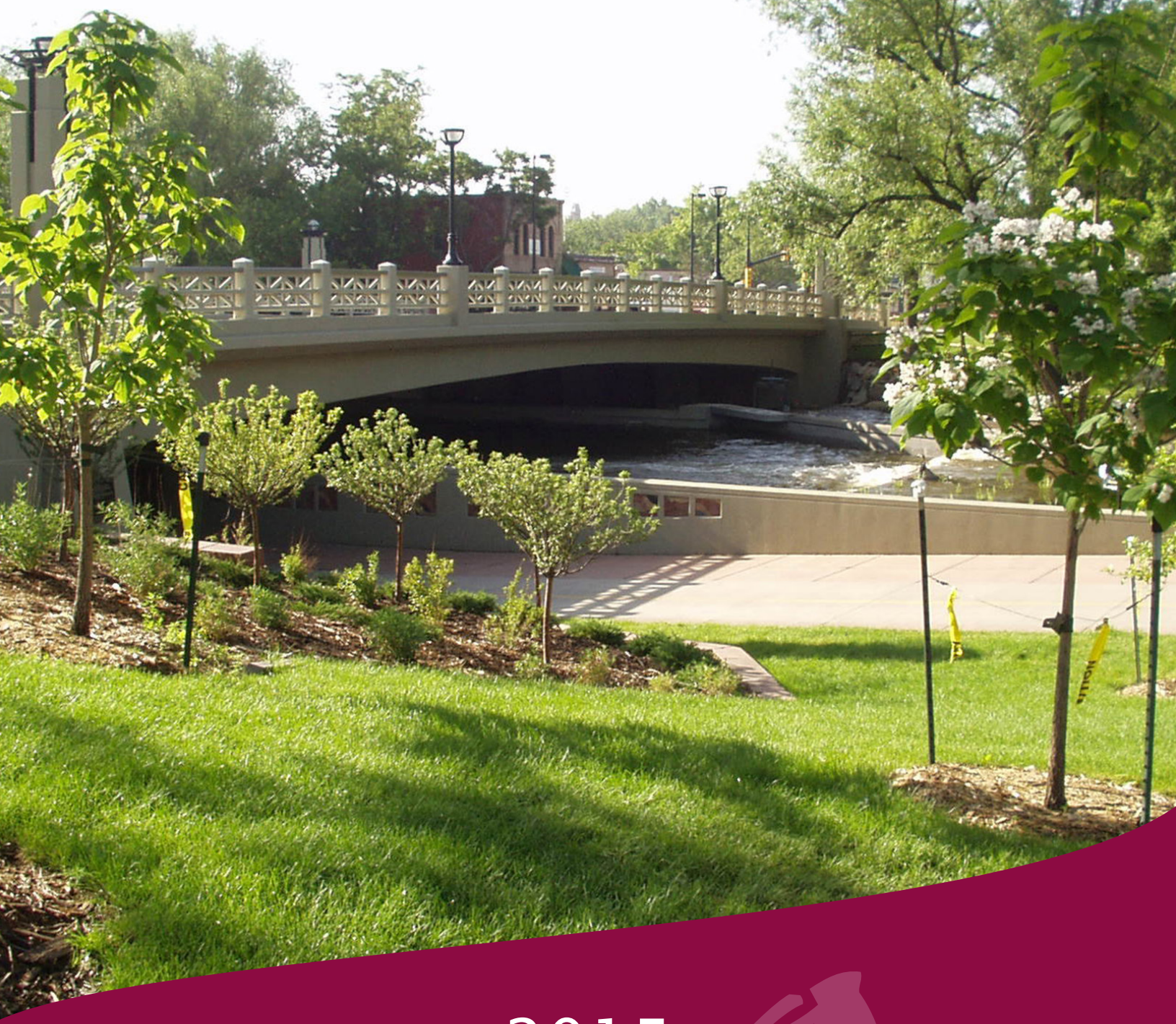

2015 Recommended Budget – Volume I

City of Boulder, Colorado

2015 Recommended Budget

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 Recommended Budget

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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

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Senior Budget Analyst ..... Devin Billingsley

Budget Analyst ..... Maria Diaz

Budget Analyst ..... Milford John-Williams

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Municipal Court ..... Jean Grill

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

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

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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 RECOMMENDED BUDGET
HOW TO USE THIS DOCUMENT

The City of Boulder's 2015 Recommended 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
- City Context and Budget Process
- Budget Policies
- Sources and Uses
- 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 Recommended 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.

CITY CONTEXT AND BUDGET PROCESS

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

BUDGET POLICIES

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

SOURCES AND USES

The Sources and Uses section contains summary information of the 2015 Recommended Budget, projected revenues and budgeted expenditures. It shows all anticipated revenues (sources) by type and fund, provides information on tax rates, shows budgeted expenditures (uses) by fund, and lists all interfund transfers.

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 recommended 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 recommended 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 recommended 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 Recommended 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 draft 2015-2020 CIP. Details of additional proposed operating resources and considerations for water, wastewater and stormwater/flood management rates are highlighted below.

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 Recommended 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 Recommended 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 $316,771,328, across all funds, represents a 17.5 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 $128,321,373 will increase by 10.9 percent. Of this, approximately one-third is for ongoing expenditures, while approximately two-thirds is for one-time expenditures.

The Recommended 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 City Manager's Recommended 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 Recommended 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	$118,861	$120,438
Actuals	$92,855	$104,387	$107,928	$103,112	$112,520	$117,082		

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 City Manager's Recommended 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 Recommended 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 Recommended 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 proposed 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 recommended 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 recommended. 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 Recommended 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, it is proposed that General Fund reserves 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 proposes additional General Fund dollars to fund two key positions and contract support, as outlined in the Transition Work Plan.

The investment proposed 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 Recommended 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 recommended for funding in Open Space and Mountain Parks, and an ongoing planner and project manager are recommended 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, 25 percent in Wastewater, and 71 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 would 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 25 percent rate increase scenario presented to City Council at the Aug. 12 CIP Study Session would reduce the anticipated time to complete this rehabilitation from a 45-year time horizon to approximately 20 years. Based on council feedback, staff is evaluating alternatives to further accelerate these efforts in order to reduce the extent of sanitary sewer backups during significant precipitation events.

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 proposed 71 percent increase in rates would support acceleration of flood mapping and mitigation efforts across the city. Even with the proposed increase, major mitigation projects would 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 Recommended 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 recommended 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 Recommended 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, used in 2013 and 2014 for flood recovery. The 2015 Recommended 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 Recommended 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 Recommended 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 Recommended Budget allocates resources, recognizing these commitments, while exercising strong fiscal responsibility to the community.

Respectfully submitted,

Jane S. Brautigam
City Manager

City of Boulder

ATTACHMENT A
PROPOSED REALLOCATIONS

Attachment A

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 Department / Fund / Action	2014 Approved Budget	2015 Recommended 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	-	81,800	81,800	-	1.00	1.00
Relocation of Labor Relations to Human Resources	171,890	-	(171,890)	1.00	-	(1.00)
Total Changes, City Manager's Office			$ 85,143			-
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 Department / Fund / Action	2014 Approved Budget	2015 Recommended 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 Department / Fund / Action	2014 Approved Budget	2015 Recommended 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	5.50	1.00
Total Changes, ES/EUD Project			$ 4,631,235			1.00
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 Department / Fund / Action	2014 Approved Budget	2015 Recommended 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 Department / Fund / Action	2014 Approved Budget	2015 Recommended 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 Department / Fund / Action	2014 Approved Budget	2015 Recommended 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	-	-	-
Total Changes, Open Space and Mountain Parks			$ 1,108,462			6.00
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-Sworn Criminalist	-	74,440	74,440	-	1.00	1.00
Increase in Department Vehicles (1)	-	54,818	54,818	-	-	-
Total Changes, Police			$ 305,034			2.00

ATTACHMENT B 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	-	37,000	37,000	-	0.50	0.50
Total Changes, Public Works - Development and Support Services			$ 1,161,185			4.00
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	-	-	-
WASTEWATER UTILITY FUND						
Hazardous Waste	$ 161,551	$ 176,051	$ 14,500	-	-	-
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	-	-	-
Total Changes, Public Works - Utilities			$ 532,000			2.00

ATTACHMENT B Department / Fund / Action	2014 Approved Budget	2015 Recommended Budget	Total Change	2014 FTE	2015 FTE	FTE Change
CIVIC AREA						
0.25 CENT SALES TAX FUND						
Civic Area Ambassadors	$ -	$ 20,000	$ 20,000	-	-	-
Civic Area Activation/Events Contribution	-	123,920	123,920	-	-	-
TRANSPORTATION FUND						
Civic Area Communications	$ -	$ 20,000	$ 20,000	-	-	-
Canyon Blvd. Connections/Connectivity	-	100,000	100,000	-	-	-
PLANNING AND DEVELOPMENT SERVICES FUND						
Civic Area Communications	$ -	$ 20,000	$ 20,000	-	-	-
DOWNTOWN COMMERCIAL DISTRICT (CAGID) FUND						
Parking Study	$ -	$ 15,000	$ 15,000	-	-	-
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	-	-	-
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	-	-	-

ATTACHMENT B Department / Fund / Action	2014 Approved Budget	2015 Recommended Budget	Total Change	2014 FTE	2015 FTE	FTE Change
CIVIC AREA CONTINUED						
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	-	-	-
Total Changes, Civic Area			$ 713,920			-

City of Boulder

ATTACHMENT C

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

ATTACHMENT C Fund / Department	Action	Ongoing Funds	Ongoing FTE	One Time Funds	Fixed Term FTE	Additional Information
GENERAL FUND						
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 Software	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 with Finance Dept.
City Manager's Office	ICMA Fellowship Intern	81,800	1.00	-	-	Funding sourced from Finance
City Manager's Office	Relocation of Labor Relations to Human Resources	(171,890)	(1.00)	-	-	Corresponding increase in Human Resources (see below)
Non Departmental/Citywide	Funding for Federal and State Lobbying	42,000	-	-	-	
Non Departmental/Citywide	Citywide Special Events	-	-	115,000	-	
Community Planning and Sustainability	Intergrated Pest Management Coordinator	-	0.25	-	-	Repurposing of NPE dollars
Downtown-University Hill Mgmt. District	Hill Reinvestment Strategy Coordinator	-	-	77,795	1.00	2yr fixed-term
Downtown-University Hill Mgmt. District	Hill Reinvestment Strategy - Residential Services Pilot	-	-	47,500	-	2yr contract services
Downtown-University Hill Mgmt. District	Parking Kiosk Data & Communication Fees	77,795	-	-	-	
Downtown-University Hill Mgmt. District	Access and Parking Management Strategy	-	-	48,000	-	

ATTACHMENT C 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	3.50	
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	-	-	-	

ATTACHMENT C Fund / Department	Action	Ongoing Funds	Ongoing FTE	One Time Funds	Fixed Term FTE	Additional Information
GENERAL FUND CONTINUED						
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)
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 Software 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-Sworn Criminalist	74,440	1.00	-	-	
Police	Increase in Department Vehicles (1)	11,862	-	42,956	-	
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	$2,744,587	14.72	$6,169,112	12.65	

ATTACHMENT C 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 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						
Downtown-University Hill Mgmt. District	Parking Kiosk Data & Communication Fees	5,919	-	-	-	
Downtown-University Hill Mgmt. District	Parking Kiosk Modem Upgrade	-	-	49,770	-	
Downtown-University Hill Mgmt. District	Access and Parking Management Strategy	-	-	64,000	-	
Downtown-University Hill Mgmt. District	Deputy Director	88,072	0.80	-		
Downtown-University Hill Mgmt. District	Public/Private Partnership with Trinity Lutheran Church	-	-	1,700,000	-	
Civic Area/Downtown-University Hill Mgmt. District	Parking Study	-	-	15,000	-	
	Total	$ 93,991	0.80	$1,828,770	-	
UNIVERSITY HILL COMMERCIAL DISTRICT (UHGID) FUND						
Downtown-University Hill Mgmt. District	Parking Kiosk Data & Communication Fees	2,652	-	-	-	
Downtown-University Hill Mgmt. District	Parking Kiosk Modem Upgrade	-	-	15,800		
Downtown-University Hill Mgmt. District	Access and Parking Management Strategy	-	-	28,000	-	
Downtown-University Hill Mgmt. District	Deputy Director	22,018	0.20	-	-	
	Total	$ 24,670	0.20	$ 43,800	-	

ATTACHMENT C 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	-	
	Total	$ 685,463	6.05	$ 427,825	-	

ATTACHMENT C Fund / Department	Action	Ongoing Funds	Ongoing FTE	One Time Funds	Fixed Term FTE	Additional Information
PLANNING AND DEVELOPMENT FUND						
Community Planning and Sustainability	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 implemenation of the Innovation Blueprint 3.0
Community Planning and Sustainability	Colorado Clean Energy Cluster Membership	25,000	-	-	-	
Community Planning and Sustainability	Civic Area Communications	-	-	20,000	-	
PW - Development and Support Services	Landlink Development and Information Tracking System	-	-	203,000	2.00	Two 2yr fixed term positions in addition to temporary personnel salaries funding for Landlink implementation

ATTACHMENT C Fund / Department	Action	Ongoing Funds	Ongoing FTE	One Time Funds	Fixed Term FTE	Additional Information
PLANNING AND DEVELOPMENT FUND CONTINUED						
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	-	-	37,000	0.50	2yr fixed term position
	Total	$ 310,300	4.00	$ 569,000	3.00	
STORMWATER/FLOOD MANAGEMENT UTILITY FUND						
PW - Utilities	Hazardous Waste	14,500	-	-	-	
PW - Utilities	Planner	135,000	1.00	-	-	Position will support Capital Improvement Plan implementation and work activities. Positions are ongoing and flood recovery.
PW - Utilities	Project Manager	150,000	1.00	-	-	Position will support Capital Improvement Plan implementation and work activities. Positions are ongoing and flood recovery.
PW - Utilities	Seasonal Flood Maintenance	25,000	-	-	-	
	Total	$ 324,500	-	$ -	-	
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.

ATTACHMENT C Fund / Department	Action	Ongoing Funds	Ongoing FTE	One Time Funds	Fixed Term FTE	Additional Information
TRANSPORTATION FUND CONTINUED						
PW - Transportation	Transportation Operations and Maintenance	333,442	-	-	-	Funding to cover cost increases associated w ith operation and maintenance of multimodal transportation system. Funding is also consistent w ith 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	-	-	-	
	Total	$ 14,500	-	$ -	-	
WATER UTILITY FUND						
Utility	Legal and Consulting	193,000	-	-	-	
	Total	$ 193,000	-	$ -	-	

Long Range Fiscal Planning

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

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

Revenue Stabilization

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

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

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

In 2008 the community voted to remove all remaining TABOR restrictions on revenue. These funds have been used to support important operating needs of the city in the areas of public safety and infrastructure maintenance and repair. The voters also approved the renewal without restriction or sunset of the .38 cent sales tax (2008) and the .15 cent sales tax (2009). These revenues support human services, arts, public safety, environmental affairs and general city operations. In 2010, voters approved an increase of 2 percent to the city's accommodation tax, to support the promotion of tourism and economic vitality, and general city operations. 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 Draft 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 Recommended 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) I and BRC II 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 has placed on the November 2014 ballot a temporary sales and use tax of three tenths of one percent. If approved by the voters it would 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.

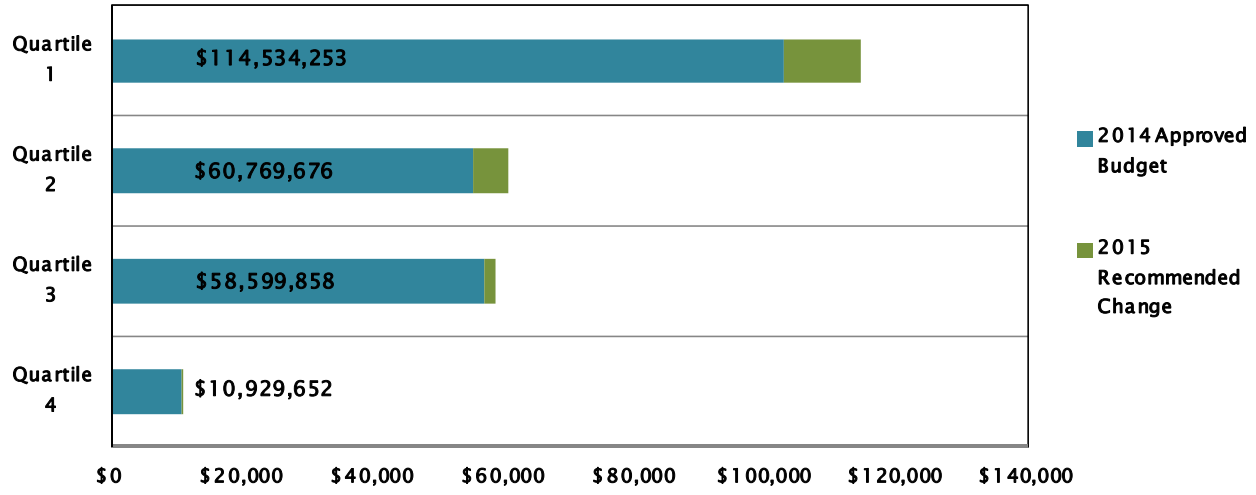
Figure 2-01: Planning and Finance Policy Structure in Boulder, Colorado

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 proposed 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 Recommended Change	Change to 2014 Budget (%)	2015 Recommended Budget	Share of 2015 Total (%)
Q1	$102,770,603	45.5%	$11,763,650	11.4%	$114,534,253	46.8%
Q2	55,373,442	24.5%	5,396,234	9.7%	60,769,676	24.8%
Q3	57,089,057	25.3%	1,510,801	2.6%	58,599,858	23.9%
Q4	10,674,876	4.7%	254,776	2.4%	10,929,652	4.5%

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City of Boulder

PRIORITY BASED BUDGETING RESULTS AND ATTRIBUTES

2015 Recommended Budget

Policy goals for the 2015 Recommended Budget are differentiated by two kinds of municipal activities: Community Programs and Governance Programs. Community Programs serve the public, while Governance Programs internally serve other city departments. Programs were scored against a series of results and attributes. The scoring criteria used in the 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

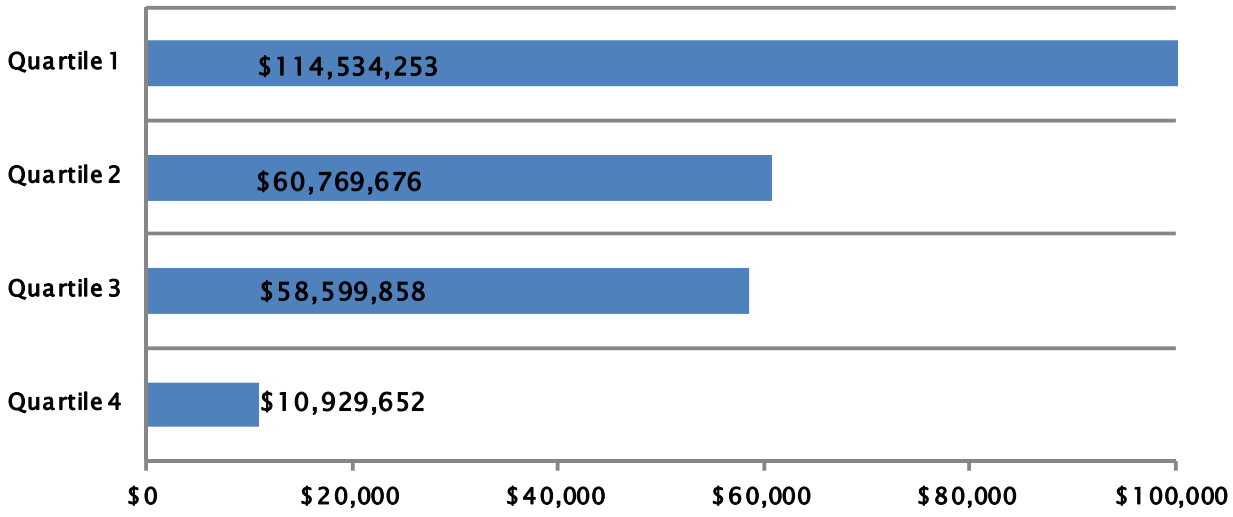


Figure 2-04: 2015 Budget Allocation by
Priority Based Budgeting Quartile for Community Programs

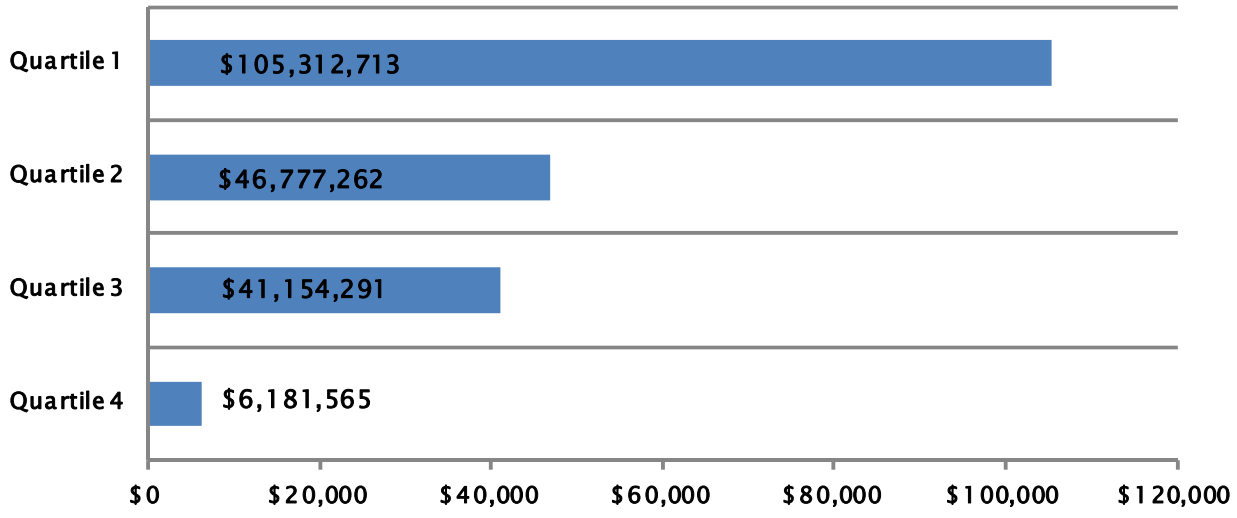
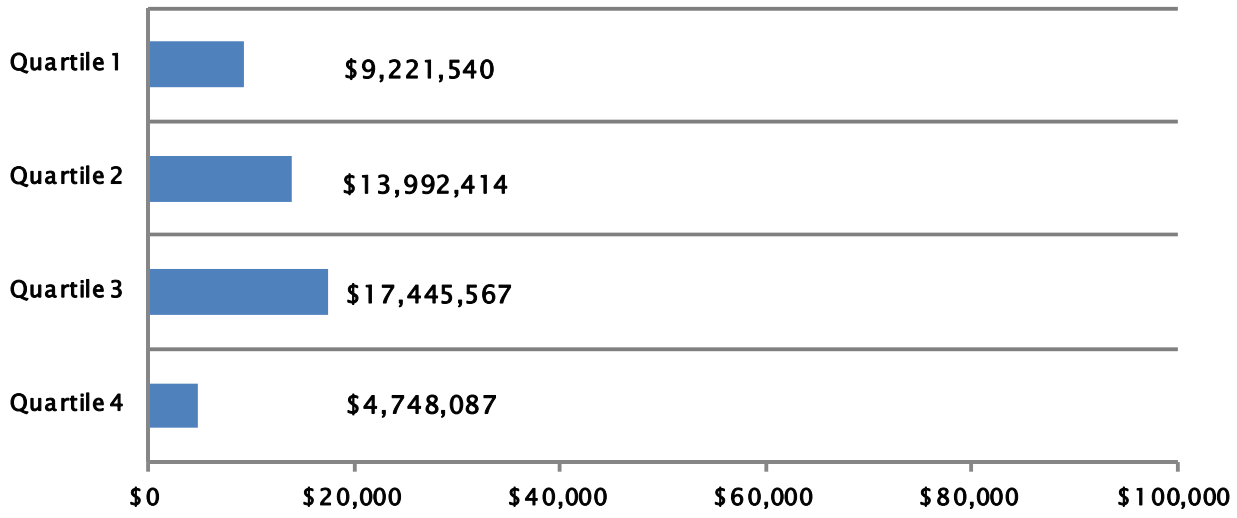


Figure 2-05: 2015 Budget Allocation by
Priority Based Budgeting Quartile for Governance Programs



City of Boulder

PRIORITY BASED BUDGETING PROGRAMS BY QUARTILE

2015 Recommended 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.

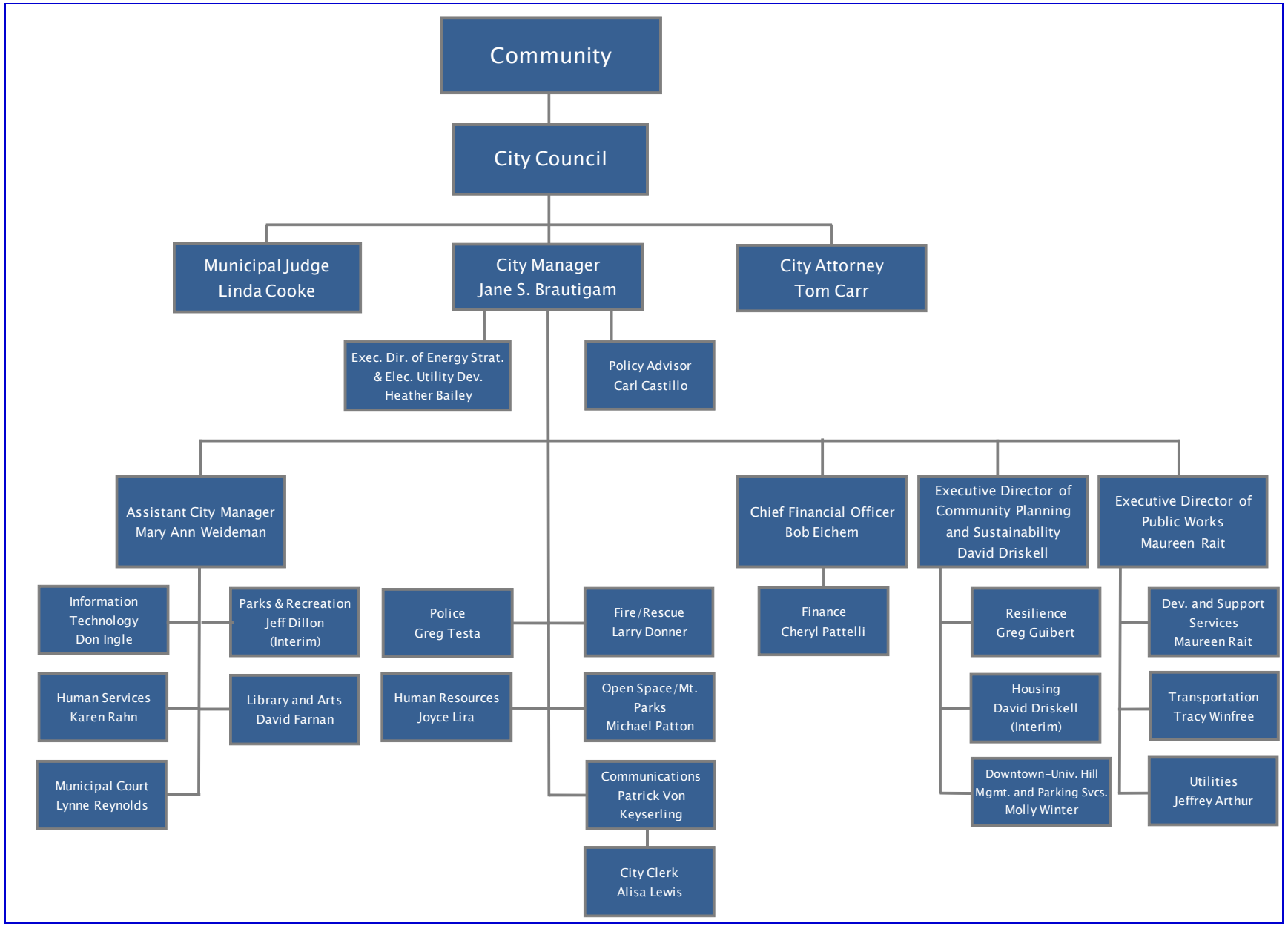
The City Council consists of nine members, a Mayor, a Deputy Mayor, and seven Council members. City Council members are elected at-large and are non-partisan. The Mayor and Deputy Mayor are chosen for two-year terms by the Council from among its nine members.

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 2014 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.

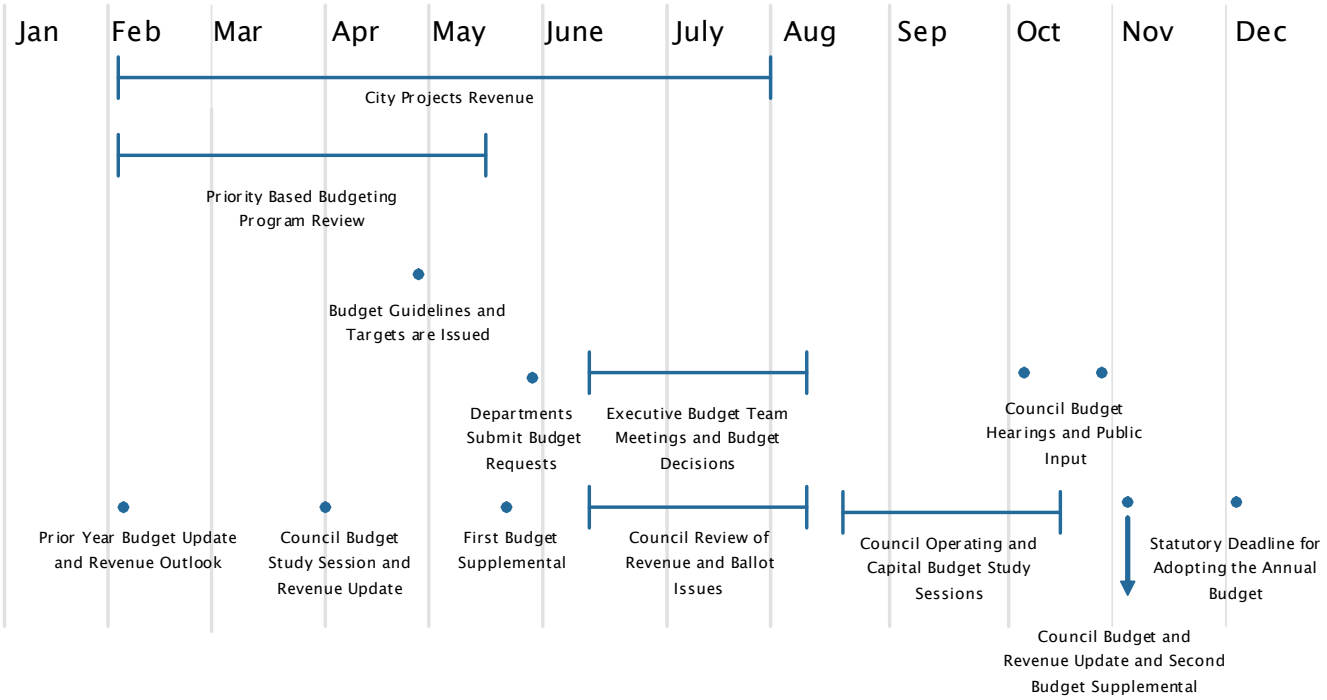
In February, the city begins the development of five year revenue projections along with preliminary cost projections. In April/May, Council is updated on the recommended budget. At this time, policy issues are presented and Council has the opportunity to provide direction for consideration by the City 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 FASB pronouncements issued prior to November 30, 1989, and GASB statements since that date in accounting and reporting for its proprietary operations.

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

Fund Definitions

General Fund

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

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Capital Project Funds

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

The City of Boulder has the following Capital Project Funds:

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

Debt Service Funds

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

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

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

Enterprise Funds

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

The City of Boulder has the following Enterprise Funds:

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

Internal Service Funds

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

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

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

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

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

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

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

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

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

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

Pension Trust Funds

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

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

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

Budget Basis

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

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

Budget Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City of Boulder

Citywide Financial and Management Policies

2015 Recommended Budget

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

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

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

Section 1: Budget Policy

1.1 Budget Submittal and Adoption

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

1.2 Form of Budget

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

1.3 Balanced Budget

- Annual budgets shall be balanced. Budgeted expenditures and transfers-out will not exceed reasonable projections of the sum of current year revenues, transfers-in, and available fund balances.

- One-time revenues shall only be used to cover on- time costs and ongoing revenues shall only be used to cover ongoing costs.
- Debt service shall not be utilized for operating expenses.

1.4 Changes to Adopted Budget

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

1.5 Budget Process

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

1.6 Form of Budget

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

1.7 Budgetary Control

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

Section 2: Revenue Policy

2.1 Revenue Review and Projection

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

2.2 User Fee Guidelines

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

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

2.3 Utility Charges

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

2.4 Property Tax

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

2.5 Excise Taxes

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

2.6 Education Excise Tax

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

2.7 Asset Forfeiture Revenue

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

2.8 Accrued Interest –Earmarked Funds

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

2.9 Unspent Revenues

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

Section 3: Financial Administration

3.1 General Information

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

3.2 Financial Audit

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

3.3 Administrative Charges

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

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

3.4 Building Maintenance/Renovation

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

3.5 Replacement Costs

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

3.6 Vehicle Charges

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

3.7 Grant Expenditures

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

3.8 Property & Casualty and Workers Compensation Funds

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

3.9 Accumulated Sick, Vacation Time, & Appreciation Bonus

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

3.10 Compensation Policy

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

Section 4: Capital Improvement Plan

4.1 Capital Improvement Plan (CIP) Submission

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

4.2 Inclusion of Operating Costs

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

4.3 Capital Improvement Project Contingency Funds

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

4.4 CIP Arts Funding

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

Section 5: Pension Plan Policy

5.1 Authorization to Expend Funds for Administrative Costs

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

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

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

Section 6: Debt Policy

6.1 Policy Statements

- The City shall not become indebted for any purpose or in any manner to which the total amount exceeds three percent of the assessed valuation of the taxable property within the City (including existing debt).
- Debt shall be considered only for capital purchases/projects and the term of the debt shall not exceed the useful life of the financed asset.
- The 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 Recommended Budget

Category	Reserve	Purpose	Current Reserve Policy	2015 Recommended Amount	Reserve Policy Met (Yes/No)
GENERAL					
Recommended 2015 Year-End Fund Balance Before Reserves				**$ 26,278,000**	
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.	17,825,000	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
Recommended 2015 Year-end Fund Balance After Reserves				**$ 6,661,000**	
.25 CENT SALES TAX					
Recommended 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
Recommended 2015 Year-end Fund Balance After Reserves				**$ 454,686**	
AFFORDABLE HOUSING					
Recommended 2015 Year-End Fund Balance Before Reserves				**$ 30,763**	
Liability	Compensated Absences Liability Reserve	Reserve was established to fund sick/vac/app. bonus liability.	Reserve is to fully cover sick/vac/app. bonus liability.	24,683	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for the 27th pay period for year in which it occurs (e.g. 2013).	6,080	Yes
Recommended 2015 Year-end Fund Balance After Reserves				**$ -**	
AIRPORT					
Recommended 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
Recommended 2015 Year-end Fund Balance After Reserves				**$ 769,934**	

Reserve Policies

Category	Reserve	Purpose	Current Reserve Policy	2015 Recommended Amount	Reserve Policy Met (Yes/No)
BOULDER JUNCTION GENERAL IMPROVEMENT DISTRICT -TDM					
Recommended 2015 Year-End Fund Balance Before Reserves				**$ 46,718**	
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
Recommended 2015 Year-end Fund Balance After Reserves				**$ 31,849**	
BOULDER JUNCTION GENERAL IMPROVEMENT DISTRICT (GID) PARKING					
Recommended 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
Recommended 2015 Year-end Fund Balance After Reserves				**$ -**	
CAPITAL DEVELOPMENT					
Recommended 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 $500,000 to cover the purposes of the fund.	500,000	Yes
Recommended 2015 Year-end Fund Balance After Reserves				**$ -**	
CLIMATE ACTION PLAN					
Recommended 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 $50,000.	50,000	Yes
Liability	Compensated Absences Liability Reserve	Reserve was established to fund sick/vac/app. bonus liability.	Reserve is to fully cover sick/vac/app. bonus liability.	-	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve was established to fund 27th pay period which occurs every 11 years.	20,114	Yes
Recommended 2015 Year-end Fund Balance After Reserves				**$ 138,527**	
COMMUNITY HOUSING ASSISTANCE PROGRAM					
Recommended 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
Recommended 2015 Year-end Fund Balance After Reserves				**$ -**	
COMPUTER REPLACEMENT					
Recommended 2015 Year-End Fund Balance Before Reserves				**$ 5,848,540**	
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
Recommended 2015 Year-end Fund Balance After Reserves				**$ 3,694,966**	

Category	Reserve	Purpose	Current Reserve Policy	2015 Recommended Amount	Reserve Policy Met (Yes/No)
DOWNTOWN COMMERCIAL DISTRICT					
Recommended 2015 Year-End Fund Balance Before Reserves				$ 3,441,412	
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
Recommended 2015 Year-end Fund Balance After Reserves				$ 2,302,051	
EQUIPMENT REPLACEMENT					
Recommended 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
Recommended 2015 Year-end Fund Balance After Reserves				$ -	

Category	Reserve	Purpose	Current Reserve Policy	2015 Recommended Amount	Reserve Policy Met (Yes/No)
FACILITY RENOVATION AND REPLACEMENT					
Recommended 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
Recommended 2015 Year-end Fund Balance After Reserves				**$ -**	
FLEET OPERATIONS					
Recommended 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
Recommended 2015 Year-end Fund Balance After Reserves				**$ -**	
LIBRARY					
Recommended 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
Recommended 2015 Year-end Fund Balance After Reserves				**$ 975,740**	

Category	Reserve	Purpose	Current Reserve Policy	2015 Recommended Amount	Reserve Policy Met (Yes/No)
OPEN SPACE					
Recommended 2015 Year-End Fund Balance Before Reserves				**$ 16,191,832**	
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
Recommended 2015 Year-end Fund Balance After Reserves				**$ 10,006,832**	
PERMANENT PARKS AND RECREATION					
Recommended 2015 Year-End Fund Balance Before Reserves				**$ 528,739**	
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
Recommended 2015 Year-end Fund Balance After Reserves				**$ 450,995**	
PLANNING AND DEVELOPMENT SERVICES					
Recommended 2015 Year-End Fund Balance Before Reserves				**$ 3,791,315**	
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
Recommended 2015 Year-end Fund Balance After Reserves				**$ 2,550,155**	

Reserve Policies

Category	Reserve	Purpose	Current Reserve Policy	2015 Recommended Amount	Reserve Policy Met (Yes/No)
RECREATION ACTIVITY					
Recommended 2015 Year-End Fund Balance Before Reserves				**$ 1,017,773**	
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
Recommended 2015 Year-end Fund Balance After Reserves				**$ 820,773**	
STORMWATER/FLOOD MANAGEMENT UTILITY					
Recommended 2015 Year-End Fund Balance Before Reserves				**$ 12,395,220**	
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 $1,000,000.	1,050,000	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	63,117	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	47,480	Yes
Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	25% of Fund's operating budget (including transfers).	988,681	Yes
Emergency/ Stabilization	Capital Reserve	This is an unappropriated reserve for capital expenditures due to emergencies and/or revenue shortfalls.	Minimum annual capital costs for renewal and replacement of utility infrastructure.	200,000	Yes
Recommended 2015 Year-end Fund Balance After Reserves				**$ 8,200,958**	
TELECOMMUNICATIONS					
Recommended 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
Recommended 2015 Year-end Fund Balance After Reserves				**$ -**	

Category	Reserve	Purpose	Current Reserve Policy	2015 Recommended Amount	Reserve Policy Met (Yes/No)
TRANSPORTATION					
Recommended 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 $475,000.	1,205,186	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	429,824	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement and includes allocation for designated reserves.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	222,784	Yes
Recommended 2015 Year-end Fund Balance After Reserves				**$ 2,246,601**	
TRANSPORTATION DEVELOPMENT					
Recommended 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 $112,860.	112,860	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	4,890	Yes
Recommended 2015 Year-end Fund Balance After Reserves				**$ 136,930**	
UNIVERSITY HILL COMMERCIAL DISTRICT					
Recommended 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
Recommended 2015 Year-end Fund Balance After Reserves				**$ 463,933**	

Category	Reserve	Purpose	Current Reserve Policy	2015 Recommended Amount	Reserve Policy Met (Yes/No)
WASTEWATER UTILITY					
Recommended 2015 Year-End Fund Balance Before Reserves				**$ 8,404,369**	
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).	2,561,858	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
Recommended 2015 Year-end Fund Balance After Reserves				**$ 2,920,772**	
WATER UTILITY					
Recommended 2015 Year-End Fund Balance Before Reserves				**$ 30,591,426**	
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 $15 million to the city. This money and related interest reside in this reserve until it is needed for the pipeline.	16,254,473	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	609,189	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	214,400	Yes
Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	25% of Fund's operating budget (including transfers).	4,334,273	Yes
Emergency/ Stabilization	Capital Reserve	This is an unappropriated reserve for capital expenditures due to emergencies and/or revenue shortfalls.	Minimum annual capital costs for renewal and replacement of utility infrastructure.	2,000,000	Yes
Recommended 2015 Year-end Fund Balance After Reserves				**$ 4,144,295**	

Category	Reserve	Purpose	Current Reserve Policy	2015 Recommended Amount	Reserve Policy Met (Yes/No)
WORKERS COMPENSATION					
Recommended 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
Recommended 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 Recommended Budget totals $317 million and represents a 17.5 percent increase over the 2014 Approved Budget for all funds, including governmental, enterprise, internal service and capital improvement funds. The operating budget represents a 9.3 percent increase over 2014, while the capital budget represents 61.9 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 Recommended Budget (in $1,000s)

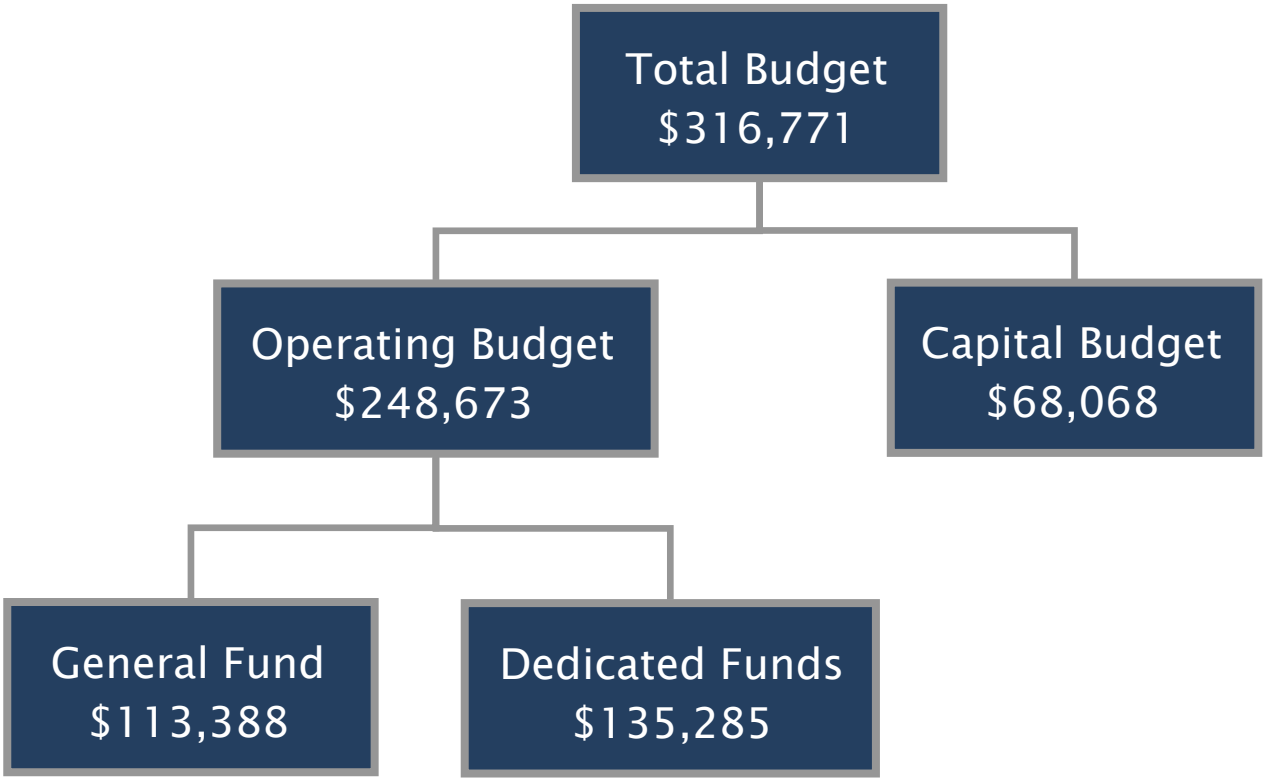


Table 5-01 provides an executive statement of the city's funds, including projected January 1, 2015 and December 31, 2015 balances. Most funds that are using fund balance have purposely set aside money in order to fund capital projects. For example, the 2011 Capital Improvement Fund consists primarily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

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	$ 33,856	$ 120,473	$ 128,321	26,008	$ (7,848)
.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	1
Boulder Junction Improvement	49	1,038	652	435	386
Capital Development	4,175	1,454	475	5,154	979
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)
Downtown 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	29,540	14,140	741
Permanent Parks and Recreation	490	2,368	2,329	529	39
Planning and Development Services	5,007	9,815	11,031	3,791	(1,216)
Property and Casualty Insurance	5,387	1,692	1,966	5,114	(274)
Recreation Activity	1,326	9,802	10,111	1,018	(308)
Stormwater/Flood Management Utility	6,488	31,131	25,217	12,401	5,913
Telecommunications	1,312	746	812	1,246	(66)
Transit Pass GID	10	15	15	9	-
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)
Wastewater Utility	8,836	31,076	31,583	8,329	(507)
Water Utility	30,037	33,017	32,563	30,491	455
Worker's Compensation Insurance	2,718	1,569	1,926	2,362	(357)
Totals	**$ 158,942**	**$ 357,372**	**$ 365,195**	**$ 151,119**	**$ (7,822)**

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

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Citywide Sources

2015 Recommended Budget

The 2015 Recommended Budget is based on projected citywide revenues of over $312 million, representing a 19.4 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 = $312,136

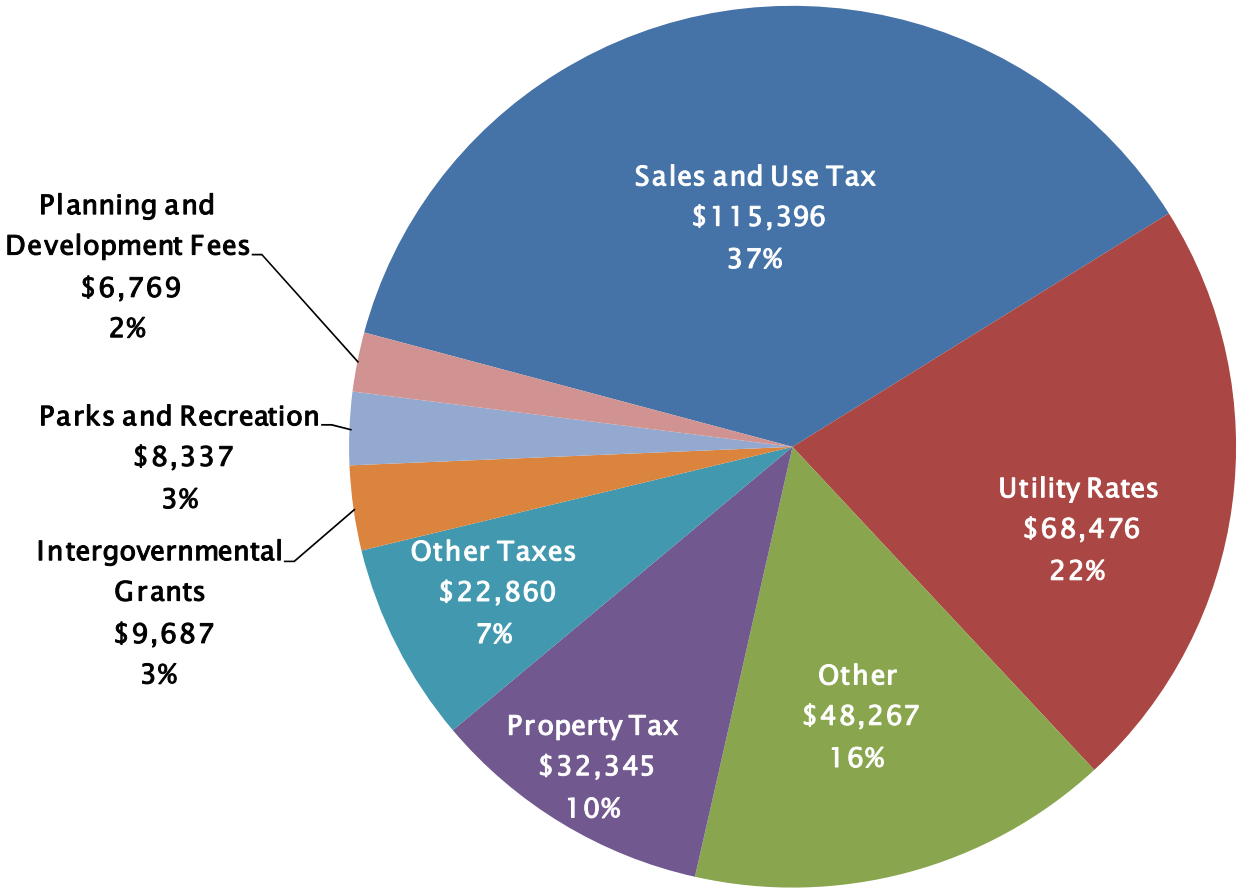
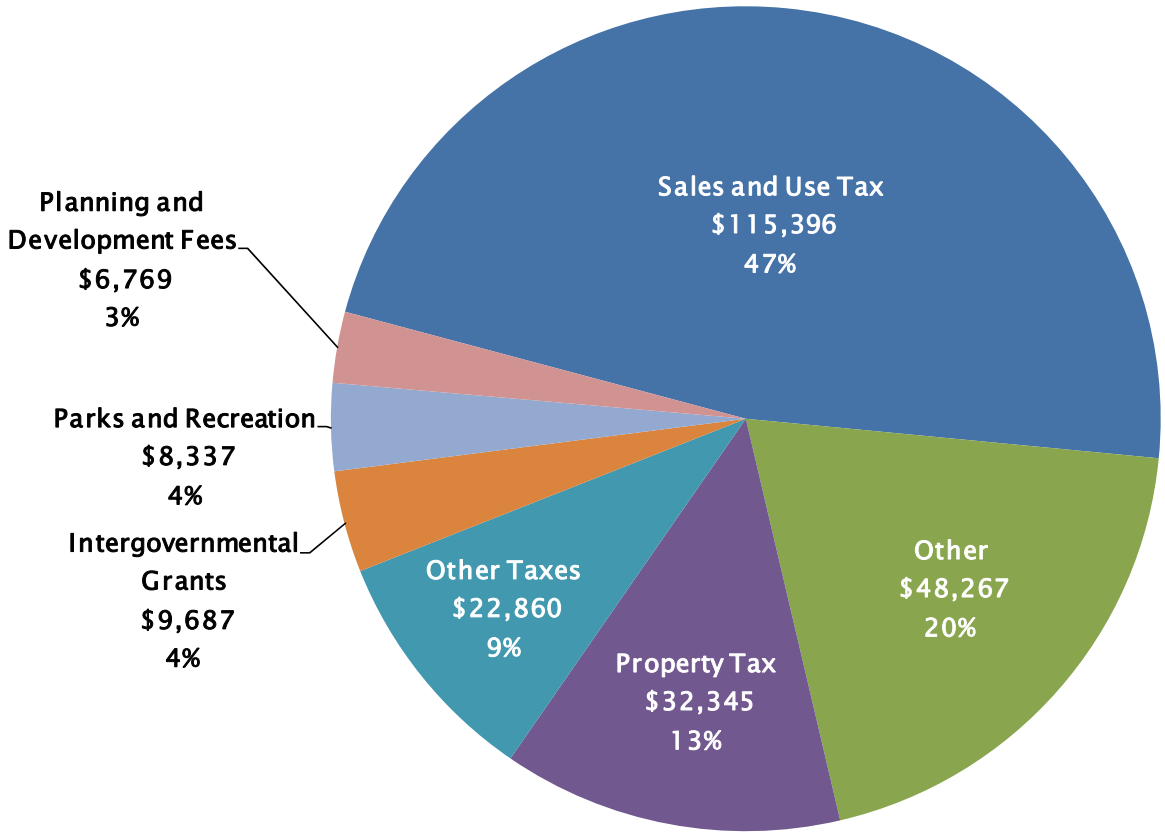


Figure 5-03 represents the citywide revenue sources without the Water, Wastewater, and Stormwater Utilities.

Figure 5-03: Citywide Revenues (Sources) for 2015, without Utilities
(in $1,000s)
TOTAL = $243,660



Sales and use taxes comprise 37 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.

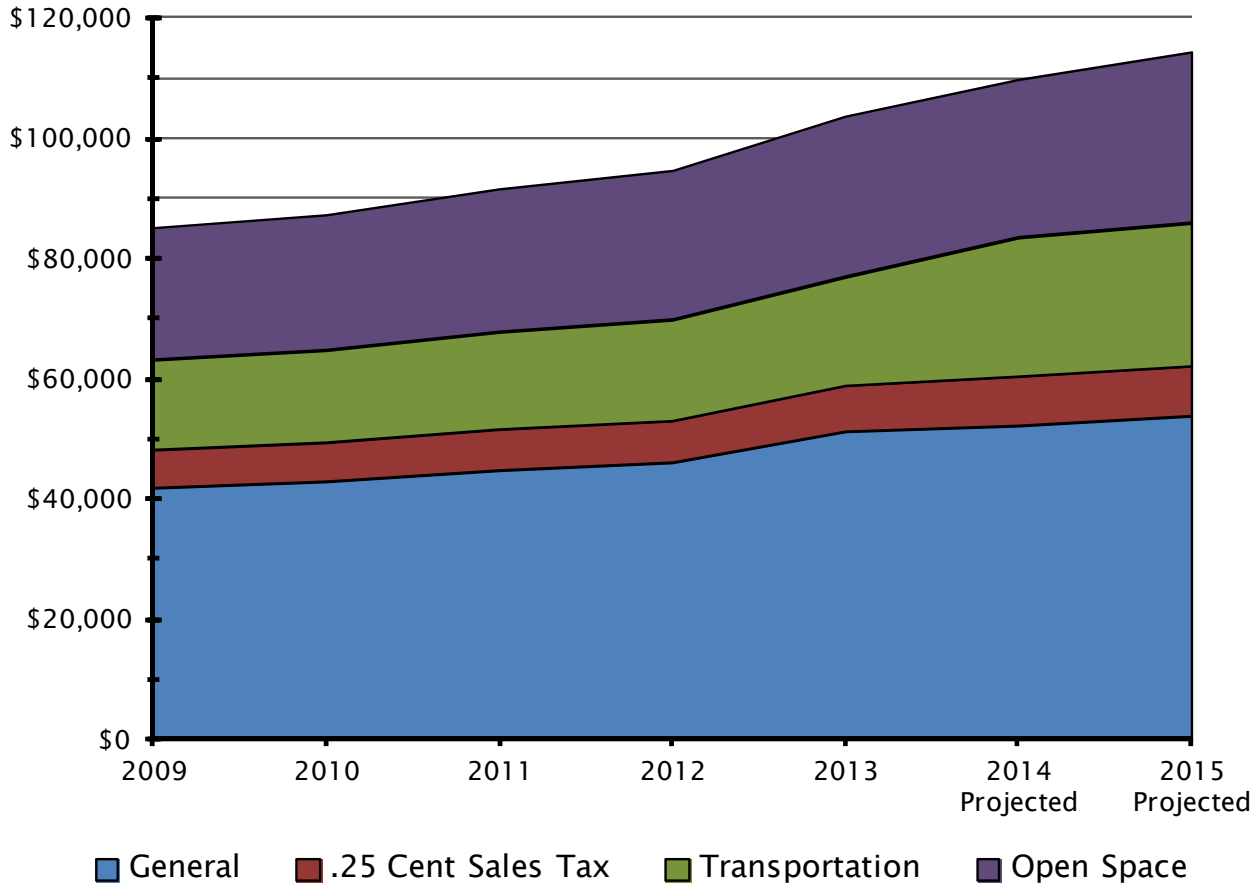
[5] The 0.15% Sales and Use Tax component w as extended indefinitely and debruced by voters in 2009.

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 Taxpayer Bill of Rights (TABOR) Amendment to the Colorado Constitution. In the November 4, 2008 election, city voters approved the removal of the remaining TABOR restriction on property tax with a phase-in period and without any specific earmark for the use of the funds.

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

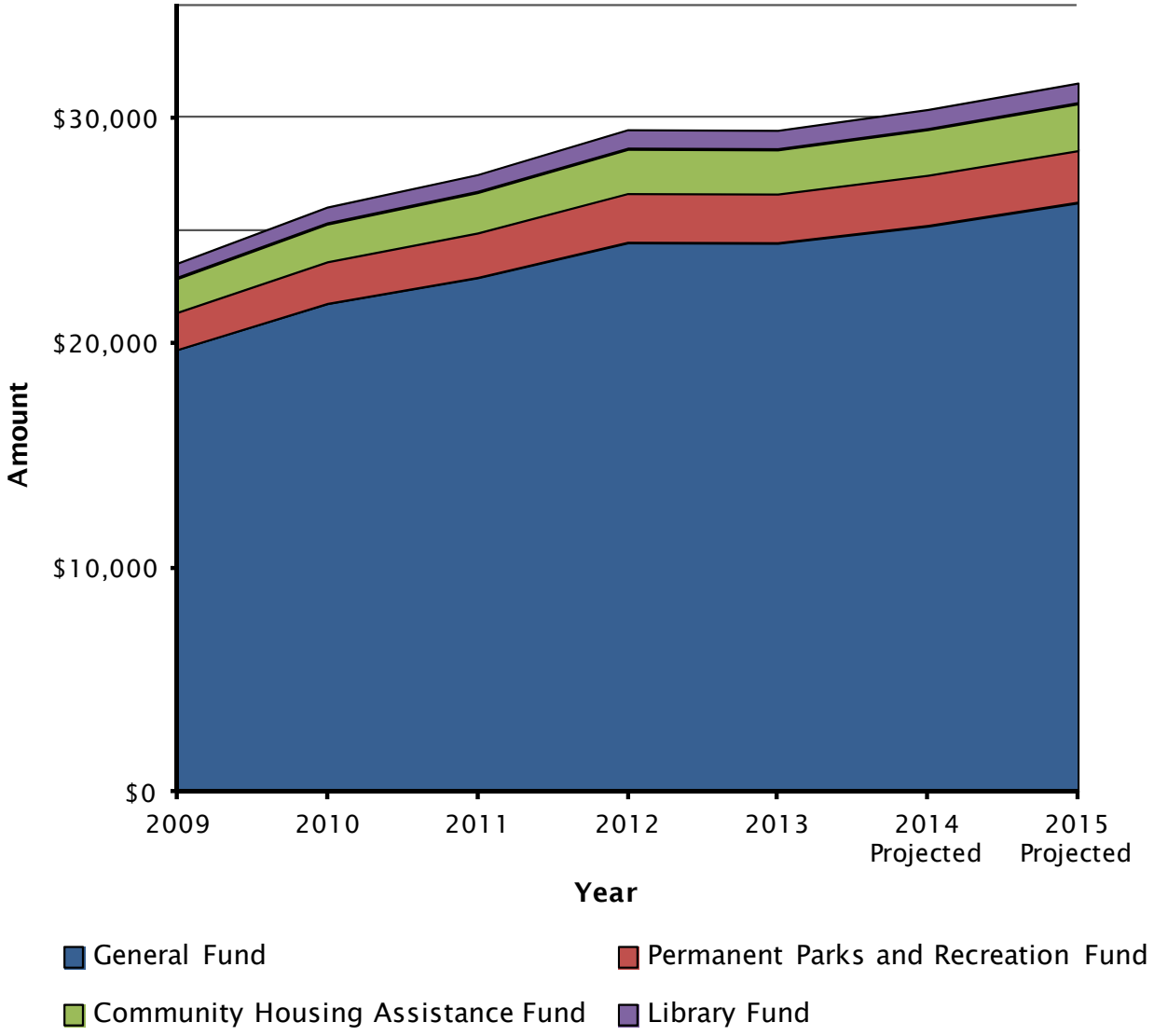
In 2015, the mill levy rate remains the same as in 2014. **Table 5-03** shows seven years of the history of the mill levy and establishes the basis of the 2015 Recommended Budget mill levy.

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 Recommended Budget is based on projected General Fund revenues of $120 million (see **Figure 5-06**), representing a 4.7 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 = $120,473

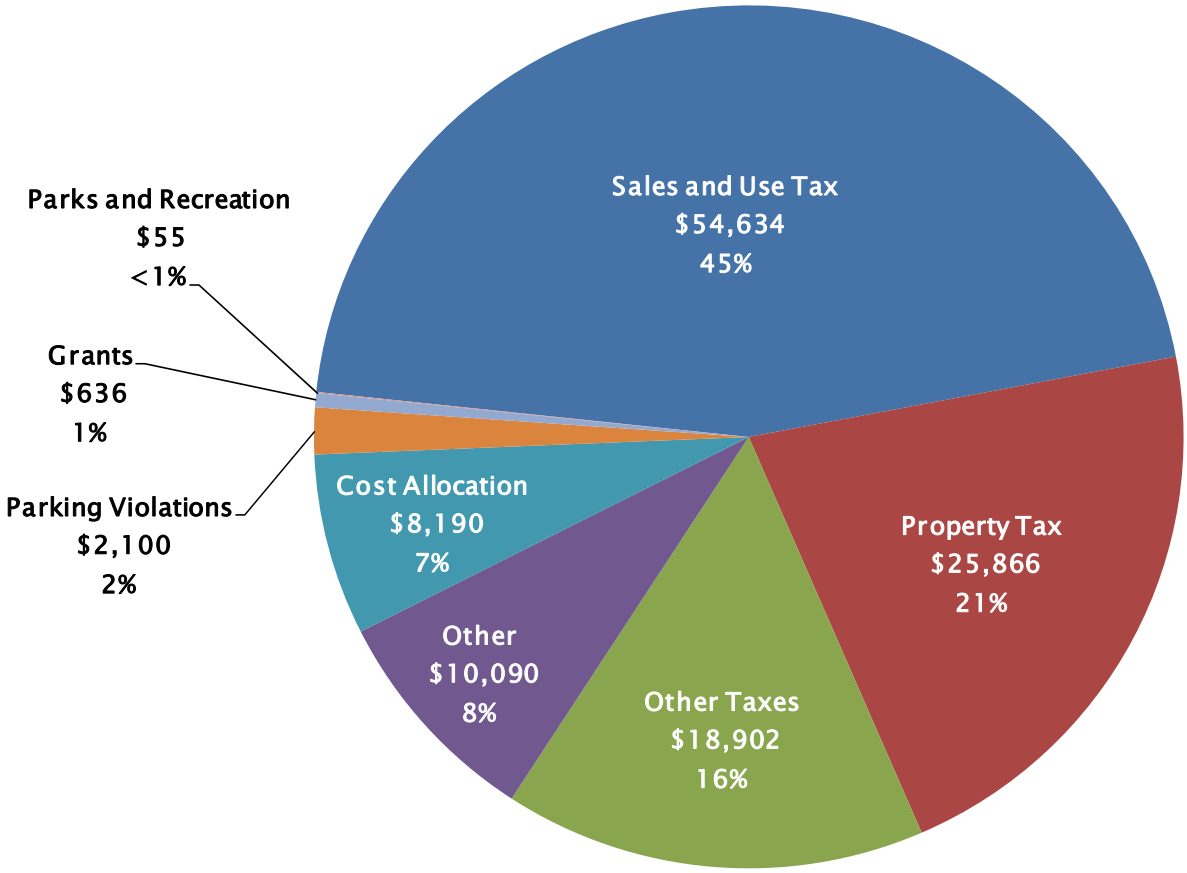


Table 5-04: Summary of Revenues (Sources) by Fund
(in $1,000s)

SOURCES BY UNRESTRICTED FUNDS

Fund and Source	2013 Actual	2014 Approved	2015 Recommended
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	1,352
Utility Occupation Tax	6,000	6,180	6,365
Specific Ownership Tax	1,496	1,310	1,336
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	$ 112,284
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**	**$ 120,473**

SOURCES BY UNRESTRICTED FUNDS (Cont.)

Fund and Source	2013 Actual	2014 Approved	2015 Recommended
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**	**$ 122,839**

SOURCES BY RESTRICTED FUNDS

Fund and Source	2013 Actual	2014 Approved	2015 Recommended
.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	$ 1,687
Subtotal	$ 1,640	$ 1,662	$ 1,687
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 Recommended
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	$ 652	$ 684	$ 649
Subtotal	$ 652	$ 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	$ 736	$ 802	$ 995

SOURCES BY RESTRICTED FUNDS (Cont.)

Fund and Source		2013 Actual	2014 Approved	2015 Recommended
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 Recommended
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	3,892
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	$ 31,131
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 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	-
Lease Revenue - BTV		103	99	103
Transfers In		22	-	-
	Subtotal	$ 25,049	$ 28,728	$ 30,757

SOURCES BY RESTRICTED FUNDS (Cont.)

Fund and Source	2013 Actual	2014 Approved	2015 Recommended
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	$ 14,244
Rate Increase	-	671	3,532
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	-	2
Special Assessments	72	5	5
Bond Proceeds	-	-	10,125
Subtotal	$ 15,413	$ 15,120	$ 31,076
Water Utility			
Utility Service Charges	$ 21,213	$ 21,461	$ 22,507
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	-	25
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 Recommended**
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	**$ 202,590**	**$ 188,194**	**$ 236,596**
Total City Sources of Funds	**$ 323,735**	**$ 305,555**	**$ 359,435**
Less: Transfers from Other Funds	$ 23,918	$ 45,085	$ 47,298
Net Total City Sources of Funds	**$ 299,817**	**$ 260,470**	**$ 312,136**

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 Recommended Budget

The 2015 Recommended Budget is based on projected citywide expenditures of $317 million, representing a 17.5% 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 = $316,771

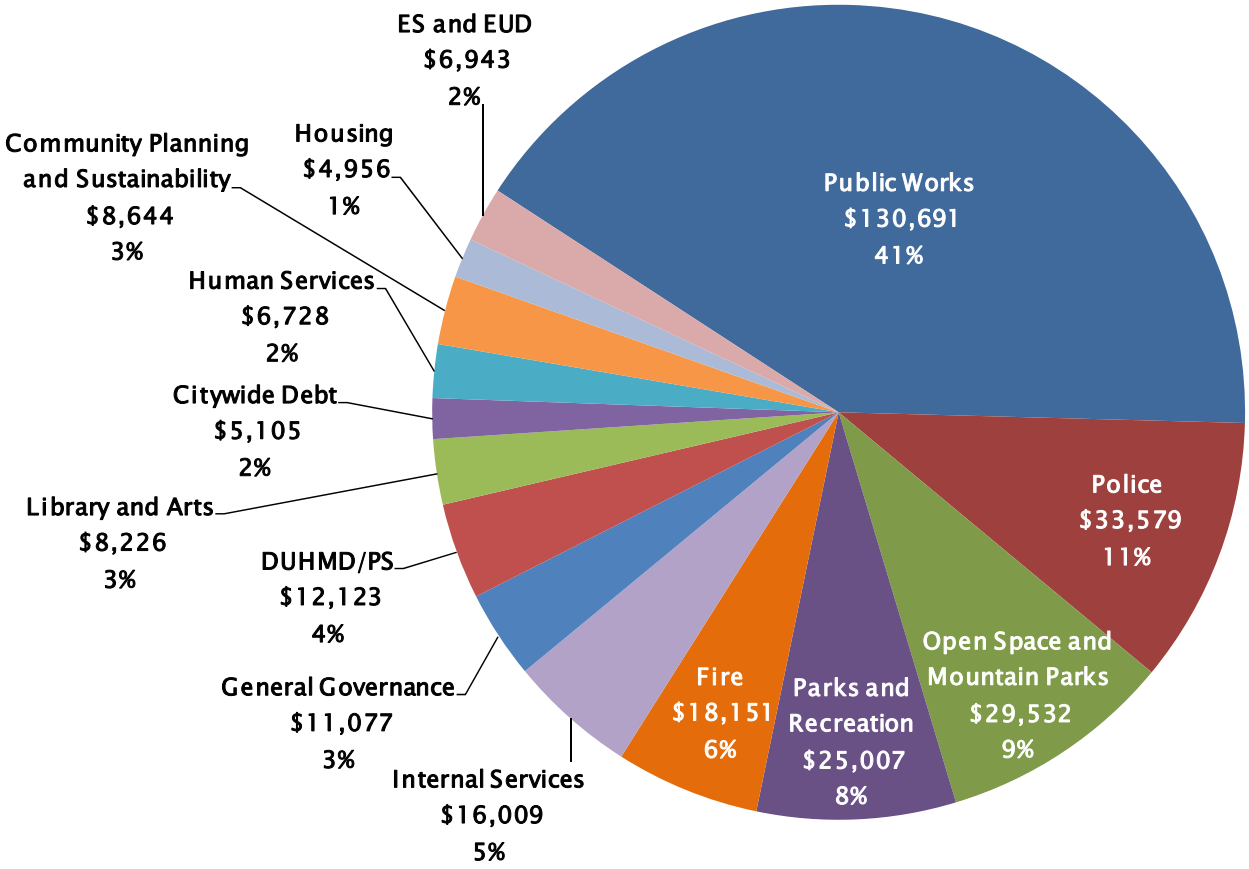


Figure 5-08 represents the citywide uses of funds without the Water, Wastewater, and Stormwater utilities.

Figure 5-08: Citywide Expenditures (Uses) for 2015, without Utilities
(in $1,000s)
TOTAL = $229,921

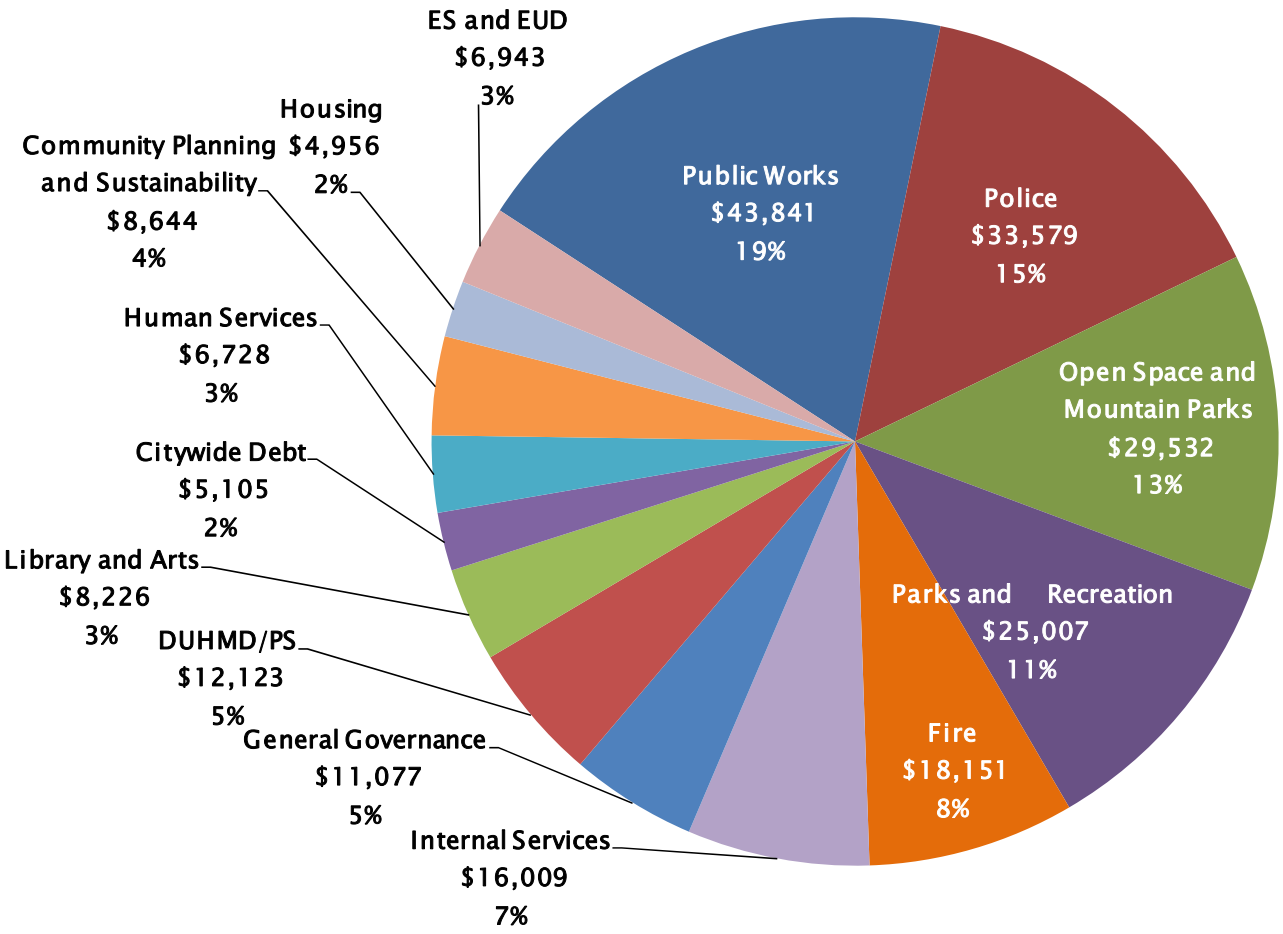


Table 5-05 documents global budget assumptions that govern cost estimates provided by each city department.

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 Recommended 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

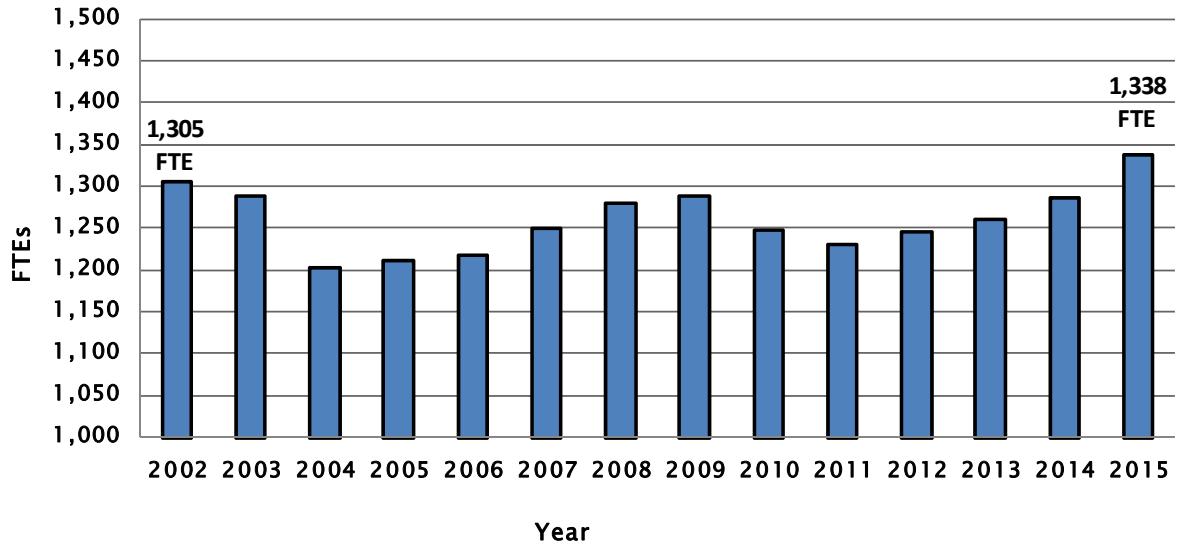


Table 5-06: Staffing Levels by Department

STANDARD FULL TIME EQUIVALENT (FTE)

	2014 Approved	2015 Recommended	Variance 2014-2015
City Attorney's Office[1]	21.20	25.70	4.50
City Manager's Office	18.50	18.50	0.00
Community Planning and Sustainability	47.19	50.06	2.87
Downtown and University Hill Management Division	42.25	44.50	2.25
Energy Strategy and Electric Utility Development	4.50	3.50	(1.00)
Finance	36.00	38.67	2.67
Fire	120.33	121.33	1.00
Housing	11.50	13.20	1.70
Human Resources	18.63	24.63	6.00
Human Services	37.41	37.19	(0.22)
Information Technology	36.85	34.68	(2.17)
Library and Arts	79.51	78.51	(1.00)
Municipal Court	18.13	21.13	3.00
Open Space and Mountain Parks	95.35	101.35	6.00
Parks & Recreation	127.37	129.35	1.98
Police	282.50	288.00	5.50
Public Works-Development and Support Services	74.53	80.62	6.09
Public Works-Transportation	60.09	70.34	10.25
Public Works-Utilities	154.17	156.92	2.75
Total[2]	**1,286.01**	**1,338.18**	**52.17**

[1]4.5 FTE variance includes 2.5 FTE addition resulting from the transfer of Central Records to the City Attorney's Office from the City Manager's Office.

[2]52.17 FTE variance exceeds the 47.6 FTE additions proposed in the 2015 Recommended Budget due to inclusion of 2014 personnel changes approved and incorporated after the passage of the 2014 Approved Budget.

Of the 52.17 FTE increase over 2014, 14.5 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 Recommended Budget is based on projected General Fund expenditures of $128 million (see **Figure 5-10**), representing an 10.9 percent 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 = $128,321

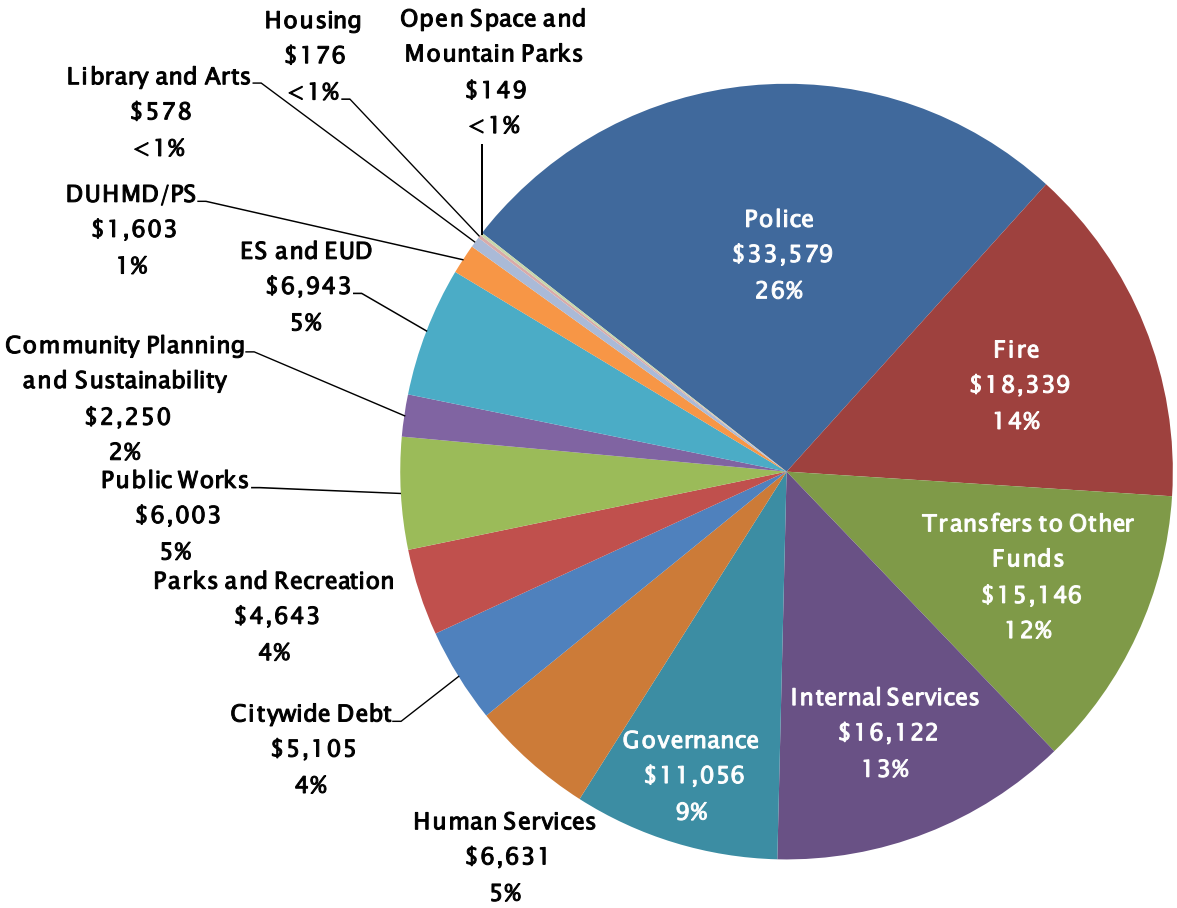


Table 5-07 provides category expenditures by fund for 2013 (Actual), 2014 (Approved), and 2015 (Recommended) to the nearest $1,000.

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

USES BY UNRESTRICTED FUNDS

Fund and Use	2013 Actual	2014 Approved	2015 Recommended
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	1,907
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	33,579
Fire	17,325	17,480	18,339
Police/Fire Pensions	376	626	626
Public Works	4,450	5,500	6,002
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	$ 113,987
Transfers Out	$ 13,845	$ 13,696	$ 14,334
Total General Fund Uses	**$ 117,323**	**$ 115,684**	**$ 128,321**

USES BY UNRESTRICTED FUNDS (Cont.)

Fund and Use	2013 Actual	2014 Approved	2015 Recommended
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**	**$ 130,707**

USES BY RESTRICTED FUND

Fund and Use	2013 Actual	2014 Approved	2015 Recommended
.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 Recommended
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	527	485	451
Subtotal	$ 652	$ 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 Recommended
Lottery				
Operating		$ 162	$ 143	$ 155
Capital		569	693	681
	Subtotal	$ 731	$ 836	$ 836
Open Space				
Operating		$ 10,580	$ 12,479	$ 15,083
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	$ 29,540
Permanent Parks and Recreation				
Operating & Maintenance Projects		$ 1,051	$ 1,486	$ 1,193
Transfers Out		80	297	80
Capital		1,113	1,000	1,055
	Subtotal	$ 2,243	$ 2,783	$ 2,329
Planning & Development Services				
Operating		$ 8,030	$ 9,083	$ 9,799
Transfers Out		2,381	1,435	1,232
	Subtotal	$ 10,411	$ 10,518	$ 11,031
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	$ 10,111
	Subtotal	$ 10,269	$ 10,270	$ 10,111
Stormwater/Flood Mgmt Utility				
Operating		$ 3,201	$ 3,354	$ 3,556
Debt		527	384	2,059
Transfers Out		211	366	246
Capital		1,592	9,821	19,356
	Subtotal	$ 5,531	$ 13,925	$ 25,217
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 Recommended
University Hill Commercial District				
Operating		$ 515	$ 520	$ 601
Transfers Out		47	49	53
	Subtotal	$ 562	$ 569	$ 654
Wastewater Utility				
Operating		$ 8,495	$ 8,980	$ 9,251
Debt		4,141	4,134	5,062
Transfers Out		1,084	1,131	996
Capital		$2,246	1,794	16,273
	Subtotal	$ 15,966	$ 16,039	$ 31,583
Water Utility				
Operating		$ 15,656	$ 15,521	$ 16,038
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	$ 32,563
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		**$ 216,227**	**$ 197,609**	**$ 232,989**
Total City Uses Of Funds		**$ 337,113**	**$ 315,594**	**$ 363,697**
Less: Transfers to Other Funds and ISF Exp.		$ 26,434	$ 46,098	$ 46,926
Net Total City Operating Uses of Funds		**$ 310,680**	**$ 269,496**	**$ 316,771**

USES BY CATEGORY

Operating		$ 221,959	$ 199,930	$ 220,366
Capital		58,119	41,412	64,926
Debt		30,602	28,154	31,478
	Total	**$ 310,680**	**$ 269,496**	**$ 316,771**

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 (Recommended) 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 Recommended
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 Recommended
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 Recommended
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	$ -	$ -
Stormwater/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	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 Recommended
Wastewater 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.

City of Boulder

Energy Strategy and Electric Utility Development Project

2015 Recommended 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 6-17: Energy Strategy and Electric Utility Development Project Summary Budget

	2013 Actual	2014 Approved	2015 Recommended
STAFFING			
Energy Strategy and Electric Utility Development Project	4.50	4.50	5.50
TOTAL STAFFING	**4.50**	**4.50**	**5.50**
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

- Hired consultant to assist staff in developing transition work plan
- Worked with Xcel/City Task Force until it was disbanded in March 2014
- Developed a utility of the future integrated energy work plan
- Attended RMI eLab Accelerator session and developed preliminary vision and structure of the "Boulder Energy Community Marketplace," which was presented to council in April
- Developed draft transition work plan – a step-by-step process for implementing a new utility by 3rd quarter 2016
- Council adopted an ordinance to create a local electric utility
- Worked with community through solar and natural gas working groups to develop policies of future resources
- Filed condemnation

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 6-18: Energy Strategy and Electric Utility Development Project Significant Changes Between 2014 and 2015 Budget

	2014 Approved Budget	2015 Recommended 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	5.50	1.00
Total Changes, ES/EUD Project			$ 4,631,235			1.00

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

	2013 Actual		2014 Approved Budget		2015 Recommended 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	5.50	$ 6,943,235	1.00	$ 4,631,235
Total	**4.50**	**$ 2,512,615**	**4.50**	**$ 2,312,000**	**5.50**	**$ 6,943,235**	**1.00**	**$ 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	4.50	4,927,525	1.00	4,572,525
Total	**4.50**	**$ 2,512,615**	**4.50**	**$ 2,312,000**	**5.50**	**$ 6,943,235**	**1.00**	**$ 4,631,235**

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City of Boulder

Special Highlight on Civic Area

2015 Recommended 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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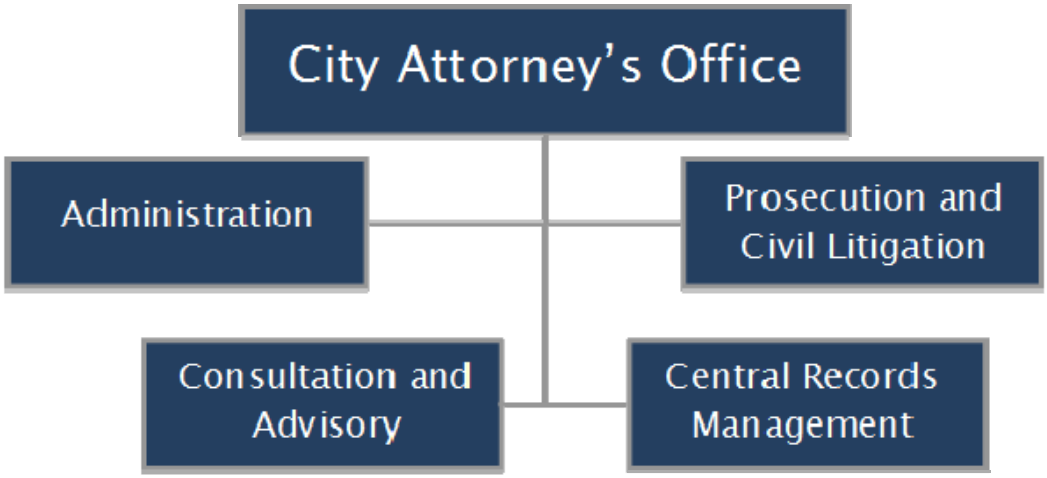
City of Boulder

City Attorney's Office

2015 Recommended 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 Recommended
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, contracted with and coordinated work with outside experts on financing, engineering, reliability and appraisal.
- Supported the emergency response to the September 2013 flood, including drafting numerous emergency orders and organizing community volunteers.
- Supported the effort to improve alcohol regulation.
- Played a leadership role in Depot Square project by engaging in complex negotiations and drafting numerous agreements to bring this matter to fruition.
- Drafted the city's new bear resistant container ordinance.
- Drafted revisions to the city's recreational marijuana ordinance.
- Successfully defended the city in Green Hill Investments v. City of Boulder in which the plaintiff attempted to force the city to agree to permit a marijuana cultivation facility and a marijuana distribution facility on property subject to an OSMP conservation easement.
- Reached a settlement in Starfish Investments v. City of Boulder.
- Drafted Rules of Conduct for the Municipal Campus.
- Drafted an amendment to Charter section 130, allowing city residents to serve on boards and commissions even if they are not eligible to be city electors.
- Drafted an ordinance for voter approval of a Recreational Marijuana Tax.
- Drafted an ordinance for voter approval of a .15% sales tax for Transportation.
- Drafted an ordinance for voter approval of an extension of the .33% Open Space Tax and designating a portion of the revenue for the city's General Fund.
- Drafted an ordinance for voter approval of an extension of the .15% sales tax and designating the revenue for transportation purposes.
- Drafted an amendment to Charter section 98, permitting negotiated sales of city bonds.
- Drafted an amendment to Charter section 188, imposing a limit of $214 million for debt associated with acquisition costs for the municipal electrical utility.
- Drafted an ordinance for voter approval of an extension of the city's fracking moratorium.
- Drafted significant amendments to the Council Financial Disclosure Requirements and the Code of Conduct.
- Drafted a rule prohibiting smoking on the Municipal Campus.
- Drafted an ordinance allowing e-bikes on city bike paths.
- Successfully appealed a municipal court ruling requiring the prosecution to produce criminal histories for witnesses in municipal cases.
- Successfully appealed a municipal court ruling requiring police officers to obtain a warrant before stepping on a porch and looking through an open door.
- Appealed unsuccessfully a municipal court ruling striking down the city's "fighting words" ordinance.

2014 Accomplishments continued

- Drafted an ordinance amending the city's "fighting words" ordinance.
- Supported OSMP's changes to the voice and sight control program.
- Drafted changes to the animal control ordinance.
- 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.
- Managed Central Records on an interim basis and supported the transfer of Central Records to the City Attorney's office.
- Supported obtaining an appraisal for Long's Gardens and the offer to purchase Long's Gardens.
- Completed the transition of outside water counsel.
- Coordinated responses to Colorado Open Records Act requests.
- Prosecuted liquor license violations before the Beverage Licensing Authority.
- Negotiated a global settlement with Eldora Ski Resort over several long-standing water law disputes.

Key Initiatives for 2015

- Continue to provide legal support and direction for Boulder's Energy Future.
- Continue to support the city's flood recovery efforts.
- Continue to support the City Council's initiatives.
- Continue to support department work plans.

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

	2014 Approved Budget	2015 Recommended 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 Recommended Budget		Variance - 2014 Approved to 2015 Recommended	
	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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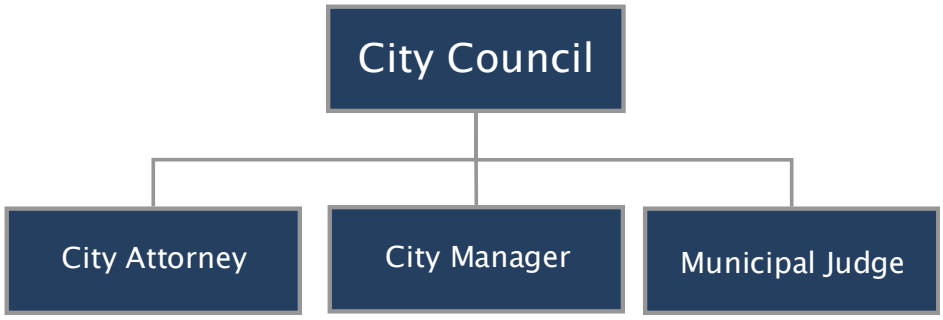
City of Boulder

City Council

2015 Recommended 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 Recommended
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 2014 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 2014 Federal Legislative Agenda
- Approved ballot measures for the November 2013 Election where seven of the eight ballot measures approved by the voter's:
- Recreation Marijuana Tax
- Sales and Use Tax
- Sales and Use Tax Extension
- Electric Utility Amendments acquisition debt limit superseding other initiatives
- Negotiated or Private Bond Sales
- Qualifications for Appointment to City Commissions
- Oil and Gas Exploration Moratorium Extension
- Citizen Initiative - (failed)
- 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

2014 Accomplishments Continued

- 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
- Adopted changes to Voice and Sight Control Green Tag program
- Adopted changes to the Medical and Recreational Marijuana requirements to comply with Amendment 64

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 May 9-11
- Deputy City Clerk attended annual Sister City Conference in San Jose July 30-August 2

Annexations

- Boulder Jewish Commons

Key Initiatives 2015

- At its January 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 Recommended Budget	Variance - 2014 Approved to 2015 Recommended
	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.

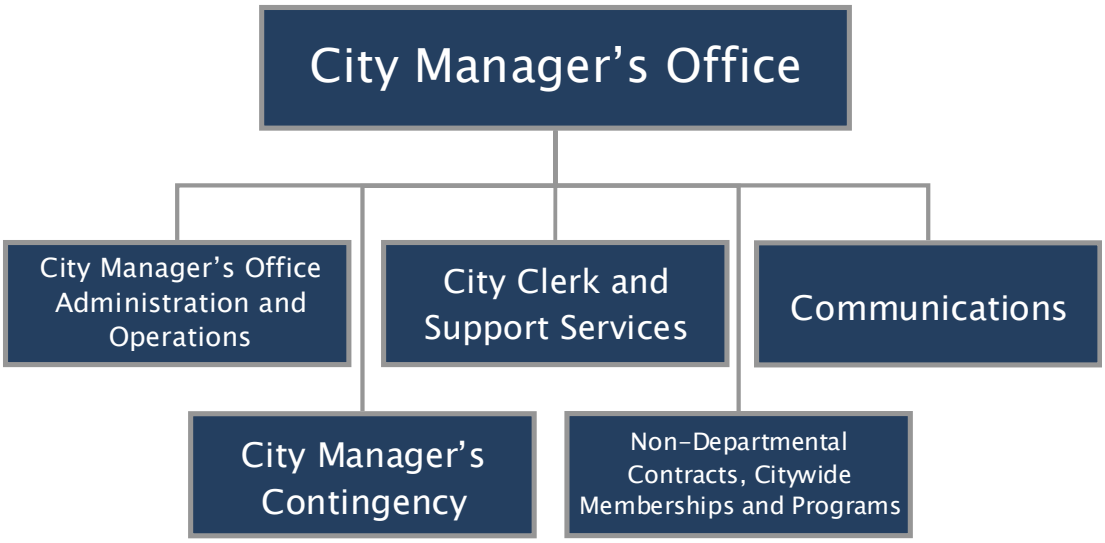
City of Boulder

City Manager's Office

2015 Recommended Budget

$2,874,546

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

	2012 Actual	2013 Approved	2014 Recommended
STAFFING			
City Clerk and Support Services	5.00	5.00	3.00
City Manager's Office	7.00	7.00	7.00
Communications	6.50	6.50	8.50
TOTAL STAFFING	**18.50**	**18.50**	**18.50**
EXPENDITURE			
City Clerk and Support Services	$ 704,100	$ 633,360	$ 575,681
City Manager's Office	1,103,871	1,135,086	1,222,608
Communications	890,522	841,665	1,076,257
TOTAL EXPENDITURE	**$ 2,698,493**	**$ 2,610,111**	**$ 2,874,546**
FUND			
General	$ 2,698,493	$ 2,610,111	$ 2,874,546
TOTAL FUNDING	**$ 2,698,493**	**$ 2,610,111**	**$ 2,874,546**

2014 Accomplishments

Policy Advisor

- Convened Utility Governance Working Group and facilitated development of recommendations that council considered, some which were later incorporated into ballot measure passed by the voters last November.
- Prepared city's 2014 State and Federal Legislative Agenda and presented it to state legislative delegation at a breakfast with council last fall.
- Assisted in implementation of several policies, including naming policy, public use of council chambers policy, and Channel 8 coverage of council debates policy
- Partnered with Parks and Recreation to educate on, and develop guidelines for, healthy snacks and beverages in city vending machines and at city work events.
- Convened an active coalition of governments and secured a legislative sponsor to reform SB 152 which limits the ability of local governments from providing broadband to their community
- Played 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 work on local foods
- Finalized and secured council approval on Comcast cable franchise agreement
- In conjunction with interdepartmental team, developed work plan to further council's 2014-2015 local foods goals
- In conjunction with the city's Dept. 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.

- In coordination with city's Information Technology Dept, provided council and community with information necessary to make decisions regarding whether to free the use of city owned fiber optic assets from state restrictions that prevent that fiber from being available to provide additional broadband choices for the Boulder community.
- Secured FEMA *Individual and Community Preparedness Award*

Communications

- Supported Boulder Energy Future Project, serving as the strategic communication counsel and the on implementation team.
- Council Reference Note Book
- 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
- 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, Parks Director, HR Director, Assistant City Manager)
- 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.
- Working with Matt Chasansky, 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
- Communication Support for national athletic events and on-call emergency PIO support for event days

- Communication Support for Recreation and Medical Marijuana
- 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, new employee orientations

City Clerk and Support Services

- 2014 City Council Retreat
- 2014 Board and Commissions recruitment/appointment process
- Transition support for the upgraded Council Chambers
- 20th Anniversary Celebration of the Yamagata/Boulder Sister City Relationship
- Election Code updates
- Conduct of the 2014 Special Municipal Election
- Completion of the City Clerk's Office Tool Kit to provide 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 citywide implementation of local foods work plan

Communications

- 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

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

	2014 Approved Budget	2015 Recommended 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	-	81,800	81,800	0.00	1.00	1.00
Relocation of Labor Relations to Human Resources	171,890	-	(171,890)	1.00	0.00	(1.00)
Total Changes, City Manager's Office			$ 85,143			0.00

Citywide Programs' Significant Changes between 2014 and 2015 Budget

	2014 Approved Budget	2015 Recommended 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 Recommended Budget		Variance - 2014 Approved to 2015 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
City Clerk and Support Services								
Records Retention, Management and Destruction: Open Records	2.00	$ 165,417	2.50	$ 231,478	0	$ -	(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)
						$ 529,681		
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)
Subtotal	7.00	$ 1,103,871	7.00	$ 1,135,086	7.00	$ 1,222,608	-	$ 87,522
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**	**18.50**	**2,874,546**	**-**	**264,435**
EXPENDITURE BY CATEGORY								
Personnel		$ 2,104,705		$ 2,105,326		$ 2,182,372		$ 77,046
Operating		466,799		352,318		553,907		201,589
Interdepartmental Charges		126,989		152,467		138,267		(14,200)
Total		**$ 2,698,493**		**$ 2,610,111**		**$ 2,874,546**		**$ 264,435**
STAFFING AND EXPENDITURE BY FUND								
General		$ 2,698,493		$ 2,610,111		$ 2,874,546	-	$ 264,435
Total	**18.50**	**$ 2,698,493**	**18.50**	**$ 2,610,111**	**18.50**	**$ 2,874,546**	**-**	**$ 264,435**

Notes Records Management has been moved to the City Attornyes Office

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

	2013 Actual	2014 Approved Budget	2015 Recommended Budget	Variance - 2014 Approved to 2015 Recommended
	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 w ere 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 Recommended Budget	Variance - 2014 Approved to 2015 Recommended
	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 Recommended 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;*
- *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 Recommended
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 905 Marine Bungalow Relocation Ordinance, Boulder Jewish Commons Annexation and Site Review (Cherryvale & Arapahoe), 1301 Walnut Site Review, Ead's/Golden Buff Site Review (28th & Canyon), Washington Village Site Review Amendment (1215 Cedar), Trinity Commons Site Review Ordinance (2200 Broadway), and Family Learning Center Expansion Use Review (3160 64th).
- Initiated Civic Area redevelopment implementation and activation in collaboration with community partners.
- Submitted Civic Area near-term development proposal and associated cost as a potential PAYGo funding priority.
- 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.
- Compost program changed to allow addition of meat and dairy to curbside pick-up.
- Coordinated implementation of the bear resistant trash container requirement.
- Completed the North Boulder Subcommunity Plan action plan.
- Completed the Chautauqua ADA restrooms project.

2014 Accomplishments continued

- Continued work on Boulder's Climate Commitment including community engagement.
- 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 East Arapahoe and Sustainable Streets and Center project, including public kick off, scenarios development and sustainability indicators.
- Started 100RC Resilience Strategy and held agenda setting workshop and public event to introduce the project.
- Continued to administer enhanced Nuisance Mosquito Control program.
- Provided support on Emerald Ash Borer outreach and plan.
- Scoped 2015 Boulder Valley Comprehensive Plan major update.

Key Initiatives for 2015

- Development Review: Continue to process additional land use code changes including changes related to required parking standards, useable open space, solar and wind energy.
- 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 to determine a short-list of long-term capital projects for a 2016 bond submission for the Civic Area.
- Council acceptance of the Zero Waste Strategic Plan and associated zero waste action plan.
- Begin major update to the 2015 Boulder Valley Comprehensive Plan.
- Complete and adopt the Comprehensive Housing Strategy.
- Complete and adopt the vision plan and associated action plan for East Arapahoe.
- Develop a community Resilience Strategy.
- Develop city dashboard related to BVCP, budget and other quality of life indicators.

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

	2014 Approved Budget	2015 Recommended 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 Recommended Budget		Variance - 2014 Approved to 2015 Recommended	
	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 Recommended Budget		Variance - 2014 Approved to 2015 Recommended	
	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**

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City of Boulder

Downtown and University Hill Management Division/Parking Services

2015 Recommended 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 Recommended
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

- Completion of 2011 Capital Bond Projects: Pearl Street Mall Interactive Kiosk, 15th Street and West End streetscape improvements
- Began an interdepartmental Access Management and Parking Strategy assessment
- Boulder Junction Access District – TDM commencement of TDM programs.
- Expanded Neighborhood Parking Program (NPP) in Mapleton, East Ridge and Whittier districts
- Expanded car share access in Boulder through a parking agreement with Car2Go and EcoCar share.
- Provided sponsor and grant support to Boulder BCycle to allow growth In the bike share system
- Initiated Pay by Phone option to provide more parking convenience in the commercial districts
- Completed office renovation to provide more office space for additional staff
- Adopted a Hill Reinvestment Strategy that included:
    - Hired 2 year fixed term Hill Coordinator to assist with Hill Revitalization project
    - Began the Hill Residential Service District as a two year pilot
    - First Boulder "Parklet" installed on University Hill converting 2 parking spaces to a people space. Temporary installation from May-October 2014
    - Entered into a Memo of Understanding for the redevelopment of the UHGID 14th Street Parking Lot
- Completed a Memorandum of Understanding with St. Julien Partners to create a civic use benefit space at the pad adjacent to the hotel.

Key Initiatives for 2015

- Completion of 2011 Capital Bond Projects: Pearl Street Mall Interactive Kiosk, 15th Street and West End streetscape improvements
- Began an interdepartmental Access Management and Parking Strategy assessment
- Boulder Junction Access District – TDM commencement of TDM programs.
- Expanded Neighborhood Parking Program (NPP) in Mapleton, East Ridge and Whittier districts
- Expanded car share access in Boulder through a parking agreement with Car2Go and EcoCar share.
- Provided sponsor and grant support to Boulder BCycle to allow growth In the bike share system
- Initiated Pay by Phone option to provide more parking convenience in the commercial districts
- Completed office renovation to provide more office space for additional staff

Key Initiatives for 2015 continued

- Adopted a Hill Reinvestment Strategy that included:
  - Hired 2 year fixed term Hill Coordinator to assist with Hill Revitalization project
  - Began the Hill Residential Service District as a two year pilot
  - First Boulder "Parklet" installed on University Hill converting 2 parking spaces to a people space. Temporary installation from May-October 2014
  - Entered into a Memo of Understanding for the redevelopment of the UHGID 14th Street Parking Lot
- Completed a Memorandum of Understanding with St. Julien Partners to create a civic use benefit space at the pad adjacent to the hotel.

Table 8-15: Downtown and University Hill Management Division/Parking Services Significant Changes Between 2014 and 2015 Budget

	2014 Approved Budget	2015 Recommended 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 Recommended Budget		Variance - 2014 Approved to 2015 Recommended	
	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 Recommended Budget		Variance - 2014 Approved to 2015 Recommended	
	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**

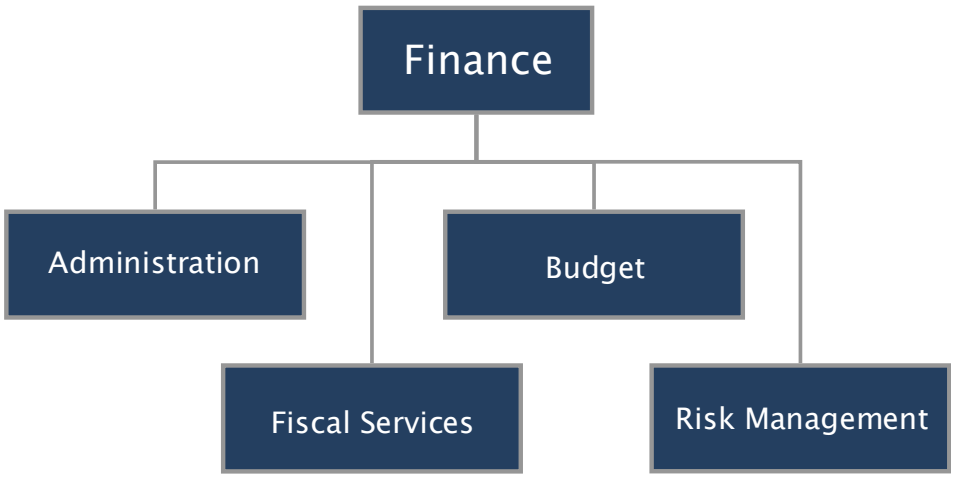
City of Boulder

Finance

2015 Recommended 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 Recommended
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 Recommended
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
- 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 Recommended 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 Recommended Budget		Variance - 2014 Approved to 2015 Recommended	
	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 Recommended Budget		Variance - 2014 Approved to 2015 Recommended	
	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**

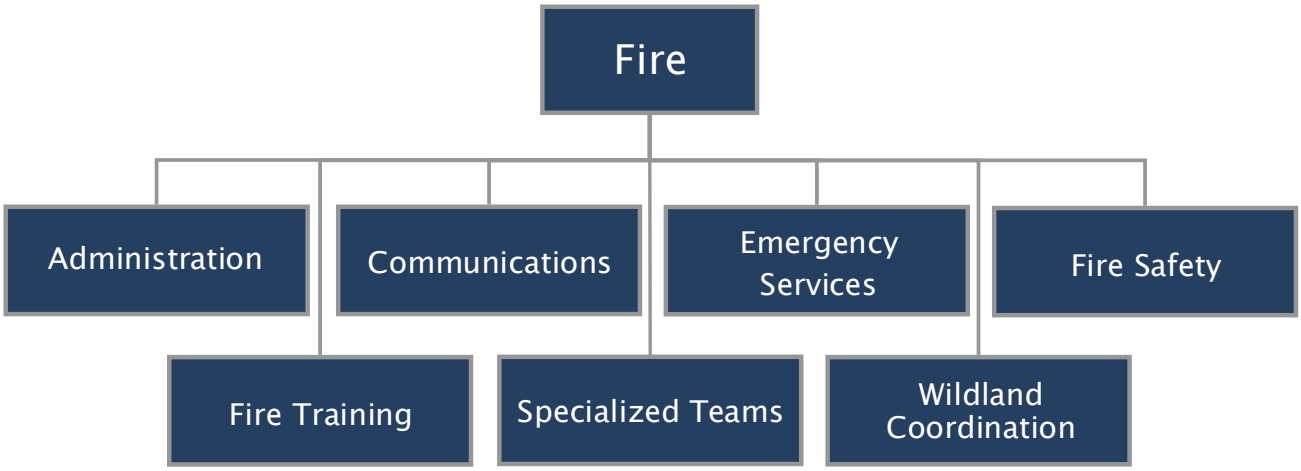
City of Boulder

Fire

2015 Recommended 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 Recommended
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 Recommended
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 Transforming Boulder Business Initiative (TBBI)

Key Initiatives for 2015

- Complete construction of 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 work on TBBI

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

	2014 Approved Budget	2015 Recommended 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 8-22: Fire Department Detail Page

	2013 Actual		2014 Approved Budget		2015 Recommended Budget		Variance - 2014 Approved to 2015 Recommended	
	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**

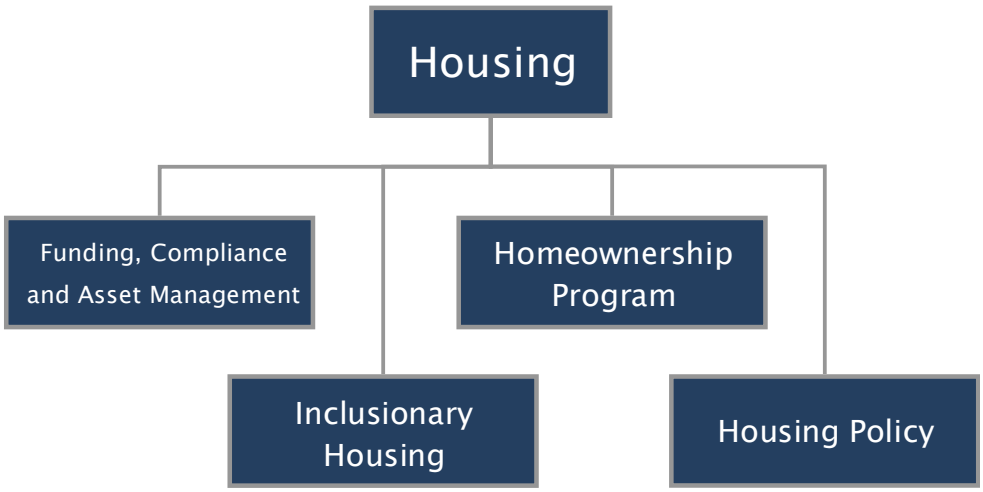
City of Boulder

Housing

2015 Recommended 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 Recommended
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

- Initiated Comprehensive Housing Strategy with Community Planning and Sustainability and the City Manager Office
- Implemented inclusionary housing rental policies
- Added or projected to add 117 permanently affordable units under covenant
- Completed purchases of affordable homes
- Awarded $5.5 million to community projects.

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 Recommended 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 Recommended Budget		Variance - 2014 Approved to 2015 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Housing								
Affordable Housing Planning/Development Review /Project Management	2.37	$ 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	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)**

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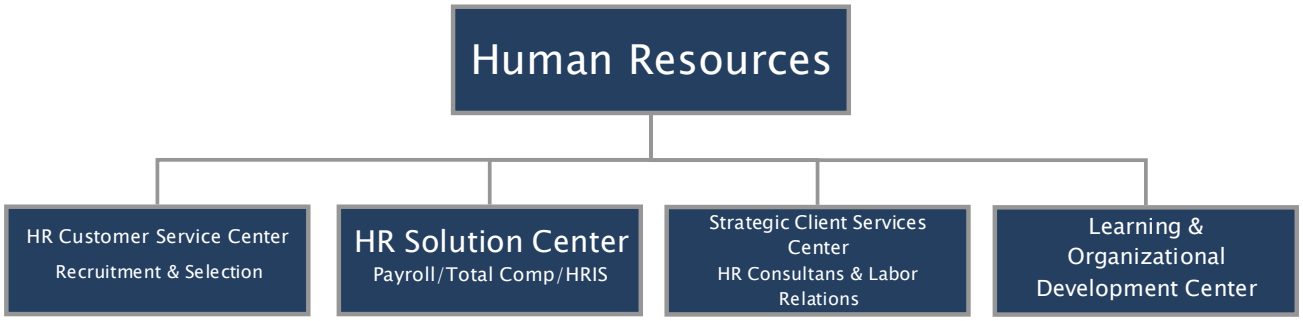
City of Boulder

Human Resources

2015 Recommended 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 and phone support, unemployment, employment verification, I-9s, and FMLA.
- 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, 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.

Strategic Client 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 Recommended
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 develop 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 make 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.
- 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

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 Recommended 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 Recommended Budget		Variance - 2014 Approved to 2015 Recommended	
	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 Systems	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**

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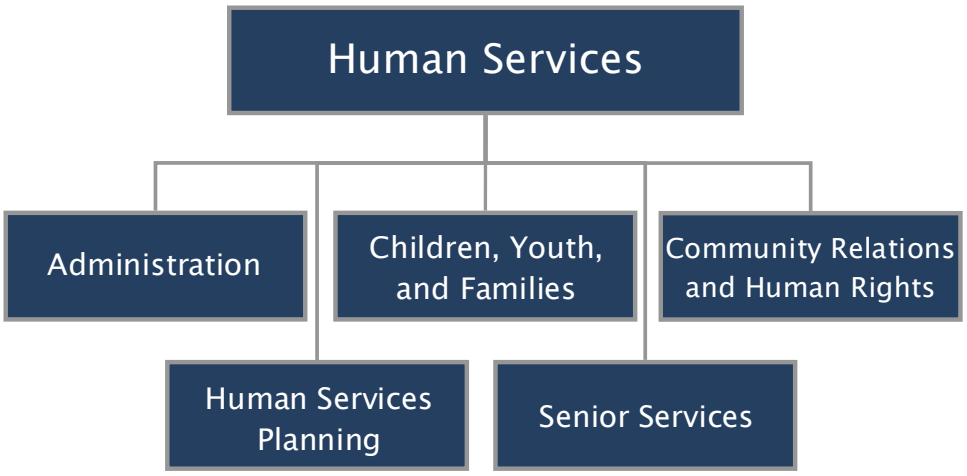
City of Boulder

Human Services

2015 Recommended 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 Recommended
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 and II 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 an update to the 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

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

	2014 Approved Budget	2015 Recommended 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 Recommended Budget		Variance - 2014 Approved to 2015 Recommended	
	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		
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)

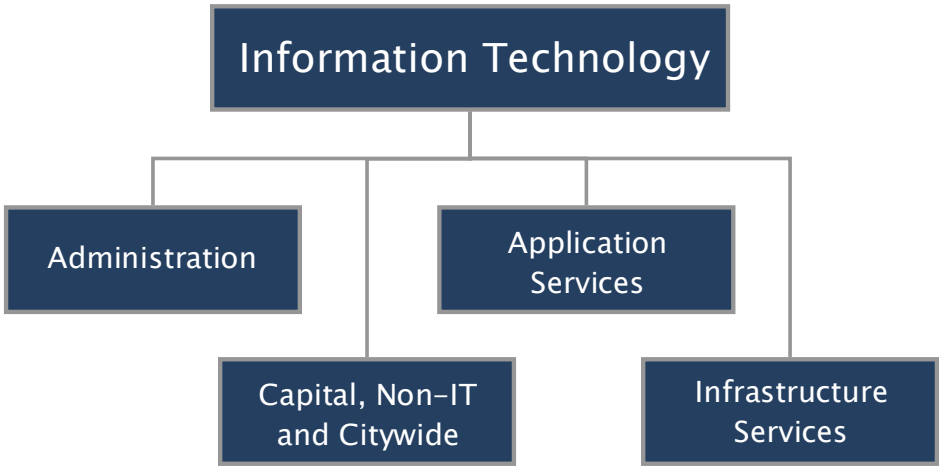
City of Boulder

Information Technology

2015 Recommended 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 Recommended
STAFFING			
Administration	4.00	3.50	3.50
Application Services	15.75	17.29	16.73
Infrastructure Services	13.25	14.56	14.45
TOTAL STAFFING	**34.00**	**36.85**	**36.18**
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 support technical elements 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. Implementation of a pilot rollout of Office 365 to 100 users selected from all city departments.
- 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.
- Completion of pilot for Citizen Access Dashboards, designed to demonstrate providing accurate and timely digital information on citywide key performance indicators.
- Conduct and document a needs assessment for citywide Asset and Maintenance Management software.
- Initiate the 2015-2017 update to the IT Strategic Plan.
- Complete draft findings and recommendations document for the IT Internal Service Fund Analysis.
- 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.
- Review and update citywide IT security policies.
- Provide appropriate staff leadership and support for 2014 ballot initiative freeing the City from state limitations on public broadband investment.
- Upgrade 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.

2014 Accomplishments continued

- 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.
- 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

- 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.
- 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.

Key Initiatives for 2015 continued

- Ongoing implementation of city-wide Asset and Maintenance Management software implementation recommendations.
- Begin implementation of the 2015-2017 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.
- Begin implementation of recommendations from the IT Internal Service Fund Analysis.
- Assuming 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.

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

	2014 Approved Budget	2015 Recommended 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 Recommended Budget		Variance - 2014 Approved to 2015 Recommended	
	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	6.19	661,752	0.80	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	14.45	$ 1,871,004	(0.11)	$ 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**	**36.18**	**$ 8,665,790**	**(0.67)**	**$ 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		$ 5,779,310	35.35	$ 5,102,233	34.68	$ 5,177,087	(0.67)	$ 74,854
Telecommunications		623,255	1.25	730,326	1.25	811,879	-	81,552
Computer Replacement		1,872,684	0.25	1,891,092	0.25	2,676,824	-	785,732
Capital Bond		1,231,927					-	-
Total	**-**	**$ 9,507,175**	**36.85**	**$ 7,723,651**	**36.18**	**$ 8,665,790**	**(0.67)**	**$ 942,138**

City of Boulder

Library and Arts

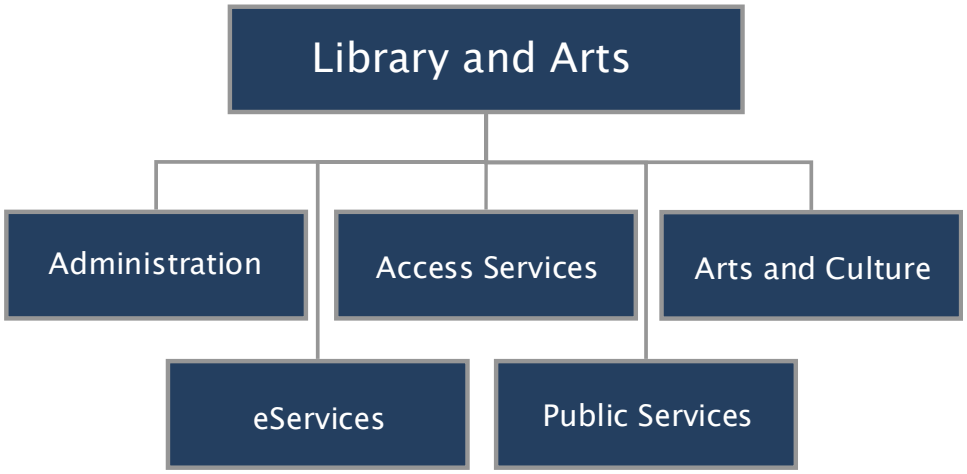
2015 Recommended Budget

$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 Arts Commission is to:

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



Department Overview

Administration

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

Access Services

- In addition to oversight of the Meadows and Reynolds branch libraries, the North Boulder Corner Library, the Access Services Division includes materials circulation services, maintenance of patron accounts, administration of the holds and Prospector system, shelving, and maintenance of the automated materials handling system.

Arts and Cultural Services

- The Arts and Cultural Services Division includes administration and oversight of the Film Program, Concert Series, Lectures, Canyon Gallery Exhibits, Dance Bridge and Arts Resource, community art grants, support for the Dairy Center for the Arts and The Boulder Museum of Contemporary Art, and administrative support for the Arts Commission.

eServices

- eServices is comprised administration and maintenance of library specific IT systems and equipment, including the integrated library system, computer reservation and print release system, computer technology support, the digital branch library, and the integrated library system.

Public Services

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

Table 8-35: Library and Arts Summary Budget

	2013 Actual	2014 Approved	2015 Recommended
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 Recommended 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 Department Detail Page

	2013 Actual		2014 Approved Budget		2015 Recommended Budget		Variance - 2014 Approved to 2015 Recommended	
	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

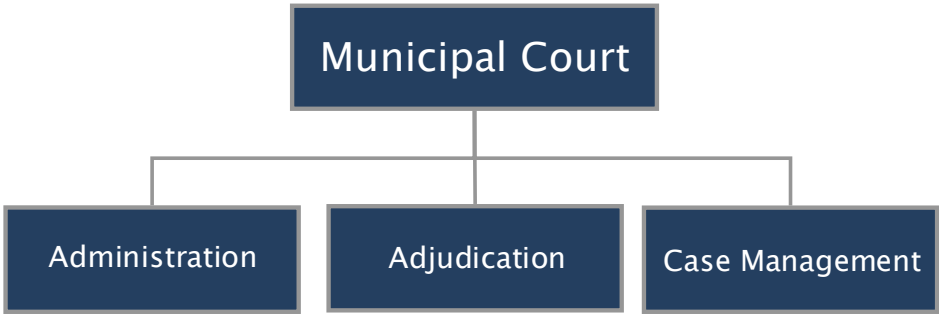
Municipal Court

2015 Recommended 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 Recommended
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

- Continue to work to improve proficiency with new court software and increase imaging documents to cases to green up the court.
- Update all procedures related to the new court software.
- Cross-train all back-up staff to full level of functionality for performing back-up duties within the new court software.
- Complete a study on the efficacy of developing a Homeless Court, modeled on Integrated Treatment Courts.

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

	2014 Approved Budget	2015 Recommended 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 Recommended Budget		Variance - 2014 Approved to 2015 Recommended	
	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**	**-**	**$ 167,093**
EXPENDITURE BY CATEGORY								
Personnel	18.13	$1,562,777	18.13	$1,611,111	21.13	$1,763,384	3.00	$ 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**		**$2,214,212**	**3.00**	**$ 167,093**
STAFFING AND EXPENDITURE BY FUND								
General	18.13	$ 1,972,045		$ 2,047,119	21.13	$ 2,214,212	21.13	$ 167,093
Total	**18.13**	**$ 1,972,045**	**-**	**$ 2,047,119**	**21.13**	**$ 2,214,212**	**21.13**	**$ 167,093**

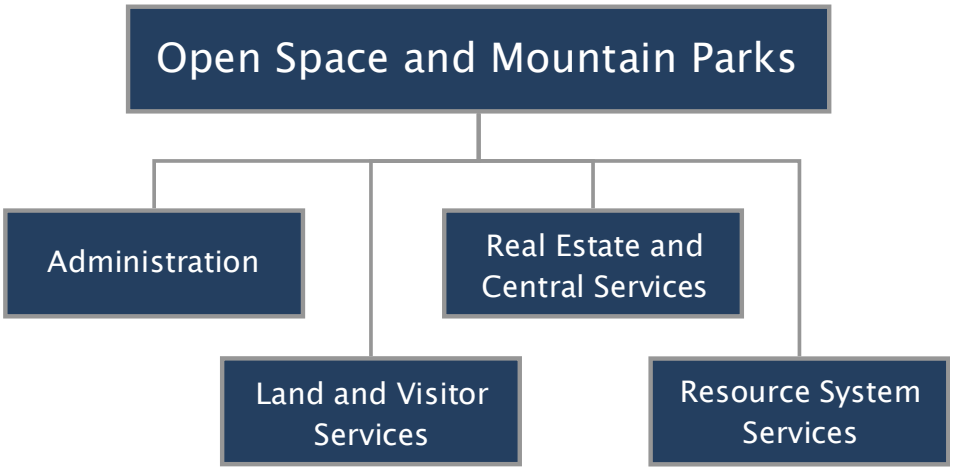
City of Boulder

Open Space and Mountain Parks

2015 Recommended Budget

$29,956,952

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 Recommended
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	37.38
Resource System Services	40.90	41.15	44.15
TOTAL STAFFING	**91.60**	**95.35**	**101.35**
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	6,029,427
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**	**$ 29,956,952**
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	29,452,763
TOTAL FUNDING	**$ 32,459,350**	**$ 27,730,616**	**$ 29,956,952**

2014 Accomplishments

- Replaced bridge at South Boulder Creek at South Boulder Road that was damaged during 2013 flood
- Reinforced bridge at South Mesa Trailhead that was damaged during the flood of 2013
- Repaired flood damage to Gregory Canyon Trailhead and the access road
- Constructed the Anemone Hill Loop Trail called for in the West TSA Plan
- Rebuilt Chapman Road after damage caused by the 2013 flood

2014 Accomplishments continued

- Rebuilt Sanitas Valley Trail after damage caused by the 2013 flood
- Constructed a new trail in the West Sanitas/Wittemyer area called for in the West TSA Plan
- Made repairs to the Hedgecock Milk House and Viele House, both historical structures
- Restored undesignated trails in the Anemone Hill area
- Repaired and rerouted a portion of Royal Arch Trail necessitated by damage caused by the 2013 flood
- Repaired flood damage to Chapman Drive
- Restored the Boulder Creek/South Boulder Creek confluence area and restored the riparian wetland habitat after damage caused by the 2013 flood
- Continued implementation of the Forest Ecosystem Management Plan
- Conducted Prebles Jumping Mouse survey of all drainages damaged by the 2013 flood
- Restored riparian areas along Boulder Creek that were damaged by the 2013 flood
- Repaired habitat improvement structures along South 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, data 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
- Completed year six of the upland grassland vegetation monitoring
- Completed and analyzed a pilot dog waste composting project

Key Initiatives for 2015

- Make improvements to Flagstaff Summit facilities including improved traffic flow; improve parking; improve outhouses; improve drainage; and improve access to buildings to ensure ADA compliance
- 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
- Major repairs and upgrades to the Foothills Nature Center
- Major repairs and improvements to the Lower Big Bluestem Trail, South Mesa Road and Shanahan Ridge Trail, all of which were severely eroded during the 2013 flood
- Continue real estate acquisition in accordance with the Update to the Real Estate Acquisition Plan
- Construct a bridge over South Boulder Creek adjacent to the Greenbelt Meadows neighborhood to eliminate undesignated trails on the west side of the Creek and reduce impacts from dogs and their guardians to the riparian area
- Continue the South Boulder Creek instream flow improvements in anticipation of the Gross Reservoir expansion

Key Initiatives for 2015 continued

- Make capital repairs to the South Boulder Creek West Trail that was heavily damaged during the 2013 flood
- Make major repairs to the Viele House foundation to prevent ground and ditch water from flooding the house
- Continue noxious weed eradication, suppression and containment in accordance with city, county and state regulations
- Continue 10 ongoing ecological restoration projects
- Continue implementation of the Forest Ecosystem Management Plan
- Continue ongoing grassland monitoring
- Replace a second brush truck body and pump
- Continue the OSMP Sustainability Project to determine the future capacity of OSMP to maintain an "acceptable" level of ecological function and visitor experience
- Full implementation of revised voice and sight dog tag program
- Implement a dog waste composting project if the pilot program that was conducted in 2014 proves successful

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

	2014 Approved Budget	2015 Recommended Budget	Total Change	2014 FTE	2015 FTE	FTE Change
GENERAL FUND						
OSMP Administrator	$ 4,826	$ -	$ (4,826)	0.05	0.00	-0.05
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

Table 8-42: Open Space and Mountain Parks Significant Changes Between 2014 and 2015 Budget (Cont.)

	2014 Approved Budget	2015 Recommended Budget	Total Change	2014 FTE	2015 FTE	FTE Change
OPEN SPACE FUND						
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
Total Changes, Open Space and Mountain Parks			$ 1,108,462			6.00

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

	2013 Actual		2014 Approved Budget		2015 Recommended Budget		Variance - 2014 Approved to 2015 Recommended	
	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	6.73	1,361,137	-	713,287
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	37.38	$ 6,029,427	4.00	$ 1,674,145
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**	**101.35**	**$ 29,956,952**	**6.00**	**$ 2,226,336**

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

	2013 Actual		2014 Approved Budget		2015 Recommended Budget		Variance - 2014 Approved to 2015 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
EXPENDITURE BY CATEGORY								
Personnel		$ 8,800,957		$ 9,091,529		$ 10,716,911		$ 1,625,382
Operating		1,044,226		2,558,949		3,589,928		1,030,979
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**		**$ 29,956,952**		**$ 2,226,336**
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	100.08	29,452,763	6.05	2,217,789
Total	**91.60**	**$ 32,459,350**	**95.35**	**$ 27,730,616**	**101.35**	**$ 29,956,952**	**6.00**	**$ 2,226,336**

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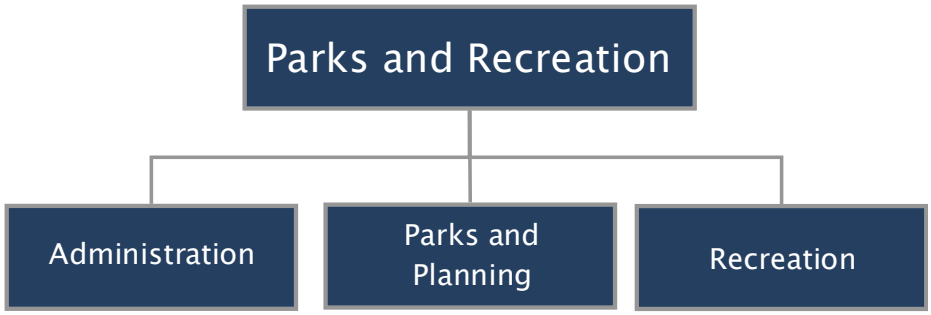
City of Boulder

Parks and Recreation

2015 Recommended Budget

$25,520,653

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 Recommended
STAFFING			
Administration	17.87	15.87	17.12
Parks and Planning	56.50	55.00	56.50
Recreation	54.00	56.50	55.73
TOTAL STAFFING	**128.37**	**127.37**	**129.35**
EXPENDITURE			
Administration	$ 2,389,999	$ 2,310,004	$ 2,491,016
Parks and Planning	6,826,986	7,152,121	7,573,884
Recreation	9,718,389	9,963,204	9,811,701
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**	**$ 25,520,653**
FUND			
General	$ 4,574,425	$ 4,543,696	$ 4,642,921
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	10,110,854
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**	**$ 25,520,653**

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

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

	2014 Approved Budget	2015 Recommended 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 Recommended Budget		Variance - 2014 Approved to 2015 Recommended	
	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	$ 2,491,016	1.25	$ 181,011
Subtotal	17.87	$ 2,389,999	15.87	$ 2,310,004	17.12	$ 2,491,016	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	306,457	1.01	63,826
Recreation Center Operations and Maintenance	15.16	2,929,694	15.82	3,121,668	14.19	3,209,019	(1.63)	87,351
Reservoir Programs, Services and Maintenance	4.04	914,728	3.80	915,553	3.43	949,636	(0.37)	34,083
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	55.73	$ 9,811,701	(0.77)	$ (151,503)
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		287,562
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		$ (1,064,074)
Total	**128.37**	**$ 25,752,332**	**127.37**	**$ 26,583,717**	**129.35**	**$ 25,520,653**	**1.98**	**$ (612,803)**

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

	2013 Actual		2014 Approved Budget		2015 Recommended Budget		Variance - 2014 Approved to 2015 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
EXPENDITURE BY CATEGORY								
Personnel		$ 13,652,748		$ 13,418,167		$ 13,731,773		$ 313,606
Operating		6,158,066		4,764,198		4,708,111		(56,087)
Interdepartmental Charges		1,368,990		1,383,463		1,496,652		113,189
Capital		3,770,197		4,215,482		2,839,239		(1,376,243)
Debt Service		214,145		2,228,177		2,231,226		3,049
Other Financing		588,187		574,230		513,652		(60,578)
Total		**$ 25,752,332**		**$ 26,583,717**		**$ 25,520,653**		**$ (1,063,065)**
STAFFING AND EXPENDITURE BY FUND								
General	37.00	$ 4,574,425	36.50	$ 4,543,696	36.50	$ 4,642,921	-	$ 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	54.73	10,110,854	(1.27)	(158,854)
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**	**129.35**	**$ 25,520,653**	**1.98**	**$ (1,063,065)**

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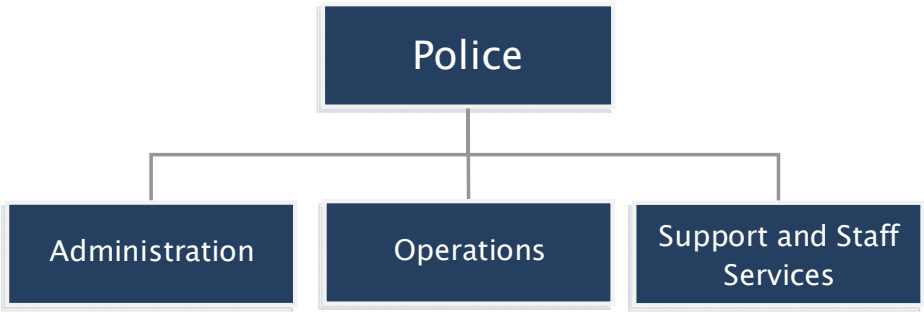
City of Boulder

Police

2015 Recommended Budget

$33,579,129

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 Recommended
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	8,273,731
TOTAL EXPENDITURE	**$ 32,167,284**	**$ 32,041,029**	**$ 33,579,129**
FUND			
General	$ 32,167,284	$ 32,041,029	$ 33,579,129
TOTAL FUNDING	**$ 32,167,284**	**$ 32,041,029**	**$ 33,579,129**

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.
- Continue to seek ways to utilize technology to effectively communicate with the community, enhance efficiency, and keep current with the expanding technology.
- 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 Recommended 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
Total Changes, Police			$ 305,034			2.00

Table 8-49: Police Department Detail Page

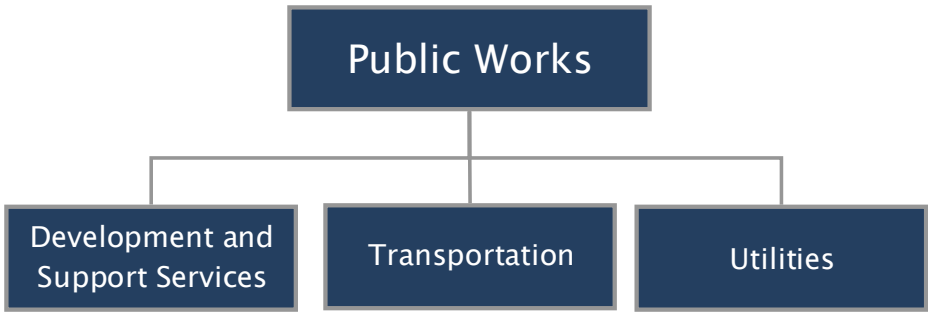
	2013 Actual		2014 Approved Budget		2015 Recommended Budget		Variance - 2014 Approved to 2015 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	7.00	$ 1,128,817	7.00	$ 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	3.00	356,430	-	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	95.25	10,993,849	4.00	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	1,121,393	-	12,553
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	$ 8,273,731	0.50	$ 483,125
Total	**279.50**	**$ 32,167,284**	**282.50**	**$ 32,041,029**	**288.00**	**$ 33,579,129**	**5.50**	**$ 1,538,100**
EXPENDITURE BY CATEGORY								
Personnel		$ 27,189,033		$ 27,395,470		$ 28,694,297		$ 1,298,827
Operating		2,012,683		2,627,530		2,630,210		2,680
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**		**$ 33,579,129**		**$ 1,538,100**
STAFFING AND EXPENDITURE BY FUND								
General	279.50	$ 32,167,284	282.50	$ 32,041,029	288.00	$ 33,579,129	5.50	$ 1,538,100
Total	**279.50**	**$ 32,167,284**	**282.50**	**$ 32,041,029**	**288.00**	**$ 33,579,129**	**2.00**	**$ 1,538,100**

City of Boulder

Public Works

2015 Recommended Budget

$149,917,585



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 Recommended
STAFFING			
Development and Support Services	72.22	74.53	80.62
Transportation	59.78	60.09	70.34
Utilities	153.59	154.17	156.92
TOTAL STAFFING	**285.59**	**288.79**	**307.88**
EXPENDITURE			
Development and Support Services	$ 33,371,378	$ 28,509,890	$ 28,024,548
Transportation	33,687,970	34,729,825	32,348,366
Utilities	50,215,631	56,639,412	89,544,671
TOTAL EXPENDITURE	**$ 117,274,979**	**$ 119,879,127**	**$ 149,917,585**

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

FUND	2013 Actual	2014 Approved	2015 Recommended
General	$ 4,449,779	$ 5,498,977	$ 5,707,957
Capital Development	4,150,771	73,105	475,204
Planning and Development Services	6,358,702	5,886,845	6,019,493
.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	32,562,594
Wastew ater Utility	15,966,284	16,039,376	31,582,708
Stormw ater/Flood Management Utility	5,531,281	13,925,314	25,217,262
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**	**$ 149,917,585**

Table 8-51: Public Works Department Detail Page

	2013 Actual		2014 Approved Budget		2015 Recommended Budget		Variance - 2014 Approved to 2015 Recommended	
	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	80.62	$ 28,024,548	6.09	$ (485,342)
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	156.92	89,544,671	2.75	32,905,259
Total	**285.59**	**$117,274,979**	**288.79**	**$119,879,127**	**307.88**	**$149,917,585**	**19.09**	**$ 30,038,458**
EXPENDITURE BY CATEGORY								
Personnel		$ 25,607,945		$ 25,457,730		$ 27,375,749		$ 1,918,019
Operating		32,134,969		28,816,359		30,718,740		1,902,381
Interdepartmental Charges		6,261,245		6,842,885		5,636,471		(1,206,414)
Capital		29,066,890		41,644,096		67,879,746		26,235,650
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**		**$149,917,585**		**$ 30,038,458**
STAFFING AND EXPENDITURE BY FUND								
General	13.13	$ 4,449,779	13.24	$ 5,498,977	16.24	$ 5,707,957	3.00	$ 208,979
Capital Development	-	4,150,771	-	73,105	-	475,204	-	402,099
Planning and Development Services	42.72	6,358,702	44.92	5,886,845	48.01	6,019,493	3.09	132,649
.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	74.40	32,562,594	(0.17)	6,059,103
Wastewater Utility	56.72	15,966,284	57.12	16,039,376	58.48	31,582,708	1.36	15,543,332
Stormwater/Flood Management Utility	21.19	5,531,281	21.68	13,925,314	23.19	25,217,262	1.51	11,291,948
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**	**307.88**	**$149,917,585**	**19.09**	**$ 30,038,458**

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City of Boulder

Public Works

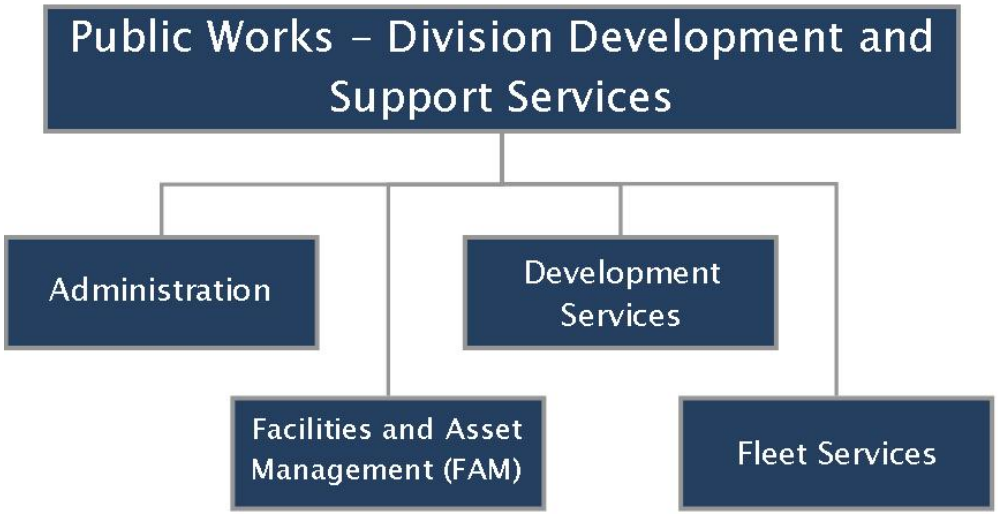
Development and Support Services Division

2015 Recommended Budget

$28,024,548

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 Recommended
STAFFING			
Administration	2.55	2.74	3.74
Development	40.17	42.18	47.27
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**	**80.62**
EXPENDITURE			
Administration	$ 285,750	$ 331,676	$ 468,386
Development	4,501,410	4,608,219	5,026,915
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**	**$ 28,024,548**
FUNDING			
General	$ 4,326,636	$ 5,442,591	$ 5,649,461
Capital Development	4,150,771	73,105	475,204
Planning and Development Services	6,358,702	5,886,844	6,019,493
.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**	**$ 28,024,548**

2014 Accomplishments

- Excavated and removed contaminated soils at the 13th Street Plaza and parking lot as part of the continuing Voluntary Clean Up Program approved by the Colorado Department of Public Health and the Environment (CDPHE). In the reconstruction, provided additional electrical capacity and operating area for the Farmer's Market and brought the parking lot up to standards.
- The city has obtained a No Action Determination from the Colorado Department of Public Health and the Environment (CDPHE) for the Valmont Butte project and also revised environmental covenants for a significantly reduced tailings impacted area. The determination by the CDPHE signifies that the Valmont Butte property has been remediated to specific state standards and that there is no evidence of contamination being released into the environment which poses an unacceptable risk to human health and the environment.
- Two electric vehicle (EV) solar trees were installed and there is not a cost for charging vehicles at either station.
- Completed the renovations at the Main Library for the teens and children areas and open a revitalized bridge café.
- 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, Ead's/Golden Buff Site Review (28th & Canyon), Washington Village Site Review Amendment (1215 Cedar), Trinity commons Site Review Ordinance (2200 Broadway), and Family Learning Center Expansion Use Review (3160 64th).
- Made progress on updating and re-writing the Design & Construction Standards.
- Completed Contractor Licensing Ordinance update.

Key Initiatives for 2015

- Complete the construction of the Wildland Fire Station.
- Update the FAM Master Plan and complete a Fleet Services Strategic Plan.
- 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.

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

	2014 Approved Budget	2015 Recommended 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	-	37,000	37,000	0.00	0.50	0.50
Total Changes, Public Works - Development and Support Services			$ 1,161,185			4.00

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

	2013 Actual		2014 Approved Budget		2015 Recommended Budget		Variance - 2014 Approved to 2015 Recommended	
	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	18.57	1,851,767	4.25	288,656
Code Enforcement	1.32	147,918	1.32	194,395	1.32	214,310	(0.00)	19,915
Contractor Licensing	1.04	116,541	1.04	122,283	1.04	133,213	(0.00)	10,930
Rental Housing Licensing	1.30	145,677	2.30	193,765	2.80	229,103	0.50	35,338
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	47.27	$ 5,026,915	5.09	$ 418,696
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	-	(98,569.00)
Facility Operations and Maintenance (Projects < $3000)	9.37	2,057,104	9.45	2,236,962	9.45	2,547,834	-	310,872.00
Facility Renovation and Replacement	1.70	3,172,990	1.70	1,667,312	1.70	912,745	-	(754,567.00)
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)	(14,092.00)
Fleet Operations - Repair	9.42	1,608,918	9.42	1,683,702	9.30	1,627,336	(0.12)	(56,366.00)
Fleet Replacement	0.45	5,238,570	0.45	7,258,409	0.90	7,448,562	0.45	190,153.00
Radio Shop and Communications Support	2.03	462,803	2.03	311,603	1.73	288,028	(0.30)	(23,575.00)
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		(112,760.00)
Debt Service		850,498		842,495		875,048		32,553.00
Subtotal	-	$ 11,569,621	-	$ 3,263,223	-	$ 4,046,366	-	$ 783,143
Total	**72.22**	**$ 33,371,378**	**74.53**	**$ 28,509,890**	**80.62**	**$ 28,024,548**	**6.09**	**$ (485,343)**
EXPENDITURE BY CATEGORY								
Personnel		$ 6,196,616		$ 6,610,696		$ 7,205,657		$ 594,961
Operating		5,082,524		6,412,555		6,409,333		(3,222)
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**		**$ 28,024,548**		**$ (485,342)**

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

	2013 Actual		2014 Approved Budget		2015 Recommended Budget		Variance - 2014 Approved to 2015 Recommended	
	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	$ 5,649,461	3.00	$ 206,870
Capital Development	-	4,150,771	-	73,105	-	475,204	-	402,099.00
Planning and Development Services	42.72	6,358,702	44.92	5,886,844	48.01	6,019,493	3.09	132,649.00
.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	-	145,944.00
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	-	37,873.00
Capital Improvement Bond	-	1,454,889	-	-	-	-	-	-
Total	**72.22**	**$ 33,371,378**	**74.53**	**$ 28,509,890**	**80.62**	**$ 28,024,548**	**6.09**	**$ (485,342)**

City of Boulder

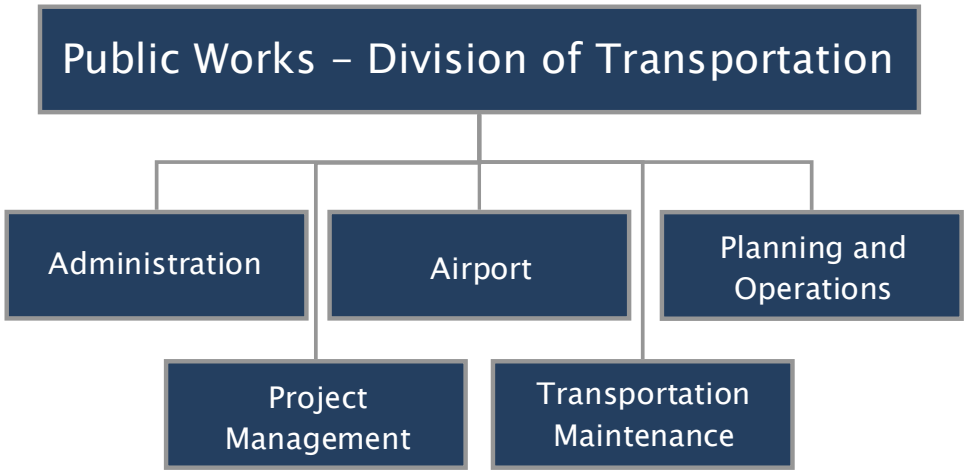
Public Works

Transportation Division

2015 Recommended 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 Recommended
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

- Progress continues updating the Transportation Master Plan, though delayed due to flood and other activities. Acceptance anticipated during 2014.
- An unanticipated 2014 initiative is continued flood recovery and repair. Including coordination with FEMA and FHWA, 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 additional 2014 initiative, the Transportation Division is making progress on increasing maintenance and repair of the existing multi -modal system.
- Progress on regional initiatives such as US 36 managed lane/BRT and bikeway project implementation, Northwest Area Mobility Study consensus, 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 – Next steps exploring Community Pass incorporated into TMP Update work program
- • 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, etc.

Key Initiatives for 2015

- Deliver on new tax approved by voters in Nov 2014 – increased maintenance and operation of the multi-modal system
- 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
  - 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 and Comprehensive Housing Strategy
- 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 Recommended 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 with 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 Recommended Budget		Variance - 2014 Approved to 2015 Recommended	
	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 Recommended Budget		Variance - 2014 Approved to 2015 Recommended	
	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)**

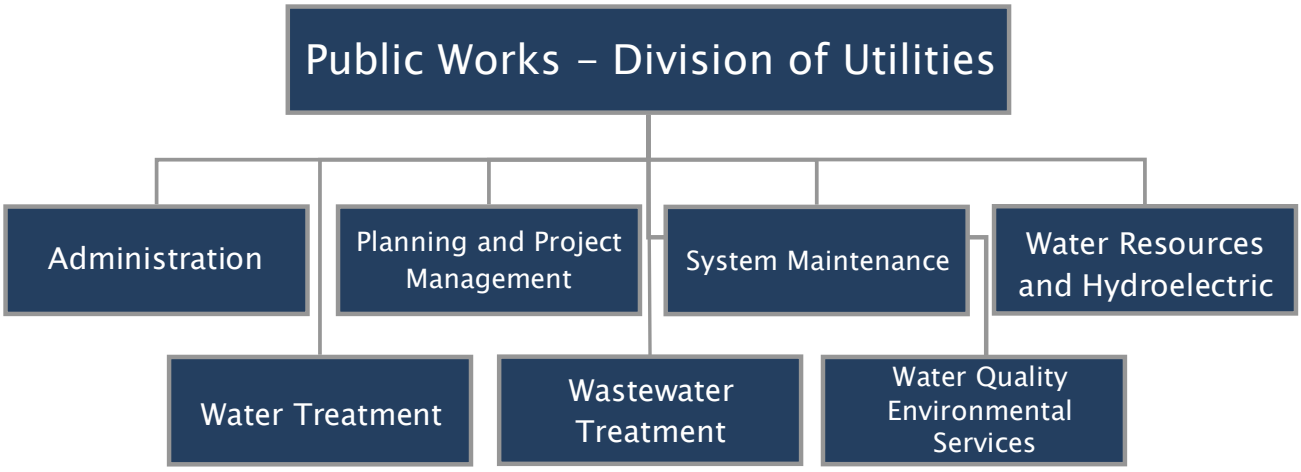
City of Boulder

Public Works
Utilities Division

2015 Recommended Budget
$89,544,674

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 Recommended
STAFFING			
Administration	11.37	11.95	12.45
Planning and Project Management	6.92	6.92	7.92
Distribution and Collection System Maintenance	45.25	45.25	44.50
Water Resources and Hydroelectric	7.00	7.00	8.00
Water Treatment	26.00	26.00	26.00
Wastewater Treatment	29.00	29.00	29.00
Water Quality Environmental Services	21.75	21.75	21.75
Capital Improvement Program	6.30	6.30	7.30
TOTAL STAFFING	**153.59**	**154.17**	**156.92**

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

	2013 Actual	2014 Approved	2015 Recommended
EXPENDITURE			
Administration	$ 1,797,634	$ 2,076,140	$ 2,175,002
Planning and Project Management	1,895,883	2,087,168	2,269,653
Water Resources and Hydroelectric	2,623,220	2,035,907	2,510,787
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	3,606,979
Distribution and Collection System Maintenance	5,980,044	5,851,410	6,009,503
Capital Improvement Program, Cost Allocation, Transfers and Capital Payments	25,093,921	31,246,340	63,151,462
TOTAL EXPENDITURE	**$ 50,215,632**	**$ 56,639,412**	**$ 89,544,671**
FUND			
Transportation	$ 181,356	$ 171,231	$ 182,107
Water Utility	28,536,711	26,503,491	32,562,594
Wastewater Utility	15,966,284	16,039,376	31,582,708
Stormwater/Flood Management Utility	5,531,281	13,925,314	25,217,262
TOTAL FUNDING	**$ 50,215,632**	**$ 56,639,412**	**$ 89,544,671**

2014 Accomplishments

- Completion of flood mapping studies in the following areas: Upper Goose Creek, Twomile Canyon Creek, Skunk Creek, Bluebell Creek and King's Gulch, Boulder Slough and the Bear Canyon Creek/Harrison Avenue levee
- Developed the city's Community Guide to Flood Safety.
- Wastewater collection system and interceptor condition assessment and debris removal
- Wastewater Collection System Master Plan Update and Stormwater Master Plan Update – to integrate data from the 2013 flood event
- Replacement of approximately 20,000 feet of water main
- Complete residuals pilot study for the Water Treatment Facility
- Initiation of Betasso Water Treatment Plant upgrade capital project with award of design request for proposals
- Completed water conservation future study
- Completed new required water conservation reporting to the state under HB1051
- Completed design for permit required WWTF improvements to more effectively remove nitrogen
- Implemented second phase of electric power use monitoring program at the WWTF

Key Initiatives for 2015

- Bond funding for the Wonderland Creek flood mitigation project
- Wastewater interceptor replacement/rehabilitation bond project
- Design of improvements along South Boulder Creek, Bear Canyon Creek, Gregory Creek and Boulder Creek

- Funding for the design and construction of localized drainage improvements throughout the city. These improvements include storm water collection and conveyance facilities designed to address the 2-year and 5-year storm events
- 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 both water treatment plants such as concrete repairs, crack sealing and roof repairs
- Inspect and repair large plant isolation valves at Boulder Reservoir Water Treatment Plant
- 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
- Complete commercial, industrial, and institutional (CII) water budget study
- Begin construction of WWTF improvements to more effectively remove nitrogen
- Improvements at the IBM lift station necessary to meet permit regulations
- Implement new state water quality requirements for the city's Municipal Separate Storm Sewer System (MS4) Permit.

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

	2014 Approved Budget	2015 Recommended 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
WASTEWATER UTILITY FUND						
Hazardous Waste	$ 161,551	$ 176,051	$ 14,500	0.00	0.00	0.00
STORMWATER AND FLOOD MANAGEMNET 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
Total Changes, Public Works - Utilities			$ 532,000			2.00

Table 8-60: Utilities Division
Department Detail Page

	2013 Actual		2014 Approved Budget		2015 Recommended Budget		Variance - 2014 Approved to 2015 Recommended	
	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	6.67	1,618,843	0.50	104,388
Subtotal	6.92	$ 1,895,883	6.92	$ 2,087,168	7.92	$ 2,269,653	1.00	$ 182,485
Distribution and Collection System Maintenance								
Collection System Maintenance	13.95	$ 1,675,460	13.95	$ 1,649,970	14.75	$ 1,817,378	0.80	$ 167,408
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	2.55	351,723	(0.25)	7,540
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	5.80	665,549	0.25	21,088
Subtotal	45.25	$ 5,980,044	45.25	$ 5,851,410	44.50	$ 6,009,503	(0.75)	$ 158,093
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	3.00	1,664,838	1.00	409,488
Subtotal	7.00	$ 2,623,220	7.00	$ 2,035,907	8.00	$ 2,510,787	1.00	$ 474,880
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	4.02	606,843	0.06	18,539
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	21.75	$ 3,606,979	(0.00)	$ 98,385
Capital Improvement Program, Cost Allocation, Transfers and Capital Payments								
Capital Improvement Program	6.30	$ 9,864,516	6.30	$ 15,640,500	7.30	$ 45,408,683	1.00	$ 29,768,183
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	7.30	$ 63,151,462	1.00	$ 31,905,122
Total	**153.59**	**$ 50,215,632**	**154.17**	**$ 56,639,412**	**156.92**	**$ 89,544,671**	**2.75**	**$ 32,905,259**

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

	2013 Actual		2014 Approved Budget		2015 Recommended Budget		Variance - 2014 Approved to 2015 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
EXPENDITURE BY CATEGORY								
Personnel		$ 13,284,442		$ 13,159,877		$ 13,830,402		$ 670,525
Operating		16,303,435		12,320,070		13,763,121		1,443,051
Interdepartmental Charges		2,449,630		1,886,475		1,641,309		(245,166)
Capital		5,347,893		16,300,400		46,151,064		29,850,664
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**		**$ 89,544,671**		**$ 32,905,259**
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	74.40	32,562,594	(0.17)	6,059,103
Wastewater Utility	56.72	15,966,284	57.12	16,039,376	58.48	31,582,708	1.36	15,543,332
Stormwater/Flood Management	21.19	5,531,281	21.68	13,925,314	23.19	25,217,262	1.51	11,291,948
Total	**153.59**	**$ 50,215,632**	**154.17**	**$ 56,639,412**	**156.92**	**$ 89,544,671**	**2.75**	**$ 32,905,259**

City of Boulder

Fund Financials

2015 Recommended Budget

Table 9-01: General Fund, 2015 Fund Financial

GENERAL

	2013 Actual	2014 Revised	2015 Recommended	2016 Projected	2017 Projected	2018 Projected	2019 Projected	2020 Projected
Beginning Fund Balance	$ 38,530	40,089	$ 34,150	$ 26,301	$ 26,222	$ 27,125	$ 26,368	$ 30,363
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	1,339	1,352	1,366	1,380	1,393	1,407	1,421
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	1,310	1,336	1,363	1,390	1,418	1,446	1,475
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	$ 104,777	$ 106,897	$ 109,692	$ 113,094	$ 114,225	$ 121,638	$ 125,260

Table 9-01: General Fund, 2015 Fund Financial

GENERAL

	2013 Actual	2014 Revised	2015 Recommended	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	$ 8,037	$ 8,358	$ 8,358	$ 8,693	$ 8,693
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	$ 8,160	$ 8,485	$ 8,489	$ 8,828	$ 8,828
Total Annual Sources	**$ 118,882**	**$ 118,861**	**$ 120,473**	**$ 123,195**	**$ 126,912**	**$ 128,056**	**$ 135,648**	**$ 139,279**
Total Sources (Including Beginning Fund Balance)	**$ 157,412**	**$ 158,950**	**$ 154,623**	**$ 149,496**	**$ 153,134**	**$ 155,181**	**$ 162,016**	**$ 169,642**
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	1,223	1,260	1,300	1,340	1,382	1,425
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	-	-	-	-	-	-
Cityw ide Memberships	122	142	154	154	154	154	154	154

Table 9-01: General Fund, 2015 Fund Financial

GENERAL

	2013 Actual	2014 Revised	2015 Recommended	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	33,579	34,563	35,641	36,754	37,901	39,084
Fire	17,325	17,480	18,339	18,753	19,338	19,942	20,564	21,206
Public Works	4,450	1,974	3,427	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	$ 108,882	$ 103,478	$ 105,957	$ 108,989	$ 111,738	$ 114,636

Table 9-01: General Fund, 2015 Fund Financial

GENERAL

	2013 Actual	2014 Revised	2015 Recommended	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**	**$ 128,321**	**$ 123,274**	**$ 126,009**	**$ 128,813**	**$ 131,653**	**$ 133,615**
Current Surplus (Deficit)	$ 1,559	$ 1,234	$ (7,849)	$ (79)	$ 903	$ (757)	$ 3,995	$ 5,664
Less One-Time Expenditures	$ -	$ -	$ (7,977)	$ (1,062)	$ (811)	$ (811)	$ (334)	$ -
Annual Surplus (Deficit) [2]	$ 1,559	$ 1,234	$ 128	$ 983	$ 1,714	$ 54	$ 4,329	$ 5,664

Table 9-01: General Fund, 2015 Fund Financial

GENERAL

	2013 Actual	2014 Revised	2015 Recommended	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**	**$ 34,150**	**$ 26,301**	**$ 26,222**	**$ 27,125**	**$ 26,368**	**$ 30,363**	**$ 36,027**
Reserves								
Reserved per 10% -15% reserve policy	$ 17,461	$ 16,356	$ 17,868	$ 18,395	$ 18,808	$ 19,228	$ 19,680	$ 19,974
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	$ 23,793	$ 24,681	$ 25,455	$ 26,236	$ 27,049	$ 27,704
nding Fund Balance After Designations	**$ 17,310**	**$ 12,230**	**$ 2,508**	**$ 1,541**	**$ 1,670**	**$ 132**	**$ 3,314**	**$ 8,323**

[1] The Utilities Occupation Tax expires at the end of 2017. Starting in 2018, if funding w ere not continued, either 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.

[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 Actuals	2014 Revised	2015 Recommended	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 Recommended	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 Projected	2015 Recommended	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 Recommended	2016 Projected	2017 Projected	2018 Projected	2019 Projected	2020 Projected
Beginning Fund Balance	$ 14,860	$ 32,077	$ 112,572	$ 46,705	$ (6,115)	$ 101,101	$ 211,513	$ 223,223
Sources of Funds								
Property Tax	17,772	17,601	25,319	25,319	65,921	72,558	198,513	198,513
Ownership Tax	900	-	1,268	1,266	3,296	3,628	9,926	9,926
Payments In Lieu of Taxes	-	113,064	55,543	66,823	241,492	230,212	-	-
Interest on Investment	157	177	698	290	(38)	627	1,311	1,384
Total Sources of Funds	$ 18,829	$ 130,842	$ 82,828	$ 93,698	$ 310,671	$ 307,025	$ 209,750	$ 209,823
Uses of Funds								
TDM Admin Personnel	$ -	$ -	$ -	$ 9,632	$ 10,017	$ 10,418	$ 10,835	$ 11,268
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	$ 196,612	$ 198,040	$ 199,521
Ending Fund Balance Before Reserv	$ 32,077	$ 112,572	$ 46,705	$ (6,115)	$ 101,101	$ 211,513	$ 223,223	$ 233,525
Reserves								
Operating Reserve	$ 161	$ 5,035	$ 14,870	$ 14,652	$ 20,346	$ 19,661	$ 19,804	$ 19,952
Total Reserves	$ 161	$ 5,035	$ 14,870	$ 14,652	$ 20,346	$ 19,661	$ 19,804	$ 19,952
Ending Fund Balance After Reserve	**$ 31,916**	**$ 107,537**	**$ 31,835**	**$ (20,767)**	**$ 80,755**	**$ 191,852**	**$ 203,419**	**$ 213,573**

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

BOULDER JUNCTION ACCESS DISTRICT (GID) PARKING

	2013 Actual	2014 Revised	2015 Recommended	2016 Projected	2017 Projected	2018 Projected	2019 Projected	2020 Projected
Beginning Fund Balance	$ 7,074	$ 28,386	$ 42,735	$ 43,237	$ 44,396	$ 44,599	$ 51,430	$ 51,646
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	781	2,532	2,532	6,592	7,306	19,851	19,851
Interest on Investment	130	126	265	268	275	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	$ 26,948	$ 433,300	$ 445,561	$ 446,636	$ 521,575	$ 517,116	$ 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
Transfers to Other Funds								
Payment to CAGID for operating loan	2,285	2,285	2,285	2,285	2,285	2,285	2,285	2,285
Payment to GF for gap loan	-	-	-	-	-	-	-	-
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	$ 42,735	$ 43,237	$ 44,396	$ 44,599	$ 51,430	$ 51,646	$ 51,868
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**	**$ 41,475**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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

BOULDER JUNCTION IMPROVEMENT

	2013 Actual	2014 Revised	2015 Recommended	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	$0	$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 Recommended	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 Recommended	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 Recommended	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 Recommended	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 Recommended	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 Recommended	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 allows 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 Recommended	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 Recommended	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 Recommended	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 Recommended	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 Recommended	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 Recommended	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 Recommended	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 Recommended	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 Recommended	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 Recommended	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								
Library Fund Revenues								
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 Recommended	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 Recommended	2016 Projected	2017 Projected	2018 Projected	2019 Projected	2020 Projected
Beginning Fund Balance	$ 18,917,725	$ 17,110,163	$ 13,399,378	$ 14,226,806	$ 15,322,514	$ 19,863,979	$ 25,129,795	$ 28,950,167
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	$ 13,393,297	$ 14,416,801	$ 14,779,984	$ 15,223,383	$ 15,680,085	$ 16,150,487
Increase to 2015 base	-	-	1,602,866	-	-	-	-	-
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 Recommended	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-Highway 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	$ 29,452,763	$ 30,220,361	$ 27,757,051	$ 28,121,038	$ 26,625,356	$ 24,982,495
Ending Fund Balance Before Reserves	$17,110,163	$ 13,399,378	$ 14,226,806	$ 15,322,514	$ 19,863,979	$ 25,129,795	$ 28,950,167	$ 28,379,203
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**	**$ 8,041,806**	**$ 11,587,514**	**$ 16,378,979**	**$ 21,739,795**	**$ 26,360,167**	**$ 27,389,203**

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

PERMANENT PARKS AND RECREATION

	2013 Actuals	2014 Revised	2015 Recommended	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 Recommended	2016 Projected	2017 Projected	2018 Projected	2019 Projected	2020 Projected
Beginning Fund Balance	$ 7,426,321	$ 7,720,841	$ 5,007,079	$ 3,791,315	$ 3,625,998	$ 3,666,627	$ 3,615,598	$ 3,468,225
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	829,065	853,937	879,555	905,942	933,120
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	24,644	23,569	23,833	23,501	22,543
Total Sources of Funds	$ 10,705,631	$ 10,176,226	$ 9,815,479	$ 9,616,357	$ 9,823,917	$ 10,038,283	$ 10,257,678	$ 10,482,231
Uses of Funds								
Administrative, Financial and Communications Services	$ 1,814,533	$ 1,997,637	$ 2,269,941	$ 1,905,130	$ 1,905,634	$ 1,962,803	$ 2,021,687	$ 2,082,338
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	1,701,469	1,571,233	1,580,260	1,627,667	1,676,497	1,726,792
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	$ 11,031,244	$ 9,781,674	$ 9,783,288	$ 10,089,313	$ 10,405,052	$ 10,730,817
Ending Fund Balance Before Reserves	**$ 7,720,841**	**$ 5,007,079**	**$ 3,791,315**	**$ 3,625,998**	**$ 3,666,627**	**$ 3,615,598**	**$ 3,468,225**	**$ 3,219,639**
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	$ 1,241,160	$ 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**	**$ 2,550,154**	**$ 2,350,974**	**$ 2,317,307**	**$ 2,191,123**	**$ 1,967,705**	**$ 1,642,156**

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

PROPERTY AND CASUALTY INSURANCE

	2013 Actual	2014 Revised	2015 Recommended	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 Recommended	2016 Projected	2017 Projected	2018 Projected	2019 Projected	2020 Projected
Beginning Fund Balance	$ 1,356,404	$ 1,511,423	$ 1,326,130	$ 1,017,773	$ 773,911	$ 559,504	$ 438,355	$ 349,077
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	2,339,751	2,388,886	2,439,052	2,490,273	2,542,568	2,595,962
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	$ 10,110,854	$ 10,274,516	$ 10,476,548	$ 10,621,157	$ 10,833,735	$ 11,050,706
Ending Fund Balance Before Reserves	$ 1,511,423	$ 1,326,130	$ 1,017,773	$ 773,911	$ 559,504	$ 438,355	$ 349,077	$ 294,067
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**	**$ 820,773**	**$ 527,911**	**$ 264,504**	**$ 94,355**	**$ (43,923)**	**$ (147,933)**

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

STORMWATER/FLOOD MANAGEMENT UTILITY

	2013 Actual	2014 Revised	2015 Recommended	2016 Projected	2017 Projected	2018 Projected	2019 Projected	2020 Projected
Beginning Fund Balance	$ 15,373,639	$ 16,195,856	$ 6,487,850	$ 12,451,221	$ 9,408,701	$ 7,549,422	$ 6,405,630	$ 6,597,589
Sources of Funds								
Service Charge Fees	$ 5,505,792	$ 5,311,718	$ 5,482,012	$ 9,392,989	$ 9,788,246	$ 10,200,135	$ 10,629,357	$ 11,076,640
Projected Rate Increases	-	159,352	3,892,228	375,720	391,530	408,005	425,174	443,066
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	124,512	141,131	150,988	128,113	131,952
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
Miscellaneous nonrecurring revenue	-	-	-	-	-	-	-	-
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	$ 31,130,633	$10,551,746	$ 11,278,888	$ 21,783,700	$ 12,074,302	$ 12,560,916
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	1,244,702	1,282,043	1,320,504	1,360,119	1,400,923	1,442,951
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	835,165	860,220	886,027	912,607	939,986	968,185
Sick/Vacation Accrual	(13,064)	50,000	50,000	51,500	53,045	54,636	56,275	57,964
Debt--								
Goose Creek 1998 Revenue Bond	-	-	-	-	-	-	-	-
Refunding of the Goose Creek 1998 Revenue Bonc	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
Projected Bond - Boulder Transit Village	-	-	-	-	-	-	-	-
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	3,280,500	7,665,600	7,078,848	$5,643,894	4,994,490	$5,642,736
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	$ 25,217,262	$ 13,645,766	$ 13,191,212	$ 22,982,129	$ 11,938,618	$ 12,727,076

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

	2013 Actual	2014 Revised	2015 Recommended	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	$ 12,451,221	$ 9,408,701	$ 7,549,422	$ 6,405,630	$ 6,597,589	$ 6,489,393
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	988,681	1,019,623	1,051,556	1,084,515	1,118,532	1,153,585
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	$ 4,194,262	$ 4,240,097	$ 4,286,981	$ 4,959,965	$ 5,009,051	$ 5,059,924
Ending Fund Balance After Reserves	**$13,652,892**	**$3,887,165**	**$8,256,959**	**$5,168,604**	**$3,262,441**	**$1,445,666**	**$1,588,539**	**$1,429,469**

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 9-29: Telecommunications Fund, 2015 Fund Financial

TELECOMMUNICATIONS

	2013 Actual	2014 Revised	2015 Recommended	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 Service	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 Recommended	2016 Projected	2017 Projected	2018 Projected	2019 Projected	2020 Projected
Beginning Fund Balance	$ 6,975	$ 11,165	$ 9,529	$ 9,029	$ 9,029	$ 9,029	$ 9,029	$ 9,030
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
otal 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	$ 16,975	$ 17,484
Ending Fund Balance	**$11,165**	**$9,529**	**$9,029**	**$9,029**	**$9,029**	**$9,029**	**$9,030**	**$9,031**

Table 9-31: Transportation Fund, 2015 Fund Financial

TRANSPORTATION

	2013 Actual	2014 Revised	2015 Recommended	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

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

	2013 Actual	2014 Revised	2015 Recommended	2016 Projected	2017 Projected	2018 Projected	2019 Projected	2020 Projected
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
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 Budgeted	2015 Recommended	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 Recommended	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 Recommended	2016 Projected	2017 Projected	2018 Projected	2019 Projected	2020 Projected
Beginning Fund Balance	$ 13,034,309	$ 12,495,508	$ 8,835,962	$ 8,404,369	$ 9,009,626	$ 8,897,336	$ 9,905,510	$ 9,988,988
Sources of Funds								
Sewer Charges to General Customers	$ 13,900,486	$ 13,426,614	$ 14,126,140	$ 17,692,991	$ 18,614,795	$ 19,584,626	$ 20,604,985	$ 21,678,505
Projected Rate Increase	-	671,331	3,531,535	884,650	930,740	979,231	1,030,249	2,167,850
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	168,087	225,241	266,920	297,165	299,670
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	-	-	-	-	-
Transfer from Other Funds	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	10,125,000	-	-	-	-	20,625,000
Total Sources of Funds	$ 15,413,369	$ 15,257,399	$ 31,076,115	$ 19,580,227	$ 20,605,276	$ 21,665,278	$ 22,766,900	$ 45,605,525
Uses of Funds								
Operating-								
Administration	$ 507,244	$ 566,554	$ 585,713	$ 603,284	$ 621,383	$ 640,024	$ 659,225	$ 679,002
Planning and Project Management	195,715	352,768	360,153	370,958	382,086	393,549	405,355	417,516
Wastewater Quality & Environmental Svcs	1,113,531	1,154,257	1,206,532	1,242,728	1,280,010	1,318,410	1,357,962	1,398,701
System Maintenance	1,754,263	1,697,108	1,857,762	1,913,495	1,970,900	2,030,027	2,090,927	2,153,655
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								1,959,375
Sanitary Sewer Rehabilitation Bond 2015			950,000	950,000	950,000	950,000	950,000	950,000
2006 Refunding of the 1992 Marshall Landfill Bond	-	-	-	-	-	-	-	-
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	6,148,176	3,658,720	5,095,680	4,715,675	6,395,892	5,906,703
2011 Bond-UV, Digester, Headworks IMP	490,499	16,346	-	-	-	-	-	-
Projected Bond-WWTP Improvements	-	-	-	-	-	-	-	20,625,000
Projected Bond-Sanitary Sewer Rehab	-	-	10,125,000	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-	-	-
Carryover, Encumbrances and Adjustments to Base	-	2,952,569	-	-	-	-	-	-
Total Uses of Funds	$ 15,966,284	$ 18,991,945	$ 31,582,708	$ 19,052,221	$ 20,797,133	$ 20,739,058	$ 22,767,835	$ 45,212,683

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

	2013 Actual	2014 Revised	2015 Recommended	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	$ 8,404,369	$ 9,009,626	$ 8,897,336	$ 9,905,510	$ 9,988,988	$ 10,468,775
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	2,561,858	2,642,547	2,725,847	2,811,848	2,900,639	2,992,315
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	$ 5,483,597	$ 5,621,890	$ 5,763,352	$ 5,908,089	$ 6,056,209	$ 8,154,823
Ending Fund Balance After Reserves	**$ 8,242,491**	**$ 4,393,416**	**$ 2,920,772**	**$ 3,387,736**	**$ 3,133,984**	**$ 3,997,421**	**$ 3,932,779**	**$ 2,313,951**

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 9-35: Water Utility Fund, 2015 Fund Financial

WATER UTILITY

	2013 Actual	2014 Revised	2015 Recommended	2016 Projected	2017 Projected	2018 Projected	2019 Projected	2020 Projected
Beginning of Year Fund Balance	$ 35,375,682	$ 34,394,473	$ 30,036,921	$ 30,591,426	$ 29,419,741	$ 31,194,254	$ 35,168,778	$ 39,756,422
Sources of Funds								
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	458,871	441,296	779,856	879,219	993,911
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	$ 45,338,586	$ 32,846,535	$ 69,566,631	$ 44,751,963	$ 38,037,305
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	2,510,787	2,586,111	2,663,694	2,743,605	2,825,913	2,910,690
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 Recommended	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	$ 32,562,594	$46,613,271	$ 31,178,112	$65,701,381	$ 40,276,869	$36,711,250
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	$ 30,591,426	$ 29,419,741	$ 31,194,254	$ 35,168,778	$ 39,756,422	$ 41,198,405
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	4,334,273	4,465,538	4,489,096	4,096,455	4,225,425	4,358,391
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	$ 26,447,131	$ 28,748,058	$ 28,977,671	$ 32,899,293	$ 34,592,085	$ 36,292,355
Ending Fund Balance After Reserves	**$ 9,464,801**	**$ 4,398,121**	**$ 4,144,295**	**$ 671,683**	**$ 2,216,584**	**$ 2,269,484**	**$ 5,164,338**	**$ 4,906,050**

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 Recommended	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 Recommended 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 proposed 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	Recommended 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 proposes to increase this license fee by the amount of the Consumer Price Index (CPI) and round up to the next even dollar amount of $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 proposes to 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 proposes to 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 city proposes to 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 proposes to 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 proposed 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	Recommended 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.

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 proposed 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	Recommended 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 proposes to 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	Recommended 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	Recommended 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	$ 349	per year	25.1%	4-20-28
Commercial Use - Restaurant	1,848	2,310	per year	25.0%	4-20-28
Commercial Use - Hotel	14,386	17,983	per year	25.0%	4-20-28
Stormwater / Flood Management Utility Bill					
Residential Use	$ 92	$ 158	per year	3.0%	4-20-45
Commercial Use - Restaurant	193	330	per year	71.0%	4-20-45
Commercial Use - Hotel	4,250	7,268	per year	71.0%	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 proposed 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	Recommended 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 proposed 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	Recommended 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 Proposed Changes

These departments/divisions are proposing to adjust 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 proposed 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	Recommended 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	$ 23,373,845	5.2%
Wastewater Utility Rates	14,097,944	17,657,675	25.3%
Stormwater / Flood Management Utility Rates	5,471,070	9,374,240	71.3%
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**	**$ 52,857,802**	

* Year over year percentage change not relevant due to program restructuring.