |
| **Total Sources of Funds** | $ 1,313,789 | $ 1,853,161 | $ 1,037,845 | $ 802,544 | $ 641,108 | $ 1,579,428 | $ 1,471,031 | $ 1,809,373 |
| **Uses of Funds** | | | | | | | | |
| Division Administration | $ 46 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Adopted Key Public Improvements | | | | | | | | |
| Transportation | | | | | | | | |
| Development Coordination | 262,818 | 75,000 | 75,000 | 75,000 | 75,000 | - | - | - |
| Trafic Signals | 41,517 | - | - | - | 532,000 | - | | |
| Junction Place Enhancements - Pearl to Goose Creek | 222,850 | - | - | - | - | - | - | - |
| Junction Place Enhancements - Goose Creek to Bluff | - | 400,000 | 577,000 | - | - | - | - | - |
| Junction Place Bridge at Goose Creek | 444,111 | - | - | - | - | - | - | - |
| Pearl Parkw ay 30th to Railroad | 267,000 | - | - | - | - | - | - | - |
| Parks | | | | | | | | |
| Pocket Park | - | 281,539 | - | 750,000 | 350,000 | 350,000 | - | - |
| Historic Depot | - | 787,405 | - | - | - | - | - | - |
| Rail Plaza | - | - | - | - | - | 374,000 | 1,500,000 | |
| Appropriations from ATBs and Carryovers | - | $1,772,337 | - | - | - | - | - | - |
| **Total Uses of Funds** | $ 1,238,342 | $3,316,281 | $652,000 | $825,000 | $957,000 | $724,000 | $1,500,000 | $0 |
| **Ending Fund Balance Before Reserves** | $ 1,511,953 | $ 48,833 | $ 434,678 | $ 412,222 | $ 96,330 | $ 951,758 | $ 922,789 | $ 2,732,162 |

## Table 9-07: Boulder Junction Improvement Fund, 2015 Fund Financial (Cont.)

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Reserves** | | | | | | | | |
| Pay Period 27 Liability | - | - | 1,500 | 3,000 | 4,500 | 6,000 | 7,500 | 9,000 |
| **Total Reserves** | $ - | $ - | $ 1,500 | $ 3,000 | $ 4,500 | $ 6,000 | $ 7,500 | $ 9,000 |
| **Ending Fund Balance After Reserves** | **$ 1,511,953** | **$ 48,833** | **$ 433,178** | **$ 409,222** | **$ 91,830** | **$ 945,758** | **$ 915,289** | **$ 2,723,162** |

# Table 9-08: Capital Development Fund, 2015 Fund Financial

## CAPITAL DEVELOPMENT

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 6,301,706 | $ 2,943,508 | $ 3,880,721 | $ 5,153,993 | $ 6,554,424 | $ 7,963,642 | $ 9,381,695 | $ 10,331,533 |
| **Sources of Funds** | | | | | | | | |
| Excise Taxes | $ 90,605 | $ 138,310 | $ 126,382 | $ 126,382 | $ 126,382 | $ 126,382 | $ 126,382 | $ 126,382 |
| Interest - Excise Taxes | 33,886 | 31,726 | 19,120 | 23,175 | 29,027 | 34,915 | 40,838 | 41,526 |
| Impact Fees | 661,160 | 427,449 | 485,878 | 485,878 | 485,878 | 485,878 | 485,878 | 485,878 |
| Interest - Impact Fees | 6,922 | 7,844 | 11,245 | 14,305 | 17,557 | 20,829 | 24,122 | 27,437 |
| Transfer in from General Fund | - | 516,550 | 811,200 | 811,200 | 811,200 | 811,200 | 334,101 | - |
| **Total Sources of Funds** | $ 792,572 | $ 1,121,879 | $ 1,453,825 | $ 1,460,940 | $ 1,470,043 | $ 1,479,203 | $ 1,011,322 | $ 681,223 |
| **Uses of Funds** | | | | | | | | |
| Cost Allocation | $ 16,339 | $ 16,974 | $ 3,888 | $ 4,005 | $ 4,125 | $ 4,249 | $ 4,376 | $ 4,507 |
| Excise Tax Administration | 5,953 | 6,131 | 6,315 | 6,505 | 6,700 | 6,901 | 7,108 | 7,108 |
| Capital Improvement Program- Excise Tax | 3,427,740 | 50,000 | 170,350 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Capital Improvement Program- Impact Fees | 700,739 | - | - | - | - | - | - | - |
| Appropriations from ATBs & Carryovers - Excise Tax | - | - | - | - | - | - | - | - |
| Appropriations from ATBs & Carryovers - Impact Fees | - | 111,561 | - | - | - | - | - | - |
| **Total Uses of Funds** | $ 4,150,771 | $ 184,666 | $ 180,553 | $ 60,510 | $ 60,825 | $ 61,150 | $ 61,484 | $ 61,615 |
| **Ending Fund Balance Before Reserves** | $ 2,943,508 | $ 3,880,721 | $ 5,153,993 | $ 6,554,424 | $ 7,963,642 | $ 9,381,695 | $ 10,331,533 | $ 10,951,141 |
| **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 | 1,549,419 | 2,162,900 | 2,937,222 | 3,837,457 | 4,743,229 | 5,654,564 | 6,094,389 | 6,202,841 |
| Restricted Balance - Impact Fee | 894,089 | 1,217,821 | 1,714,944 | 2,215,127 | 2,718,562 | 3,225,269 | 3,735,269 | 4,248,585 |
| **Total Reserves** | $ 2,943,508 | $ 3,880,721 | $ 5,152,166 | $ 6,552,585 | $ 7,961,791 | $ 9,379,833 | $ 10,329,658 | $ 10,951,426 |
| **Ending Fund Balance After Reserves** | **$ -** | **$ -** | **$ 1,827** | **$ 1,839** | **$ 1,851** | **$ 1,863** | **$ 1,875** | **$ (285)** |

**Note:**
Excise Tax Minimum Reserve $500,000

## Table 9-09: 2011 Capital Improvement Bond Fund, 2015 Fund Financial

### 2011 CAPITAL IMPROVEMENT BOND

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 46,345,629 | $ 22,150,893 | $ 3,057,109 | $ - | $ - | $ - | $ - | $ - |
| **Sources of Funds** | | | | | | | | |
| Interest Income | $ 124,397 | $ 59,456 | $ 8,206 | $ - | $ - | $ - | $ - | $ - |
| Other | 2,234 | - | - | - | - | - | - | - |
| **Total Sources of Funds** | $ 126,631 | $ 59,456 | $ 8,206 | $ - | $ - | $ - | $ - | $ - |
| **Uses of Funds** | | | | | | | | |
| Capital Improvement Bond Capital Projects | $ 24,321,367 | $ 19,153,240 | $ 3,065,314 | $ - | $ - | $ - | $ - | $ - |
| **Total Uses of Funds** | $ 24,321,367 | $ 19,153,240 | $ 3,065,314 | $ - | $ - | $ - | $ - | $ - |
| **Ending Fund Balance Before Reserves** | $ 22,150,893 | $ 3,057,109 | $ 0 | $ - | $ - | $ - | $ - | $ - |
| **Total Reserves** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Ending Fund Balance After Reserves** | **$ 22,150,893** | **$ 3,057,109** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |

**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 9-10: Climate Action Plan Fund, 2015 Fund Financial

### CLIMATE ACTION PLAN

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected |
|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 829,695 | $ 1,123,681 | $ 250,250 | $ 208,641 | $ 210,429 | $ 209,146 |
| **Sources of Funds** | | | | | | |
| Climate Action Plan Tax | $ 1,877,164 | $ 1,840,000 | $ 1,853,000 | $ 1,853,000 | $ 1,853,000 | $ 463,250 |
| Interest | 6,742 | 5,600 | 5,572 | 5,544 | 5,516 | 1,379 |
| Miscellaneous | 417 | - | - | - | - | - |
| Grant Revenue | 7,500 | - | - | - | - | - |
| **Total Sources of Funds** | $ 1,891,824 | $ 1,845,600 | $ 1,858,572 | $ 1,858,544 | $ 1,858,516 | $ 464,629 |
| **Uses of Funds** | | | | | | |
| CAP Administration | $ 83,708 | $ 137,353 | $ 38,008 | $ 38,008 | $ 38,008 | $ 9,503 |
| CAP Communications | 45,412 | 85,000 | 85,000 | 85,000 | 85,000 | 21,250 |
| Program Tracking and Evaluation | 120,276 | 110,458 | 100,371 | 100,371 | 100,371 | 25,093 |
| Boulder's Energy Future | 187,467 | - | - | - | - | - |
| Market Innovation | - | 180,000 | 200,000 | 200,000 | 200,000 | 50,000 |
| Commercial Energy | 678,892 | 860,404 | 857,402 | 857,402 | 857,402 | 349,577 |
| Residential Energy | 472,083 | 472,385 | 520,938 | 474,561 | 474,561 | 191,454 |
| Boulder County Sustainability Grant | 10,000 | - | - | - | - | - |
| Cost Allocation | - | - | 98,461 | 101,415 | 104,457 | 26,898 |
| Carryover, Encumbrances and Adjustments to Base | - | 873,432 | - | - | - | |
| **Total Uses of Funds** | $ 1,597,838 | $ 2,719,032 | $ 1,900,180 | $ 1,856,757 | $ 1,859,799 | $ 673,775 |
| **Ending Fund Balance Before Reserves** | $ 1,123,681 | $ 250,250 | $ 208,641 | $ 210,429 | $ 209,146 | $ - |
| **Reserves** | | | | | | |
| Pay Period 27 - 2013 Reserve | $ 9,114 | $ 14,614 | $ 20,114 | $ 25,614 | $ 31,114 | $ - |
| Emergency Reserve | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | - |
| **Total Reserves** | $ 59,114 | $ 64,614 | $ 70,114 | $ 75,614 | $ 81,114 | $ - |
| **Ending Fund Balance After Reserves** | **$ 1,064,567** | **$ 185,636** | **$ 138,527** | **$ 134,815** | **$ 128,032** | **$ -** |

**Note:**

CAP Tax sunsets in March of 2018.

## Table 9-11: Community Development Block Grant Fund, 2015 Fund Financial

### COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Sources of Funds** | | | | | | | | |
| Federal Grant Revenue Received | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Current Year Federal Grant | 739,470 | 684,180 | 648,740 | 648,740 | 648,740 | 648,740 | 648,740 | 648,740 |
| Available Prior Years Grant Balances | - | 961,074 | - | - | - | - | - | - |
| Sale Proceeds | - | - | - | - | - | - | - | - |
| Third Party Reimbursements | - | - | - | - | - | - | - | - |
| **Total Sources of Funds** | $ 739,470 | $ 1,645,254 | $ 648,740 | $ 648,740 | $ 648,740 | $ 648,740 | $ 648,740 | $ 648,740 |
| **Uses of Funds** | | | | | | | | |
| Program Management | $ 97,353 | $ 170,355 | $ 182,654 | $ 189,047 | $ 195,663 | $ 202,512 | $ 209,600 | $ 216,936 |
| Cost Allocation | 27,798 | 28,878 | 14,954 | 15,552 | 16,174 | 16,821 | 17,494 | 18,194 |
| Community Development and Housing Activities | 614,318 | 484,947 | 451,132 | 444,141 | 436,902 | 429,407 | 421,646 | 413,610 |
| Program Carryover and Encumbrances | - | 961,074 | - | - | - | - | - | - |
| **Total Uses of Funds** | $ 739,470 | $ 1,645,254 | $ 648,740 | $ 648,740 | $ 648,740 | $ 648,740 | $ 648,740 | $ 648,740 |
| **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 9-12: Community Housing Assistance Program Fund, 2015 Fund Financial

### COMMUNITY HOUSING ASSISTANCE PROGRAM

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 3,346,615 | $ 2,045,343 | $ 52,645 | $ 32,315 | $ 36,003 | $ 39,719 | $ 43,464 | $ 47,240 |
| **Sources of Funds** | | | | | | | | |
| Base Property Tax | $ 1,960,410 | $ 1,602,000 | $ 1,639,782 | $ 1,682,978 | $ 1,733,468 | $ 1,799,351 | $ 1,867,210 | $ 1,937,106 |
| De-Bruced Property Tax | - | 431,440 | 440,349 | 449,156 | 462,630 | 462,630 | 462,630 | 462,630 |
| Housing Excise Tax | 148,502 | 150,000 | 150,000 | 200,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| Interest | 19,556 | 19,780 | 15,640 | 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 | 129,361 | - | - | - | - | - | - | - |
| Other | 4,428.17 | - | - | - | - | - | - | - |
| **Total Sources of Funds** | $ 2,262,256 | $ 2,323,220 | $ 2,365,771 | $ 2,467,774 | $ 2,581,738 | $ 2,647,621 | $ 2,715,480 | $ 2,785,376 |
| **Uses of Funds** | | | | | | | | |
| Operating: | | | | | | | | |
| Program Management | $ 538,582 | $ 588,194 | $ 490,434 | $ 510,051 | $ 530,453 | $ 551,672 | $ 573,738 | $ 596,688 |
| Cost Allocation | 38,629 | 40,129 | 57,079 | 59,362 | 61,737 | 64,206 | 66,774 | 69,445 |
| Excise Tax Administration | 5,953 | 6,131 | 6,315 | 6,504 | 6,700 | 6,900 | 7,108 | 7,321 |
| Housing Project Grants/Funding: | | | | | | | | |
| Acquisition, Rehabilitation and Construction | 2,980,364 | 1,671,550 | 1,832,274 | 1,888,168 | 1,979,132 | 2,021,098 | 2,064,084 | 2,108,115 |
| Project Carryover and Encumbrances | - | 2,009,913 | - | - | - | - | - | - |
| **Total Uses of Funds** | $ 3,563,528 | $ 4,315,917 | $ 2,386,102 | $ 2,464,085 | $ 2,578,022 | $ 2,643,876 | $ 2,711,704 | $ 2,781,569 |
| **Ending Fund Balance Before Reserves** | $ 2,045,343 | $ 52,645 | $ 32,315 | $ 36,003 | $ 39,719 | $ 43,464 | $ 47,240 | $ 51,046 |
| **Reserves** | | | | | | | | |
| Sick/Vacation/Bonus Reserve | $ 15,916 | $ 16,553 | $ 17,215 | $ 17,903 | $ 18,619 | $ 19,364 | $ 20,139 | $ 20,944 |
| Pay Period 27 Reserve | 3,840 | 12,100 | 15,100 | 18,100 | 21,100 | 24,100 | 27,100 | 30,100 |
| **Total Reserves** | $ 19,756 | $ 28,653 | $ 32,315 | $ 36,003 | $ 39,719 | $ 43,464 | $ 47,240 | $ 51,046 |
| **Ending Fund Balance After Reserves** | **$ 2,025,587** | **$ 23,993** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |

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

## Table 9-13: Compensated Absences Fund, 2015 Fund Financial

### COMPENSATED ABSENCES

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 1,699,871 | $ 1,732,116 | $ 1,425,368 | $ 1,364,234 | $ 1,297,135 | $ 1,223,326 | $ 1,142,476 | $ 1,054,238 |
| **Sources of Funds** | | | | | | | | |
| Transfer from the General Fund | $ 121,240 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 1% Transfer from the General Fund | 722,415 | 730,411 | 763,913 | 783,011 | 802,586 | 822,651 | 843,217 | 864,297 |
| Interest on Investments | 10,983 | 10,219 | 8,837 | 8,868 | 8,431 | 7,952 | 7,426 | 6,853 |
| **Total Sources of Funds** | $ 854,638 | $ 740,630 | $ 772,750 | $ 791,878 | $ 811,017 | $ 830,602 | $ 850,644 | $ 871,151 |
| **Uses of Funds** | | | | | | | | |
| Retirement and Termination Payout | $ 786,927 | $ 1,010,535 | $ 826,274 | $ 851,062 | $ 876,594 | $ 902,891 | $ 929,978 | $ 957,878 |
| Cost Allocation | 35,466 | 36,843 | 7,611 | 7,915 | 8,232 | 8,561 | 8,904 | 9,260 |
| **Total Uses of Funds** | $ 822,393 | $ 1,047,378 | $ 833,885 | $ 858,977 | $ 884,826 | $ 911,453 | $ 938,882 | $ 967,138 |
| **Ending Fund Balance** | **$ 1,732,116** | **$ 1,425,368** | **$ 1,364,234** | **$ 1,297,135** | **$ 1,223,326** | **$ 1,142,476** | **$ 1,054,238** | **$ 958,251** |

## Table 9-14: Computer Replacement Fund, 2015 Fund Financial

### COMPUTER REPLACEMENT

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 6,708,650 | $ 6,678,894 | $ 6,584,855 | $ 5,880,904 | $ 6,110,664 | $ 6,348,662 | $ 6,110,473 | $ 5,067,613 |
| **Sources of Funds** | | | | | | | | |
| Transfer In - Workstation contributions | $ 1,794,033 | $ 1,771,110 | $ 1,954,434 | $ 1,964,206 | $ 1,974,027 | $ 1,983,898 | $ 1,993,817 | $ 2,003,786 |
| Misc Used Equipment Sales | 5,413 | - | - | - | - | - | - | - |
| Interest | 43,481 | 45,018 | 18,439 | 16,468 | 17,111 | 17,777 | 17,110 | 14,190 |
| **Total Sources of Funds** | $ 1,842,927 | $ 1,816,128 | $ 1,972,873 | $ 1,980,674 | $ 1,991,138 | $ 2,001,675 | $ 2,010,927 | $ 2,017,976 |
| **Uses of Funds** | | | | | | | | |
| Computer Replacements | $ 320,117 | $ 758,694 | $ 578,813 | $ 607,753 | $ 487,592 | $ 511,971 | $ 537,570 | $ 564,448 |
| Departmental Surplus | - | - | 536,000 | - | - | - | - | - |
| City-Wide Replacements | 1,539,700 | 1,138,106 | 1,545,186 | 1,126,167 | 1,248,385 | 1,710,558 | 2,498,709 | 2,540,270 |
| Cost Allocation | 12,867 | 13,367 | 16,825 | 16,993 | 17,163 | 17,335 | 17,508 | 17,683 |
| **Total Uses of Funds** | $ 1,872,684 | $ 1,910,167 | $ 2,676,824 | $ 1,750,914 | $ 1,753,140 | $ 2,239,864 | $ 3,053,787 | $ 3,122,401 |
| **Ending Fund Balance Before Reserves** | $ 6,678,894 | $ 6,584,855 | $ 5,880,904 | $ 6,110,664 | $ 6,348,662 | $ 6,110,473 | $ 5,067,613 | $ 3,963,189 |
| **Reserves** | | | | | | | | |
| Replacement Reserve | | | | | | | | |
| Beginning Reserve Requirement | $ - | $ 2,227,864 | $ 2,294,666 | $ 2,153,574 | $ 2,623,497 | $ 2,962,086 | $ 2,939,958 | $ 2,223,320 |
| Annual Increase to Replacement Reserve | - | 652,837 | 653,878 | 686,572 | 720,900 | 756,945 | 833,203 | 874,864 |
| Decrease for Replacement Purchases | - | (586,035) | (794,970) | (216,649) | (382,312) | (779,073) | (1,549,842) | (1,501,396) |
| **Total Reserves** | $ - | $ 2,294,666 | $ 2,153,574 | $ 2,623,497 | $ 2,962,086 | $ 2,939,958 | $ 2,223,320 | $ 1,596,787 |
| **Ending Fund Balance After Reserves** | **$ 6,678,894** | **$ 4,290,189** | **$ 3,727,330** | **$ 3,487,167** | **$ 3,386,577** | **$ 3,170,515** | **$ 2,844,294** | **$ 2,366,402** |

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# Table 9-15: Downtown Commercial District Fund, 2015 Fund Financial

## DOWNTOWN COMMERCIAL DISTRICT

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 4,332,420 | $ 5,493,478 | $ 5,193,190 | $ 3,441,412 | $ 4,537,948 | $ 5,648,626 | $ 6,671,610 | $ 8,734,193 |
| **Sources of Funds** | | | | | | | | |
| Property/Owner. Tax | $ 1,110,605 | $ 1,105,829 | $ 1,127,946 | $ 1,150,505 | $ 1,173,515 | $ 1,196,986 | $ 1,220,925 | $ 1,245,343 |
| Short Term Fees | 1,996,216 | 1,600,625 | 1,666,805 | 1,681,517 | 1,696,376 | 1,711,383 | 1,723,388 | 1,738,665 |
| Long Term Fees | 2,527,735 | 2,660,973 | 3,048,320 | 3,048,320 | 3,170,253 | 3,170,253 | 3,297,063 | 3,297,063 |
| Meterhood & Tokens | 43,933 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| Interest | 28,405 | 22,775 | 32,198 | 21,337 | 28,135 | 35,021 | 41,364 | 54,152 |
| Rental Income | 205,517 | 180,500 | 175,500 | 177,250 | 179,018 | 180,803 | 182,606 | 184,427 |
| Miscellaneous | 16,589 | 20,535 | 15,165 | 15,194 | $15,223 | 15,252 | 15,282 | 15,312 |
| Transfers In Meters | 1,475,000 | 1,525,000 | 1,525,000 | 1,525,000 | 1,525,000 | 1,525,000 | 1,525,000 | 1,525,000 |
| Transfer in for 1000 Walnut | - | - | 284,748 | 293,273 | 274,833 | 283,297 | 265,980 | 272,004 |
| 10th/Walnut - Property, Sales, Accommodations and TIF | 1,829,734 | 889,575 | - | - | - | - | - | - |
| 10th/Walnut- other Revenue | 13,224 | 39,151 | 39,543 | 39,938 | 40,338 | 40,741 | 41,149 | 41,560 |
| **Total Sources of Funds** | $ 9,246,958 | $ 8,079,963 | $ 7,950,225 | $ 7,987,334 | $ 8,137,690 | $ 8,193,736 | $ 8,347,756 | $ 8,408,526 |
| **Uses of Funds** | | | | | | | | |
| Operating:- | | | | | | | | |
| Parking Operations | $ 1,833,617 | $ 1,935,867 | $ 2,060,849 | $ 2,071,441 | $ 2,132,780 | $ 2,196,142 | $ 2,261,600 | $ 2,329,229 |
| Major Maintenance/Improvements - Parking | 848,250 | 250,000 | 1,325,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| Downtown & University Hill Management Division | 943,519 | 997,394 | 1,229,805 | 1,143,966 | 1,180,952 | 1,219,242 | 1,258,885 | 1,299,930 |
| Eco-Pass Program | 795,250 | $843,125 | 843,125 | 859,988 | 877,187 | 894,731 | 912,626 | 930,878 |
| Major Maintenance/Improvements - Downtown | 253,990 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 |
| Sick/Vacation Accrual | (8,487) | 12,555 | 12,555 | 13,057 | 13,579 | 14,123 | 14,688 | 15,275 |
| Capital Replacement Reserve | 165,675 | 165,675 | 165,675 | 165,675 | 165,675 | 165,675 | 165,675 | 165,675 |
| Debt- | | | | | | | | |
| Series 1998 | 1,008,000 | 1,012,910 | 1,016,920 | 1,021,498 | 1,024,093 | 1,030,013 | - | - |
| Bond Refunding | - | - | - | - | - | - | - | - |
| Trinity Luteran | - | - | 1,700,000 | - | - | - | - | - |
| Series 2003 (10th and Walnut) | 901,407 | 817,214 | 819,300 | 821,088 | 822,574 | 823,761 | 826,890 | 825,063 |
| Transfers- | | | | | | | | |
| Cost Allocation | 229,373 | 238,283 | 316,327 | 332,143 | 348,750 | 366,188 | 384,497 | 403,722 |
| Carryover, Encumbrances and Adjustments | - | $721,674 | - | - | - | - | - | - |
| Excess TIF to City of Boulder | 1,106,820 | 1,173,109 | - | - | - | - | - | - |
| **Total Uses of Funds** | $ 8,077,413 | $ 8,392,806 | $ 9,714,556 | $ 6,903,855 | $ 7,040,591 | $ 7,184,875 | $ 6,299,860 | $ 6,444,772 |
| Less: Sick/Vacation Accrual Adjustment | $ 8,487 | $ (12,555) | $ (12,555) | $ (13,057) | $ (13,579) | $ (14,123) | $ (14,688) | $ (15,275) |
| **Ending Fund Balance Before Reserves** | $ 5,493,478 | $ 5,193,190 | $ 3,441,414 | $ 4,537,948 | $ 5,648,626 | $ 6,671,610 | $ 8,734,193 | $ 10,713,222 |

## Table 9-15: Downtown Commercial District Fund, 2015 Fund Financial (Cont.)

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Reserves** | | | | | | | | |
| Designated Reserve | $ 436,235 | $ 442,962 | $ 586,201 | $ 472,913 | $ 484,517 | $ 496,491 | $ 508,847 | $ 521,599 |
| Pay Period 27 - 2013 Reserve | 72,736 | 86,236 | 99,736 | 113,236 | 126,736 | 140,236 | 153,736 | 167,236 |
| Sick and Vacation Liability Reserve | 143,225 | 155,780 | 168,335 | 181,392 | 194,972 | 209,094 | 223,782 | 239,057 |
| 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** | $ 937,285 | $ 970,067 | $ 1,139,361 | $ 1,052,630 | $ 1,091,314 | $ 1,130,911 | $ 1,171,454 | $ 1,212,981 |
| **Ending Fund Balance After Reserves** | **$ 4,556,193** | **$ 4,223,123** | **$ 2,302,053** | **$ 3,485,318** | **$ 4,557,312** | **$ 5,540,699** | **$ 7,562,739** | **$ 9,500,242** |

## Table 9-16: Equipment Replacement Fund, 2015 Fund Financial

### EQUIPMENT REPLACEMENT

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 6,126,607 | $ 4,132,852 | $ 2,982,036 | $ 3,434,795 | $ 3,691,921 | $ 3,915,495 | $ 3,321,241 | $ 3,504,917 |
| **Sources of Funds** | | | | | | | | |
| Department Contributions | $ 699,910 | $ 773,314 | $ 976,640 | $ 722,689 | $ 744,370 | $ 766,701 | $ 789,702 | $ 813,393 |
| Interest on Investments | 35,942 | 29,017 | 18,489 | 22,326 | 23,997 | 25,451 | 21,588 | 22,782 |
| Miscellaneous Revenues | 35,324 | - | - | - | - | - | - | - |
| **Total Sources of Funds** | $ 771,176 | $ 802,331 | $ 995,129 | $ 745,015 | $ 768,367 | $ 792,152 | $ 811,290 | $ 836,175 |
| **Uses of Funds** | | | | | | | | |
| Equipment Purchases | $ 231,036 | $ 1,892,623 | $ 498,856 | $ 443,069 | $ 498,631 | $ 1,338,858 | $ 578,640 | $ 319,902 |
| Other Financing Uses | 2,487,705 | - | - | - | - | - | - | - |
| Support Services | 28,200 | 41,835 | 36,775 | 37,878 | 39,015 | 40,185 | 41,391 | 42,632 |
| Cost Allocation | 17,990 | 18,689 | 6,739 | 6,941 | 7,149 | 7,364 | 7,585 | 7,812 |
| Appropriations from ATBs & Carryovers | - | - | - | - | - | - | - | - |
| **Total Uses of Funds** | $ 2,764,931 | $ 1,953,147 | $ 542,370 | $ 487,888 | $ 544,795 | $ 1,386,407 | $ 627,615 | $ 370,347 |
| **Ending Fund Balance Before Reserves** | $ 4,132,852 | $ 2,982,036 | $ 3,434,795 | $ 3,691,921 | $ 3,915,495 | $ 3,321,241 | $ 3,504,917 | $ 3,970,746 |
| **Reserves** | | | | | | | | |
| Pay Period 27 Reserve | $ - | $ 250 | $ 500 | $ 750 | $ 1,000 | $ 1,250 | $ 1,500 | $ 1,750 |
| Sick/Vacation/Bonus Reserve | 674 | 874 | 1,074 | 1,274 | 1,474 | 1,674 | 1,874 | 2,074 |
| Department Balances | 4,132,178 | 2,980,912 | 3,433,221 | 3,689,897 | 3,913,021 | 3,318,317 | 3,501,543 | 3,966,922 |
| **Total Reserves** | $ 4,132,852 | $ 2,982,036 | $ 3,434,795 | $ 3,691,921 | $ 3,915,495 | $ 3,321,241 | $ 3,504,917 | $ 3,970,746 |
| **Ending Fund Balance After Reserves** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

**Note:**
Minimum Fund Balance: $637,782 or 10% Projected Equipment Replacement Value

## Table 9-17: Facility Renovation and Replacement Fund, 2015 Fund Financial

### FACILITY RENOVATION AND REPLACEMENT

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 7,163,815 | $ 10,676,886 | $ 3,096,658 | $ 2,376,334 | $ 1,987,491 | $ 2,212,472 | $ 2,574,801 | $ 1,904,838 |
| **Sources of Funds** | | | | | | | | |
| Department Contributions | $ 714,425 | $ 480,985 | $ 488,985 | $ 488,985 | $ 488,985 | $ 488,985 | $ 488,985 | $ 488,985 |
| Transfers From Major Maintenance | 1,795,472 | 2,700,841 | 1,668,841 | 1,668,841 | 1,668,841 | 1,668,841 | 1,668,841 | 1,668,841 |
| Energy Performance Contract | 941,547 | 697,121 | 685,140 | 685,140 | 685,140 | 685,140 | 685,140 | 685,140 |
| Interest Earnings | 54,654 | 14,945 | 19,199 | 15,446 | 12,919 | 14,381 | 16,736 | 12,381 |
| Other Revenues | 397,815 | - | - | - | - | - | - | - |
| Appropriations from ATBs | 4,149,679 | 401,675 | - | - | - | - | - | - |
| **Total Sources of Funds** | $ 8,053,592 | $ 4,295,567 | $ 2,862,165 | $ 2,858,412 | $ 2,855,885 | $ 2,857,347 | $ 2,859,702 | $ 2,855,347 |
| **Uses of Funds** | | | | | | | | |
| Operating Project Expenses | $ 3,149,825 | $ 1,644,000 | $ 891,526 | $ 891,526 | $ 891,526 | $ 891,526 | $ 891,526 | $ 891,526 |
| Support Services | 23,165 | 23,312 | 19,131 | 19,705 | 20,296 | 20,905 | 21,532 | 22,178 |
| Cost Allocation | 46,022 | 47,810 | 66,785 | 68,789 | 70,852 | 72,978 | 75,167 | 77,422 |
| Energy Efficiency Lease | 850,498 | 842,495 | 875,048 | 900,235 | 929,230 | 959,609 | 991,440 | 991,440 |
| Capital Improvements Program | 471,011 | 987,000 | 1,730,000 | 1,367,000 | 719,000 | 550,000 | 1,550,000 | 550,000 |
| Appropriations from ATBs & Carryover | - | 8,331,179 | - | - | - | - | - | - |
| **Total Uses of Funds** | $ 4,540,521 | $ 11,875,795 | $ 3,582,490 | $ 3,247,254 | $ 2,630,904 | $ 2,495,018 | $ 3,529,665 | $ 2,532,566 |
| **Ending Fund Balance Before Reserves** | $ 10,676,886 | $ 3,096,658 | $ 2,376,334 | $ 1,987,491 | $ 2,212,472 | $ 2,574,801 | $ 1,904,838 | $ 2,227,619 |
| **Reserves** | | | | | | | | |
| Pay Period 27 Reserve | $ - | $ 1,000 | $ 2,000 | $ 3,000 | $ 4,000 | $ 5,000 | $ 6,000 | $ 7,000 |
| Sick/Vacation/Bonus Reserve | 3,534 | 4,184 | 4,834 | 5,484 | 6,134 | 6,784 | 7,434 | 8,084 |
| Departmental Balances | 10,545,840 | 2,963,962 | 2,241,988 | 1,851,495 | 2,074,826 | 2,435,505 | 1,763,892 | 2,085,023 |
| Dushanbe Teahouse Balance | 127,512 | 127,512 | 127,512 | 127,512 | 127,512 | 127,512 | 127,512 | 127,512 |
| | $ 10,676,886 | $ 3,096,658 | $ 2,376,334 | $ 1,987,491 | $ 2,212,472 | $ 2,574,801 | $ 1,904,838 | $ 2,227,619 |
| **Ending Fund Balance After Reserves** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

## Table 9-18: Fleet Operations Fund, 2015 Fund Financial

### FLEET OPERATIONS

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 289,296 | $ 4,318 | $ 139,991 | $ 631,249 | $ 547,162 | $ 574,559 | $ 602,298 | $ 630,392 |
| **Sources of Funds** | | | | | | | | |
| Vehicle Charges | $ 2,615,095 | $ 2,823,336 | $ 3,309,106 | $ 3,085,589 | $ 3,336,221 | $ 3,328,595 | $ 3,345,431 | $ 3,311,554 |
| Vehicle Acquisition Charges | 611,527 | 618,220 | 575,512 | 331,618 | 307,522 | 433,252 | 538,069 | 697,250 |
| Interest Earnings | 536 | 3,528 | 868 | 4,103 | 3,557 | 3,735 | 3,915 | 4,098 |
| Other Revenues | 445,097 | 371,000 | 368,500 | 368,500 | 368,500 | 368,500 | 368,500 | 368,500 |
| **Total Sources of Funds** | $ 3,672,255 | $ 3,816,084 | $ 4,253,986 | $ 3,789,810 | $ 4,015,799 | $ 4,134,081 | $ 4,255,915 | $ 4,381,401 |
| **Uses of Funds** | | | | | | | | |
| Operating Expenditures | $ 3,649,535 | $ 3,496,687 | $ 3,423,734 | $ 3,526,446 | $ 3,632,239 | $ 3,741,206 | $ 3,853,442 | $ 3,969,046 |
| Building Replacement | 57,055 | 57,055 | 57,055 | 57,055 | 57,055 | 57,055 | 57,055 | 57,055 |
| Cost Allocation | 250,643 | 86,793 | 281,939 | 290,397 | 299,109 | 308,082 | 317,324 | 326,844 |
| Appropriations from ATBs & Carryovers | - | 39,876 | - | - | - | - | - | - |
| **Total Uses of Funds** | $ 3,957,233 | $ 3,680,411 | $ 3,762,727 | $ 3,873,897 | $ 3,988,402 | $ 4,106,343 | $ 4,227,821 | $ 4,352,944 |
| **Ending Fund Balance Before Reserves** | $ 4,318 | $ 139,991 | $ 631,249 | $ 547,162 | $ 574,559 | $ 602,298 | $ 630,392 | $ 658,850 |
| **Reserves** | | | | | | | | |
| Pay Period 27 Reserve | $ - | $ 9,500 | $ 19,000 | $ 28,500 | $ 38,000 | $ 47,500 | $ 57,000 | $ 66,500 |
| Sick/Vacation/Bonus Reserve | 111,934 | 118,380 | 124,826 | 131,272 | 137,718 | 144,164 | 150,610 | 157,056 |
| Operating Reserve | (107,616) | 12,111 | 487,424 | 387,390 | 398,840 | 410,634 | 422,782 | 435,294 |
| **Total Reserves** | $ 4,318 | $ 139,991 | $ 631,250 | $ 547,162 | $ 574,558 | $ 602,298 | $ 630,392 | $ 658,850 |
| **Ending Fund Balance After Reserves** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

## Table 9-19: Fleet Replacement Fund, 2015 Fund Financial

### FLEET REPLACEMENT

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 9,933,922 | $ 10,212,190 | $ 8,201,450 | $ 7,450,323 | $ 9,652,079 | $ 12,128,187 | $ 13,499,980 | $ 13,918,456 |
| **Sources of Funds** | | | | | | | | |
| Fleet Replacement Charges | $ 5,075,315 | $ 5,648,788 | $ 6,256,703 | $ 6,322,955 | $ 6,359,977 | $ 6,440,832 | $ 6,481,268 | $ 6,543,590 |
| Sale of Assets | 461,182 | 361,019 | 339,879 | 219,151 | 207,223 | 269,460 | 321,344 | 400,139 |
| Interest Earnings | 66,629 | 36,243 | 49,682 | 48,427 | 62,739 | 78,833 | 87,750 | 90,470 |
| Other Revenues | 182,264 | 174,000 | 145,151 | 145,151 | 145,151 | 145,151 | 145,151 | 145,151 |
| **Total Sources of Funds** | $ 5,785,389 | $ 6,220,051 | $ 6,791,415 | $ 6,735,684 | $ 6,775,091 | $ 6,934,276 | $ 7,035,513 | $ 7,179,350 |
| **Uses of Funds** | | | | | | | | |
| Fleet Purchases | $ 5,167,300 | $ 7,182,200 | $ 7,330,637 | $ 4,316,180 | $ 4,075,217 | $ 5,332,519 | $ 6,380,689 | $ 7,972,499 |
| Support Services | 54,115 | 59,054 | 100,771 | 103,794 | 106,908 | 110,115 | 113,419 | 116,821 |
| Building Replacement | 17,155 | 17,155 | 17,155 | 17,155 | 17,155 | 17,155 | 17,155 | 17,155 |
| Cost Allocation | 268,551 | 260,380 | 93,980 | 96,799 | 99,703 | 102,694 | 105,775 | 108,948 |
| Appropriations from ATBs & Carryovers | - | 712,002 | - | - | - | - | - | - |
| **Total Uses of Funds** | $ 5,507,121 | $ 8,230,791 | $ 7,542,542 | $ 4,533,928 | $ 4,298,983 | $ 5,562,483 | $ 6,617,037 | $ 8,215,423 |
| **Ending Fund Balance** | **$ 10,212,190** | **$ 8,201,450** | **$ 7,450,323** | **$ 9,652,079** | **$ 12,128,187** | **$ 13,499,980** | **$ 13,918,456** | **$ 12,882,382** |

**Note:**
Minimum Fund Balance: 10% Value of Fleet = $3.6 million

## Table 9-20: Home Investment Partnership Grant Fund, 2015 Fund Financial

### HOME INVESTMENT PARTNERSHIP GRANT

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Sources of Funds** | | | | | | | | |
| Current Year Federal Grant | $ 1,607,754 | $ 940,084 | $ 846,075 | $ 846,075 | $ 846,075 | $ 846,075 | $ 846,075 | $ 846,075 |
| Available Prior Years Grant Balances | - | 1,554,916 | - | - | - | - | - | - |
| Third Party Reimbursements | - | - | - | - | - | - | - | - |
| **Total Sources of Funds** | $ 1,607,754 | $ 2,495,000 | $ 846,075 | $ 846,075 | $ 846,075 | $ 846,075 | $ 846,075 | $ 846,076 |
| **Uses of Funds** | | | | | | | | |
| Program Management | $ 60,760 | $ 48,741 | $ 65,140 | $ 50,486 | $ 49,782 | $ 49,051 | $ 48,290 | $ 47,499 |
| Cost Allocation | 10,948 | 11,373 | 16,905 | 17,581 | 18,284 | 19,016 | 19,776 | 20,568 |
| HOME Consortium to Other Communities | 719,837 | 441,416 | 397,275 | 397,275 | 397,275 | 397,275 | 397,275 | 397,275 |
| Housing Activities | 816,209 | 438,554 | 366,756 | 380,734 | 380,734 | 380,734 | 380,734 | 380,735 |
| Program Carryover and Encumbrances | - | 1,554,916 | - | - | - | - | - | - |
| **Total Uses of Funds** | $ 1,607,754 | $ 2,495,000 | $ 846,075 | $ 846,075 | $ 846,075 | $ 846,075 | $ 846,075 | $ 846,076 |
| **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 9-21: Library Fund, 2015 Fund Financial

### LIBRARY

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 1,438,025 | $ 3,010,338 | $ 1,081,902 | $ 1,081,902 | $ 1,081,902 | $ 1,081,902 | $ 1,081,902 | $ 1,081,902 |
| **Sources of Funds** | | | | | | | | |
| Property Tax | $ 818,051 | $ 842,957 | $ 865,855 | $ 887,501 | $ 914,126 | $ 941,550 | $ 969,796 | $998,890 |
| Overdue Fines and Fees | 155,417 | 120,000 | 120,000 | 123,120 | 126,321 | 129,605 | 132,975 | 136,433 |
| Facility Rental | 15,304 | 8,600 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| Interest on Investment | 13,765 | 15,000 | 6,729 | 7,032 | 10,711 | 10,819 | 12,442 | 12,712 |
| Miscellaneous and Third Party Revenues | 45,981 | 24,000 | 27,000 | 27,000 | 27,000 | 27,000 | 27,000 | 27,000 |
| Grants | 73,218 | 31,713 | 34,039 | 34,924 | 35,832 | 36,764 | 37,720 | 38,700 |
| Transfer from Fund 640 | 1,330,000 | | | | | | | |
| Transfer from the General Fund | 6,511,398 | 6,586,733 | 6,586,440 | 6,759,335 | 6,928,942 | 7,106,518 | 7,287,091 | 7,473,639 |
| **Total Sources of Funds** | $ 8,963,134 | $ 7,629,003 | $ 7,648,063 | $ 7,846,913 | $ 8,050,932 | $ 8,260,257 | $ 8,475,023 | $ 8,695,374 |
| **Uses of Funds** | | | | | | | | |
| Library Administration | $ 564,844 | $ 586,908 | $ 640,843 | $ 657,505 | $ 674,600 | $ 692,140 | $ 710,135 | $ 728,599 |
| Library Facility Operations | 3,698,140 | 3,584,180 | 3,554,238 | 3,646,648 | 3,741,461 | 3,838,739 | 3,938,546 | 4,040,948 |
| Programs | 512,332 | 493,602 | 498,808 | 511,777 | 525,083 | 538,735 | 552,742 | 567,114 |
| Library Materials | 842,597 | 824,289 | 824,288 | 845,719 | 867,708 | 890,269 | 913,416 | 937,164 |
| Library IT | 1,178,594 | 1,485,478 | 1,393,653 | 1,429,888 | 1,467,065 | 1,505,209 | 1,544,344 | 1,584,497 |
| Facility Maintenance | 594,314 | 702,701 | 736,233 | 755,375 | 775,015 | 795,165 | 815,839 | 837,051 |
| Carryover and Encumbrances | - | 48,156 | - | - | - | - | - | - |
| Adjustments to Base | - | 1,832,125 | - | - | - | - | - | - |
| **Total Uses of Funds** | $ 7,390,821 | $ 9,557,439 | $ 7,648,063 | $ 7,846,913 | $ 8,050,932 | $ 8,260,257 | $ 8,475,023 | $ 8,695,374 |
| **Ending Fund Balance Before Reserves** | $ 3,010,338 | $ 1,081,902 | $ 1,081,902 | $ 1,081,902 | $ 1,081,902 | $ 1,081,902 | $ 1,081,902 | $ 1,081,902 |
| **Reserves** | | | | | | | | |
| Operating Reserve | $ 112,174 | $ 104,227 | $ 106,162 | $ 108,758 | $ 112,199 | $ 115,374 | $ 118,793 | $ 122,174 |
| **Total Reserves** | $ 112,174 | $ 104,227 | $ 106,162 | $ 108,758 | $ 112,199 | $ 115,374 | $ 118,793 | $ 122,174 |
| **Ending Fund Balance After Reserves** | **$ 2,898,164** | **$ 977,675** | **$ 975,739** | **$ 973,144** | **$ 969,703** | **$ 966,528** | **$ 963,108** | **$ 959,728** |

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

## Table 9-22: Lottery Fund, 2015 Fund Financial

### LOTTERY

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 1,156,405 | $ 1,509,711 | $ 606,472 | $ 610,232 | $ 599,065 | $ 587,829 | $ 576,524 | $ 565,148 |
| **Sources of Funds** | | | | | | | | |
| Intergovernmental Revenues | $ 1,075,834 | $ 836,000 | $ 836,000 | $ 836,000 | $ 836,000 | $ 836,000 | $ 836,000 | $ 836,000 |
| Interest Income | 8,380 | 9,360 | 3,760 | 3,783 | 3,714 | 3,645 | 3,574 | 3,504 |
| Grants | - | - | - | - | - | - | - | - |
| **Total Sources of Funds** | $ 1,084,214 | $ 845,360 | $ 839,760 | $ 839,783 | $ 839,714 | $ 839,645 | $ 839,574 | $ 839,504 |
| **Uses of Funds** | | | | | | | | |
| Operating- | | | | | | | | |
| Habitat Restoration - P & R | $ 162,216 | $ 125,000 | $ 125,000 | $ 125,000 | $ 125,000 | $ 125,000 | $ 125,000 | $ 125,000 |
| Renovation and Refurbishment - P & R | - | 30,300 | 30,300 | - | - | - | - | - |
| **Total Operating Uses of Funds** | 162,216 | 155,300 | 155,300 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 |
| Capital- | | | | | | | | |
| Playground and Irrigation Renovation | 135,825 | 200,000 | 200,000 | 245,250 | 245,250 | 245,250 | 245,250 | 245,250 |
| Tributary Greenways - Public Works | 79,564 | 125,400 | 125,400 | 125,400 | 125,400 | 125,400 | 125,400 | 125,400 |
| Capital Projects - OSMP | 353,303 | 355,300 | 355,300 | 355,300 | 355,300 | 355,300 | 355,300 | 355,300 |
| **Total Capital Improvement Program** | 568,692 | 680,700 | 680,700 | 725,950 | 725,950 | 725,950 | 725,950 | 725,950 |
| Capital Projects - P & R | - | - | - | - | - | - | - | - |
| Carryover and Encumbrances | - | 912,599 | - | - | - | - | - | - |
| **Total Uses of Funds** | $ 730,908 | $ 1,748,599 | $ 836,000 | $ 850,950 | $ 850,950 | $ 850,950 | $ 850,950 | $ 850,950 |
| **Ending Fund Balance** | **$ 1,509,711** | **$ 606,472** | **$ 610,232** | **$ 599,065** | **$ 587,829** | **$ 576,524** | **$ 565,148** | **$ 553,702** |

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## Table 9-23: Open Space Fund, 2015 Fund Financial

### OPEN SPACE AND MOUNTAIN PARKS

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 18,917,725 | $ 17,110,163 | $ 13,399,378 | $ 13,959,973 | $ 14,968,242 | $ 19,419,646 | $ 24,760,700 | $ 28,658,565 |
| **Sources of Funds** | | | | | | | | |
| Net Sales Tax Revenue | $ 26,771,029 | $ 26,295,672 | $ 28,467,600 | $ 29,327,322 | $ 30,421,231 | $ 31,458,595 | $ 28,464,917 | $ 23,701,368 |
| Investment Income | 103,098 | 325,000 | 101,247 | 104,284 | 107,413 | 110,635 | 113,954 | 117,373 |
| Lease and Miscellaneous Revenue | 642,958 | 485,910 | 439,109 | 485,909 | 334,750 | 344,793 | 355,136 | 365,790 |
| Voice & Sight Tag Program Revenue | | | 131,500 | 227,000 | 227,000 | 227,000 | 227,000 | 227,000 |
| Sale of Property | 256,880 | - | - | - | - | - | - | - |
| Funds from CDOT for Granite acquisition | 1,300,000 | - | - | - | - | - | - | - |
| General Fund Transfer | 1,072,174 | 1,103,384 | 1,140,735 | 1,171,553 | 1,208,122 | 1,245,832 | 1,284,720 | - |
| **Total Sources of Funds** | $30,146,139 | $28,209,966 | $ 30,280,191 | $ 31,316,068 | $ 32,298,516 | $ 33,386,855 | $ 30,445,728 | $ 24,411,531 |
| **Uses of Funds** | | | | | | | | |
| General Operating Expenditures | $ 10,579,542 | $ 11,801,291 | $ 13,480,130 | $14,504,239 | $14,870,045 | $15,148,146 | $15,602,591 | $16,070,669 |
| Increase to 2015 base | - | - | 1,782,866 | - | - | - | - | - |
| Operating Supplemental and Carryover | - | 164,896 | | | | | | |
| Vehicle Acqusition | - | - | - | 300,000 | - | - | - | - |
| Cost Allocation | 1,066,954 | 1,108,400 | 1,348,701 | 1,416,136 | 1,486,943 | 1,561,290 | 1,639,354 | 1,721,322 |
| Capital-Real Estate Acquisition CIP | 9,464,695 | 5,400,000 | 5,400,000 | 5,400,000 | 5,400,000 | 5,400,000 | 5,400,000 | 5,400,000 |
| Capital-Water Rights Acquisition CIP | 52,725 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 20,000 |
| Capital-Water Acquisition Carryover | - | 335,091 | - | - | - | - | - | - |
| Capital-South Boulder Creek Instream Flow | 1,912 | 100,000 | 150,000 | 2,000,000 | - | - | - | - |
| Capital-So Bldr Crk Instream Flow Carryover | - | 148,089 | - | - | - | - | - | - |
| Capital-North TSA | - | 50,000 | 50,000 | 100,000 | 200,000 | 100,000 | 50,000 | 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-So. Mesa Rd./Shanahan Tr. Repair | - | - | 544,700 | - | - | - | - | - |
| Capital-Flagstaff Summit Improvements | - | - | 250,000 | - | - | - | - | - |
| Capital-Royal Arch Trail Repair | - | - | 150,000 | - | - | - | - | - |
| Capital-Restore Wetland Habitats | - | - | 59,000 | - | - | - | - | - |
| Capital-So. Boulder Crk. Bridge at Greenbelt | - | - | 150,000 | - | - | - | - | - |
| Capital-So. Boulder Creek West Trail | - | - | 100,000 | - | - | - | - | - |
| Capital-Agriculture Facilities | - | - | 100,000 | 110,000 | 110,000 | 120,000 | 120,000 | 130,000 |
| Capital-Boulder/So. Boulder Crks Confluence | - | - | 150,000 | - | - | - | - | - |
| Capital-Cultural Resources/Facility Restor. | - | - | 60,000 | - | - | - | - | - |
| Capital-Hartnagle House Restoration | - | - | 65,000 | - | - | - | - | - |
| Capital-Viele House Repair | - | - | 80,000 | - | - | - | - | - |

## Table 9-23: Open Space Fund, 2015 Fund Financial (Cont.)

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Uses of Funds** | | | | | | | | |
| Capital-West TSA | 746,641 | 500,000 | - | 550,000 | 450,000 | 600,000 | 50,000 | 50,000 |
| Capital-East TSA | - | - | - | - | 50,000 | 50,000 | 200,000 | 200,000 |
| Capital-Mineral Rights Acquisition | - | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Capital-Mineral Acquisition Carryover | - | 361,184 | - | - | - | - | - | - |
| Capital-Visitor Infrastructure CIP | 264,929 | 350,000 | - | 250,000 | 200,000 | 200,000 | 500,000 | 500,000 |
| Capital-VI CIP Carryover | - | 2,165,419 | - | - | - | - | - | - |
| Capital-LIDAR/Aerial Imaging | 60,578 | - | - | - | - | - | - | - |
| Capital-LIDAR/Aerial Imaging Carryover | - | 12,010 | - | - | - | - | - | - |
| Capital-Highw ay 93 Underpass Carryover | 1,021,410 | - | - | - | - | - | - | - |
| Debt Service - BMPA | 1,624,540 | 1,500,969 | 1,701,487 | 1,587,661 | 987,162 | 760,602 | 660,686 | 660,686 |
| BMPA note supplemental | - | 2,092,289 | - | - | - | - | - | - |
| Debt Service - Bonds & Notes | 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** | $ 31,953,701 | $ 31,920,751 | $ 29,719,596 | $ 30,307,799 | $ 27,847,112 | $ 28,045,801 | $ 26,547,862 | $ 24,902,677 |
| **Ending Fund Balance Before Reserves** | $17,110,163 | $ 13,399,378 | $ 13,959,973 | $ 14,968,242 | $ 19,419,646 | $ 24,760,700 | $ 28,658,565 | $ 28,167,419 |
| **Reserves** | | | | | | | | |
| OSBT Contingency Reserve | $ 5,475,000 | $ 3,500,000 | $ 2,500,000 | $ 2,400,000 | $ 2,000,000 | $ 2,000,000 | $ 1,100,000 | $ 100,000 |
| Pay Period 27 Reserve | - | 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 | 1,450,000 | 1,750,000 | 2,000,000 | - | - | - | - | - |
| IBM Connector Trail | - | - | 200,000 | - | - | - | - | - |
| Vehicle Acquisition Reserve | - | 150,000 | 300,000 | - | - | - | - | - |
| Facility Maintenance Reserve | - | 100,000 | 200,000 | 300,000 | 400,000 | 500,000 | 600,000 | - |
| **Total Reserves** | $ 7,815,000 | $ 6,435,000 | $ 6,185,000 | $ 3,735,000 | $ 3,485,000 | $ 3,390,000 | $ 2,590,000 | $ 990,000 |
| **Ending Fund Balance After Reserves** | **$ 9,295,163** | **$ 6,964,378** | **$ 7,774,973** | **$ 11,233,242** | **$ 15,934,646** | **$ 21,370,700** | **$ 26,068,565** | **$ 27,177,419** |

## Table 9-24: Permanent Parks and Recreation Fund, 2015 Fund Financial

### PERMANENT PARKS AND RECREATION

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 2,096,235 | $ 2,266,052 | $ 379,255 | $ 418,243 | $ 402,806 | $ 537,820 | $ 478,296 | $ 572,733 |
| **Sources of Funds** | | | | | | | | |
| Property Tax | $ 2,211,121 | $ 2,287,620 | $ 2,340,147 | $ 2,398,651 | $ 2,470,611 | $ 2,544,729 | $ 2,621,071 | $ 2,699,703 |
| Interest | 16,595 | 7,362 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Parks Development Excise Taxes | 137,666 | 110,496 | - | - | - | - | - | - |
| Recreation Development Excise Taxes | 34,418 | - | - | - | - | - | - | - |
| Other Revenues | 12,598 | 12,598 | 12,598 | 12,598 | 12,598 | 12,598 | 12,598 | 12,598 |
| Parkland DET (Bldr Junction) | 111,335 | 169,879 | - | - | - | - | - | - |
| Parkland DET (City-wide) | - | 38,465 | - | - | - | - | - | - |
| **Total Sources of Funds** | $ 2,523,733 | $ 2,626,420 | $ 2,367,745 | $ 2,426,249 | $ 2,498,209 | $ 2,572,327 | $ 2,648,669 | $ 2,727,301 |
| **Uses of Funds** | | | | | | | | |
| Operations and Construction Management | $ 817,200 | $ 786,124 | $ 886,975 | $ 904,715 | $ 922,809 | $ 941,265 | $ 960,090 | $ 979,292 |
| Boulder Junction Transfer | 221,831 | 208,344 | - | - | - | - | - | - |
| Capital Refurbishment Projects | 116,527 | 700,000 | 300,000 | 300,000 | 300,000 | 300,000 | - | - |
| Cost Allocation | 79,598 | 82,690 | 80,467 | 80,467 | 83,686 | 83,686 | 87,033 | 87,033 |
| Excise Tax Collection | 5,953 | 6,131 | 6,315 | 6,505 | 6,700 | 6,901 | 7,108 | 7,321 |
| Capital Improvement Pogram | 1,112,807 | 1,000,000 | 1,055,000 | 1,150,000 | 1,050,000 | 1,300,000 | 1,500,000 | 1,000,000 |
| Carryover and Encumbrances | - | 1,729,928 | - | - | - | - | - | - |
| **Total Uses of Funds** | $ 2,353,916 | $ 4,513,217 | $ 2,328,757 | $ 2,441,687 | $ 2,363,194 | $ 2,631,852 | $ 2,554,231 | $ 2,073,646 |
| **Ending Fund Balance Before Reserves** | $ 2,266,052 | $ 379,255 | $ 418,243 | $ 402,806 | $ 537,820 | $ 478,296 | $ 572,733 | $ 1,226,388 |
| **Reserves** | | | | | | | | |
| Pay Period 27 Reserve | $ 5,500 | $ 11,000 | $ 16,500 | $ 22,000 | $ 27,500 | $ 33,000 | $ 38,500 | $ 44,000 |
| Sick/Vacation/Bonus Reserve | 57,728 | 59,460 | 61,244 | 63,081 | 64,973 | 66,923 | 68,930 | 70,998 |
| **Total Reserves** | $ 63,228 | $ 70,460 | $ 77,744 | $ 85,081 | $ 92,473 | $ 99,923 | $ 107,430 | $ 114,998 |
| **Ending Fund Balance After Reserves** | **$ 2,202,824** | **$ 308,796** | **$ 340,500** | **$ 317,725** | **$ 445,347** | **$ 378,373** | **$ 465,303** | **$ 1,111,390** |

## Table 9-25: Planning and Development Services Fund, 2015 Fund Financial

**PLANNING AND DEVELOPMENT SERVICES**

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 7,426,321 | $ 7,720,841 | $ 5,007,079 | $ 3,613,315 | $ 3,263,501 | $ 3,112,934 | $ 2,863,801 | $ 2,511,200 |
| **Sources of Funds** | | | | | | | | |
| General Fund Transfer | $ 2,130,365 | $ 2,125,385 | $ 2,192,095 | $ 2,257,858 | $ 2,325,594 | $ 2,395,361 | $ 2,467,222 | $ 2,541,239 |
| Restricted Funds' Transfers (Public Works) | 758,712 | 781,473 | 804,918 | 829,066 | 853,938 | 879,556 | 905,942 | 933,121 |
| Restricted Funds' Transfers (Excise Tax Administration) | 23,812 | 24,525 | 25,261 | 26,019 | 26,799 | 27,603 | 28,431 | 29,284 |
| Grants | 22,800 | - | - | - | - | - | - | - |
| Fees & Permits | 7,723,437 | 7,144,405 | 6,762,162 | 6,478,772 | 6,594,018 | 6,711,931 | 6,832,581 | 6,956,044 |
| Interest on Investments | 46,506 | 100,438 | 31,044 | 23,487 | 21,213 | 20,234 | 18,615 | 16,323 |
| **Total Sources of Funds** | $ 10,705,631 | $ 10,176,226 | $ 9,815,480 | $ 9,615,201 | $ 9,821,562 | $ 10,034,685 | $ 10,252,792 | $ 10,476,011 |
| **Uses of Funds** | | | | | | | | |
| Administrative, Financial and Communications Services | $ 1,814,533 | $ 1,997,637 | $ 2,333,441 | $ 1,970,535 | $ 1,973,001 | $ 2,032,191 | $ 2,093,157 | $ 2,155,952 |
| Information Resources | 1,085,918 | 1,238,030 | 1,303,613 | 1,342,721 | 1,173,913 | 1,209,130 | 1,245,404 | 1,282,766 |
| Comprehensive Planning | 1,004,635 | 1,102,167 | 1,181,739 | 884,278 | 910,806 | 938,131 | 966,275 | 995,263 |
| Land Use Review | 1,203,606 | 1,281,383 | 1,441,325 | 1,412,465 | 1,454,839 | 1,498,484 | 1,543,438 | 1,589,742 |
| Engineering Review | 1,380,614 | 1,362,798 | 1,317,781 | 1,357,314 | 1,398,034 | 1,439,975 | 1,483,174 | 1,527,669 |
| Floodplain and Wetland Management | 8,471 | 26,795 | 26,795 | 26,795 | 26,795 | 26,795 | 26,795 | 26,795 |
| Building Construction, Inspection and Enforcement | 1,532,211 | 1,533,493 | 1,815,969 | 1,689,168 | 1,701,733 | 1,752,785 | 1,805,369 | 1,859,530 |
| Cost Allocation/Transfers | 2,381,124 | 1,434,774 | 1,232,440 | 1,281,738 | 1,333,007 | 1,386,327 | 1,441,780 | 1,499,452 |
| Carryovers, Encumbrances and Adjustments to Base | - | 2,372,343 | - | - | - | - | - | - |
| General Fund Positions | - | 540,567 | 556,141 | - | - | - | - | - |
| **Total Uses of Funds** | $ 10,411,112 | $ 12,889,988 | $ 11,209,244 | $ 9,965,015 | $ 9,972,129 | $ 10,283,819 | $ 10,605,393 | $ 10,937,169 |
| **Ending Fund Balance Before Reserves** | **$ 7,720,841** | **$ 5,007,079** | **$ 3,613,315** | **$ 3,263,501** | **$ 3,112,934** | **$ 2,863,801** | **$ 2,511,200** | **$ 2,050,042** |
| **Reserves** | | | | | | | | |
| Operating Reserve | $ 772,344 | $ 714,440 | $ 676,216 | $ 647,877 | $ 659,402 | $ 671,193 | $ 683,258 | $ 695,604 |
| State Historic Tax Credit Fund | 10,903 | 10,903 | 10,903 | 10,903 | 10,903 | 10,903 | 10,903 | 10,903 |
| Pay Period 27 Liability | 102,965 | 150,965 | 198,965 | 246,965 | 294,965 | 342,965 | 390,965 | 438,965 |
| Sick/Vacation/Bonus Accrual Adjustment | 328,288 | 341,420 | 355,076 | 369,279 | 384,051 | 399,413 | 415,389 | 432,005 |
| **Total Reserves** | $ 1,214,500 | $ 1,217,728 | $ 1,241,161 | $ 1,275,025 | $ 1,349,320 | $ 1,424,476 | $ 1,500,519 | $ 1,577,483 |
| **Ending Fund Balance After Reserves** | **$ 6,506,342** | **$ 3,789,351** | **$ 2,372,155** | **$ 1,988,477** | **$ 1,763,614** | **$ 1,439,325** | **$ 1,010,681** | **$ 472,559** |

## Table 9-26: Property and Causality Fund, 2015 Fund Financial

### PROPERTY AND CASUALTY INSURANCE

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 5,406,877 | $ 5,731,640 | $ 5,387,431 | $ 5,113,608 | $ 4,826,844 | $ 4,526,654 | $ 4,215,251 | $ 3,889,227 |
| **Sources of Funds** | | | | | | | | |
| Charges to Departments | $ 1,510,000 | $ 1,610,000 | $ 1,658,300 | $ 1,741,215 | $ 1,828,276 | $ 1,919,690 | $ 2,015,674 | $ 2,116,458 |
| Interest on Investments | 44,548 | 33,817 | 33,402 | 31,704 | 29,926 | 30,781 | 28,664 | 26,447 |
| Transfer from General Fund | - | - | - | - | - | - | - | - |
| Miscellaneous Revenue | - | - | - | - | - | - | - | - |
| **Total Sources of Funds** | $ 1,554,548 | $ 1,643,817 | $ 1,691,702 | $ 1,772,919 | $ 1,858,202 | $ 1,950,471 | $ 2,044,338 | $ 2,142,904 |
| **Uses of Funds** | | | | | | | | |
| Insurance Premiums: | | | | | | | | |
| Airport | $ 4,565 | $ 4,888 | $ 5,132 | $ 5,389 | $ 5,658 | $ 5,941 | $ 6,238 | $ 6,550 |
| Liability | 190,323 | 333,506 | 350,182 | 367,691 | 386,075 | 405,379 | 425,648 | 446,930 |
| Crime | 8,692 | 8,704 | 8,965 | 9,234 | 9,511 | 9,796 | 10,090 | 10,392 |
| Boiler | 35,494 | 37,360 | 39,228 | 41,189 | 43,249 | 45,411 | 47,682 | 50,066 |
| Property | 447,469 | 419,123 | 462,083 | 485,188 | 509,447 | 534,919 | 561,665 | 589,749 |
| Flood | - | 162,225 | 170,336 | 178,853 | 187,796 | 197,186 | 207,045 | 217,397 |
| AJG Broker Fee | 57,028 | 59,879 | 62,873 | 66,017 | 69,318 | 72,784 | 76,423 | 80,244 |
| Actuarial Valuation Expense and Consulting | - | 15,104 | 15,859 | 16,652 | 17,485 | 18,359 | 19,277 | 20,241 |
| Annual Claim Payments | - | 438,446 | 477,799 | 501,689 | 526,773 | 553,112 | 580,768 | 609,806 |
| Internal Litigation Services | 107,027 | 107,706 | 112,951 | 117,469 | 122,167 | 127,054 | 132,136 | 137,422 |
| Risk Management Admin - Non-Personnel | 5,000 | 6,800 | 10,422 | 10,630 | 10,843 | 11,060 | 11,281 | 11,507 |
| Risk Management Admin - Personnel | 206,035 | 219,600 | 226,944 | 236,022 | 245,463 | 255,281 | 265,492 | 276,112 |
| Cost Allocation | 168,151 | 174,683 | 22,751 | 23,661 | 24,607 | 25,592 | 26,615 | 27,680 |
| **Total Uses of Funds** | $ 1,229,785 | $ 1,988,025 | $ 1,965,525 | $ 2,059,683 | $ 2,158,392 | $ 2,261,874 | $ 2,370,361 | $ 2,484,096 |
| **Ending Fund Balance Before Reserves** | $ 5,731,640 | $ 5,387,431 | $ 5,113,608 | $ 4,826,844 | $ 4,526,654 | $ 4,215,251 | $ 3,889,227 | $ 3,548,036 |
| **Reserves** | | | | | | | | |
| Year-end Estimated Liabilities | $ 622,084 | $ 1,233,886 | $ 1,323,953 | $ 1,380,736 | $ 1,437,519 | $ 1,494,302 | $ 1,551,085 | $ 1,607,868 |
| City Reserve Policy (@ 80% risk margin) | 232,659 | 431,860 | 463,384 | 483,258 | 503,132 | 523,006 | 542,880 | 562,754 |
| Pay Period 27 Reserve | 2,900 | 5,900 | 8,900 | 11,900 | 14,900 | 17,900 | 20,900 | 23,900 |
| **Total Reserves** | $ 857,643 | $ 1,671,646 | $ 1,796,237 | $ 1,875,894 | $ 1,955,551 | $ 2,035,208 | $ 2,114,865 | $ 2,194,522 |
| **Ending Fund Balance After Reserves** | **$ 4,873,997** | **$ 3,715,785** | **$ 3,317,371** | **$ 2,950,950** | **$ 2,571,103** | **$ 2,180,043** | **$ 1,774,363** | **$ 1,353,514** |

## Table 9-27: Recreation Activity Fund, 2015 Fund Financial

### RECREATION ACTIVITY

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 1,356,404 | $ 1,511,423 | $ 1,326,130 | $ 949,051 | $ 635,024 | $ 348,978 | $ 154,686 | $ (9,271) |
| **Sources of Funds** | | | | | | | | |
| Golf Revenue | $ 1,307,864 | $ 1,398,000 | $ 1,319,000 | $ 1,345,380 | $ 1,372,288 | $ 1,399,733 | $ 1,427,728 | $ 1,456,283 |
| Reservoir Revenue | 955,840 | 980,000 | 1,005,000 | 1,045,200 | 1,087,008 | 1,130,488 | 1,175,708 | 1,222,736 |
| Recreation Centers | 2,200,651 | 2,038,500 | 2,280,489 | 2,326,099 | 2,372,621 | 2,420,073 | 2,468,475 | 2,517,844 |
| Recreation Programs | 1,804,361 | 1,799,231 | 1,474,856 | 1,519,102 | 1,564,675 | 1,611,615 | 1,659,963 | 1,709,762 |
| Aquatics | 586,186 | 599,100 | 610,100 | 616,201 | 622,363 | 628,587 | 634,873 | 641,221 |
| Sports | 1,307,499 | 1,239,013 | 1,228,800 | 1,241,088 | 1,253,499 | 1,266,034 | 1,278,694 | 1,291,481 |
| Ball Field Rentals | 327,932 | 250,075 | 300,075 | 318,080 | 333,983 | 350,683 | 368,217 | 386,628 |
| Access and Inclusion | 206,374 | 96,879 | 74,725 | 75,472 | 76,227 | 76,989 | 77,759 | 78,537 |
| Misc. Recreation Revenue | 13,824 | - | 12,000 | 12,120 | 12,241 | 12,364 | 12,487 | 12,612 |
| Flood Reimbursement from Insurance | - | 200,735 | - | - | - | - | - | - |
| Interest Income | 11,898 | 11,405 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 |
| Transfers - General Fund | 1,593,634 | 1,452,736 | 1,378,452 | 1,412,913 | 1,448,236 | 1,484,442 | 1,521,553 | 1,559,592 |
| Transfers - Worker's Compensation Fund | 95,000 | 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** | $ 10,424,063 | $ 10,173,674 | $ 9,802,497 | $ 10,030,654 | $ 10,262,141 | $ 10,500,008 | $ 10,744,457 | $ 10,995,696 |
| **Uses of Funds** | | | | | | | | |
| Recreation Administration | $ 722,068 | $ 549,695 | $ 606,928 | $ 619,673 | $ 632,687 | $ 645,973 | $ 659,538 | $ 673,389 |
| Marketing | 128,808 | 135,750 | 135,750 | 138,601 | 141,511 | 144,483 | 147,517 | 150,615 |
| Golf | 1,272,091 | 1,393,683 | 1,352,328 | 1,380,727 | 1,409,722 | 1,432,727 | 1,456,216 | 1,480,197 |
| Reservoir | 885,395 | 872,378 | 903,248 | 922,216 | 941,583 | 961,356 | 981,544 | 1,002,157 |
| Recreation Centers/Facilities | 2,151,937 | 2,341,071 | 2,408,473 | 2,459,051 | 2,510,691 | 2,563,416 | 2,617,247 | 2,672,209 |
| Recreation Programs | 2,218,420 | 2,271,831 | 1,872,798 | 1,867,127 | 1,896,336 | 1,871,159 | 1,910,454 | 1,950,573 |
| Aquatics | 1,099,348 | 1,066,404 | 1,222,113 | 1,244,111 | 1,266,505 | 1,289,302 | 1,312,510 | 1,336,135 |
| Sports | 711,005 | 756,318 | 846,008 | 863,774 | 881,913 | 900,434 | 919,343 | 938,649 |
| Access and Inclusion | 988,727 | 882,578 | 831,930 | 849,401 | 867,238 | 885,450 | 904,044 | 923,029 |
| Transfer - General Fund | 14,100 | 18,636 | - | - | - | - | - | - |
| Carryover and Encumbrances | - | 70,624 | - | - | - | - | - | - |
| Flood Recovery | 77,145 | - | - | - | - | - | - | - |
| **Total Uses of Funds** | $ 10,269,044 | $ 10,358,968 | $ 10,179,576 | $ 10,344,681 | $ 10,548,187 | $ 10,694,300 | $ 10,908,414 | $ 11,126,954 |
| **Ending Fund Balance Before Reserves** | $ 1,511,423 | $ 1,326,130 | $ 949,051 | $ 635,024 | $ 348,978 | $ 154,686 | $ (9,271) | $ (140,528) |
| **Reserves** | | | | | | | | |
| Legally Restricted Fund balance | **$ -** | $ 43,870 | $ - | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| Pay Period 27 Reserve | 49,000 | 98,000 | 147,000 | 196,000 | 245,000 | 294,000 | 343,000 | 392,000 |
| Operating Reserve | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| **Total Reserves** | $ 99,000 | $ 191,870 | $ 197,000 | $ 246,000 | $ 295,000 | $ 344,000 | $ 393,000 | $ 442,000 |
| **Ending Fund Balance After Reserves** | **$ 1,412,423** | **$ 1,134,260** | **$ 752,051** | **$ 389,024** | **$ 53,978** | **$ (189,314)** | **$ (402,271)** | **$ (582,528)** |

# Table 9-28: Stormwater and Flood Management Utility Fund, 2015 Fund Financial

## STORMWATER/FLOOD MANAGEMENT UTILITY

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 15,373,639 | $ 16,195,856 | $ 6,487,850 | $ 11,946,227 | $ 8,764,653 | $ 6,761,262 | $ 5,466,941 | $ 5,505,193 |
| **Sources of Funds** | | | | | | | | |
| Operating- | | | | | | | | |
| Service Charge Fees | $ 5,505,792 | $ 5,311,718 | $ 5,482,012 | $ 9,612,708 | $ 10,017,210 | $ 10,438,735 | $ 10,877,997 | $ 11,335,743 |
| Projected Rate Increases | - | 159,352 | 4,111,509 | 384,508 | 400,688 | 417,549 | 435,120 | 453,430 |
| Non-Operating-- | | | | | | | | |
| Plant Investment Fees | 591,301 | 400,000 | 350,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| Urban Drainage District Funds | - | 2,003,164 | 267,500 | 170,000 | 500,000 | 412,000 | 424,360 | 437,091 |
| State and Federal Grants | - | 2,900,000 | 4,500,000 | - | - | - | - | - |
| Interest on Investments | 102,124 | 80,979 | 97,318 | 119,462 | 131,470 | 135,225 | 109,339 | 110,104 |
| Intergovernmental Transfers (KICP Program) | 120,406 | 140,000 | 144,200 | 148,526 | 152,982 | 157,571 | 162,298 | 167,167 |
| Rent and other miscellaneous revenue | 46,939 | 40,000 | 40,000 | 40,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Sale of Real Estate - Yards Masterplan | - | - | 357,375 | - | - | - | - | - |
| Projected Bonds | - | - | 16,000,000 | - | - | 10,150,000 | - | - |
| **Total Sources of Funds** | $ 6,366,562 | $ 11,035,213 | $ 31,349,913 | $10,775,204 | $ 11,507,350 | $ 22,016,080 | $ 12,314,114 | $ 12,808,534 |
| **Uses of Funds** | | | | | | | | |
| Operating- | | | | | | | | |
| Administration | $ 410,081 | $ 400,927 | $ 433,414 | $ 446,416 | $ 459,809 | $ 473,603 | $ 487,811 | $ 502,446 |
| Planning and Project Management | 1,088,823 | 1,082,866 | 1,253,577 | 1,291,184 | 1,329,920 | 1,369,817 | 1,410,912 | 1,453,239 |
| Stormwater Contract Management | 44,444 | 49,442 | 49,442 | 50,925 | 52,453 | 54,027 | 55,647 | 57,317 |
| Stormwater Quality and Education | 840,989 | 953,534 | 943,360 | 971,661 | 1,000,811 | 1,030,835 | 1,061,760 | 1,093,613 |
| System Maintenance | 830,109 | 817,412 | 1,618,165 | 1,294,710 | 1,333,551 | 1,373,558 | 1,414,765 | 1,457,207 |
| Sick/Vacation Accrual | (13,064) | 50,000 | 50,000 | 51,500 | 53,045 | 54,636 | 56,275 | 57,964 |
| Debt-- | | | | | | | | |
| Refunding of the Goose Creek 1998 Revenue Bond | 391,542 | 384,042 | 387,038 | 381,675 | 386,138 | 380,175 | - | - |
| Projected Bond - South Boulder Creek | - | - | - | - | - | 950,000 | 950,000 | 950,000 |
| Projected Bond - Wonderland Creek | - | - | 1,520,000 | 1,520,000 | 1,520,000 | 1,520,000 | 1,520,000 | 1,520,000 |
| Cost Allocation | 211,245 | 219,451 | 246,288 | 258,602 | 271,533 | 285,109 | 299,365 | 314,333 |
| Planning & Development Services | 124,768 | 128,511 | 132,367 | 136,338 | 140,428 | 144,641 | 148,980 | 153,450 |
| General Fund - Utilities Attorney | 10,631 | 17,629 | 19,986 | 20,785 | 21,617 | 22,482 | 23,381 | 24,082 |
| Capital | $1,591,713 | 9,821,500 | 3,212,900 | 7,584,480 | 6,994,483 | 5,556,155 | 4,903,241 | 5,547,837 |
| Projected Bond - South Boulder Creek | - | - | - | - | - | 10,000,000 | - | - |
| Projected Bond - Wonderland Creek | - | - | 16,000,000 | - | - | - | - | - |
| Projected Bond Issuance Costs | - | - | 75,000 | - | - | 150,000 | - | - |
| Encumbrances, Carryover and Adjustments to Base | - | 6,867,904 | - | - | - | - | - | - |
| **Total Uses of Funds** | $ 5,531,281 | $ 20,793,218 | $ 25,941,537 | $ 14,008,278 | $ 13,563,787 | $ 23,365,038 | $ 12,332,137 | $ 13,131,488 |

## Table 9-28: Stormwater and Flood Management Utility Fund, 2015 Fund Financial (Cont.)

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| Sick and Vacation Accrual Adjustment | $ (13,064) | $ 50,000 | $ 50,000 | $ 51,500 | $ 53,045 | $ 54,636 | $ 56,275 | $ 57,964 |
| **Ending Fund Balance Before Reserves** | $ 16,195,856 | $ 6,487,850 | $ 11,946,227 | $ 8,764,653 | $ 6,761,262 | $ 5,466,941 | $ 5,505,193 | $ 5,240,203 |
| **Reserves** | | | | | | | | |
| Bond Reserves | $ 324,984 | $ 324,984 | $ 1,844,984 | $ 1,844,984 | $ 1,844,984 | $ 2,470,000 | $ 2,470,000 | $ 2,470,000 |
| 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 | 59,494 | 61,279 | 63,117 | 65,011 | 66,961 | 68,970 | 71,039 | 73,170 |
| Pay Period 27 Reserve | 21,480 | 34,480 | 47,480 | 60,480 | 73,480 | 86,480 | 99,480 | 113,169 |
| Operating Reserve | 887,007 | 929,943 | 1,186,650 | 1,130,531 | 1,165,792 | 1,202,177 | 1,239,724 | 1,278,413 |
| Capital Reserve | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| **Total Reserves** | $ 2,542,964 | $ 2,600,686 | $ 4,392,231 | $ 4,351,005 | $ 4,401,216 | $ 5,077,627 | $ 5,130,243 | $ 5,184,752 |
| **Ending Fund Balance After Reserves** | **$13,652,892** | **$3,887,165** | **$7,553,996** | **$4,413,648** | **$2,360,045** | **$389,314** | **$374,950** | **$55,452** |

## Table 9-29: Telecommunications Fund, 2015 Fund Financial

### TELECOMMUNICATIONS

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 1,213,524 | $ 1,323,316 | $ 1,312,495 | $ 1,246,198 | $ 1,036,210 | $ 930,117 | $ 794,421 | $ 126,131 |
| **Sources of Funds** | | | | | | | | |
| Telecom Phone System User Charges | $ 595,528 | $ 578,515 | $599,657 | $ 602,655 | $ 605,669 | $ 608,697 | $ 611,740 | $ 614,799 |
| Telecommunications Planning & Deployment | - | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Leased Fiber Maint Payments - Outside Entity | 2,762 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| Colorado Wireless Communities - Remit Balance | 90,000 | - | - | - | - | - | - | - |
| Misc Payments | | | | | | | | |
| BRAN | - | - | - | - | - | - | - | - |
| BRAN Maintenance | 38,208 | 106,000 | 106,000 | 106,000 | 106,000 | 106,000 | 106,000 | 106,000 |
| Insurance Proceeds | - | | - | - | - | - | - | - |
| Interest | 6,549 | 7,747 | 8,925 | 8,474 | 7,046 | 6,325 | 5,402 | 858 |
| **Total Sources of Funds** | $ 733,047 | $ 723,262 | $ 745,582 | $ 748,129 | $ 749,715 | $ 752,022 | $ 754,142 | $ 752,657 |
| **Uses of Funds** | | | | | | | | |
| Operating Expenses | 173,490 | 315,538 | 446,728 | 467,795 | 484,830 | 505,322 | 526,838 | 549,430 |
| City Telephone Personnel Expense | 126,453 | 128,847 | 132,721 | 121,837 | 127,929 | 134,326 | 141,042 | 148,094 |
| Phone System Hardw are | 60,636 | 139,229 | 11,238 | 143,185 | 13,437 | 13,938 | 73,901 | 17,599 |
| Phone device Hardw are/ Softw are | 39,942 | - | 80,175 | 84,184 | 88,393 | 92,813 | 539,229 | 102,326 |
| Telecommunications Fiber Locations and repair | 141,609 | 28,756 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Connectivity Temp Personnel Expense | 31,759 | - | - | - | - | - | - | - |
| BRAN Maintenance (Locate and Repair Services | 34,242 | 106,000 | 106,000 | 106,000 | 106,000 | 106,000 | 106,000 | 106,000 |
| Cost Allocation | 15,124 | 15,712 | 10,016 | 10,116 | 10,217 | 10,319 | 10,423 | 10,527 |
| **Total Uses of Funds** | $ 623,255 | $ 734,083 | $ 811,879 | $ 958,118 | $ 855,807 | $ 887,718 | $ 1,422,433 | $ 958,976 |
| **Ending Fund Balance Before Reserves** | $ 1,323,316 | $ 1,312,495 | $ 1,246,198 | $ 1,036,210 | $ 930,117 | $ 794,421 | $ 126,131 | $ (80,188) |
| **Reserves** | | | | | | | | |
| Operating Reserve | $ 1,323,316 | $ 1,312,495 | $ 1,246,198 | $ 1,036,210 | $ 930,117 | $ 794,421 | $ 126,131 | $ (80,188) |
| **Total Reserves** | $ 1,323,316 | $ 1,312,495 | $ 1,246,198 | $ 1,036,210 | $ 930,117 | $ 794,421 | $ 126,131 | $ (80,188) |
| **Ending Fund Balance After Reserves** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

## Table 9-30: Transit Pass General Improvement District Fund, 2015 Fund Financial

### TRANSIT PASS GENERAL IMPROVEMENT DISTRICT

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 6,975 | $ 11,165 | $ 8,021 | $ 7,595 | $ 7,595 | $ 7,595 | $ 7,595 | $ 7,597 |
| **Sources of Funds** | | | | | | | | |
| Property Tax | $ 9,383 | $ 8,383 | $ 9,526 | $ 10,311 | $ 10,637 | $ 10,973 | $ 11,321 | $ 11,677 |
| Specific Ownership Tax | 472 | 472 | 472 | 472 | 472 | 472 | 472 | 472 |
| Transfers from Other Funds: | | | | | | | | |
| City of Boulder - ECO Pass Subsidy | 4,334 | 3,017 | 4,598 | 4,660 | 4,800 | 4,944 | 5,092 | 5,245 |
| City of Boulder - Administr | - | - | - | - | - | - | 1 | 1 |
| Interest on Investments | 57 | 66 | 59 | 90 | 90 | 90 | 90 | 90 |
| **Total Sources of Funds** | $ 14,246 | $ 11,937 | $ 14,655 | $ 15,533 | $ 15,999 | $ 16,479 | $ 16,976 | $ 17,485 |
| **Uses of Funds** | | | | | | | | |
| Operating: | | | | | | | | |
| RTD ECO Pass Cost | $ 10,056 | $ 15,081 | $ 15,081 | $ 15,533 | $ 15,999 | $ 16,479 | $ 16,974 | $ 17,483 |
| Rebate Program | - | - | - | - | - | - | - | - |
| **Total Uses of Funds** | $ 10,056 | $ 15,081 | $ 15,081 | $ 15,533 | $ 15,999 | $ 16,479 | $ 16,974 | $ 17,483 |
| **Ending Fund Balance** | $ 11,165 | $ 8,021 | $ 7,595 | $ 7,595 | $ 7,595 | $ 7,595 | $ 7,597 | $ 7,599 |

## Table 9-31: Transportation Fund, 2015 Fund Financial

### TRANSPORTATION

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $10,025,905 | $12,386,735 | $4,008,455 | $4,104,395 | $3,036,189 | $2,346,668 | $2,547,600 | $2,908,407 |
| **Sources of Funds** | | | | | | | | |
| Sales Tax | $ 18,143,689 | $ 23,207,958 | $ 23,934,367 | $ 24,657,185 | $ 25,576,898 | $ 26,449,070 | $ 27,350,984 | $ 28,283,652 |
| Highway User's Tax | 2,423,497 | 2,419,853 | 2,467,371 | 2,469,387 | 2,469,387 | 2,469,387 | 2,469,387 | 2,469,387 |
| City-Auto Registrations | 253,658 | 251,369 | 255,391 | 255,391 | 255,391 | 255,391 | 255,391 | 255,391 |
| County Road & Bridge | 229,441 | 238,722 | 240,270 | 240,270 | 240,270 | 240,270 | 240,270 | 240,270 |
| St. Traffic Control & Hwy Maint. & Landscape | 266,892 | 363,306 | 371,543 | 371,543 | 371,543 | 371,543 | 371,543 | 371,543 |
| Reimbursements | 170,181 | 200,000 | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 |
| External Funding | 1,751,676 | 5,591,500 | - | - | - | - | - | - |
| Federal/State Grants | 176,204 | - | - | - | - | - | - | - |
| Interest on Investments | 70,984 | 44,742 | 28,059 | 28,731 | 21,253 | 16,427 | 17,833 | 20,359 |
| Assessment Revenues | 28,448 | 76,901 | 58,172 | 58,172 | 58,172 | 58,172 | 58,172 | 58,172 |
| Lease Revenue - BTV | 102,684 | 99,588 | 102,684 | 102,684 | 102,684 | 102,684 | 102,684 | 102,684 |
| Other Miscellaneous | 29,559 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Land Disposal | - | - | 1,429,500 | - | - | - | - | |
| Transfers from Other Funds | 21,730 | - | - | - | - | - | - | - |
| Estimated Revenue from ATB's & Carryover | - | 16,248,789 | - | - | - | - | | - |
| HOP Reimbursement (RTD) | 1,380,840 | 1,460,980 | 1,504,809 | 1,549,953 | 1,596,452 | 1,644,346 | 1,693,676 | 1,744,486 |
| **Total Sources of Funds** | $ 25,049,482 | $ 50,218,709 | $ 30,757,166 | $ 30,098,317 | $ 31,057,051 | $ 31,972,290 | $ 32,924,940 | $ 33,910,945 |
| **Uses of Funds** | | | | | | | | |
| Operating- | | | | | | | | |
| Transportation Planning & Operations | $ 8,436,839 | $ 9,903,805 | $ 10,688,355 | $ 10,955,564 | $ 11,229,453 | $ 11,510,189 | $ 11,797,944 | 12,092,893 |
| Project Management | 3,292,703 | 5,010,985 | 5,092,013 | 5,219,314 | 5,349,796 | 5,483,541 | 5,620,630 | 5,607,396 |
| Transportation Maintenance | 4,452,100 | 5,401,208 | 5,316,847 | 5,449,768 | 5,586,012 | 5,725,662 | 5,868,804 | 6,015,524 |
| Transportation Administration | 679,899 | 856,814 | 886,216 | 908,371 | 931,080 | 954,357 | 978,216 | 1,002,672 |
| Other Programs | 181,356 | 171,294 | 182,107 | 186,660 | 191,326 | 196,109 | 201,012 | 206,037 |
| Flood Reserves | - | 1,065,582 | - | - | - | - | - | - |
| Transfers- | | | | | | | | |
| Cost Allocation | 1,277,316 | 1,326,933 | 1,658,588 | 1,658,588 | 1,723,273 | 1,723,273 | 1,790,481 | 1,860,309 |
| Forest Glen GID | 4,334 | 4,464 | 4,598 | 4,736 | 4,878 | 5,024 | 5,175 | 5,330 |
| Parks & Recreation | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 |
| HHS | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 |
| 2011 Capital Imrpovement Fund | - | - | - | - | - | - | - | - |
| Boulder Junction CIP | 200,000 | 200,000 | - | - | - | - | - | |
| Planning & Development Services Fund | 220,570 | 227,187 | 234,003 | 241,023 | 248,253 | 255,701 | 263,372 | 271,273 |

## Table 9-31: Transportation Fund, 2015 Fund Financial (Cont.)

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| Debt Service - Boulder Transit Village | - | - | - | - | - | - | - | - |
| Capital Improvements Program | 3,902,536 | 11,712,500 | 6,557,500 | 6,501,500 | 6,441,500 | 5,876,500 | 5,997,500 | 5,997,500 |
| Appropriations from ATBs & Carryover | - | 22,675,217 | - | - | - | - | - | - |
| **Total Uses of Funds** | $ 22,688,653 | $ 58,596,989 | $ 30,661,226 | $ 31,166,522 | $ 31,746,572 | $ 31,771,357 | $ 32,564,133 | $ 33,099,934 |
| **Ending Fund Balance Before Reserves** | $ 12,386,735 | $ 4,008,455 | $ 4,104,395 | $ 3,036,189 | $ 2,346,668 | $ 2,547,600 | $ 2,908,407 | $ 3,719,418 |
| **Reserves** | | | | | | | | |
| Sick & Vacation Liability Reserve | $ 209,995 | $ 216,295 | $ 222,784 | $ 229,467 | $ 236,351 | $ 243,442 | $ 250,745 | 258,267 |
| Operating Reserve | 939,306 | 1,000,000 | 1,205,186 | 1,233,251 | 1,265,254 | 1,294,743 | 1,328,332 | 1,355,122 |
| Pay Period 27 Reserve - 2013 & 2024 | 336,824 | 383,324 | 429,824 | 476,324 | 522,824 | 569,324 | 609,324 | 649,324 |
| **Total Reserves** | $ 1,486,125 | $ 1,599,619 | $ 1,857,794 | $ 1,939,042 | $ 2,024,429 | $ 2,107,509 | $ 2,188,401 | $ 2,262,713 |
| **Ending Fund Balance After Reserves** | **$ 10,900,610** | **$ 2,408,836** | **$ 2,246,601** | **$ 1,097,147** | **$ 322,239** | **$ 440,092** | **$ 720,007** | **$ 1,456,705** |

Table 9-32: Transportation Development Fund, 2015 Fund Financial

## TRANSPORTATION DEVELOPMENT

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 1,251,393 | $ 1,748,597 | $ 317,150 | $ 279,680 | $ 240,474 | $ 249,825 | $ 227,902 | $ 304,570 |
| **Sources of Funds** | | | | | | | | |
| Transportation Excise Tax | $ 560,635 | $ 573,000 | $ 572,237 | $ 572,237 | $ 572,237 | $ 572,237 | $ 572,237 | $ 572,237 |
| Interest Income | 9,664 | 3,592 | 1,966 | 1,734 | 1,491 | 1,549 | 1,413 | 1,888 |
| External Funding | 19,470 | - | - | - | - | - | - | - |
| Reimbursements | 224 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| ATB's | | | | | | | | |
| **Total Sources of Funds** | $ 589,993 | $ 676,592 | $ 674,204 | $ 673,971 | $ 673,728 | $ 673,786 | $ 673,650 | $ 674,126 |
| **Uses of Funds** | | | | | | | | |
| Operating Expenditures | $ 18,172 | $ 180,789 | $ 182,192 | $ 183,506 | $ 134,511 | $ 135,547 | $ 136,613 | $ 137,712 |
| Cost Allocation | 10,174 | 10,569 | 3,166 | 3,166 | 3,166 | 3,261 | 3,261 | 3,359 |
| Excise Tax Administration | 5,953 | 6,131 | 6,315 | 6,505 | 6,700 | 6,901 | 7,108 | 7,321 |
| Capital Improvement Program | 58,491 | 720,000 | 520,000 | 520,000 | 520,000 | 550,000 | 450,000 | 450,000 |
| Appropriations from ATBs & Carryover | - | 1,190,550 | - | - | - | - | - | - |
| **Total Uses of Funds** | $ 92,789 | $ 2,108,039 | $ 711,674 | $ 713,177 | $ 664,378 | $ 695,709 | $ 596,982 | $ 598,392 |
| **Ending Fund Balance Before Reserves** | **$ 1,748,597** | **$ 317,150** | **$ 279,680** | **$ 240,474** | **$ 249,825** | **$ 227,902** | **$ 304,570** | **$ 380,304** |
| **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 | 2,690 | 3,790 | 4,890 | 5,990 | 7,090 | 8,190 | 9,290 | 10,390 |
| **Total Reserves** | $ 140,550 | $ 141,650 | $ 142,750 | $ 143,850 | $ 144,950 | $ 146,050 | $ 147,150 | $ 148,250 |
| **Ending Fund Balance After Reserves** | **$ 1,608,047** | **$ 175,500** | **$ 136,930** | **$ 96,624** | **$ 104,875** | **$ 81,852** | **$ 157,420** | **$ 232,054** |

## Table 9-33: University Hill Commercial District Fund, 2015 Fund Financial

### UNIVERSITY HILL COMMERCIAL DISTRICT

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 776,122 | $ 771,133 | $ 748,013 | $ 676,767 | $ 631,647 | $ 570,980 | $ 492,393 | $ 396,905 |
| **Sources of Funds** | | | | | | | | |
| **UHGID Sources** | | | | | | | | |
| Property Tax | $ 28,337 | $ 28,690 | $ 30,125 | $ 30,728 | $ 31,343 | $ 31,970 | $ 32,609 | $ 33,261 |
| Ownership Tax | 1,589 | 1,500 | 1,550 | 1,550 | 1,550 | 1,550 | 1,550 | 1,550 |
| SUBTOTAL: UHGID Taxes | | | | | | | | |
| 14th Street Lot-Meters | 50,923 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| Pleasant Lot--Meters | 19,500 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Pleasant Lot--Permits | 37,795 | 39,034 | 42,000 | 42,000 | 43,680 | 43,680 | 45,427 | 45,427 |
| Parking Products - Meterhoods/Tokens | 8,313 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| Interest and Miscellaneous | 9,831 | 4,363 | 4,638 | 4,196 | 3,916 | 3,540 | 3,053 | 2,461 |
| Transfer in - On-Street Meters | 400,000 | 425,000 | 425,000 | 425,000 | 425,000 | 425,000 | 425,000 | 425,000 |
| **Total Sources of Funds** | $ 556,288 | $ 575,587 | $ 580,313 | $ 580,474 | $ 582,489 | $ 582,740 | $ 584,639 | $ 584,699 |
| **Uses of Funds** | | | | | | | | |
| Operating - | | | | | | | | |
| Parking Operations Personnel | $ 157,384 | $ 158,761 | $ 169,139 | $ 175,905 | $ 182,941 | $ 190,259 | $ 197,869 | $ 205,784 |
| Parking Operations NonPersonnel | 149,896 | 144,261 | 162,713 | 150,167 | 153,171 | 156,234 | 159,359 | 162,546 |
| 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 | 113,697 | 115,689 | 139,688 | 145,276 | 151,087 | 157,130 | 163,415 | 169,952 |
| DUHMD/Admin Non Personnel | 31,717 | 30,406 | 58,406 | 31,574 | 32,206 | 32,850 | 33,507 | 34,177 |
| Marketing/Economic Vitality | 6,375 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Special Studies and Consultants | 45,943 | 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 | 541 | 2,323 | 2,323 | 2,416 | 2,513 | 2,613 | 2,718 | 2,826 |
| Transfers - | | | | | | | | |
| Cost Allocation | 47,264 | 49,100 | 52,938 | 53,997 | 55,077 | 56,179 | 57,303 | 58,449 |
| Carryovers & Encumbrances | - | 31,816 | - | - | - | - | - | - |
| **Total Uses of Funds** | $ 561,817 | $ 601,031 | $ 653,882 | $ 628,010 | $ 645,668 | $ 663,940 | $ 682,845 | $ 702,409 |
| Sick/Vacation Accrual Adjustment | $ (541) | $ (2,323) | $ (2,323) | $ (2,416) | $ (2,513) | $ (2,613) | $ (2,718) | $ (2,826) |
| **Ending Fund Balance Before Reserves** | $ 771,133 | $ 748,013 | $ 676,767 | $ 631,647 | $ 570,980 | $ 492,393 | $ 396,905 | $ 282,022 |
| **Reserves** | | | | | | | | |
| Operating Reserve | $ 140,454 | $ 150,258 | $ 163,471 | $ 157,002 | $ 161,417 | $ 165,985 | $ 170,711 | $ 175,602 |
| Pay Period 27 - Reserve | 11,714 | 13,714 | 15,714 | 17,714 | 19,714 | 21,714 | 23,714 | 25,714 |
| Sick/Vacation/Bonus Reserve | 27,221 | 31,326 | 33,649 | 36,065 | 38,577 | 41,191 | 43,908 | 46,734 |
| **Total Reserves** | $ 179,389 | $ 195,298 | $ 212,834 | $ 210,781 | $ 219,709 | $ 228,889 | $ 238,333 | $ 248,051 |
| **Ending Fund Balance After Reserves** | **$ 591,744** | **$ 552,715** | **$ 463,933** | **$ 420,865** | **$ 351,271** | **$ 263,504** | **$ 158,571** | **$ 33,971** |

# Table 9-34: Wastewater Utility Fund, 2015 Fund Financial

## WASTEWATER UTILITY

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 13,034,309 | $ 12,495,508 | $ 8,835,962 | $ 8,210,294 | $ 8,571,162 | $ 8,159,641 | $ 8,808,297 | $ 8,470,971 |
| **Sources of Funds** | | | | | | | | |
| Sewer Charges to General Customers | $ 13,900,486 | $ 13,426,614 | $ 14,126,140 | $ 18,400,710 | $ 19,359,387 | $ 20,368,011 | $ 21,429,185 | $ 22,545,645 |
| Projected Rate Increase | - | 671,331 | 4,237,842 | 920,036 | 967,969 | 1,018,401 | 1,071,459 | 2,254,565 |
| Surcharge/ Pretreatment Fees | 157,674 | 118,000 | 118,000 | 118,000 | 118,000 | 118,000 | 118,000 | 118,000 |
| Plant Investment Fees | 952,501 | 700,000 | 700,000 | 700,000 | 700,000 | 700,000 | 700,000 | 700,000 |
| Connection Charges | 16,491 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Special Assessments | 71,504 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Federal & State Grants | - | 200,000 | 1,969,025 | - | - | - | - | - |
| Interest on Investments | 88,616 | 124,955 | 132,539 | 164,206 | 214,279 | 244,789 | 264,249 | 254,129 |
| Rent and other miscellaneous revenue | 226,096 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Sale of Real Estate - Yards Masterplan | - | - | 357,375 | - | - | - | - | - |
| Bond Proceeds | - | - | 10,125,000 | - | - | - | - | 20,625,000 |
| **Total Sources of Funds** | $ 15,413,369 | $ 15,257,399 | $ 31,782,422 | $ 20,319,452 | $ 21,376,136 | $ 22,465,701 | $ 23,599,393 | $ 46,513,839 |
| **Uses of Funds** | | | | | | | | |
| Operating- | | | | | | | | |
| Administration | $ 507,244 | $ 566,554 | $ 585,714 | $ 603,285 | $ 621,384 | $ 640,026 | $ 659,226 | $ 679,003 |
| Planning and Project Management | 195,715 | 352,768 | 386,778 | 398,381 | 410,333 | 422,643 | 435,322 | 448,382 |
| Wastewater Quality & Environmental Svcs | 1,113,531 | 1,154,257 | 1,392,332 | 1,434,102 | 1,477,125 | 1,521,439 | 1,567,082 | 1,614,094 |
| System Maintenance | 1,754,263 | 1,697,108 | 1,923,718 | 1,981,430 | 2,040,872 | 2,102,099 | 2,165,162 | 2,230,116 |
| Wastewater Treatment | 4,910,241 | 5,134,520 | 5,166,106 | 5,321,089 | 5,480,722 | 5,645,144 | 5,814,498 | 5,988,933 |
| Sick/Vacation Accrual | 14,115 | 75,000 | 75,000 | 77,250 | 79,568 | 81,955 | 84,413 | 86,946 |
| Debt- | | | | | | | | |
| 2012 Refunding of the WWTP 2005 Revenue Bond | 3,467,233 | 3,463,046 | 3,439,462 | 3,199,450 | 3,177,125 | 3,153,292 | 3,145,375 | 3,132,458 |
| WWTP UV, Digester, Headworks Imp 2010 Rev Bond | 673,963 | 670,854 | 672,638 | 673,863 | 670,938 | 672,700 | 674,013 | 669,888 |
| WWTP Nutrient Compliance Bond 2020 | | | | | | | | 1,947,500 |
| Sanitary Sewer Rehabilitation Bond 2015 | | | 950,000 | 950,000 | 950,000 | 950,000 | 950,000 | 950,000 |
| Transfers- | | | | | | | | |
| Cost Allocation | 866,761 | 900,430 | 756,671 | 794,505 | 834,230 | 875,942 | 919,739 | 965,726 |
| Planning & Development Services | 207,000 | 213,210 | 219,607 | 226,195 | 232,981 | 239,970 | 247,169 | 254,584 |
| General Fund - Utilities Attorney | 10,631 | 17,629 | 19,888 | 20,684 | 21,511 | 22,371 | 23,266 | 24,197 |
| Capital Improvement Program | $1,755,088 | 1,777,654 | 6,770,176 | 4,355,600 | 5,870,435 | 5,571,420 | 7,335,867 | 6,934,277 |
| 2011 Bond-UV, Digester, Headworks IMP | 490,499 | 16,346 | - | - | - | - | - | - |
| Projected Bond-WWTP Improvements | - | - | - | - | - | - | - | $20,500,000 |
| Projected Bond-Sanitary Sewer Rehab | - | - | 10,000,000 | - | - | - | - | - |
| Bond Issuance Costs | - | - | 125,000 | - | - | - | - | 125,000 |
| Carryover, Encumbrances and Adjustments to Base | - | 2,952,569 | - | - | - | - | - | - |
| **Total Uses of Funds** | $ 15,966,284 | $ 18,991,945 | $ 32,483,090 | $ 20,035,834 | $ 21,867,224 | $ 21,898,999 | $ 24,021,132 | $ 46,551,103 |

## Table 9-34: Wastewater Utility Fund, 2015 Fund Financial (Cont.)

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| Sick/Vacation Accrual Adjustment | $ 14,115 | $ 75,000 | $ 75,000 | $ 77,250 | $ 79,568 | $ 81,955 | $ 84,413 | $ 86,946 |
| **Ending Fund Balance Before Reserves** | $ 12,495,508 | $ 8,835,962 | $ 8,210,294 | $ 8,571,162 | $ 8,159,641 | $ 8,808,297 | $ 8,470,971 | $ 8,520,652 |
| **Reserves** | | | | | | | | |
| Bond Reserves | $ 670,139 | $ 670,139 | $ 1,620,139 | $ 1,620,139 | $ 1,620,139 | $ 1,620,139 | $ 1,620,139 | $ 3,567,139 |
| Sick/Vacation/Bonus Reserve | 584,523 | 602,059 | 620,120 | 638,724 | 657,886 | 677,622 | 697,951 | 718,890 |
| Pay Period 27 Reserve | 103,480 | 142,480 | 181,480 | 220,480 | 259,480 | 298,480 | 337,480 | 376,480 |
| Operating Reserve | 2,394,875 | 2,527,869 | 2,631,454 | 2,714,230 | 2,799,681 | 2,887,897 | 2,978,969 | 3,072,995 |
| Capital Reserve | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| **Total Reserves** | $ 4,253,017 | $ 4,442,547 | $ 5,553,193 | $ 5,693,573 | $ 5,837,186 | $ 5,984,138 | $ 6,134,539 | $ 8,235,504 |
| **Ending Fund Balance After Reserves** | **$ 8,242,491** | **$ 4,393,416** | **$ 2,657,101** | **$ 2,877,588** | **$ 2,322,455** | **$ 2,824,159** | **$ 2,336,432** | **$ 285,148** |

# Table 9-35: Water Utility Fund, 2015 Fund Financial

## WATER UTILITY

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning of Year Fund Balance** | $ 35,375,682 | $ 34,394,473 | $ 30,036,921 | $ 30,479,426 | $ 29,190,701 | $ 30,842,958 | $ 34,686,313 | $ 39,135,840 |
| **Sources of Funds** | | | | | | | | |
| Operating- | | | | | | | | |
| Sale of Water to General Cust | $ 21,066,313 | $ 21,460,807 | $ 22,363,662 | $ 23,528,592 | $ 25,461,486 | $ 27,553,185 | $ 29,816,739 | $ 31,071,211 |
| Projected Rate Increase | - | 858,432 | 1,118,183 | 1,882,287 | 2,036,919 | 2,204,255 | 1,192,670 | 1,242,848 |
| Bulk/Irrigation Water Sales | 147,045 | 141,050 | 143,050 | 143,050 | 143,050 | 143,050 | 143,050 | 143,050 |
| Hydroelectric Revenue | 1,948,628 | 2,405,978 | 2,278,800 | 2,227,500 | 2,290,500 | 2,313,000 | 2,313,000 | 2,313,000 |
| Miscellaneous Operating Revenues | 36,129 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Plant Investment Fees | 3,417,766 | 2,200,000 | 2,200,000 | 2,200,000 | 2,200,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| Connection Charges | 257,551 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 |
| Special Assessments | 100,035 | 5,000 | 2,505,000 | 2,505,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| State & Federal Grants | 205,068 | - | 1,125,000 | - | - | - | - | - |
| Interest on Investments | 219,563 | 257,959 | 300,369 | 457,191 | 437,861 | 771,074 | 867,158 | 978,396 |
| Rent, assessments and other misc revenues | 121,033 | 20,000 | 20,500 | 20,500 | 20,500 | 20,500 | 20,500 | 20,500 |
| Sale of Real Estate | - | 450,000 | 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 | - | - | - | 12,125,000 | - | 34,300,000 | 8,134,000 | - |
| **Total Sources of Funds** | $27,611,915 | $ 28,047,011 | $ 33,017,099 | $ 45,336,906 | $ 32,843,100 | $ 69,557,849 | $ 44,739,901 | $ 38,021,791 |
| **Uses of Funds** | | | | | | | | |
| Operating- | | | | | | | | |
| Administration | $ 953,671 | $ 883,659 | $ 930,877 | $ 958,803 | $ 987,567 | $ 1,017,194 | $ 1,047,710 | $ 1,079,142 |
| Planning and Project Management | 567,134 | 602,092 | 615,356 | 633,817 | 652,831 | 672,416 | 692,589 | 713,366 |
| Water Resources and Hydroelectric Operations | 2,623,220 | 2,035,907 | 2,622,787 | 2,701,471 | 2,782,515 | 2,865,990 | 2,951,970 | 3,040,529 |
| Water Treatment | 4,593,810 | 4,699,333 | 4,655,178 | 4,794,833 | 4,938,678 | 5,086,839 | 5,239,444 | 5,396,627 |
| Water Quality and Environmental Svcs | 981,412 | 1,004,893 | 1,042,902 | 1,074,189 | 1,106,415 | 1,139,607 | 1,173,795 | 1,209,009 |
| Water Conservation | 384,948 | 395,910 | 414,185 | 426,611 | 439,409 | 452,591 | 466,169 | 480,154 |
| System Maintenance | 3,214,315 | 3,165,659 | 3,134,469 | 3,228,503 | 3,325,358 | 3,425,119 | 3,527,872 | 3,633,709 |
| Windy Gap Payment | 2,394,139 | 2,633,250 | 2,634,004 | 2,696,959 | 2,314,181 | 251,200 | 258,736 | 266,498 |
| Sick and Vacation Accrual | (56,413) | 100,000 | 100,000 | 103,000 | 106,090 | 109,273 | 112,551 | 115,927 |
| Debt- | | | | | | | | |
| BRWTP 1996 Revenue Bond; Refunding in 2006 | 854,438 | 856,594 | 857,708 | 858,531 | - | - | - | - |
| Refunding of the 1999 and 2000 Revenue Bonds | 2,512,621 | 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 | 2,057,650 | 2,057,000 | 2,065,733 | 2,065,950 | 2,065,333 | 2,072,083 | 2,080,817 | 2,081,367 |
| Projected Bond-Betasso WTP Improvements | - | - | - | 1,140,000 | 1,140,000 | 1,140,000 | 1,140,000 | 1,140,000 |
| Projected Bond-NCWCD Conveyance Line | - | - | - | - | - | 3,224,177 | 3,224,177 | 3,224,177 |
| Projected Bond - Barker Dam | - | - | - | - | - | - | 763,244 | 763,244 |
| Transfers - | | | | | | | | |
| Cost Allocation | 1,208,285 | 1,255,221 | 1,020,728 | 1,071,764 | 1,125,353 | 1,181,620 | 1,240,701 | 1,302,736 |
| Planning & Development Services | 206,373 | 212,564 | 218,941 | 225,509 | 232,275 | 239,243 | 246,420 | 253,813 |
| General Fund - City Attorney | 31,893 | 52,888 | 59,665 | 62,052 | 64,534 | 67,115 | 69,800 | 71,894 |

## Table 9-35: Water Utility Fund, 2015 Fund Financial (Cont.)

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| Capital | 6,009,216 | 4,025,000 | 9,780,007 | 10,044,251 | 7,492,162 | 6,065,949 | 6,657,687 | 12,068,898 |
| Projected Bond - Betasso WTP IMP | - | - | - | 12,000,000 | - | - | - | - |
| Projected Bond - NCWCD Conveyance | - | - | - | - | - | 33,938,701 | - | - |
| Projected Bond - Barker Dam | - | - | - | - | - | - | 8,034,143 | - |
| Projected Bond - Issuance Costs | - | - | - | 125,000 | - | 350,000 | 100,000 | - |
| Encumbrances, Carryover and Adjustments to Base | - | 6,001,071 | - | - | - | - | - | - |
| **Total Uses of Funds** | $ 28,536,711 | $ 32,504,562 | $ 32,674,594 | $46,728,631 | $ 31,296,933 | $65,823,766 | $ 40,402,926 | $36,841,089 |
| Sick/Vacation Accrual Adjustment | $ (56,413) | $ 100,000 | $ 100,000 | $ 103,000 | $ 106,090 | $ 109,273 | $ 112,551 | $ 115,927 |
| **Ending Fund Balance Before Reserves** | $ 34,394,473 | $ 30,036,921 | $ 30,479,426 | $ 29,190,701 | $ 30,842,958 | $ 34,686,313 | $ 39,135,840 | $ 40,432,469 |
| **Reserves** | | | | | | | | |
| Bond Reserve | $ 3,034,796 | $ 3,034,796 | $ 3,034,796 | $ 4,174,796 | $ 3,321,429 | $ 6,545,606 | $ 7,308,850 | $ 7,731,680 |
| Lakewood Pipeline Remediation Reserve | 14,932,560 | 15,588,815 | 16,254,473 | 17,214,860 | 18,204,457 | 19,224,155 | 19,953,763 | 21,026,667 |
| Sick/Vacation/Bonus Reserve | 574,219 | 591,445 | 609,189 | 627,464 | 646,288 | 665,677 | 685,647 | 706,217 |
| Pay Period 27 Reserve | 112,400 | 163,400 | 214,400 | 265,400 | 316,400 | 367,400 | 418,400 | 469,400 |
| Operating Reserve | 4,275,697 | 4,260,344 | 4,362,273 | 4,494,378 | 4,518,801 | 4,127,052 | 4,256,939 | 4,390,851 |
| 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** | $ 24,929,671 | $ 25,638,800 | $ 26,475,131 | $ 28,776,898 | $ 29,007,376 | $ 32,929,889 | $ 34,623,599 | $ 36,324,814 |
| **Ending Fund Balance After Reserves** | **$ 9,464,801** | **$ 4,398,121** | **$ 4,004,295** | **$ 413,803** | **$ 1,835,582** | **$ 1,756,424** | **$ 4,512,240** | **$ 4,107,654** |

**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 9-36: Workers Compensation Insurance Fund, 2015 Fund Financial

### WORKER COMPENSATION INSURANCE

| | 2013 Actual | 2014 Revised | 2015 Approved | 2016 Projected | 2017 Projected | 2018 Projected | 2019 Projected | 2020 Projected |
|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 3,438,357 | $ 3,001,480 | $ 2,718,400 | $ 2,361,613 | $ 2,094,095 | $ 1,928,776 | $ 1,880,022 | $ 1,963,790 |
| **Sources of Funds** | | | | | | | | |
| Charges to Departments | $ 1,309,606 | $ 1,493,493 | $ 1,528,102 | $ 1,680,912 | $ 1,849,003 | $ 2,033,903 | $ 2,237,293 | $ 2,461,023 |
| Interest Earnings | 21,027 | 21,521 | 21,736 | 21,954 | 22,173 | 22,395 | 22,619 | 22,845 |
| Other Revenues | 26,226 | 19,199 | 19,391 | 19,585 | 19,780 | 19,978 | 20,178 | 20,380 |
| Transfer In - Property and Casualty | - | - | - | - | - | - | - | - |
| **Total Sources of Funds** | $ 1,356,859 | $ 1,534,213 | $ 1,569,228 | $ 1,722,450 | $ 1,890,956 | $ 2,076,276 | $ 2,280,090 | $ 2,504,248 |
| **Uses of Funds** | | | | | | | | |
| Insurance Premiums & Related Expenses | $ 110,048 | $ 155,166 | $ 161,373 | $ 167,828 | $ 174,541 | $ 181,522 | $ 188,783 | $ 196,335 |
| Consultant Services | 102,152 | 109,856 | 113,151 | 116,546 | 120,042 | 123,644 | 127,353 | 131,173 |
| Annual Claim Payments | 1,001,843 | 972,000 | 1,052,336 | 1,094,429 | 1,138,206 | 1,183,734 | 1,231,084 | 1,280,327 |
| Employee Wellness Program | 314,913 | 325,038 | 336,774 | 341,609 | 346,542 | 351,572 | 356,704 | 361,938 |
| Program Administration - Personnel | 186,358 | 183,116 | 189,868 | 195,564 | 201,431 | 207,474 | 213,698 | 220,109 |
| Program Administration - Non-Personnel | 42,689 | 34,993 | 47,428 | 47,902 | 48,381 | 48,865 | 49,354 | 49,847 |
| Cost Allocation | 35,735 | 37,123 | 25,086 | 26,089 | 27,133 | 28,218 | 29,347 | 30,521 |
| **Total Uses of Funds** | $ 1,793,737 | $ 1,817,292 | $ 1,926,015 | $ 1,989,968 | $ 2,056,276 | $ 2,125,030 | $ 2,196,323 | $ 2,270,250 |
| **Ending Fund Balance Before Reserves** | $ 3,001,480 | $ 2,718,400 | $ 2,361,613 | $ 2,094,095 | $ 1,928,776 | $ 1,880,022 | $ 1,963,790 | $ 2,197,787 |
| **Reserves** | | | | | | | | |
| Year-end Estimated Liabilities | $ 1,183,380 | $ 1,249,073 | $ 1,314,127 | $ 1,386,944 | $ 1,466,410 | $ 1,481,074 | $ 1,481,074 | $ 1,481,074 |
| City Reserve Policy (@ 80% risk margin) | 240,226 | 253,562 | 266,768 | 281,550 | 297,681 | 300,658 | 300,658 | 300,658 |
| Pay Period 27 Reserve | 4,915 | 6,915 | 8,915 | 10,915 | 12,915 | 14,915 | 16,915 | 18,915 |
| **Total Reserves** | $ 1,428,521 | $ 1,509,550 | $ 1,589,810 | $ 1,679,409 | $ 1,777,006 | $ 1,796,647 | $ 1,798,647 | $ 1,800,647 |
| **Ending Fund Balance After Reserves** | **$ 1,572,958** | **$ 1,208,850** | **$ 771,803** | **$ 414,686** | **$ 151,769** | **$ 83,375** | **$ 165,142** | **$ 397,140** |

City of Boulder

# Fees, Rates and Charges

2015 Annual Budget

## Purpose of Section

This section will provide a summary accounting of fees, rates, or user charges (a "fee"), organized by department, for which an increase or decrease has been approved for 2015. The information shows what the city charges in 2014 and the percent change in the approved fee effective January 1, 2015. 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 2015, five departments/divisions updated schedules of selected city fees, rates, and charges, or introduced new fees for consideration:

- Downtown and University Hill Management Division – Parking Services (DUHMD/PS)
- Finance – Tax and License
- Open Space and Mountain Parks
- 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 2015 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. 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. The fees updated in 2015 are shown in Table 10-01.

Table 10-01: DUHMD Fee Impacts in 2015

**FEE PAID BY TYPICAL BUSINESS**

| | Approved 2014 Level | Approved 2015 Level | Units | Percent Change | B.R.C. Section |
|---|---|---|---|---|---|
| **Mall Permits/Fees** | | | | | |
| Building Extension Permits | $ 15.50 | $ 16.00 | annual | 3.2% | 4-20-11 |
| Mobile Vending Carts | 2,075.00 | 2,125.00 | annual fee | 2.4% | 4-20-11 |
| Ambulatory Vendor Permit (May-September) | 103.50 | 106.00 | monthly fee | 2.4% | 4-20-11 |
| Ambulatory Vendor Permit (October-April) | 51.00 | 53.00 | monthly fee | 3.9% | 4-20-11 |
| Electricity Event Fee | 18.00 | 18.50 | per day | 2.8% | 4-20-11 |
| Entertaining Vending Permit | 14.50 | 14.75 | per month | 1.7% | 4-20-11 |
| Personal Services Vending Permit | 103.50 | 106.00 | per month | 2.4% | 4-20-11 |
| Personal Services Vending Permit | 51.00 | 53.00 | per month | 3.9% | 4-20-11 |

## 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 $79. 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 $416. 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 $54. 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 will increase the secondhand dealer license fee to $111 and the pawnbroker license fee to $2,082 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 $231. The division does not complete background checks as part of this license review process.

### *License Application Trends*

Mobile Food Vehicle licenses have increased this year, but their growth was slowed from 2013.

Sales and Use Tax license applications have also increased but at a slower pace. Special Event Liquor Permits and Temporary Modifications for events have increased slowly this year, but not with as much velocity as in past years. Permanent Liquor License applications have held steady this year, with some notable license surrenders. Violation and renewal hearings increased in conjunction with liquor licenses.

### *Calculation of Fee Change*

Table 10-02 displays the approved fees update for 2015. 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 the state's portion of review for local only permit processing, adding the necessary fee and the work required to provide better background check results to the Police Department.

The city coordinates Medical and Recreational Marijuana Business licensing with the City Attorney's Office, collecting and reviewing citywide expenditures, to allow for determination of reasoned and concrete rationale before suggesting any changes to those license fees.

**Table 10-02: Finance Fee Impacts in 2015**

**FEE PAID BY TYPICAL APPLICANTS**

| | Approved 2014 Level | Approved 2015 Level | Units | Percent Change | B.R.C. Section |
|---|---|---|---|---|---|
| **Auctioneer License Fee** | | | | | |
| Annual fee with license issued each event | $ 77 | $ 79 | per year | 2.6% | 4-20-3 |
| Total including background checks[1] | 91 | 93 | per year | 2.2% | 4-20-3 |
| **Circus, Carnival, & Menagerie License Fee** | | | | | |
| Cost per event day | $ 405 | $ 416 | per day | 2.6% | 4-20-5 |
| **Itinerant Merchant License Fee** | | | | | |
| Annual license fee | $ 53 | $ 54 | per year | 2.6% | |
| Total including background checks[2] | 95 | 96 | per year | 1.5% | 4-20-10 |
| **Second Hand Dealer & Pawnbroker License Fee** | | | | | |
| 2nd Hand Calendar/Renewal | $ 108 | $ 111 | per year | 2.6% | 4-20-17 |
| Total including background checks[1] | 122 | 125 | per year | 2.3% | 4-20-17 |
| Pawn Calendar/Renewal | 2,029 | 2,082 | per year | 2.6% | 4-20-17 |
| Total including background checks[1] | 2,043 | 2,096 | per year | 2.6% | 4-20-17 |
| **Mobile Food Vehicle License fees** | | | | | |
| MFV License fee | $ 225 | $ 231 | per year | 2.6% | 4-20-66 |
| MFV Renewal fee | 225 | 231 | per year | 2.6% | 4-20-66 |

Notes:
[1]Assumes that two people would require background checks at $7 each for a typical license.
[2]Assumes that six people would require background checks at $7 each for a typical license.

## Open Space and Mountain Parks

The Voice and Sight Tag Program was included in the Open Space and Mountain Parks (OSMP) Visitor Master Plan in 2005 as a trial program. The purpose of the program was to increase dog guardians' awareness of the requirements of voice and sight control and proper dog management.

City Council, in response to concerns about the long-term sustainability of OSMP services and natural resources, directed staff to recommend improvements to the program. After an 18-month process to review and recommend changes, City Council approved new program requirements and fees that will go into effect on January 1, 2015.

The program changes are designed to ensure that trails remain a special destination for Boulder visitors and their dogs, to help increase dog safety, and protect wildlife and natural resources. Table 10-03 displays the approved changes to fees paid by typical participants in 2015.

### Table 10-03: Voice and Sight Fee Impacts in 2015

| FEE PAID BY TYPICAL PARTICIPANT | Approved 2014 Level | Approved 2015 Level |
|---|---|---|
| **Current Program Fees** | | |
| Resident | $ 15.00 | N/A |
| Nonresident | 18.75 | N/A |
| Replacement fee | 5.00 | N/A |
| **New Program Fees** | | |
| **City Resident** | | |
| One Adult/One Dog | $ - | $ 13.00 |
| Each Additional Guardian | - | 5.00 |
| Each Additional Dog | - | 10.00 |
| Program Annual Renew al | - | 5.00 |
| Program Annual Renew al after Feb. 1 | - | 13.00 |
| **Boulder County Resident** | | |
| One Adult/One Dog | $ - | $ 33.00 |
| Each Additional Guardian | - | 5.00 |
| Each Additional Dog | - | 10.00 |
| Program Annual Renew al | - | 20.00 |
| Program Annual Renew al after Feb. 1 | - | 33.00 |
| **Nonresident of Boulder County** | | |
| One Adult/One Dog | $ - | $ 75.00 |
| Each Additional Guardian | - | 5.00 |
| Each Additional Dog | - | 10.00 |
| Program Annual Renew al | - | 30.00 |
| Program Annual Renew al after Feb. 1 | - | 75.00 |

**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 2015 by an inflation factor (RS Means' construction cost index for all impact fees and the Consumer Price Index for the excise taxes). Table 10-04 demonstrates the impact the changes would have on three types of development scenarios:

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

Table 10-04: Planning and Development Services Fee Impacts in 2015

**FEE PAID BY TYPICAL PROJECT**

| | Approved 2014 Level | Approved 2015 Level | Units | Percent Change | B.R.C. Section |
|---|---|---|---|---|---|
| **Single Family Residential (3,000 sq. ft)** | | | | | |
| Capital Facility Impact Fees | $ 5,782 | $ 5,967 | per application | 3.2% | 4-20-62 |
| Transportation Excise Taxes | 2,171 | 2,227 | per application | 2.6% | 3-8-3 |
| Park Land Excise Taxes | 1,116 | 1,145 | per application | 2.6% | 3-8-3 |
| **Multifamily Residential (10 units)** | | | | | |
| Capital Facility Impact Fees | $ 44,695 | $ 46,125 | per application | 3.2% | 4-20-62 |
| Transportation Excise Taxes | 16,085 | 16,503 | per application | 2.6% | 3-8-3 |
| Park Land Excise Taxes | 7,758 | 7,960 | per application | 2.6% | 3-8-3 |
| **Non-residential (7,500 sq. ft. retail)** | | | | | |
| Capital Facility Impact Fees | $ 7,560 | $ 7,800 | per application | 3.2% | 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 |

## 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 10-05 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 10-05: Sample Utility Bill Impacts in 2015

**UTILITY BILL FOR TYPICAL ACCOUNT**

| | Approved 2014 Level | Approved 2015 Level | Units | Percent Change | B.R.C. Section |
|---|---|---|---|---|---|
| **Water Utility Bill** | | | | | |
| Residential Use | $ 419 | $ 441 | per year | 5.3% | 4-20-25 |
| Commercial Use - Restaurant | 1,195 | 1,255 | per year | 5.0% | 4-20-25 |
| Commercial Use - Hotel | 11,315 | 11,881 | per year | 5.0% | 4-20-25 |
| **Wastewater Utility Bill** | | | | | |
| Residential Use | $ 279 | $ 363 | per year | 30.1% | 4-20-28 |
| Commercial Use - Restaurant | 1,848 | 2,402 | per year | 30.0% | 4-20-28 |
| Commercial Use - Hotel | 14,386 | 18,702 | per year | 30.0% | 4-20-28 |
| **Stormwater / Flood Management Utility Bill** | | | | | |
| Residential Use | $ 92 | $ 161 | per year | 75.0% | 4-20-45 |
| Commercial Use - Restaurant | 193 | 338 | per year | 75.0% | 4-20-45 |
| Commercial Use - Hotel | 4,250 | 7,438 | per year | 75.0% | 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 10-06 displays the approved changes to fees paid by typical users of these services in 2015.

### Table 10-06: Utility Specific Charge Impacts in 2015

**CHARGE FOR TYPICAL CUSTOMER**

| | Approved 2014 Level | Approved 2015 Level | Units | Percent Change | B.R.C. Section |
|---|---|---|---|---|---|
| **Utility Specific Service Charges** | | | | | |
| Meter Installation - 3/4 inch meter | $ 544 | $ 639 | per occurrence | 17.5% | 4-20-23 |
| Meter Installation - 2 inch meter | 2,866 | 3,080 | per occurrence | 7.5% | 4-20-23 |
| Water Tap Fee - 3/4 inch tap | 111 | 125 | per occurrence | 12.6% | 4-20-23 |
| Water Tap Fee - 2 inch tap | 452 | 608 | per occurrence | 34.5% | 4-20-23 |
| Wastewater Tap Fee - 4 inch tap | 127 | 133 | per occurrence | 4.7% | 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 10-07 shows the approved 2015 change to each PIF after this inflation factor is applied to the city's 2014 PIF schedule.

### Table 10-07: Plant Investment Fee Impacts in 2015

**PLANT INVESTMENT FEES**

| | Approved 2014 Level | Approved 2015 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) | $ 2.67 | $ 2.78 | per sq. ft. irrigated area | 4.1% | 4-20-26 |
| Single Family Residential Indoor | 11,467.00 | 11,926.00 | single unit dwelling | 4.0% | 4-20-26 |
| **Wastewater Plant Investment Fee (PIF)** | $ 4,473.00 | $ 4,652.00 | single unit dwelling | 4.0% | 4-20-29 |
| **Stormwater / Flood Management Plant Investment Fee (PIF)** | $ 2.06 | $ 2.14 | per sqft impervious area | 3.9% | 4-20-46 |

## Summary of Approved Changes

These departments/divisions are adjusting some fees in 2015:

- Downtown and University Hill Management Division—Parking Services
- Finance – Tax and License
- Open Space and Mountain Parks
- Public Works – Development and Support Services
- Public Works – Utilities

In total, the approved changes in fees, charges, and rates will create an additional $9.3 million in revenue in 2015, based on the best available information. Table 10-08 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 10-08: Citywide Revenue Impacts in 2015

| DEPARTMENT / FEE | Approved 2014 Revenues | Approved 2015 Revenues | Percent Change |
|---|---|---|---|
| **DUHMD - Parking Services** | | | |
| Mobile Vending Carts | $ 26,975 | $ 27,625 | 2.4% |
| Mall Kiosk Advertising | 27,000 | 13,650 | -49.4% |
| Ambulatory/Personal Service Permit | 3,500 | 4,000 | 14.3% |
| Electricity Event Fee | 500 | 500 | 0.0% |
| Entertaining Vending Permit | 125 | 125 | 0.0% |
| Newsbox On Mall | 4,300 | 1,880 | -56.3% |
| Newsbox Off Mall | 3,950 | 1,000 | -74.7% |
| **Finance - Tax and License** | | | |
| Auctioneer License Fees | $ 182 | 186 | 2.2% |
| Circus, Carnival, & Menagerie License Fee | 2,441 | 2,505 | 2.6% |
| Itinerant Merchant License Fee | 1,424 | 1,445 | 1.5% |
| Second Hand Dealer & Pawnbroker License Fee | 3,800 | 3,898 | 2.6% |
| Mobile Food Vehicle License/Renewal Fees | 3,142 | 3,223 | 2.6% |
| **Open Space and Mountain Parks** | | | |
| Voice and Sight Tag Program * | $ 30,000 | $ 722,800 | N/A |
| **Public Works - Development and Support Services** | | | |
| Capital Facility Impact Fees | $ 605,329 | $ 642,265 | 6.1% |
| Transportation Excise Taxes | 576,592 | 574,203 | -0.4% |
| Parkland Excise Taxes | 208,344 | 204,738 | -1.7% |
| **Public Works - Utilities** | | | |
| Water Utility Rates | $ 22,211,239 | $ 23,481,845 | 5.7% |
| Wastewater Utility Rates | 14,097,944 | 18,363,982 | 30.3% |
| Stormwater / Flood Management Utility Rates | 5,471,070 | 9,593,521 | 75.3% |
| Water Utility Specific Service Charges | 238,000 | 238,000 | 0.0% |
| Wastewater Utility Specific Service Charges | 10,000 | 10,000 | 0.0% |
| **All Departments** | **$ 43,525,856** | **$ 53,891,390** | |

* Year over year percentage change not relevant due to program restructuring.

**City**
**of**
**Boulder**
***Office of the City Clerk***

CERTIFICATE OF AUTHENTICITY

STATE OF COLORADO )
)
CITY OF BOULDER ) SS:
)
COUNTY OF BOULDER )

I, Alisa D. Lewis, City Clerk, in and for said City of Boulder, in the County of Boulder, in the State aforesaid, do hereby certify that the attached is a true and correct copy of **Ordinance Number 8003**, passed and adopted by the City Council of Boulder on the 21st day of **October 2014.**

In witness whereof, I have hereunto set my hand and the seal of the City of Boulder, this **16th** day of **December, 2014**.

CITY SEAL

Alisa D. Lewis

Alisa D. Lewis, MCC
City Clerk

**P.O. Box 791 • 1777 Broadway • Boulder, Colorado 80302-5221 • (303) 441-3040**

**ORDINANCE NO. 8003**

**AN ORDINANCE APPROPRIATING MONEY TO DEFRAY EXPENSES AND LIABILITIES OF THE CITY OF BOULDER, COLORADO, FOR THE 2015 FISCAL YEAR OF THE CITY OF BOULDER, COMMENCING ON THE FIRST DAY OF JANUARY 2015, AND ENDING ON THE LAST DAY OF DECEMBER 2015, AND SETTING FORTH DETAILS IN RELATION THERETO.**

WHEREAS, the City Council has approved a motion to adopt the budget for 2015; 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, 2014 and ending at 12:00 Midnight at the end of December 31, 2015, for payment of 2015 City operating expenses, capital improvements, and general obligation and interest payments:

| | |
|---|---|
| General Operating Fund | $128,483,373 |
| Capital Development Fund | 180,554 |
| Lottery Fund | 836,000 |

| | |
|---|---|
| Planning and Development Services Fund | 11,209,244 |
| Affordable Housing Fund | 1,220,670 |
| Community Housing Assistance Program Fund | 2,386,103 |
| .25 Cent Sales Tax Fund | 8,407,685 |
| Library Fund | 7,648,063 |
| Recreation Activity Fund | 10,179,576 |
| Climate Action Plan Fund | 1,900,180 |
| Open Space Fund | 29,719,596 |
| Airport Fund | 431,994 |
| Transportation Fund | 30,661,228 |
| Transportation Development Fund | 711,673 |
| Community Development Block Grant (CDBG) Fund | 648,739 |
| HOME Investment Partnership Grant Fund | 846,076 |
| Permanent Parks and Recreation Fund | 2,328,756 |
| Boulder Junction Improvement Fund | 652,000 |
| Water Utility Fund | 32,674,594 |
| Wastewater Utility Fund | 32,483,089 |
| Stormwater/Flood Management Utility Fund | 25,941,538 |
| Telecommunications Fund | 811,879 |
| Property and Casualty Insurance Fund | 1,965,524 |
| Worker's Compensation Insurance Fund | 1,926,015 |
| Compensated Absences Fund | 833,885 |
| Fleet Operations Fund | 3,762,727 |
| Fleet Replacement Fund | 7,542,543 |
| Computer Replacement Fund | 2,676,825 |

| | |
|---|---|
| Equipment Replacement Fund | 542,370 |
| Facility Renovation and Replacement Fund | 3,582,490 |
| Less: Interfund Transfers | 24,198,377 |
| Less: Internal Service Fund Charges | 20,669,087 |
| TOTAL (Including Debt Service) | $308,327,525 |

Section 2. The following appropriations are hereby made for the City of Boulder's fiscal year commencing January 1, 2015 and ending December 31, 2015 for estimated carryover expenditures:

| | |
|---|---|
| General Operating Fund | $5,000,000 |
| Capital Development Fund | 400,000 |
| Lottery Fund | 970,000 |
| Planning & Development Services Fund | 1,500,000 |
| Affordable Housing Fund | 6,000,000 |
| Community Housing Assistance Program Fund | 3,000,000 |
| .25 Cent Sales Tax Fund | 1,200,000 |
| Climate Action Plan Fund | 1,200,000 |
| Open Space Fund | 9,830,000 |
| Airport Fund | 1,000,000 |
| Transportation Fund | 25,000,000 |
| Transportation Development Fund | 1,800,000 |
| Community Development Block Grant (CDBG) Fund | 1,000,000 |
| HOME Investment Partnership Grant Fund | 1,000,000 |
| Permanent Parks and Recreation Fund | 2,300,000 |
| Boulder Junction Improvement Fund | 3,000,000 |
| 2011 Capital Improvement Bond Fund | 9,528,240 |

| | |
|---|---|
| Water Utility Fund | 3,100,000 |
| Wastewater Utility Fund | 1,900,000 |
| Stormwater/Flood Management Fund | 8,000,000 |
| Telecommunications Fund (Internal Service Fund) | 80,000 |
| Fleet Replacement Fund (Internal Service Fund) | 2,000,000 |
| Computer Replacement Fund (Internal Service Fund) | 300,000 |
| Equipment Replacement Fund (Internal Service Fund) | 250,000 |
| Facility Renovation and Replacement Fund (Internal Service Fund) | 4,250,000 |
| TOTAL | $93,608,240 |

Section 3. The following appropriations are hereby made for the City of Boulder's fiscal year commencing January 1, 2015, and ending December 31, 2015, for Fund Balances:

| | |
|---|---|
| General Operating Fund | $26,343,000 |
| Capital Development Fund | 5,153,993 |
| Lottery Fund | 610,232 |
| Planning and Development Services Fund | 3,613,315 |
| Affordable Housing Fund | 6,534,301 |
| Community Housing Assistance Program Fund | 32,315 |
| .25 Cent Sales Tax Fund | 1,026,083 |
| Library Fund | 1,081,902 |
| Recreation Activity Fund | 949,051 |
| Climate Action Plan Fund | 208,641 |
| Open Space Fund | 13,959,973 |
| Airport Fund | 884,078 |
| Transportation Fund | 4,104,395 |

| | |
|---|---|
| Transportation Development Fund | 279,680 |
| Permanent Parks and Recreation Fund | 418,243 |
| Boulder Junction Improvement Fund | 434,678 |
| Water Utility Fund | 30,479,426 |
| Wastewater Utility Fund | 8,210,294 |
| Stormwater/Flood Management Utility Fund | 11,946,227 |
| Telecommunications Fund | 1,246,198 |
| Property and Casualty Insurance Fund | 5,113,608 |
| Worker's Compensation Insurance Fund | 2,361,613 |
| Compensated Absences Fund | 1,364,234 |
| Fleet Operations Fund | 631,249 |
| Fleet Replacement Fund | 7,450,323 |
| Computer Replacement Fund | 5,880,904 |
| Equipment Replacement Fund | 3,434,795 |
| Facility Renovation and Replacement Fund | 2,376,334 |
| TOTAL FUND BALANCES | $146,129,085 |

Section 4. The City Council hereby appropriates as revenues all 2014 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 7th day of October, 2014.

Mayor

Attest:

City Clerk

READ ON SECOND READING, PASSED, AND ORDERED PUBLISHED BY TITLE ONLY this 21st day of October, 2014.

Mayor

Attest:

City Clerk

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