2016 RECOMMENDED BUDGET

CITY OF BOULDER, COLORADO

2016 Recommended Budget Volume I

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Boulder, Colorado for its Recommended budget for the fiscal year beginning January 1, 2015. 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

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Colorado

For the Fiscal Year Beginning

January 1, 2015

Executive Director

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City of Boulder
2016 Recommended Budget

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City Attorney ..... Tom Carr

Municipal Judge ..... Linda P. Cooke

Assistant City Manager ..... Mary Ann Weideman

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Fire Chief ..... Michael Calderazzo

Municipal Court Administrator ..... James Cho

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

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Open Space and Mountain Parks ..... Abbie Poniatowski

Public Works - Transportation ..... Jenna Pratt

Fire ..... Frank Young

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2016 RECOMMENDED BUDGET
HOW TO USE THIS DOCUMENT

The City of Boulder's 2016 Recommended Budget contains a detailed description of how the city plans to invest available resources in city operations in 2016. 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 2015 through 2021, and historic data for revenues and expenditures prior to 2015.

Document Organization

The 2016 Budget has ten main parts:

- City Manager's Budget Message
- Strategy and Priorities
- Citywide 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 2016 Recommended Budget. The transmittal letter includes attachments that detail variances between the 2016 operating budget and the 2015 operating budget.

STRATEGY AND PRIORITIES

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

CITYWIDE CONTEXT AND BUDGET PROCESS

The Citywide Context and Budget Process section provides a general overview of the City of Boulder including its history, describes the organization of city operations, explains the city's Recommended 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 2016 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, 2015 accomplishments, and 2016 key initiatives for the city's Energy Strategy and Electric Utility Development Project. It includes the 2016 Recommended budget for the project, as well as details on significant changes between the 2015 and 2016 budgets.

CIVIC AREA

The Special Highlight on the Civic Area section describes the major work components of the Civic Area including the 2016 Civic Area Recommended budget, as well as a description of the timing of development.

DEPARTMENT OVERVIEWS

The Department Overviews section describes the operational structure and function, 2015 accomplishments, and 2016 key initiatives for each of the city's departments. It includes details on significant changes between the 2015 and 2016 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 2014 actual, 2015 revised, 2016 recommended and 2017 –2021 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, 2016, and how the adjusted fee amounts are expected to 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 2016 Recommended Budget for review and consideration. This budget reflects City Council adopted goals and was developed in accordance with the City Charter, city Financial Management Policies, Operating Budget guiding principles, and Capital Improvement Program (CIP) guiding principles.

The total annual budget of $327 million (excluding transfers) across all funds and areas represents a 2.5 percent increase in spending over 2015. Of this, $4.6 million, or approximately two thirds, comes from increased capital spending over 2015. Other one-time expenditures remain flat, and about one third of the increase is for ongoing expenditures. The increase in one-time capital spending reflects focused savings 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, particularly in Transportation, as well as continued funding for ongoing flood recovery and resilience. The net ongoing increase includes important, strategic investment in the community, outlined below, but also represents cyclical decreases in some operating areas, such as fleet replacement, as well as realized savings in areas such as health care costs.

Projected 2016 General Fund expenditures of $132.2 million will increase by 2.9 percent over the 2015 Approved Budget. This represents a 4.2 percent increase in ongoing spending, with a slight reduction in one-time spending over 2015. The 2015 budget included higher one-time dollars to provide flexibility in covering unknown expenditure timelines for costs incurred for the municipalization project.

The economic outlook for the city continues to be positive, with stable revenues projected in the coming years. Boulder's fiscal health is reflected in its tax revenue collections and the community's unemployment level of 3.8 percent as of June, 2015, down 0.5 percent from the previous year. Total sales and use tax collections were up 4.2 percent through June 2015 when compared to collections through June 2014. Retail sales tax revenues, which are the largest portion of total revenues and most indicative of ongoing revenue trends, are up 5.76 percent over 2014, through June 2015. It is anticipated that 2015 revenues will meet revenue projections. Although there have been recent fluctuations in the markets, these are not necessarily indicative of any overall change in the economic picture. Staff will continue to monitor revenues closely.

The table below shows General Fund revenue collections compared to budget projections since 2009.

Table 1-01: General Fund Revenues 2009-2016
(in $1,000s)

	2009	2010	2011	2012	2013*	2014*	Projected 2015**	Proposed 2016
Revised Budget	$104,611	$107,908	$100,312	$110,424	$112,516	$118,861	$124,824	$128,264
Actuals	$104,387	$107,928	$103,112	$112,520	$117,082	$123,484		

* excluding insurance, FEMA and State reimbursements related to the 2013 Flood
** excluding reimbursement for earnest money for Boulder Community Hospital Property bid

Revenues in 2013 and 2014 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. Additionally, 2014 revenues reflect new revenues from retail marijuana, which had not been included in projections. 2014 retail sales tax collections came in strong for the year and economists are now fairly consistent in projecting a stable economy for the next few years. The city's 2015 and 2016 revenue projections have been revised to reflect this information. City staff projects a 5.9 percent increase in total sales and use tax revenues for 2015, which includes a 5.75 percent increase in retail sales tax revenues. While sales and use taxes are the largest component of General Fund revenues, other revenues and trends also impact overall General Fund revenue collections. Property tax revenues are based on prior year assessments and the expected collection in 2015 still reflects the lower assessment values coming out of the Great Recession. Those values are anticipated to increase in the years beyond 2015, with a substantial increase in 2016. Finally, 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.

Over the last three years, City Council has adopted a number of Master and Strategic Plans that reflect extensive public input in support of community priorities. This has helped to provide the road map for strategic investments. Based on these strategic plans, as well as a number of other studies and plan work in progress – such as the Fire Community Risk Assessment and flood mapping studies and mitigation plans – the city is moving forward to implement strategic investments in staffing and infrastructure, which will make the community more resilient in the face of economic challenges and environmental impacts.

I am proud to say that the city's leadership team has worked extensively this year on aligning resources with achieving community priorities, and working toward a long-term, citywide strategic plan, guided by the sustainability framework and in conjunction with the update to the

Boulder Valley Comprehensive Plan. The 2016 Recommended Budget continues the multi-year approach of allocating funds to the highest council and community priorities, with ongoing focus on strengthening resilience within the city organization and community infrastructure. It includes increased and strategic investment in all outcome areas of the Sustainability Framework:

Figure 1-01: Community Sustainability Framework

2016 Recommended Budget highlights include:

Safe Community

In part, the 2016 Recommended Budget, is informed by the effects of the September 2013 Flood which caused significant flooding and extensive damage to many Colorado communities. In Boulder, total damage to city infrastructure and public lands is estimated at $28 million, and private-property damage is estimated at $200 million.

The 2016 budget continues to reflect ongoing investment for recovery and mitigation necessary to strengthen the city's long-term resilience. In particular, flood recovery on Open Space will continue throughout 2016 and additional funding approved in the 2015 budget process is being applied to an accelerated CIP in water, wastewater and stormwater/flood management systems, which will continue in 2016 and beyond. As a result of strong fiscal policy, the city has been in the position to provide an enhanced capital investment in these areas, which is expected to continue into the foreseeable future. Additional information has been included in the Draft 2016-2021 CIP.

In continued support of the Police and Fire Master Plans and in response to information gathered through the Fire Community Risk Assessment, the 2016 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 and protection of its residents.

Two new police officers and one new communications supervisor in dispatch 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 by 2018. Through 2015, five new officers, one commander and one criminalist were added.

As a part of a multi-year approach, additional funding is recommended for a Fire Safety Educator, a Senior Planner, and a Hazmat and Marijuana Inspector in the Fire Department. These positions will provide community outreach, important data analysis and hazardous materials inspection, for improved risk reduction in the community. Additionally, a minimal investment in new technologies will provide the potential for significant improvement in cardiac survival through the pulse point program.

Funding for a study of the city's radio system infrastructure and the development of a strategic plan to replace and upgrade the aging infrastructure is included in the 2016 Recommended Budget. This system serves multiple units in Police, Fire, Open Space and Mountain Parks (OSMP), Parks and Recreation and Public Works and provides them with critical communications tools for their safety and the safety of the community.

Funding from the voter-approved Community, Culture and Safety tax will be applied to several projects enhancing safety. Lighting will be improved and added along the Boulder Creek Path, University Hill and at Chautauqua. Projects also include: Boulder Creek Path improvements, separating pedestrian and bicycle traffic; improved pedestrian safety along Baseline Road via new sidewalks, realigned parking, enhanced pedestrian crossing treatments, and related safety enhancements like lighting and wayfinding signs; and design and construction to renovate the pedestrian and bicycle underpass at the Boulder Creek Path, between Boulder Creek and 13th Street. This work will begin in 2015 and continue through2017.

Finally, funding to address increased costs for ongoing mosquito control efforts, and for disposal of treatment residuals from the Betasso Water Treatment Facility, is included in the 2016 Recommended Budget.

Environmentally Sustainable Community

The City of Boulder, under council direction, is moving forward with the potential creation of a municipal electric utility. Funding for the current phase of this project, implementation of the Transition Work Plan, including regulatory proceedings, was provided in the 2015 budget and is expected to carry over into 2016, in continued support of the Transition Work Plan. While no new funding is included in the 2016 Recommended Budget, the implementation of the Transition Work Plan does include the addition of key positions, supported by existing funding. Due to uncertainties, including timing and potential outcomes related to legal and regulatory processes, funding was provided upfront in 2015, through the use of General Fund reserves, to provide flexibility to ensure funds would be available when needed to support litigation and a seamless transition for customers. As Utility Occupation tax revenues are collected in 2016 and

2017, these will be returned to the General Fund. The 2016 Recommended Budget again includes contingency funding, set aside and not allocated to the project.

As a result of continued resource needs in OSMP related to 2013 Flood recovery and ongoing Trail Study Area (TSA) implementation and planning, the 2016 budget includes the extension of a number of fixed-term positions in support of trails design, repair, and maintenance. Part of the need for these extensions is continued work with FEMA for better understanding of Boulder's natural land assets and to ensure appropriate reimbursement for flood damage and repair costs. In response to public feedback and a recent OSMP organizational assessment, additional investment is proposed in the areas of agricultural resource management, signage, additional planning support for the upcoming East TSA, cultural and water resources, and data management. These investments will support more robust public process and community outreach, provide support for community agricultural efforts, and help the city garner better understanding of climate impact on our periodic biological phenomena, now and in the future. Funding for this comes from dedicated sales and use taxes.

Regional efforts are being explored to form a coalition/joint lobbying effort to advocate for policy and regulatory changes that promote and support local decision making in pursuit of a low carbon energy future. These efforts may include simultaneously promoting community resilience, economic vitality and job creation. Funding is proposed for the City of Boulder's contribution to the Colorado's Climate Future coalition.

Livable Community

The 2016 Recommended Budget proposes increased funding to support a livable community with continued investment in affordable housing, Hill revitalization, land use planning, development review process and enforcement improvements, code updates, and rental housing licensing. It also provides funding for new neighborhood initiatives and in support of improved communication with the community around key areas of interest.

Funding to continue Hill community development coordination is included in the 2016 Recommended Budget. The budget also includes the conversion of a fixed-term position to ongoing in support of the city's continued work to develop and implement housing policies in response to new and emerging needs and the ongoing challenge of affordability. Implementation of the affordable housing linkage fee on non-residential development will provide additional revenue for the city to invest in existing and new affordable housing efforts.

The extension of two fixed-term positions is proposed to support high-priority work plan items including revisions to the city's land use regulations and codes (e.g., the Form Based Code pilot), and improvements to the rental housing licensing program. A neighborhood grant program is proposed to continue that would provide project funding to address specific needs and encourage more sustainable neighborhoods. The program would continue to be administered by the Neighborhood Liaison and evaluated annually for effectiveness. Communications support, specifically regarding Human Services and Housing initiatives and

issues, is also being proposed on a fixed-term basis.

Healthy and Socially Thriving Community

The Community Cultural Plan, presented to council on July 14, includes various elements of a re-envisioned and expanded approach to city support for the arts and culture within Boulder. The voter-approved Community, Culture and Safety tax will provide 2016 funding for public art. Additional funding to begin implementation of this plan, specifically, increased funding for arts and culture grants to the community, a program specialist position to help administer the public art program, and funding to develop and implement a marketing plan, are proposed in the 2016 Recommended Budget.

The 2016 Recommended Budget also includes additional funding for library collections, to keep pace with changing patron demands (especially for electronic media), expand offerings across multiple library branches, and to better align library operations with industry best practices.

In 2014 the city entered into the Harvest Bucks Program in collaboration with Boulder County and Boulder County Farmers' Market (BCFM). The program seeks to improve health equity by expanding access to fresh, local produce for Boulder's low-income residents and promote local food production and distribution. As a result of the success of the 2014 pilot program, the city participated again in 2015. The city's participation in the first two years has been funded through budget savings in Human Services. The 2016 Recommended Budget includes ongoing funding for this program. Boulder County Public Health will continue to provide staff support and coordination, along with Boulder County Farmers' Market.

The Parks & Recreation Master Plan, approved by City Council in 2014, establishes direction for the department in better serving the health and wellbeing interests of the entire community. Ongoing implementation of the plan includes proposed repurposed and new funding in 2016 for an Events Manager, Philanthropy Manager and Business Analyst to strategically develop and leverage community partnerships and optimize service provision to the community. These positions will enhance inclusive and transparent community engagement practices that encourage participation by all community members, and promote data driven decision making to benefit the community.

With the passage of the Community, Culture and Safety tax in November 2014, the first phase of capital improvements in the Civic Area are moving forward. The park development combines all the elements supported by the community and City Council, such as a promenade along Canyon, 11th Street connector, creek terraces, nature play, improved creek path, plaza spaces and an enhanced Farmers' Market. The Phase I park implementation will be coordinated with the investment from the Community, Culture and Safety tax initiative devoted to the Boulder Creek Path, 11th Street lighting, public art and Arapahoe underpass improvements. The 2016 Recommended Budget continues the 2015 call for activation and programming funding in the Civic Area, in conjunction with the capital improvements.

Economically Vital Community

The 2016 Recommended Budget includes proposed investments to support economic vitality, including Hill reinvestment, citywide special events management, and support to businesses.

Since the initial funding plan for the Hill Reinvestment Strategy was brought forward, further analysis has identified additional programs and strategies that could benefit the area. The 2016 Recommended budget includes funding for a pilot EcoPass program for Hill employees and increased one-time funding to support the Hill Reinvestment working group, as it determines how to implement the evolving strategy. Recommendations for on-going funding strategies for the Hill will be included in the 2017 Budget.

Events such as IronMan, BolderBoulder, Ride the Rockies, among others, are an integral part of the city's economic vitality; the 2016 Recommended Budget includes funding in continued support of the city-wide approach that helps maximize the benefits of these types of events for our community.

To directly support businesses in the community, the 2016 Recommended Budget proposes converting the fixed-term business liaison position to an ongoing position, restoring the paid Economic Vitality intern position, and increasing the Economic Vitality operating budget. The Business Liaison responds to business assistance requests, coordinates business resources for small business owners, monitors progress on the Economic Sustainability Strategy, develops economic vitality metrics and supports city business incentive programs. Additional Economic Vitality operating funding will support innovation and entrepreneurship in Boulder, including new sponsorships for organizations like the Latino Chamber.

Accessible and Connected Community

The 2016 Recommended Budget includes funding for several initiatives and tools to enhance public outreach and communication, and access to information for residents. Channel 8 provides regular information through Comcast and video streaming over the city website to residents on programs, public meeting coverage, and other city news. An additional producer/engineer will help ensure consistent video production and technical support in these areas to meet existing demand and to increase capacity for additional broadcast services and coverage. The addition of closed captioning services to Channel 8 will allow for a broader reach in communication with Boulder residents. In response to community and council input, the 2016 Recommended Budget includes funding for a bimonthly newsletter and supporting staff. The newsletter will be mailed to residences and is expected to foster direct community engagement by providing information on city news, events, items before council, and quality of life issues. Additional funding also is proposed for improved web content management and to continue coverage of board and commission meetings.

Funding to implement public Wi-Fi services in three city park locations is included in the 2016 Recommended Budget. In November of 2014, the city, through public vote, was able to gain

exemption from a state law that prevented municipalities from competing with telecommunications broadband service providers. The city is now able to study potential uses and business models for using its fiber optic and conduit infrastructure, along with needed enhancements to better serve the telecommunication needs of the community, including broadband and wireless services. In March of 2015, with the support of City Council, free Wi-Fi services were implemented in the parks within the downtown Civic Area. This first phase was intended as a proof of concept and if successful, other locations would be investigated for future deployments. With the success of this implementation, three additional sites have been identified for public Wi-Fi installation in 2016: Boulder Reservoir, Scott Carpenter Park & pool area, and the South Boulder Recreation Center main building area and adjacent park pavilion. Additional Information on Community Broadband is included in the 2015 Council Action Guide.

Due to a robust statewide residential, commercial, and public works construction marketplace, bid pricing for transportation infrastructure projects is averaging 15 to 20 percent higher than engineer estimates. The 2016 Budget includes an increase in Transportation funding to cover these increases and to keep pace with goals and objectives of the street overlay, major street reconstruction, bikeways maintenance, and sidewalks repair programs. Funding for this comes from dedicated sales and use taxes and meets the goal of taking care of current community assets. Funding also is proposed to replace school zone flasher systems and to support traffic signal infrastructure operation and maintenance.

One-time funding is proposed in continued support of the multi-year, inter-departmental project to develop citywide access management and parking strategies (AMPS). These funds will be used to complete the public process and finalize strategy recommendations.

Good Governance

The Recommended Budget 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. This careful and conservative planning ensured the city had adequate reserves across most funds when the 2013 Flood occurred. A strong economy, appropriate insurance levels and diligent efforts to ensure federal and state reimbursement, have provided the needed funds to restore all reserves back to previous target levels. For 2016, we continue to acknowledge the importance of evaluating appropriate reserve levels, in the context of increased global economic volatility and increased challenges as a result of climate change. The 2016 Recommended Budget proposes an ongoing increase of General Fund reserves to 16 percent. It also includes a temporary reserve in the seven funds receiving substantial FEMA and state reimbursement for 2013 Flood recovery costs, equal to 7 percent of reimbursement received.

The 2016 Recommended Budget also includes a number of proposed investments throughout the organization enhancing good governance. Two key focus areas have guided proposed investments this year: innovation and data.

A new Senior Project Manager position is recommended to coordinate citywide innovation efforts and data management. Technology provides tremendous potential for innovative solutions and process efficiencies. Key investment in Information Technology staffing and systems will help strengthen and protect the city's ability to collect and analyze critical performance data and provides important stability and capacity to meet constantly evolving technological changes and opportunities.

In a next step toward ensuring the City of Boulder budget supports community priorities, as identified through council and public input and defined in the Sustainability Framework Outcomes, enhancements are proposed that increase transparency in governance performance, by developing a community dashboard that illustrates progress around key focus areas.

Funding is proposed for citywide leadership training, building on the foundations of a high performance organization, and a new well being program for employees, which will be highly subsidized by the city's new health insurance provider, is designed to continue to improve the health and well being of city staff and to continue to manage health care costs.

These continued investments in the organizations facilitate opportunities to improve efficiencies and develop innovative solutions that reduce the cost of services and increase capacity to implement existing Master and Strategic Plans that build community resilience.

A complete list of new funding initiatives for 2016 is included in **Attachment A** (listed by department) and **Attachment B** (listed by fund).

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. 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 2016 Recommended Budget allocates resources, recognizing these commitments, while exercising strong fiscal responsibility to the community.

Respectfully submitted,

Jane S. Brautigam
City Manager

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City of Boulder

ATTACHMENT A

SIGNIFICANT CHANGES BETWEEN 2015 AND 2016 BUDGET

ATTACHMENT A Department / Fund / Action	2015 Approved Budget	2016 Recommended Budget	Total Change	2015 FTE	2016 FTE	FTE Change
CITY ATTORNEY'S OFFICE						
GENERAL FUND						
Case Management, Discovery and Legal Research Software & Database	$ -	$ 16,954	$ 16,954	-	-	-
Total Changes, City Attorney's Office			$ 16,954			-
CITY COUNCIL						
GENERAL FUND						
Sister City Funding	$ 3,000	$ 7,000	$ 4,000	-	-	-
Council Meals/Local Foods	20,500	29,500	9,000	-	-	-
Total Changes, City Clerk			$ 13,000			-
CITY MANAGER'S OFFICE						
GENERAL FUND						
Deputy City Manager	$ -	$ 208,935	$ 208,935	-	1.00	1.00
Administrative Assistant II - Convert from Fixed-Term to Ongoing	33,721	67,442	33,721	0.50	1.00	0.50
Sr. Project Manager (Innovation and Data)	-	293,400	293,400	-	1.00	1.00
Neighborhood Partnership Grant Program	-	50,000	50,000	-	-	-
Total Changes, City Manager's Office			$ 586,056			2.50
GENERAL GOVERNANCE						
GENERAL FUND						
Colorado's Climate Future	$ -	$ 30,000	$ 30,000	-	-	-
Intercity Visit	-	40,000	40,000	-	-	-
Citywide Event Management	115,000	115,000	-	-	-	-
Citywide Memberships	139,554	144,554	5,000	-	-	-
Mosquito Control Contract	250,000	258,750	8,750	-	-	-
Museum of History	23,609	-	(23,609)	-	-	-
Total Changes, General Governance			$ 60,141			-

ATTACHMENT A Department / Fund / Action	2015 Approved Budget	2016 Recommended Budget	Total Change	2015 FTE	2016 FTE	FTE Change
COMMUNICATIONS						
GENERAL FUND						
Producer Engineer	$ -	$ 75,302	$ 75,302	-	1.00	1.00
Administrative Assistant II	-	61,942	61,942	-	1.00	1.00
Closed Captioning Services	-	68,000	68,000	-	-	-
Communications Specialist III (split 25/75 with Housing Dept.)	-	25,750	25,750	-	0.25	0.25
Community Newsletter including Communications Specialist II	-	198,762	198,762	-	1.00	1.00
Administrative Assistant II - City Clerk's Office	-	61,942	61,942	-	1.00	1.00
HD Video Streaming*	-	-	-	-	-	-
Boards and Commissions Meeting Coverage	-	60,000	60,000	-	-	-
Total Changes, Communications			$ 551,698			4.25
*$11,600 in annual budget impact will begin ongoing in 2017 due to Comcast reimbursement in 2016.						
COMMUNITY PLANNING AND SUSTAINABLITY						
GENERAL FUND						
Business Liaison - Convert from Fixed-Term to Ongoing	$ 87,112	$ 100,335	$ 13,223	1.00	1.00	-
Communications Specialist II - Extend Fixed-Term For Two Years	34,576	37,410	2,834	0.50	0.50	-
Intern Program	-	60,000	60,000	-	-	-
Economic Vitality Operating Budget	-	45,000	45,000	-	-	-
PLANNING AND DEVELOPMENT SERVICES FUND						
Development Code Update Staffing	$ 59,513	$ 64,702	$ 5,189	1.00	1.00	-
Development Review Specialist	-	83,161	83,161	-	1.00	1.00
CLIMATE ACTION PLAN FUND						
Communications Specialist II - Extend Fixed-Term for Two Years	34,576	37,410	2,834	0.50	0.50	-
Total Changes, Community Planning and Sustainability			$ 212,241			1.00

ATTACHMENT A Department / Fund / Action	2015 Approved Budget	2016 Recommended Budget	Total Change	2015 FTE	2016 FTE	FTE Change
DOWNTOWN AND UNIVERSITY HILL MANAGEMENT DIVISION / PARKING SERVICES						
GENERAL FUND						
Hill Reinvestment Strategy	$ -	$ 97,000	$ 97,000	-	-	-
Hill Community Development Coordinator Workplan	23,000	50,000	27,000	-	-	-
EcoPass Program	-	50,000	50,000	-	-	-
Boulder Junction On-Street Pay Station	-	27,484	27,484	-	-	-
Access Management and Parking Strategy	-	62,000	62,000	-	-	-
BOULDER JUNCTION GENERAL IMPROVEMENT DISTRICT - PARKING FUND						
Travel Demand Programs at Boulder Junction	$ -	$ 26,587	$ 26,587	-	-	-
DOWNTOWN COMMERCIAL DISTRICT (CAGID) FUND						
Trinity Commons Construction Partnership	$ -	$ 1,425,765	$ 1,425,765	-	-	-
Garage Elevator Repair	-	609,000	609,000	-	-	-
Access Management and Parking Strategy	-	31,000	31,000	-	-	-
EcoPass Program	843,125	959,560	116,435	-	-	-
UNIVERSITY HILL COMMERCIAL DISTRICT (UHGID) FUND						
Access Management and Parking Strategy	-	7,000	7,000	-	-	-
Total Changes, Downtown and University Hill Management Division/Parking Services			$ 2,479,271			-
ENERGY STRATEGY AND ELECTRIC UTILITY DEVELOPMENT PROJECT						
GENERAL FUND						
Replenish Contingency Funding	$ -	$ 277,726	$ 277,726	-	5.75	5.75
Total Changes, ES/EUD Project			$ 277,726			5.75
FINANCE						
GENERAL FUND						
Relocation of Payroll from HR	$ -	$ 285,348	$ 285,348	-	3.50	3.50
Old Hire Police and Fire Pension Supplemental	-	54,000	54,000	-	-	-
Purchasing Coordinator/Buyer	-	72,853	72,853	-	1.00	1.00
Training and Professional Development	19,000	39,000	20,000	-	-	-
Financial Audit Cost Increases	-	20,000	20,000	-	-	-
Licensing Software	-	11,903	11,903	-	-	-
WORKERS COMPENSATION FUND						
Safety Administrator	-	91,725	91,725	-	1.00	1.00
Total Changes, Finance			$ 555,829			5.50

ATTACHMENT A Department / Fund / Action	2015 Approved Budget	2016 Recommended Budget	Total Change	2015 FTE	2016 FTE	FTE Change
FIRE						
GENERAL FUND						
Senior Planner Analyst	$ -	$ 100,559	$ 100,559	-	1.00	1.00
Haz-mat/Marijuana Fire Inspector	-	143,732	143,732	-	1.00	1.00
Fire Safety Educator	-	132,782	132,782	-	1.00	1.00
Administrative Specialist II	-	82,582	82,582	-	1.00	1.00
Pulse Point Cardiac Event Alerting System	-	22,000	22,000	-	-	-
Boulder County Office of Emergency Managmenet Funding	-	42,000	42,000	-	-	-
Total Changes, Fire			$ 523,655			4.00
HOUSING						
AFFORDABLE HOUSING FUND						
Planner I - Convert from Fixed-Term to Ongoing	$ 61,973	$ 66,489	$ 4,516	1.00	1.00	-
Data Management System	-	75,000	75,000	-	-	-
Communications Specialist III (split 25/75 with Housing Dept.)	-	77,250	77,250	-	0.75	0.75
Total Changes, Housing			$ 156,766			0.75
HUMAN RESOURCES						
GENERAL FUND						
Administrative Specialist II	$ -	$ 65,004	$ 65,004	-	1.00	1.00
Well-Being Program	-	540,247	540,247	-	0.75	0.75
Learning Management System	-	80,000	80,000	-	-	-
Citywide Learning and Leadership Academy	-	110,000	110,000	-	-	-
Citywide Tuition Reimburesment	-	100,000	100,000	-	-	-
Relocation of Payroll to Finance	285,348	-	(285,348)	3.00	-	(3.00)
Total Changes, Human Resources			$ 609,903			(1.25)
HUMAN SERVICES						
GENERAL FUND						
Administrative Specialist II - Convert from Fixed-Term to Ongoing	$ 66,171	$ 72,500	$ 6,329	1.00	1.00	-
Harvest Bucks - Low Income Food Subsidy Program	-	15,000	15,000	-	-	-
Total Changes, Human Services			$ 21,329			-

ATTACHMENT A Department / Fund / Action	2015 Approved Budget	2016 Recommended Budget	Total Change	2015 FTE	2016 FTE	FTE Change
INFORMATION TECHNOLOGY						
GENERAL FUND						
Chief Information Security Officer	$ -	$ 133,325	$ 133,325	-	1.00	1.00
Application Developer II - Geographic Information Systems	-	101,325	101,325	-	1.00	1.00
Internship Program	-	45,000	45,000	-	-	-
Web Content Management Support	-	50,000	50,000	-	-	-
Security Assessments	-	25,000	25,000	-	-	-
Wi-Fi Statistical Usage Analysis Software	-	69,000	69,000	-	-	-
Public Wi-Fi Expansion	-	126,000	126,000	-	-	-
Network Enhancements	-	195,000	195,000	-	-	-
Infrastructure	-	121,000	121,000	-	-	-
Total Changes, Information Technology			$ 865,650			2.00
LIBRARY AND ARTS						
GENERAL FUND						
Community Cultural Plan (CCP) Implementation	$ -	$ 348,031	$ 348,031	-	1.00	1.00
LIBRARY FUND						
Library Collections	824,289	974,289	150,000	-	-	-
Library Marketing	-	40,000	40,000	-	-	-
Reallocation of Library Facilities Maintenance to Public Works-DSS	454,237	-	(454,237)	1.00	-	(1.00)
Total Changes, Library and Arts			$ 83,794			-
MUNICIPAL COURT						
GENERAL FUND						
Deliquent Account Collection Services Contract	$ -	$ 41,000	$ 41,000	-	-	-
Total Changes, Municipal Court			$ 41,000			-

ATTACHMENT A Department / Fund / Action	2015 Approved Budget	2016 Recommended Budget	Total Change	2015 FTE	2016 FTE	FTE Change
OPEN SPACE AND MOUNTAIN PARKS						
OPEN SPACE FUND						
Agricultural Resources Management Plan Implementation	$ -	$ -	$ 15,000	-	-	-
Climate Change Adaption	-	5,000	5,000	-	-	-
Associate Planner - Extend Fixed-Term for Three Years	100,056	73,969	(26,087)	1.00	1.00	-
Cultural Resources Technician - Upgrade to 1.0 FTE and Extend Fixed-Term for Three Years	36,466	54,845	18,379	0.50	1.00	0.50
Maintenance III Trails Specialist	41,914	63,000	21,086	-	1.00	1.00
Trail Contract and Project Manager - Extend Fixed-Term for One Year	91,151	97,000	5,849	1.00	1.00	-
Water Resources Technician - Extend Fixed-Term for Three Years	61,385	52,400	(8,985)	1.00	1.00	-
Administrative Specialist III - Two-Year Fixed-Term	-	73,500	73,500	-	1.00	1.00
Ranger On-call/Standby	300,000	303,000	3,000	-	-	-
Seasonal Resource Information Staff	-	55,000	55,000	-	-	-
Seasonal Sign Group Increase	-	38,500	38,500	-	-	-
Addition of 25 Vehicles to Fleet - Shift from Lease to Ownership	-	900,000	900,000	-	-	-
Reduction in Lease Vehicle Costs	165,000	-	(165,000)	-	-	-
Junior Ranger Seasonal Funding	-	177,500	177,500	-	-	-
impact)	237,154	237,154	-	-	-	-
Total Changes, Open Space and Mountain Parks			$ 1,112,742			2.50
PARKS AND RECREATION						
.25 CENT SALES TAX FUND						
Volunteerism	$ 43,467	$ 95,844	$ 52,377	0.50	1.00	0.50
Reallocation of Positions from Rec Activity Fund	-	339,946	339,946	-	3.00	3.00
Convert Seasonal Pool Manager to Standard Positions	-	70,000	70,000	-	2.00	2.00
RECREATION ACTIVITY FUND						
Reallocation of Positions to 0.25 Cent Sales Tax Fund	339,946	-	(339,946)	2.50	-	(2.50)
Total Changes, Parks and Recreation			$ 462,323			3.00

ATTACHMENT A Department / Fund / Action	2015 Approved Budget	2016 Recommended Budget	Total Change	2015 FTE	2016 FTE	FTE Change
POLICE						
GENERAL FUND						
Additional Police Officers	$ -	$ 203,585	$ 203,585	-	2.00	2.00
Patrol Vehicle	-	47,805	47,805	-	-	-
Communication Administrative Supervisor	-	88,483	88,483	-	1.00	1.00
Total Changes, Police			$ 339,873			3.00
PUBLIC WORKS - DEVELOPMENT AND SUPPORT SERVICES						
GENERAL FUND						
Citywide Radio Infrastructure Analysis and Strategic Plan	-	75,000	75,000	-	-	-
Reallocation of Facilities Maintenance Budget from Library	-	454,237	454,237	-	1.00	1.00
Facilities Maintenance Person II	-	100,541	100,541	-	1.00	1.00
Facilities and Asset Management - Project Management Support	-	57,000	57,000	-	-	-
PLANNING AND DEVELOPMENT FUND						
Landlink Development and Information Tracking System - Extend Backfill Positions for Two Years	$ 137,000	$ 159,573	$ 22,573	2.00	2.00	-
Rental Housing License Program - Extend Fixed-Term Administrative Specialist II for Two Years	63,410	73,984	10,574	1.00	1.00	-
Total Changes, Public Works - Development and Support Services			$ 719,925			2.00
PUBLIC WORKS - TRANSPORTATION						
TRANSPORTATION FUND						
Construction Cost Inflation	$ -	$ 570,053	$ 570,053	-	-	-
School Zone Flasher System Replacement	-	105,000	105,000	-	-	-
Signal Technical Apprentice	-	70,000	70,000	-	1.00	1.00
Total Changes, Public Works - Transportation			$ 745,053			1.00
PUBLIC WORKS - UTILITIES						
WATER UTILITY FUND						
Nederland Wastewater Treatment Facility Improvement Intergovernmental Agreement Reimbursement	$ -	$ 17,300	$ 17,300	-	-	-
Betasso Water Treatment Plant Residuals Disposal	180,000	270,000	90,000	-	-	-
Xcel Standby Electric Service Charges for Boulder Canyon Hydro	-	35,000	35,000	-	-	-
Northern Water Colorado Big Thompson Project Rate Increase	289,000	361,000	72,000	-	-	-
Total Changes, Public Works - Utilities			$ 214,300			-

ATTACHMENT A Department / Fund / Action	2015 Approved Budget	2016 Recommended Budget	Total Change	2015 FTE	2016 FTE	FTE Change
CIVIC AREA						
GENERAL FUND						
Civic Area Access/TDM/Parking Management Strategies	$ -	$ 50,000	$ 50,000	-	-	-
.25 CENT SALES TAX FUND						
Civic Area Activation	$ 143,920	$ 50,000	$ (93,920)	-	-	-
COMMUNITY CULTURAL AND SAFETY TAX*						
Landscape Designer - Two-Year Fixed-Term	$ -	$ 101,000	$ 101,000	-	1.00	1.00
Civic Area Access/TDM/Parking Management Strategies	-	311,000	311,000	-	-	-
Total Changes, Civic Area			$ 368,080			1.00

*This is not a fund. The 2016 budget will be appropriated separately in an Adjustment-to-Base.

CITYWIDE						
GENERAL FUND						
Payroll System Implementation	-	500,000	500,000	-	-	-
Total Changes, Citywide			$ 500,000			-

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City of Boulder

ATTACHMENT B

2015 SIGNIFICANT BUDGET CHANGES BY FUND, ONE-TIME AND ONGOING

ATTACHMENT B Fund / Department	Action	Ongoing Funds	Ongoing FTE	One Time Funds	Fixed Term FTE	Additional Information
GENERAL FUND						
City Attorney's Office	Case Management, Discovery and Legal Research Software & Database	16,954	-	-	-	
City Council	Sister City Funding	4,000	-	-	-	
City Council	Council Meals/Local Foods	9,000	-	-	-	
City Manager's Office	Deputy City Manager	208,935	1.00	-	-	
City Manager's Office	Administrative Assistant II - Convert from Fixed-Term to Ongoing	33,721	1.00	-	-	Conversion from fixed-term to ongoing starting in 2nd half of the fiscal year
City Manager's Office	Sr. Project Manager (Innovation and Data)	293,400	1.00	-	-	Includes $110,000 in NPE to support citywide innovation initiatives.
City Manager's Office	Neighborhood Partnership Grant Program	50,000	-	-	-	
Citywide	Payroll System Implementation		-	500,000	-	
Communications	Producer Engineer	75,302	1.00	-	-	
Communications	Administrative Assistant II	61,942	1.00	-	-	
Communications	Closed Captioning Services	60,000	-	8,000	-	
Communications	Communications Specialist III (split 25/75 with Housing Dept.)	-	-	25,750	0.25	2yr fixed-term
Communications	Community Newsletter including Communications Specialist II	-	-	198,762	1.00	Communications Specialist II is a 2yr fixed-term
Communications	Administrative Assistant II - City Clerk's Office	-	-	61,942	1.00	2yr fixed-term
Communications	HD Video Streaming*	-	-	-	-	$11,600 in ongoing budget impact in 2017 onward. Comcast will reimburse the city in 2016.
Communications	Boards and Commissions Meeting Coverage	60,000	-	-	-	
Community Planning and Sustainablity	Business Liaison - Convert from Fixed-Term to Ongoing	100,335	1.00	-	-	
Community Planning and Sustainablity	Communications Specialist II - Extend Fixed-Term For Two Years	-	-	37,410	0.50	Funding is split 50/50 with Climate Action Plan Fund
Community Planning and Sustainablity	Intern Program	60,000	-	-	-	
Community Planning and Sustainablity	Economic Vitality Operating Budget	45,000	-	-	-	

ATTACHMENT B Fund / Department	Action	Ongoing Funds	Ongoing FTE	One Time Funds	Fixed Term FTE	Additional Information
GENERAL FUND CONTINUED						
Downtown-University Hill Mgmt. District	Hill Reinvestment Strategy	-	-	97,000	-	
Downtown-University Hill Mgmt. District	Hill Community Development Coordinator Workplan	-	-	27,000	-	
Downtown-University Hill Mgmt. District	EcoPass Program	50,000	-	-	-	
Downtown-University Hill Mgmt. District	Boulder Junction On-Street Pay Station	2,784	-	24,700	-	
Downtown-University Hill Mgmt. District	Access Management and Parking Strategy (AMPS)	-	-	62,000	-	$50,000 will fund the Alley Master Plan and $12,000 will fund finalization of AMPS strategy.
Energy Strategy and Electric Utility Development	Replenish Contingency Funding	-	-	277,726	5.75	
Finance	Relocation of Payroll	285,348	3.00	-	-	Relocated from Human Resources
Finance	Old Hire Police and Fire Pension Supplemental	54,000	-	-	-	
Finance	Purchasing Coordinator/Buyer	72,583	1.00	-	-	
Finance	Training and Professional Development	20,000	-	-	-	
Finance	Financial Audit Cost Increases	20,000	-	-	-	
Finance	Licensing Software	11,903	-	-	-	
Fire	Senior Planner Analyst	98,559	1.00	2,000	-	
Fire	Haz-mat/Marijuana Fire Inspector	108,732	1.00	35,000	-	Includes one-time NPE for purcahse of vehicle.
Fire	Fire Safety Educator	97,782	1.00	35,000	-	Includes one-time NPE for purcahse of vehicle.
Fire	Administrative Specialist II	87,000	1.00	-	-	
Fire	Cardiac Event Alerting System	8,000	-	14,000	-	
Fire	Boulder County Office of Emergency Management Funding	42,000	-	-	-	
General Governance	Colorado's Climate Future	-	-	30,000	-	
General Governance	Intercity Visit	-	-	40,000	-	
General Governance	Citywide Event Management	-	-	115,000	-	
General Governance	Citywide Memberships	5,000	-	-	-	
General Governance	Mosquito Control Contract	8,750	-	-	-	

ATTACHMENT B Fund / Department	Action	Ongoing Funds	Ongoing FTE	One Time Funds	Fixed Term FTE	Additional Information
GENERAL FUND CONTINUED						
General Governance		(23,609)	-	-	-	Transferred to Library and Arts (see below).
	Museum of History					
Human Resources	Administrative Specialist II	65,004	1.00	-	-	
Human Resources	Well-Being Program	540,247	0.75	-	-	Health insurer will provide $200,000 in wellness credit to
Human Resources	Learning Management System	30,000	-	50,000	-	
Human Resources	Citywide Learning and Leadership Academy	110,000	-	-	-	
Human Resources	Citywide Tuition Reimburesment	100,000	-	-	-	
Human Resources	Relocation of Payroll to Finance	(285,348)	(3.00)	-	-	
Human Services	Administrative Specialist II - Convert from Fixed-Term to	72,500	1.00	-	-	
Human Services	Harvest Bucks - Low Income Food Subsidy Program	15,000	-	-	-	
Information Technology	Chief Information Security Officer	130,825	1.00	2,500	-	
Information Technology	Application Developer II - Geographic Information Systems	98,825	1.00	2,500	-	
Information Technology	Internship Program	45,000	-	-	-	
Information Technology	Web Content Management Support	50,000	-	-	-	
Information Technology	Security Assessments	25,000	-	-	-	
Information Technology	Wi-Fi Statistical Usage Analysis Software	-	-	69,000	-	
Information Technology	Public Wi-Fi Expansion	-	-	126,000	-	Funding to expand public Wi-Fi at Boulder Reservoir, Scott Carpenter Park and the South Boulder Rec Center.
Information Technology	Network Enhancements	-	-	195,000	-	Fund the installation of redundant internet connections citywide, installation of resilient fiber connections at the Public Safety Building and installation of fiber connections to Fire Station 3 and Scott Carpenter Park.
Information Technology	Upgrade Citywide Virtual Server and Network Attached Storage Infrastructure	-	-	121,000	-	

ATTACHMENT B Fund / Department	Action	Ongoing Funds	Ongoing FTE	One Time Funds	Fixed Term FTE	Additional Information
GENERAL FUND CONTINUED						
Library and Arts	Community Cultural Plan (CCP) Implementation	73,031	1.00	275,000	-	Includes $225,000 in additional one-time funding for the Arts/Culture Grants program, $50,000 in one-time funding for CCP marketing and an ongoing 1.0 FTE Program Specialist.
Library and Arts	Museum of Boulder	23,609	-	-	-	Transferred from General Governance (see above).
Municipal Court	Deliquent Account Collection Services Contract	41,000	-	-	-	
Police	Additional Police Officers	203,585	2.00	-	-	This includes $17,000 in NPE for uniforms and equipment.
Police	Patrol Vehicle	11,889	-	39,516	-	
Police	Communication Administrative Supervisor	87,608	1.00	-	-	
PW-Development and Support Services	Cityw ide Radio Infrastructure Analysis and Strategic Plan	-	-	75,000	-	
PW-Development and Support Services	Reallocation of Facilities Maintenance Budget from Library	454,237	1.00	-	-	Transfer of library facilities maintenance from Library Fund; includes $365,450 of NPE and 1.0 FTE Building Maint. Supervisor
PW-Development and Support Services	Facilities Maintenance Person II	58,541	1.00	42,000	-	Includes $42,000 in one-time NPE for a maintenance truck and $5,000 in ongoing NPE to supplement Library maintenance (above)
PW-Development and Support Services	Facilities and Asset Management - Project Management Support	-	-	57,000	-	To fund staffing overlap for succession planning
Civic Area/Transportation	TDM and Parking Management Strategies	-	-	50,000	-	
	Total Changes, General Fund	$3,977,974	21.75	$2,695,806	8.50	

ATTACHMENT B Fund / Department	Action	Ongoing Funds	Ongoing FTE	One Time Funds	Fixed Term FTE	Additional Information
0.25 CENT SALES TAX FUND						
Parks and Recreation	Volunteer Coordination	52,377	0.50	-	-	
Parks and Recreation	Reallocation of Positions from Recreation Activity Fund	289,946	3.00	50,000	-	Shifts funding for positions more suited to 0.25 Cent Sales Tax Fund including Events Manager, Philanthropy Manager, and Business Analyst (upgraded from 0.50 FTE to 1.0 FTE).
Parks and Recreation	Convert Seasonal Pool Manager to Standard Positions	70,000	2.00	-	-	
Civic Area/Parks and Recreation	Civic Area Activation/Events Contribution	-	-	50,000	-	
	Total	$ 412,323	5.50	$ 100,000	-	
AFFORDABLE HOUSING FUND						
Housing	Planner I - Convert from Fixed-Term to Ongoing	66,489	1.00	-	-	
Housing	Data Management System	-	-	75,000		
Housing	Communications Specialist III (split 25/75 with Housing Dept.)	-	-	77,250	0.75	2yr fixed-term
	Total	$ 66,489	1.00	$ 152,250	-	
BOULDER JUNCTION ACCESS GENERAL IMPROVEMENT DISTRICT - TRAVEL DEMAND MANAGEMENT FUND						
Downtown-University Hill Mgmt. District	Travel Demand Programs at Boulder Junction	26,857	-	-	-	
	Total	$ 26,857	-	$ -	-	
CLIMATE ACTION PLAN FUND						
Community Planning and Sustainablity	Communications Specialist II - Extend Fixed-Term for Two Years	-	-	37,410	0.50	Funding is split 50/50 with General Fund

ATTACHMENT B Fund / Department	Action	Ongoing Funds	Ongoing FTE	One Time Funds	Fixed Term FTE	Additional Information
DOWNTOWN COMMERCIAL DISTRICT (CAGID) FUND						
Downtown-University Hill Mgmt. District	Trinity Commons Construction Partnership	-	-	1,427,765	-	Final construction costs exceeded original estimate
Downtown-University Hill Mgmt. District	Garage Elevator Repair	-	-	609,000	-	Repair and modernize elevators at 1100 Spruce and 1500 Pearl
Downtown-University Hill Mgmt. District	Access Management and Parking Strategy	-	-	31,000	-	
Downtown-University Hill Mgmt. District	EcoPass Program	116,435	-	-		
	Total	$ 116,435	-	$2,067,765	-	
UNIVERSITY HILL COMMERCIAL DISTRICT (UHGID) FUND						
Downtown-University Hill Mgmt. District	Access Management and Parking Strategy	-	-	7,000	-	
	Total	$ -	-	$ 7,000	-	
LIBRARY FUND						
Library and Arts	Library Collections	-	-	150,000	-	
Library and Arts	Library Marketing	-	-	40,000	-	
Library and Arts	Reallocation of Library Facilities Maintenance to Public Works-DSS (General Fund)	(454,237)	(1.00)	-	-	See PW - Development and Support Services in the General Fund.
	Total	$ (454,237)	(1.00)	$ 190,000	-	

ATTACHMENT B Fund / Department	Action	Ongoing Funds	Ongoing FTE	One Time Funds	Fixed Term FTE	Additional Information
OPEN SPACE FUND						
OSMP	Agricultural Resources Management Plan Implementation	15,000	-	-	-	
OSMP	Climate Change Adaption	5,000	-	-	-	
OSMP	Associate Planner - Extend Fixed-Term for Three Years	73,969	1.00	-	-	This position replaces the Visitor Master Plan Coordinator position that expired in 2015.
OSMP	Cultural Resources Technician - Upgrade to 1.0 FTE and Extend Fixed-Term for Three Years	-	-	54,845	1.00	3yr fixed-term
OSMP	Maintenance III Trails Specialist	-	-	63,000	1.00	2yr fixed-term
OSMP	Trail Contract and Project Manager - Extend Fixed-Term for One Year	-	-	97,000	1.00	1yr fixed-term
OSMP	Water Resources Technician - Extend Fixed-Term for Three Years	-	-	52,400	1.00	3yr fixed-term
OSMP	Administrative Specialist III - Two-Year Fixed-Term			73,500	1.00	2yr fixed-term
OSMP	Ranger On-call/Standby	3,000	-	-	-	
OSMP	Seasonal Resource Information Staff	55,000	-	-	-	
OSMP	Seasonal Sign Group Increase	38,500	-	-	-	
OSMP	Addition of 25 Vehicles to Fleet - Shift from Lease to Ownership	150,000	-	750,000	-	Shift to ownership model will generate ongoing departmental savings (see below)
OSMP	Reduction in Vehicle Lease Costs	(165,000)	-	-	-	
OSMP	Junior Ranger Seasonal Funding	177,500	-	-	-	
OSMP	Shift Trails Seasonal Funding from CIP to Operating Budget	-	-	-	-	This is a reallocation of budget from Capital to Operating. No net impact.
	Total	$ 352,969	1.00	$1,090,745	5.00	
PLANNING AND DEVELOPMENT FUND						
Community Planning and Sustainability	Development Code Update Staffing	-	-	64,702	1.00	Extension of Associate Planner fixed-term position for an additional two years to play key role in form-based code pilot program.

ATTACHMENT B Fund / Department	Action	Ongoing Funds	Ongoing FTE	One Time Funds	Fixed Term FTE	Additional Information
PLANNING AND DEVELOPMENT FUND CONTINUED						
Community Planning and Sustainability	Development Review Specialist	-	-	83,161	1.00	2yr fixed-term to conduct landscape plan review and inspection.
PW-Development and Support Services	Landlink Development and Information Tracking System - Extend Backfill Positions for Two Years	-	-	159,573	2.00	Extension of a fixed-term Engineering Specialist and an Associate Project Specialist to backfill for staff assigned to Landlink implementation. Landlink is a development information tracking system.
PW-Development and Support Services	Rental Housing License Program - Extend Fixed-Term Administrative Specialist II for Two Years	-	-	73,984	1.00	Extension of fixed-term to support SmartRegs Ordinance compliance.
	Total	$ -	-	$ 381,420	5.00	
RECREATION ACTIVITY FUND						
Parks and Recreation	Reallocation of Positions to 0.25 Cent Sales Tax Fund	-	(2.50)	(339,946)	-	
	Total	$ -	(2.50)	$ (339,946)	-	
TRANSPORTATION FUND						
PW - Transportation	Construction Cost Inflation	570,053	-	-	-	Bid pricing for transportation projects are averaging 15-20% higher than engineering estimates due to increasing materials costs.
PW - Transportation	School Zone Flasher System Replacement	105,000	-	-	-	
PW - Transportation	Signal Technical Apprentice	70,000	1.00	-	-	
	Total	$ 745,053	1.00	$ -	-	

ATTACHMENT B Fund / Department	Action	Ongoing Funds	Ongoing FTE	One Time Funds	Fixed Term FTE	Additional Information
WATER UTILITY FUND						
PW-Utilities	Nederland Wastewater Treatment Facility Improvement Intergovernmental Agreement Reimbursement	17,300	-	-	-	
PW-Utilities	Betasso Water Treatment Plant Residuals Disposal	90,000	-	-	-	
PW-Utilities	Xcel Standby Electric Service Charges for Boulder Canyon Hydro (BCH)	35,000	-	-	-	BCH used to sell power to Xcel and receive payment that was net of the facility's stand-buy power costs. BCH is now contracted to sell energy to Tri-State and can no longer net the transactions.
PW-Utilities	Northern Water Colorado Big Thompson Project Rate Increase	-	-	72,000	-	Northern Water's Cost-of-Service Study called for rate increases between 2014 and 2018.
	Total	$ 142,300	-	$ 72,000	-	
WORKERS COMPENSATION FUND						
Finance	Safety Administrator	91,725	1.00	-		
	Total	$ 91,725	1.00	$ -	-	

Long Range Fiscal Planning

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

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

Revenue Stabilization

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

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

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

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

dedicated and sunset (CAP tax-2017, .25 cent sales tax-2035) support key climate initiatives and valued quality of life programs and services. Most recently, voters approved a temporary .15 cent sales tax for Transportation and the extension of two Open Space taxes. The combination of these result in 16 years of a .15 cent tax for Transportation (2014-2029), ten years of a .15 cent sales tax for general city operations (2030-2039), and ongoing support of Open Space and general city operations through the renewal of a .33 cent sales tax.

In 2010, City Council reviewed development taxes and fees and implemented an updated impact fee structure to increase development's contribution to growth related costs. In November 2011, voters approved a measure allowing the city to leverage existing revenues to bond for up to $49 million in capital projects that address significant deficiencies and high priority infrastructure improvements throughout the community. These projects are all underway and the majority will be completed by the end of 2016. Details of the Capital Bond projects can be found in the Draft 2016-2021 DRAFT Capital Improvement Plan.

The city continues to pursue strategies for revenue stabilization. In November 2014, voters approved a temporary .30 cent tax in support of short-term community culture and safety related capital projects (see Comprehensive Financial Strategy on the next page).

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 a next step toward ensuring greater transparency and a budget that supports community priorities as identified through council and public input and defined in the Sustainability Framework Outcomes and Priority Based Budgeting results, a Community Dashboard will soon be on-line, showing goals, targets, and progress in these outcome areas. The first phase of this effort will focus on a few key goals in each area and will show performance data currently known. Future phases will include ongoing measurement collection and benchmarking, as well as more detailed drill down functionality on specific performance measures, and a tie in to amounts budgeted in support of the outcomes.

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 2016 Recommended Budget. This study will be updated every other year.

Comprehensive Financial Strategy

During 2013 and 2014, a cross-departmental team completed the update of the city's Comprehensive Financial Strategy (CFS). This is the evolution and next version of the original Blue Ribbon Commission work. The conclusion from the Commission's original work was if the city continued on the same path, there would be an annual gap between revenues and expenditures of $135 million per year by 2030. In the original work, an econometric model was used that took into account the impact of an aging population, the continuation of the erosion in the type of goods that are subject to sales and use tax, and other demographic impacts expected in the next 20 years. Since that work was done, Council has implemented and adhered to some very powerful financial policies that have brought stability to the financial situation of the city. The main policy adopted has resulted in a truly balanced budget. That is, ongoing expenditures are balanced to ongoing revenues, and one-time revenues are used for one-time expenditures. By using this financial discipline on an ongoing basis, and if it is used in the future, the gap for currently provided services is gone.

To maintain this position, the challenge in the future occurs when new ongoing services and programs are added. These new costs must be kept in balance with ongoing revenues. The ongoing revenues may come from normal growth in current revenues, new revenues that are approved by the voters or by reducing current expenses that are equal to the new costs. This is part of the work that occurs in Priority Based Budgeting. The financial model we are using now is not an econometric model. The original model was not easy to update on an ongoing basis, was very complex, and could not be used in conjunction with the ongoing budget processes of the city. This new model is one staff can use in conjunction with the annual budget and project into the future.

Due to the financial policies now being used by the city, the impacts that were included in the original econometric model are included each year while doing the annual budget. The annual budget looks at the upcoming year and five years into the future. The new CFS budget model is

used to analyze various trends that look twenty years into the future. Other major financial policies enacted by the Council and used by the city that have had a major impact on reducing the gap and that address the peaks and troughs of the business cycle are:

- Carrying adequate reserves to help ride out the early stages of economic downturns and natural disasters.
- When the economy does turn down for an extended period of time, ongoing expenses are reduced by the amount of reduction in ongoing revenues
- Expenditures for capital come from one-time money or from borrowed money that can be paid with current or new sources of revenue.
- New expenditures occurring due to new capital can be absorbed with current revenues, or if significant, a new source of revenue needs to be approved to offset the impact of the new costs.

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

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.

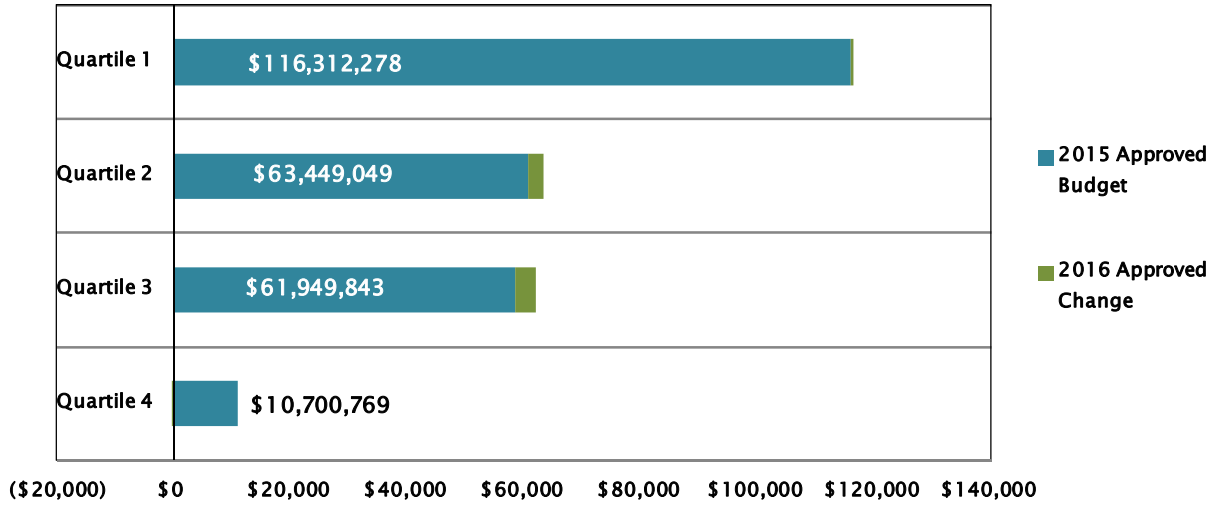
2016 PBB Outcomes

Now integrated into its sixth 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 2016 PBB process was able to maintain the quartile information previously identified and the 2016 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 2016 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 shows the distribution of the 2016 budget and budget additions by Quartile. The largest amount of investment is in Quartile 3, with a lesser amount of investment in Quartiles 2.

Figure 2-02: Budget Allocations for 2016 in Priority Based Budgeting Terms



Another way to look at the resource shifts achieved by using PBB in the budgeting process is shown in Table 2-01 below. The share of resources between the quartiles changed very little between 2015 and 2016 with slight decreases in Quartiles 1 and 4. Overall, funding did increase in Quartile 1, but not in proportion to Quartiles 2 and 3. Funding actually decreased slightly in Quartile 4 programs.

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

PRIORITY BASED BUDGETING

Quartile	2015 Approved Budget	Share of 2015 Total (%)	2016 Approved Change	Change to 2015 Budget (%)	2016 Approved Budget	Share of 2016 Total (%)
Q1	$115,896,189	47.1%	$416,089	0.4%	$116,312,278	46.1%
Q2	60,694,156	24.7%	2,754,893	4.5%	63,449,049	25.1%
Q3	58,556,012	23.8%	3,393,831	5.8%	61,949,843	24.5%
Q4	10,921,591	4.4%	-220,823	-2.0%	10,700,769	4.2%

PRIORITY BASED BUDGETING RESULTS AND ATTRIBUTES

Policy goals for the 2016 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 2016 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's budget represents 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: 2016 Budget Allocation by Priority Based Budgeting Quartile, All City Programs

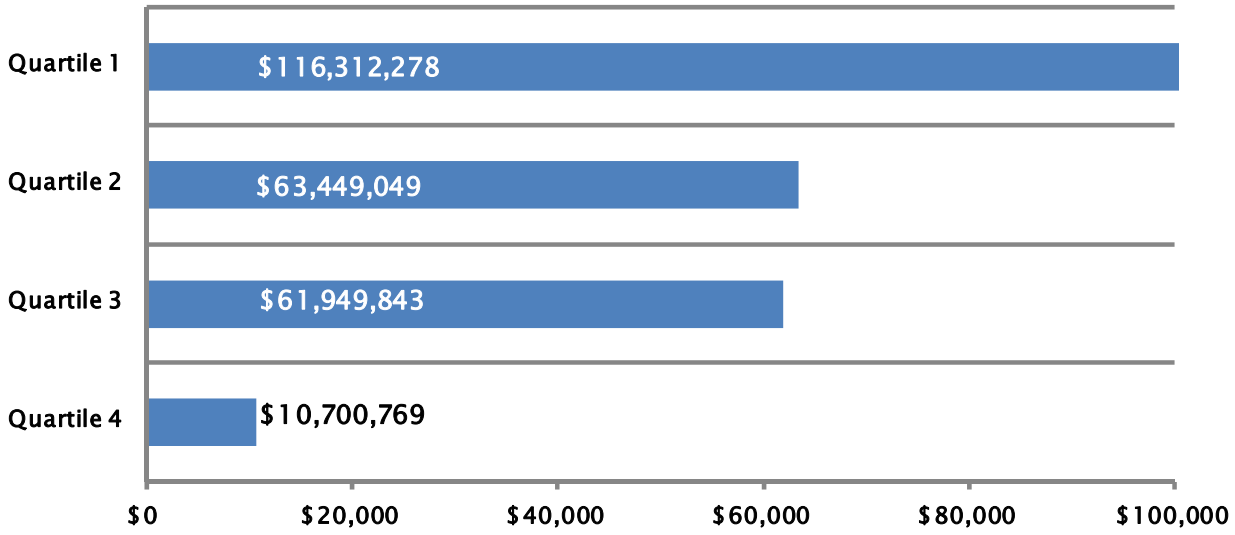


Figure 2-04: 2016 Budget Allocation by
Priority Based Budgeting Quartile for Community Programs

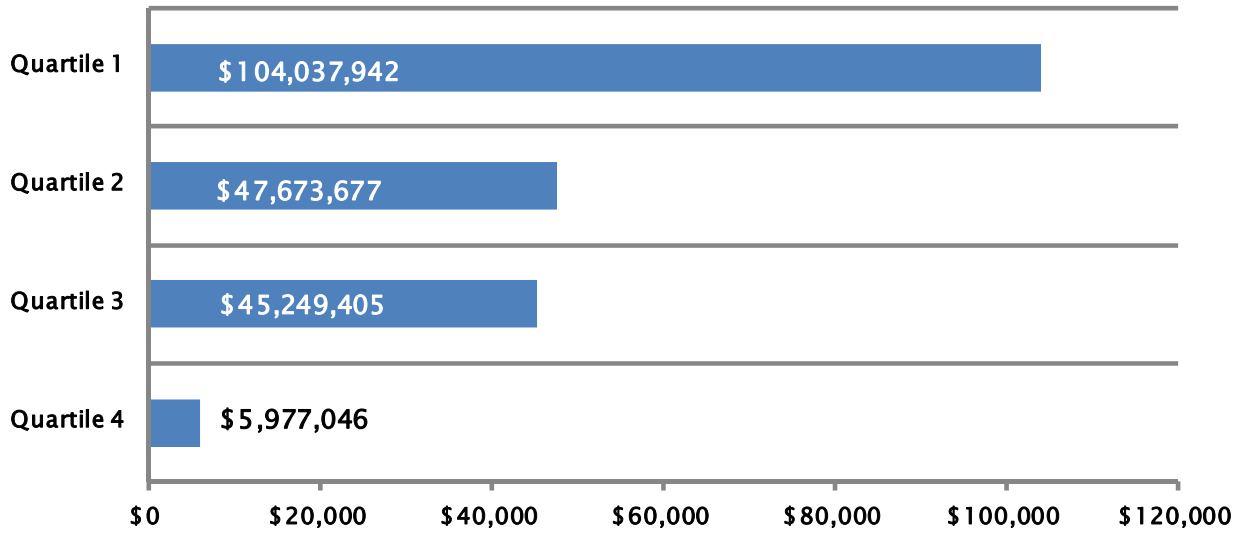
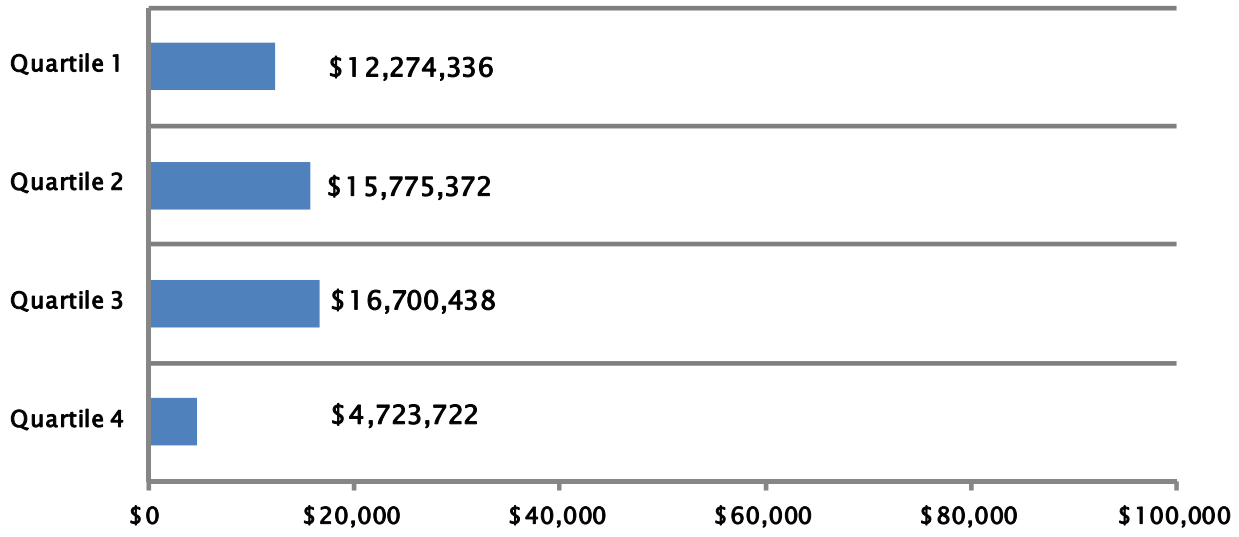


Figure 2-05: 2016 Budget Allocation by
Priority Based Budgeting Quartile for Governance Programs



City of Boulder

PRIORITY BASED BUDGETING PROGRAMS BY QUARTILE

2016 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*, Top 10 Places to do Business (#3) – *Business Review USA*, 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 Mayor Pro Tem, and seven Council members. City Council members are elected at-large and are non-partisan. The Mayor and Mayor Pro Tem are chosen for two-year terms by the Council from among its nine members.

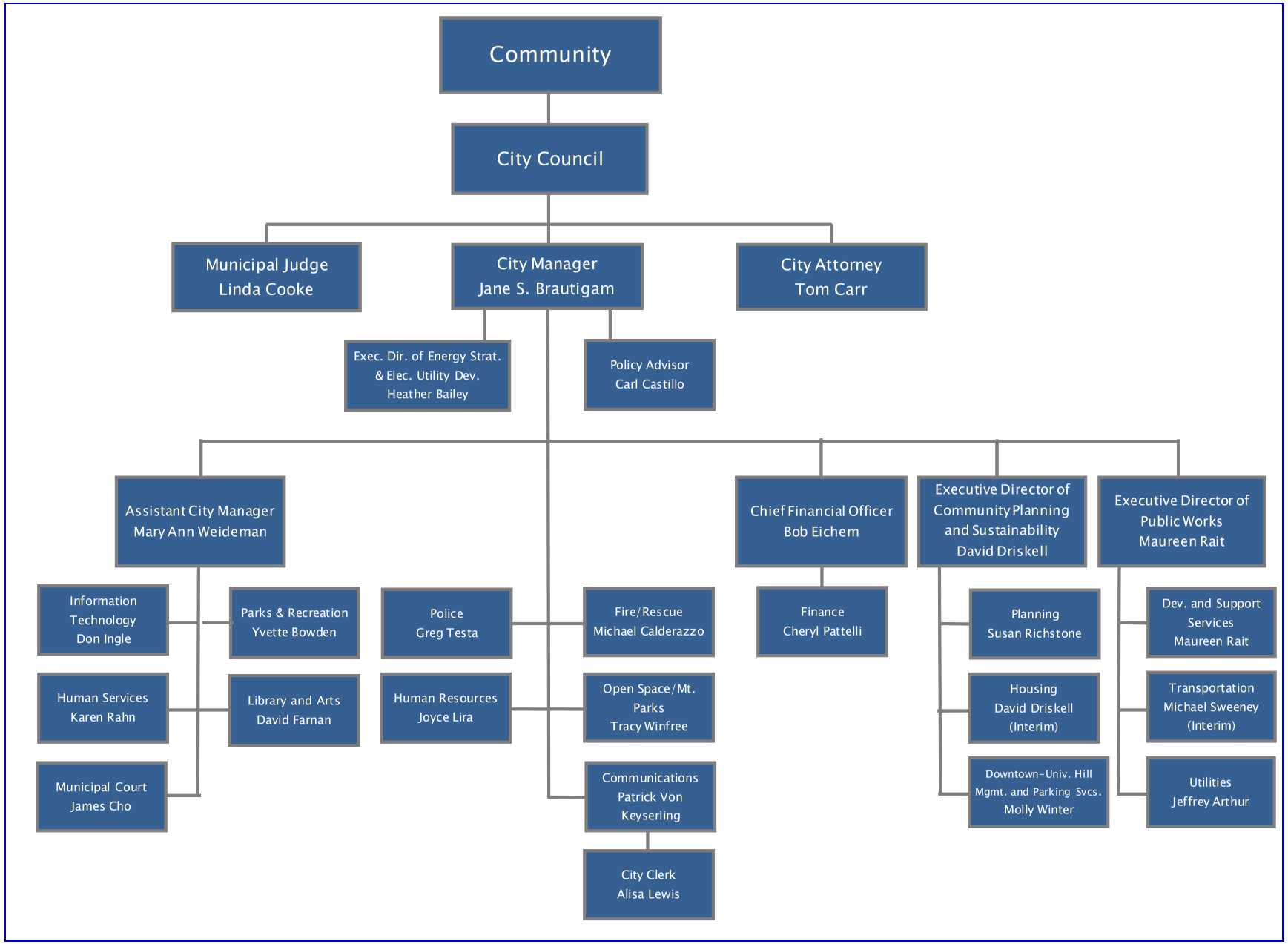
Demographic Characteristics

Population:	103,163[1]
Median Age:	27.7[1]
Median Education:	75% of residents with Bachelor's degree or higher[1]
Median Family Income:	$104,358[1]
Median Household Income:	$56,312[1]
Per Capita Income:	$37,286[1]
Median Value of Owner-Occupied Housing Units:	$477,200[2]
Median Rent:	$1,189[2]
Persons Below Poverty Level:	24.1%[2]
Unemployment Rate:	3.8% (Source: June 2015, Bureau of Labor Statistics)

[1] Source: Boulder Economic Council 2013 Demographic Snapshot.

[2] Source: U.S. Census Bureau: State and County QuickFacts.

Figure 3-01: City of Boulder 2015 Organizational Chart



BUDGET PHILOSOPHY AND PROCESS

Budget Philosophy

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

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

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

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

Budget Process

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

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

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

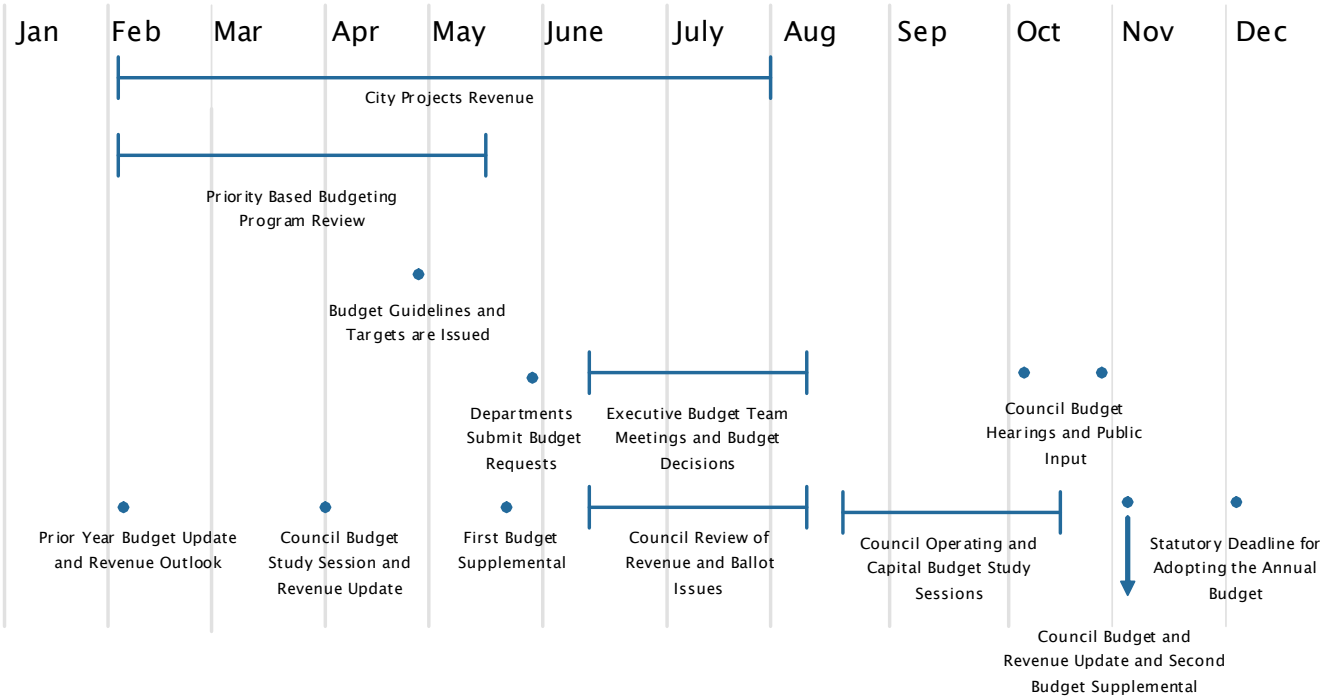
Departments begin developing their detailed budgets in May with review by boards and/or commissions where appropriate. The City Manager reviews departmental budgets in June/July and meets with staff as needed to discuss the proposals submitted by departments.

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

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

There are opportunities during the fiscal year for changes to the annual appropriation approved by City Council. The first is the "Carryover and First Budget Supplemental," 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. Another 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.

Figure 3-02: Schedule of Budget Process by Month



However, in years where new initiatives are launched and other unique circumstances become apparent after annual budget approval, additional adjustments to base may be brought forward for council consideration.

Fund Accounting

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

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

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

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

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

Fund Definitions

General Fund

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

Special Revenue Funds

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

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

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

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

- **Affordable Housing Fund** accounts for cash in lieu financial contributions from developers and General Fund contributions which are to be used to construct, purchase and maintain permanently affordable housing units in Boulder. This fund is also used to cover administrative costs to run the program.

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

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

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

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

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

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

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

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

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

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

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

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

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

Capital Project Funds

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

The City of Boulder has the following Capital Project Funds:

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

Debt Service Funds

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

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

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

Enterprise Funds

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

The City of Boulder has the following Enterprise Funds:

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

Internal Service Funds

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

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

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

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

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

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

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

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

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

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

Pension Trust Funds

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

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

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

Budget Basis

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

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

Budget Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- **Full Time Equivalent (FTE)** – Unit used to measure the hours in an employee's contract based on a 40 hour work week.

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

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

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

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

- **Infrastructure** – Facilities on which the continuance and growth of a community depend, such as streets, water lines, etc.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City of Boulder

Citywide Financial and Management Policies

2016 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 one-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 responsible bidder with the lowest true interest cost to the city.
- Municipal bonds, Interfund loans, equipment leases (with the exception of vehicles) and sale/leaseback agreements are approved methods for financing capital projects.

Section 7: Reserve Policy

7.1 Fund Reserves

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

7.2 Declared Emergency

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

  General Fund (no legal restrictions):

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

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

- Emergency/stabilization reserves
- Various replacement reserves

Section 8: Cash Management and Investments

8.1 Investment

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

8.2 Diversification

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

8.3 Cash Management

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

8.4 Reporting

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

City of Boulder

RESERVE POLICIES BY FUND

2016 Recommended Budget

Category	Reserve	Purpose	Current Reserve Policy	2016 Projected Amount	Reserve Policy Met (Yes/No)
GENERAL					
Projected 2016 Year-End Fund Balance Before Reserves				**$ 27,432,000**	
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.	21,052,000	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).	2,153,000	Yes
Projected 2016 Year-end Fund Balance After Reserves				**$ 4,227,000**	
.25 CENT SALES TAX					
Projected 2016 Year-End Fund Balance Before Reserves				**$ 3,370,082**	
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).	522,633	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.	158,015	Yes
Emergency/ Stabilization	FEMA De-Obligation	This reserve is established to cover potential downward adjustments in FEMA (flood) reimbursements received.	Reserve is set at 7% of FEMA reimbursements.	9,627	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.	68,600	Yes
Projected 2016 Year-end Fund Balance After Reserves				**$ 2,611,207**	
AFFORDABLE HOUSING					
Projected 2016 Year-End Fund Balance Before Reserves				**$ 1,289,767**	
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.	46,645	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).	11,380	Yes
Projected 2016 Year-end Fund Balance After Reserves				**$ 1,231,742**	
AIRPORT					
Projected 2016 Year-End Fund Balance Before Reserves				**$ 716,391**	
Emergency/ Stabilization	Designated Reserve	This is an unappropriated reserve for operating and capital emergencies and revenue shortfalls.	25% of Fund's operating budget.	104,801	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.	10,089	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	1,300	Yes
Projected 2016 Year-end Fund Balance After Reserves				**$ 600,201**	

Reserve Policies

Category	Reserve	Purpose	Current Reserve Policy	2016 Projected Amount	Reserve Policy Met (Yes/No)
BOULDER JUNCTION GENERAL IMPROVEMENT DISTRICT -TDM					
Projected 2016 Year-End Fund Balance Before Reserves				**$ 46,705**	
Emergency/ Stabilization	Designated Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	10% of Fund's operating budget.	-	No
Projected 2016 Year-end Fund Balance After Reserves				**$ 46,705**	
BOULDER JUNCTION GENERAL IMPROVEMENT DISTRICT (GID) PARKING					
Projected 2016 Year-End Fund Balance Before Reserves				**$ 43,351**	
Emergency/ Stabilization	Designated Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	10% of Fund's operating budget.	43,351	Yes
Projected 2016 Year-end Fund Balance After Reserves				**$ -**	
CAPITAL DEVELOPMENT					
Projected 2016 Year-End Fund Balance Before Reserves				**$ 9,648,792**	
Emergency/ Stabilization	Emergency Reserve	Reserve was established to cover emergencies and revenue fluctuations.	Current reserve policy designates $500,000 to cover the purposes of the fund.	500,000	Yes
Projected 2016 Year-end Fund Balance After Reserves				**$ 9,148,792**	
CLIMATE ACTION PLAN					
Projected 2016 Year-End Fund Balance Before Reserves				**$ 76,584**	
Emergency/ Stabilization	Emergency Reserve	Reserve is to provide a cushion for revenue shortfalls, emergencies, and for expenditure opportunities.	Reserve is currently set at $50,000.	50,000	Yes
Liability	Compensated Absences Liability Reserve	Reserve was established to fund sick/vac/app. bonus liability.	Reserve is to fully cover sick/vac/app. bonus liability.	-	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve was established to fund 27th pay period which occurs every 11 years.	25,773	Yes
Projected 2016 Year-end Fund Balance After Reserves				**$ 811**	
COMMUNITY HOUSING ASSISTANCE PROGRAM					
Projected 2016 Year-End Fund Balance Before Reserves				**$ 36,203**	
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.	17,903	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).	18,300	Yes
Projected 2016 Year-end Fund Balance After Reserves				**$ -**	
COMPUTER REPLACEMENT					
Projected 2016 Year-End Fund Balance Before Reserves				**$ 6,827,322**	
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.	2,833,590	Yes
Projected 2016 Year-end Fund Balance After Reserves				**$ 3,993,732**	

Category	Reserve	Purpose	Current Reserve Policy	2016 Projected Amount	Reserve Policy Met (Yes/No)
DOWNTOWN COMMERCIAL DISTRICT					
Projected 2016 Year-End Fund Balance Before Reserves				**$ 3,770,565**	
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.	542,485	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.	180,890	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).	113,236	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.	-	Yes
Projected 2016 Year-end Fund Balance After Reserves				**$ 2,933,954**	

EQUIPMENT REPLACEMENT					
Projected 2016 Year-End Fund Balance Before Reserves				**$ 5,865,287**	
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.	5,862,756	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).	1,457	Yes
Projected 2016 Year-end Fund Balance After Reserves				**$ -**	

Category	Reserve	Purpose	Current Reserve Policy	2016 Projected Amount	Reserve Policy Met (Yes/No)
FACILITY RENOVATION AND REPLACEMENT					
Projected 2016 Year-End Fund Balance Before Reserves				**$ 4,136,764**	
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.	4,129,930	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	4,834	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g., 2013).	2,000	Yes
Projected 2016 Year-end Fund Balance After Reserves				**$ -**	

FLEET OPERATIONS					
Projected 2016 Year-End Fund Balance Before Reserves				**$ 517,009**	
Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies.	5% of Fund's operating budget.	354,981	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.	111,934	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).	50,094	Yes
Projected 2016 Year-end Fund Balance After Reserves				**$ -**	

LIBRARY					
Projected 2016 Year-End Fund Balance Before Reserves				**$ 1,201,859**	
Emergency/ Stabilization	Emergency	Reserve was established to cover emergencies.	Current reserve policy designates 10% of annual Library revenues for emergencies.	121,293	Yes
Projected 2016 Year-end Fund Balance After Reserves				**$ 1,080,566**	

Category	Reserve	Purpose	Current Reserve Policy	2016 Projected Amount	Reserve Policy Met (Yes/No)
OPEN SPACE					
Projected 2016 Year-End Fund Balance Before Reserves				**$ 14,163,223**	
Emergency/ Stabilization	OSBT Contingency Reserve	Reserve was established to cover revenue fluctuations which might impact the Fund's ability to make debt service payments, as well as emergencies related to acquisitions.	Reserve per OSBT is to cover an amount based on outstanding General Obligation and BMPA debt totals supported by sales tax revenues.	3,789,762	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.	40,000	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).	242,000	Yes
Emergency/ Stabilization	FEMA De-Obligation	This reserve is established to cover potential downward adjustments in FEMA (flood) reimbursements received.	Reserve is set at 7% of FEMA reimbursements.	6,289	Yes
Projected 2016 Year-end Fund Balance After Reserves				**$ 9,595,172**	
PERMANENT PARKS AND RECREATION					
Projected 2016 Year-End Fund Balance Before Reserves				**$ 637,106**	
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.	63,081	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.	22,000	Yes
Projected 2016 Year-end Fund Balance After Reserves				**$ 552,025**	
PLANNING AND DEVELOPMENT SERVICES					
Projected 2016 Year-End Fund Balance Before Reserves				**$ 3,628,515**	
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.	692,794	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).	254,761	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.	469,797	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.	11,540	Yes
Projected 2016 Year-end Fund Balance After Reserves				**$ 2,199,623**	

Reserve Policies

Category	Reserve	Purpose	Current Reserve Policy	2016 Projected Amount	Reserve Policy Met (Yes/No)
PROPERTY AND CASUALTY					
Projected 2016 Year-End Fund Balance Before Reserves				**$ 5,290,415**	
Liability	Liability	The Property & Casualty Reserve will be self-insured. The fund was set up when insurance costs were expected to increase significantly.	Goal is to fully fund an actuarially calculated liability as of the end of the prior year at the 80% confidence level.	1,307,914	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).	11,900	Yes
Projected 2016 Year-end Fund Balance After Reserves				**$ 3,970,601**	
RECREATION ACTIVITY					
Projected 2016 Year-End Fund Balance Before Reserves				**$ 1,666,660**	
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.	864,438	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.	158,000	Yes
Projected 2016 Year-end Fund Balance After Reserves				**$ 644,222**	
STORMWATER/FLOOD MANAGEMENT UTILITY					
Projected 2016 Year-End Fund Balance Before Reserves				**$ 12,745,927**	
Bond	Bond Reserve	These reserves are established in accordance with bond covenant requirements for revenue bonds.	Reserve amount defined individually for each bond issuance, equal to approximately one year's annual debt payment.	2,312,552	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 $1,000,000.	1,050,000	Yes
Emergency/ Stabilization	FEMA De-Obligation	This reserve is established to cover potential downward adjustments in FEMA (flood) reimbursements received.	Reserve is set at 7% of FEMA reimbursements.	41,750	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	61,183	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	62,480	Yes
Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	25% of Fund's operating budget (including transfers).	1,177,385	Yes
Emergency/ Stabilization	Capital Reserve	This is an unappropriated reserve for capital expenditures due to emergencies and/or revenue shortfalls.	Minimum annual capital costs for renewal and replacement of utility infrastructure.	200,000	Yes
Projected 2016 Year-end Fund Balance After Reserves				**$ 7,840,577**	

Category	Reserve	Purpose	Current Reserve Policy	2016 Projected Amount	Reserve Policy Met (Yes/No)
TELECOMMUNICATIONS					
Projected 2016 Year-End Fund Balance Before Reserves				**$ 1,565,466**	
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.	1,565,466	Yes
Projected 2016 Year-end Fund Balance After Reserves				**$ -**	

TRANSPORTATION					
Projected 2016 Year-End Fund Balance Before Reserves				**$ 5,042,931**	
Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	Reserve is set at $475,000.	1,306,256	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	263,058	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement and includes allocation for designated reserves.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	239,729	Yes
Projected 2016 Year-end Fund Balance After Reserves				**$ 3,233,888**	

TRANSPORTATION DEVELOPMENT					
Projected 2016 Year-End Fund Balance Before Reserves				**$ 997,282**	
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 $112,860.	112,860	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	9,487	Yes
Projected 2016 Year-end Fund Balance After Reserves				**$ 849,935**	

Category	Reserve	Purpose	Current Reserve Policy	2016 Projected Amount	Reserve Policy Met (Yes/No)
UNIVERSITY HILL COMMERCIAL DISTRICT					
Projected 2016 Year-End Fund Balance Before Reserves				$ 677,339	
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.	160,071	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.	35,972	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).	17,714	Yes
Projected 2016 Year-end Fund Balance After Reserves				$ 463,582	

WASTEWATER UTILITY					
Projected 2016 Year-End Fund Balance Before Reserves				$ 8,463,020	
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.	1,570,139	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.	638,724	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).	220,480	Yes
Emergency/ Stabilization	FEMA De-Obligation	This reserve is established to cover potential downward adjustments in FEMA (flood) reimbursements received.	Reserve is set at 7% of FEMA reimbursements.	36,445	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).	2,606,576	Yes
Emergency/ Stabilization	Capital Reserve	This is an unappropriated reserve for capital expenditures due to emergencies and/or revenue shortfalls.	Minimum annual capital costs for renewal and replacement of utility infrastructure.	500,000	Yes
Projected 2016 Year-end Fund Balance After Reserves				$ 2,927,101	

Category	Reserve	Purpose	Current Reserve Policy	2016 Projected Amount	Reserve Policy Met (Yes/No)
WATER UTILITY					
Projected 2016 Year-End Fund Balance Before Reserves				**$ 30,225,287**	
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.	5,074,796	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 $15 million to the city. This money and related interest reside in this reserve until it is needed for the pipeline.	17,223,131	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	628,775	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	265,400	Yes
Emergency/ Stabilization	FEMA De-Obligation	This reserve is established to cover potential downward adjustments in FEMA (flood) reimbursements received.	Reserve is set at 7% of FEMA reimbursements.	87,951	Yes
Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	25% of Fund's operating budget (including transfers).	4,492,667	Yes
Emergency/ Stabilization	Capital Reserve	This is an unappropriated reserve for capital expenditures due to emergencies and/or revenue shortfalls.	Minimum annual capital costs for renewal and replacement of utility infrastructure.	2,000,000	Yes
Projected 2016 Year-end Fund Balance After Reserves				**$ 452,567**	
WORKERS COMPENSATION					
Projected 2016 Year-End Fund Balance Before Reserves				**$ 2,494,641**	
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.	2,023,329	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).	10,915	Yes
Projected 2016 Year-end Fund Balance After Reserves				**$ 460,397**	

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 2016 Recommended Budget totals $327 million and represents a 2.5 percent increase over the 2015 Approved Budget for all funds, including governmental, enterprise, internal service and capital improvement funds. The operating budget represents a 1.3 percent increase over 2015, while the capital budget represents 6.8 percent increase over 2015. **Figure 5-01** organizes the budget into its fundamental parts, separating operating from capital appropriations, and general from dedicated fund appropriations.

Figure 5-01: 2016 Recommended Budget (in $1,000s)

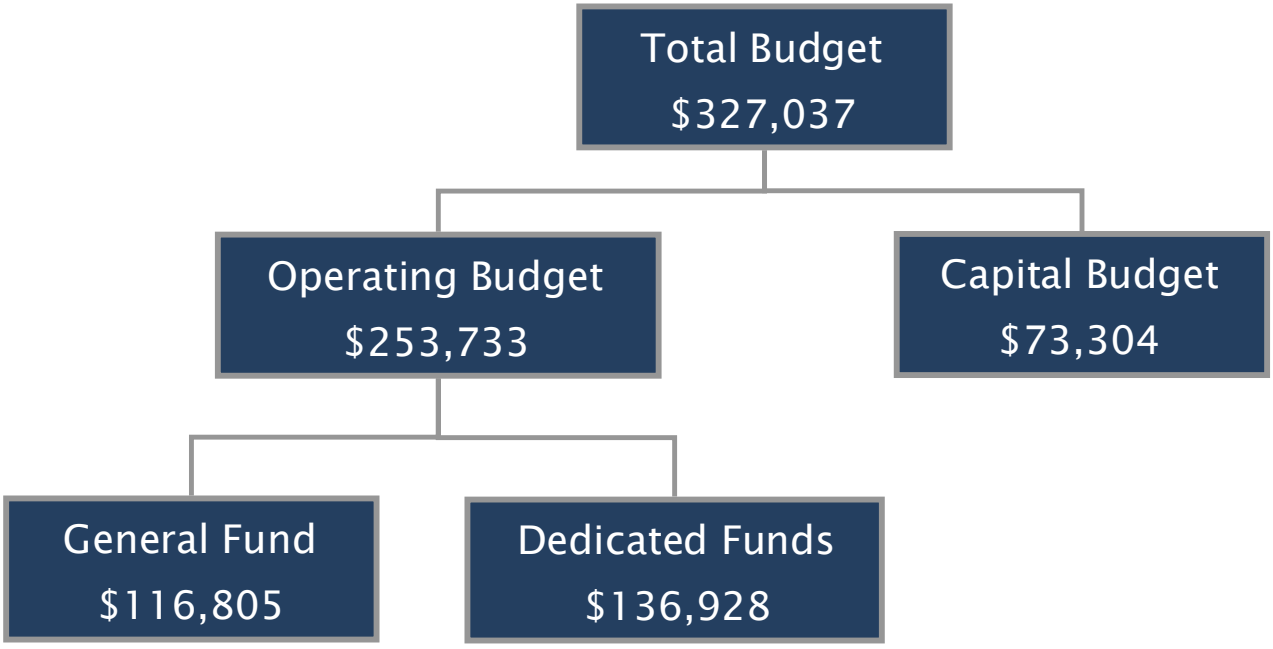


Table 5-01 provides an executive statement of the city's funds, including projected January 1, 2016 and December 31, 2016 balances. Most funds that are using fund balance have purposely set aside money in order to fund capital projects.

The Fund Financials section of this document shows a six year projection for each fund, in addition to 2014 actual and 2015 revised budget amounts. Moreover, each fund's reserve policy and current balances are summarized in the Budget Policies section of this document.

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

ACTIVITY BY FUND (in thousands)

Fund Title	Projected Fund Balance 1/1/2016	Estimated Revenues Including Transfers In	Appropriations Including Transfers Out	Projected Fund Balance 12/31/2016	Projected Changes in Fund Balance
General	$ 31,428	$ 128,264	$ 132,260	27,431	$ (3,996)
.25 Cent Sales Tax	2,189	8,905	7,724	3,370	1,181
Affordable Housing	738	2,122	1,570	1,290	552
Airport	599	580	462	717	118
Boulder Junction Access GID TDM	48	152	176	24	(24)
Boulder Junction GID Parking	49	427	434	43	-
Boulder Junction Improvement	628	805	825	608	(20)
Capital Development	7,596	2,114	61	9,649	2,053
Capital Improvement Fund	-	-	-	-	-
Climate Action Plan	188	1,844	1,955	77	(111)
Community Development Block Grant (CDBG)	-	634	634	-	-
Community Housing Assistance Program	658	2,550	3,173	36	(622)
Compensated Absences	1,482	828	945	1,365	(117)
Computer Replacement	6,793	1,973	1,940	6,827	34
Downtown Commercial District	4,340	8,478	8,782	4,037	(303)
Equipment Replacement	5,333	1,170	638	5,865	532
Facility Renovation and Replacement	5,281	2,908	4,052	4,137	(1,144)
Fleet Operations	498	3,798	3,779	517	19
Fleet Replacement	8,201	6,620	5,303	9,518	1,317
HOME Investment Partnership Grant	-	780	780	-	-
Library	1,202	7,570	7,570	1,202	-
Lottery	441	857	849	449	8
Open Space and Mountain Parks	15,970	32,893	34,725	14,138	(1,832)
Permanent Parks and Recreation	1,293	2,588	2,444	1,437	144
Planning and Development Services	4,356	10,111	10,838	3,628	(728)
Property and Casualty Insurance	5,392	1,775	1,876	5,290	(102)
Recreation Activity	1,582	10,499	10,415	1,667	85
Stormwater/Flood Management Utility	12,963	11,498	11,765	12,696	(267)
Telecommunications	1,523	747	705	1,565	42
Transit Pass GID	25	16	16	25	-
Transportation	6,461	32,407	33,825	5,043	(1,418)
Transportation Development	1,112	1,086	1,201	997	(115)
University Hill Commercial District	724	592	640	675	(49)
Wastewater Utility	7,635	20,308	19,555	8,388	753
Water Utility	33,681	55,346	58,902	30,126	(3,555)
Worker's Compensation Insurance	2,565	1,704	1,774	2,494	(71)
Totals	**$ 172,974**	**$ 364,949**	**$ 372,591**	**$ 165,331**	**$ (7,636)**

Note:
The table above reflects the impact of the 2016 budget, including estimated revenues (with transfers in) and appropriations (with transfers out), on projected unreserved fund balance.

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Citywide Sources

2016 Recommended Budget

The 2016 Recommended Budget is based on projected citywide revenues of over $319 million, representing a 2.0 percent increase over the total revenues projected for the 2015 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 69.0 percent of the total sources of city funds and are described in more detail below.

Figure 5-02: Citywide Revenues (Sources) for 2016
(in $1,000s)
TOTAL = $319,536

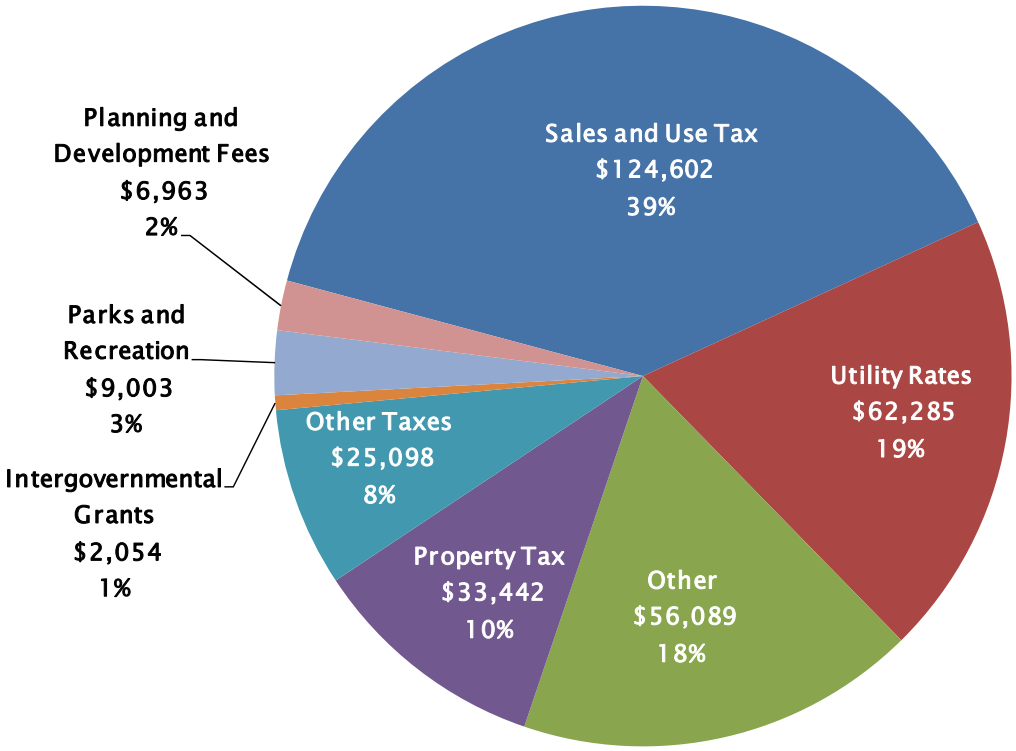
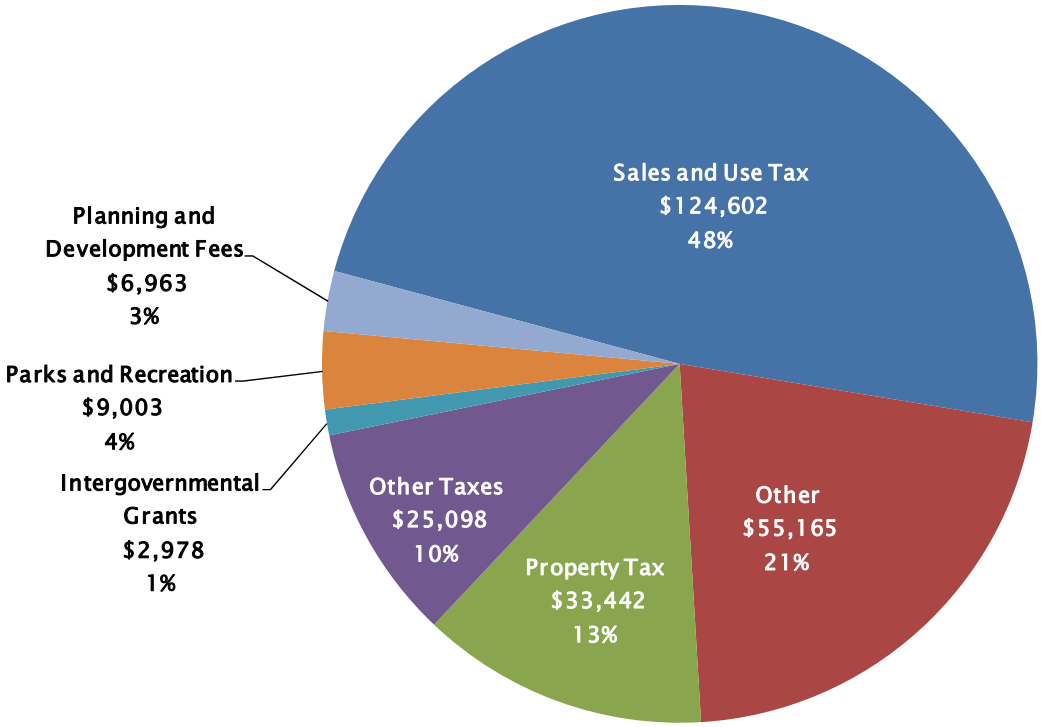


Figure 5-03 represents the citywide revenue sources without the Water, Wastewater, and Stormwater Utilities.

Figure 5-03: Citywide Revenues (Sources) for 2016, without Utilities
(in $1,000s)
TOTAL = $257,251



Sales and use taxes comprise 39.0 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.

Total sales and use tax collections were up 4.2 percent through June 2015 when compared to collections through June 2014. Retail sales tax revenues, which are the largest portion of total revenues and most indicative of ongoing revenue trends, are up 5.76 percent over 2014, through June 2015. It is anticipated that 2015 revenues will meet revenue projections.

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 2016

	Rate	Start Date	Expiration Date
Transportation Fund	0.15%	January 1, 2014 [1]	December 31, 2019
General Fund	0.30%	January 1, 2015 [2]	December 31, 2017
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 [3]	December 31, 2039
Open Space Fund	0.33%	January 1, 1990 [4]	N/A
General Fund	1.00%	January 1, 1964	N/A
General Fund	0.38%	January 1, 2009 [5]	N/A
General Fund	0.15%	January 1, 2010 [6]	N/A
Open Space Fund	0.40%	January 1, 1967	N/A
Transportation Fund	0.60%	January 1, 1967	N/A
2015 Sub Total	3.86%		

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

[2] A temporary Sales and Use Tax dedicated for Communtiy, Culture, and Safety projects was approved by voters in 2014.

[3] 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.

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

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

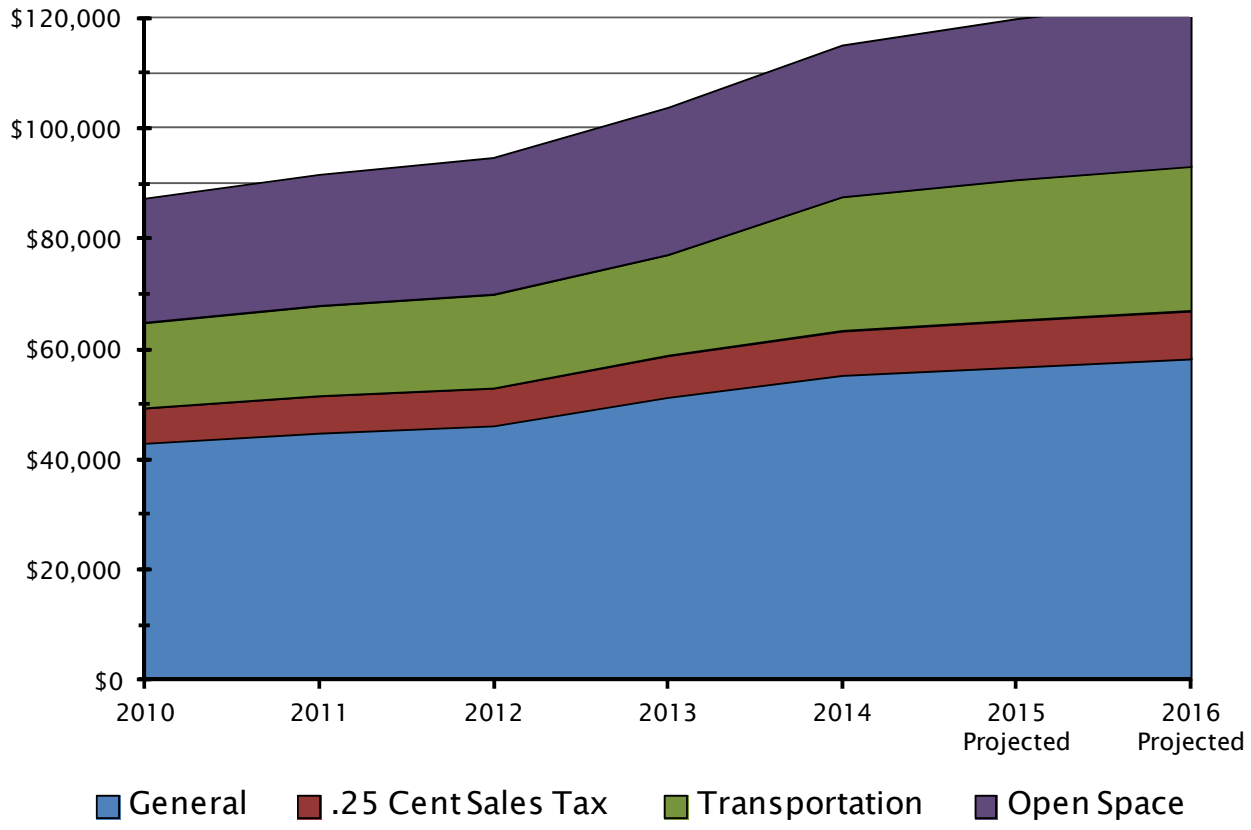
[6] The 0.15% Sales and Use Tax component was extended indefinitely and debruced by voters in 2009.

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 2010-2016
(in $1,000s)



Property tax revenue estimates for 2016 utilize the city's mill levy and current citywide assessed value. All property tax revenue growth (except the 2 mills for public safety services) was restricted to the Denver-Boulder Consumer Price Index (CPI) and a local growth factor, as provided by the TABOR Amendment to the Colorado Constitution. In the November 4, 2008 election, city voters approved the removal of the remaining TABOR restriction on property tax with a phase-in period and without any specific earmark for the use of the funds.

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

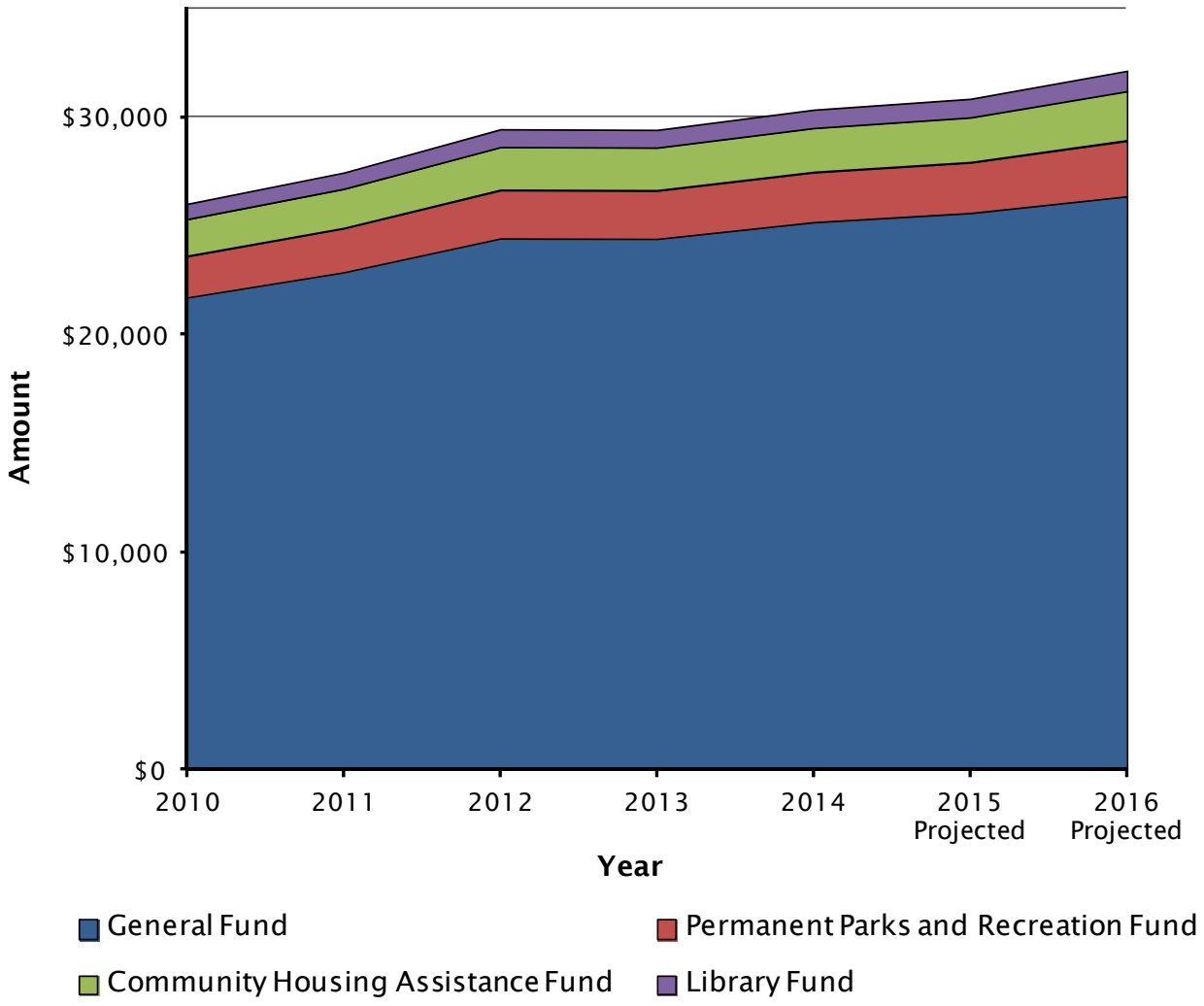
In 2016, the mill levy rate remains the same as in 2015. **Table 5-03** shows seven years of the history of the mill levy and establishes the basis of the 2016 Recommended Budget mill levy.

Table 5-03: Property Tax Rates for 2016

PROPERTY TAX	2010	2011	2012	2013	2014	2015	2016
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	**10.295**	**10.818**	**11.981**	**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 2010 through 2016.

Figure 5-05: Property Tax Revenues 2010-2016
(in $1,000s)



The 2016 Recommended Budget is based on projected General Fund revenues of $128 million (see **Figure 5-06**), representing a 8.1 percent increase over the total revenues projected for the 2015 Approved Budget.

Figure 5-06: General Fund Revenues (Sources) for 2016
(in $1,000s)
TOTAL = $128,264

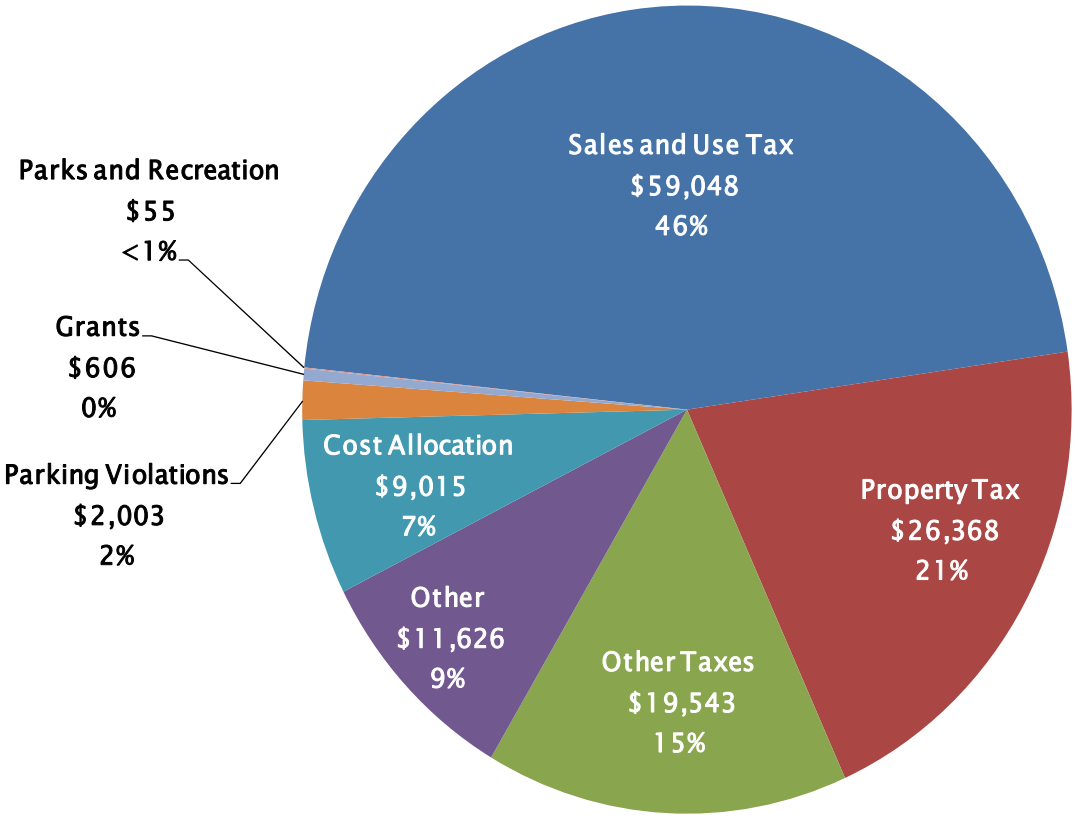


Table 5-04: Summary of Revenues (Sources) by Fund
(in $1,000s)

SOURCES BY UNRESTRICTED FUNDS

Fund and Source	2014 Actual	2015 Approved	2016 Recommended
General (includes Public Safety Fund)			
Revenue-			
Sales and Use Taxes	$ 49,512	$ 53,985	$ 58,366
Tax Increment Surplus	530	-	-
Food Service Tax	704	649	682
Accommodation Tax	5,356	5,734	6,502
Admission Tax	655	621	574
Property Tax	20,120	20,666	21,067
Property Tax (Public Safety)	5,062	5,200	5,301
Trash Hauler/Recycling Occupation Tax	1,663	1,670	1,766
Liquor Occupation Tax	672	692	326
Telephone Occupation Tax	774	774	729
Cable Television Franchise Tax and PEG Fee	1,339	1,414	1,448
Utility Occupation Tax	6,180	6,365	6,365
Specific Ownership Tax	1,310	1,377	1,530
Tobacco Tax	357	357	303
Rec Marijuana Tax, Fees & Licenses	-	-	1,560
Misc. Charges for Services	537	548	1,041
NPP and Other Parking Revenue	157	169	258
Meters - Out of Parking Districts	545	545	596
Meters - Within Parking Districts	2,825	2,825	2,845
Sale of Goods	89	92	75
Misc. Fines and Administr. Penal	27	28	5
Municipal Court Charges & Fines	2,200	2,200	1,600
Parking Violations	2,100	2,100	2,003
Photo Enforcement	1,445	1,445	1,522
Business Licenses	412	424	423
Misc. Intergovernmental Charges	361	372	442
Court Awards	155	160	158
Grants	798	692	606
Interest & Investment Earnings	303	255	225
Leases, Rents and Royalties	135	139	152
Miscellaneous Revenues	350	550	329
Education Excise Tax (To Reserve)	-	-	-
Parks Fees	271	192	249
Housing/Human Services Fees	148	146	200
Subtotal General Fund Revenue $	$ 107,089	$ 112,387	$ 119,249
Transfers In-			
Cost Allocation - All Funds	$ 7,841	$ 8,037	$ 8,854
Other	116	152	161
Subtotal General Fund Transfers In $	$ 7,957	$ 8,189	$ 9,015
Total General Fund Sources $	**$ 115,046**	**$ 120,576**	**$ 128,264**

SOURCES BY UNRESTRICTED FUNDS

Fund and Source	2014 Actual	2015 Approved	2016 Recommended
Community Housing Assistance (CHAP)			
Property Tax	$ 2,025	$ 2,080	$ 2,265
Development Excise Tax	150	150	150
Interest and Investment Earnings	20	16	16
Loan Repayment	120	120	120
Transfers In			
Housing Authority Loan Repayment			
Proceeds from Sale of Units	-	-	-
Other			
Total CHAP Sources $	**$ 2,315**	**$ 2,366**	**$ 2,551**
Total Unrestricted Sources	**$ 117,361**	**$ 122,942**	**$ 130,815**

SOURCES BY RESTRICTED FUNDS

Fund and Source		2014 Actual	2015 Approved	2016 Recommended
.25 Cent Sales Tax				
Sales and Use Taxes		$ 7,470	$ 8,059	$ 8,685
Interest and Investment Earnings		20	20	20
Valmont City Park			50	-
Grants and Donations		-	-	-
FEMA Reimbursement			-	-
Other		147	100	200
	Subtotal	$ 7,637	$ 8,229	$ 8,905
Affordable Housing Fund				
Cash In Lieu of Affordable Units		$ 1,000	$ 1,000	$ 858
Interest and Investment Earnings		30	20	20
Transfers In		240	240	240
Other		156	-	1,000
Fees		4	4	4
	Subtotal	$ 1,430	$ 1,264	$ 2,122
Airport				
Misc. Charges for Services		$ 8	$ 11	$ 11
Grants		1,400	-	-
Interest and Investment Earnings		4	2	5
Leases, Rents and Royalties		536	550	564
Miscellaneous		-	-	-
Sale of Land		-	500	-
	Subtotal	$ 1,948	$ 1,062	$ 580
BMPA Debt Service Fund				
Leases, Rents and Royalties		$ 1,662	$ 1,862	$ 1,862
	Subtotal	$ 1,662	$ 1,862	$ 1,862
Boulder Junction Access GID - TDM				
Property and Specific Ownership Tax		$ 18	$ 27	$ 40
Payments in Lieu of Taxes		113	56	109
Interest and Investment Earnings			1	2
	Subtotal	$ 131	$ 83	$ 151

SOURCES BY RESTRICTED FUNDS

Fund and Source		2014 Actual	2015 Approved	2016 Recommended
Boulder Junction Access GID - Parking				
Property and Specific Ownership Tax		$ 27	$ 53	$ 53
Parking Charges		-	56	61
Transfers in		-	324	313
	Subtotal	$ 27	$ 433	$ 427
Boulder Junction Improvement				
Excise Tax		$ 781	$ 529	$ 423
Use Tax		301	301	240
Interest and Investment Earnings		5	-	5
Transfers In		200	-	-
Miscellaneous Revenues		506	208	137
	Subtotal	$ 1,794	$ 1,038	$ 805
Capital Development				
Development Excise Tax		$ 138	$ 126	$ 102
Impact Fees		427	486	1,169
Transfers in			811	811
Interest and Investment Earnings		40	30	30
	Subtotal	$ 605	$ 1,454	$ 2,113
Capital Improvement Bond Fund				
Interest Income		$ 132	$ 8	$ -
Other		-	-	-
	Subtotal	$ 132	$ 8	$ -
Climate Action Plan				
Climate Action Plan Tax		$ 1,840	$ 1,853	$ 1,843
Miscellaneous Revenues		-	-	-
Interest and Investment Earnings		5.60	6	2
Grant Revenue		-	-	-
	Subtotal	$ 1,846	$ 1,859	$ 1,845
Community Development Block Grant (CDBG)				
Federal - Direct Grants		$ 684	$ 649	$ 634
	Subtotal	$ 684	$ 649	$ 634
Compensated Absences				
Charges from Departments		$ 730	$ 764	$ 819
Interest and Investment Earnings		12	9	9
	Subtotal	$ 742	$ 773	$ 828
Computer Replacement				
Charges from Departments		$ 1,771	$ 1,954	$ 1,954
Interest and Investment Earnings		45	18	19
Miscellaneous Revenues		-	-	-
	Subtotal	$ 1,816	$ 1,973	$ 1,973
Downtown Commercial District				
Property and Specific Ownership Tax		$ 1,106	$ 1,128	$ 1,245
Parking Charges		4,297	4,750	4,920
Interest and Investment Earnings		23	32	32
Leases, Rents and Royalties		181	176	415
Miscellaneous Revenues		21	15	68
Transfers In		1,525	1,810	1,798
Tax Increment Financing		890	-	-
10th and Walnut Other Revenue		39	40	
	Subtotal	$ 8,080	$ 7,950	$ 8,478

SOURCES BY RESTRICTED FUNDS

Fund and Source		2014 Actual	2015 Approved	2016 Recommended
Equipment Replacement				
Charges from Departments		$ 773	$ 977	$ 1,128
Interest and Investment Earnings		29	18	43
Miscellaneous Revenues		-	-	-
	Subtotal	$ 802	$ 995	$ 1,171
Facility Renovation & Replace				
Charges from Departments		$ 481	$ 489	$ 489
Transfer from Major Maintenance		2,701	1,669	1,669
Energy Contract Revenue		697	685	698
Miscellaneous Revenues		-	-	-
Interest and Investment Earnings		15	19	52
ATB Appropriations		-	-	-
	Subtotal	$ 3,894	$ 2,862	$ 2,908
Fire Pension				
City Pension Contributions		$ 261	$ 157	$ 263
	Subtotal	$ 261	$ 157	$ 263
Fleet Maintenance				
Charges from Departments		$ 3,442	$ 3,885	$ 3,411
Interest and Investment Earnings		4	1	4
Miscellaneous Revenues		371	368	382
	Subtotal	$ 3,816	$ 4,254	$ 3,797
Fleet Replacement				
Charges from Departments		$ 5,649	$ 6,257	$ 6,145
Sale of Assets		361	340	209
Interest and Investment Earnings		36	50	92
Miscellaneous Revenues		174	145	174
	Subtotal	$ 6,220	$ 6,791	$ 6,620
HOME				
Federal - Direct Grants		$ 811	$ 846	$ 780
	Subtotal	$ 811	$ 846	$ 780
Library				
Property Tax		$ 843	$ 866	$ 942
Misc. Charges for Services		120	120	135
Interest and Investment Earnings		15	7	8
Leases, Rents and Royalties		9	8	10
Grants		32	34	34
Transfers In		6,587	6,586	6,357
Other		24	27	84
	Subtotal	$ 7,629	$ 7,648	$ 7,570
Lottery				
Lottery Funds		$ 836	$ 836	$ 849
Interest and Investment Earnings		1	4	8
	Subtotal	$ 837	$ 840	$ 857
Open Space				
Sales and Use Taxes		$ 26,296	$ 28,468	$ 30,804
Sale of Capital Assets		-	-	-
Interest and Investment Earnings		325	101	104
Leases, Rents and Royalties		486	439	431
Voice and Sight Tag Program		-	132	227
Miscellaneous Revenues		-	-	-
Transfers In		1,103	1,141	1,327
	Subtotal	$ 28,210	$ 30,280	$ 32,893

SOURCES BY RESTRICTED FUNDS

Fund and Source		2014 Actual	2015 Approved	2016 Recommended
Permanent Parks and Recreation				
Property Tax		$ 2,278	$ 2,340	$ 2,548
Development Excise Tax		208	-	-
Transfers in		-	-	-
Interest and Investment Earnings		7	15	15
Miscellaneous Revenues		20	13	25
	Subtotal	$ 2,513	$ 2,368	$ 2,588
Planning & Development Svcs				
Misc. Development Fees		$ 6,144	$ 6,762	$ 6,928
Interest and Investment Earnings		100	31	35
Other		-	-	-
Transfers In		2,931	3,022	3,148
	Subtotal	$ 9,176	$ 9,815	$ 10,111
Police Pension				
City Pension Contributions		$ 365	$ 219	$ 363
	Subtotal	$ 365	$ 219	$ 363
Property & Casualty Insurance				
Charges from Departments		$ 1,610	$ 1,658	$ 1,741
Interest and Investment Earnings		30	33	33
Miscellaneous Revenues		-	-	-
	Subtotal	$ 1,640	$ 1,692	$ 1,774
Recreation Activity				
Admission & Activity Charges		$ 8,374	$ 8,305	$ 9,010
Interest and Investment Earnings		11	11	11
Transfers In		1,561	1,486	1,479
	Subtotal	$ 9,946	$ 9,803	$ 10,500
Stormwater/Flood Mgmt Utility				
Utility Service Charges		$ 5,312	$ 5,482	$ 9,613
Rate Increase		159	4,112	385
Utility Plant Invest. Fee		400	350	300
Urban Drng and Fld Contr Dist.		75	268	882
State and Federal Grants		2,000	4,500	-
Interest and Investment Earnings		217	97	130
Misc. Intergovernmental Chg.		159	144	148
Miscellaneous Revenues		40	40	40
Sale of Real Estate		-	357	-
Bond Proceeds		-	16,000	-
	Subtotal	$ 8,362	$ 31,350	$ 11,498
Telecommunications				
Charges from Departments		$ 579	$ 600	$ 625
Interest and Investment Earnings		8	9	10
Miscellaneous Revenues		138	137	112
	Subtotal	$ 725	$ 746	$ 747
Transit Pass GID				
Property Tax		$ 9	$ 10	$ 11
Transfers In		5	5	5
	Subtotal	$ 14	$ 15	$ 16

SOURCES BY RESTRICTED FUNDS

Fund and Source		2014 Actual	2015 Approved	2016 Recommended
Transportation				
Sales and Use Taxes		$ 17,967	$ 23,934	$ 26,056
Sale of Capital Assets		-	-	-
Sale of Land		-	1,430	-
Highway Revenues		3,273	3,335	3,358
HOP Reimbursement		1,461	1,505	1,335
Grants		-	-	-
Interest and Investment Earnings		45	28	52
Miscellaneous Revenues		15	365	99
Special Assessments		77	58	58
Third Party Reimbursements		200	-	350
External Funding		5,591	-	996
Contributions & Donations		-	-	-
Lease Revenue - BTV		99	103	103
Transfers In		-	-	-
ATB's & Carryover		-	-	-
	Subtotal	$ 28,728	$ 30,757	$ 32,407
Transportation Development				
Development Excise Tax		$ 573	$ 572	$ 977
Interest and Investment Earnings		4	2	9
External Funding		-	-	-
Third Party Reimbursements		100	100	100
	Subtotal	$ 677	$ 674	$ 1,086
University Hill Commercial District				
Property and Specific Ownership Tax		$ 30	$ 32	$ 35
Parking Charges		116	119	126
Approved Parking Meter Rate Increase		-	-	-
Interest and Investment Earnings		4	5	5
Miscellaneous Revenues		-	-	-
Transfers In		425	425	425
	Subtotal	$ 576	$ 580	$ 591
Wastewater Utility				
Utility Service Charges		$ 13,545	$ 14,126	$ 18,401
Rate Increase		671	4,238	920
Sale of Real Estate		-	357	-
Utility Plant Invest. Fee		650	700	700
Utility Connection		10	10	10
Federal and State Grants		-	1,969	-
Interest and Investment Earnings		238	133	152
Transfer from Other Funds		1	-	-
Miscellaneous Revenues		-	120	118
Special Assessments		5	5	5
Bond Proceeds		-	10,125	2
	Subtotal	$ 15,120	$ 31,782	$ 20,308

SOURCES BY RESTRICTED FUNDS

Fund and Source	2014 Actual	2015 Approved	2016 Recommended
Water Utility			
Utility Service Charges	$ 21,461	$ 22,364	$ 23,529
Rate Increase	858	1,118	1,882
Misc. Charges for Services	2,572	2,279	2,369
Utility Plant Invest. Fee	2,200	2,200	2,800
Utility Connection	130	130	130
Interest and Investment Earnings	464	300	253
Leases, Rents and Royalties	20	21	21
Special Assessments	5	2,505	5
Sale of Real Estate	-	715	-
State and Federal Grants	-	1,125	-
Miscellaneous Revenues	-	168	25
Transfers In	93	93	93
Bond Proceeds	-	-	24,240
Subtotal	$ 27,803	$ 33,017	$ 55,346
Worker Compensation Insurance			
Charges from Departments	$ 1,493	$ 1,528	$ 1,663
Interest and Investment Earnings	22	22	22
Miscellaneous Revenues	20	19	19
Subtotal	$ 1,535	$ 1,569	$ 1,704
Total Restricted Sources	**$ 188,194**	**$ 237,697**	**$ 236,621**
Total City Sources of Funds	**$ 305,555**	**$ 360,638**	**$ 367,436**
Less: Transfers from Other Funds	$ 45,085	$ 47,300	$ 47,590
Net Total City Sources of Funds	**$ 260,470**	**$ 313,338**	**$ 319,846**

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

2016 Recommended Budget

The 2016 Recommended Budget is based on projected citywide expenditures of $327 million, representing a 2.5 percent increase over the total expenditures in the 2015 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 2016
(in $1,000s)
TOTAL = $327,037

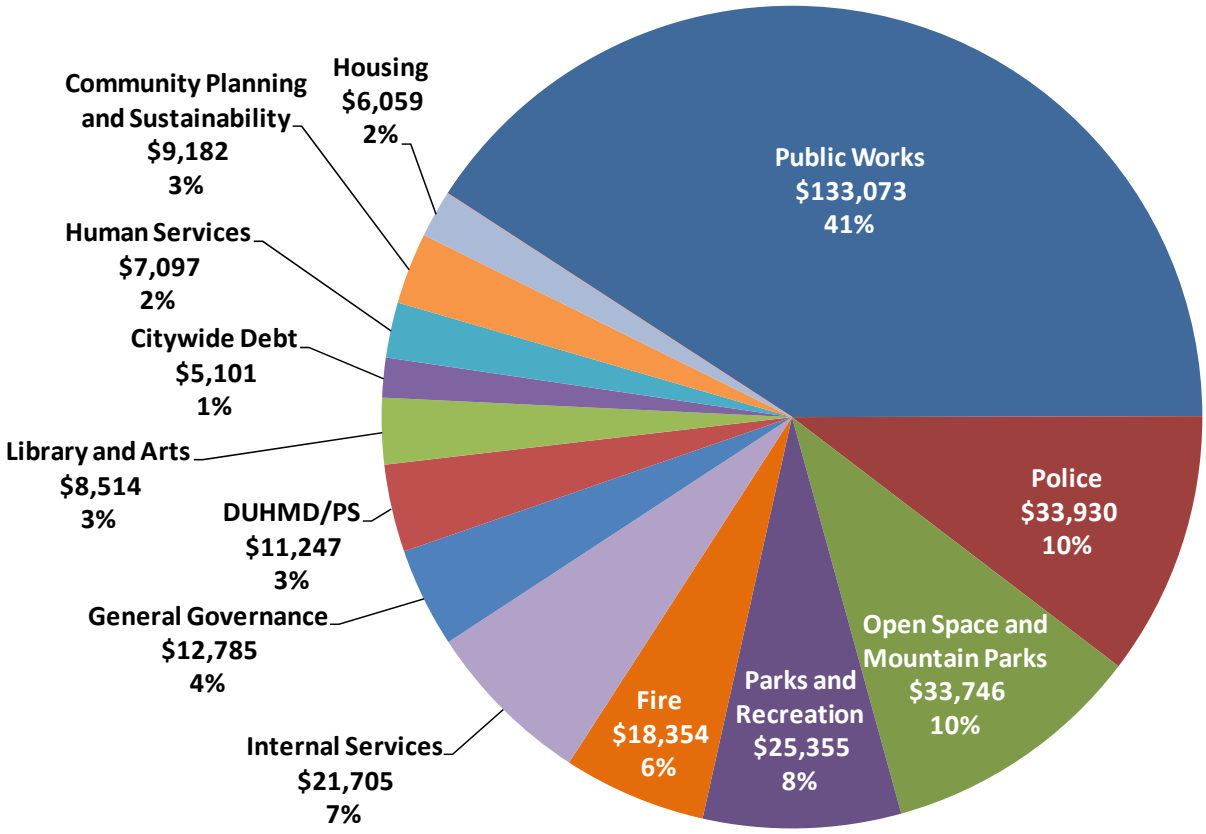


Figure 5-08 represents the citywide uses of funds without the Water, Wastewater, and Stormwater utilities.

Figure 5-08: Citywide Expenditures (Uses) for 2016, without Utilities
(in $1,000s)
TOTAL = $237,083

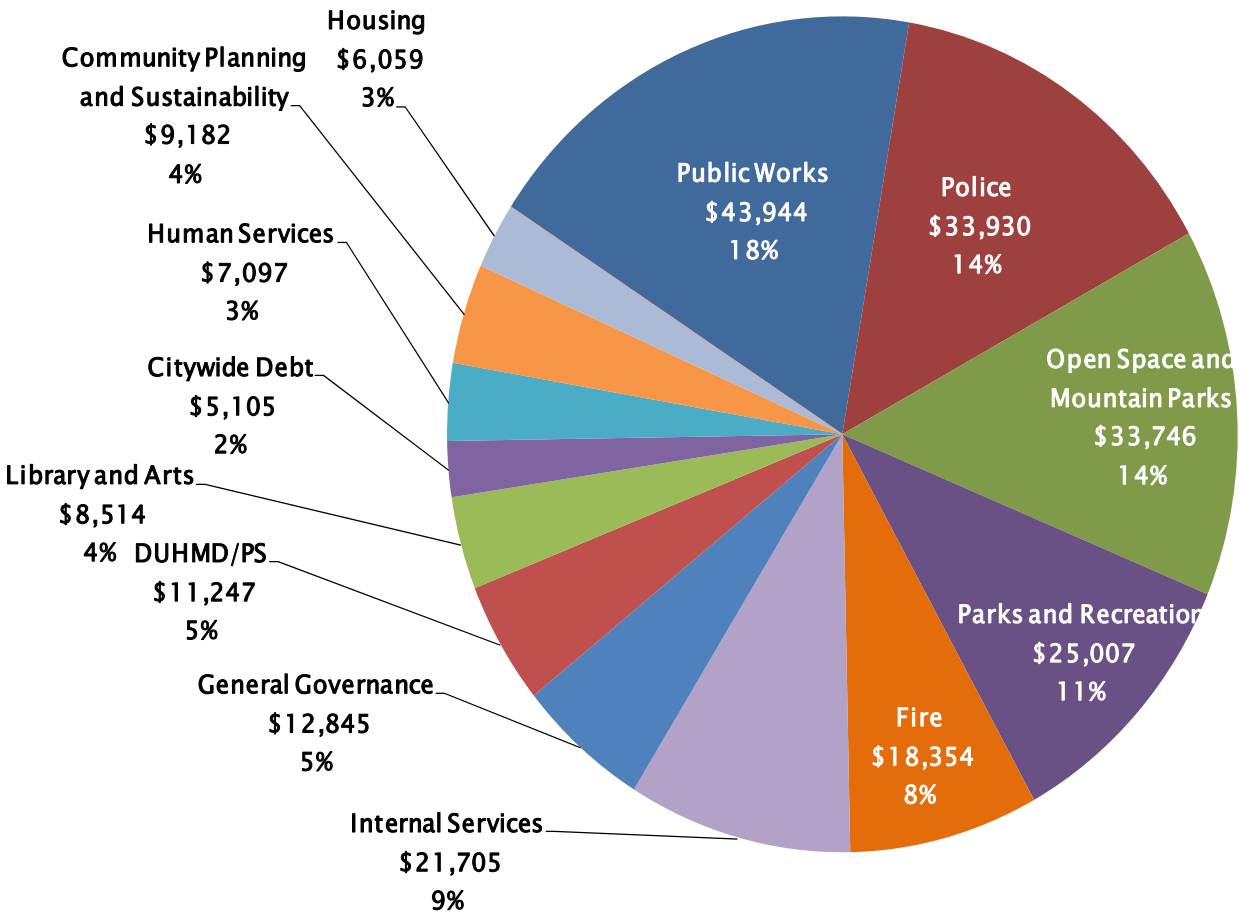


Table 5-05 documents global budget assumptions that govern cost estimates provided by each city department.

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	2.25%
Police[2]	3.00%

Note:
[1]Some departments have a positive rate of increase, i.e., Utilities.
[2]Pending adoption of new collective bargaining agreement.

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 2016 Recommended Budget includes a citywide staffing level of 1,419 FTE. As can be seen in the chart below, the city manages staffing levels in connection with changing economic conditions and revenue projections. This is evidenced by the dip in staffing resulting from the 2001-2003 and 2009-2011 recessions.

Figure 5-09: Staffing Levels: Standard FTEs 2002-2016

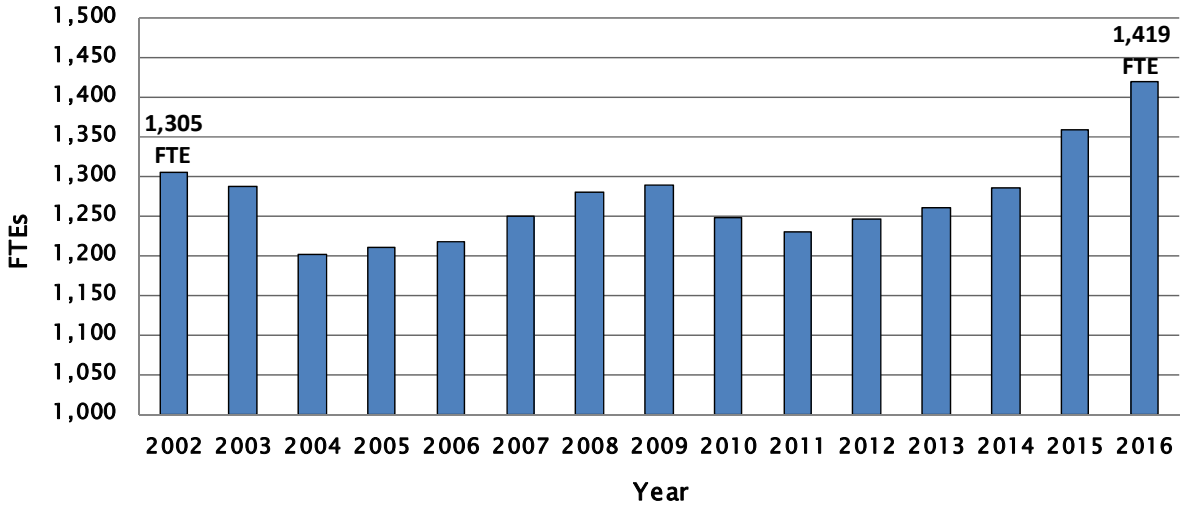


Table 5-06: Staffing Levels by Department

STANDARD FULL TIME EQUIVALENT (FTE)

	2015 Approved	2015 Adjusted[1]	2016 Recommended	Variance 2015 Adj.-2016
City Attorney's Office	25.70	25.70	25.70	0.00
City Manager's Office	8.00	9.50	12.00	2.50
Communications including City Clerk	11.50	12.50	16.75	4.25
Community Planning and Sustainability	50.06	54.77	55.77	1.00
Downtown and University Hill Management Division	44.50	44.50	44.50	0.00
Energy Strategy and Electric Utility Development	6.50	6.50	12.25	5.75
Finance	38.67	40.00	45.50	5.50
Fire	121.33	120.33	124.33	4.00
Housing	13.20	14.20	14.95	0.75
Human Resources	24.63	25.63	24.38	(1.25)
Human Services	37.19	37.15	37.15	0.00
Information Technology	37.18	38.25	40.25	2.00
Library and Arts	78.51	78.51	78.51	0.00
Municipal Court	21.13	21.13	21.13	0.00
Open Space and Mountain Parks	102.35	114.65	117.15	2.50
Parks & Recreation	130.35	133.35	136.35	3.00
Police	288.00	286.89	289.89	3.00
Public Works-Development and Support Services	82.71	81.21	83.21	2.00
Public Works-Transportation	70.34	70.34	71.34	1.00
Public Works-Utilities	166.92	168.02	168.02	0.00
Total	**1,358.77**	**1,383.13**	**1,419.13**	**36.00**

Of the 36.00 FTE increase over 2015, 11.75 FTEs are approved as fixed-term positions for specific one-time work outcomes, such as new software implementation and flood related trail reconstruction. The fixed-term nature of these positions limits the ongoing financial burden.

The 2016 Recommended Budget is based on projected General Fund expenditures of $132 million (see **Figure 5-10**), representing an 2.9 percent increase over the total General Fund expenditures in the 2015 Approved Budget.

Figure 5-10: General Fund Expenditures (Uses) for 2016
(in $1,000s)
TOTAL = $132,261

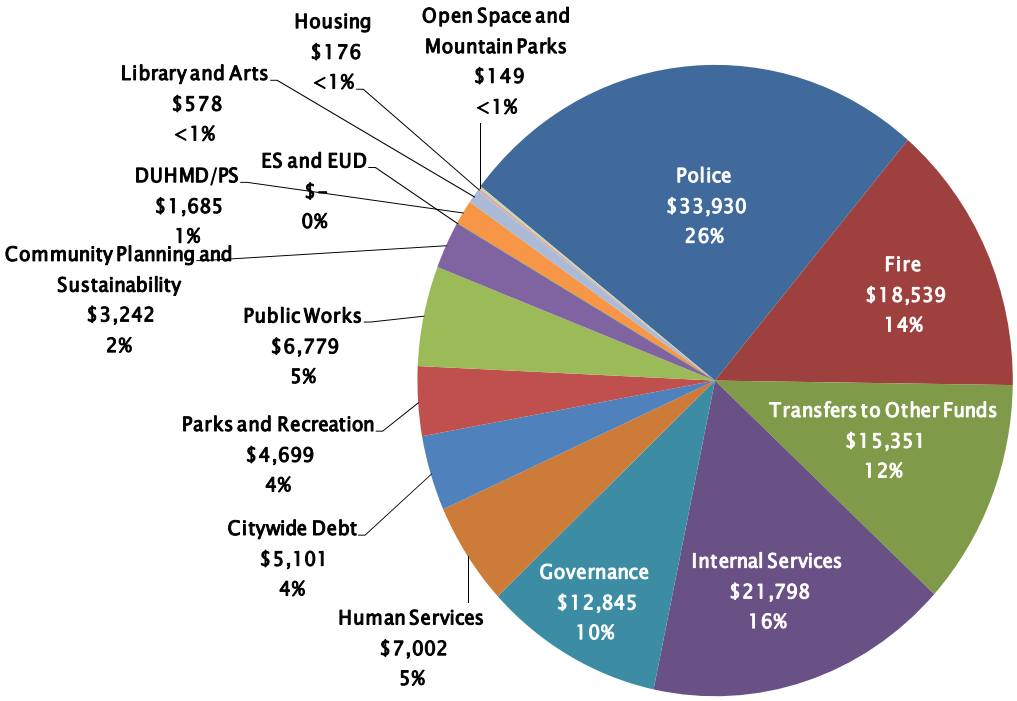


Table 5-07 provides category expenditures by fund for 2014 (Actual), 2015 (Approved), and 2016 (Recommended) to the nearest $1,000.

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

USES BY UNRESTRICTED FUNDS

Fund and Use	2014 Actual	2015 Approved	2016 Recommended
General			
City Council	$ 220	$ 223	$ 238
Municipal Court	2,047	2,214	2,316
City Attorney	2,340	2,881	2,949
Contingency	159	336	336
Utility/Fuel Contingency	190	-	-
Community Sustainability	1,974	2,250	3,242
Extraordinary Personnel Expense	120	120	120
Non-Departmental	2,149	1,932	2,333
Energy Strategy	2,312	6,943	-
Communications	877	1,076	1,711
Downtown/University Hill Mgmt Div	1,214	1,582	1,685
City Manager's Office/Support Svcs	1,769	2,057	2,547
West Nile Virus Program	250	250	259
Human Resources	2,204	2,948	3,870
Finance	3,533	3,841	5,105
Information Technology	5,102	5,177	6,198
Volunteer and Unemployment Ins	107	107	107
Property and Casualty Ins	1,610	1,658	1,741
Compensated Absences	730	764	819
Police	32,041	33,666	33,930
Fire	17,480	18,339	18,814
Police/Fire Pensions	626	626	680
Public Works	5,500	5,927	6,779
Parks	4,544	4,643	4,699
Arts	518	578	922
Real Estate (Open Space)	153	149	154
Housing	158	176	191
Human Services	6,586	6,630	7,002
Campaign Financing	-	46	-
Humane Society Bldg Loan	94	94	60
Misc One-time Transfers	269	-	-
Debt	5,112	5,105	5,101
13th Street Cleanup	-	811	811
Boulder Community Hospital	-	-	3,000
Energy Contingency	-	1,000	278
Total General Fund Uses	$ 101,988	$ 114,149	$ 117,997
Transfers Out	$ 13,696	$ 14,334	$ 14,263
Total General Fund Uses	**$ 115,684**	**$ 128,483**	**$ 132,260**

USES BY UNRESTRICTED FUNDS

Fund and Use	2014 Actual	2015 Approved	2016 Recommended
Community Housing Assistance (CHAP)			
Operating	$ 588	$ 497	$ 506
Community Housing Funds	1,672	1,832	2,614
Transfers Out	46	57	53
Total CHAP Uses	**$ 2,306**	**$ 2,386**	**$ 3,173**
Total Unrestricted Uses	**$ 117,990**	**$ 130,869**	**$ 135,433**

USES BY RESTRICTED FUND

Fund and Use		2014 Actual	2015 Approved	2016 Recommended
.25 Cent Sales Tax				
Operating		$ 4,307	$ 5,274	$ 4,933
Debt		2,191	2,195	-
Transfers Out		277	427	484
Capital		800	512	2,307
	Subtotal	$ 7,575	$ 8,408	$ 7,724
Affordable Housing Fund				
Operating		$ 445	$ 563	$ 754
Transfers Out		46	129	96
Community Housing Funds		926	528	720
	Subtotal	$ 1,417	$ 1,221	$ 1,570
Airport				
Operating		$ 362	$ 371	$ 385
Transfers Out		103	36	42
Capital		1,550	25	35
	Subtotal	$ 2,015	$ 432	$ 462
BMPA Debt Service Fund				
Debt		$ 1,501	$ 1,701	$ 1,701
Transfers Out		161	161	161
	Subtotal	$ 1,662	$ 1,862	$ 1,862
Boulder Junction Access GID - TDM				
Operating		$ 50	$ 145	$ 172
Transfers Out		-	3	4
	Subtotal	$ 50	$ 149	$ 176
Boulder Junction Access GID - Parking				
Operating		$ 13	$ 53	$ 53
Transfers Out		-	8	6
Debt			372	372
	Subtotal	$ 13	$ 433	$ 431
Boulder Junction Improvement				
Capital		$ 1,544	$ 652	$ 825
	Subtotal	$ 1,544	$ 652	$ 825
Capital Development				
Transfers Out		$ 17	$ 4	$ 11
Capital		356	177	50
	Subtotal	$ 373	$ 181	$ 61

USES BY UNRESTRICTED FUNDS

Fund and Use	2014 Actual	2015 Approved	2016 Recommended
Climate Action Plan			
Operating	$ 1,846	$ 1,802	$ 1,839
Transfers Out		98	116
Subtotal	$ 1,846	$ 1,900	$ 1,955
Community Development Block Grant (CDBG)			
Operating	$ 170	$ 183	$ 185
Transfers Out	29	15	18
Community Housing Funds	485	451	431
Subtotal	$ 684	$ 649	$ 634
Compensated Absences			
Operating	$ 717	$ 826	$ 936
Transfers Out	37	8	9
Subtotal	$ 754	$ 834	$ 945
Computer Replacement			
Operating	$ 1,878	$ 2,660	$ 1,921
Transfers Out	13	17	19
Subtotal	$ 1,891	$ 2,677	$ 1,940
Downtown Commercial District			
Operating	$ 4,030	$ 5,862	$ 4,416
Debt	1,830	3,536	1,843
Transfers Out	238	316	367
Transfer Excess TIF to Gen. Fund	530	-	-
Capital	400	-	2,157
Subtotal	$ 7,028	$ 9,715	$ 8,783
Equipment Replacement			
Operating	$ 1,934	$ 536	$ 630
Transfers Out	19	7	8
Subtotal	$ 1,953	$ 542	$ 638
Facility Renovation and Replacement			
Operating	$ 1,667	$ 911	$ 920
Capital	$ 987	$ 1,730	$ 2,157
Debt Payment - Energy Lease	843	875	900
Transfers Out	48	67	75
Subtotal	$ 3,545	$ 3,582	$ 4,052
Fleet Maintenance			
Operating	$ 3,554	$ 3,481	$ 3,496
Transfers Out	260	282	283
Subtotal	$ 3,814	$ 3,763	$ 3,779
Fleet Replacement			
Operating	$ 7,258	$ 7,449	$ 5,208
Transfers Out	87	94	95
Subtotal	$ 7,345	$ 7,543	$ 5,303
HOME			
Operating	$ 49	$ 65	$ 90
Transfers Out	12	17	19
Community Housing Funds	751	764	670
Subtotal	$ 812	$ 846	$ 779
Library			
Operating	$ 7,629	$ 7,648	$ 7,570
Subtotal	$ 7,629	$ 7,648	$ 7,570

USES BY UNRESTRICTED FUNDS

Fund and Use		2014 Actual	2015 Approved	2016 Recommended
Lottery				
Operating		$ 143	$ 155	$ -
Capital		693	681	849
	Subtotal	$ 836	$ 836	$ 849
Open Space				
Operating		$ 12,479	$ 15,263	$ 15,475
Debt		6,722	5,499	5,377
Transfers Out		1,108	1,349	1,578
Capital		7,010	7,609	12,295
	Subtotal	$ 27,319	$ 29,720	$ 34,725
Permanent Parks and Recreation				
Operating & Maintenance Projects		$ 1,486	$ 1,193	$ 934
Transfers Out		297	80	103
Capital		1,000	1,055	1,407
	Subtotal	$ 2,783	$ 2,329	$ 2,444
Planning & Development Services				
Operating		$ 9,083	$ 9,977	$ 9,563
Transfers Out		1,435	1,232	1,275
	Subtotal	$ 10,518	$ 11,209	$ 10,838
Property & Casualty Insurance				
Operating		$ 1,813	$ 1,943	$ 1,850
Transfers Out		175	23	26
	Subtotal	$ 1,988	$ 1,966	$ 1,876
Recreation Activity				
Operating		$ 10,270	$ 10,180	$ 10,415
	Subtotal	$ 10,270	$ 10,180	$ 10,415
Stormwater/Flood Mgmt Utility				
Operating		$ 3,354	$ 4,348	$ 4,102
Debt		384	2,059	1,971
Transfers Out		366	246	440
Capital		9,821	19,288	5,252
	Subtotal	$ 13,925	$ 25,942	$ 11,765
Telecommunications				
Operating		$ 715	$ 802	$ 693
Transfers Out		16	10	11
	Subtotal	$ 731	$ 812	$ 704
Transit Pass General Improvement District				
Operating		$ 15	$ 15	$ 15
	Subtotal	$ 15	$ 15	$ 15
Transportation				
Operating		$ 18,910	$ 22,166	$ 19,432
Transfers Out		1,800	1,938	2,009
Capital		10,712	6,558	12,383
	Subtotal	$ 31,422	$ 30,661	$ 33,824
Transportation Development				
Operating		$ 181	$ 189	$ 115
Transfers Out		17	3	10
Capital		720	520	1,075
	Subtotal	$ 918	$ 712	$ 1,200

USES BY UNRESTRICTED FUNDS

Fund and Use		2014 Actual	2015 Approved	2016 Recommended
University Hill Commercial District				
Operating		$ 520	$ 601	$ 578
Transfers Out		49	53	62
	Subtotal	$ 569	$ 654	$ 640
Wastewater Utility				
Operating		$ 8,980	$ 9,530	$ 8,884
Debt		4,134	5,062	4,773
Transfers Out		1,131	996	1,125
Capital		1,794	16,895	4,773
	Subtotal	$ 16,039	$ 32,483	$ 19,555
Water Utility				
Operating		$ 15,521	$ 16,150	$ 16,287
Debt		5,437	5,445	7,482
Transfers Out		1,521	1,299	1,474
Capital		4,025	9,780	33,659
	Subtotal	$ 26,504	$ 32,675	$ 58,902
Worker Compensation Insurance				
Operating		$ 1,780	$ 1,901	$ 1,746
Transfers Out		37	25	28
	Subtotal	$ 1,817	$ 1,926	$ 1,774
Total Restricted Uses of Funds		**$ 197,609**	**$ 235,153**	**$ 239,015**
Total City Uses Of Funds		**$ 315,594**	**$ 366,022**	**$ 374,448**
Less: Transfers to Other Funds and ISF Exp.		$ 46,098	$ 46,926	$ 47,591
Net Total City Operating Uses of Funds		**$ 269,496**	**$ 319,096**	**$ 326,857**

USES BY CATEGORY

Operating		$ 199,930	$ 222,137	$ 223,657
Capital		41,412	65,481	73,303
Debt		28,154	31,478	29,897
	Total	**$ 269,496**	**$ 319,096**	**$ 326,857**

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 2014 (Actual), 2015 (Approved), and 2016 (Recommended) to the nearest $1,000.

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

INTERFUND TRANSFERS

Originating Fund		For	2014 Actual	2015 Approved	2016 Recommended
General	Planning and Development Services	Subsidy	$ 2,125	$ 2,192	$ 2,293
	.15 Sales Tax Fund	Dairy Mortgage Transfer	-	-	-
	Affordable Housing	Subsidy	240	240	240
	Capital Improvement Fund		-	811	811
	Library	Subsidy	6,587	6,586	6,357
	Recreation Activity	Subsidy	1,453	1,378	1,466
	Open Space and Mountain Parks	Subsidy	1,103	1,141	1,166
	Water Utility	Wells Property	93	93	93
	Downtown Commercial District	Parking Meter Revenue	1,525	1,810	1,768
	University Hill Commercial District	Parking Meter Revenue	425	425	425
	Boulder Junction District - Parking	Cover Revenue Shortfalls	-	324	313
	Fleet Replacement Fund	New parking technology loan repayment	29	29	28
	Fleet Replacement Fund	Valmont Butte loan repayment	145	145	145
	Equipment Replacement Fund	To fund Fire dept. equipment replacement fund	-	275	275
	Recreation Activity	Wellness Program	-	-	-
		Subtotal	$ 13,725	$ 15,449	$ 15,380
.15 Cent Debt Service	General	Excess STX from .15 Cent Debt Service Fd	$ -	$ -	$ -
		Subtotal	$ -	$ -	$ -
.25 Cent Sales Tax	General	Cost Allocation	$ 277	$ 427	$ 484
		Subtotal	$ 277	$ 427	$ 484
Affordable Housing	General	Cost Allocation	$ 46	$ 129	$ 96
		Subtotal	$ 46	$ 129	$ 96
Airport	General	Cost Allocation	$ 103	$ 61	$ 42
	General	Loan repayment	-	-	35
		Subtotal	$ 103	$ 61	$ 77
Boulder Junction GID-Parking	General	Cost Allocation	$ -	$ 5	$ 6
	Downtown Commercial District (CAGID)	Loan repayment	2	2	2
		Subtotal	$ 2	$ 7	$ 8

INTERFUND TRANSFERS

Originating Fund		For		2014 Actual	2015 Approved	2016 Recommended
Boulder Junction GID-TDM	Downtown Commercial District (CAGID)	Loan repayment		$ -	$ 3	$ 4
			Subtotal	$ -	$ 3	$ 4
BMPA Debt Service Fund	Open Space Fund	Loan repayment		$ 161	$ 161	$ 161
			Subtotal	$ 161	$ 161	$ 161
Capital Development	General	Cost Allocation		$ 17	$ 4	$ 5
	Planning and Development Services	Excise Tax Collection Costs		6	6	7
	Facility Renovation & Replacement Fund			-	-	-
			Subtotal	$ 23	$ 10	$ 12
Climate Action Plan Tax	General	Cost Allocation		$ -	$ 99	$ 116
			Subtotal	$ -	$ 99	$ 116
Community Housing Assistance Program	General	Cost Allocation		$ 40	$ 57	$ 53
	Planning and Development Services	Excise Tax Collection Costs		6	6	7
			Subtotal	$ 46	$ 63	$ 60
Community Development Block Grant (CDBG)	General	Cost Allocation		$ 29	$ 15	$ 18
			Subtotal	$ 29	$ 15	$ 18
Compensated Absences	General	Cost Allocation		$ 36	$ 8	$ 9
			Subtotal	$ 36	$ 8	$ 9
Computer Replacement	General	Cost Allocation		$ 13	$ 17	$ 19
			Subtotal	$ 13	$ 17	$ 19
Downtown Commercial District	General	Cost Allocation		$ 238	$ 316	$ 367
			Subtotal	$ 238	$ 316	$ 367
Equipment Replacement	General	Cost Allocation		$ 19	$ 7	$ 8
	Library			-	-	-
	Capital Improvement Fund			-	-	-
			Subtotal	$ 19	$ 7	$ 8
Facility Renovation and Replacement	General	Cost Allocation		$ 48	$ 65	$ 75
			Subtotal	$ 48	$ 65	$ 75

INTERFUND TRANSFERS

Originating Fund		For	2014 Actual	2015 Approved	2016 Recommended
Fleet Maintenance	General	Cost Allocation	$ 260	$ 375	$ 378
	Facility Renovation & Replacement Fund		-	-	-
		Subtotal	$ 260	$ 375	$ 378
Fleet Replacement	General	Cost Allocation	$ 87	$ -	$ -
		Subtotal	$ 87	$ -	$ -
HOME Investment Partnership Grant	General	Cost Allocation	$ 11	$ 17	$ 19
		Subtotal	$ 11	$ 17	$ 19
Open Space and Mountain Parks	General	Cost Allocation	$ 1,108	$ 1,349	$ 1,578
		Subtotal	$ 1,108	$ 1,349	$ 1,578
Permanent Parks and Recreation	General	Cost Allocation	$ 83	$ 80	$ 96
	Planning and Development Services	Excise Tax Admin	6	6	6
	Boulder Junction Improvement	Subsidy	208	-	-
		Subtotal	$ 297	$ 86	$ 102
Planning and Development Services	General	Cost Allocation	$ 1,435	$ 1,232	$ 1,275
	Capital Improvement Fund		-	-	-
		Subtotal	$ 1,435	$ 1,232	$ 1,275
Police Pension	General	Cost Allocation	$ -	$ -	$ -
		Subtotal	$ -	$ -	$ -
Property and Casualty Insurance	General	Cost Allocation	$ 175	$ 23	$ 26
		Subtotal	$ 175	$ 23	$ 26
Recreation Activity	General	Cost Allocation	$ -	$ -	$ -
	General	Interest Income	-	-	-
		Subtotal	$ -	$ -	$ -
Stormwater/Flood Management Utility	General	Cost Allocation	$ 219	$ 266	$ 284
	General	Legislative Consultant			
	Planning and Development Services	Subsidy	128	132	136
	General Fund	Funding for Attorney and Paralegal	18	-	20
		Subtotal	$ 365	$ 398	$ 440
Telecommunications	General	Cost Allocation	$ 16	$ 10	$ 10
		Subtotal	$ 16	$ 10	$ 10

INTERFUND TRANSFERS

Originating Fund		For	2014 Actual	2015 Approved	2016 Recommended
Transportation	General	Cost Allocation	$ 1,327	$ 1,659	$ 1,722
	General	Boulder Creek Maintenance	15	15	15
	General	HHS	13	13	13
	Planning and Development Services	Subsidy	227	234	241
	Recreation Activity	Expand Program	13	13	13
	Transit Pass General Improvement District	Subsidy	4	5	5
	Boulder Junction Improvement	CIP Subsidy	200	-	-
		Subtotal	$ 1,799	$ 1,939	$ 2,009
Transportation Development	General	Cost Allocation	$ 11	$ 3	$ 4
Development	Planning and Development Services	Excise Tax Admin	6	6	6
		Subtotal	$ 17	$ 9	$ 10
University Hill Commercial District	General	Cost Allocation	$ 49	$ 53	$ 62
		Subtotal	$ 49	$ 53	$ 62
Wastewater Utility	General	Cost Allocation	$ 900	$ 777	$ 879
	Planning and Development Services	Subsidy	213	220	226
	General Fund	Funding for Attorney and Paralegal	17	-	20
		Subtotal	$ 1,130	$ 997	$ 1,125
Water Utility	General	Cost Allocation	$ 1,255	$ 1,080	$ 1,189
	Planning and Development Services	Subsidy	213	219	226
	General Fund	Funding for Attorney and Paralegal	53	-	58
		Subtotal	$ 1,521	$ 1,299	$ 1,473
Worker's Compensation Insurance	General	Cost Allocation	$ 37	$ 25	$ 29
	Recreation Activity	Wellness Program	95	95	-
		Subtotal	$ 132	$ 120	$ 29
		Total	**$ 23,168**	**$ 24,744**	**$ 25,430**

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

City of Boulder

Energy Strategy and Electric Utility Development Project

Project Budget Update

The mission of the Energy Strategy and Electric Utility Development (Boulder 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 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 more 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 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. This next period, 2015 through 2016 is focused on 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 and key initiatives.

2015 Accomplishments

In 2014, City Council directed the Energy Future Project to continue to pursue clean, local, reliable energy. In 2015, the project has achieved several milestones, including:

- Continued implementation of the transition plan in the following areas:
    - Customer Experience
        - Continued assessment of current billing system.
    - Construction, Operations and Maintenance
        - Issued Request for Qualifications (RFQ), and received responses for outsourcing start-up services; ongoing construction, operation and maintenance; implementation of energy and conservation services; and certain distribution and transmission services. We received 20 responses which will be evaluated for future service Request for Proposals (RFPs).
    - Resource Acquisition
        - Issued a Request for Proposal (RFP) to Xcel Energy, and received a response, for a wholesale electric power supply proposal that meets the city's core objectives of clean energy, the ability to self-generate some portion of Boulder's energy needs, and a gradual departure from Xcel's system at a pace that protects all customers.
    - Support Services
        - Hired consultant to assess existing IT systems, conduct an analysis to identify systems that will be needed to operate the utility on Day 1, and develop an implementation roadmap to ensure appropriate software, infrastructure and staffing are in place for operation of the utility.
        - Worked with other utilities to identify detailed system operation and maintenance needs and best practices.
    - Legal and Regulatory
        - Formation of utility affirmed by Boulder District Court.
        - Filed application with the Colorado Public Utilities Commission (PUC) for the transfer of assets necessary for a municipal electric distribution system.
    - Communication
        - Ongoing community outreach and engagement, including direct mail to over 50,000 community members (residential and business) and an accompanying digital media campaign, both updating the community on the project.
    - Recruited and formed four working groups, with diverse expertise, to participate and contribute to the development of a local electric utility: Energy Services, Resource Acquisition, Rates and Reliability & Safety.

2015 Accomplishments (cont'd)

- Ongoing collaboration in a number of regional, national and international activities in support of the Boulder community's climate and energy goals, including the formation of the Colorado Climate Future Coalition – a coalition formed to advocate and lead efforts for policy and regulatory changes that promote and support local decision making in pursuit of a low carbon energy future.
- Working at the local, regional, and national level in support of EPA's Clean Power Plan.

Key initiatives for 2016

- Continued implementation of transition work plan.
- Legal proceedings for PUC regulatory filings and condemnation, including re-filing a condemnation petition in Boulder District Court.
- Hiring additional positions for engineering, resources, rates, key accounts, and systems.
- Community outreach and engagement on expanding the Utility of the Future vision and the implementation of the transition plan.

Energy Project Detail/Budget

In 2015, City Council approved an accelerated appropriation of the Utility Occupation Tax (UOT) for municipalization, to allow for flexibility due to unknown timing and amount of expenses (i.e. litigation and transition costs). Remaining amounts from 2015 will be carried over into next year's budget and will be the primary source of funding for a seamless continuation of the work plan in 2016. This funding created a timing difference in cash flow between when the expenses might be incurred and when the revenues would flow into the city from the UOT. To solve this potential cash flow conflict, General Fund reserves were approved in 2015 to bridge the timing difference in support of implementation of the Transition Work Plan, including condemnation proceedings. As the actual UOT revenue collections occur in 2016 and 2017, they will return to the General Fund reserves. Also in 2015, additional General Fund dollars (City Manager Energy Contingency) were approved to be used to fund positions and contract support.

Tables 6-01 through 6-03 provide further detail and history of the Energy project to date and the project budget going forward.

Energy Project Summary

Table 6-01 shows actual costs incurred through 2014, the 2015 approved budget, and 2016 recommended FTEs.

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

	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2016 Recommended	
STAFFING						
Energy Strategy and Electric Utility Development Project	1.00	4.50	4.50	6.50	12.25	[1]
TOTAL STAFFING	**1.00**	**4.50**	**4.50**	**6.50**	**12.25**	
Personnel	$ 239,572	651,550	601,275	891,900	See Table 6-03	
Operating	744,173	1,859,281	1,326,302	6,051,335		
Interdepartmental	5,295	1,784	14,874	0		
Capital	44,570	0	0	0		
TOTAL EXPENDITURE	**$ 1,033,610**	**$ 2,512,615**	**$ 1,942,452**	**$ 6,943,235**		
FUND						
General - Utility Occupation Tax	$ 1,033,610	$ 1,900,000	$ 1,900,000	$ 2,015,710		
General - Other One Time Funding	0	612,615	42,452	4,927,525		
TOTAL FUNDING	**$ 1,033,610**	**$ 2,512,615**	**$ 1,942,452**	**$ 6,943,235**	[2]	

[1] The increase in FTE is to support the implementation of the transition plan. 1.50 of these positions were previously funded by the Climate Action Plan Tax and have been shifted to the energy project. The additional positions are for engineering , resources, rates, key accounts and systems.

[2] Of the $6.9 million, it is anticipated that $3.9 million of the energy project budget will be spent in 2015 (dependent on legal and regulatory outcomes). The 2015 unspent amounts will be carried over to 2016 budget and will be the primary source of funding for the 2016 project budget.

Energy Contingency Summary

Table 6-02 shows General Fund dollars set aside in 2015, but not allocated to the project, to support unexpected transition wok plan implementation costs. Although not specifically allocated to this project, the Energy Contingency funds are set aside and are available for transition staffing and unexpected costs (to date, it has only been used for transition staffing).

Table 6-02: Energy Contingency Summary

	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2016 Recommended
EXPENDITURE					
Energy Contingency-Transition Costs	0	0	0	1,000,000	See Table 6-03
TOTAL EXPENDITURE	**$ -**	**$ -**	**$ -**	**$ 1,000,000**	
FUND					
General - Energy Contingency	0	0	0	1,000,000	
TOTAL FUNDING	**$ -**	**$ -**	**$ -**	**$ 1,000,000**	

Energy Project Detail

Table 6-03 shows the project budget for the transition work plan and sources and projected uses through 2016. Funds were appropriated in 2015 for a multi-year project budget. Unspent amounts of the $6.9 million UOT budget (estimated $4 million), specifically for the Energy Project, will be carried over into 2016 as the beginning budget balance, and no additional budget recommendations are being proposed at this time. Also, any unspent contingency will be carried over into 2016 as the CM contingency beginning balance and available for use on potential transition costs.

To be conservative, expenditures have been front loaded in 2016. Since the timing of many of the costs that will be incurred is currently unknown, front loading the costs provides maximum flexibility. Any appropriation not spent in 2016 will roll over into 2017. Exact needs for 2017 will become clearer in the next year and will be addressed during the 2017 budget process.

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

	Project Budget - Approved 2015	Project Budget - 2015 Revised (to include carryover from 2014)	2015/2016		2016 Recommended for Approval*	
			2015 Projected Sources & Uses	2016 Projected Sources & Uses		
ENERGY FUTURE PROJECT						
					Replenish CM Contingency	
Beginning Balance Energy Project	$ 0	0	937,092	4,009,395	**[3]**	
Beginning Balance CM Contingency			0	722,274		
Sources of Funding						
General - Utility Occupation Tax	$ 2,015,710	2,015,710	2,015,710	0	$ 0	
General - Other One Time Funding	4,927,525	4,927,525	4,927,525	0	0	
General - City Manager Contingency	1,000,000	1,000,000	1,000,000	277,726	277,726	**[4]**
2014 Encumbrance Carryover	0	495,731	0	0	0	
2014 ATB Carryover	0	441,361	0	0	0	
Total	**$ 7,943,235**	**8,880,327**	**8,880,327**	**277,726**	**$ 277,726**	
Uses of Funding						
Personnel	891,900	1,999,223	891,900	$ 1,107,323	$ 0	
Operating	6,051,335	5,881,104	2,979,032	2,844,815	0	
CM Contingency-Potential Transition Costs	1,000,000	1,000,000	277,726	447,639	0	
Total	**$ 7,943,235**	**8,880,327**	**4,148,658**	**4,399,777**	**$ 0**	
Remaining at End of FY-Energy Project			**$ 4,009,395**	**57,257**		
Remaining at End of FY-CM Contingency			**$ 722,274**	**552,361**		

[3] This amount is carryover from 2015 and is not in addition to the 2015 beginning balance of $7.8 million.

[4] $277,726 is being recommended for approval in 2016 to replenish funds used out of the $1 million City Manager's Energy Contingency budget in 2015 making 2016 beginning balance $1 million. The contingency is available for transition staffing and unexpected costs.

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City of Boulder

Special Highlight on Civic Area

2016 Recommended Budget

Introduction

In June 2015, the City Council accepted the updated Boulder Civic Area Master Plan, which defines the overall concept for the site and establishes criteria and guidelines for the consideration of specific improvements. The site includes the area between Canyon Boulevard and Arapahoe Avenue and 9th and 14th Streets. The 2015 Civic Area Master Plan replaces the 1992 Civic Center Master Plan and builds on the 2013 Vision Plan. The long-term vision is to transform the Civic Area into an even more unique place that reflects the community's shared values and its diversity, providing space and programs for people to gather, recreate, eat, learn, deliberate and innovate. The plan establishes the goals, guiding principles and core themes for Civic Area implementation.

Implementation of the Boulder Civic Area Master Plan is expected to take place over the next 10 to 20 years. However, due to the passage of the Community, Culture and Safety tax initiative in November 2014, the first phase of improvements in the Civic Area are moving forward. Planning for and implementation of the Boulder Civic Area Master Plan has been undertaken by cross departmental teams working to advance the plan's vision.

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 three project managers, funded from Public Works, Community Planning and Sustainability, and Parks and Recreation.

Implementation of Phase I Improvements – Civic Area Park Site

With the passage of the Community, Culture and Safety tax initiative in November 2014, the first phase of improvements in the Civic Area are moving forward in 2016. The goal is to create a more vibrant and active urban park and civic area, including recreational amenities, community spaces, safety improvements, and connections and access improvements to and through the Civic Area. A Civic Area Park Site Plan is being developed to implement the $8.7 million Phase I improvements and coordinate with the more than $5 million from the tax devoted to Boulder Creek Path, 11th Street lighting, public art and Arapahoe underpass improvements.

The park development combines all the elements supported by the community and City Council such as a promenade along Canyon, 11th Street connector, creek terraces, nature play, improved creek path, plaza spaces and an enhanced Farmers' Market. The Park Site Plan will continue to be refined through an ongoing design process throughout 2015-2016. While the design progresses, construction cost estimates are continuously updated to inform the amenities that will be implemented through the $8.7M.

The plans for the park improvements will be developed through the Community and Environmental Assessment Process (CEAP) that involves review and recommendation by Planning Board and the Parks and Recreation Advisory Board with City Council providing final review and consideration for approval in October 2015. Once the CEAP has been approved, staff and consultants will complete final design and permitting with construction anticipated to begin in spring of 2016. The construction will be phased in order to minimize disruption to the Civic Area and the community.

Long-Term Planning and Future Implementation

Other phases and timing to implement the remainder of the Civic Area Master Plan will depend on the availability of funding sources (public, private and other). These sources vary in their revenue generation potential and may require specific governance structures. The Civic Area team will continue to explore both finance and governance strategies for future implementation phases beyond 2016.

The city will also be developing guidelines for future improvements for the west and east "bookends" of the Civic Area. The primary goal is to serve as an implementation tool to provide clear design guidelines on urban form that address scale, mass, height and architectural character of buildings and set standards for the public realm including connections and public spaces such as plazas. This work will be developed later in 2015 and early 2016 through a robust public process, including the engagements of boards, commissions and council, and will be presented for council's acceptance in 2016. The Civic Area design guidelines for the bookends will be informed by the update to the Downtown Design Guidelines and the Form Based Code pilot, both of which are scheduled to be completed later this year.

Civic Area Activation

In addition to physical improvements, the city is also working to continue to activate the Civic Area through programs and activities. The goals for 2016 are to deliver additional Civic Area programming with local partners (BMoCA, the Dairy Center for the Arts, the Library and Arts commissions, etc.) to provide events and weekly activities focused on the arts, culture and local foods. Parks and Recreation has allocated $50,000 in their 2016 budget to fund event costs and associated staff coordination. Staff will work closely with the construction scheduling in 2016 to deliver activation and programming while balancing the site impacts from early implementation of the park development.

Another way the city is working toward changing the community's perception of the area is by employing 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. A current listing of activities will continue to be updated on the Civic Area website at Boulder Civic Area Project.

Table 7-01: 2016 Civic Area Recommended Budget

		2016 Recommended
STAFFING		
Project Management		3.00
		3.00
EXPENDITURE		
Activation and Programming	$	50,000
Parking Strategy (General Fund Component)		50,000
Parking Strategy*		311,000
Civic Area Implemenation*		2,689,750
Near Term Site Development		
Landscape Design*		101,000
Boulder Creek Path Lighting*		347,680
Boulder Creek Path Improvements*		230,000
Boulder Creek Arapahoe Ave./13th St. Underpass*		210,000
Boulder Creek Eben Fine Park Stream Bank Restoration*		360,000
TOTAL EXPENDITURE	**$**	**4,349,430**
FUNDING SOURCE		
General Fund	$	50,000
.25 Cent Sales Tax Fund		50,000
Community, Culture and Safety Tax (dedicated)*		4,249,430
TOTAL FUNDING	**$**	**4,349,430**

*These amounts are not included in the 2016 Recommended Budget. These amounts are funded with three years of dedicated *Community, Culture and Safety* tax proceeds approved in 2014 and appropriated as a separate budget adjustment at the beginning of

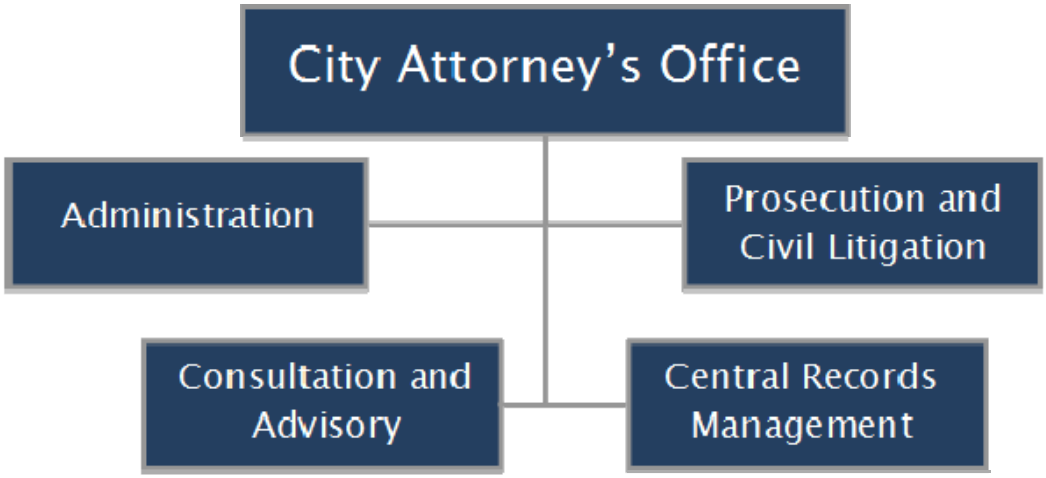
City of Boulder

City Attorney's Office

2016 Recommended Budget

$3,066,301

The City Attorney's Office is 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. Central Records maintains the official files for the city and provides copies of official actions of the city upon request. It also oversees records management for the city.



Department Overview

Administration

- Provides supervisory, secretarial, administrative and budget support for the Consultation and Advisory Services 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

	2014 Actual	2015 Approved	2016 Recommended
STAFFING			
Administration	1.50	1.50	1.50
City Records Management	-	2.50	2.50
Consultation and Advisory	12.28	14.28	14.28
Prosecution and Civil Litigation	6.42	7.42	7.42
TOTAL STAFFING	**20.20**	**25.70**	**25.70**
EXPENDITURE			
Administration	$ 466,659	$ 373,799	$ 398,750
City Records Management	-	252,015	240,371
Consultation and Advisory	1,271,145	1,599,790	1,565,842
Prosecution and Civil Litigation	811,580	767,915	861,338
TOTAL EXPENDITURE	**$ 2,549,384**	**$ 2,993,519**	**$ 3,066,301**
FUND			
General	$ 2,440,818	$ 2,880,568	$ 2,949,305
Property and Casualty Insurance	108,566	112,951	116,996
TOTAL FUNDING	**$ 2,549,384**	**$ 2,993,519**	**$ 3,066,301**

2015 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, filed an application with the Public Utilities Commission for transfer of Xcel's assets necessary for the operation of a municipal electrical utility.
- Supported the annexation of properties related to the September 2013 flood.
- Prosecuted municipal code violations.
- Provided support to city boards and commissions, including providing attorney staffing at City Council, Planning Board, Landmarks Board, the Beverage Licensing Authority and the Board of Zoning Adjustments on a regular basis and as needed at the Open Space Board of Trustees, the Parks and Recreation Advisory Board, the Human Relations Commission and the Transportation Advisory Board.
- Drafted the cottage foods ordinance.
- Drafted revisions to the mobile food truck code provisions.
- Drafted revisions to the mobile home code.
- Drafted revisions to the city's recreational marijuana ordinance.
- Successfully defended challenges to the city's marijuana code.
- Reached a settlement in Starfish Investments v. City of Boulder.
- Established enhanced sentencing recommendations for crimes committed on the municipal campus, downtown and around Boulder High School.
- Drafted an amendment to the Charter for council compensation.
- Drafted an amendment to the Charter to revise the powers of the Library Commission.
- Drafted an extension of the Utility Occupation Tax.
- Drafted an extension of the CAP tax.
- Drafted an ordinance prohibiting smoking in many public areas.
- Participated in Public Utilities Commission dockets.
- Supported the effort to build new ADA compliant bathrooms at Chautauqua.
- Supported the Chautauqua lease negotiations.
- Advised departments regarding environmental issues relating to the Valmont Butte and the 13th Street groundwater matter.
- Supported the negotiations to purchase the Boulder Community Health Broadway campus.
- Supported Human Resources in several employment issues.
- Coordinated responses to Colorado Open Records Act requests.
- Prosecuted liquor license violations before the Beverage Licensing Authority.

Key Initiatives for 2016

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

Table 8-02: City Attorney's Significant Changes Between 2015 and 2016 Budget

	2015 Approved Budget	2016 Recommended Budget	Total Change	2015 FTE	2016 FTE	FTE Change
GENERAL FUND						
Case Management, Discovery and Legal Research Software & Database		$ 16,954	$ 16,954	0.00	0.00	0.00
Total Changes, City Attorney's Office			$ 16,954			0.00

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

	2014 Actual		2015 Approved Budget		2016 Recommended Budget		Variance - 2015 Approved to 2016 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
	1.50	$ 466,659	1.50	$ 373,799	1.50	$ 398,750	-	$ 24,951
Subtotal	1.50	$ 466,659	1.50	$ 373,799	1.50	$ 398,750	-	$ 24,951
City Records Management								
	-	$ -	2.50	$ 252,015	2.50	$ 240,371	-	$ (11,644)
Subtotal	-	$ -	2.50	$ 252,015	2.50	$ 240,371	-	$ (11,644)
Consultation and Advisory								
	12.28	$ 1,271,145	14.28	$ 1,599,790	14.28	$ 1,565,842	-	$ (33,948)
Subtotal	12.28	$ 1,271,145	14.28	$ 1,599,790	14.28	$ 1,565,842	-	$ (33,948)
Prosecution and Civil Litigation[1]								
	6.42	$ 811,580	7.42	$ 767,915	7.42	$ 861,338	-	$ 93,423
Subtotal	6.42	$ 811,580	7.42	$ 767,915	7.42	$ 861,338	-	$ 93,423
Total	**20.20**	**$ 2,549,384**	**25.70**	**$ 2,993,519**	**25.70**	**$ 3,066,301**	**-**	**$ 72,782**
EXPENDITURE BY CATEGORY								
Personnel		$ 2,261,180		$ 2,741,146		$ 2,807,762		$ 66,616
Operating		244,848		189,906		204,072		14,166
Interdepartmental Charges		43,356		62,467		54,467		(8,000)
Total		**$ 2,549,384**		**$ 2,993,519**		**$ 3,066,301**		**$ 72,782**
STAFFING AND EXPENDITURE BY FUND								
General	19.20	$ 2,440,818	24.70	$ 2,880,568	24.70	$ 2,949,305	-	$ 68,737
Property and Casualty Insurance	1.00	108,566	1.00	112,951	1.00	116,996	-	4,045
Total	**20.20**	**$ 2,549,384**	**25.70**	**$ 2,993,519**	**25.70**	**$ 3,066,301**	**-**	**$ 72,782**

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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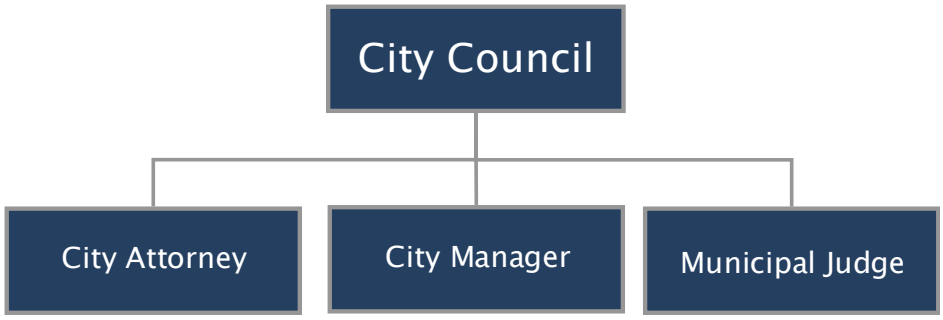
City of Boulder

City Council

2016 Recommended Budget

$237,926

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

	2014 Actual	2015 Approved	2016 Recommended
EXPENDITURE			
City Council	195,637	222,528	237,926
TOTAL EXPENDITURE	**$ 195,637**	**$ 222,528**	**$ 237,926**
FUNDING			
General	$ 195,637	$ 222,528	$ 237,926
TOTAL FUNDING	**$ 195,637**	**$ 222,528**	**$ 237,926**

2015 Accomplishments

- Accepted the Upper Boulder Slough Floodplain Mapping study and submitted to FEMA
- Adopted the Building Heights Regulation Amendment Ordinance
- Approved the Schnell property purchase for OSMP
- Adopted the Smoking Prohibited in Public Places Amendment
- Approved public/private partnership for parking at the Trinity Commons
- Approved the University Hill Moratorium
- Approved transfer of ownership of 4525 Palo Parkway to Boulder Housing Partners to develop affordable housing
- Approved a new affordable housing linkage fee on non-residential development
- Approved the Zero Waste Strategic Plan
- Approved the 10 year Comcast Franchise Agreement
- Adopted the Cottage Foods Ordinance
- 2015 Boards and Commissions Appointments
- Approved the rezoning of 1900 Folsom to General Business
- Adopted the Bee Safe Resolution
- Adopted a State and Federal Legislative agenda for 2015
- Approved medical/dental clinic or offices in Boulder Community Health Foothills Campus
- Approved an IGA with Longmont to administer Community Development Block Grant - Disaster Recovery (CDBG-DR) funds at a county level
- Approved funds for legal assistance to mobile home owners in Boulder
- Approved city participation and funding for a Consortium of Cities Permanent Supportive Housing Study
- Adopted a Universal Zero Waste Requirement ordinance
- Approved the Oliver property purchase for OSMP
- Approved a Letter of Intent with St. Julien Partners regarding the development of the civic use pad and amended the 9th and Canyon Urban Renewal Plan to facilitate it
- Approved a mobile food truck park at 2775 Valmont Rd. and amended the Food Truck Ordinance

2015 Accomplishments (cont'd)

- Approved an IGA with Boulder County for the Sustainability Matching Grant funding
- Approved the issuance and sale of Boulder Storm Water and Flood Management Revenue Bonds of $22,845,000
- Approved the realignment of Left Hand Canyon
- Approved the disbursement of "community, culture, and public safety" sales and uses tax funds to the Dairy Center for the Arts and the Museum of Boulder
- Accepted the Civic Area Master Plan
- Approved the Guiding Principles for the pilot Form-Based Code in Boulder Junction
- Approved the Living Lab Phase II "rightsizing" transportation pilot projects

Pending accomplishments as of the date written:

- Adopted the Mobile Home Ordinance
- Adopted a Short Term Rental Ordinance
- Occupancy Limits Ordinance
- Approved entering into negotiations to purchase of the Boulder Community Hospital Broadway campus for $40,000,000
- Approved ballot measures for the November 2015 Election which included:
    - Utility Occupation Tax
    - Climate Action Plan Tax
    - Short Term Rental Tax
    - Charter Amendment – Council Compensation and Benefits
    - Charter Amendment – Library

Annexations

- Flood Related properties which included: 1950 Riverside Ave., 4415 Garnet Ln., 1085 Gapter Rd., 2200 Emerald Rd., 2350 Norwood Ave., Old Tale Road which included 20 properties

Landmarks

- 977 7th St., the Krueger-Cunningham Property
- 1029 Broadway, the Evans Scholars House
- 747 12 Street, the Cowgill Property – not completed as of date written

Sister Cities

- Annual Sister City Dinner held March 31
- All Sister City annual reports submitted and posted

Key Initiatives 2016

At the January 2014 Retreat the following two-year outcomes were identified. A new council will be seated in November of 2015. This Council will review the current outcomes and set its key initiatives at its annual retreat in January of 2016.

- Climate Action
- Local Foods
- Open Space
- Economy & Budget
- Housing/Land Use Planning
- University Hill
- Transportation
- Homelessness/Human Services
- Arts
- Livability

Table 8-05: City Council's Significant Changes Between 2015 and 2016 Budget

	2015 Approved Budget	2016 Recommended Budget	Total Change	2015 FTE	2016 FTE	FTE Change
GENERAL FUND						
Sister City Funding	$ 3,000	$ 7,000	$ 4,000	0.00	0.00	0.00
Local Foods	20,500	29,500	9,000	0.00	0.00	0.00
Total Changes, City Clerk			$ 13,000			0.00

Table 8-06: City Council Department Detail

	2014 Actual	2015 Approved Budget	2016 Recommended Budget	Variance - 2015 Approved to 2016 Recommended
	Amount	Amount	Amount	Amount
EXPENDITURE BY PROGRAM				
City Council	$ 195,637	$ 222,528	$ 237,926	$ 15,398
Total	**$ 195,637**	**$ 222,528**	**$ 237,926**	**$ 15,398**
EXPENDITURE BY CATEGORY				
Personnel	$ 107,256	$ 108,998	$ 111,396	$ 2,398
Operating	84,827	109,508	122,508	13,000
Interdepartmental Charges	3,554	4,022	4,022	-
Total	**$ 195,637**	**$ 222,528**	**$ 237,926**	**$ 15,398**
EXPENDITURE BY FUND				
General	$ 195,637	$ 222,528	$ 237,926	$ 15,398
Total	**$ 195,637**	**$ 222,528**	**$ 237,926**	**$ 15,398**

Note:
No budgeted FTE included in City Council.

City of Boulder

City Manager's Office

2016 Recommended Budget

$2,021,084

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.

Neighborhood Services

- Neighborhood Services is responsible for developing and coordinating the city's neighborhood programs, including communication/outreach activities, enhancing collaborative relationships with neighborhoods, and providing leadership within the organization on engagement processes. A focus on improved neighborhood resilience will be achieved through the creation and implementation of toolkits, networks and workshops designed for neighborhoods both with and without formal organization.

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.

Table 8-07: City Manager's Office Summary Budget

	2014 Actual	2015 Approved	2016 Recommended
STAFFING			
City Administration and Operations	6.00	6.00	10.00
Intergovernmental Relations	1.00	1.00	1.00
Neighborhood Services	0.00	1.00	1.00
TOTAL STAFFING	**7.00**	**8.00**	**12.00**
EXPENDITURE			
City Administration and Operations	$ 902,912	$ 1,010,422	$ 1,593,396
Intergovernmental Relations	205,459	212,186	225,498
Neighborhood Services	-	150,000	202,190
TOTAL EXPENDITURE	**$ 1,108,371**	**$ 1,372,608**	**$ 2,021,084**
FUND			
General	$ 1,108,371	$ 1,372,608	$ 2,021,084
TOTAL FUNDING	**$ 1,108,371**	**$ 1,372,608**	**$ 2,021,084**

2015 Accomplishments

City Manager's Office Administration and Operations

- Leadership Development opportunities (Employee Development)
  - 22 employees attended the University of Virgina's LEAD Program
  - Leadership Workshop – Inspiring Leadership, Aligning for Success
  - Leadership Workshop – Leading Innovation
  - Leadership Workshop – Inclusion and Diversity
- Key Staff Appointments
  - Police Chief
  - Fire Chief
  - Parks and Recreation Director
  - Open Space and Mountain Parks Director
  - Municipal Court Administrator
  - City Clerk – Pending
- Expanded the city's Wellness Program to encompass Well-Being
- Began development of goals and metrics for each of the sustainability framework areas which will also inform a pilot performance measurement dashboard
- Continue to foster the city's mission and core values:
  - *"Service excellence for an inspired Future"*
  - *Customer Service*
  - *Respect*
  - *Integrity*
  - *Collaboration*
  - *Innovation*

2015 Accomplishments (cont'd)

- Annual update to Council Action Guide and related work plan
- Administered the annual recruitment process for the Police Professional Standards Review Panel
- Issued RFP for analysis of police data and review of professional police complaint process
- Issued customer experience RFP to assist with continuous improvement in this area
- Department assessments completed:
  - Downtown University Hill Management Division – Parking Services
  - Community Planning and Sustainability
  - Municipal Court
  - Risk Management
  - Open Space and Mountain Parks

Neighborhood Services

- 2015 Accomplishments to Date
  - Employed Neighborhood Liaison
  - Draft of Neighborhood Grant Partnership Program
- 2015 Anticipated Accomplishments at Year End
  - Creating and building relationships as foundation for Neighborhood Services Program through meetings, events, walk n talks, tours, dialogue, observation with:
    - Active neighborhood associations
    - Neighborhoods without formal structure(s)
    - Community resources/service providers
    - City departments and work groups
  - Create and implement Neighborhood Employee Committee (City Staff)
  - Pilot asset mapping tool for creation of neighborhood profiles
  - Update neighborhood webpage with toolkits to meet identified neighborhood needs, including improved communication

Policy Advisor

- CityLinks climate adaptation partnership with Shimla, India
- Passage of fresh produce and cottage foods ordinance and related educational material
- Positive amendments to sunset renewal of Colorado Pesticide Applicators Act
- Veto of bills threatening city's ability to use photo traffic enforcement
- Amending of bill threatening local shareback of state marijuana sales tax revenue
- Approval of 10-year Comcast cable franchise agreement
- Building of Colorado Climate Future Coalition
- Creation of regional local food website: www.theshedbouldercounty.org
- Creation of partnership staff resource team
- *Connect Boulder*
- Adoption of 2016 State and Federal Legislative Agenda

Key Initiatives for 2016

City Manager's Office Administration and Operations

- Continue to work on Council Priorities
- Finalize our Climate Commitment goals
- Continue employee development
- Launch pilot performance measurement dashboard
- Continue work on resilience and energy services
- Acquisition, renovation and redevelopment of the Boulder Community Hospital campus

Neighborhood Services 2016 Plan

Neighborhood Services includes programs and services currently under development. Utilizing the relationships built and strengthened through outreach conducted by the Neighborhood Liaison and other city staff, more proactive dialogue and informal processes will begin to be utilized to better understand neighborhood needs and respond to neighborhood-level issues. Additionally, it is anticipated that the following items will be addressed:

- Toolkit Expansion: civic education, capacity building, leadership training
- Neighborhood subscription lists and updated contact information to increase communication capabilities
- Neighborhood leadership network allowing neighborhoods with similar interests to connect
- City departments utilization of neighborhood services as resource in public engagement planning and process implementation
- Neighborhood grant program
- Neighborhood workshop/conference planned and implemented

Policy Advisor

- Reconvene and lead Utilities Governance Workgroup to develop governance recommendations for use in any new city energy utility
- Implementation of city's 2016 state and federal legislative agenda and adoption of the same for 2017

Table 8-08: City Manager's Office Significant Changes Between 2015 and 2016 Budget

	2015 Approved Budget	2016 Recommended Budget	Total Change	2015 FTE	2016 FTE	FTE Change
GENERAL FUND						
Deputy City Manager	$ -	$ 208,935	$ 208,935	0.00	1.00	1.00
Administrative Assistant II - Convert from Fixed-Term to Ongoing	33,721	67,442	33,721	0.50	1.00	0.50
Sr. Project Manager (Innovation and Data)		293,400	293,400	0.00	1.00	1.00
Neighborhood Partnership Grant Program		50,000	50,000	0.00	0.00	0.00
Total Changes, City Manager's Office			$ 586,056			2.50

Table 8-09: City Manager's Office Department Detail

	2014 Actual		2015 Approved Budget		2016 Recommended Budget		Variance - 2015 Approved to 2016 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
City Manager's Office								
City Administration and Operations	6.00	$ 902,912	6.00	$ 1,010,422	10.00	$ 1,593,396	4.00	$ 582,974
Policy Advisor/Intergovernmental Relation	1.00	205,459	1.00	212,186	1.00	225,498	-	13,312
Neighborhood Services	-	-	1.00	150,000	1.00	202,190	-	52,190
Total	**7.00**	**$ 1,108,371**	**8.00**	**$ 1,372,608**	**12.00**	**$ 2,021,084**	**4.00**	**$ 648,476**
EXPENDITURE BY CATEGORY								
Personnel		$ 921,773		$ 993,321		$ 1,623,320		$ 629,999
Operating		171,939		359,487		368,564		9,077
Interdepartmental Charges		14,659		19,800		29,200		9,400
Total		**$ 1,108,371**		**$ 1,372,608**		**$ 2,021,084**		**$ 648,476**
STAFFING AND EXPENDITURE BY FUND								
General		$ 1,108,371		$ 1,372,608		$ 2,021,084	-	$ 648,476
Total	**7.00**	**$ 1,108,371**	**8.00**	**$ 1,372,608**	**12.00**	**$ 2,021,084**	**-**	**$ 648,476**

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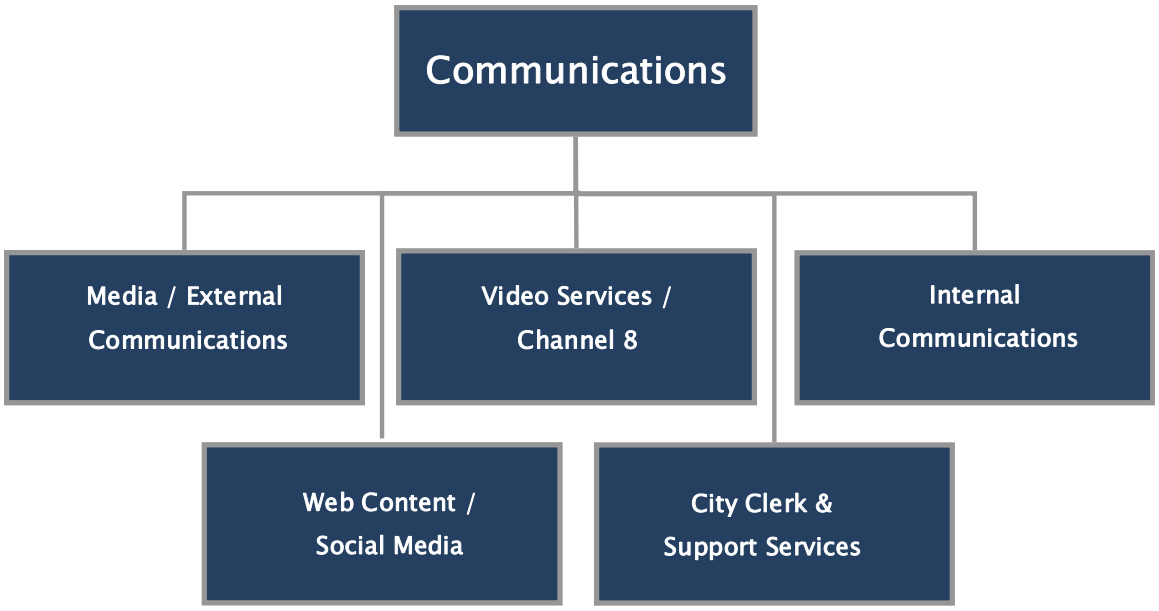
City of Boulder

Communications, Clerk and Support Services

2016 Recommended Budget

$2,236,850

The mission of the Communication Department is to gather and share information to support and encourage open, participatory government and an informed community.



Department Overview

Communications

The Communication Department, responsible for providing effective communication with citizens, staff and council, works to increase the understanding of and support for city programs, policies and projects, and to develop positive media relations that provide balanced coverage of city issues.

Media/External Communication

- Media/External Communication ensures timely and accurate public information of city operations, projects and policies, council action, crisis/disaster communications, economic vitality initiatives, and awareness campaigns through traditional media, social media and the internet.

Video Services/Channel 8

- Video Services/Channel 8 provides coverage of City Council, Boards and Commission meetings, and produces original Boulder programming for Comcast cable Channel 8, social media and the city website to explain issues facing the community, increase awareness of items under consideration by council and council action, provides public service announcements, delivers weekly City of Boulder news, creates annual programming such as the State of the City presentation, and produces internal organization videos.

Internal Communication

- Internal Communication conveys organizational information to all City of Boulder employees through bi-monthly employee newsletters and streamed all-staff meetings, as well as weekly information from specific departments to the city organization. Topics include changes in employee benefits, city compensation systems, significant city projects, staff development and training, city policies and updates on council work plans.

Web Content/Social Media

- Web content/social media leads department liaison teams and oversees Internet content standards and social media guidelines to inform community members about city services and programs and to provide additional engagement opportunities outside of scheduled public meetings.

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, interviews, appointments 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.

Table 8-10: Communications, Clerk and Support Services Summary Budget

	2014 Actual	2015 Approved	2016 Recommended
STAFFING			
Communications	6.50	8.50	12.75
City Clerk and Support Services	3.00	3.00	4.00
TOTAL STAFFING	**9.50**	**11.50**	**16.75**
EXPENDITURE			
Communications	$ 802,942	$ 1,076,257	$ 1,710,650
City Clerk and Support Services	401,811	575,681	526,200
TOTAL EXPENDITURE	**$ 401,811**	**$ 575,681**	**$ 526,200**
FUND			
General	1,204,752	1,651,938	2,236,850
TOTAL FUNDING	**$ 1,204,752**	**$ 1,651,938**	**$ 2,236,850**

2015 Accomplishments

Communications

- Provided Communication guidance and support for Boulder's broadband initiative and free WiFi
- Launched TV and web streaming coverage of Board and Commission meetings
- Developed streaming redundancies for live meeting coverage
- Provided communication support for purchase agreement for Boulder Community Health Broadway campus
- Led city support for July 4 fireworks celebration
- Supported Boulder Energy Future Project, serving as the strategic communication counsel and on the implementation and executive teams.
- Provided communications guidance and support for the North Trail Study Area
- Updated All Hazard Alert (AHA) notifications
- Launched Open Space and Mountain Parks e-newsletter and Planning e-newsletter
- Supported the ongoing Climate Commitment initiative and team, providing general communication counsel
- Provided communications guidance and support for the Zero Waste Master Plan
- Provided communication support for living labs, Boulder Valley Comprehensive Plan, Civic Area, Design Excellence, Access Management Parking Strategy, University Hill Reinvestment Strategy, and Housing Boulder
- Supported public education and information about 2A bond projects, which allows Boulder to invest in public art and culture throughout the city
- State of the City report and mid-year accomplishments video
- Added Concert Series, Boulder Eats, Dairy Center for the Arts, and Connected Colorado programs to Channel 8

2015 Accomplishments (cont'd)

- Completed Comcast franchise negotiations
- Support City Council goals and priority messaging
- Hired a web content administrator to improve city website content and usability
- Partnering with Information Technology to redesign Intraweb
- Provided communication guidance and strategy on senior leadership recruitments
- Centralized communication support for Police, Fire and Downtown University Hill Management departments
- Continue to support internal employee communications for benefits, staff development and general operations
- Continue to provide Communication support for the Economic Vitality program
- Transition council correspondence out of CRM
- Communication support for the city's flood recovery efforts
- Continued to expand community outreach and engagement
- Continued to support media relations for City Council's initiatives, public safety & emergency response, and city operations
- Continued communication support for the implementation of the Transform Boulder Business Initiative (TBBI)

City Clerk and Support Services

- 2015 City Council Retreat
- 2015 Annual Boards and Commissions recruitment/appointment process
- Administer the City Council Master Calendar, Meetings, Agendas and Minutes
- Administer the Council Hotline
- Implemented Local Foods caterers for Council meals
- Coordinated the Annual Sister City Dinner and Volunteer of the Year Award
- Completed Scoping and procurement of Agenda Management Software
- Provided election training for the Chamber of Commerce sponsored College of Political Knowledge
- Conducted the 2015 General Municipal Election
- Coordinated Council Orientation
- Through succession planning completed the transition of the City Clerk's Office to a new city clerk due to the retirement of the long tenured city clerk

Key Initiatives for 2016

Communications

- Explore development of HD channel
- Develop citywide newsletter
- Develop web content best practices
- Complete centralization of city communication services
- Develop city branding guidelines
- Launch redesigned Intraweb
- Continue to provide Core Communication Services/Emergency Preparedness

Key Initiatives for 2016 (cont'd)

- Energy Transition Plan messaging
- Civic Area activation messaging
- Arts and Cultural support
- Support City Council goals and priority messaging

City Clerk and Support Services

- 2016 City Council Retreat
- 2016 Annual Boards and Commissions recruitment/appointment process
- Implementation of Agenda Management Software
- City Clerk's Office Strategic Plan
- Conduct of the 2016 Special Municipal Election

Table 8-11: Communications, Clerk and Support Services Significant Changes Between 2015 and 2016 Budget

	2015 Approved Budget	2016 Recommended Budget	Total Change	2015 FTE	2016 FTE	FTE Change
GENERAL FUND						
Producer Engineer	$ -	$ 75,302	$ 75,302	0.00	1.00	1.00
Administrative Assistant II	-	61,942	61,942	0.00	1.00	1.00
Closed Captioning Services	-	68,000	68,000	0.00	0.00	0.00
Communications Specialist III (split 25/75 with Housing Dept.)	-	25,750	25,750	0.00	0.25	0.25
Community Newsletter including Communications Specialist II	-	198,762	198,762	0.00	1.00	1.00
Administrative Assistant II - City Clerk's Office	-	61,942	61,942	0.00	1.00	1.00
HD Video Streaming*	-	-	-	0.00	0.00	0.00
Boards and Commissions Meeting Coverage	-	60,000	60,000	0.00	0.00	0.00
Total Changes, Communications			$ 551,698			4.25

*$11,600 in annual budget impact will begin ongoing in 2017 due to Comcast reimbursement in 2016.

Table 8-12: Communications, Clerk and Support Services Department Detail

	2014 Actual		2015 Approved Budget		2016 Recommended Budget		Variance - 2015 Approved to 2016 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Communications								
Media/External Communications	2.50	$ 327,984	4.50	$ 549,414	6.75	$ 898,534	2.25	$ 349,120
Internal Communication	1.00	131,185	1.00	134,436	1.00	112,359	-	(22,077)
Video Services/Channel 8	3.00	343,773	3.00	392,407	4.00	592,998	1.00	200,591
Web Content/Social Media	-	-	-	-	1.00	106,759	1.00	
Subtotal	6.50	$ 802,942	8.50	$ 1,076,257	12.75	$ 1,710,650	4.25	$ 527,634
City Clerk and Support Services								
Conduct of Elections Including Campaign Finance Reform/Matching Funds	0.30	79,927	0.30	173,302	0.30	128,814	-	(44,488)
Board and Commission Administration	0.20	23,851	0.20	26,345	0.20	26,028	-	(317)
General Administration	2.40	286,091	2.40	362,045	3.40	354,006	1.00	(8,039)
Sister City Administration	0.10	11,942	0.10	13,989	0.10	17,352	-	3,363
Subtotal	3.00	$ 401,811	3.00	$ 575,681	4.00	$ 526,200	1.00	$ (49,481)
Total	**9.50**	**$ 1,204,752**	**11.50**	**$ 1,651,938**	**16.75**	**$ 2,236,850**	**5.25**	**478,153**
EXPENDITURE BY CATEGORY								
Personnel		$ 976,834		$ 1,354,589		$ 1,621,702		$ 267,113
Operating		124,404		181,713		490,131		308,418
Interdepartmental Charges		103,514		115,636		125,017		9,381
Total		**$ 1,204,752**		**$ 1,651,938**		**$ 2,236,850**		**$ 584,912**
STAFFING AND EXPENDITURE BY FUND								
General		$ 1,204,752		$ 1,651,938		$ 2,236,850		$ 584,912
Total	**9.50**	**$ 1,204,752**	**11.50**	**$ 1,651,938**	**16.75**	**$ 2,236,850**	**5.25**	**$ 584,912**

City of Boulder

Community Planning and Sustainability

2016 Recommended Budget

$9,730,834

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; and*
- *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 8-13: Community Planning and Sustainability Summary Budget

	2014 Actual	2015 Approved	2016 Recommended
STAFFING			
Administration	5.16	5.78	5.16
Comprehensive Planning	9.66	11.91	16.08
Development Review	19.32	19.32	21.48
Economic Vitality	2.00	2.00	2.00
LEAD	11.05	11.05	11.05
TOTAL STAFFING	**47.19**	**50.06**	**55.77**
EXPENDITURE			
Administration	$ 811,537	$ 752,257	$ 682,916
Comprehensive Planning	1,471,020	1,692,634	2,004,491
Development Review	2,409,107	2,270,603	2,433,612
Economic Vitality	788,356	904,485	876,111
LEAD	3,027,283	3,024,121	3,184,549
Cost Allocation and Transfers	487,823	517,491	549,155
TOTAL EXPENDITURE	**$ 8,995,126**	**$ 9,161,591**	**$ 9,730,834**
FUNDING			
General	$ 2,414,967	$ 2,249,661	$ 3,241,523
Planning and Development Services	4,861,977	5,011,751	4,533,878
Climate Action Plan	1,718,182	1,900,180	1,955,433
TOTAL FUNDING	**$ 8,995,126**	**$ 9,161,592**	**$ 9,730,834**

2015 Accomplishments

- Completed a number of significant development reviews, including: Concept Plan and Rezoning of 1900 Folsom St.; Bank of America Concept and Site Review at 1965 28th; Concept Plan for "The Commons" at 2490 Junction Pl.; Concept Plan for the McKenzie Junction property at 3600 Highway 119; Concept Plan for Larry Miller Nissan at 2465 48th Ct.; Concept Plan for 96 Arapahoe; Concept Plan for the "The Reve" at 3000 Pearl; Site Review Amendment for 3059 6th; Site Review for 2030 Vassar; and Site and Nonconforming Use Review for the Evans Scholar House at 1029 Broadway.
- Initiated a Form Based Code pilot for the Boulder Junction area.
- Completed an ordinance that restricts building height in certain areas of the city.
- Completed an ordinance and zoning changes that restrict market rate multifamily housing on University Hill, and began historic district planning work and efforts to establish a façade improvement program.
- Completed scenario development, visualization, and analysis for "Envision East Arapahoe" (on hold now due to other work plan priorities), as well as Phase 1 of Medical Office Zoning changes near Foothills Campus of Community Health. Phase 2 of Medical Office Zoning is underway.

2015 Accomplishments (cont'd)

- Began 2015 Boulder Valley Comprehensive Plan update, including technical foundations work, subcommunity fact sheets, forecasts, trends report, community engagement plan, etc.
- Partnered with the Housing Division to support the Housing Boulder process, including community events, working groups, neighborhood outreach and related analyses.
- Continued Historic Preservation Plan implementation items, including community outreach (architecture matters series, and other outreach). Received a grant to update the survey.
- Continued work efforts in partnership with the global 100 Resilient Cities initiative, including completion of Phase 1 "shocks and stresses" analyses and identification of key areas of focus for strengthening resilience in Boulder.
- Continued implementation of bear resistant trash containers; completed a Bee Safe resolution; continued to administer the enhanced Nuisance Mosquito Control program; provided support on Emerald Ash Borer outreach and planning.
- Collaborated as a partner with Growing Up Boulder to support young people's participation in community planning, including civic area participation and GUB's "great neighborhoods" curriculum.
- Completed in-depth stakeholder engagement process for development of options for the Boulder Building Performance Ordinance, which will require energy rating and reporting and energy efficiency for large commercial and industrial (C&I) buildings. Adoption is anticipated in third quarter 2015.
- Issued 29 Commercial EnergySmart rebates, resulting in 316,693 kWh of deemed energy savings; and 224 Residential EnergySmart rebates, resulting in 130,273 KWhs and 18,199 Therms of deemed energy savings.
- Exceeded the 50 percent mark for licensed rental units in the SmartRegs process, with nearly 40 percent of those compliant.
- Partnered with the county to select a contractor to administer the Residential EnergySmart program for the next four years through an RFP process. This new contract includes advising and rebate services as well as the piloting of a more performance based approach to home energy retrofits.
- Received a Boulder County Sustainability Grant for measurement and verification (M&V) and refined deemed savings calculations for Commercial EnergySmart equipment rebates.
- Re-launched and rebranded the long standing Partners for a Clean Environment Program (PACE) program as business and property owners' one-stop-shop for advisor and financial assistance to implement sustainability best practices, receive recognition and certifications.

2015 Accomplishments (cont'd)

- Administered Boulder Energy Challenge grants, providing advising and tracking progress of the six chosen innovation projects.
- Completed the 2012 Greenhouse Gas (GHG) inventory and developed a report and accompanying infographic summarizing the results and the city's progress compared to 2005 baseline.
- Developed a Climate Commitment Tool that allows the city to project energy and emissions savings for current and planned programs out to 2050, and formally adopted a new Climate Commitment Goal (anticipated for third quarter of 2015).
- Initiated the development of a Local Carbon Offset Fund.
- Completed Public Utility Commission (PUC) filings around a number of issues, including improved data access for governments and building owners.
- Secured funding from the Urban Sustainability Director's Network to convene five leading US cities to create a common approach to comprehensive clean energy system transition.
- Secured two grants from the Carbon Neutral Cities Alliance (out of seven given globally) to complete a Thermal Decarbonization Study and to take the next steps in planning and analysis related to comprehensive clean energy system transition.
- Partnered with PosEn, The Colorado Clean Energy Cluster and other partners to submit a $380,000 grant to DOE to support development of clean energy based backup power systems that will create significant day-to-day operations savings and increase the ability to maintain operations during grid power disruptions.
- Developed a city-wide sustainability dashboard, expected to launch 4th quarter, to serve as the platform for LEAD program reporting.
- Contracted for the creation of a rooftop solar PV assessment tool for public use in estimating solar potential (anticipated for third quarter 2015).
- Participated in the Carbon Disclosure Project's 2015 reporting cycle. This is the platform for Carbon Neutral Cities Alliance and Mayor's Compact on Climate.
- Council accepted Zero Waste Strategic Plan and its associated Action Plan, as well as a Universal Zero Waste Ordinance—the first of its kind in the nation—both of which had an extensive and inclusive stakeholder process. Initial work to develop tools, processes, information and incentives to support implementation is underway.
- Developed a transition plan and capital investment plan for adding recycling and compost bins for all trash containers on city owned or managed lands.
- As part of the Community Power Partnership with the Pecan Street Research Institute, completed installation of circuit-level energy monitoring devices at 48 homes and 12 businesses in Boulder. Engaged with a third party evaluator to determine the best way to provide personalized service to participants.

2015 Accomplishments (cont'd)

- Completed a one-year look back for the disposable bag fee, which showed a reduction in bag use of 60 percent.
- Initiated a strategic programming exercise for future development at 6400 Arapahoe.

Key Initiatives for 2016

- Continue work on the Design Excellence initiative, including the form based code pilot's next steps as well as related code changes and development process improvements as prioritized by City Council in 2014 and based on further direction at the 2015 Council retreat.
- Complete the major update to the 2015 Boulder Valley Comprehensive Plan to address focused issues and improve usability and access to the plan, including the application of 3D mapping, improved metrics and data services, and an emphasis on resilience.
- Continue to develop a more robust "community engagement platform" to support various planning initiatives and community problem solving projects.
- Launch a city dashboard related to BVCP, budget and other quality of life indicators.
- Continue University Hill historic district planning.
- Design the 2016 grant competition for the next phase of Boulder Energy Challenge.
- Implement and administer the first phases of the Boulder Building Performance Ordinance, including collecting and analyzing energy reporting data for buildings larger than 50,000 square feet, as well as providing training, guidance and incentives to encourage early adoption of the future efficiency requirements.
- Develop a long term strategy to reach the city's goal of Net Zero Residential and Commercial Energy Codes.
- Finalize and implement full-compliance strategy for SmartRegs to guide program work over the next four years, including full integration with the Rental Housing Licensing program.
- Continue delivery and enhancement of existing energy efficiency programs, including the development of a new custom rebate for Commercial EnergySmart, and piloting rebates for solar and whole home retrofits for Residential EnergySmart.
- Work with community organizations and partners to launch a community-based action campaign related to Boulder's Climate Commitment.
- Launch the LEAD sustainability dashboard providing updates and metrics on LEAD programs.
- Develop guidelines for contributing to, and drawing from, the new Local Carbon Offset Fund, including processes related to the electricity offset requirements for marijuana businesses.
- Implement nanogrid projects at 1-2 sites, including a city facility.

Key Initiatives for 2016 (cont'd)

- Conduct the CNCA-funded Thermal Decarbonization Study, in collaboration with the city of San Francisco, and whole energy system change strategies in collaboration with Minneapolis and Seattle.
- Complete implementation of the new Universal Zero Waste requirements, including tracking, enforcement, assistance, communications and exemption application processes.
- Work closely with Boulder County on upgrades to the Boulder County Recycling Center.

Table 8-14: Community Planning and Sustainability Significant Changes Between 2015 and 2016 Budget

	2015 Approved Budget	2016 Recommended Budget	Total Change	2015 FTE	2016 FTE	FTE Change
GENERAL FUND						
Business Liaison - Convert from Fixed-Term to Ongoing	$ 87,112	$ 100,335	$ 13,223	1.00	1.00	0.00
Communications Specialist II - Extend Fixed-Term For Two Years	34,576	37,410	2,834	0.50	0.50	0.00
Intern Program	-	60,000	60,000	0.00	0.00	0.00
Economic Vitality Operating Budget	-	45,000	45,000	0.00	0.00	0.00
PLANNING AND DEVELOPMENT SERVICES FUND						
Development Code Update Staffing	59,513	64,702	5,189	1.00	1.00	0.00
Development Review Specialist	-	83,161	83,161	0.00	1.00	1.00
CLIMATE ACTION PLAN FUND						
Communications Specialist II - Extend Fixed-Term for Two Years	34,576	37,410	2,834	0.50	0.50	0.00
Total Changes, CP&S			$ 212,241			1.00

Table 8-15: Community Planning and Sustainability Department Detail

	2014 Actual		2015 Approved Budget		2016 Recommended Budget		Variance - 2015 Approved to 2016 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	5.16	$ 695,908	4.78	$ 636,199	4.83	$ 642,460	0.05	$ 6,261
Flood Program	-	115,629	1.00	116,058	0.33	40,456	(0.67)	(75,602)
Subtotal	5.16	$ 811,537	5.78	$ 752,257	5.16	$ 682,916	(0.62)	$ (69,341)
Comprehensive Planning								
Comprehensive Planning	6.28	1,017,976	8.28	1,215,785	12.45	1,521,548	4.17	305,763
Ecological Planning	1.21	182,456	1.46	209,969	1.46	212,997	-	3,029
Historic Preservation	2.17	270,588	2.17	266,881	2.17	269,946	-	3,065
Subtotal	9.66	$ 1,471,020	11.91	$1,692,634	16.08	$ 2,004,491	4.17	$ 311,857
Development Review								
Building Permit Plan Review and Issuance (Zoning Compliance)	7.39	921,496	7.39	870,379	7.39	876,991	-	6,613
Building Permit Site Inspection	1.01	125,942	1.01	153,596	1.01	154,896	-	1,300
Development Review	8.57	1,068,636	8.57	971,597	10.73	1,120,630	2.16	149,033
Zoning Administration and Enforcement	0.82	102,250	0.82	94,593	0.82	96,339	-	1,746
Base Map Data Maintenance	0.24	29,927	0.24	26,296	0.24	28,197	-	1,901
GIS Services	0.42	52,372	0.42	45,071	0.42	46,044	-	973
Engineering Permits	0.64	79,805	0.64	76,498	0.64	77,791	-	1,293
Rental Licensing	0.23	28,680	0.23	32,573	0.23	32,722	-	149
Subtotal	19.32	$ 2,409,107	19.32	$2,270,603	21.48	$ 2,433,612	2.16	$ 163,009
Economic Vitality								
Business Incentive Programs	-	424,931	-	350,000	-	350,000	-	-
Economic Vitality Program and Sponsorships	2.00	363,425	2.00	554,485	2.00	526,111	-	(28,374)
Subtotal	2.00	$ 788,356	2.00	$ 904,485	2.00	$ 876,111	-	$ (28,374)
LEAD								
City Organization Sustainability	0.25	74,212	0.25	68,874	0.25	103,205	-	34,331
Energy Efficiency and	5.25	1,718,182	5.25	1,801,719	5.25	1,839,877	-	38,158
Waste Reduction	5.55	1,234,889	5.55	1,153,528	5.55	1,241,467	-	87,939
Subtotal	11.05	$ 3,027,283	11.05	$3,024,121	11.05	$ 3,184,549	-	$ 160,428
Cost Allocation and Transfers								
Cost Allocation and Transfers		487,823		517,491		549,155		31,664
Subtotal		$ 487,823		$ 517,491		$ 549,155		$ 31,664
Total	**47.19**	**$ 8,995,126**	**50.06**	**$9,161,592**	**55.77**	**$ 9,730,834**	**5.71**	**$ 569,242**
EXPENDITURE BY CATEGORY								
Personnel		$ 4,879,637		$5,233,908		$ 5,911,047		$ 677,139
Operating		3,485,141		3,249,890		3,094,246		(155,644)
Interdepartmental Charges		142,192		159,303		175,386		16,083
Capital		333		1,000		1,000		-
Other Financing		487,823		517,491		549,155		31,664
Total		**$ 8,995,126**		**$9,161,592**		**$ 9,730,834**		**$ 569,242**

Table 8-15: Community Planning and Sustainability Department Detail (cont'd)

	2014 Actual		2015 Approved Budget		2016 Recommended Budget		Variance - 2015 Approved to 2016 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY FUND								
General	8.15	$ 2,414,967	10.40	$2,249,661	14.73	$ 3,241,523	4.33	$ 991,862
Planning and Development Services	33.79	4,861,977	34.41	5,011,751	35.79	4,533,878	1.38	(477,873)
Climate Action Plan	5.25	1,718,182	5.25	1,900,180	5.25	1,955,433	-	55,253
Total	**47.19**	**$ 8,995,126**	**50.06**	**$9,161,592**	**55.77**	**$ 9,730,834**	**5.71**	**$ 569,242**

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City of Boulder

Downtown and University Hill Management Division/Parking Services

2016 Recommended Budget

$11,716,793

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.

Department Overview (cont'd)

Parking and Access

Parking and Access includes:

- **Operations and Maintenance.** Maintain and operate downtown and University Hill automobile and bicycle parking infrastructure, including six surface lots, five garages, 4,440 on-street auto parking spaces, and over 1,300 bike racks. Plan 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 8-16: Downtown and University Hill Management Division / Parking Services Summary Budget

	2014 Actual	2015 Approved	2016 Recommended
STAFFING			
Administration	6.45	8.45	8.45
Business Assistance and Events	1.50	1.50	1.50
Parking and Access: Operations TDM and Enforcement	34.30	34.55	34.55
Capital Improvements Program, Interdepartmental Charges and Debt Service	-	-	-
TOTAL STAFFING	**42.25**	**44.50**	**44.50**
EXPENDITURE			
Administration	$ 1,206,700	$ 1,672,906	$ 1,706,239
Business Assistance and Events	339,848	328,200	345,318
Parking and Access: Operations TDM and Enforcement	4,350,796	4,767,224	4,852,846
Capital Improvements Program, Interdepartmental Charges and Debt Service	3,717,095	5,763,783	4,812,391
TOTAL EXPENDITURE	**$ 9,614,439**	**$ 12,532,113**	**$ 11,716,794**
FUNDING			
General	$ 1,273,823	$ 1,582,182	$ 1,685,497
Dow ntow n Commercial District	$ 7,752,388	$ 9,714,556	$ 8,781,776
University Hill Commercial District	$ 582,212	$ 653,882	$ 640,284
Boulder Junction General Improvement District-Parking	$ 4,314	$ 432,798	$ 433,519
Boulder Junction General Improvement District-TDM	$ 1,701	$ 148,695	$ 175,717
Capital Improvement Bond	$ -	-	-
TOTAL FUNDING	**$ 9,614,439**	**$ 12,532,113**	**$ 11,716,793**

2015 Accomplishments

Access and Parking

- Access Management and Parking Strategy is a multi-year interdepartmental effort with the following accomplishments:
  - Completed a TDM Tool Kit for Private Development
  - Developed an "edge" parking plan along transit corridors
  - Developed a shared public/private parking policy within parking districts

2015 Accomplishments (cont'd)

- Maintained the 72 hour parking restrictions
- Developed proposed changes to the parking code
- Developed options for parking pricing

- Replacement of the CAGID garage access and technology system
- Increased long term parking permit parking rates
- Innovative pilot with a local start up to develop real-time parking space occupancy data
- Boulder Junction Access Districts:
  - Opened the Depot Square shared parking facility
  - Expanded the TDM Access District to include properties for the future Google campus
  - Developed regulations to activate the Depot Square Plaza
- Supported Boulder B-cycle in system expansion
- Entered into a public private partnership with Trinity Lutheran Church for a shared downtown parking facility
- Replaced stairs at 1400 Walnut and 1100 Walnut garages
- Analyzed NPP block expansions and new zone

Hill Reinvestment Strategy

- Implementation of collaborations with the University of Colorado (CU), including the design phase of a Hill Commercial Area banner program and cleanup days in May, July, October and November staffed by CU student organizations participating in the Hillanthropy Volunteer Partnership
- Continued interdepartmental collaboration on Hill improvements including 2A community, culture and safety tax projects: implementation of the commercial street tree irrigation project; design and outreach for the pedestrian lighting improvements; and design and outreach phase of the future 'event street'. Other improvements include: sidewalk/crosswalk repairs, and the introduction of a Hill taxi stand
- Ongoing implementation of the pilot Residential Service District (RSD) in the high-density residential areas of the Hill to address problems with excess litter in the public right-of-way
- Sponsorship and additional support for the 'Heart of the Hill' event series in the Hill Commercial Area, in partnership with The Hill Boulder and Grenadier Advertising
- Surveys to establish the feasibility of a pilot Hill Employee EcoPass program to reduce employee parking demand and expand multi-modal access to the Hill
- Survey of non-student residents on the Hill to establish the types of businesses that would attract more visits to the Hill Commercial Area, and distribution of the survey results to local property owners and commercial brokers
- Survey to establish baseline public perception of quality of life on the Hill and follow up focus groups

2015 Accomplishments (cont'd)

- Formation of a Hill Reinvestment Working Group to explore long-term funding and governance options for the Hill
- Pursuit of strategies related to the 2015 residential use moratorium to promote private reinvestment efforts, such as a possible National Register Historic District designation, and financial tools to facilitate public improvements on the Hill 'catalyst' sites at 12th/ Pleasant and 14th/College
- Developed an inter-departmental work program to implement the Hill Reinvestment Strategy
- Updated and expanded the stakeholder distribution list for regular communications about Hill activities
- Negotiations for mixed use redevelopment of the UHGID's 14th and Pleasant Street parking lots

Other

- Completion of the downtown 2011 Capital Bond Project: West End streetscape improvements with poetry from a community competition
- Implementation of an alley management plan for the West End private construction projects
- Pursued negotiations with the St. Julien Partners to create a civic use benefit space in the pad adjacent to the St. Julien Hotel
- Pearl Street Mall improvements including new planter pots, vehicle bollards, and news distribution boxes
- Updated Pearl Street Mall Ordinance No. 8016 Mall Permits and Leases to be consistent with current mall practices and needs
- Expansion of Boulder's Smoke Free Area to include the Business Improvement District (BID)
- Completion of Departmental Assessment

Key Initiatives for 2016

Parking and Access

- Development of the CAGID Asset Management Plan for the downtown garages
- Development of a downtown garage arts plan
- Construction of Trinity Commons public private parking garage
- Refurbishment of elevators at 1500 Pearl and 1100 Spruce garages
- Renovation of lot attendant booths in select parking garages
- Access Management and Parking Strategy:
    - Increased permit parking fees for downtown, the hill and NPP commuter permits
    - Adoption of the AMPS strategy
    - Development of new access district guidelines

Key Initiatives for 2016 (cont'd)

- Implementation of short term parking pricing strategies
- Finalizing parking code changes
- Support a pilot program creating a single access card for bike and car share programs

Hill Reinvestment Strategy

- Continued implementation of the Hill Reinvestment Strategy work program
- Evaluation of Residential Service District pilot impact
- Proposed implementation of the pilot Hill Employee Ecopass Program
- Continued exploration of public private partnerships for the UHGID catalyst sites, including identifying financing tools to facilitate the redevelopment of the district parking lots
- Pursuit of a National Register historic district designation for the Hill commercial area and other strategies for promoting private investment in Hill properties
- Implementation of the 2A projects: event street reconstruction, enhanced pedestrian lighting and new public art installations
- Development of recommendations regarding long term governance and funding options for the Hill

Other

- Finalize the civic use benefit space with the St. Julien Hotel
- Retro-fit or replace street trash receptacles to meet new City ordinances regarding Bear -Proofing and Zero Waste.

Table 8-17: Downtown and University Hill Management Division/Parking Services Significant Changes Between 2015 and 2016 Budget

	2015 Approved Budget	2016 Recommended Budget	Total Change	2015 FTE	2016 FTE	FTE Change
GENERAL FUND						
Hill Reinvestment Strategy	$ -	$ 97,000	$ 97,000	0.00	0.00	0.00
Hill Community Development Coordinator Workplan	23,000	50,000	27,000	0.00	0.00	0.00
EcoPass Program	-	50,000	50,000	0.00	0.00	0.00
Boulder Junction On-Street Pay Station	-	27,484	27,484	0.00	0.00	0.00
Access Management and Parking Strategy	-	62,000	62,000	0.00	0.00	0.00
BOULDER JUNCTION GENERAL IMPROVEMENT DISTRICT - PARKING FUND						
Travel Demand Programs at Boulder Junction	$ -	$ 26,587	$ 26,587	0.00	0.00	0.00
DOWNTOWN COMMERCIAL DISTRICT (CAGID) FUND						
Trinity Commons Construction Partnership	-	1,425,765	1,425,765	0.00	0.00	0.00
Garage Elevator Repair	-	609,000	609,000	0.00	0.00	0.00
Access Management and Parking Strategy	-	31,000	31,000		0.00	0.00
EcoPass Program	843,125	959,560	116,435	0.00	0.00	0.00
UNIVERSITY HILL COMMERCIAL DISTRICT (UHGID) FUND						
Access Management and Parking Strategy	-	7,000	7,000	0.00	0.00	0.00
Total Changes, DUHMD			$ 2,479,271			0.00

Table 8-18: Downtown and University Hill Management Division/Parking Services Department Detail

	2014 Actual		2015 Approved Budget		2016 Recommended Budget		Variance - 2015 Approved to 2016 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	6.45	$ 1,160,313	7.45	$ 1,393,991	7.45	$ 1,371,568	-	$ (22,423)
Planning - Hill Revitalization	-	43,181	1.00	246,309	1.00	302,065	-	55,756
Planning Boulder Junction Access GIDs	-	3,206	-	32,606	-	32,606	-	-
Subtotal	6.45	$ 1,206,700	8.45	$ 1,672,906	8.45	$ 1,706,239	-	$ 33,333
Business Assistance and Events								
Economic Programs/Sponsorship - DBI/BID	-	$ 84,566	-	$ 67,536	-	$ 86,341	-	$ 18,805
External Communications/Citywide Event Permitting	1.00	52,895	1.00	95,582	1.00	100,303	-	4,721
Maintenance of Public Lands -Civic Plaza	-	2,636	-	1,800	-	1,800	-	-
Maintenance of Public Lands - Downtown/Mall	-	165,578	-	110,500	-	110,500	-	-
Permitting - Downtown	0.50	31,300	0.50	49,909	0.50	43,501	-	(6,408)
Maintenance of Public Lands-NewsBox	-	2,873	-	2,873	-	2,873	-	-
Subtotal	1.50	$ 339,848	1.50	$ 328,200	1.50	$ 345,318	-	$ 17,118

Table 8-18: Downtown and University Hill Management Division/Parking Services Department Detail (cont'd)

	2014 Actual		2015 Approved Budget		2016 Recommended Budget		Variance - 2015 Approved to 2016 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
Parking and Access: Operations TDM and Enforcement								
On Street Meters	3.00	$ 774,445	3.00	$ 889,725	3.00	$ 822,020	-	$ (67,705)
Economic Programs/Sponsorship	-	36,064	-	37,000	-	37,000	-	-
Facility Operations/Maintenance- Downtown, University Hill/BJAD garages-Lots	17.73	1,724,099	17.88	1,802,738	17.88	1,791,794	-	(10,944)
Maintenance of Public Lands-UHGID/UniHill	1.03	94,482	1.13	109,580	1.13	104,133	-	(5,447)
Neighborhood Parking Program	1.09	73,740	1.09	82,926	1.09	95,185	-	12,259
Parking Enforcement and Special Event	10.95	771,862	10.95	819,085	10.95	831,706	-	12,621
Travel Demand Management	0.50	861,218	0.50	1,010,170	0.50	1,155,008	-	144,838
CAGID Parking Refunds	-	14,886	-	16,000	-	16,000	-	-
Subtotal	34.30	$ 4,350,796	34.55	$ 4,767,224	34.55	$ 4,852,846	-	$ 85,622
Capital Improvements Program, Interdepartmental Charges and Debt Service								
Capital Improvement Program		$ 279,460		$ 1,475,000		$ 730,800		$ (744,200)
Interdepartmental Charges		287,383		377,903		438,579		60,676
Debt Service		3,150,253		3,910,880		3,643,012		(267,868)
Subtotal		$ 3,717,095		$ 5,763,783		$ 4,812,391		$ (951,392)
Total	**42.25**	**$ 9,614,439**	**44.50**	**$ 12,532,113**	**44.50**	**$ 11,716,794**	**-**	**$ (815,319)**
EXPENDITURE BY CATEGORY								
Personnel		$ 2,653,842		$ 3,014,091		$ 3,119,532		$ 105,441
Operating		3,917,662		3,207,112		3,253,248		46,136
Interdepartmental Charges		896,297		473,268		618,065		144,797
Capital		287,653		3,220,000		2,041,265		(1,178,735)
Debt Service		1,830,124		2,208,597		2,214,962		6,365
Other Financing		31,141		409,045		469,721		60,676
Total		**$ 9,616,719**		**$ 12,532,113**		**$ 11,716,793**		**$ (815,320)**
STAFFING AND EXPENDITURE BY FUND								
General	14.33	$ 1,273,823	15.33	$ 1,582,182	15.33	$ 1,685,497	-	$ 103,315
Downtown Commercial District	24.29	7,752,388	25.14	9,714,556	25.14	8,781,776	-	(932,780)
University Hill Commercial District	3.63	582,212	4.03	653,882	4.03	640,284	-	(13,598)
Boulder Junction General Improvement District-	-	4,314	-	432,798	-	433,519	-	721
TDM	-	1,701	-	148,695	-	175,717	-	27,022
Total	**42.25**	**$ 9,614,439**	**44.50**	**$ 12,532,113**	**44.50**	**$ 11,716,793**	**-**	**$ (815,320)**

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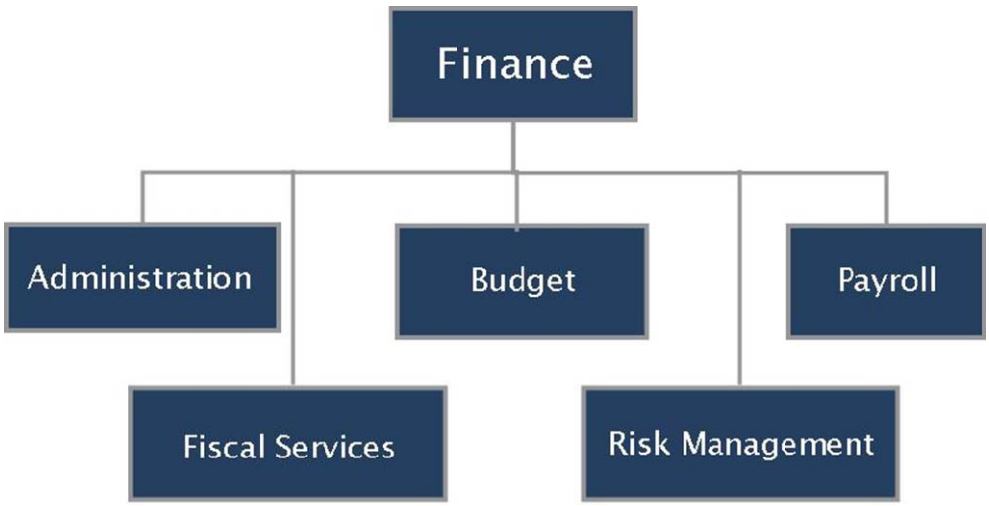
City of Boulder

Finance

2016 Recommended Budget

$8,138,317

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 in the Finance Department directs all activities of the department, and maintains communication and collaboration with city departments related to city financial matters.

Fiscal Services

- **Accounting and Operations.** The Financial Reporting and Accounting 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.

Department Overview (cont'd)

- **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 and recreational 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 plays a key role in minimizing risk exposure for property, casualty and worker's compensation liabilities.

Payroll

- Performs payroll functions including processing of paychecks, W2s, and vendor tax documentation. This division ensures Federal and State legal compliance regarding payroll, pension, and other tax reporting.

Table 8-19: Finance Summary Budget

	2014 Actual	2015 Approved	2016 Recommended
STAFFING			
Administration	1.00	3.67	5.50
Fiscal Services	25.00	25.00	29.00
Budget	6.00	6.00	6.00
Risk Management	4.00	4.00	5.00
TOTAL STAFFING	36.00	38.67	45.50
EXPENDITURE			
Administration	$ 909,969	$ 692,633	$ 959,467
Fiscal Services	2,637,622	2,443,659	2,967,636
Budget	661,618	704,537	677,596
Risk Management	2,916,988	3,730,752	3,479,394
Cost Allocation	211,806	47,837	54,224
TOTAL EXPENDITURE	$ 7,338,002	$ 7,619,418	$ 8,138,317
FUND			
General	$ 4,010,349	$ 3,840,829	$ 4,604,700
Property and Casualty Insurance	1,601,335	1,852,574	1,759,161
Worker's Compensation Insurance	1,726,318	1,926,015	1,774,457
TOTAL FUNDING	$ 7,338,002	$ 7,619,418	$ 8,138,317

2015 Accomplishments

- Implemented all core Finance modules of the Munis system as part of the Transform Boulder Business Initiative (TBBI)
- 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
- In cooperation with the Utilities Department, successfully issued bonds in both the Storm water and Water/Sewer funds
- In cooperation with citywide partners, provided analysis, support, and recommendations regarding new city initiatives, including the purchase of the Boulder Community Hospital campus.

Key Initiatives for 2016

- Implementation of the Payroll and HR functions of the Munis system as part of the Transform Boulder Business Initiative (TBBI)
- Continued improvements to the Finance modules of Munis
- Implementation of licensing database and citizen access to the sales tax software system as part of the LandLink Replacement Project.
- Fully consolidate Dog Licensing with the Green Tag program
- Provide financial support and input on the major such as the Hospital property, the Civic Area, Muncipalization, Boulder Junction, and the fiscal health of the entire city.

Table 8-20: Finance Significant Changes Between 2015 and 2016 Budget

	2015 Approved Budget	2016 Recommended Budget	Total Change	2015 FTE	2016 FTE	FTE Change
GENERAL FUND						
Relocation of Payroll from HR	$ -	$ 285,348	$ 285,348	0.00	3.50	3.50
Old Hire Police and Fire Pension Supplemental	-	54,000	54,000	0.00	0.00	0.00
Purchasing Coordinator/Buyer	-	72,853	72,853	0.00	1.00	1.00
Training and Professional Development	19,000	39,000	20,000	0.00	0.00	0.00
Financial Audit Cost Increases	-	20,000	20,000	0.00	0.00	0.00
Licensing Software	-	11,903	11,903	0.00	0.00	0.00
WORKERS COMPENSATION FUND						
Safety Administrator	-	91,725	91,725	0.00	1.00	1.00
Total Changes, Finance			$ 555,829			5.50

Table 8-21: Finance Department Detail

	2014 Actual		2015 Approved Budget		2016 Recommended Budget		Variance - 2015 Approved to 2016 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	0.90	$ 695,382	3.57	$ 673,420	5.40	$ 940,255	1.83	$ 266,834
Old Hire Pension Plan Management	0.10	214,586	0.10	19,213	0.10	19,213	-	-
Subtotal	1.00	$ 909,969	3.67	$ 692,633	5.50	$ 959,467	1.83	$ 266,834
Fiscal Services								
Accounting and Operations								
Centralized Mail Services	1.10	$ 104,940	1.10	$ 101,265	1.10	$ 86,520	-	$ (14,745)
Financial Reporting	2.75	381,503	2.75	430,933	2.75	620,106	-	189,173
Imaging/Record Retention	0.10	19,127	0.10	16,325	0.10	16,325	-	-
Internal Audit	0.20	31,089	0.20	32,650	0.20	32,650	-	-
Payment Processing	2.10	170,810	2.10	160,676	2.60	183,432	0.50	22,755
Purchasing	3.20	311,792	3.20	306,222	3.20	355,627	-	49,405
Payroll	-	-	-	-	3.50	285,348	3.50	285,348
Revenue and Licensing								
Accounts Receivable and Assessments	0.85	117,309	0.85	92,062	0.85	94,824	-	2,762
Information Desk	0.60	45,370	0.60	44,714	0.60	46,056	-	1,341
Liquor Licensing	1.40	109,621	1.40	117,128	1.40	131,299	-	14,171
Other Licensing	2.35	266,108	3.35	257,193	3.35	284,994	-	27,801
Sales and Use Tax Auditing								
Sales Tax: Auditing	6.00	417,515	5.00	424,707	5.00	471,427	-	46,720
Collections	2.95	315,775	2.95	268,998	2.95	286,225	-	17,227
Treasury								
Administration	0.10	20,525	0.10	16,325	0.10	16,815	-	490
Debt Management	0.30	127,530	0.30	48,976	0.30	16,321	-	(32,655)
Portfolio Management	1.00	198,609	1.00	125,483	1.00	39,667	-	(85,817)
Subtotal	25.00	$ 2,637,622	25.00	$ 2,443,659	29.00	$ 2,967,636	4.00	$ 523,977

Table 8-21: Finance Department Detail (cont'd)

	2014 Actual		2015 Approved Budget		2016 Recommended Budget		Variance - 2015 Approved to 2016 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
Budget								
City Budget Development	2.80	$ 326,613	3.50	$ 422,769	3.50	$ 387,375	-	$ (35,394)
Departmental Budget Support	0.60	$ 64,701	0.60	69,125	0.60	71,199	-	2,074
Forecasting and Analysis	0.65	$ 45,353	0.50	56,354	0.50	58,044	-	1,691
Long-Range Planning	0.65	$ 147,345	0.50	56,354	0.50	58,044	-	1,691
Policy Analysis	1.30	$ 77,605	0.90	99,936	0.90	102,934	-	2,998
Subtotal	6.00	$ 661,618	6.00	$ 704,537	6.00	$ 677,596	-	$ (26,941)
Risk Management								
Employee Wellness	0.30	$ 273,016	0.30	$ 336,774	-		(0.30)	$ (336,774)
Insurance	2.00	1,227,793	2.00	1,829,823	2.00	1,733,437	-	(96,386)
Worker's Compensation Self Insurance	1.70	1,416,179	1.70	1,564,155	3.00	1,745,957	1.30	181,802
Subtotal	4.00	$ 2,916,988	4.00	$ 3,730,752	5.00	$ 3,479,394	1.00	$ (251,358)
Cost Allocation								
Cost Allocation	-	$ 211,806	-	$ 47,837	-	$ 54,224	-	$ 6,387
Subtotal	-	$ 211,806	-	$ 47,837	-	$ 54,224	-	$ 6,387
Total	**36.00**	**$ 7,338,002**	**38.67**	**$ 7,619,418**	**45.50**	**$ 8,138,317**	**6.83**	**$ 518,899**
EXPENDITURE BY CATEGORY								
Personnel		$ 3,551,475		$ 3,634,032		$ 4,547,694		$ 913,662
Operating		3,469,007		3,771,230		3,436,546		(334,684)
Interdepartmental Charges		222,521		71,319		99,854		28,535
Other Financing		95,000		142,837		54,224		(88,613)
Total		**$ 7,338,002**		**$ 7,619,418**		**$ 8,138,317**		**$ 518,899**
STAFFING AND EXPENDITURE BY FUND								
General	32.00	$ 4,010,349	38.17	$ 3,840,829	40.50	$ 4,604,700	2.33	$ 763,871
Property and Casualty Insurance	2.00	1,601,335	2.00	1,852,574	2.00	1,759,161	-	(93,413)
Worker's Compensation Insurance	2.00	1,726,318	2.00	1,926,015	3.00	1,774,457	1.00	(151,558)
Total	**36.00**	**$ 7,338,002**	**42.17**	**$ 7,619,418**	**45.50**	**$ 8,138,317**	**3.33**	**$ 518,899**

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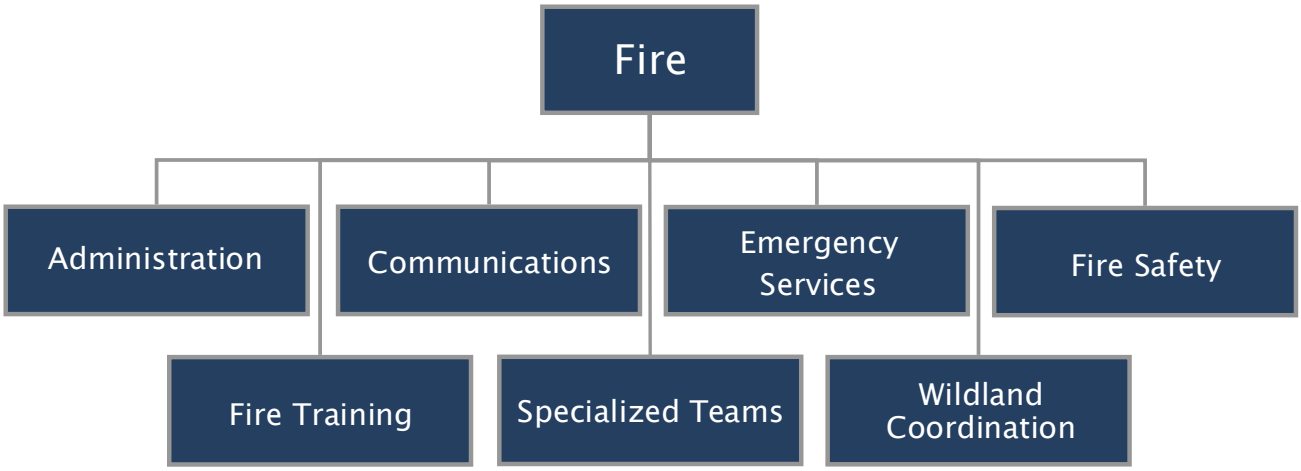
City of Boulder

Fire

2016 Recommended Budget

$18,628,624

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.

Department Overview (cont'd)

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. Boulder Emergency Squad is contracted to the city to provide services at major fires including refilling breathing air cylinders. Rocky Mountain Rescue is contracted to the city to provide specialized rescue assistance in city open space.

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 space.
- This division conducts forest thinning services and coordinates wild fire response with neighboring fire districts.

Table 8-22: Fire Summary Budget

	2014 Actual	2015 Approved	2016 Recommended
STAFFING			
Administration	8.50	9.50	11.00
Communication	1.00	1.00	-
Emergency Services	96.00	96.00	96.00
Fire Safety	5.50	5.50	8.00
Specialized Teams	-	-	-
Wild land Coordination	7.33	9.33	9.33
TOTAL STAFFING	**118.33**	**121.33**	**124.33**
EXPENDITURE			
Administration	$ 1,664,036	$ 2,011,665	$ 2,102,108
Communication	95,864	183,100	170,471
Emergency Services	14,362,669	14,269,946	13,914,026
Fire Safety	792,696	757,617	1,118,856
Specialized Teams	102,283	64,400	68,862
Wild land Coordination	3,967,268	1,138,775	1,254,301
TOTAL EXPENDITURE	**$ 20,984,816**	**$ 18,425,503**	**$ 18,628,624**
FUND			
General	$ 18,139,251	$ 18,338,670	$ 18,539,356
Open Space and Mountain Parks	84,182	86,833	89,268
Capital Improvement Bond	2,761,383	-	-
TOTAL FUNDING	**$ 20,984,816**	**$ 18,425,503**	**$ 18,628,624**

2015 Accomplishments

- Completed construction of Fire Station 8 (Wildland Station)
  - Funded by Capital Improvement Bond approved by voters in November 2011and issued in March 2012. Debt service was funded from existing General Fund revenue
- Implemented Safety Officer Program
  - Designated person responsible for managing all aspects of the department's safety and health program.
  - Designated Incident Safety Officer (New FTE)
- Collaborated with IAFF and the City of Boulder to develop and implement a comprehensive Wellness/Fitness Initiative (WFI)
  - Components of WFI:
    - Annual medical examinations for all uniform members
    - Collaborated with Parks and Recreation to develop a comprehensive fitness program for all members of the fire department
- Completed Communitywide Risk Assessment
  - Conducted comprehensive analysis of community risks
- Fire Station Alerting system upgrade
  - The upgrade is expected to provide earlier notification and reduce overall response time by 30-60 seconds.
- Designed Career Development Plan
  - Updated promotional procedures
  - Developed Succession Plan and Roadmap for promotion

2015 Accomplishments (cont'd)

- Completed Insurance Services Office (ISO) evaluation
  - ISO rating is often used to determine insurance rates for residential and commercial properties
  - ISO evaluations occur every 10 years

Key Initiatives for 2016

- Take delivery of 2 fire engines
  - Engines have much shorter wheelbase than previous fire engines, which helps them make turns more quickly and potentially reduces response time.
- Negotiate new contract with third party provider for advanced life support ambulance service to the citizens and visitors of Boulder
- Collaboratively negotiate new collective bargaining agreement with International Association of Firefighter Local #900
- Continue Efforts to find new location for Fire Station 3
  - Determine location for Station 3
  - Develop plan to acquire land and begin planning process for Station 3
- Fire Inspector (New FTE)
  - This position will allow the fire department to implement marijuana, hazardous materials inspection programs and improve Fire Preplan program
- Public Education Coordinator (New FTE)
  - This position will allow the fire department to continue to improve the community outreach program which is an integral component of the overall Community Risk Reduction Plan
- Planner/Analyst (New FTE)
  - This position will allow the fire department to research and analyze fire department data and turn this data into actionable information and make recommendations to improve the overall performance of the fire department.

Table 8-23: Fire Significant Changes Between 2015 and 2016 Budget

	2015 Approved Budget	2016 Recommended Budget	Total Change	2015 FTE	2016 FTE	FTE Change
GENERAL FUND						
Senior Planner Analyst	$ -	$ 100,559	$ 100,559	0.00	1.00	1.00
Haz-mat/Marijuana Fire Inspector	-	143,732	143,732	0.00	1.00	1.00
Fire Safety Educator	-	132,782	132,782	0.00	1.00	1.00
Administrative Specialist II	-	82,582	82,582	0.00	1.00	1.00
Pulse Point Cardiac Event Alerting System	-	22,000	22,000	0.00	0.00	0.00
Boulder County Office of Emergency Managmenet Funding	-	42,000	42,000	0.00	0.00	0.00
Total Changes, Fire			$ 523,655			4.00

Table 8-24: Fire Department Detail
Department Detail

	2014 Actual		2015 Approved Budget		2016 Recommended Budget		Variance - 2015 Approved to 2016 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	6.00	$ 1,132,962	6.00	$ 1,043,282	7.00	$ 1,278,232	1.00	$ 234,950
Training	2.50	531,074	3.50	968,383	4.00	823,876	0.50	(144,507)
Subtotal	8.50	$ 1,664,036	9.50	$ 2,011,665	11.00	$ 2,102,108	1.50	$ 90,443
Communication								
Contracts (Rocky Mountain Rescue Group, Ambulance)	-	$ 6,300	-	$ 15,510	-	$ 17,513	-	$ 2,003
Office of Emergency Management	1.00	89,564	1.00	167,590	-	152,958	(1.00)	(14,632)
Subtotal	1.00	$ 95,864	1.00	$ 183,100	-	$ 170,471	(1.00)	$ (12,629)
Emergency Services								
Departmental Vehicle/Equipment Maintenance and Replacement	-	$ 1,532,679	-	$ 1,184,936	-	$ 1,192,007	-	$ 7,071
Fire Response, Emergency Medical Response, Rescue, Service Calls, Boulder Emergency	96.00	12,811,263	96.00	13,066,283	96.00	12,703,292	-	(362,991)
SWAT Support (for Police Department)	-	18,727	-	18,727	-	18,727	-	-
Subtotal	96.00	$ 14,362,669	96.00	$ 14,269,946	96.00	$ 13,914,026	-	$ (355,920)
Fire Safety								
Inspections/Code Enforcement, Fire Investigation, Fire Code	4.50	$ 684,889	4.50	$ 646,586	6.00	$ 876,294	1.50	$ 229,708
Public Fire and Safety Education, Juvenile Fire Setter Intervention	1.00	107,807	1.00	111,031	2.00	242,562	1.00	131,531
Subtotal	5.50	$ 792,696	5.50	$ 757,617	8.00	$ 1,118,856	2.50	$ 361,239
Specialized Teams								
Dive: Water Search and Rescue/ Recovery/Training	-	$ 44,401	-	$ 34,390	-	$ 36,621	-	$ 2,231
Hazardous Materials: Hazardous	-	57,882	-	30,010	-	32,241	-	2,231
Subtotal	-	$ 102,283	-	$ 64,400	-	$ 68,862	-	$ 4,462
Wild land Coordination								
Wild Land Operations/Planning/ Mitigation/ Coordination	7.33	$ 1,205,885	9.33	$ 1,138,775	9.33	$ 1,254,301	-	$ 115,527
Fire Station #8 Construction		2,761,383	-	-	-	-	-	-
Subtotal	7.33	$ 3,967,268	9.33	$ 1,138,775	9.33	$ 1,254,301	-	$ 115,527
Total	**118.33**	**$ 20,984,816**	**121.33**	**$ 18,425,503**	**124.33**	**$ 18,628,624**	**3.00**	**$ 203,122**
EXPENDITURE BY CATEGORY								
Personnel		$ 14,902,075		$ 15,168,231		$ 15,619,053		$ 450,822
Operating		1,131,535		1,092,873		1,030,897		(61,975)
Interdepartmental Charges		2,189,823		2,164,399		1,978,674		(185,725)
Capital		2,761,383						
Total		**$ 20,984,816**		**$ 18,425,503**		**$ 18,628,624**		**$ 203,122**
STAFFING AND EXPENDITURE BY FUND								
General	119.67	$ 18,139,251	120.67	$ 18,338,670	123.67	$ 18,539,356	3.00	$ 200,686
Open Space and Mountain Parks	0.66	84,182	0.66	86,833	0.66	89,268	-	2,436
Capital Improvement Bond		2,761,383						
Total	**120.33**	**$ 20,984,816**	**121.33**	**$ 18,425,503**	**124.33**	**$ 18,628,624**	**3.00**	**$ 203,122**

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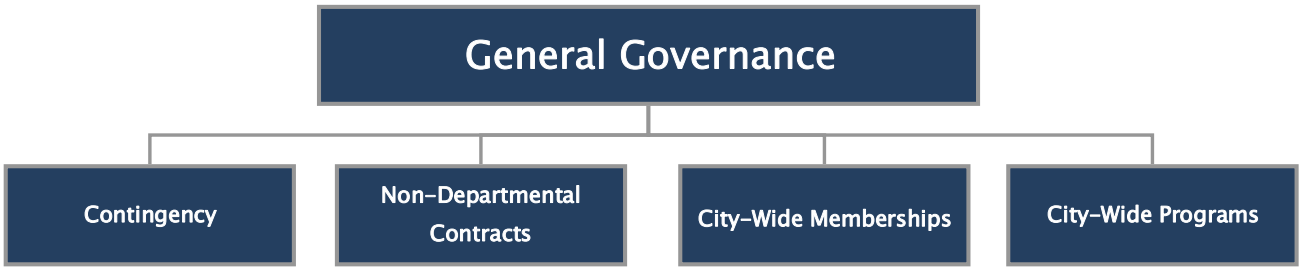
City of Boulder

General Governance

2016 Recommended Budget

$3,083,512



Department Overview

Contingency

- The City Manager's Contingency are funds which are set aside 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

- Citywide Memberships are memberships in organizations for city departments and Council that assist the city in influencing regional and national decision making.

Citywide Programs

- 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 8-25: General Governance Summary Budget

	2014 Actual	2015 Approved	2016 Recommended
EXPENDITURE			
City Manager's Contingency	$ 114,494	$ 456,082	$ 456,082
Non-Departmental Contracts	2,269,262	1,847,957	1,962,126
City-Wide Memberships	125,580	139,554	174,554
City-Wide Programs	747,165	442,000	490,750
TOTAL EXPENDITURE	**$ 3,256,501**	**$ 2,885,593**	**$ 3,083,512**
FUND			
General	3,256,501	2,885,593	3,083,512
TOTAL FUNDING	**$ 3,256,501**	**$ 2,885,593**	**$ 3,083,512**

Table 8-26: General Governance Significant Changes Between 2015 and 2016

	2015 Approved Budget	2016 Recommended Budget	Total Change	2015 FTE	2016 FTE	FTE Change
GENERAL FUND						
Colorado's Climate Future	$ -	$ 30,000	$ 30,000	0.00	0.00	0.00
Intercity Visit	-	40,000	40,000	0.00	0.00	0.00
Cityw ide Event Management	115,000	115,000	-	0.00	0.00	0.00
Cityw ide Memberships	139,554	144,554	5,000	0.00	0.00	0.00
Mosquito Control Contract	250,000	258,750	8,750	0.00	0.00	0.00
Museum of History	23,609	-	(23,609)	0.00	0.00	0.00
Total Changes, General Governance			$ 60,141			0.00

Table 8-27: General Governance Department Detail

	2014 Actual	2015 Approved Budget	2016 Recommended Budget	Variance - 2015 Approved to 2016 Recommended
	Amount	Amount	Amount	Amount
EXPENDITURE BY PROGRAM				
City Manager's Contingency				
Extraordinary Personnel	$ -	$ 119,916	$ 119,916	$ -
Manager's Contingency	114,494	336,166	336,166	-
Subtotal	$ 114,494	$ 456,082	$ 456,082	$ -
Non-Departmental Contracts				
Convention and Visitors Bureau	$ 1,526,778	$ 1,684,000	$ 1,855,733	$ 171,733
Humane Society Building Loan	60,000	93,955	60,000	(33,955)
Museum of History	23,609	23,609	-	(23,609)
Negotiations Support	73,930	46,393	46,393	-
Education Excise Tax Grant	584,945	-	-	-
Subtotal	$ 2,269,262	$ 1,847,957	$ 1,962,126	$ 114,169

Table 8-27: General Governance Department Detail (cont'd)

	2014 Actual	2015 Approved Budget	2016 Recommended Budget	Variance - 2015 Approved to 2016 Recommended
	Amount	Amount	Amount	Amount
City-Wide Memberships				
Denver Regional Council of Governments	$ 35,300	$ 35,830	$ 37,745	$ 1,915
Colorado Municipal League	70,353	75,364	76,449	1,085
Metro Mayors Caucus	7,811	7,927	7,927	-
National League of Cities	7,816	7,933	7,933	-
Rocky Flats Stewardship Coalitions	1,000	1,000	1,000	-
Colorado Communication and Utility	3,300	6,000	6,000	-
Alliance for Innovation		5,100	5,100	-
International Town and Gown Assoc.		400	400	-
Colorado Climate Future Coaliltion	-	-	30,000	30,000
Mayor's Innovation Alliance	-	-	2,000	2,000
Subtotal	$ 125,580	$ 139,554	$ 174,554	$ 35,000
City-Wide Programs				
West Nile Virus / IPM	$ 244,000	$ 250,000	$ 258,750	$ 8,750
City Wide Special Events	-	115,000	115,000	-
IronMan Event	50,964	63,000	63,000	-
Pro Cycle Event	40,512	-	-	-
Recreational Marijuana Contingency	5,179	-	-	-
2013 Flood Response	364,466	-	-	-
Intercity Visit	-	-	40,000	$ 40,000
Community Survey	42,044	14,000	14,000	-
Subtotal	$ 747,165	$ 442,000	$ 490,750	$ 48,750
Total	**$ 3,256,501**	**$ 2,885,593**	**$ 3,083,512**	**$ 197,919**
EXPENDITURE BY CATEGORY				
Personnel				
Operating	3,256,501	2,885,593	3,083,512	197,919
Total	**$ 3,256,501**	**$ 2,885,593**	**$ 3,083,512**	**$ 197,919**
EXPENDITURE BY FUND				
General				
Total	**$ 3,256,501**	**$ 2,885,593**	**$ 3,083,512**	**$ 197,919**

Note:
No budgeted FTE included in City Manager's Contingency, Non-Departmental Contracts, City-Wide Memberships or City-Wide Programs.

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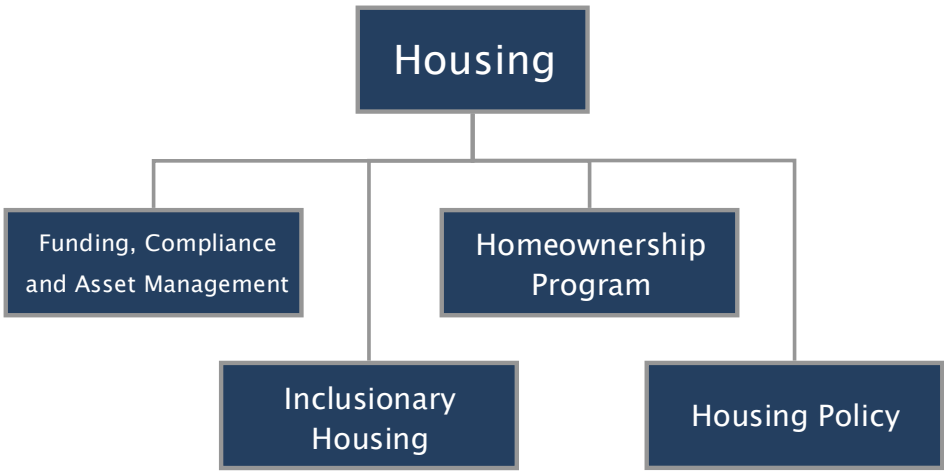
City of Boulder

Housing

2016 Recommended Budget

$6,252,271

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



Department Overview

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

Community Investment

- Invests city and federal resources with partner organizations to increase and preserve the community's affordable housing stock and support the capital needs of nonprofit service providers. Provides oversight and compliance monitoring of these investments.

Homeownership Program

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

Inclusionary Housing

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

Department Overview (cont'd)

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 8-28: Housing Summary Budget

	2014 Actual	2015 Approved	2016 Recommended
STAFFING			
Housing	12.85	13.20	14.95
TOTAL STAFFING	**12.85**	**13.20**	**14.95**
EXPENDITURE			
Housing	$ 12,889,354	$ 4,961,910	$ 6,059,449
Cost Allocation	132,356	217,903	192,822
TOTAL EXPENDITURE	**$ 13,021,710**	**$ 5,179,813**	**$ 6,252,271**
FUND			
General	$ 13,865	$ 175,536	$ 190,534
Affordable Housing	9,908,980	1,220,670	1,570,292
Community Housing Assistance Program	868,243	2,386,102	3,172,624
Community Development Block Grant	885,908	551,429	539,318
HOME Investment Partnership Grant	1,344,713	846,076	779,504
TOTAL FUNDING	**$ 13,021,710**	**$ 5,179,813**	**$ 6,252,271**

2015 Accomplishments

- Preserved 239 affordable rental units through acquisition and deed restriction
- 140 new construction affordable rental units occupied
- Surpassed eight percent of the city's residences being permanently affordable to low- and moderate-income households
- Housing Boulder Action Plan developed
- Inclusionary Housing resulted in three for-sale single family homes and $4.2M in cash-in-lieu contributions

Key Initiatives for 2016

- Develop and implement Housing Boulder policies and programs
- Align funding priorities and decision-making with Housing Boulder goals, policies and programs
- Implement data collection and reporting system improvements

Table 8-29: Housing Significant Changes Between 2015 and 2016 Budget

	2015 Approved Budget	2016 Recommended Budget	Total Change	2015 FTE	2016 FTE	FTE Change
AFFORDABLE HOUSING FUND						
Planner I - Convert from Fixed-Term to Ongoing	$ 61,973	$ 66,489	$ 4,516	1.00	1.00	0.00
Data Management System	-	75,000	75,000	0.00	0.00	0.00
Communications Specialist III (split 25/75 with Housing Dept.)	-	77,250	77,250	0.00	0.75	0.75
Total Changes, Housing			$ 156,766			0.75

Table 8-30: Housing Department Detail

	2014 Actual		2015 Approved Budget		2016 Recommended Budget		Variance - 2015 Approved to 2016 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	$ 566,907	3.34	$ 324,733	5.44	$ 624,330	2.10	$ 299,597
Asset Management and Monitoring	2.18	$ 206,929	2.84	132,915	2.72	273,589	(0.12)	140,674
Community Development	0.46	$ 165,435	1.84	512,208	2.72	273,589	0.88	(238,619)
Funding: Housing	3.83	$ 11,693,523	1.84	3,624,837	-	4,436,115	(1.84)	811,278
Homeownership Programs	4.01	$ 256,561	3.34	367,218	4.08	451,826	0.74	84,608
Subtotal	12.85	$ 12,889,354	13.20	$ 4,961,910	14.95	$ 6,059,449	1.75	$ 1,097,539
Cost Allocation								
Cost Allocation and Transfers		$ 132,356		$ 217,903		$ 192,822		$ (25,081)
Subtotal		$ 132,356		$ 217,903		$ 192,822		$ (25,081)
Total	**12.85**	**$ 13,021,710**	**13.20**	**$ 5,179,813**	**14.95**	**$ 6,252,271**	**1.75**	**$ 1,072,458**
EXPENDITURE BY CATEGORY								
Personnel		$ 1,057,049		$ 1,189,907		$ 1,354,608		$ 164,701
Operating		11,805,963		3,737,945		4,673,920		935,975
Interdepartmental Charges		152,567		27,743		30,921		3,178
Other Financing		6,131		224,218		192,822		(31,396)
Total		**$ 13,021,710**		**$ 5,179,813**		**$ 6,252,271**		**$ 1,072,458**
STAFFING AND EXPENDITURE BY FUND								
General	-	$ 13,865	1.00	$ 175,536	1.00	$ 190,534	-	$ 14,999
Affordable Housing	4.17	9,908,980	4.95	1,220,670	6.38	1,570,292	1.43	349,621
Community Housing Assistance Program	6.13	868,243	4.95	2,386,102	5.07	3,172,624	0.12	786,521
Community Development Block	1.60	885,908	1.30	551,429	1.25	539,318	(0.05)	(12,111)
HOME Investment Partnership Grant	0.95	1,344,713	1.00	846,076	1.25	779,504	0.25	(66,572)
Total	**12.85**	**$ 13,021,710**	**13.20**	**$ 5,179,813**	**14.95**	**$ 6,252,271**	**1.75**	**$ 1,072,459**

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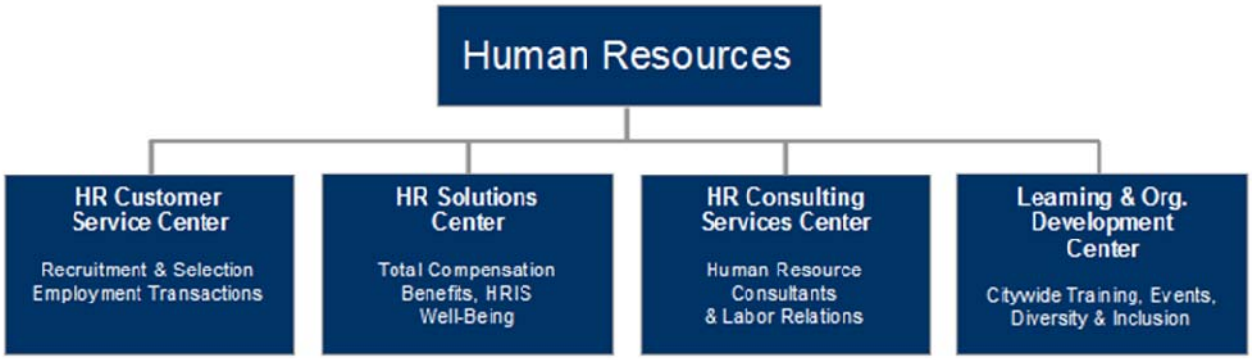
City of Boulder

Human Resources

2016 Recommended Budget

$3,870,389

The mission of the Human Resources (HR) department is to provide exceptional customer service and strategic business solutions that transform the organization through our four centers of excellence:



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, record management and retention, supports benefits open enrollment, citywide events, scheduling needs, front desk, phone support, employment processing, HR administration, and one stop shop customer service.
- Recruitment & Selection: Together with the Strategic Consulting 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 working with department HR Managers and hiring supervisors to ensure everything is in place for their employees to start their new roles.

Department Overview (cont'd)

HR Solutions 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. Manages HR data through the city's Human Resources Information System (HRIS).
- Benefits: Administers the city's benefits programs, including insurance (medical, dental, vision, life and disability), enrollment entry with the benefit providers, benefit reconciliations, retirement, deferred compensation, paid time off, unemployment, employment verification, unemployment, FMLA and leaves of absence.
- Compensation: Develops and analyzes the city's compensation programs and policies, and conducts market and job studies to provide favorable salary relationships with labor markets while maintaining internal equity.
- Policies & Procedures: Develops, interprets and ensures compliance of citywide policies and procedures.
- Well-Being: Develops and manages the citywide Well-Being program, to engage employees in improving their health, morale and engagement.

HR Consulting Services Center

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

Department Overview (cont'd)

- Citywide Learning 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. Design and deliver three city leadership workshops and three citywide employee appreciation events that are aligned with city values.
- Diversity and Inclusion: Develop and implement diversity and inclusion efforts including a leadership workshop and partnership with CU on a Diversity Summit. Conduct a stakeholder analysis and strategic plan for diversity and inclusion efforts.
- Provide organization development resources, tools and consultation in areas of team building, strategic planning and leadership coaching in order to become a high performing organization.
- Review and analyze employee turnover, increase engagement, innovation and productivity; build a strategic approach to succession planning. This will be supported by providing systems and methods that measure, and analyze learning, workforce, succession planning, and leadership metrics
- Employee Life-cycle and Workforce Development: Responsible for leading strategic approach to New Employee Orientation, on-boarding new employee meet ups and researching and implementing an employee feedback loop. Provide consultation, training, and systems for employee and organization wide performance management system.

Table 8-31: Human Resources Summary Budget

	2014 Actual	2015 Approved	2016 Recommended
STAFFING			
HR Customer Service Center	2.80	5.63	6.63
HR Solutions Center	7.75	11.00	8.75
Strategic Client Services Center	4.24	5.00	6.00
Learning & Organizational Development Center	0.84	3.00	3.00
TOTAL STAFFING	**15.63**	**24.63**	**24.38**
EXPENDITURE			
HR Customer Service Center	$ 520,601	$ 673,939	$ 774,186
HR Solutions Center	1,017,160	1,316,754	1,648,544
Strategic Client Services Center	462,345	598,525	808,979
Learning & Organizational Development Center	277,410	359,118	638,681
TOTAL EXPENDITURE	**$ 2,277,516**	**$ 2,948,336**	**$ 3,870,389**
FUND			
General	$ 2,277,516	$ 2,948,336	$ 3,870,389
TOTAL FUNDING	**$ 2,277,516**	**$ 2,948,336**	**$ 3,870,389**

2015 Accomplishments

- Negotiated Boulder Police Officer Association (BPOA) contract. Successful 2-year contract reached in Q1.
- Fully implemented HR organization restructure including cross-training and retooling of staff in systems work, process improvements and technological, people -based solutions.
- Trained and coached supervisors/employees on civil treatment, re-enforce management rights, and provided standards for corrective action and disciplinary actions.
- Successfully rolled out and implemented re-designed, city-wide recruitment and employment process.
- Conducted high-level recruitment/selection processes for OSMP, Deputy Fire Chief, and Deputy Director for Public Works.
- As of June 26th, successfully recruited and hired 120 standard employees, 394 seasonal employees for OSMP and Parks and Recreation and 115 Junior Rangers.
- Implemented e-Verify, an automated I-9 system.
- Developed and redesigned practices/process for job and organizational studies, specifically regarding Seasonal/Temp positions.
- Created new and revised current HR Employment Eligibility Verification policy.
- Established Boulder branding for recruitment and selection purposes including better utilization of social media to engage passive and active job seekers, recruitment flyers, and creation of Featured Jobs Page on external HR web page.
- Worked with Health Care Advisory committee to bid all benefits for 2016, including bid for benefits consultant.
- Established and implemented solid procedures for reconciliation of benefits to payroll to general ledger.
- Established payroll compliance on taxation for use of city vehicles.
- Assisted with large compensation assessment for Public Works.
- Collaborated with City Manager's Office on Well-Being goals, purpose and desired outcomes.
- Launched employee well-being benefits fair with additional vendors, incentives and funding from healthcare providers in order to increase employee attendance and participation in screenings whilst increasing the perception that the City of Boulder is an employer of choice.
- Researched and improved benefits with new offerings, such as telemedicine and home and auto insurance.
- Conducted feasibility of outsourcing leave administration, including Family Leave and Medical Act (FMLA) and Americans with Disabilities Act (ADA) and ADA Amendments Act (ADAAA).

2015 Accomplishments (cont'd)

- Established a process for Affordable Care Act (ACA) reporting, to ensure compliance with IRS regulations.
- Offered onsite employee education on Medicare, Public Employers Retirement Association (PERA) and Retirement planning.
- Developed and implemented enhanced new employee on-boarding and orientation in order to help employees integrate with city values and culture.
- Launched citywide training based on city priorities, competencies and values. This included compliance training, supervisory development series pilot, and leadership development opportunities.
- Partnered with CU-Boulder and Boulder County on learning and development opportunities for city employees, including creating a training consortium, notary training and participation in the CU Diversity Summit planning.
- Designed, developed and implemented three values based leadership workshops. Topics included Leading a Culture of Innovation, Diversity & Inclusion and a High Performing Organization.
- Established framework and strategic plan for citywide diversity and inclusion efforts, this included stakeholder analysis, employee newsletter articles, lunch and learn sessions, leadership workshop, CU Diversity Summit and creation of communities of practices for employees.
- Designed and developed and hosted three large scale citywide employee appreciation events, including two Spring Breakfasts, one Summer Picnic and the Fall Values and Service Awards. This year's appreciation events modeled citywide collaboration through all volunteer teams.

Key Initiatives for 2016

- Fully integrate Labor Relations into service center.
- Identify and implement sustainable tracking tool for employee relations to support HR metrics.
- Continue to support and deliver supervisor training to enhance one-stop shop model and supervisor authority/accountability.
- Develop employee referral program to assist with recruitment and selection success.
- Create marketing materials, research and attend local and regional career fairs.
- Create and implement a recruitment video for external web pages.
- Continue to analyze and make recommendations for the self-funding of our benefits plans.
- Continue to research the feasibility of offering an onsite or near site clinic offering physicians services, shots and prescriptions.
- Outsource Family Leave and Medical Act (FLMA) and Short Term Disability (STD) leaves to streamline the process, ensure consistency in administration and legal compliance.

Key Initiatives for 2016 (cont'd)

- Continue to make improvements to the Well-Being Program, by designing a strategic, employee focused, fun and user friendly program.
- Develop and implement learning award winning values program.
- Create and implement diversity initiatives in sustainable framework with measureable outcomes.
- Implement employee and organization feedback loop/dashboard with employee and organization surveys.
- Design, develop and implement leadership workshops.

Table 8-32: Human Resources Significant Changes Between 2015 and 2016 Budget

	2015 Approved Budget	2016 Recommended Budget	Total Change	2015 FTE	2016 FTE	FTE Change
GENERAL FUND						
Administrative Specialist II	$ -	$ 65,004	$ 65,004	0.00	1.00	1.00
Well-Being Program	-	540,247	540,247	0.00	0.75	0.75
Learning Management System	-	80,000	80,000	0.00	0.00	0.00
Citywide Learning and Leadership Academy	-	110,000	110,000	0.00	0.00	0.00
Citywide Tuition Reimburesment	-	100,000	100,000	0.00	0.00	0.00
Relocation of Payroll to Finance	285,348	-	(285,348)	3.50	0.00	(3.50)
Total Changes, Human Resources			$ 609,903			(1.75)

Table 8-33: Human Resources Department Detail

	2014 Actual		2015 Approved Budget		2016 Recommended Budget		Variance - 2015 Approved to 2016 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	$ 520,601	5.63	$ 673,939	6.63	$ 774,186	1.00	$ 100,247
Subtotal	2.80	$ 520,601	5.63	$ 673,939	6.63	$ 774,186	1.00	$ 100,247
HR Solutions Center								
Payroll	3.20	$ 270,775	3.50	$ 279,782	-	$ -	(3.50)	$ (279,782)
Benefits	3.29	376,509	3.50	558,152	2.75	615,814	(0.75)	57,662
Policies & Procedures	0.66	92,469	1.00	119,705	4.00	450,791	3.00	331,086
Compensation - Structure and Delivery System	0.60	277,407	3.00	359,115	2.00	581,939	(1.00)	222,824
Subtotal	7.75	$ 1,017,160	11.00	$ 1,316,754	8.75	$ 1,648,544	(2.25)	$ 331,790
Strategic Client Services Center								
Recruitment & Selection	2.39	$ 184,938	2.00	$ 239,410	2.50	$ 314,698	0.50	$ 75,288
Employee & Labor Relations	1.85	277,407	3.00	359,115	3.50	494,281	0.50	135,166
Subtotal	4.24	$ 462,345	5.00	$ 598,525	6.00	$ 808,979	1.00	$ 210,454
Learning & Organizational Development Center								
Learning & Organziational Development	0.84	$ 277,410	3.00	$ 359,118	3.00	$ 638,681	-	$ 279,563
Subtotal	0.84	$ 277,410	3.00	$ 359,118	3.00	$ 638,681	-	$ 279,563
Total	**15.63**	**$ 2,277,516**	**24.63**	**$ 2,948,336**	**24.38**	**$ 3,870,389**	**(0.25)**	**$ 922,053**
EXPENDITURE BY CATEGORY								
Personnel		$ 1,969,227		$ 2,569,321		$ 2,734,849		$ 165,528
Operating		268,532		339,143		1,071,998		732,855
Interdepartmental Charges		39,757		39,872		63,542		23,670
Total		**$ 2,277,516**		**$ 2,948,336**		**$ 3,870,389**		**$ 922,053**
STAFFING AND EXPENDITURE BY FUND								
General	15.63	$ 2,277,516	24.63	$ 2,948,336	24.38	$ 3,870,389	(0.25)	$ 922,053
Total	**15.63**	**$ 2,277,516**	**24.63**	**$ 2,948,336**	**24.38**	**$ 3,870,389**	**(0.25)**	**$ 922,053**

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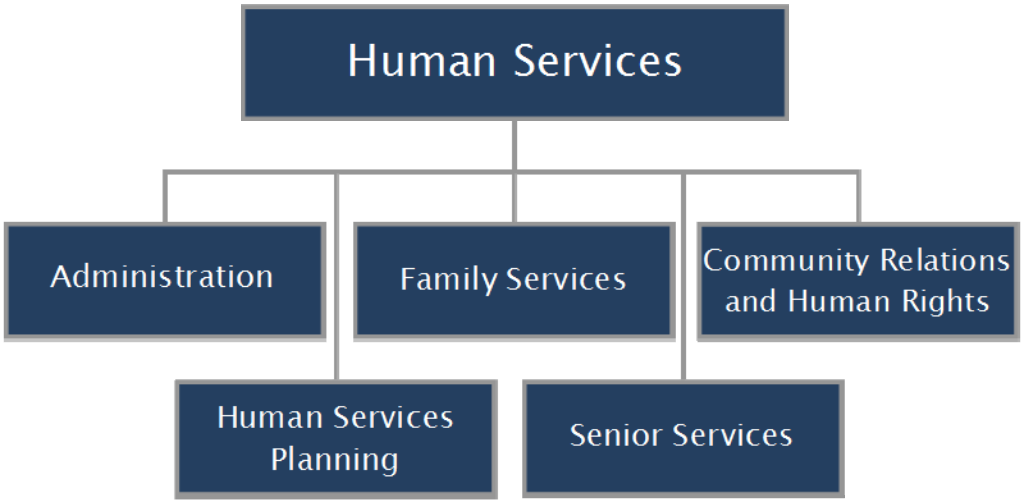
City of Boulder

Human Services

2016 Recommended Budget

$7,097,022

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 oversight of the city's human services goals and related work programs, policy implementation, strategic planning, finance and budget oversight, public communications, and regional partnership development and coordination. Administration includes department director, deputy director, financial manager and project manager –information resources and administrative services.

Family Services

- Family Services manages direct services programs and the development and implementation of programs for children, youth and families, including: Early Childhood Programs (child care subsidies for low-income, working families and child care provider quality improvement); and School-Based Services (Family Resource Schools Program in elementary schools, Family Resource Center at Manhattan Middle School, and the Prevention and Intervention Program in high schools).

Department Overview (cont'd)

Community Relations

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

Human Services Planning

- Human Services Planning includes administration of the Human Services Fund (funding to non-profit agencies), oversight of update of the Human Services Strategy (Master Plan), community and regional human services planning and coordination (county-wide Human Services Strategic Plan, regional grants management, Homelessness Strategy, Ten-Year Plan to Address Homelessness) and social policy development.

Senior Services

- Senior Services oversees management of two senior centers, services for residents including resource and referral to community services and financial assistance, health and wellness, enrichment, lifelong learning and social classes and programs, regional coordination in countywide aging planning and Age Well strategic plan, and administration of the Food Tax Rebate Program for low-income families, seniors and disabled individuals.

Table 8-34: Human Services Summary Budget

	2014 Actual	2015 Approved	2016 Recommended
STAFFING			
Administration	4.00	5.00	5.00
Family Services	14.20	13.25	12.56
Community Relations	6.16	5.18	5.87
Human Services Planning	2.75	4.55	4.75
Senior Services	10.30	9.21	8.97
Total Staffing	**37.41**	**37.19**	**37.15**
EXPENDITURE			
Administration	$ 684,528	$ 681,083	$ 690,342
Family Services	1,887,446	1,781,000	1,744,179
Community Relations	708,765	705,462	784,560
Human Services Planning	2,419,030	2,856,902	2,909,848
Senior Services	867,073	953,817	968,093
Total Expenditure	**$ 6,566,843**	**$ 6,978,264**	**$ 7,097,022**
FUND			
General Fund	$ 5,657,384	$ 6,189,163	$ 6,314,848
Grants	816,461	691,791	687,000
Community Development Block Grant	92,999	97,310	95,174
Total Funding	**$ 6,566,843**	**$ 6,978,264**	**$ 7,097,022**

2015 Accomplishments

- Implementation of Phase 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
- Issued 2014 food tax rebates to low-income families, seniors and persons with disabilities
- Expanded regional partnerships and dialogues for addressing homelessness (coordinated entry and assessment; Metro Mayors Caucus landlord engagement project; High Utilizer Project with Municipal Court; Consortium of Cities Permanent Supportive Housing Study)
- Age Well Boulder County senior strategic plan update completed in coordination with regional partners
- Development of Scope of Work for implementation of public education for recreational marijuana use
- Implementation of 2015 expansion of Harvest Bucks (formerly Double SNAP) program with Boulder County and the Boulder Farmers Market
- Staff and funding support for flood recovery case management for City of Boulder residents
- Co-location of Human Services planning, administration and senior services functions at the West Senior Center

Key Initiatives for 2016

- Adoption and implementation of the Human Services Strategy 2016-2021
- Adoption and continued implementation of Homeless Strategy and Action Plan
- Civic Area Plan implementation coordination and planning related to the West Senior Center and Human Services Strategy
- Implementation of public education programs for youth, children and families regarding marijuana use

Table 8-35: Human Services Significant Changes Between 2015 and 2016 Budget

	2015 Approved Budget	2016 Recommended Budget	Total Change	2015 FTE	2016 FTE	FTE Change
GENERAL FUND						
Administrative Specialist I - Convert from Fixed-Term to Ongoing	$ 66,171	$ 72,500	$ 6,329	1.00	1.00	0.00
Harvest Bucks - Low Income Food Subsidy Program	-	15,000	15,000	0.00	0.00	0.00
Total Changes, Human Services			$ 21,329			0.00

Table 8-36: Human Services Department Detail

	2014 Actual		2015 Approved Budget		2016 Recommended Budget		Variance - 2015 Approved to 2016 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	4.00	$ 684,528	5.00	$ 681,083	5.00	$ 690,342	-	$ 9,258
Subtotal	4.00	$ 684,528	5.00	$ 681,083	5.00	$ 690,342	-	$ 9,258
Family Services								
Early Childhood Programs	4.17	$ 717,918	4.37	$ 690,639	4.14	$ 686,511	(0.23)	$ (4,128)
Family Resource Schools	9.42	955,910	8.88	941,931	8.42	909,238	(0.46)	(32,693)
Prevention and Intervention	0.61	213,618	-	148,430	-	148,430	-	-
Subtotal	14.20	1,887,446	13.25	1,781,000	12.56	1,744,179	(0.69)	$ (36,821)
Community Relations								
Community Relations	1.25	$ 145,950	1.00	$ 153,852	1.13	$ 165,016	0.13	$ 11,164
Office of Human Rights	1.00	121,285	1.00	113,103	1.13	126,078	0.13	12,975
Youth Opportunities Program	2.08	287,541	1.35	284,497	1.53	311,312	0.18	26,815
Community Mediation	1.83	153,989	1.83	154,010	2.07	182,155	0.24	28,145
Subtotal	6.16	708,765	5.18	705,462	5.87	784,560	0.69	79,098
Human Services Planning								
Human Services Fund	1.05	2,180,072	1.05	$ 2,216,022	1.05	$ 2,219,256	-	$ 3,234
RMJ - Educational Program			-	$ 250,000	-	$ 250,000		-
Human Services Planning and Project Management	1.70	238,958	3.50	390,879	3.70	440,592	0.20	49,712
Subtotal	2.75	$ 2,419,030	4.55	$ 2,856,902	4.75	$ 2,909,848	0.20	$ 52,946
Senior Services								
Food Tax Rebate Program	0.27	$ 20,236	0.27	$ 22,542	0.27	$ 22,891	-	$ 349
Senior Centers	4.19	319,377	4.19	364,276	4.20	368,848	0.01	4,572
Senior Resources	3.59	255,396	2.59	293,546	2.70	322,551	0.11	29,005
Seniors Health & Wellness	0.90	148,035	0.90	111,207	0.78	107,422	(0.12)	(3,785)
Seniors Social Programs	1.35	124,029	1.26	162,246	1.02	146,382	(0.24)	(15,865)
Subtotal	10.30	$ 867,073	9.21	$ 953,817	8.97	$ 968,093	(0.24)	$ 14,276
Total	37.41	$ 6,566,843	37.19	$ 6,978,264	37.15	$ 7,097,022	(0.04)	$ 118,758
EXPENDITURE BY CATEGORY								
Personnel		$ 2,882,629		$ 3,109,556		$ 3,292,703	-	$ 183,148
Operating		3,556,179		3,740,115		3,669,924	-	(70,192)
Interdepartmental Charges		128,035		128,593		134,395	-	5,802
Total	-	$ 6,566,843	-	$ 6,978,264	-	$ 7,097,022	-	$ 118,758
STAFFING AND EXPENDITURE BY FUND								
General Fund	29.86	$ 5,657,384	29.95	$ 6,189,163	29.91	$ 6,314,848	(0.04)	$ 125,685
Grants	6.62	816,461	6.29	$ 691,791	6.29	$ 687,000	-	$ (4,791)
Community Development Block	0.93	92,999	0.95	97,310	0.95	95,174	-	(2,136)
Total	37.41	$ 6,566,843	37.19	$ 6,978,264	37.15	$ 7,097,022	(0.04)	$ 118,758

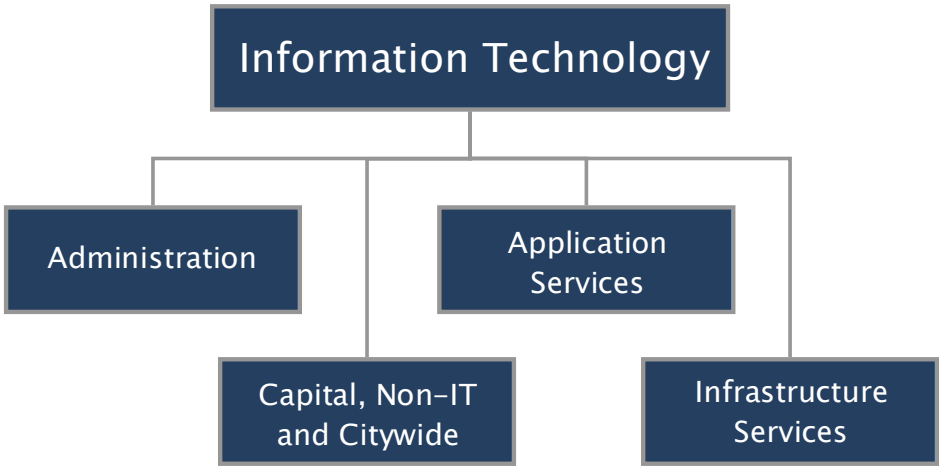
City of Boulder

Information Technology

2016 Recommended Budget

$8,842,452

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 1,600 employees and PCs, 360 servers, and 160 databases instances; data management; disaster recovery and business continuity; systems security; nearly 200 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, 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.

Department Overview (cont'd)

Infrastructure Services

- The IT Infrastructure Services Division provides a reliable and robust data and voice communications infrastructure supporting over 1,600 city employees, telephones, workstations, mobile devices, and over 360 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, data 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 and data analysis technologies to integrate systems and provide new, on-line services and digital information.

Table 8-37: Information Technology Summary Budget

	2014 Actual	2015 Approved	2016 Recommended
STAFFING			
Administration	3.50	3.50	3.00
Application Services	17.29	16.73	16.75
Infrastructure Services	14.56	15.45	19.00
City-Wide IT (non-departmental)	1.50	1.50	1.50
TOTAL STAFFING	**36.85**	**37.18**	**40.25**
EXPENDITURE			
Administration	665,369.00	798,997.09	505,202.16
Application Services	1,928,685.76	2,054,785.41	2,233,756.53
Infrastructure Services	1,914,981.74	1,871,004.45	2,685,758.00
City-Wide IT (non-departmental)	2,607,927.10	3,536,967.00	3,013,699.00
Capital Improvement Program	1,771,153.47	404,036.00	404,036.00
TOTAL EXPENDITURE	**$ 8,888,117**	**$ 8,665,790**	**$ 8,842,452**
FUND			
General	5,072,042	5,177,087	6,198,017
Telecommunications	818,657	811,879	704,622
Computer Replacement	1,240,019	2,676,824	1,939,813
Capital Bond	1,757,399	-	-
TOTAL FUNDING	**$ 8,888,117**	**$ 8,665,790**	**$ 8,842,452**

2015 Accomplishments

- Led the city's new broadband initiative – ConnectBoulder – through facilitation of the Boulder Broadband Working Group (composed of community and city staff leaders) and completion of the initial stages of a consultant-assisted Broadband Feasibility Study.
- Implemented free public Wi-Fi, branded as ConnectBoulder, in the downtown Civic area.
- Led the city's efforts to formally evaluate technologies and related functions required to support a potential electric utility both at the time of start-up and in support of the utility's longer-term Energy Future goals.
- Completed the implementation of an eDiscovery tool to assist in the PUC filing and condemnation case supporting Boulder's Energy Future.
- Expanded the city's technology training program through the creative use of multi-modal training tools and techniques (classroom training, eLearning technologies and video productions).
- Migrated local e-mail infrastructure supporting over 1,600 users to a hosted e-mail environment using Office 365.
- Migrated 50% of the city users to the Office 365 application suite.
- Completed end of life replacement of the city's virtual server and Storage Area Network (SAN) infrastructure supporting over 300 servers and 340TB of storage.
- Completed full data security assessment of City of Boulder IT systems.
- Continued to lead the expanded use of mobile PCs to replace conventional desktop computers, improving "anytime, anywhere" computing services for staff.
- Implemented a new configuration management tool, SCCM, allowing centralized management of PC's, mobile devices, software deployments and device patch management.
- Completed end-of-life replacement of significant enterprise security systems, including Internet firewalls.
- Utilizing mobile device management tools, implemented standard security settings for mobile devices attaching to city resources.
- Updated key city IT security policies.
- Completed major systems upgrades for line-of-business applications including Utility Billing, the Parks and Recreation Class Registration system, the application supporting Municipal Court, the city's enterprise Document Management System, and the application supporting Sales Tax.
- Enhanced the security of the city's applications by adhering to more stringent PCI compliance requirements for citywide credit card payment systems.
- Expanded and enhanced the city's Internet applications by setting up tax payments via E-Complish, designing and implementing a refreshed version of the city's intranet (Intraweb), expanding the City of Boulder's open data offerings, and entering into an agreement to create a support consortium with the City of Golden for joint support of the Internet web content management tool.

2015 Accomplishments (cont'd)

- Implemented a software package to create data visualizations and dashboards for the city's new performance measurement and reporting initiative.
- Implemented the in-house application for Animal Licensing Registration, ending our contract with PetData.
- Worked collaboratively with the city's Communications Department to complete a website heuristics analysis spotlighting improvements to the organization and usability of the city's websites.
- Assisted in the move toward final implementation the second phase of the Transform Boulder Business Initiative (TBBI) with the pre-launch of the HR and Payroll modules.
- Deployed Project Server On-Line providing enterprise project and portfolio management and reporting tools, specifically launching the tool for the Energy Future and Information Technology departments.
- Completed phase 1 of the LandLink Replacement Project to replace outdated and increasingly unsupported software while enhancing permit and licensing automation for staff and the public.
- Completed the RFP and selection for a citywide Asset and Maintenance Management software solution, beginning implementation of the selected product.
- Completed a review and re-design of IT managed internal service funds (Computer Replacement Fund and Telecommunications Fund).

Key Initiatives for 2016

- Complete and begin implementation of updates to the citywide Information Technology Strategic Plan.
- Work with Finance and other city departments to implement the accepted recommendations of the 2015 IT internal service fund redesign project.
- Complete the Broadband Feasibility Study and facilitate the definition of next steps in providing the community with higher-quality and more cost-effective Internet-based services.
- Begin implementation of approved elements of the Energy Future technology plan resulting from the 2015 automation assessment to ensure effective "day one" operation of a potential electric utility.
- Evaluate and implement new technologies and technical services in support of improved citywide data availability and analytics.
- Improve fiber optic data infrastructure by implementing a redundant Internet connection and bringing enhanced high speed data connections (fiber) to three key city locations.
- Add free outdoor Wi-Fi services to three city park areas via expansion of the ConnectBoulder initiative.

Key Initiatives for 2016 (cont'd)

- Implement the work plans related to the "LandLink" permits and licensing system replacement project, as well as and Asset and Maintenance Management software replacement initiative.
- Expand the intergovernmental partnership supporting the city's Web content management tool by at least one additional member.
- Work with Police staff to complete 2015 activities associated with the replacement of the Police Records System.
- Support the implementation of Smart Clocks to enhance employee timekeeping for the Parks and Recreation Department.
- In conjunction with Finance, retire the Oracle Application Server Discoverer tool and implement a solution to enhance access the city's expanding data warehouse.
- Assess, streamline and consolidate in-house developed Java applications and SQL Database instances where possible.
- Begin the retirement of legacy applications whose functionality can be addressed with newly-implemented enterprise software solutions.
- Complete major system upgrades for line-of-business applications including the applications supporting Utility Billing, the Parks and Recreation Class Registration system, Fire Management System and Munis Financial program.
- Continue the transition from conventional desktop computers to mobile PCs where possible, expanding the city's mobile computing initiative.

Table 8-38: Information Technology Significant Changes Between 2015 and 2016 Budget

	2015 Approved Budget	2016 Recommended Budget	Total Change	2015 FTE	2016 FTE	FTE Change
GENERAL FUND						
Chief Information Security Officer	$ -	$ 133,325	$ 133,325	0.00	1.00	1.00
Application Developer II - Geographic Information Systems	-	101,325	101,325	0.00	1.00	1.00
Internship Program	-	45,000	45,000	0.00		0.00
Web Content Management Support	-	50,000	50,000	0.00		0.00
Security Assessments	-	25,000	25,000	0.00		0.00
Wi-Fi Statistical Usage Analysis Software	-	69,000	69,000	0.00		0.00
Public Wi-Fi Expansion	-	126,000	126,000	0.00		0.00
Network Enhancements	-	195,000	195,000	0.00		0.00
Upgrade Citywide Virtual Server and Network Attached Storage Infrastructure	-	121,000	121,000	0.00		0.00
Total Changes, Information Technology			$ 865,650			2.00

Table 8-39: Information Technology Department Detail

	2014 Actual		2015 Approved Budget		2016 Recommended Budget		Variance - 2015 Approved to 2016 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	3.50	$ 665,369	3.50	$ 798,997	3.00	$ 505,202	(0.50)	$ (293,795)
Subtotal	3.50	$ 665,369	3.50	$ 798,997	3.00	$ 505,202	(0.50)	$ (293,795)
Application Services								
Custom Application Provision and Related Support	4.37	$ 481,161	4.70	$ 655,343	3.00	$ 401,818	(1.70)	$ (253,525)
eGovernment (Internet/Intranet)	1.50	156,220	1.50	163,880	2.00	267,878	0.50	103,999
Geographic Information Systems	1.14	164,693	1.14	162,693	2.00	267,878	0.86	105,186
Packaged Application Support	9.23	1,019,221	8.34	972,955	8.75	1,171,968	0.41	199,013
Technology Training	1.05	107,391	1.05	99,916	1.00	124,214	(0.05)	24,298
Subtotal	17.29	$ 1,928,686	16.73	$ 2,054,785	16.75	$ 2,233,757	0.02	$ 178,971
Infrastructure Services								
Database Administration	1.20	$ 157,723	1.20	$ 182,875	1.20	$ 198,811	-	$ 15,936
Disaster Recovery/Planning	0.06	8,007	0.06	7,869	-	-	(0.06)	(7,869)
Emerging Technology Support	0.99	119,699	0.11	83,330	1.00	77,767	0.89	(5,563)
Network Administration	1.00	131,797	1.00	156,172	2.50	414,174	1.50	258,001
Security Administration	0.70	91,952	0.70	130,519	1.25	236,354	0.55	105,835
Server Administration	3.39	441,570	3.39	474,978	3.65	646,225	0.26	171,247
Telephone Systems Administration and Device Support	0.56	67,709	0.58	57,594	-	-	(0.58)	(57,594)
End-User Device and Office Automation Administration and Tier 2 Support	5.39	742,972	7.19	661,752	7.40	896,148	0.21	234,396
Help Desk (Tier 1) Support	1.27	153,554	1.22	115,915	2.00	216,279	0.78	100,364
Subtotal	14.56	$ 1,914,982	15.45	$ 1,871,004	19.00	$ 2,685,758	3.55	$ 814,754
		$ 1,938,982						
City-Wide IT (non-departmental)								
One-Time IT Capital Money								$ -
Telecom Connectivity		$ 48,264		$ 48,264		$ 369,264	-	$ 321,000
IT Strategic Projects		14,020		-		-	-	-
IT Infrastructure Services Projects		269,107		-		-	-	-
IT Application Services Projects		217,860		-		-	-	-
Citywide Telecommunications and Compter Replacement Programs	1.50	2,058,675	1.50	3,488,703	1.50	2,644,435	-	(844,268)
Subtotal	1.50	$ 2,607,927	1.50	$ 3,536,967	1.50	$ 3,013,699		$ (523,268)
Capital Improvement Program								
Capital Improvement Program		$ 13,754		$ 404,036		$ 404,036		$ -
Capital Bond Fund		1,757,399		-		-		-
Subtotal		$ 1,771,153		$ 404,036		$ 404,036		$ -
Total	**36.85**	**$ 8,888,117**	**37.18**	**$ 8,665,790**	**40.25**	**$ 8,842,452**	**3.07**	**$ 176,662**
EXPENDITURE BY CATEGORY								
Personnel		4,286,751		$ 4,177,451		$ 4,606,410		$ 428,959
Operating		3,225,082		3,286,628		3,264,734		(21,894)
Interdepartmental Charges		356,727		195,460		123,341		(72,119)
Capital		990,478		979,410		817,348		(162,062)
Other financing Uses		29,079		26,840		30,619		3,779
Total		**$ 8,888,117**		**$ 8,665,790**		**$ 8,842,452**		**$ 176,662**
STAFFING AND EXPENDITURE BY FUND								
General	35.35	$ 5,072,042	35.68	$ 5,177,087	38.75	$ 6,198,017	3.07	$ 1,020,930
Telecommunications	1.25	818,657	1.25	811,879	1.25	704,622	-	(107,257)
Computer Replacement	0.25	1,240,019	0.25	2,676,824	0.25	1,939,813	-	(737,011)
Capital Bond	-	1,757,399	-	-	-	-	-	-
Total	**36.85**	**$ 8,888,117**	**37.18**	**$ 8,665,790**	**40.25**	**$ 8,842,452**	**3.07**	**$ 176,662**

City of Boulder

Library and Arts

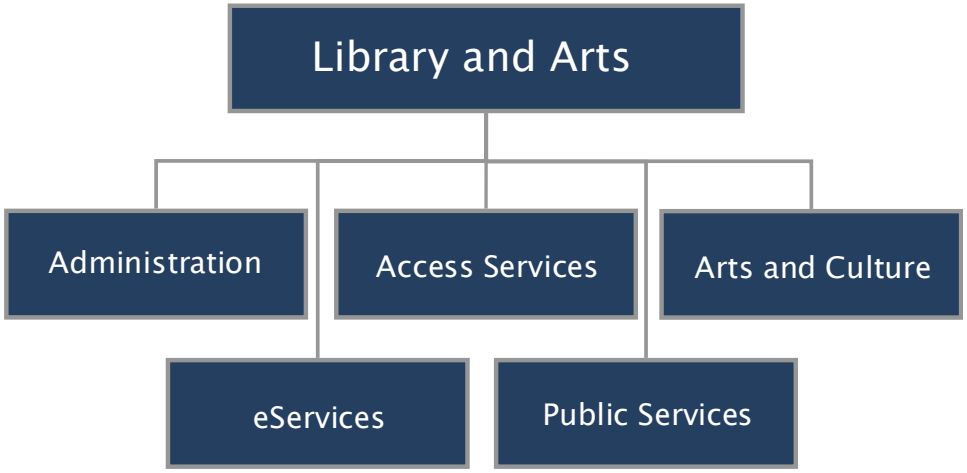
2016 Recommended Budget

$8,514,155

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

The mission of the Boulder Office of Arts and Culture 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 and the Boulder Library Foundation.

Access Services

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

Arts and Culture

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

eServices

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

Public Services

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

Table 8-40: Library and Arts Summary Budget

	2014 Actual	2015 Approved	2016 Recommended
STAFFING			
Administration	9.00	9.00	9.00
Arts and Culture	3.25	3.25	3.25
Public Services	23.75	23.75	23.75
Access Services	33.91	33.91	33.91
eServices	9.60	8.60	8.60
TOTAL STAFFING	**79.51**	**78.51**	**78.51**
EXPENDITURE			
Administration	$ 1,852,204	$ 1,541,052	$ 1,381,062
Arts and Culture	517,900	540,254	795,199
Public Services	1,847,203	1,864,652	1,946,118
Access Services	2,950,001	3,028,702	3,102,011
eServices	2,106,551	1,251,130	1,289,765
TOTAL EXPENDITURE	**$ 11,476,737**	**$ 8,225,790**	**$ 8,514,155**
FUND			
General	$ 646,377	$ 577,727	$ 944,488
Library	8,627,481	7,648,063	7,569,667
TOTAL FUNDING	**$ 11,476,737**	**$ 8,225,790**	**$ 8,514,155**

2015 Accomplishments

- Completion of the 2011 Capital Improvement Bond-funded Main Library renovation
- Completion of the Community Cultural Plan by the Office of Arts and Culture
- Partnership established with the Boulder County Farmers' Market to open Seeds Library Café in the Main Library
- Partnership established with Eco-Cycle to repurpose or recycle former library materials and book donations
- Partnership established with Lusciously Local, LLC to install and maintain an edible demonstration garden in the northeast walled garden at the Main Library
- Restructure of the Access Services division which allowed the library to increase hours by 10%, opening the Meadows and Reynolds branches seven day each week without additional costs
- Boulder Library Foundation awarded more than $460,000 in grant funding for library programs
- Participation in the library's annual Summer Reading Program increased by 85%
- The waiting list (holds) for e-books was reduced by more than 50% due to a one-time increase in the materials collection budget from salary savings carried over from 2014
- Overall attendance to library programs is increasing due to new offerings presented with community partners and a focus on STEAM (Science, Technology, Engineering, Art, and Math).

Key Initiatives for 2016

- Begin update of the 2007 Library Master Plan
- Expand the Flatirons Library Consortium of which Boulder Public Library is a founding member
- Launch a new maker space in the north wing of the Main Library
- Implement Community Cultural Plan strategies: Public Art Policy, restructure grants program with a focus on institutional support, implement a youth council for the arts
- Initiate partnership with Downtown Boulder, Inc. to introduce an art-house cinema program at the Main Library
- Restructure the Public Services division for greater organizational efficiency

Table 8-41: Library and Arts Significant Changes Between 2015 and 2016 Budget

	2015 Approved Budget	2016 Recommended Budget	Total Change	2015 FTE	2016 FTE	FTE Change
GENERAL FUND						
Community Cultural Plan (CCP) Implementation	$ -	$ 348,031	$ 348,031	0.00	1.00	1.00
LIBRARY FUND						
Library Collections	824,289	974,289	150,000	0.00	0.00	0.00
Library Marketing	-	40,000	40,000	0.00	0.00	0.00
Reallocation of Library Facilities Maintenance to Public Works-DSS	454,237	-	(454,237)	1.00	0.00	(1.00)
Total Changes, Library and Arts			$ 83,794			0.00

Table 8-42: Library and Arts Department Detail

	2014 Actual		2015 Approved Budget		2016 Approved Budget		Variance - 2015 Approved to 2016 Approved	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	5.50	$ 759,032	5.50	$ 766,939	6.50	$ 1,086,070	1.00	$ 319,131
Library Facility and Asset Maintenance	3.00	1,055,377	3.00	736,233	2.00	254,324	(1.00)	(481,909)
Volunteer Services	0.50	37,795	0.50	37,880	0.50	40,668	-	2,788
Subtotal	9.00	$ 1,852,204	9.00	$ 1,541,052	9.00	$ 1,381,062	-	$ (159,990)
Arts and Culture								
Art Resource	0.50	$ 30,084	0.50	$ 34,134	0.50	$ 35,557	-	$ 1,423
Dance Bridge	0.50	26,821	0.50	28,889	0.50	30,403	-	1,514
Museum of History	-	-	-	-	-	23,609		23,609
Arts Grant Programs	-	206,251	-	232,234	-	457,234	-	225,000
Main Library: Programming and Events	2.05	133,159	2.05	159,276	2.05	161,633	-	2,357
Library Branch Programming: Meadows, George Reynolds, North Boulder Station	0.20	15,757	0.20	17,481	0.20	18,523	-	1,042
Support: Boulder Museum of Contemporary Art (BMoCA)	-	46,392	-	46,392	-	46,392	-	-
Public Art		37,588						
Support: Dairy Center for the Arts	-	21,848	-	21,848	-	21,848	-	-
Subtotal	3.25	$ 517,900	3.25	$ 540,254	3.25	$ 795,199	-	$ 254,945
Public Services								
BoulderReads! Adult and Family Literacy Services	2.25	$ 172,926	2.25	$ 165,303	2.25	$ 177,511	-	$ 12,208
Carnegie Library: Facility and Programming	2.50	236,933	2.50	221,212	2.50	226,341	-	5,129
Main Library: Adult Services	11.50	815,984	11.50	881,292	11.50	928,888	-	47,596
Outreach	1.00	90,523	1.00	92,371	1.00	95,080	-	2,709
Main Library: Special Services & Homebound Delivery	0.75	65,395	0.75	64,378	0.75	66,152	-	1,774
Main Library: Youth Services	5.75	465,442	5.75	440,096	5.75	452,146	-	12,050
Subtotal	23.75	$ 1,847,203	23.75	$ 1,864,652	23.75	$ 1,946,118	-	$ 81,466
Access Services								
Main Library: Access Services and Facility	20.76	$ 1,695,637	20.76	$ 1,817,203	20.76	$ 1,749,459	-	$ (67,744)
Library Branch Services: Meadows, George Reynolds, North Boulder Station	11.75	1,100,627	11.75	1,068,976	11.75	1,203,276	-	134,300
Prospector	1.40	153,736	1.40	142,523	1.40	149,276	-	6,753
Subtotal	33.91	$ 2,950,001	33.91	$ 3,028,702	33.91	$ 3,102,011	-	$ 73,309
eServices								
Digital Services	9.60	$ 2,106,551	8.60	$ 1,251,130	8.60	$ 1,289,765	-	$ 38,635
Subtotal	9.60	$ 2,106,551	8.60	$ 1,251,130	8.60	$ 1,289,765	-	$ 38,635
Capital Improvement Program								
Capital Improvement Program	-	$ 2,202,879	-	-	-	-	-	-
	-	$ 2,202,879	-	$ -	-	$ -	-	$ -
Total	**79.51**	**$ 11,476,737**	**78.51**	**$ 8,225,790**	**78.51**	**$ 8,514,155**	**-**	**$ 288,365**

Table 8-42: Library and Arts Department Detail (cont'd)

	2014 Actual		2015 Approved Budget		2016 Approved Budget		Variance - 2015 Approved to 2016 Approved	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
EXPENDITURE BY CATEGORY								
Personnel		$ 5,039,069		$ 5,559,242		$ 5,718,947		$ 159,705
Operating		3,248,122		2,177,675		2,304,726		127,051
Interdepartmental Charges		572,590		488,873		490,482		1,609
Capital		2,202,879		-		-		-
Other Financing		414,077		-		-		-
Total		**$ 11,476,737**		**$ 8,225,790**		**$ 8,514,155**		**$ 288,365**
STAFFING AND EXPENDITURE BY FUND								
General	3.50	$ 646,377	3.50	$ 577,727	4.50	$ 944,488	1.00	$ 366,761
Library	76.01	8,627,481	75.01	7,648,063	74.01	7,569,667	(1.00)	(78,396)
Capital Improvement Bond		2,202,879	-	-	-	-	-	-
Total	**79.51**	**$ 11,476,737**	**78.51**	**$ 8,225,790**	**78.51**	**$ 8,514,155**	**-**	**$ 288,365**

City of Boulder

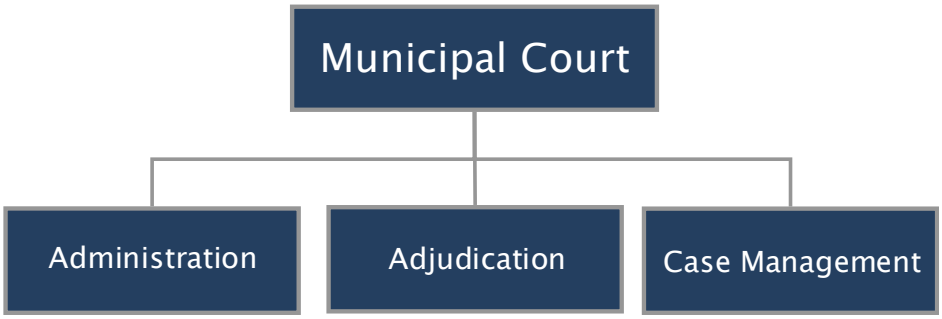
Municipal Court

2016 Recommended Budget

$2,316,349

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. Judges preside over Court sessions with animal, general, parking, photo radar, photo red light, traffic violations and selected administrative and civil hearings. 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.

Department Overview (cont'd)

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 8-43: Municipal Court Summary Budget

	2014 Actual	2015 Approved	2016 Recommended
STAFFING			
Administration	3.75	4.75	4.75
Adjudication	4.38	4.38	4.38
Case Management	10.00	12.00	12.00
TOTAL STAFFING	**18.13**	**21.13**	**21.13**
EXPENDITURE			
Administration	$ 372,257	$ 511,630	$ 513,533
Adjudication	563,988	586,416	601,115
Case Management	961,220	1,116,166	1,201,701
TOTAL EXPENDITURE	**$ 1,897,465**	**$ 2,214,212**	**$ 2,316,349**
FUND			
General	$ 1,897,465	$ 2,214,212	$ 2,316,349
TOTAL FUNDING	**$ 1,897,465**	**$ 2,214,212**	**$ 2,316,349**

2015 Accomplishments

- Completed organizational assessment.
- Completed a study on the efficacy of developing a Homeless Court.
- Completed the Court's strategic agenda.
- Filled key positions: court administrator, deputy court administrator, fixed-term court specialist.
- Experimented with homeless navigator position by having CU law clerk intern work with some of the Court's homeless defendants. The intern would meet with defendants and personally guide them (even escorting them to locations) through the process of finding service providers.

2015 Accomplishments (cont'd)

- Developed measures for succession planning. Identified key staff and gave them additional responsibilities to help them build management experience and sent them to leadership and management training.
- Presiding Judge and Community Coordinator attended and presented at national conferences. Presentation topics included: *Effects of Marijuana Legislation and a History of how CU and the City have collaborated on Community Issues*.
- Implemented Call Recording software. This will enable the court to record and archive phone calls. Recordings will be used for training and staff development.
- Completed processing 5th year of Minor in Possession of Alcohol and 2nd 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.
- Completed an analysis of the Court's future space needs.
- Continued to support the city's transition to the new financial software, MUNIS, and adapt work procedures accordingly.
- Continued implementation of 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.
- Furthered collaboration with Prosecution Division of the City Attorney's Office by leveraging interface between Court's case management software and Prosecution's case management software.
- 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.

Key Initiatives for 2016

- Submit staffing request for court supervisor.
- Cross-train all back-up staff to full level of functionality for performing back-up duties within the new court software.
- Create a training and development plan for all Court staff; both for technical and soft skills.
- Continue to support any new functionality of MUNIS.
- Reinstate "meet and greet" sessions between court and stakeholder groups; also have occasional "orientation" sessions for new staff at these departments.
- Based on results from the Homeless Court study, develop stronger partnerships with key stakeholders, have regular staffing around high utilizers, and consider developing a program of volunteer navigators.

Key Initiatives for 2016 (cont'd)

- Update all procedures related to the new court software.
- Create systems to share data more efficiently and more automated; reach out to stakeholder departments to see what they need; this could also help identify common needs rather than finding solutions one at a time.
- Create liaison positions between the court and stakeholder groups such as the Boulder Police Department and the city of Boulder's Parking Services division.

Table 8-44: Municipal Court Significant Changes Between 2015 and 2016 Budget

	2015 Approved Budget	2016 Recommended Budget	Total Change	2015 FTE	2016 FTE	FTE Change
GENERAL FUND						
Delinquent Account Collection Services Contract	$ -	$ 41,000	$ 41,000	0.00	0.00	0.00
Total Changes, Municipal Court			$ 41,000			0.00

Table 8-45: Municipal Court
Department Detail

	2014 Actual		2015 Approved Budget		2016 Recommended Budget		Variance - 2015 Approved to 2016 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	3.75	$ 372,257	4.75	$ 511,630	4.75	$ 513,533	-	$ 1,903
Subtotal	3.75	$ 372,257	4.75	$ 511,630	4.75	$ 513,533	-	$ 1,903
Adjudication								
Adjudication	4.38	$ 563,988	4.38	$ 586,416	4.38	$ 601,115	-	$ 14,699
Subtotal	4.38	$ 563,988	4.38	$ 586,416	4.38	$ 601,115	-	$ 14,699
Case Management								
Animal	0.66	$ 77,477	1.60	$ 114,764	1.60	$ 149,452	-	$ 34,688
General	0.67	77,477	1.60	114,764	1.60	149,452	-	34,688
Parking	2.00	232,185	1.60	237,200	1.60	190,402	-	(46,798)
Photo Enforcement	2.00	159,006	1.60	181,843	1.60	147,426	-	(34,417)
Probation Services	4.00	337,598	4.00	352,831	4.00	374,517	-	21,686
Traffic	0.67	77,477	1.60	114,764	1.60	190,452	-	75,688
Subtotal	10.00	$ 961,220	12.00	$ 1,116,166	12.00	$ 1,201,701	-	$ 85,535
Total	**18.13**	**$ 1,897,465**	**21.13**	**$ 2,214,212**	**21.13**	**$ 2,316,349**	**0.00**	**$ 102,137**
EXPENDITURE BY CATEGORY								
Personnel		$1,533,275		$1,763,384		$1,819,300		$ 55,916
Operating		312,995		399,723		440,986		41,263
Interdepartmental Charges		5,195		51,105		56,063		4,958
Total		**$1,851,465**		**$2,214,212**		**$2,316,349**		**$ 102,137**
STAFFING AND EXPENDITURE BY FUND								
General	18.13	$ 1,897,465	21.13	$ 2,214,212	21.13	$ 2,316,349	-	$ 102,137
Total	**18.13**	**$ 1,897,465**	**21.13**	**$ 2,214,212**	**21.13**	**$ 2,316,349**	**-**	**$ 102,137**

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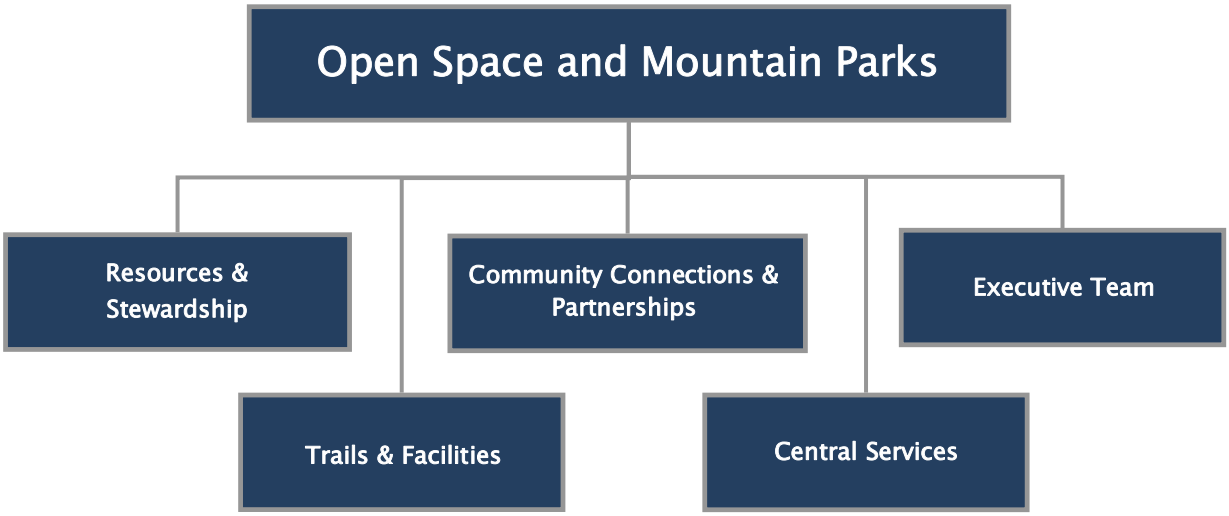
City of Boulder

Open Space and Mountain Parks

2016 Recommended Budget

$35,240,569

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

Executive Team

- The OSMP Executive Team ensures strategic alignment of OSMP projects with the department's mission and priorities.
- This workgroup includes the Executive Director, Science Officer, Community Relations Officer, and the four Division Managers of the divisions outlined below.

Resources and Stewardship

- The Resources and Stewardship workgroup enhances Boulder's natural environment by protecting its agricultural, cultural, and water assets.
- This workgroup contains expertise in:
  - Preservation and restoration of agricultural, water, historical and cultural resources;
  - Tracking and monitoring of the variety of systems across OSMP; and
  - Ecological systems.

Department Overview (cont'd)

Trails and Facilities

- The Trails and Facilities workgroup supports the design, construction, and maintenance of OSMP's physical assets.
- This workgroup manages and maintains OSMP's:
  - Trails, trailheads and access points,
  - Acquired properties, and
  - Equipment and vehicle assets.

Community Connections and Partnerships

- The Community Connections and Partnerships workgroup engages community members around the mission and vision of OSMP.
- This workgroup coordinates activities and messaging around:
  - Environmental planning and sustainability;
  - Education and Outreach programs, including volunteer projects and services and the Junior Ranger Program; and
  - Ranger Services.

Central Services

- The Central Services workgroup provides support for the daily internal operations of the Department.
- This workgroup offers real estate, information resources, administrative, and financial services, including:
- Acquisition of land interests and management of easement requests;
- Data management, Geographic Information Systems, Web Site management, etc;
- Support of the Open Space Board of Trustees (OSBT), front office, permitting and program support (such as Voice and Sight programs), and
- Preparation and analysis of the OSMP budget and monitoring of the parking fee, cash management, and timesheet databases.

Table 8-46: Open Space and Mountain Parks Summary Budget

	2014 Actual	2015 Approved	2016 Recommended
STAFFING			
Central Services	23.96	22.96	31.06
Community and Partnerships	26.63	29.63	34.50
Trails and Facilities	17.31	21.31	26.50
Resources and Stewardship	23.70	28.45	25.50
TOTAL STAFFING	**91.60**	**102.35**	**117.56**
EXPENDITURE			
Central Services	2,428,642	3,175,628	4,176,795
Community and Partnerships	2,716,691	3,646,782	3,826,613
Trails and Facilities	2,399,515	3,725,484	4,048,912
Resources and Stewardship	3,186,240	4,777,158	3,938,022
Capital Improvement Program, Cost Allocations and Debt Service	21,728,261	14,811,900	19,250,226
TOTAL EXPENDITURE	**$ 32,459,350**	**$ 30,136,952**	**$ 35,240,569**
FUND			
General	$ 152,346	$ 148,889	$ 154,334
Lottery	353,303	355,300	360,630
Open Space and Mountain Parks	31,953,701	29,632,763	34,725,605
TOTAL FUNDING	**$ 32,459,350**	**$ 30,136,952**	**$ 35,240,569**

2015 Accomplishments

In 2015, the Open Space and Mountain Parks Department set forward six departmental priorities to guide its work. Accomplishments within these priority areas include:

- Ongoing flood recovery
  - Continued work with FEMA to secure funding for OSMP flood recovery projects including road, trail, and fence repair
  - Created plans to complete all flood recovery projects by 2017
  - Completed construction and habitat restoration on major projects including:
    - Gregory Canyon trailhead and access road
    - Sanitas Valley Trail
    - South Mesa/Shanahan Trail
    - Bear Canyon Road
- Draft North Trail Study Area (TSA) Plan
  - Completed undesignated trail inventory for North Trail Study Area
  - Completed Resource Inventories for the North Trail Study Area
  - Completed a draft TSA plan to finalize with Council next year
- Implement projects recommended in the West Trail Study Area (TSA) Plan
  - Completed a new trail in the West Sanitas/Wittemyer area
  - Began design on the Anemone Hill area with plans to complete this project by 2017

2015 Accomplishments (cont'd)

- Draft Agricultural Resource Management Plan
  - Continued agriculture infrastructure repair, including fence repair from flood damage
  - Began research into seeding project to reduce fertilizers and improve rotation. A pilot project will begin in 2016 based on findings
  - Continued work with real estate work group to integrate newly acquired properties and interests into the plan
  - Plan drafted by end of year for review in 2016
- Improve the visitor experience
  - Operated over 50 volunteer projects to engage more than 1,000 volunteers in over 5,000 hours of community service
  - In accordance with OSMP's Real Estate Acquisition Plan, purchased over 20 acres of land across the Schnell, Robert Oliver, and Coleman properties, valued over $2,350,000
  - Continued major renovation of the Hartnagle House and farmstead outbuildings to make them usable for farm tenants
  - Continued assessment of the Viele House
  - At the time of reporting, engaged in ongoing negotiations to acquire properties and interests to meet the goals of the 2014 Open Space bond issue of $10,000,000.
  - Completed analysis of the pilot Voice & Sight Tag Program and utilized findings to improve the program, launch new training, and update system.
- Develop regional trails
  - Completed a new trail in the West Sanitas/Wittemyer area
  - Continue noxious weed eradication, suppression and containment in accordance with city, county and state regulations
  - Continue ongoing ecological restoration projects
  - Continue grassland monitoring

Key Initiatives for 2016

The Open Space and Mountain Parks Department has set forward six departmental priorities to guide its work in 2016. These priority areas include:

- Ongoing flood recovery of trails and habitat
- Submit the final North Trail Study Area (TSA) Plan
- Begin Visitor Master Plan update to be recast as Open Space Master Plan
- Implement top priorities of West TSA, North TSA, Agricultural Resource Management, and Forest and Grassland Management Plans
- Continue to improve the visitor experience
- Continue to develop regional trails

Table 8-47: Open Space and Mountain Parks Significant Changes Between 2015 and 2016 Budget

	2015 Approved Budget	2016 Recommended Budget	Total Change	2015 FTE	2016 FTE	FTE Change
OPEN SPACE FUND						
Agricultural Resources Management Plan Implementation	$ -	$ -	$ 15,000	0.00	0.00	0.00
Climate Change Adaption	-	5,000	5,000	0.00	0.00	0.00
Associate Planner - Extend Fixed-Term for Three Years	100,056	73,969	(26,087)	1.00	1.00	0.00
Cultural Resources Technician - Upgrade to 1.0 FTE and Extend Fixed-Term for Three Years	36,466	54,845	18,379	0.50	1.00	0.50
Maintenance III Trails Specialist	41,914	63,000	21,086	0.00	1.00	1.00
Trail Contract and Project Manager - Extend Fixed-Term for One Year	91,151	97,000	5,849	1.00	1.00	0.00
Water Resources Technician - Extend Fixed-Term for Three Years	61,385	52,400	(8,985)	1.00	1.00	0.00
Administrative Specialist III - Two-Year Fixed-Term	-	73,500	73,500	0.00	1.00	1.00
Ranger On-call/Standby	300,000	303,000	3,000	0.00	0.00	0.00
Seasonal Resource Information Staff	-	55,000	55,000	0.00	0.00	0.00
Seasonal Sign Group Increase	-	38,500	38,500	0.00	0.00	0.00
Addition of 25 Vehicles to Fleet - Shift from Lease to Ownership	-	900,000	900,000	0.00	0.00	0.00
Reduction in Lease Vehicle Costs	165,000	-	(165,000)	0.00	0.00	0.00
Junior Ranger Seasonal Funding	-	177,500	177,500	0.00	0.00	0.00
Shift Trails Seasonal Funding from CIP to Operating Budget (no net budget impact)	237,154	237,154	-	0.00	0.00	0.00
Total Changes, Open Space and Mountain Parks			$ 1,112,742			2.50

Table 8-48: Open Space and Mountain Parks Department Detail

	2014 Actual		2015 Approved Budget		2016 Recommended Budget		Variance - 2015 Approved to 2016 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Central Services								
Department Administration	13.45	$ 1,238,810	12.50	$ 1,894,186	15.00	$ 2,273,792	2.50	$ 379,606
Dog Tag, Permit and Facility Leasing Programs	1.01	114,255	1.01	61,058	1.01	61,058	-	-
Resource Information Services	4.65	515,391	4.65	684,410	7.30	904,643	-	220,233
Conservation Easement Compliance	1.01	112,413	1.01	61,058	1.00	66,442	(0.01)	5,383
Real Estate Acquisition OSMP	1.26	140,238	1.26	157,278	1.00	96,758	(0.26)	(60,520)
Real Estate Services to OSMP	1.26	140,238	1.26	157,278	3.75	619,769	-	462,491
Real Estate Services to General Fund	1.32	167,297	1.27	160,359	2.00	154,334	0.73	(6,025)
Subtotal	23.96	$ 2,428,642	22.96	$ 3,175,628	31.06	$ 4,176,795	2.96	$ 1,001,167
Community and Partnerships								
Community Outreach	8.41	1,032,565	7.41	930,141	7.00	848,316	-	(81,825)
Public Relations	-	-	4.00	657,479	5.00	569,623	1.00	(87,856)
Ranger Naturalist Services	17.69	1,462,132	17.69	1,829,624	22.00	2,060,029	-	230,405
Junior Rangers	0.53	221,994	0.53	229,538	0.50	348,645	(0.03)	119,107
Subtotal	26.63	$ 2,716,691	29.63	$ 3,646,782	34.50	$ 3,826,613	0.97	$ 1,576,944
Trails and Facilities								
Facility Management	5.24	783,865	6.24	1,000,476	7.00	1,657,733	0.76	657,257
Rapid Response	1.04	134,553	1.04	87,725	1.00	87,725	(0.04)	-
Signs	2.10	314,145	2.10	267,173	2.00	235,375	(0.10)	(31,797)
Trail Maintenance and Construction	4.73	574,775	7.73	1,541,137	12.50	1,683,980	2.00	142,843
Trailhead Maintenance and Construction	4.20	592,177	4.20	828,973	4.00	384,099	(0.20)	(444,874)
Subtotal	17.31	$ 2,399,515	21.31	$ 3,725,484	26.50	$ 4,048,912	2.42	$ 323,428
Resources and Stewardship								
Agricultural Land Management	2.03	$ 275,773	2.03	$ 273,017	2.00	$ 273,017	(0.03)	$ (0)
Water Rights Administration	2.10	285,283	3.10	448,057	3.00	436,803	(0.10)	(11,253)
Cultural Resources Program	1.01	112,741	1.51	186,489	2.00	190,824	0.49	$ 4,335
Ecological Restoration Program	1.53	248,792	1.53	311,255	1.50	311,255	(0.03)	$ (0)
Forest Ecosystem Management Program	2.22	360,993	2.22	475,119	2.00	475,119	(0.22)	0
Grassland Ecosystem Management	0.91	147,975	0.91	209,362	1.00	209,362	0.09	0
Integrated Pest Management	2.01	326,845	2.26	498,868	2.50	498,868	0.24	(0)
Monitoring & Visitation Studies	3.13	257,610	3.13	333,808	2.00	441,003	(1.13)	107,195
Payments to Fire Districts	-	78,030	-	78,030	-	78,030	-	-
Regional, Master, and Related Planning and Plan Implementation Coordination	4.18	344,028	7.18	976,365	5.00	278,969	-	(697,396)
Wetland and Aquatic Management	1.22	198,383	1.22	271,718	1.50	271,718	0.28	(0)
Wildlife and Habitats	3.36	549,787	3.36	715,069	3.00	473,053	(0.36)	(242,016)
Subtotal	23.70	$ 3,186,240	28.45	$ 4,777,158	25.50	$ 3,938,022	(0.77)	$ (839,136)
Capital Improvement Program, Cost Allocations and Debt Service								
Capital Improvement Program		$ 11,966,192		$ 7,964,000		$ 12,295,300		$ 4,331,300
Cost Allocation		1,066,954		1,348,701		1,577,657		228,956
Debt Service		8,695,115		5,499,199		5,377,269		(121,930)
Subtotal		$ 21,728,261		$ 14,811,900		$ 19,250,226		$ 4,438,326
Total	**91.60**	**$ 32,459,350**	**102.35**	**$ 30,136,952**	**117.56**	**$ 35,240,569**	**5.58**	**$ 2,062,404**

Table 8-48: Open Space and Mountain Parks Department Detail (cont'd)

	2013 Actual		2014 Approved Budget		2015 Approved Budget		Variance - 2014 Approved to 2015 Approved	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
EXPENDITURE BY CATEGORY								
Personnel		$ 8,800,957		$ 10,884,911		$ 10,342,790		$ (542,121)
Operating		1,044,226		3,601,928		4,568,328		966,400
Interdepartmental Charges		885,905		838,213		1,079,225		241,012
Capital		11,966,193		7,964,000		12,295,300		4,331,300
Debt Service		8,695,115		5,499,199		5,377,269		(121,930)
Cost Allocation		1,066,954		1,348,701		1,577,657		228,956
Total		**$ 32,459,350**		**$ 30,136,952**		**$ 35,240,569**		**$ 5,103,617**
STAFFING AND EXPENDITURE BY FUND								
General	1.32	$ 152,346	1.27	$ 148,889	1.27	$ 154,334	-	$ 5,445
Lottery	-	$ 353,303	-	355,300	-	360,630	-	5,330
Open Space and Mountain Parks	90.28	$ 31,953,701	101.08	29,632,763	115.88	34,725,605	14.80	5,092,842
Total	**91.60**	**$ 32,459,350**	**102.35**	**$ 30,136,952**	**117.15**	**$ 35,240,569**	**14.80**	**$ 5,103,617**

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City of Boulder

Parks and Recreation

2016 Recommended Budget

$25,942,490

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

Operations

- The Operations team manages all day to day operations of our facilities and public spaces. This includes ground maintenance; natural resources; forestry; facility maintenance of recreation centers, outdoor pools, reservoir, golf course. In addition, programming in aquatics, arts, sports, therapeutic recreation, wellness, and youth outreach services are provided.

Planning/Community Outreach

- The Planning and Community Outreach function manages capital project planning, design, and construction; asset management; and the management of park renovation projects as well as community engagement and public outreach.

Business Services

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

Table 8-49: Parks and Recreation Summary Budget

	2014 Actual	2015 Approved	2016 Recommended
STAFFING			
Administration	17.87	17.12	20.87
Parks and Planning	56.50	56.50	58.75
Recreation	54.00	56.73	56.73
TOTAL STAFFING	**128.37**	**130.35**	**136.35**
EXPENDITURE			
Administration	$ 2,384,773	$ 2,669,818	$ 2,860,649
Parks and Planning	6,981,154	7,761,434	7,780,537
Recreation	9,874,386	9,514,070	9,955,775
Capital Improvement Program, Interdepartmental Charges and Debt Service	7,804,157	5,644,052	5,345,529
TOTAL EXPENDITURE	**$27,044,471**	**$ 25,589,374**	**$ 25,942,490**
FUND			
General	$ 4,580,431	$ 4,642,920	$ 4,698,952
Lottery	480,867	480,700	360,630
.25 Cent Sales Tax	8,086,632	7,957,421	7,274,025
Recreation Activity Fund	10,180,469	10,179,576	10,414,920
Permanent Parks and Recreation	3,411,079	2,328,757	2,443,963
2011 Capital Improvement	2,259,498	-	-
Boulder Junction Inprovement	110,496	-	750,000
GASB 34 Governmental Consolidation	(2,065,000)	-	-
TOTAL FUNDING	**$27,044,471**	**$ 25,589,374**	**$ 25,942,490**

2015 Accomplishments

- Continued to implement recommendations outlined in the Council approved Parks and Recreation Master Plan focused around Community Health and Wellness, Building Community, Youth Engagement, Financial Sustainability, Organizational Readiness, and Taking Care of What We Have
- Youth Engagement – "Year of the Child" included successful efforts including, but not limited to, childcare licensure of youth camps, nature play initiative, aligned children's education on bee-safe horticulture, and YOAB survey soliciting feedback on park assets
- Nature Play Focus – Hosted the Nature Play 2015 Symposium with internationally renowned experts, Louise Chawla and Robin Moore and held several Nature Play events including Civic Area Walking Tours and Nature for Kids & Parents
- Implemented an Asset Management Program using software to document assets' conditions, set priorities and address backlog as a result of implementing recommendations from the General Maintenance and Management Plan
- Completed final work on remaining flood damaged properties including Eben G Fine park, Boulder Reservoir, and Knollwood Tennis Courts

2015 Accomplishments (cont'd)

- Demolished Flatirons Golf Course building as a result of the damage from 2013's flood
- Completed 2011 capital improvement bond projects to accomplish a new reservoir gate entry, eight complete park renovations, nine shelter renovations and several Columbia Cemetery headstones that were rehabilitated (among other project accomplishments that were funded by the bond)
- Revamped the department's Guide to be more inclusive of all services provided by the department
- Implemented a smoking ban in all public park spaces, including Pearl Street Mall
- Completed the three year Pearl Street Mall irrigation project
- Completed the two year Flatirons Golf Course irrigation replacement project
- Completed Civic Area Master Plan – approved by City Council, with BPR's Planning function's involvement
- Completed Concept Plan for Valmont City Park which was approved by the Parks and Recreation Board (PRAB)
- Analyzed recreation service fee structure and issued adjustments to fees that aligned with Master Plan priorities to youth and the Service Delivery model to better sustain the Recreation Activity Fund
- Began a training and development program that includes a mentorship program, Lunch & Learns and training sessions in recreation service analysis, communications, project management, and business acumen
- Created a succession plan for supervisors and employees 3-tiers down in the department
- Joined citywide efforts to protect local bee populations by avoiding use of neonics, whenever possible and planting bee safe plants
- Completed several studies that will allow the department to become more data driven, including the Aquatic Feasibility Study, Athletic Field Study, and the Recreation Facility Assessment.

Key Initiatives for 2016

- Expand partnerships to develop and secure capital funding
- Upgrade key facilities including North Boulder Recreation Center Aquatics Facility, expansion of outdoor fitness, and athletic facilities
- Continue to build community through improvements to the Civic Area as a result of the Community, Culture, and Safety tax
- Continue efforts in responding to Emerald Ash Borer (EAB)
- Complete major strategic plans including Urban Forest Management Plan and Recreation Facility Assessment
- Complete General Maintenance and Management Plan implementation, including work flow analysis, gap identification, job description reviews, and space needs analysis

Key Initiatives for 2016 (cont'd)

- Continue to expand the implementation of the Forestry and Operations Assets Management programs
- Conduct a business model assessment of the Boulder Reservoir
- Begin infrastructure installation to support the Universal Zero Waste Ordinance, passed in 2015
- Explore options for space utilization at Flatirons Golf Course from building demolition
- Complete negotiations for Boulder Valley School District (BVSD) joint use agreement.

Table 8-50: Parks and Recreation Significant Changes Between 2015 and 2016 Budget

	2015 Approved Budget	2016 Recommended Budget	Total Change	2015 FTE	2016 FTE	FTE Change
.25 CENT SALES TAX FUND						
Volunteerism Coordination	$ 43,467	$ 95,844	$ 52,377	0.50	1.00	0.50
Reallocation of Positions from Rec Activity Fund	-	339,946	339,946	0.00	3.00	3.00
Convert Seasonal Pool Manager to Standard Positions	-	70,000	70,000	0.00	2.00	2.00
Civic Area Activation	143,920	50,000	(93,920)	0.00	0.00	0.00
RECREATION ACTIVITY FUND						
Reallocation of Positions to 0.25 Cent Sales Tax Fund	339,946	-	(339,946)	2.50	0.00	(2.50)
Total Changes, Parks and Recreation			$ 28,457			3.00

Table 8-51: Parks and Recreation Department Detail

	2014 Actual		2015 Approved Budget		2016 Recommended Budget		Variance - 2015 Approved to 2016 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	17.87	$ 2,384,773	17.12	$ 2,669,818	20.87	$ 2,860,649	3.75	$ 190,831
Subtotal	17.87	$ 2,384,773	17.12	$ 2,669,818	20.87	$ 2,860,649	3.75	$ 190,831
Parks and Planning								
Athletic Field Maintenance	4.00	$ 1,189,742	3.00	$ 778,444	4.00	$ 791,502	1.00	$ 13,058
Construction	6.00	167,740	5.00	310,830	5.00	340,556	-	29,726
Forestry Operation	6.00	901,970	5.00	1,025,767	5.00	959,273	-	(66,494)
Natural Resource Management (IPM, Water, Wetland, Wildlife)	3.00	331,856	4.00	419,223	2.00	306,650	(2.00)	(112,573)
Park Operations and Maintenance	31.00	3,703,555	34.00	4,241,094	33.00	4,254,913	(1.00)	13,819
Philanthropy, Volunteers, Community Events	1.50	128,602	0.50	199,135	2.00	210,347	1.50	11,212
Planning	5.00	557,688	5.00	786,941	7.75	917,296	2.75	130,355
Subtotal	56.50	$ 6,981,154	56.50	$ 7,761,434	58.75	$ 7,780,537	2.25	$ 19,103
Recreation								
Arts Programs and Services	3.10	$ 328,148	3.08	$ 210,127	3.00	$ 75,000	(0.08)	$ (135,127)
Dance Programs and Services	2.14	292,021	1.78	135,899	1.73	105,000	(0.05)	(30,899)
Flatirons Event Center Management and Maintenance	-	45,332	-	-	-	-	-	-
Golf Course Programs, Services and Maintenance	7.00	1,292,829	7.00	1,352,330	7.00	1,371,127	-	18,797
Gymnastics Programs and Services	5.27	778,525	4.26	658,407	4.00	741,954	(0.26)	83,547
Health and Wellness Programs and Services	3.24	708,345	3.28	720,122	3.00	768,885	(0.28)	48,763
Pools, Aquatic Programs, Services and Maintenance	2.55	1,236,853	3.14	1,222,113	5.00	1,412,014	1.86	189,901
Recreation Center Operations and Maintenance	15.16	2,234,356	15.19	2,194,537	14.75	2,275,314	(0.44)	80,777
Reservoir Programs, Services and Maintenance	4.04	849,898	3.43	903,248	3.00	864,663	(0.43)	(38,585)
Sports Programs and Services	3.25	822,780	4.33	841,833	4.00	943,549	(0.33)	101,716
Theraputic Recreation Program and Services	5.00	563,670	5.00	529,509	5.00	627,691	-	98,182
Valmont City Park Programs, Services and Maintenance	-	457,951	3.00	443,524	3.00	473,783	-	30,259
Youth Recreation Opportunities	3.25	263,677	3.25	302,421	3.25	296,795	-	(5,626)
Subtotal	54.00	$ 9,874,386	56.73	$ 9,514,070	56.73	$ 9,955,775	(0.00)	$ 441,705
Capital Improvement Program, Interdepartmental Charges and Debt Service								
Capital Improvement Program	-	$ 6,195,686	-	$ 2,205,400	-	$ 4,458,000	-	$ 2,252,600
Capital Refurbishment Program	-	1,115,134	-	730,300	-	300,000	-	(430,300)
Cost Allocation	-	365,886	-	513,652	-	581,024	-	67,372
Interdepartmental Transfers	-	-	-	-	-	6,505	-	6,505
Debt Service	-	127,450	-	2,194,700	-	-	-	(2,194,700)
Subtotal	-	$ 7,804,157	-	$ 5,644,052	-	$ 5,345,529	-	$ (298,523)
Total	**128.37**	**$ 27,044,471**	**130.35**	**$ 25,589,374**	**136.35**	**$ 25,942,490**	**6.00**	**$ 353,116**

Table 8-51: Parks and Recreation Department Detail (cont'd)

	2014 Actual		2015 Approved Budget		2016 Recommended Budget		Variance - 2015 Approved to 2016 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
EXPENDITURE BY CATEGORY								
Personnel		$ 13,107,404		$ 13,800,494		$ 14,308,594		$ 508,100
Operating		7,460,051		5,313,273		6,288,367		975,094
Interdepartmental Charges		1,919,931		1,496,652		587,529		(909,123)
Capital		4,393,908		2,233,277		4,758,000		2,524,723
Debt Service		163,177		2,232,026		-		(2,232,026)
Other Financing		-		513,652		-		(513,652)
Total		**$ 27,044,471**		**$ 25,589,374**		**$ 25,942,490**		**$ 353,116**
STAFFING AND EXPENDITURE BY FUND								
General	37.00	$ 4,580,431	36.50	$ 4,642,920	36.50	$ 4,698,952	-	$ 56,032
Lottery	-	480,867	0.75	480,700	-	360,630	(0.75)	(120,070)
.25 Cent Sales Tax	25.37	8,086,632	28.87	7,957,421	33.62	7,274,025	4.75	(683,396)
Recreation Activity	57.50	10,180,469	55.73	10,179,576	57.73	10,414,920	2.00	235,344
Permanent Parks and Recreation	8.50	3,411,079	8.50	2,328,757	8.50	2,443,963	-	115,206
2011 Capital Improvement	-	2,259,498	-	-	-	-	-	-
GASB 34 Governmental Consolidatio	-	(2,065,000)	-	-	-	-	-	-
Boulder Junction Improvement	-	110,496	-	-	-	750,000	-	750,000
	128.37	**$ 27,044,471**	**130.35**	**$ 25,589,374**	**136.35**	**$ 25,942,490**	**6.00**	**$ 353,116**

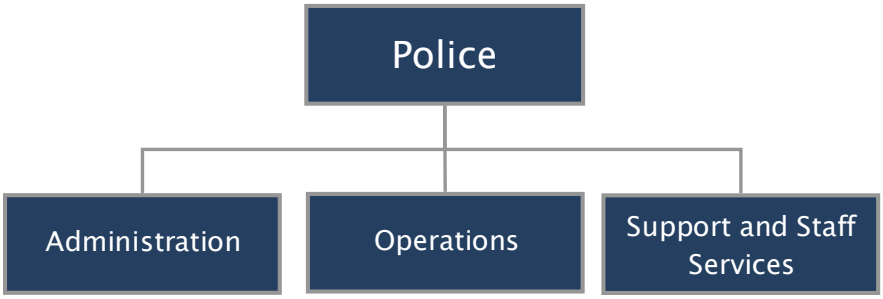
City of Boulder

Police

2016 Recommended Budget

$33,929,789

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, as well as 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 8-52: Police Summary Budget

	2014 Actual	2015 Approved	2016 Recommended
STAFFING			
Administration	7.00	7.00	6.00
Operations	196.00	204.00	206.00
Support and Staff Services	76.50	77.00	77.89
TOTAL STAFFING	**279.50**	**288.00**	**289.89**
EXPENDITURE			
Administration	$ 1,054,796	$ 1,100,941	$ 1,109,563
Operations	22,251,404	24,204,457	24,328,040
Support and Staff Services	7,731,020	8,360,731	8,492,186
TOTAL EXPENDITURE	**$ 31,037,220**	**$ 33,666,129**	**$ 33,929,789**
FUND			
General	$ 31,037,220	$ 33,666,129	$ 33,929,789
TOTAL FUNDING	**$ 31,037,220**	**$ 33,666,129**	**$ 33,929,789**

2015 Accomplishments

- Tendered conditional job offers to a diverse group of eleven police officer candidates. The increase of one officer, in overall staffing, will help with the increase in calls for service and service demands from the community.
- Request for Proposal (RFP) for the acquisition of the new Records Management System (RMS) is completed along with the hiring of the Project Manager. The system should be in operation in the spring of 2016.
- The Criminalist Unit has been expanded with the hiring of the Criminalist Supervisor. This will increase the effectiveness of the unit, improve customer service, and support the work that must be completed by police officers and detectives. This is considered a best practice in police departments, and will help promote service excellence to the residents of Boulder.
- The implementation of body worn cameras will help to document interactions between officers and the community and assist in gathering evidence. The officers will begin training on the system, and the cameras should be in use this fall. The purchase and implementation of cell phones is providing the officers an efficient means of communication with the community.

Key Initiatives for 2016

- The addition of two police officers will increase the police presence in the community. Part of the Master Plan, as approved by Council, is to increase the officer staffing to help with the increase in calls for service and service demands from the community.
- Increase the patrol and detective vehicles, by one each, to support the increase in officer staffing and place more officers out in the community.

Key Initiatives for 2016 Continued

- Continue to provide more police officer coverage, through overtime, in areas that have seen an increase in calls for service. These areas include the Library, Pearl Street Mall, and the Municipal Campus. The Pearl Street overtime is funded by taxes collected from the sale of recreational marijuana.
- The addition of a Dispatch Supervisor will help with the increased work load in the Emergency Dispatch Center. The additional supervisor would provide oversight of the false alarm project, along with administrative support to the communications manager for ongoing tasks, attend meetings when necessary, and head up any other necessary projects.

Table 8-53: Police Significant Changes Between 2015 and 2016 Budget

	2015 Approved Budget	2016 Recommended Budget	Total Change	2015 FTE	2016 FTE	FTE Change
GENERAL FUND						
Additional Police Officers	$ -	$ 203,585	$ 203,585	0.00	2.00	2.00
Patrol Vehicle	-	47,805	47,805	0.00	0.00	0.00
Communication Administrative Supervisor	-	88,483	88,483	0.00	1.00	1.00
Total Changes, Police			$ 339,873			3.00

Table 8-54: Police Department Detail

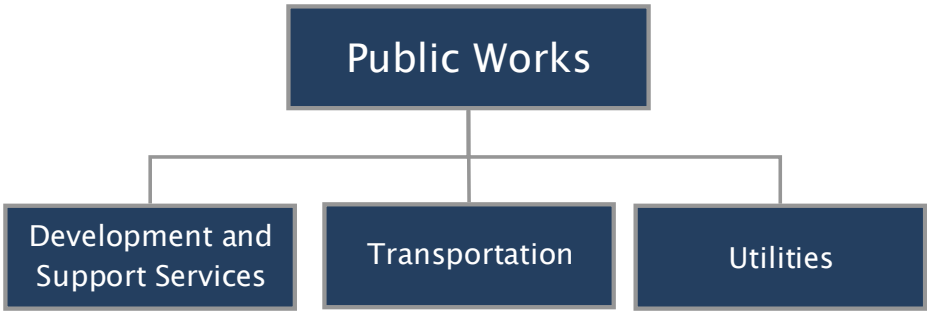
	2014 Actual		2015 Approved Budget		2016 Recommended Budget		Variance - 2015 Approved to 2016 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	7.00	$ 1,054,796	7.00	$ 1,100,941	6.00	$ 1,109,563	(1.00)	$ 8,622
Subtotal	7.00	$ 1,054,796	7.00	$ 1,100,941	6.00	$ 1,109,563	(1.00)	$ 8,622
Operations								
Accident Report Specialists	4.25	$ 341,772	4.25	$ 376,609	4.25	$ 379,558	-	$ 2,949
Animal Control	6.00	490,252	6.00	506,790	6.00	510,759	-	3,969
Code Enforcement	3.00	260,472	5.00	356,430	5.00	359,221	-	2,791
Community Police Center	2.25	291,426	2.25	264,148	2.25	266,217	-	2,069
Crime Analysis Unit	2.00	112,634	2.00	175,408	2.00	176,782	-	1,374
Crime Lab	2.00	150,179	3.00	300,619	3.00	302,973	-	2,354
Crime Prevention	3.25	300,358	3.25	460,564	3.25	464,171	-	3,607
DUI Enforcement	1.00	72,365	1.00	131,987	1.00	133,021	-	1,034
General Investigations	8.75	863,528	8.75	1,172,529	8.75	1,181,712	-	9,183
Hill Unit	7.25	826,526	7.25	755,197	7.25	761,111	-	5,914
Major Crimes Unit	10.25	1,088,797	10.25	1,437,293	10.25	1,448,549	-	11,256
Mall Unit	8.50	970,270	8.50	870,490	8.50	877,307	-	6,817
Narcotics	4.00	381,421	4.00	532,840	4.00	537,013	-	4,173
Patrol Watches I, II and III	88.25	11,002,768	93.25	10,993,849	95.25	11,141,608	2.00	147,759
Photo Enforcement	8.00	1,190,398	8.00	1,381,627	8.00	1,264,812	-	(116,815)
School Resource Officers	5.75	728,566	5.75	675,044	5.75	680,331	-	5,287
Special Enforcement Unit	2.00	194,284	2.00	204,821	2.00	206,425	-	1,604
Special Events Response	0.75	77,764	0.75	106,284	0.75	107,116	-	832
Specialized Investigations	9.00	901,073	9.00	1,172,529	9.00	1,181,712	-	9,183
Target Crime Team	4.00	337,902	4.00	566,848	4.00	571,287	-	4,439
Traffic Enforcement	15.75	1,668,649	15.75	1,762,551	15.75	1,776,355	-	13,804
Subtotal	196.00	$ 22,251,404	204.00	$ 24,204,457	206.00	24,328,040	2.00	$ 123,583
Support and Staff Services								
Police and Fire Communications Center	32.00	$ 2,931,788	32.00	$ 3,035,573	33.00	$ 3,125,323	1.00	$ 89,750
Facility and Building Maintenance	7.25	876,149	7.25	925,900	7.14	933,151	(0.11)	7,251
Financial Services	4.00	1,082,351	4.00	1,208,393	4.00	1,217,857	-	9,464
Personnel	1.75	695,928	1.75	320,605	1.75	323,116	-	2,511
Property and Evidence	5.25	493,327	5.25	670,712	5.25	675,965	-	5,253
Records Management	21.25	1,382,910	21.75	1,465,193	21.75	1,476,668	-	11,475
Training	3.25	165,259	3.25	595,408	3.25	600,071	-	4,663
Victim Services	1.75	103,308	1.75	138,947	1.75	140,035	-	1,088
Subtotal	76.50	$ 7,731,020	77.00	$ 8,360,731	77.89	$ 8,492,186	0.89	$ 131,455
Total	**279.50**	**$ 31,037,220**	**288.00**	**$ 33,666,129**	**289.89**	**$ 33,929,789**	**1.89**	**$ 263,660**
EXPENDITURE BY CATEGORY								
Personnel		$ 27,337,927		$ 28,694,297		$ 29,072,315		$ 378,018
Operating		1,495,845		2,717,210		2,581,999		(135,211)
Interdepartmental Charges		2,107,037		2,254,622		2,275,475		20,853
Capital		96,411		-		-		-
Total		**$ 31,037,220**		**$ 33,666,129**		**$ 33,929,789**		**$ 263,660**
STAFFING AND EXPENDITURE BY FUND								
General	279.50	$ 31,037,220	288.00	$ 33,666,129	289.89	$ 33,929,789	1.89	$ 263,660
Capital Improvement Bond		96,411						
Total	**279.50**	**$ 31,037,220**	**288.00**	**$ 33,666,129**	**289.89**	**$ 33,929,789**	**1.89**	**$ 263,660**

City of Boulder

Public Works

2016 Recommended Budget

$153,293,781



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 8-55: Public Works Summary Budget

	2014 Actual	2015 Approved	2016 Recommended
STAFFING			
Development and Support Services	74.53	82.71	83.20
Transportation	60.09	70.34	71.34
Utilities	154.17	166.92	168.02
TOTAL STAFFING	**288.79**	**319.97**	**322.56**
EXPENDITURE			
Development and Support Services	$ 25,935,669	$ 28,127,548	$ 27,257,777
Transportation	44,953,431	32,348,366	35,501,140
Utilities	57,202,748	91,406,728	90,534,864
TOTAL EXPENDITURE	**$ 128,091,848**	**$ 151,882,642**	**$ 153,293,781**
FUND			
General	$ 6,010,319	$ 5,927,607	$ 6,778,682
Capital Development	87,871	180,554	61,052
Lottery	90,196	125,400	127,275
Planning and Development Services	5,914,303	6,197,494	6,304,455
.25 Cent Sales Tax	490,106	450,262	450,262
Airport	1,735,026	431,995	461,925
Transportation	30,373,596	30,661,228	33,824,610
Transportation Development	66,484	711,674	1,200,614
Transit Pass General Improvement District	-	15,079	15,533
Fire Training Center Construction	42,178	-	-
Boulder Junction Improvement	491,004	652,000	75,000
Water Utility	26,248,270	32,674,594	58,901,788
Wastew ater Utility	16,138,946	32,483,090	19,555,218
Stormw ater/Flood Management Utility	14,543,981	25,941,537	11,764,882
Fleet	6,645,292	11,305,268	9,081,931
Equipment Replacement	196,427	542,370	638,192
Capital Improvement Bond	12,690,169	-	-
Facility Renovation and Replacement	6,327,681	3,582,490	4,052,362
TOTAL FUNDING	**$ 128,091,848**	**$ 151,882,642**	**$ 153,293,781**

Table 8-56: Public Works Department Detail

	2014 Actual		2015 Approved Budget		2016 Recommended Budget		Variance - 2015 Approved to 2016 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	74.53	$ 25,935,669	82.71	$ 28,127,548	83.20	$ 27,257,777	0.49	$ (869,771)
Transportation	60.09	44,953,431	70.34	32,348,366	71.34	35,501,140	1.00	3,152,774
Utilities	154.17	57,202,748	166.92	91,406,728	168.02	90,534,864	1.10	(871,864)
Total	**288.79**	**$128,091,848**	**319.97**	**$151,882,642**	**322.56**	**$153,293,781**	**2.59**	**$ 1,411,139**
EXPENDITURE BY CATEGORY								
Personnel		$ 26,227,159		$ 27,967,005		$ 28,857,240		$ 890,235
Operating		31,732,312		31,012,741		31,779,026		766,285
Interdepartmental Charges		11,367,105		6,036,471		5,822,419		(214,052)
Capital		43,493,324		68,559,546		65,260,377		(3,299,169)
Debt Service		10,822,551		12,364,682		15,161,281		2,796,599
Other Financing		4,449,398		5,942,197		6,413,438		471,241
Total		**$128,091,848**		**$151,882,642**		**$153,293,781**		**$ 1,411,139**
STAFFING AND EXPENDITURE BY FUND								
General	13.24	$ 6,010,319	16.24	$ 5,927,607	16.58	$ 6,778,682	0.34	$ 851,074
Capital Development	-	87,871	-	180,554	-	61,052	-	(119,502)
Lottery	-	90,196	-	125,400	-	127,275	-	1,875
Planning and Development Services	44.92	5,914,303	50.10	6,197,494	49.55	6,304,455	(0.55)	106,962
.25 Cent Sales Tax	-	490,106	-	450,262	-	450,262	-	-
Airport	1.20	1,735,026	1.20	431,995	1.20	461,925	-	29,930
Transportation	58.99	30,373,596	69.29	30,661,228	70.29	33,824,610	1.00	3,163,383
Transportation Development	0.20	66,484	0.20	711,674	0.20	1,200,614	-	488,940
Transit Pass General Improvement District	-	-	-	15,079	-	15,533	-	453
Fire Training Center Construction	-	42,178	-	-	-	-	-	-
Boulder Junction Improvement	-	491,004	-	652,000	-	75,000	-	(577,000)
Water Utility	74.57	26,248,270	75.40	32,674,594	76.69	58,901,788	1.29	26,227,194
Wastewater Utility	57.12	16,138,946	61.23	32,483,090	59.25	19,555,218	(1.98)	(12,927,872)
Stormwater/Flood Management Utility	21.68	14,543,981	29.44	25,941,537	31.23	11,764,882	1.79	(14,176,655)
Fleet	14.77	6,645,292	14.77	11,305,268	15.12	9,081,931	0.35	(2,223,337)
Equipment Replacement	0.40	196,427	0.40	542,370	0.75	638,192	0.35	95,822
Facility Renovation and Replacement	1.70	6,327,681	1.70	3,582,490	1.70	4,052,362	-	469,872
Capital Improvement Bond	-	12,690,169	-	-	-	-	-	-
Total	**288.79**	**$128,091,848**	**319.97**	**$151,882,642**	**322.56**	**$153,293,781**	**2.59**	**$ 1,411,139**

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City of Boulder

Public Works

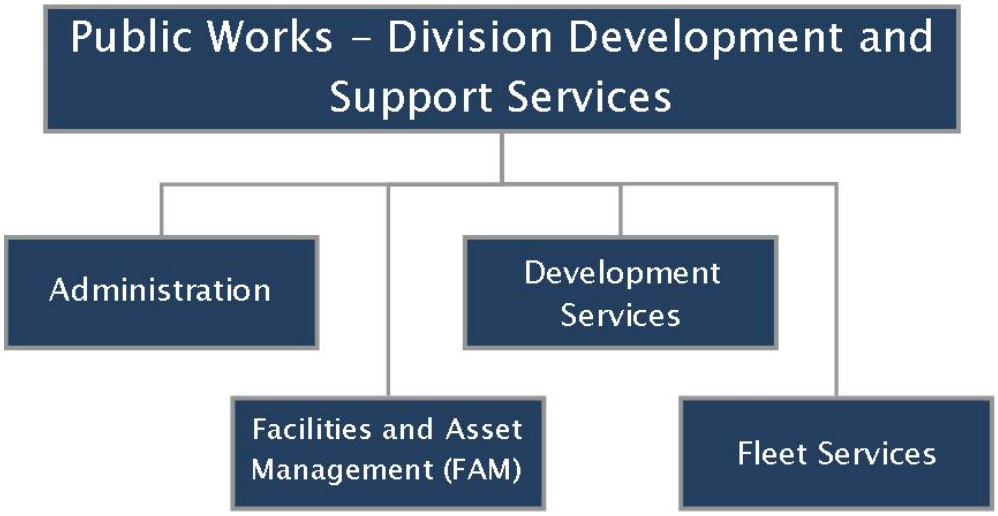
Development and Support Services Division

2016 Recommended Budget

$27,257,777

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.

Department Overview (cont'd)

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 citywide Innovation 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 8-57: Development and Support Services Division Summary Budget

	2014 Actual	2015 Approved	2016 Recommended
STAFFING			
Administration	2.74	3.74	2.85
Development	42.18	49.36	47.70
Facility and Asset Management	14.84	14.84	17.53
Fleet	14.77	14.77	15.12
Capital Improvement Program, Cost Allocation and Debt Service	-	-	-
TOTAL STAFFING	**74.53**	**82.71**	**83.20**
EXPENDITURE			
Administration	$ 368,020	$ 468,386	$ 365,139
Development	4,674,693	5,129,915	5,165,482
Facility and Asset Management	7,434,652	7,553,531	8,527,817
Fleet	6,170,168	10,929,350	8,703,917
Capital Improvement Program, Cost Allocation and Debt Service	7,288,136	4,046,366	4,495,422
TOTAL EXPENDITURE	**$ 25,935,668**	**$ 28,127,548**	**$ 27,257,777**
FUNDING			
General	$ 5,954,287	$ 5,869,111	$ 6,669,523
Capital Development	87,871	180,554	61,052
Planning and Development Services	5,914,303	6,197,493	6,304,455
.25 Cent Sales Tax	490,106	450,262	450,262
Fire Training Center	42,178	-	-
Fleet	6,645,292	11,305,268	9,081,931
Equipment Replacement	196,427	542,370	638,192
Facility Renovation and Replacement	6,327,681	3,582,490	4,052,362
Capital Improvement Bond	277,523	-	-
TOTAL FUNDING	**$ 25,935,668**	**$ 28,127,548**	**$ 27,257,777**

2015 Accomplishments

- Completed construction of the Wildland Fire Facility. This project was funded through the Fire Department Capital Improvement Program and Capital Improvement Bond funds, and will provide for year-round wildland fire fighter response.
- Replaced the roof at the North Boulder Recreation Center along with the solar thermal system.
- Replaced obsolete pneumatic controls and improved equipment reliability at various library locations. Upgrading the controls will allow the HVAC system to be centrally controlled and improve the energy efficiency of the facilities.
- Constructed restrooms at the Chautauqua Park trail head. This project was funded through the FAM Capital Improvement Program and Capital Improvement Bond funds. This project includes site work, utility installations, and complete construction of a free-standing ADA accessible restroom adjacent to the auditorium.
- Installed three electric vehicle chargers for workplace charging connected to an existing solar PV and battery storage system in the downtown civic area.
- Completed a number of significant development reviews, including Concept Plan and Rezoning of 1900 Folsom St., Bank of America Concept and Site Review at 1965 28th, Concept Plan for "The Commons" at 2490 Junction Pl., Concept Plan for the McKenzie Junction property at 3600 Highway 119, Concept Plan for Larry Miller Nissan at 2465 48th Ct., Concept Plan for 96 Arapahoe, Concept Plan for the "The Reve" at 3000 Pearl, Site Review Amendment for 3059 6th, Site Review for 2030 Vassar, and Site and Nonconforming Use Review for the Evans Scholar House at 1029 Broadway.
- Completed a contract and started a new Quality Assurance Program for rental housing inspection and licensing, hired additional resources for enforcement and completed an initial evaluation of program fees.
- Completed the Community Rating System cycle verification visit and maintained the Class 5 community rating. This rating provides up to a 25% premium discount in the National Flood Insurance Program for the Boulder community.

Key Initiatives for 2016

- Upgrade two EV charging stations and battery storage to provide more opportunities for electric vehicle workplace charging for city employees to lower GHG emissions from commuting.
- Focus on maintenance needs at fire stations four (4100 Darley), five (4365 19th Street), and six (5145 N. 63rd Street).
- Pursuant to the Aquatics Feasibility Plan, address high and medium maintenance needs at the North Boulder Recreation Center.

Key Initiatives for 2016 (cont'd)

- Replace pool air handlers at the East Boulder Community Center. The new air handlers will increase the energy efficiency of the facility.
- Continue to implement the replacement of the LandLink Development and Information Tracking System due to be completed in 2017.
- Upgrade existing city mapping applications using mobile friendly technology.
- Complete an update to the Design and Construction Standards.
- Continue to implement the Quality Assurance Program for rental housing inspection and licensing program and complete a fee analysis for the incorporation of the administration of SmartRegs into the program.
- Conduct a review of development related fees to ensure city council supported cost recovery policies are being met and that fees are aligned with the cost of providing the service.

Table 8-58: Development and Support Services Division Significant Changes Between 2015 and 2016 Budget

	2015 Approved Budget	2016 Recommended Budget	Total Change	2015 FTE	2016 FTE	FTE Change
GENERAL FUND						
Plan	$ -	$ 75,000	$ 75,000	0.00	0.00	0.00
Reallocation of Facilities Maintenance Budget from Library		454,237	454,237	0.00	1.00	1.00
Facilities Maintenance Person II	-	100,541	100,541	0.00	1.00	1.00
Facilities and Asset Management - Project Management Support	-	57,000	57,000	0.00	0.00	0.00
PLANNING AND DEVELOPMENT FUND						
Landlink Development and Information Tracking System - Extend Backfill Positions for Two Years	137,000	159,573	22,573	2.00	2.00	0.00
Rental Housing License Program - Extend Fixed-Term Administrative Specialist II for Two Years	63,410	73,984	10,574	1.00	1.00	0.00
Total Changes, Public Works - Development and Support Services			$ 719,925			2.00

Table 8-59: Development and Support Services Division Department Detail

	2014 Actual		2015 Approved Budget		2016 Recommended Budget		Variance - 2015 Approved to 2016 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Division Administration	2.74	$ 302,995	2.74	$ 345,591	2.85	$ 365,139	0.11	$ 19,548
Flood Program	-	65,024	1.00	122,795			(1.00)	(122,795)
Subtotal	2.74	$ 368,020	3.74	$ 468,386	2.85	$ 365,139	(0.89)	$ (103,247)
Development								
Building Inspection	8.47	$ 936,631	8.82	972,491	8.82	1,001,411	-	$ 28,920
Building Plan Review and Permit Issuance	14.32	1,593,873	18.65	1,776,767	16.99	1,711,655	(1.66)	(65,112)
Code Enforcement	1.32	145,969	1.32	214,310	1.32	218,637	-	4,327
Contractor Licensing	1.04	115,005	1.04	133,213	1.04	136,622	-	3,409
Rental Housing Licensing	2.30	254,339	4.80	407,103	4.80	422,838	-	15,735
Development Review	4.51	498,726	4.51	519,508	4.51	534,292	-	14,784
Engineering Permits	8.02	886,869	8.02	889,501	8.02	915,792	-	26,291
Base Map Data Maintenance	0.45	49,762	0.45	45,367	0.45	46,842	-	1,475
GIS Services	0.82	90,677	0.82	84,968	0.82	87,656	-	2,688
Comprehensive Planning	0.66	72,984	0.66	62,149	0.66	64,313	-	2,164
Ecological Planning	0.08	8,847	0.08	9,383	0.08	9,645	-	262
Historic Preservation	0.19	21,011	0.19	15,155	0.19	15,778	-	623
Subtotal	42.18	$ 4,674,693	49.36	$ 5,129,915	47.70	$ 5,165,482	(1.66)	$ 35,567
Facility and Asset Management								
Equipment Replacement (non-Fleet)	0.40	$ 177,738	0.40	$ 535,631	0.75	$ 630,447	0.35	$ 94,816
Facility Major Maintenance (Projects > $3,000)	3.29	1,400,356	3.29	3,557,321	3.11	3,763,390	(0.18)	206,069
Facility Operations and Maintenance (Projects < $3000)	9.45	2,186,971	9.45	2,547,834	11.97	2,451,777	2.52	(96,057)
Facility Renovation and Replacement	1.70	3,669,587	1.70	912,745	1.70	1,682,203	-	769,458
Subtotal	14.84	$ 7,434,652	14.84	$ 7,553,531	17.53	$ 8,527,817	2.69	$ 974,286
Fleet								
Fleet Operations - Fueling	0.51	$ 904,211	0.51	$ 1,158,590	0.52	$ 1,153,979	0.01	$ (4,611)
Fleet Operations - Preventative Maintenance	2.36	398,791	2.33	406,834	2.25	376,932	(0.08)	(29,902)
Fleet Operations - Repair	9.42	1,595,164	9.30	1,627,336	9.00	1,507,587	(0.30)	(119,749)
Fleet Replacement	0.45	2,940,795	0.90	7,448,562	0.60	5,208,375	(0.30)	(2,240,187)
Radio Shop and Communications Support	2.03	331,208	1.73	288,028	2.75	457,044	1.02	169,016
Subtotal	14.77	$ 6,170,168	14.77	$ 10,929,350	15.12	$ 8,703,917	0.35	$ (2,225,433)
Capital Improvement Program,								
Capital Improvement Program		$ 2,113,856		$ 1,900,350		$ 2,282,000		$ 381,650
Cost Allocation/Transfers		4,331,785		1,270,968		1,313,186		42,218
Debt Service		842,495		875,048		900,236		25,188
Subtotal	-	$ 7,288,136	-	$ 4,046,366	-	$ 4,495,422	-	$ 449,056
Total	**74.53**	**$ 25,935,668**	**82.71**	**$ 28,127,548**	**83.20**	**$ 27,257,777**	**0.49**	**$ (869,771)**

Table 8-59: Development and Support Services Division Department Detail (cont'd)

	2014 Actual		2015 Approved Budget		2016 Recommended Budget		Variance - 2015 Approved to 2016 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
EXPENDITURE BY CATEGORY								
Personnel		$ 6,486,231		$ 7,256,657		$ 7,442,044		$ 185,387
Operating		5,624,054		6,461,333		7,481,126		1,019,793
Interdepartmental Charges		3,664,319		2,174,452		2,190,112		15,660
Capital		8,365,487		10,089,091		7,931,073		(2,158,018)
Debt Service		842,494		875,048		900,236		25,188
Other Financing		953,082		1,270,967		1,313,186		42,219
Total		**$ 25,935,668**		**$ 28,127,548**		**$ 27,257,777**		**$ (869,771)**
STAFFING AND EXPENDITURE BY FUND								
General	12.74	$ 5,954,287	15.74	$ 5,869,111	16.08	$ 6,669,523	0.34	$ 800,412
Capital Development	-	87,871	-	180,554		61,052	-	(119,502)
Planning and Development Services	44.92	5,914,303	50.10	6,197,493	49.55	6,304,455	(0.55)	106,962
.25 Cent Sales Tax	-	490,106	-	450,262		450,262	-	-
Fire Training Center	-	42,178	-	-			-	-
Fleet	14.77	6,645,292	14.77	11,305,268	15.12	9,081,931	0.35	(2,223,337)
Equipment Replacement	0.40	196,427	0.40	542,370	0.75	638,192	0.35	95,822
Facility Renovation and Replacement	1.70	6,327,681	1.70	3,582,490	1.70	4,052,362	-	469,872
Capital Improvement Bond	-	277,523	-	-			-	-
Total	**74.53**	**$ 25,935,668**	**82.71**	**$ 28,127,548**	**83.20**	**$ 27,257,777**	**0.49**	**$ (869,771)**

City of Boulder

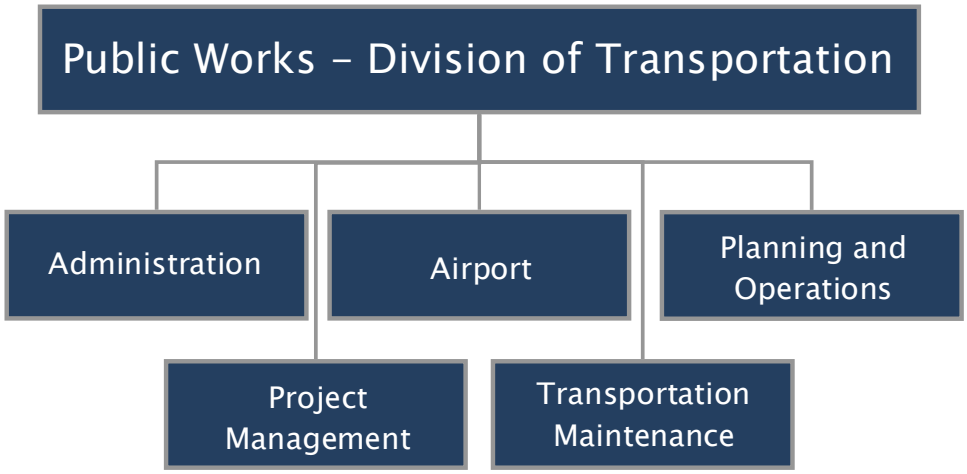
Public Works

Transportation Division

2016 Recommended Budget

$35,501,140

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 division director and 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.

Department Overview (cont'd)

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 8-60: Transportation Division Summary Budget

	2014 Actual	2015 Approved	2016 Recommended
STAFFING			
Administration	4.36	4.36	4.71
Airport	1.00	1.00	1.00
Planning and Operations	18.43	21.10	22.73
Project Management	15.42	18.15	16.70
Transportation Maintenance	16.83	18.56	18.86
Capital Improvement Program	4.05	7.17	7.35
TOTAL STAFFING	**60.09**	**70.34**	**71.34**
EXPENDITURE			
Administration	$ 749,249	$ 913,821	$ 977,057
Airport	323,450	343,655	357,599
Planning and Operations	9,502,429	10,835,697	11,523,448
Project Management	6,807,040	7,330,176	7,764,987
Transportation Maintenance	3,228,243	3,187,113	3,795,348
Capital Improvement Program, Interdepartmental Charges and Debt Service	24,343,020	9,737,904	11,082,701
TOTAL EXPENDITURE	**$ 44,953,431**	**$ 32,348,366**	**$ 35,501,140**
FUND			
General	$ 56,032	$ 58,497	$ 109,159
Airport	1,735,026	431,995	461,925
Transportation	30,192,239	30,479,120	33,638,909
Transportation Development	66,484	711,674	1,200,614
Transit Pass General Improvement District	-	15,080	15,533
Boulder Junction Improvement	491,004	652,000	75,000
Capital Improvement Bond	12,412,646	-	-
TOTAL FUNDING	**$ 44,953,431**	**$ 32,348,366**	**$ 35,501,140**

2015 Accomplishments

- Continued to deliver on new tax approved by voters in November 2013 – increased maintenance, operation and enhancement of the multi-modal system
- Supported interdepartmental efforts to plan and construct the Community Culture and Safety projects supported by the voters in November 2014 including Boulder Creek Path, pedestrian scale lighting, University Hill improvements, Chautauqua improvements and coordination with Civic Area
- Completed 100% of transportation-related capital bond improvements by March 2015
- Completed flood recovery and repair projects initiated in 2013 and 2014
- Advanced key initiatives of the recently updated Transportation Master Plan, including:
    - Near-term, local transit service plans and programming with RTD to optimize the opening of Boulder Junction at Depot Square and US 36 BRT
    - 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
    - Remained 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), East Arapahoe, Civic Area, Climate Commitment, Comprehensive Housing Strategy and Boulder Valley Comprehensive Plan update
    - Initiated Living Lab Phase II Rightsizing pilot projects.
- Initiated Snow & Ice Control Study to review and optimize snow and ice control practices, staffing, equipment, and techniques. The study will review/evaluate, make recommendations, and provide alternative investment strategies that meet the city's short and long term goals of improving and potentially expanding the city's Snow/Ice Control Program. Early implementation of the results of this study will enable the city to immediately make adjustments and changes to its current operations.
- Ongoing implementation of the Pavement Management Program to address the safety and maintenance of our street system. Additional resources have been dedicated through the Capital Bond and .15 tax extension in 2013 to catch up on deferred maintenance and enhance practices moving forward.
- Successfully leveraged external dollars to achieve local/regional goals through the DRCOG Transportation Improvement Program (TIP), CDOT Transportation Alternatives Program (TAP), the federal TIGER program and other leveraged funding opportunities
- Completed 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

Key Initiatives for 2016

- Continue to deliver on new tax approved by voters in November 2013 – increase maintenance, operation and enhancement of the multi-modal system. Continue ongoing implementation of the Pavement Management Program to address the safety and maintenance of our street system. Review, report on outcomes and adjust as necessary.
- Support interdepartmental efforts to plan and construct the Community Culture and Safety projects supported by the voters in November 2014 including Boulder Creek Path, pedestrian scale lighting, University Hill improvements, Chautauqua improvements and coordination with Civic Area. Integrate with the CIP project reconstructing Arapahoe (15th to Broadway).
- Advance key initiatives of the recently updated Transportation Master Plan, including:
    - Continued strategic involvement in regional transportation initiatives
    - Advance next steps for Regional Arterial BRT on SH 119 (Diagonal) and SH 7 (Arapahoe)
    - Continued exploration of Community Eco Pass in preparation for potential support ballot initiative in November 2016
    - 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), East Arapahoe, Civic Area, Climate Commitment, Comprehensive Housing Strategy and Boulder Valley Comprehensive Plan update
    - Ongoing monitoring and reporting on the Living Lab Phase II Rightsizing pilot projects.
    - Initiate corridor planning, scoping, and prioritization efforts for 30th St. (Baseline to Arapahoe) and Colorado Ave. (Foothills to Folsom)
- Early implementation of the results of the Snow & Ice Control Study reviewing and optimizing snow and ice control practices, staffing, equipment, and techniques for the 2015/2016 snow season.
- Plan, design and construct major CIP projects that have received prior federal funding including Boulder Slough multi-use path, Broadway (Violet to US 36) reconstruction, 30th/Colorado Ped/Bike underpass, 19th St. complete street improvements, and 28th St. (Pearl to Iris) complete streets improvements.

Table 8-61: Transportation Division Significant Changes Between 2015 and 2016 Budget

	2015 Approved Budget	2016 Recommended Budget	Total Change	2015 FTE	2016 FTE	FTE Change
GENERAL FUND						
Strategies	$ -	$ 50,000	$ 50,000	0.00	0.00	0.00
TRANSPORTATION FUND						
Construction Cost Inflation	$ -	$ 570,053	$ 570,053	0.00	0.00	0.00
School Zone Flasher System Replacement	-	105,000	105,000	0.00	0.00	0.00
Signal Technical Apprentice	-	70,000	70,000	0.00	1.00	1.00
Total Changes, Public Works - Transportation			$ 795,053			1.00

Table 8-62: Transportation Division Department Detail

	2014 Actual		2015 Approved Budget		2016 Recommended Budget		Variance - 2015 Approved to 2016 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Division Administration & Support	4.36	$ 749,249	4.36	$ 913,821	4.71	$ 977,057	0.35	$ 63,236
Subtotal	4.36	$ 749,249	4.36	$ 913,821	4.71	$ 977,057	0.35	$ 63,236
Airport								
Airport Maintenance and Operations	1.00	$ 323,450	1.00	$ 343,655	1.00	$ 357,599	-	$ 13,944
Subtotal	1.00	$ 323,450	1.00	$ 343,655	1.00	$ 357,599	-	$ 13,944
Planning and Operations								
Employee Transportation Program	0.50	$ 56,032	0.50	$ 58,497	0.50	$ 109,159	-	$ 50,662
Forest Glen GID (Eco-Pass)	-	14,025	-	15,081	-	15,533	-	452
Multimodal Planning	3.84	1,246,298	5.11	920,967	5.51	961,193	0.40	40,226
Signal Maintenance and Upgrade	4.09	1,288,241	4.11	1,058,900	6.88	1,489,887	2.78	430,987
Signs and Markings	5.24	1,216,462	4.27	1,289,823	5.51	1,393,795	1.24	103,972
Street Lighting	0.09	1,512,917	0.11	1,661,702	-	1,678,938	(0.11)	17,236
Traffic Engineering	1.32	249,398	2.51	478,512	1.38	322,014	(1.14)	(156,498)
Transit Operations	1.14	2,848,996	2.16	4,060,773	1.38	4,215,739	(0.79)	154,966
Transportation System Management	0.20	33,270	0.20	82,192	0.20	90,443	-	8,251
Travel Demand Management	1.99	1,036,790	2.13	1,209,250	1.38	1,246,748	(0.76)	37,498
Subtotal	18.43	$ 9,502,429	21.10	$ 10,835,697	22.73	$ 11,523,448	1.63	$ 687,751
Project Management								
Sidewalk Repair	0.90	$ 291,192	1.01	$ 337,916	0.30	$ 264,258	(0.71)	$ (73,658)
Street Repair and Maintenance	14.52	6,361,047	17.15	6,692,260	16.40	7,200,728	(0.75)	508,468
3rd Party Construction	-	154,801	-	300,000	-	300,000	-	-
Subtotal	15.42	$ 6,807,040	18.15	$ 7,330,176	16.70	$ 7,764,987	(1.45)	$ 434,811
Transportation Maintenance								
Bikeways/Multi-Use Path	3.79	$ 665,270	4.85	$ 723,418	5.27	$ 913,958	0.42	$ 190,540
Graffiti Maintenance	1.45	116,740	1.49	147,851	1.19	133,392	(0.31)	(14,459)
Median Maintenance	5.34	697,329	5.38	666,673	6.76	967,477	1.38	300,804
Street Snow and Ice Control	3.02	1,395,397	3.07	1,270,614	2.37	1,207,884	(0.69)	(62,730)
Street Sweeping	3.23	353,507	3.77	378,557	3.26	572,637	(0.51)	194,080
Subtotal	16.83	$ 3,228,243	18.56	$ 3,187,113	18.86	$ 3,795,348	0.30	$ 608,235
Capital Improvement Program, Interdepartmental Charges and Debt Service								
Capital Improvement Program	4.05	$ 22,369,810	7.17	$ 7,729,500	7.35	$ 8,986,709	0.18	$ 1,257,209
Interdepartmental Charges	-	1,948,210	-	1,983,404	-	2,060,992	-	77,588
Debt Service	-	25,000	-	25,000	-	35,000	-	10,000
Subtotal	4.05	$ 24,343,020	7.17	$ 9,737,904	7.35	$ 11,082,701	0.18	$ 1,344,797
Total	**60.09**	**$ 44,953,431**	**70.34**	**$ 32,348,366**	**71.34**	**$ 35,501,140**	**1.00**	**$ 3,152,774**

Table 8-62: Transportation Division Department Detail (cont'd)

	2014 Actual		2015 Approved Budget		2016 Recommended Budget		Variance - 2015 Approved to 2016 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
EXPENDITURE BY CATEGORY								
Personnel		$ 6,458,179		$ 6,339,690		$ 6,738,906		$ 399,216
Operating		12,707,265		10,546,286		11,230,022		683,736
Interdepartmental Charges		3,191,311		1,820,710		1,895,903		75,193
Capital		22,092,894		11,639,591		13,540,317		1,900,726
Debt Service		25,000		25,000		35,000		10,000
Other Financing		478,782		1,977,089		2,060,992		83,903
Total		**$ 44,953,431**		**$ 32,348,366**		**$ 35,501,140**		**$ 3,152,774**
STAFFING AND EXPENDITURE BY FUND								
General	0.50	$ 56,032	0.50	$ 58,497	0.50	$ 109,159	-	$ 50,662
Airport	1.20	1,735,026	1.20	431,995	1.20	461,925	-	29,930
Transportation	58.19	30,192,239	68.44	30,479,120	69.44	33,638,909	1.00	3,159,789
Transportation Development	0.20	66,484	0.20	711,674	0.20	1,200,614	-	488,940
Transit Pass General Improvement District	-	-	-	15,080	-	15,533	-	453
Boulder Junction Improvement	-	491,004	-	652,000	-	75,000	-	(577,000)
Capital Improvement Bond		12,412,646		-		-	-	-
Total	**60.09**	**$ 44,953,431**	**70.34**	**$ 32,348,366**	**71.34**	**$ 35,501,140**	**1.00**	**$ 3,152,774**

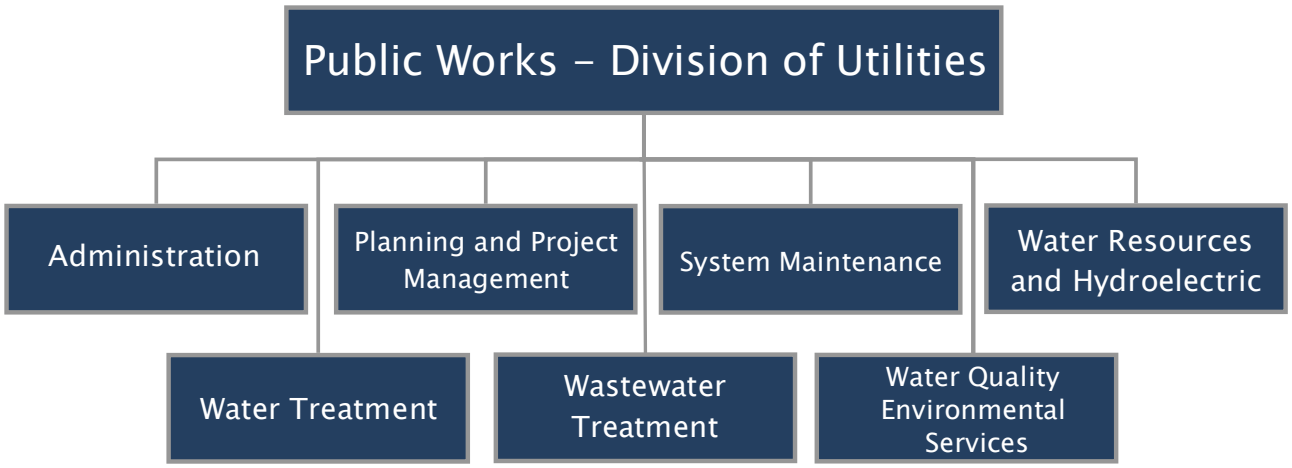
City of Boulder

Public Works
Utilities Division

2016 Recommended Budget
$90,534,864

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*



Division Overview

Planning and Project Management

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

System Maintenance

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

Division Overview (cont'd)

Water Resources and Hydroelectric

- The Water Resources 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, 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 8-63: Utilities Division Summary Budget

	2014 Actual	2015 Approved	2016 Recommended
STAFFING			
Administration	11.95	12.45	13.10
Planning and Project Management	6.92	8.17	8.62
Distribution and Collection System Maintenance	45.25	51.50	51.50
Water Resources and Hydroelectric	7.00	9.00	9.00
Water Treatment	26.00	26.00	26.00
Wastewater Treatment	29.00	29.00	29.00
Water Quality Environmental Services	21.75	22.75	22.75
Capital Improvement Program	6.30	8.05	8.05
TOTAL STAFFING	**154.17**	**166.92**	**168.02**
EXPENDITURE			
Administration	$ 1,935,154	$ 2,175,002	$ 2,336,361
Planning and Project Management	1,976,228	2,305,154	2,355,272
Water Resources and Hydroelectric	2,703,753	2,622,787	2,754,443
Water Treatment	4,406,801	4,655,178	4,766,150
Wastewater Treatment	4,883,284	5,166,106	5,113,656
Water Quality Environmental Services	3,187,450	3,792,779	3,869,763
Distribution and Collection System Maintenance	5,800,270	6,858,459	6,438,350
Capital Improvement Program, Cost Allocation, Transfers and Capital Payments	32,309,809	63,831,262	62,900,868
TOTAL EXPENDITURE	**$ 57,202,749**	**$ 91,406,728**	**$ 90,534,864**
FUND			
Lottery	$ 90,196	$ 125,400	$ 127,275
Transportation	181,357	182,107	185,701
Water Utility	26,248,270	32,674,594	58,901,788
Wastewater Utility	16,138,946	32,483,090	19,555,218
Stormwater/Flood Management Utility	14,543,981	25,941,537	11,764,882
TOTAL FUNDING	**$ 57,202,749**	**$ 91,406,728**	**$ 90,534,864**

2015 Accomplishments

- Completed replacement of the Betasso Water Treatment Facility backwash pumping systems
- Installed a new plant effluent meter at the Boulder Reservoir Water Treatment Facility
- Replaced the segment of the Sunshine Transmission Pipeline between Sunshine Hydro and 4th and Mapleton
- Conducted Green Lake Number 2 Dam Assessment and Rehabilitation Study
- Conducted Albion Dam Assessment and Rehabilitation Study
- Increased preventative maintenance of water distribution system
- Completed design, bid, and started construction for modifications to the IBM Wastewater Lift Station
- Updated both the Wastewater Collection System Master Plan and Stormwater Master Plan
- Continued flood recovery, repair and remediation including coordination with FEMA for reimbursement
- Completed flood mapping studies for Boulder Slough, Upper Goose and Twomile Canyon Creeks.

2015 Accomplishments (cont'd)

- Completed mitigation plans for South Boulder Creek and Gregory Canyon Creek
- Issued bonds, bid and started construction of the Wonderland Creek flood mitigation project
- Completed new required water conservation reporting to the State

Key Initiatives for 2016

- Continue increased waterline replacement to coordinate with residential street reconstruction program
- Continue maintenance work on the Barker Gravity Line through prioritized repair projects
- Complete Betasso Water Treatment Plant capital project final design of improvements and begin construction phase
- Bid and begin construction of Wastewater interceptor replacement/rehabilitation project
- Continue increased lining of sanitary sewer pipes to reduce rainfall induced infiltration and inflow
- Complete construction of WWTF improvements to more effectively meet nitrogen removal requirements
- Complete analysis for rate study for the Water, Wastewater and Stormwater/Flood Management Utilities
- Finish improvements at the IBM lift station necessary to meet permit regulations
- Continue exploration of options to modernize cogeneration facility at the WWTF
- Implement new state water quality requirements for the city's Municipal Separate Storm Sewer System (MS4) Permit
- Participate in state water quality work groups and Water Quality Control Commission hearings to evaluate appropriate water quality criteria and regulatory impacts
- Complete the pre- and post-wildfire planning project for water supply protection
- Continue planning and right-of-way acquisition for the Carter Lake Pipeline project

Table 8-64: Utilities Division Significant Changes Between 2015 and 2016 Budget

	2015 Approved Budget	2016 Recommended Budget	Total Change	2015 FTE	2016 FTE	FTE Change
WATER UTILITY FUND						
Nederland Wastewater Treatment Facility Improvement Intergovernmental Agreement Reimbursement	$ -	$ 17,300	$ 17,300	0.00	0.00	0.00
Betasso Water Treatment Plant Residuals Disposal	180,000	270,000	90,000	0.00	0.00	0.00
Xcel Standby Electric Service Charges for Boulder Canyon Hydro	-	35,000	35,000	0.00	0.00	0.00
Northern Water Colorado Big Thompson Project Rate Increase	289,000	361,000	72,000	0.00	0.00	0.00
Total Changes, Public Works - Utilities			$ 214,300			0.00

Table 8-65: Utilities Division Department Detail

	2014 Actual		2015 Approved Budget		2016 Recommended Budget		Variance - 2015 Approved to 2016 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Billing Services	5.75	$ 931,876	5.75	$ 831,283	5.75	$ 858,771	-	$ 27,489
Division Administration	6.20	1,003,278	6.70	1,343,720	7.35	1,477,590	0.65	133,870
Subtotal	11.95	$ 1,935,154	12.45	$ 2,175,002	13.10	$ 2,336,361	0.65	$ 161,359
Planning and Project Management								
Flood Management	0.75	$ 572,793	1.25	$ 650,810	2.25	$ 730,764	1.00	$ 79,954
Planning and Project Management	6.17	1,403,435	6.92	1,654,344	6.37	1,624,508	(0.55)	(29,836)
Subtotal	6.92	$ 1,976,228	8.17	$ 2,305,154	8.62	$ 2,355,272	0.45	$ 50,118
Distribution and Collection System Maintenance								
Collection System Maintenance	14.20	$ 1,576,477	15.75	$ 1,883,334	14.50	$ 1,647,824	(1.25)	$ (235,510)
Distribution System Maintenance	14.45	2,085,719	15.40	2,014,388	15.45	2,066,099	0.05	51,711
Flood Channel Maintenance	2.80	429,563	3.55	444,723	3.55	428,154	0.00	(16,569)
Meter Operations	8.00	1,003,021	6.00	1,160,465	6.50	1,194,955	0.50	34,489
Storm Sewer Maintenance	5.80	705,491	10.80	1,355,549	11.50	1,101,318	0.70	(254,231)
Subtotal	45.25	$ 5,800,270	51.50	$ 6,858,459	51.50	$ 6,438,350	0.00	$ (420,109)
Water Resources and Hydroelectric								
Hydroelectric Operations	3.00	$ 529,084	3.00	$ 463,858	3.00	$ 508,496	-	$ 44,639
Raw Water Facilities Operations	2.00	387,768	2.00	382,092	2.00	391,370	-	9,278
Water Resources Operations	2.00	1,786,901	4.00	1,776,838	4.00	1,854,577	-	77,739
Subtotal	7.00	$ 2,703,753	9.00	$ 2,622,787	9.00	$ 2,754,443	-	$ 131,656
Water Treatment								
Water Treatment Plants Operations	26.00	$ 4,406,801	26.00	$ 4,655,178	26.00	$ 4,766,150	-	$ 110,972
Subtotal	26.00	$ 4,406,801	26.00	$ 4,655,178	26.00	$ 4,766,150	-	$ 110,972
Wastewater Treatment								
Marshall Landfill Operations	-	$ -	-	$ 35,000	-	$ 35,000	-	$ -
Wastewater Treatment Plant	29.00	4,883,284	29.00	5,131,106	29.00	5,078,656	-	(52,450)
Subtotal	29.00	$ 4,883,284	29.00	$ 5,166,106	29.00	$ 5,113,656	-	$ (52,450)
Water Quality Environmental Services								
Hazardous Materials Management	-	$ 306,763	-	$ 342,145	-	$ 342,145	-	$ -
Industrial Pretreatment	3.76	342,515	3.87	423,638	3.67	415,075	(0.20)	(8,562)
Stormwater Permit Compliance	1.67	256,623	1.83	355,939	1.75	374,327	(0.08)	18,389
Stormwater Quality Operations	3.95	380,931	3.45	421,328	4.05	519,924	0.60	98,597
Wastewater Quality Operations	3.96	533,885	5.02	792,643	4.92	802,778	(0.10)	10,134
Water Conservation	1.51	346,436	1.62	464,685	1.23	412,058	(0.39)	(52,627)
Water Quality Operations	6.90	1,020,298	6.96	992,402	7.13	1,003,455	0.17	11,053
Subtotal	21.75	$ 3,187,450	22.75	$ 3,792,779	22.75	$ 3,869,763	0.00	$ 76,984
Capital Improvement Program, Cost Allocation, Transfers and Capital Payments								
Capital Improvement Program	6.30	$ 17,241,015	8.05	$ 46,088,483	8.05	$ 43,016,606	-	$ (3,071,877)
Cost Allocation/ Transfers		3,017,534		2,694,141		3,039,259		345,118
Debt Service and Windy Gap		12,051,261		15,048,638		16,845,003		1,796,365
Subtotal	6.30	$ 32,309,809	8.05	$ 63,831,262	8.05	$ 62,900,868	-	$ (930,394)
Total	**154.17**	**$ 57,202,749**	**166.92**	**$ 91,406,728**	**168.02**	**$ 90,534,864**	**1.10**	**$ (871,864)**

Table 8-65: Utilities Division Department Detail (cont'd)

	2014 Actual		2015 Approved Budget		2016 Recommended Budget		Variance - 2015 Approved to 2016 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
EXPENDITURE BY CATEGORY								
Personnel		$ 13,282,749		$ 14,370,658		$ 14,668,790		$ 298,132
Operating		13,400,993		14,005,122		$ 13,052,879		(952,244)
Interdepartmental Charges		4,511,475		2,041,309		$ 1,736,404		(304,905)
Capital		13,034,943		46,830,864		$ 43,811,487		(3,019,377)
Debt Service		9,955,056		11,464,634		$ 14,226,045		2,761,411
Other Financing		3,017,534		2,694,141		$ 3,039,260		345,119
Total		**$ 57,202,749**		**$ 91,406,728**		**$ 90,534,864**		**$ (871,864)**
STAFFING AND EXPENDITURE BY FUND								
Lottery	-	$ 90,196	-	$ 125,400	-	$ 127,275	-	$ 1,875
Transportation	0.80	181,357	0.85	182,107	0.85	185,701	-	3,594
Water Utility	74.57	26,248,270	75.40	32,674,594	76.69	58,901,788	1.29	26,227,194
Wastewater Utility	57.12	16,138,946	61.23	32,483,090	59.25	19,555,218	(1.98)	(12,927,872)
Stormwater/Flood Management	21.68	14,543,981	29.44	25,941,537	31.23	11,764,882	1.79	(14,176,655)
Total	**154.17**	**$ 57,202,749**	**166.92**	**$ 91,406,728**	**168.02**	**$ 90,534,864**	**1.10**	**$ (871,864)**

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City of Boulder

Fund Financials

2016 Recommended Budget

Table 9-01: General Fund, 2016 Fund Financial

GENERAL

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	38,571	$ 46,320	$ 31,428	$ 27,432	$ 28,200	$ 28,074	$ 33,275	$ 40,751
Sources of Funds								
Current Revenue-								
Sales/Use Tax	$ 54,048	$ 56,858	$ 58,366	$ 60,451	$ 62,611	$ 69,094	$ 71,565	$ 74,125
Tax Increment (10th & Walnut) surplus	1,317	-	-	-	-	-	-	-
Food Service Tax	631	656	682	710	738	768	798	830
Property Tax	20,087	20,453	21,067	21,699	22,350	23,021	23,711	24,423
Public Safety Property Tax	5,072	5,147	5,301	5,460	5,624	5,793	5,966	6,145
Cable TV Franchise & PEG Fees	1,419	1,433	1,448	1,462	1,477	1,491	1,506	1,521
Liquor Occupation Tax	307	316	326	335	346	356	367	378
Telephone Occupation Tax	729	729	729	729	729	729	729	729
Utility Occupation Tax[1]	6,180	6,365	6,365	6,556	4,550	4,687	4,828	4,972
Accommodation Tax	5,898	6,192	6,502	6,827	7,168	7,527	7,903	8,298
Admission Tax	546	560	574	588	603	618	633	649
Xcel Franchise Fee	-	-	-	-	-	-	-	-
Specific Ownership Tax	1,651	1,500	1,530	1,561	1,592	1,624	1,656	1,689
Tobacco Tax	303	303	303	303	303	303	303	303
Rec Marijuana Tax, Fees & Licenses	1,723	1,500	1,560	1,623	1,689	1,759	1,832	1,908
NPP and Other Parking Revenue	223	223	253	253	253	253	253	253
Meters-Out of Parking Districts	631	540	596	596	596	596	596	596
Sale of Other Services[3]	939	500	510	520	531	541	552	563
Sale of Goods	71	73	75	78	80	82	85	87
Licenses	493	508	523	539	555	572	589	606
Court Fees and Charges	1,590	1,600	1,600	1,600	1,600	1,600	1,600	1,600
Parking Violations	1,764	2,003	2,003	2,003	2,003	2,003	2,003	2,003
Other Fines & Penalties	5	5	5	5	6	6	6	6
Court Awards-DUI, No Ins. & Seized	149	153	158	163	168	173	178	183
Photo Enforcement Revenue	1,670	1,507	1,522	1,522	1,522	1,522	1,522	1,522
Other Governmental	417	430	442	456	469	483	498	513
Interest Income	216	220	225	229	234	238	243	248
Rental Income	129	133	137	141	145	150	154	159
Other Revenue[5]	470	3,325	525	525	525	525	525	525
Housing/Human Services Fees	343	146	136	139	141	144	147	150
Parks Fees (see Other Revenue)	223	225	226	227	228	230	231	232
Sub-Total Revenue	$ 109,244	$ 113,605	$ 113,690	$ 117,300	$ 118,835	$ 126,886	$ 130,979	$ 135,218

Table 9-01: General Fund, 2016 Fund Financial (cont'd)

GENERAL

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Other Revenue-								
Grants[4]	$ 3,031	$ 681	$ 687	$ 649	$ 649	$ 649	$ 649	$ 649
Carryovers and Supplementals from Add'l Revenue	-	559	-	-	-	-	-	-
Meters-Within Parking Districts	2,885	2,845	2,845	2,845	2,845	2,845	2,845	2,845
Trash Hauler Occupation Tax	1,774	1,670	1,766	1,784	1,802	1,820	1,838	1,856
Disposable Bag fees	350	275	261	248	236	224	213	202
Education Excise Tax (to Fund Balance Reserves)	6	-	-	-	-	-	-	-
Sub-Total Other Revenue	$ 8,046	$ 6,030	$ 5,559	$ 5,526	$ 5,532	$ 5,538	$ 5,545	$ 5,552
Transfers In-								
Cost Allocation - Current Opr Costs-All Funds	$ 7,822	$ 8,037	$ 8,854	$ 9,208	$ 9,576	$ 9,960	$ 10,358	$ 10,772
Other Transfers	142	152	161	180	184	188	168	147
Mall Reimbursement from CAGID (see Revenue)	-	-	-	-	-	-	-	-
Sub-Total Transfers In	$ 7,964	$ 8,189	$ 9,015	$ 9,388	$ 9,760	$ 10,148	$ 10,526	$ 10,919
Total Annual Sources	**$ 125,254**	**$ 127,824**	**$ 128,264**	**$ 132,214**	**$ 134,128**	**$ 142,571**	**$ 147,049**	**$ 151,690**
Total Sources (Including Beginning Fund Balance)	**$ 163,825**	**$ 174,143**	**$ 159,692**	**$ 159,646**	**$ 162,328**	**$ 170,646**	**$ 180,324**	**$ 192,441**
Uses of Funds								
Allocations (excluding debt and transfers) -								
City Council	$ 196	$ 223	$ 238	$ 245	$ 252	$ 260	$ 268	$ 276
Municipal Court	1,897	2,214	2,316	2,249	2,319	2,392	2,466	2,543
City Attorney	2,441	2,881	2,949	3,041	3,136	3,234	3,335	3,439
City Clerk's Office	594	530	526	542	499	514	530	547
City Manager	1,246	1,373	2,021	2,084	2,149	2,216	2,285	2,357
West Nile Virus Program	244	250	259	250	250	250	250	250
Energy Strategy[1, 2]	1,923	6,943	-	-	-	-	-	-
Conference and Visitors Bureau	1,527	1,754	1,856	1,928	2,018	2,119	2,219	2,325
Non-departmental	467	248	294	294	294	294	294	294
Cyber Café Loan Repayments	248	-	-	-	-	-	-	-
Citywide Memberships	125	154	159	159	159	159	159	159
Contingency	114	146	146	146	146	146	146	146
Fuel Contingency	-	190	190	190	190	190	190	190
Extraordinary Personnel Expense	-	120	120	120	120	120	120	120
Waste Reduction Project (6400 Arapahoe)	52	-	-	-	-	-	-	-
DUHMD/Parking Svcs	1,274	1,582	1,685	1,738	1,792	1,848	1,905	1,965

Table 9-01: General Fund, 2016 Fund Financial (cont'd)

GENERAL

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Communications	792	1,076	1,711	1,764	1,707	1,760	1,815	1,872
Unemployment & Volunteer Ins	199	107	107	110	114	117	121	125
Property & Casualty Ins.	1,610	1,658	1,741	1,759	1,812	1,866	1,922	1,980
Compensated Absences	730	764	819	845	871	898	926	955
Worker's Compensation (Refund)	-	-	-	-	-	-	-	-
Information Technology	5,024	4,780	5,746	5,848	6,030	6,218	6,412	6,613
IT/Technology Funding	340	340	404	404	404	404	404	404
IT/Telecommunications Funding	48	48	48	48	48	48	48	48
Human Resources	2,281	2,948	3,870	3,776	3,894	4,016	4,141	4,270
Finance	4,015	3,875	4,605	4,749	4,897	5,050	5,207	5,370
Campaign Financing	-	46	-	46	-	46	-	46
Police	31,545	33,666	33,930	34,989	36,081	37,208	38,369	39,567
Fire	18,139	18,339	18,814	19,401	20,007	20,631	21,275	21,939
Public Works	5,488	3,852	4,196	4,327	4,462	4,601	4,745	4,893
Municipal Facilities Fund	-	880	880	880	880	880	880	880
Equipment Replacement	-	26	34	34	34	34	34	34
Facilities Renovation & Replacement	-	1,669	1,669	1,669	1,669	1,669	1,669	1,669
Parks & Recreation	4,580	4,643	4,699	4,846	4,997	5,153	5,314	5,480
Library and Arts	646	578	945	974	1,004	1,036	1,068	1,102
Real Estate (Open Space)	153	149	154	159	164	169	174	180
Human Services	6,474	6,630	7,002	7,221	7,446	7,678	7,918	8,165
Housing	14	176	191	197	203	209	216	223
Humane Society Bldg Loan	60	60	60	60	60	60	60	60
Community Sustainability	2,363	2,250	3,241	3,258	3,322	3,425	3,532	3,643
Police/Fire Old Hire Contribution	368	626	680	630	628	627	628	630
13th Street Voluntary Cleanup Loan repayment	517	811	811	811	811	334	-	-
Education Excise Tax programs	412	-	-	-	-	-	-	-
Carryovers and Supplementals - Add'l Revenue	-	2,059	-	-	-	-	-	-
Energy Contingency	-	1,000	278	-	-	-	-	-
Boulder Community Hospital[5]	-	3,000	3,000	-	-	-	-	-
Other one-time	488	1,090	500	-	-	-	-	-
Ongoing Adjustments	-	-	-	-	-	-	-	-
Sub-Total Uses of Funds	$ 98,634	$ 115,754	$ 112,894	$ 111,791	$ 114,870	$ 117,880	$ 121,048	$ 124,757
Debt-								
Existing Debt	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Pension Obligation Bonds	689	687	686	685	687	688	687	685
CIS Bonds	3,995	3,995	3,994	3,995	3,334	3,331	3,331	3,333
Waste Reduction Project (6400 Arapahoe)	428	423	421	424	421	423	424	424
Misc One-time Transfers	-	-	-	-	-	-	-	-
Sub-Total Debt	$ 5,112	$ 5,105	$ 5,101	$ 5,104	$ 4,442	$ 4,442	$ 4,442	$ 4,442

Table 9-01: General Fund, 2016 Fund Financial (cont'd)

GENERAL

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Transfers Out-								
Recreation Activity Fund	$ 1,453	$ 1,378	$ 1,466	$ 1,512	$ 1,559	$ 1,608	$ 1,658	$ 1,710
Planning and Development Services Fund	2,125	2,192	2,293	2,365	2,438	2,514	2,593	2,674
Affordable Housing Fund	240	240	240	240	240	240	240	240
Library Fund	6,587	6,586	6,356	6,554	6,759	6,970	7,188	7,412
Open Space Fund (Mountain Parks)	1,103	1,141	1,166	1,202	1,240	1,279	-	-
CAGID and UHGID Funds (Parking Meter Revenue)	1,950	1,950	2,000	2,000	2,000	2,000	2,000	2,000
CAGID 10th & Walnut debt/costs	-	285	193	201	180	191	166	185
Utilities Fund (Fire Training Center property)	93	93	93	93	93	93	93	93
Prop and Casualty Fund	-	-	-	-	-	-	-	-
Transportation Fund (excess Photo Enforcement Rev)	63	-	-	-	-	-	-	-
Fleet Fund (interfund loan for Valmont Butte, hail damage)	145	145	145	145	145	145	145	145
Boulder Junction GID - Parking (interfund loan)	-	324	313	238	287	9	-	-
Adjustment to balance Pay Period 27 Reserve	-	-	-	-	-	-	-	-
Sub-Total Transfers Out	$ 13,759	$ 14,334	$ 14,265	$ 14,550	$ 14,941	$ 15,049	$ 14,082	$ 14,458
Total Uses of Funds	**$ 117,505**	**$ 135,193**	**$ 132,260**	**$ 131,445**	**$ 134,253**	**$ 137,371**	**$ 139,572**	**$ 143,657**
Current Surplus (Deficit)	$ 7,749	$ (7,369)	$ (3,996)	$ 768	$ (126)	$ 5,200	$ 7,476	$ 8,033
Less One-Time Expenditures	$ -	$ (10,535)	$ (6,757)	$ (1,146)	$ (811)	$ (334)	$ -	$ -
Annual Surplus (Deficit)	$ 7,749	$ 3,166	$ 2,761	$ 1,914	$ 685	$ 5,534	$ 7,476	$ 8,033
Carryovers and Supplementals	$ -	$ 6,782	$ -	$ -	$ -	$ -	$ -	$ -
Encumbrance Carryovers	-	741	-	-	-	-	-	-
Total Carryovers	$ -	$ 7,523	$ -	$ -	$ -	$ -	$ -	$ -
Use of Pay Period 27 Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance Before Reserves	**$ 46,320**	**$ 31,428**	**$ 27,432**	**$ 28,200**	**$ 28,074**	**$ 33,275**	**$ 40,751**	**$ 48,784**

Table 9-01: General Fund, 2016 Fund Financial (cont'd)

GENERAL

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Reserves								
Reserved per reserve policy	$ 17,171	$ 20,177	$ 21,052	$ 20,927	$ 21,377	$ 21,876	$ 22,228	$ 22,881
Legally restricted fund balance	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268
Restricted by Management	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,545
Wage Accrual Reserve (PP27)	1,431	1,792	2,153	2,514	2,875	3,236	3,597	3,958
Total Designations	$ 22,416	$ 25,782	$ 27,018	$ 27,255	$ 28,065	$ 28,925	$ 29,638	$ 30,653
Ending Fund Balance After Reserves	**$ 23,904**	**$ 5,645**	**$ 414**	**$ 945**	**$ 9**	**$ 4,350**	**$ 11,113**	**$ 18,131**

[1] The Utilities Occupation Tax expires at the end of 2017. Starting in 2018, if funding were not continued, either through contribution from a municipal electric utility or, barring the creation of a municipal electric utility, through tax renewal or other means, adjustments to expenditure would be made. For the purposes of current fund balance analysis, we have included ongoing revenue and corresponding expenditure in these years. This will be reviewed in the 2016 budget process.

[2] Previously titled Clean Energy Study.

[3] Includes $738,410 in insurance proceeds related to 2013 Flood damage.

[4] Includes $1.8 million FEMA and State reimbursement for 2013 Flood damages in 2014.

[5] In 2015 $3 million appropriated in earnest money. It is expected that this will be returned to the city either as a part of a reimbursement resolution if bonds or COPs are issued, or return of earnest money from BCH if property not purchased. It is unknown at this time if the equivalent of a 1st year's debt payment would need to be reserved in order for COP financing. 2016 shows this coverage.

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Table 9-02: .25 Cent Sales Tax Fund, 2016 Fund Financial

.25 CENT SALES TAX

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 3,433,522	$ 3,662,451	$ 2,188,919	$ 3,370,082	$ 3,379,347	$ 3,583,984	$ 4,489,100	$ 5,104,466
Sources of Funds								
Sales Tax	$ 8,056,510	$ 8,461,016	$ 8,685,450	$ 8,995,642	$ 9,317,043	$ 9,650,060	$ 9,995,118	$ 10,352,654
Interest	19,590	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Valmont City Park	285,077	50,000	100,000	105,000	110,250	115,763	121,551	127,628
Grants and Donations	104,388	-	-	-	-	-	-	
Other Revenue	79,647	100,000	100,000	100,000	100,000	100,000	100,000	100,000
FEMA Flood Reimbursement	260,455	-	-	-	-	-	-	
Total Sources of Funds	$ 8,805,667	$ 8,631,016	$ 8,905,450	$ 9,220,642	$ 9,547,293	$ 9,885,823	$ 10,236,669	$ 10,600,282
Uses of Funds								
Operating								
Land Operations and Maintenance	$ 1,567,139	$ 2,126,779	$ 2,069,583	$ 2,110,975	$ 2,153,194	$ 2,196,258	$ 2,240,183	$ 2,284,987
Valmont City Park Operations	457,951	443,525	473,783	483,259	492,924	502,782	512,838	523,095
Dept. Administration	684,955	839,331	1,169,518	1,204,604	1,240,742	1,277,964	1,316,303	1,355,792
Planning and Project Management	409,174	203,372	318,245	327,792	337,626	347,755	358,188	368,933
Sports Field Maintenance	529,181	497,844	510,902	521,120	531,542	542,173	553,017	564,077
Civic Park Complex	267,068	75,000	-	-	-	-	-	-
Historical & Cultural	75,332	50,000	-	-	-	-	-	-
FAM - Ongoing and Major Maintenance	490,106	450,262	450,262	450,262	450,262	450,262	450,262	450,262
Capital Refurbishment Projects	187,767	400,000	200,000	200,000	200,000	200,000	200,000	200,000
Cost Allocation	277,065	430,222	484,294	503,666	503,666	523,812	523,812	544,765
Debt Service	2,192,450	2,194,700	-	-	-	-	-	-
Capital Improvement Program	1,404,649	512,051	2,047,700	3,409,700	3,432,700	2,939,700	3,466,700	2,939,700
New comers Legacy Playground	-	187,949	-	-	-	-	-	
Carryover/ & Encumbrances	-	1,614,646	-	-	-	-	-	
ATB's	-	78,867	-	-	-	-	-	
Flood Recovery Expenses	33,901	-	-	-	-	-	-	
Total Uses of Funds	$ 8,576,738	$ 10,104,548	$ 7,724,287	$ 9,211,377	$ 9,342,656	$ 8,980,707	$ 9,621,303	$ 9,231,611
Ending Fund Balance Before Reserves	$ 3,662,451	$ 2,188,919	$ 3,370,082	$ 3,379,347	$ 3,583,984	$ 4,489,100	$ 5,104,466	$ 6,473,138
Reserves								
Coulehan Memorial	$ -	$ 32,711	$ -	$ -	$ -	$ -	$ -	
Operating Reserve	-	385,552	522,633	802,712	818,954	838,612	855,651	876,247
FEMA De-obligation Reserve	-	9,627	9,627	9,627	9,627	9,627	9,627	9,627
Pay Period 27 Reserve	18,600	43,600	68,600	93,600	118,600	143,600	168,600	193,600
Sick/Vacation/Bonus Reserve	148,944	153,413	158,015	162,755	167,638	172,667	177,847	183,183
Total Reserves	$ 167,544	$ 624,902	$ 758,874	$ 1,068,695	$ 1,114,819	$ 1,164,506	$ 1,211,725	$ 1,262,657
Ending Fund Balance After Reserves	**$ 3,494,907**	**$ 1,564,017**	**$ 2,611,208**	**$ 2,310,653**	**$ 2,469,165**	**$ 3,324,594**	**$ 3,892,741**	**$ 5,210,481**

Table 9-03: Affordable Housing Fund, 2016 Fund Financial

AFFORDABLE HOUSING

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 19,196,686	$ 15,767,653	$ 737,606	$ 1,289,767	$ 1,787,498	$ 2,224,896	$ 2,595,507	$ 2,892,083
Sources of Funds								
Cash In Lieu of Affordable Units	$ 5,125,187	$ 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	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
Proceeds from Line of Credit Projects (Pollard)	156,000	-	-	-	-	-	-	-
Linkage Fee	780,217	-	858,239	901,151	946,208	993,519	1,043,195	1,095,354
Interest	154,975	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Housing Application Fees	3,614	4,214	4,214	4,384	4,472	4,561	4,561	4,561
Other	19,955	-	-	-	-	-	-	-
Total Sources of Funds	$ 6,479,947	$ 1,264,214	$ 2,122,453	$ 2,165,534	$ 2,210,680	$ 2,258,080	$ 2,307,755	$ 2,359,915
Uses of Funds								
Program Management	$ 487,911	$ 622,210	$ 754,187	$ 776,812	$ 800,117	$ 824,120	$ 848,844	$ 874,309
Cost Allocation	45,844	128,965	96,055	98,937	101,905	104,962	108,111	111,354
Acquisition, Rehabilitation and Construction	9,375,224	528,495	720,050	792,055	871,260	958,386	1,054,225	1,159,648
Project Carryover and Encumbrances		15,014,590	-	-	-	-	-	-
Total Uses of Funds	$ 9,908,980	$ 16,294,260	$ 1,570,292	$ 1,667,804	$ 1,773,282	$ 1,887,468	$ 2,011,180	$ 2,145,311
Ending Fund Balance Before Reserves	$ 15,767,653	$ 737,606	$ 1,289,767	$ 1,787,498	$ 2,224,896	$ 2,595,507	$ 2,892,083	$ 3,106,688
Reserves								
Sick/Vacation/Bonus Liability	$ 24,683	$ 35,664	$ 46,645	$ 57,626	$ 68,607	$ 79,588	$ 79,588	$ 79,588
Pay Period 27 Reserve	6,080	7,880	11,380	14,880	18,380	21,880	25,380	28,880
Total Reserves	$ 30,763	$ 43,544	$ 58,025	$ 72,506	$ 86,987	$ 101,469	$ 104,969	$ 108,469
Ending Fund Balance After Reserves	**$ 15,736,890**	**$ 694,062**	**$ 1,231,742**	**$ 1,714,992**	**$ 2,137,909**	**$ 2,494,038**	**$ 2,787,114**	**$ 2,998,219**

Table 9-04: Airport Fund, 2016 Fund Financial

AIRPORT

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 345,911	$ 226,372	$ 598,918	$ 716,931	$ 878,506	$ 1,015,224	$ 1,192,772	$ 1,128,918
Sources of Funds								
Airport Rental	$ 486,081	$ 549,664	$ 563,955	$ 578,618	$ 593,662	$ 609,097	$ 624,934	$ 641,182
Fuel Flow age Fees	10,709	10,866	11,192	11,528	11,874	12,230	12,597	12,975
Federal Grant	-	-	-	-	191,500	-	3,600,000	-
State Grant	1,111,943	-	-	-	210,638	-	650,000	-
Miscellaneous Revenues	3,270	-	-	-	-	-	-	-
Interest on Investments	3,485	1,524	4,791	7,169	8,785	10,152	11,928	11,289
Sale of Land	-	500,000	-	-				
Estimated Revenue from ATB's & Carryover	-	45,284	-	-	-	-	-	-
Total Sources of Funds	$ 1,615,487	$ 1,107,338	$ 579,938	$ 597,315	$ 1,016,459	$ 631,479	$ 4,899,458	$ 665,446
Uses of Funds								
Airport Management	$ 153,657	$ 343,654	$ 357,604	$ 364,756	$ 372,051	$ 379,492	$ 387,082	$ 398,695
Transportation Administration	189,848	27,606	27,710	28,541	29,397	30,279	31,188	32,123
Cost Allocation	102,959	35,734	41,611	42,443	43,292	44,158	45,041	45,942
Loan Repayment	6,072	25,000	35,000	50,000	50,000	50,000	25,000	25,000
Capital Improvement Program	1,282,490	-	-	-	434,999	-	4,500,000	-
Appropriations from ATBs & Carryover	-	302,797	-	-	-	-	-	-
Total Uses of Funds	$ 1,735,026	$ 734,792	$ 461,925	$ 435,740	$ 879,740	$ 453,929	$ 4,963,311	$ 476,760
Ending Fund Balance Before Reserves	$ 226,372	$ 598,918	$ 716,931	$ 878,506	$ 1,015,224	$ 1,192,772	$ 1,128,918	$ 1,317,602
Reserves								
Designated Reserve	$ 111,616	$ 101,749	$ 104,801	$ 107,945	$ 111,183	$ 114,519	$ 117,955	$ 121,493
Sick & Vacation Liability Reserve	9,510	9,795	10,089	10,392	10,704	11,025	11,355	11,696
Pay Period 27 Reserve	1,300	1,300	1,300	2,600	2,600	2,600	2,600	2,600
Total Reserves	$ 122,426	$ 112,844	$ 116,190	$ 120,937	$ 124,487	$ 128,144	$ 131,910	$ 135,789
Ending Fund Balance After Reserves	**$ 103,946**	**$ 486,074**	**$ 600,741**	**$ 757,569**	**$ 890,737**	**$ 1,064,629**	**$ 997,008**	**$ 1,181,813**

Table 9-05: Boulder Junction Access District (GID) - TDM Fund, 2016 Fund Financial

BOULDER JUNCTION ACCESS DISTRICT (GID) - TDM

	2014 Actual	2015 Revised	2016** Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 32,147	$ 47,886	$ 23,932	$ 1	$ 108,161	$ 219,970	$ 233,557	$ 246,246
Sources of Funds								
Property Tax	$ 16,322	$ 28,447	$ 40,422	$ 65,921	$ 72,558	$ 198,513	$ 198,513	$ 198,513
Ownership Tax	892	1,268	2,021	3,296	3,628	9,926	9,926	9,926
Payments In Lieu of Taxes	-	94,328	109,343	241,492	230,212	-	-	-
Interest on Investment	226	698	-	0	671	1,364	1,448	1,527
Total Sources of Funds	$ 17,440	$ 124,741	$ 151,786	$ 310,709	$ 307,068	$ 209,802	$ 209,887	$ 209,965
Uses of Funds								
TDM Admin Personnel	$ -	$ -	$ -	$ 10,000	$ 10,400	$ 10,816	$ 11,249	$ 11,699
TDM Admin NPE	1,176	2,547	2,547	2,598	2,650	2,703	2,757	2,812
TDM Program NPE	-	19,745	19,745	20,140	20,543	20,954	21,373	21,800
TDM Programs								
Eco Pass	-	74,244	110,125	100,087	100,087	100,087	100,087	100,087
Car Share	-	12,894	21,440	8,218	-	-	-	-
Bike Share	525	36,060	18,220	57,793	57,793	57,793	57,793	57,793
Transfers -								
Cost Allocation	-	3,205	3,640	3,713	3,787	3,863	3,940	4,019
Total Uses of Funds	$ 1,701	$ 148,695	$ 175,717	$ 202,549	$ 195,260	$ 196,215	$ 197,198	$ 198,210
Ending Fund Balance Before Reserves	$ 47,886	$ 23,932	$ 1	$ 108,161	$ 219,970	$ 233,557	$ 246,246	$ 258,001
Reserves								
Operating Reserve	$ 170	$ 14,870	$ -	$ 20,255	$ 19,526	$ 19,622	$ 19,720	$ 19,821
Total Reserves	$ 170	$ 14,870	$ -	$ 20,255	$ 19,526	$ 19,622	$ 19,720	$ 19,821
Ending Fund Balance After Reserves	**$ 47,716**	**$ 9,062**	**$ 1**	**$ 87,906**	**$ 200,444**	**$ 213,935**	**$ 226,526**	**$ 238,180**

Notes:

Activity within this fund began in 2012.

During 2015, staff will commission an analysis to update the property tax estimates based on actual property valuation by the County in order to update the projected property tax generation for the TDM district.

** The revenue funding stream for this fund is highly dependent at this time on "build out". As development of operations continue, revenues are expected to meet expenses and fund a 10 percent reserve.

Table 9-06: Boulder Junction Access District (GID) - Parking Fund, 2016 Fund Financial

BOULDER JUNCTION ACCESS DISTRICT (GID) PARKING

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 28,387	$ 48,994	$ 49,496	$ 43,351	$ 44,513	$ 51,339	$ 51,549	$ 52,516
Sources of Funds								
Property Tax	$ 23,406	$ 50,638	$ 50,638	$ 131,842	$ 146,115	$ 397,027	$ 397,027	$ 397,027
Ownership Tax	1,285	2,532	2,532	6,592	7,306	19,851	19,851	19,851
Interest on Investment	231	265	307	269	276	318	320	326
Long Term garage parking revenue	-	37,500	41,250	45,375	49,913	54,904	60,394	66,434
Short Term garage parking revenue	-	18,000	19,800	23,760	28,512	34,214	41,057	49,269
Transfer from CAGID for Operating Loan	-	-	-	-	-	-	-	-
Transfer from GF for loan gap payment	-	324,365	312,848	238,461	288,106	9,405	-	-
Total Sources of Funds	$ 24,922	$ 433,300	$ 427,375	$ 446,299	$ 520,227	$ 515,720	$ 518,649	$ 532,906
Uses of Funds								
Parking Garage operations - Contract	$ -	$ 42,389	$ 42,389	$ 43,661	$ 44,970	$ 46,320	$ 47,709	$ 49,140
BJAD - GID/ Parking - Admin Personnel	-	-	-	10,017	10,418	10,834	11,268	11,718
BJGID/Admin NonPersonnel	2,029	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	6,155	6,278	6,404	6,532	6,663	6,796
Capital Acquition	-	-	-	-	66,217	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	372,376
Total Uses of Funds	$ 4,315	$ 432,798	$ 433,519	$ 445,137	$ 513,401	$ 515,510	$ 517,683	$ 519,921
Ending Fund Balance Before Reserves	$ 48,994	$ 49,496	$ 43,351	$ 44,513	$ 51,339	$ 51,549	$ 52,516	$ 65,501
Reserves								
Operating Reserve	$ 431	$ 43,280	$ 43,351	$ 44,513	$ 51,339	$ 51,549	$ 51,768	$ 51,992
Total Reserves	$ 431	$ 43,280	$ 43,351	$ 44,513	$ 51,339	$ 51,549	$ 51,768	$ 51,992
Ending Fund Balance After Reserves	**$ 48,563**	**$ 6,216**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 748**	**$ 13,509**

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Table 9-07: Boulder Junction Improvement Fund, 2016 Fund Financial

BOULDER JUNCTION IMPROVEMENT

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 1,511,952	$ 2,965,039	$ 628,298	$ 607,912	$ 295,296	$ 1,153,022	$ 1,129,111	$ 2,943,500
Sources of Funds								
Transportation DET	$ 414,317	$ 323,987	$ 189,570	$ 176,007	$ 137,636	$ 458,979	$ 679,011	$ -
Transportation Use Tax	56,978	75,875	60,499	5,664	270,510	60,779	-	-
GF Construction Use Tax	123,114	193,482	154,272	14,444	689,800	154,987	-	-
Parks Impact Fees	592,607	207,816	136,694	213,478	134,856	543,083	892,715	-
Parks Use Tax	18,999	31,615	25,208	2,360	112,712	25,325	-	-
Parkland DET (Bldr Jcn)	117,551	12,413	41,020	64,799	40,934	106,011	212,139	-
Parkland DET (Cityw ide)	512,797	192,325	192,325	161,553	192,325	115,395	19,233	-
Transfer - Transportation CIP	200,000	-	-	-	-	-		-
Interest on Investments	10,420	332	5,026	6,079	2,953	11,530	11,291	-
Miscellaneous Revenues & Contributions	7,804	-	-	-	-	-	-	-
Estimated Revenue from ATB's & Carryover	-	-	-	-	-	-	-	-
Total Sources of Funds	$ 2,054,587	$ 1,037,845	$ 804,614	$ 644,384	$ 1,581,726	$ 1,476,089	$ 1,814,389	$ -
Uses of Funds								
Division Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Adopted Key Public Improvements								
Transportation								
Development Coordination	161,590	75,000	75,000	75,000	-	-	-	-
Trafic Signals	-	-	-	532,000	-	-	-	-
Junction Place Enhancements - Pearl to Goose Creek	117,770	-	-	-	-	-	-	-
Junction Place Enhancements - Goose Creek to Bluff	7,925	577,000	-	-	-	-	-	-
Junction Place Bridge at Goose Creek	-	-	-	-	-	-	-	-
Pearl Parkw ay 30th to Railroad	203,718	-	-	-	-	-	-	-
Parks								
Pocket Park	-	-	750,000	350,000	350,000	-	-	-
Historic Depot	-	-	-	-	-	-	-	-
Rail Plaza	-	-	-	-	374,000	1,500,000	-	-
Appropriations from ATBs and Carryovers	-	2,722,586	-	-	-	-	-	-
Total Uses of Funds	$ 601,500	$ 3,374,586	$ 825,000	$ 957,000	$ 724,000	$ 1,500,000	$ -	$ -
Ending Fund Balance Before Reserves	$ 2,965,039	$ 628,298	$ 607,912	$ 295,296	$ 1,153,022	$ 1,129,111	$ 2,943,500	$ 2,943,500
Reserves								
Pay Period 27 Reserve	-	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Total Reserves	$ -	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500
Ending Fund Balance After Reserves	**$ 2,965,039**	**$ 626,798**	**$ 606,412**	**$ 293,796**	**$ 1,151,522**	**$ 1,127,611**	**$ 2,942,000**	**$ 2,942,000**

Table 9-08: Capital Development Fund, 2016 Fund Financial

CAPITAL DEVELOPMENT

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 2,943,508	$ 6,322,627	$ 7,595,899	$ 9,648,792	$ 11,714,835	$ 13,789,415	$ 15,395,509	$ 16,671,421
Sources of Funds								
Excise Taxes	$ 2,462	$ 126,382	$ 101,599	$ 101,599	$ 101,599	$ 101,599	$ 101,599	$ 101,599
Interest - Excise Taxes	5,534	19,120	20,325	32,932	41,785	50,722	54,975	55,926
Impact Fees	2,918,763	485,878	1,169,130	1,169,130	1,169,130	1,169,130	1,169,130	1,169,130
Interest - Impact Fees	23,681	11,245	11,691	11,691	11,691	11,691	11,691	11,691
Transfer in from General Fund	516,550	811,200	811,200	811,200	811,200	334,101	-	-
Total Sources of Funds	$ 3,466,990	$ 1,453,825	$ 2,113,945	$ 2,126,553	$ 2,135,405	$ 1,667,244	$ 1,337,395	$ 1,338,346
Uses of Funds								
Cost Allocation	$ 6,131	$ 3,888	$ 4,547	$ 4,005	$ 4,125	$ 4,249	$ 4,376	$ 4,507
Excise Tax Administration	16,973	6,315	6,505	6,505	6,700	6,901	7,108	7,108
Capital Improvement Program- Excise Tax	63,206	170,350	50,000	50,000	50,000	50,000	50,000	50,000
Capital Improvement Program- Impact Fees	1,561	-	-	-	-	-	-	-
Total Uses of Funds	$ 87,871	$ 180,553	$ 61,052	$ 60,510	$ 60,825	$ 61,150	$ 61,484	$ 61,615
Ending Fund Balance Before Reserves	$ 6,322,627	$ 7,595,899	$ 9,648,792	$ 11,714,835	$ 13,789,415	$ 15,395,509	$ 16,671,421	$ 17,948,152
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	1,264,525	2,040,674	2,793,246	3,678,468	4,572,227	4,997,499	5,092,589	5,188,499
Restricted Balance - Impact Fee	4,558,102	5,055,225	6,236,046	7,416,867	8,597,689	9,778,510	10,959,331	12,140,152
Total Reserves	$ 6,322,627	$ 7,595,899	$ 5,152,166	$ 6,552,585	$ 7,961,791	$ 9,379,833	$ 10,329,658	$ 10,951,426
Ending Fund Balance After Reserves	**$ -**	**$ -**	**$ 4,496,626**	**$ 5,162,250**	**$ 5,827,624**	**$ 6,015,677**	**$ 6,341,762**	**$ 6,996,726**

Note:
Excise Tax Minimum Reserve $500,000

Table 9-09: 2011 Capital Improvement Bond Fund, 2016 Fund Financial

2011 CAPITAL IMPROVEMENT BOND

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 34,004,397	$ 11,269,571	$ -	$ -	$ -	$ -	$ -	$ -
Sources of Funds								
Interest Income	$ 122,884	$ 30,249	$ -	$ -	$ -	$ -	$ -	$ -
Total Sources of Funds	$ 122,884	$ 30,249	$ -	$ -	$ -	$ -	$ -	$ -
Uses of Funds								
Capital Improvement Bond Capital Projects	$ 22,857,710	$ 11,299,820	$ -	$ -	$ -	$ -	$ -	$ -
Total Uses of Funds	$ 22,857,710	$ 11,299,820	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance Before Reserves	$ 11,269,571	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance After Reserves	**$ 11,269,571**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Note: All bond proceeds were appropriated in 2012. Expenditures on bond projects are appropriated through carryover and encumbrance.

Table 9-10: Climate Action Plan Fund, 2016 Fund Financial

CLIMATE ACTION PLAN

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 1,123,681	$ 1,229,979	$ 187,521	$ 76,584	$ 82,877	$ -	$ -	$ -
Sources of Funds								
Climate Action Plan Tax	$ 1,814,606	$ 1,853,000	$ 1,842,997	$ 1,861,427	$ 465,357	$ -	$ -	$ -
Interest	2,216	5,572	1,500	766	191	-	-	-
Miscellaneous	158	-	-	-	-	-	-	-
Grant Revenue	7,500	-	-	-	-	-	-	-
Total Sources of Funds	$ 1,824,480	$ 1,858,572	$ 1,844,497	$ 1,862,193	$ 465,548	$ -	$ -	$ -
Uses of Funds								
CAP Administration	$ 50,883	$ 38,008	$ 45,000	$ 45,000	$ 11,251	$ -	$ -	$ -
CAP Communications	47,091	85,000	88,211	88,211	22,053	-	-	-
Program Tracking and Evaluation	88,549	100,371	70,516	70,516	17,629	-	-	-
Boulder's Energy Future	208,387	-	-	-	-	-	-	-
Market Innovation	168,381	200,000	10,000	10,000	2,500	-	-	-
Commercial Energy	674,937	857,402	1,216,400	1,116,400	362,656	-	-	-
Residential Energy	474,953	520,938	409,752	406,752	101,688	-	-	-
Boulder County Sustainability Grant	5,000	-	-	-	-	-	-	-
Cost Allocation	-	98,461	115,556	119,023	30,648	-	-	-
Carryover, Encumbrances and	-	1,000,850	-	-	-	-	-	-
Total Uses of Funds	$ 1,718,182	$ 2,901,030	$ 1,955,433	$ 1,855,900	$ 548,425	$ -	$ -	$ -
Ending Fund Balance Before Reserves	$ 1,229,979	$ 187,521	$ 76,584	$ 82,877	$ -	$ -	$ -	$ -
Reserves								
Pay Period 27 Reserve	$ 14,773	$ 20,273	$ 25,773	$ 31,273	$ -	$ -	$ -	$ -
Emergency Reserve	50,000	50,000	50,000	50,000	-	-	-	-
Total Reserves	$ 64,773	$ 70,273	$ 75,773	$ 81,273	$ -	$ -	$ -	$ -
Ending Fund Balance After Reserves	**$ 1,165,206**	**$ 117,248**	**$ 811**	**$ 1,604**	**$ -**	**$ -**	**$ -**	**$ -**

Note:
CAP Tax sunsets in March of 2018.

Table 9-11: Community Development Block Grant Fund, 2016 Fund Financial

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sources of Funds								
Current Year Federal Grant	$ 976,907	$ 704,991	$ 634,492	$ 634,492	$ 634,492	$ 634,492	$ 634,492	$ 634,492
Available Prior Years Grant Balances	-	702,878	-	-	-	-	-	-
Third Party Reimbursements	2,000.00	-	-	-	-	-	-	-
Total Sources of Funds	$ 978,907	$ 1,407,869	$ 634,492	$ 634,492	$ 634,492	$ 634,492	$ 634,492	$ 634,492
Uses of Funds								
Program Management	$ 193,867	$ 182,654	$ 184,957	$ 191,431	$ 198,131	$ 205,065	$ 212,243	$ 219,671
Cost Allocation	28,878	14,954	17,785	18,496	19,236	20,006	20,806	21,638
Community Development and Housing Activities	756,162	451,131	431,750	424,565	417,125	409,421	401,443	393,183
Program Carryover and Encumbrances	-	759,130	-	-	-	-	-	-
Total Uses of Funds	$ 978,907	$ 1,407,869	$ 634,492	$ 634,492	$ 634,492	$ 634,492	$ 634,492	$ 634,492
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, 2016 Fund Financial

COMMUNITY HOUSING ASSISTANCE PROGRAM

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 1,986,575	$ 4,148,064	$ 658,623	$ 36,203	$ 39,919	$ 43,664	$ 47,439	$ 51,244
Sources of Funds								
Base Property Tax	$ 1,589,244	$ 1,618,346	$ 1,815,408	$ 1,869,871	$ 1,939,846	$ 2,011,920	$ 2,086,157	$ 2,162,620
De-Bruced Property Tax	431,440	440,349	449,156	462,630	462,630	462,630	462,630	462,630
Housing Excise Tax	345,345	150,000	150,000	150,000	200,000	250,000	250,000	250,000
Interest	371,101	15,640	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	280,203	-	-	-	-	-	-	-
Other	12,401	-	-	-	-	-	-	-
Total Sources of Funds	$ 3,029,733	$ 2,344,335	$ 2,550,204	$ 2,618,141	$ 2,738,116	$ 2,860,190	$ 2,934,427	$ 3,010,890
Uses of Funds								
Program Management	$ 463,192	$ 490,434	$ 499,048	$ 519,010	$ 539,770	$ 561,361	$ 583,816	$ 607,168
Cost Allocation	40,129	57,079	53,055	55,177	57,384	59,680	62,067	64,550
Excise Tax Administration	6,131	6,315	6,505	6,700	6,901	7,108	7,321	7,541
Housing Project Grants/Funding:								
Acquisition, Rehabilitation and Construction	358,791	1,832,273	2,614,016	2,033,538	2,130,315	2,228,267	2,277,417	2,327,794
Project Carryover and Encumbrances	-	3,447,675	-	-	-	-	-	-
Total Uses of Funds	$ 868,243	$ 5,833,776	$ 3,172,624	$ 2,614,425	$ 2,734,371	$ 2,856,416	$ 2,930,621	$ 3,007,053
Ending Fund Balance Before Reserves	$ 4,148,064	$ 658,623	$ 36,203	$ 39,919	$ 43,664	$ 47,439	$ 51,244	$ 55,082
Reserves								
Sick/Vacation/Bonus Reserve	$ 16,553	$ 17,215	$ 17,903	$ 18,619	$ 19,364	$ 20,139	$ 20,944	$ 21,782
Pay Period 27 Reserve	12,100	15,100	18,300	21,300	24,300	27,300	30,300	33,300
Total Reserves	$ 28,653	$ 32,315	$ 36,203	$ 39,919	$ 43,664	$ 47,439	$ 51,244	$ 55,082
Ending Fund Balance After Reserves	**$ 4,119,412**	**$ 626,308**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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

Table 9-13: Compensated Absences Fund, 2016 Fund Financial

COMPENSATED ABSENCES

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 1,732,116	$ 1,542,870	$ 1,481,735	$ 1,364,828	$ 1,240,001	$ 1,106,064	$ 962,603	$ 809,182
Sources of Funds								
1% Transfer from the General Fund	$ 730,411	$ 763,913	$ 819,027	$ 839,503	$ 860,490	$ 882,002	$ 904,053	$ 922,134
Interest on Investments	8,766	8,837	8,837	8,871	8,060	7,189	6,257	6,546
Total Sources of Funds	$ 739,177	$ 772,750	$ 827,864	$ 848,374	$ 868,550	$ 889,193	$ 910,310	$ 928,680
Uses of Funds								
Retirement and Termination Payout	$ 891,580	$ 826,274	$ 936,159	$ 964,243	$ 993,171	$ 1,022,966	$ 1,053,655	$ 1,074,728
Cost Allocation	36,843	7,611	8,613	8,958	9,316	9,688	10,076	10,479
Total Uses of Funds	$ 928,423	$ 833,885	$ 944,772	$ 973,201	$ 1,002,487	$ 1,032,654	$ 1,063,731	$ 1,085,207
Ending Fund Balance	**$ 1,542,870**	**$ 1,481,735**	**$ 1,364,828**	**$ 1,240,001**	**$ 1,106,064**	**$ 962,603**	**$ 809,182**	**$ 652,656**

Table 9-14: Computer Replacement Fund, 2016 Fund Financial

COMPUTER REPLACEMENT

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 6,678,894	$ 7,497,630	$ 6,793,679	$ 6,827,322	$ 6,860,771	$ 6,087,089	$ 4,895,422	$ 3,346,826
Sources of Funds								
Transfer In - Worksation contributions	$ 1,978,551	$ 1,954,434	$ 1,954,434	$ 1,964,206	$ 1,974,027	$ 1,983,898	$ 1,993,817	$ 2,003,786
Misc Used Equipment Sales	23,153	-	-	-	-	-	-	-
Interest	38,433	18,439	19,022	19,117	19,210	17,044	13,707	9,371
Miscellaneous Revenue	18,618	-	-	-	-	-	-	-
Total Sources of Funds	$ 2,058,755	$ 1,972,873	$ 1,973,456	$ 1,983,323	$ 1,993,238	$ 2,000,941	$ 2,007,524	$ 2,013,157
Uses of Funds								
Computer Replacements	$ 340,451	578,813	625,000	572,450	612,522	655,398	750,365	802,891
Departmental Surplus	-	536,000	268,000	-	-	-	-	-
City-Wide Replacements	899,568	1,545,186	1,027,637	1,358,056	2,134,837	2,517,454	2,785,800	1,809,942
Cost Allocation	-	16,825	19,176	19,368	19,561	19,757	19,955	20,154
Total Uses of Funds	$ 1,240,019	$ 2,676,824	$ 1,939,813	$ 1,949,874	$ 2,766,920	$ 3,192,609	$ 3,556,120	$ 2,632,987
Ending Fund Balance Before Reserves	$ 7,497,630	$ 6,793,679	$ 6,827,322	$ 6,860,771	$ 6,087,089	$ 4,895,422	$ 3,346,826	$ 2,726,996
Reserves								
Replacement Reserve								
Beginning Reserve Requirement	$ -	$ 2,843,205	$ 2,400,277	$ 2,833,590	$ 3,224,624	$ 2,910,850	$ 2,369,148	$ 1,763,866
Annual Increase to Replacement Reserve	-	740,087	742,021	779,122	818,078	858,982	944,560	991,788
Decrease for Replacement Purchases	-	(1,183,015)	(308,708)	(388,089)	(1,131,852)	(1,400,683)	(1,549,842)	(364,412)
Total Reserves	$ -	$ 2,400,277	$ 2,833,590	$ 3,224,624	$ 2,910,850	$ 2,369,148	$ 1,763,866	$ 2,391,241
Ending Fund Balance After Reserves	**$ 7,497,630**	**$ 4,393,402**	**$ 3,993,732**	**$ 3,636,148**	**$ 3,176,239**	**$ 2,526,274**	**$ 1,582,960**	**$ 335,755**

Table 9-15: Downtown Commercial District Fund, 2016 Fund Financial

Downtown Commercial District Fund

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 5,493,478	$ 6,722,510	$ 4,339,630	$ 4,048,765	$ 5,180,082	$ 6,621,052	$ 9,023,632	$ 11,469,529
Sources of Funds								
Property/Owner. Tax	$ 1,141,814	$ 1,127,946	$ 1,244,641	$ 1,269,534	$ 1,294,925	$ 1,320,823	$ 1,347,240	$ 1,374,185
Short Term Fees	2,269,970	1,666,805	1,855,625	1,871,725	1,887,986	1,904,410	1,920,997	1,937,751
Long Term Fees	2,734,004	3,048,320	3,309,960	3,309,960	3,442,358	3,442,358	3,580,053	3,580,053
Meterhood & Tokens	132,826	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Interest	29,835	32,198	34,717	30,165	41,441	52,968	72,189	91,756
Rental Income	177,310	175,500	175,400	177,150	178,918	180,703	182,506	184,327
Miscellaneous	58,430	15,165	14,973	14,973	14,973	14,973	14,973	14,973
FEMA - Flood Reimbursement	$3,656	-	-	-	-	-	-	-
Transfers In Meters	1,525,000	1,525,000	1,575,000	1,575,000	1,575,000	1,575,000	1,575,000	1,575,000
Transfer in for 1000 Walnut	-	284,748	193,103	201,401	180,297	190,792	166,070	174,025
10th/Walnut - Property, Sales, Accommodations and TIF	876,657	-	-	-	-	-	-	-
10th/Walnut- other Revenue	11,815	39,543	39,938	40,338	40,741	41,149	41,560	41,976
Total Sources of Funds	$ 8,961,317	$ 7,950,225	$ 8,478,358	$ 8,525,246	$ 8,691,639	$ 8,758,176	$ 8,935,588	$ 9,009,045
Uses of Funds								
Operating:-								
Parking Operations	$ 1,933,735	$ 2,060,849	$ 1,980,982	$ 2,039,644	$ 2,100,242	$ 2,162,843	$ 2,227,521	$ 2,294,348
Major Maintenance/Improvements - Parking	279,460	1,325,000	605,800	250,000	250,000	250,000	250,000	250,000
Downtown & University Hill Management Divisi	1,002,586	1,229,804	1,185,527	1,224,307	1,264,465	1,306,054	1,349,126	1,393,737
Eco-Pass Program	799,000	843,125	960,608	979,820	999,417	1,019,405	1,039,793	1,060,589
Major Maintenance/Improvements - Downtown	165,578	225,000	235,500	235,500	235,500	235,500	235,500	235,500
Sick/Vacation Accrual	22,383	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	1,012,910	1,016,920	1,021,498	1,024,093	1,030,013	-	-	-
Trinity Luteran	-	1,700,000	1,425,765	-	-	-	-	-
Series 2003 (10th and Walnut)	818,014	819,301	821,088	822,574	823,761	826,890	825,063	836,250
Transfers-								
Cost Allocation	238,283	316,327	366,779	374,115	381,597	389,229	397,014	404,954
Carryover, Encumbrances and Adjustments	-	631,104	-	-	-	-	-	-
Excess TIF to City of Boulder	1,317,043	-	-	-	-	-	-	-
Total Uses of Funds	$ 7,754,668	$ 10,345,660	$ 8,781,777	$ 7,128,786	$ 7,264,249	$ 6,369,718	$ 6,504,379	$ 6,656,329
Less: Sick/Vacation Accrual Adjustment	$ (22,383)	$ (12,555)	$ (12,555)	$ (13,057)	$ (13,579)	$ (14,123)	$ (14,688)	$ (15,275)
Ending Fund Balance Before Reserves	$ 6,722,510	$ 4,339,630	$ 4,048,765	$ 5,180,082	$ 6,621,052	$ 9,023,632	$ 11,469,529	$ 13,837,521
Reserves								
Designated Reserve	$ 442,962	$ 586,201	$ 542,485	$ 490,800	$ 502,888	$ 515,360	$ 528,230	$ 541,512
Pay Period 27 Reserve	86,236	99,736	113,236	126,736	140,236	153,736	167,236	180,736
Sick and Vacation Liability Reserve	155,780	168,335	180,890	193,947	207,527	221,649	236,337	251,612
Reserve-CAGID 10th and Walnut Debt Service	285,089	285,089	-	-	-	-	-	-
Total Reserves	$ 970,067	$ 1,139,361	$ 836,611	$ 811,484	$ 850,650	$ 890,745	$ 931,803	$ 973,860
Ending Fund Balance After Reserves	**$ 5,752,443**	**$ 3,200,269**	**$ 3,212,155**	**$ 4,368,599**	**$ 5,770,402**	**$ 8,132,887**	**$ 10,537,726**	**$ 12,863,661**

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Table 9-16: Equipment Replacement Fund, 2016 Fund Financial

EQUIPMENT REPLACEMENT

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 4,132,852	$ 4,895,365	$ 5,333,231	$ 5,865,287	$ 6,251,325	$ 5,825,399	$ 6,176,799	$ 6,808,542
Sources of Funds								
Department Contributions	$ 935,478	$ 976,640	$ 852,583	$ 878,160	$ 904,505	$ 931,640	$ 959,590	$ 988,377
Interest on Investments	22,600	18,489	42,666	58,653	62,513	58,254	61,768	68,085
Miscellaneous Revenues	862	-	275,000	-	-	-	-	-
Total Sources of Funds	$ 958,940	$ 995,129	$ 1,170,249	$ 936,813	$ 967,019	$ 989,894	$ 1,021,358	$ 1,056,463
Uses of Funds								
Equipment Purchases	$ 148,798	$ 498,856	$ 574,373	$ 486,029	$ 1,326,256	$ 569,804	$ 318,864	$ 330,023
Support Services	28,940	36,775	56,074	57,752	59,485	61,269	63,107	65,000
Cost Allocation	18,689	6,739	7,745	6,996	7,206	7,422	7,644	7,874
Appropriations from ATBs & Carryovers	-	14,892	-	-	-	-	-	-
Total Uses of Funds	$ 196,427	$ 557,262	$ 638,192	$ 550,777	$ 1,392,946	$ 638,495	$ 389,616	$ 402,897
Ending Fund Balance Before Reserves	$ 4,895,365	$ 5,333,231	$ 5,865,287	$ 6,251,325	$ 5,825,399	$ 6,176,799	$ 6,808,542	$ 7,462,109
Reserves								
Pay Period 27 Reserve	$ 933	$ 1,207	$ 1,457	$ 1,707	$ 1,957	$ 2,207	$ 2,457	$ 2,707
Sick/Vacation/Bonus Reserve	$ 674	$ 874	$ 1,074	$ 1,274	$ 1,474	$ 1,674	$ 1,874	$ 2,074
Department Balances	4,893,758	5,331,150	5,862,756	6,248,344	5,821,968	6,172,918	6,804,211	7,457,328
Total Reserves	$ 4,895,365	$ 5,333,231	$ 5,865,287	$ 6,251,325	$ 5,825,399	$ 6,176,799	$ 6,808,542	$ 7,462,109
Ending Fund Balance After Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Note:

Table 9-17: Facility Renovation and Replacement Fund, 2016 Fund Financial

FACILITY RENOVATION AND REPLACEMENT

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 10,678,886	$ 9,302,805	$ 5,280,659	$ 4,136,764	$ 3,692,453	$ 3,150,700	$ 1,786,001	$ 1,594,875
Sources of Funds								
Department Contributions	$ 858,196	$ 488,985	$ 488,985	$ 488,985	$ 488,985	$ 488,985	$ 488,985	$ 488,985
Transfers From Major Maintenance	2,618,841	1,668,841	1,668,841	1,668,841	1,668,841	1,668,841	1,668,841	1,668,841
Energy Performance Contract	864,440	685,140	698,655	698,655	698,655	698,655	698,655	698,655
Interest Earnings	59,270	19,199	51,986	41,368	36,925	31,507	17,860	15,949
Other Revenues	136,774	-	-	-	-	-	-	-
Appropriations from ATBs	414,077	-	-	-	-	-	-	-
Total Sources of Funds	$ 4,951,599	$ 2,862,165	$ 2,908,467	$ 2,897,849	$ 2,893,406	$ 2,887,988	$ 2,874,341	$ 2,872,430
Uses of Funds								
Operating Project Expenses	$ 3,867,229	$ 891,526	$ 900,676	$ 900,604	$ 900,604	$ 900,604	$ 900,604	$ 900,604
Support Services	18,912	19,131	19,578	20,164	20,769	21,392	22,034	22,695
Cost Allocation	47,810	66,785	74,873	67,161	69,176	71,251	73,389	75,590
Energy Efficiency Lease	842,494	875,048	900,235	929,230	959,609	991,440	991,440	991,440
Capital Improvements Program	1,551,234	1,730,000	2,157,000	1,425,000	1,485,000	2,268,000	1,078,000	782,000
Appropriations from ATBs & Carryover	-	3,301,821	-	-	-	-	-	-
Total Uses of Funds	$ 6,327,680	$ 6,884,311	$ 4,052,362	$ 3,342,159	$ 3,435,158	$ 4,252,688	$ 3,065,467	$ 2,772,330
Ending Fund Balance Before Reserves	$ 9,302,805	$ 5,280,659	$ 4,136,764	$ 3,692,453	$ 3,150,700	$ 1,786,001	$ 1,594,875	$ 1,694,975
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	9,171,759	5,147,963	4,002,418	3,556,457	3,013,054	1,646,705	1,453,929	1,552,379
Dushanbe Teahouse Balance	127,512	127,512	127,512	127,512	127,512	127,512	127,512	127,512
	$ 9,302,805	$ 5,280,659	$ 4,136,764	$ 3,692,453	$ 3,150,700	$ 1,786,001	$ 1,594,875	$ 1,694,975
Ending Fund Balance After Reserves	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Table 9-18: Fleet Operations Fund, 2016 Fund Financial

FLEET OPERATIONS

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 4,319	$ 7,959	$ 498,399	$ 517,009	$ 478,980	$ 508,944	$ 563,629	$ 684,203
Sources of Funds								
Vehicle Charges	$ 2,481,879	$ 3,309,106	$ 3,099,742	$ 3,161,737	$ 3,224,972	$ 3,305,596	$ 3,257,772	$ 3,549,035
Vehicle Acquisition Charges	457,982	575,512	311,554	300,729	418,073	477,383	709,470	359,728
Interest Earnings	(189)	49	3,987	5,170	4,790	5,089	5,636	6,842
Other Revenues	480,519	368,500	382,379	382,379	382,379	382,379	382,379	382,379
Total Sources of Funds	$ 3,420,191	$ 4,253,167	$ 3,797,663	$ 3,850,015	$ 4,030,214	$ 4,170,448	$ 4,355,257	$ 4,297,984
Uses of Funds								
Operating Expenditures	$ 3,108,853	$ 3,414,234	$ 3,444,077	$ 3,547,399	$ 3,653,821	$ 3,763,436	$ 3,876,339	$ 3,992,629
Building Replacement	57,055	57,055	51,464	51,464	51,464	51,464	51,464	51,464
Cost Allocation	250,643	281,939	283,511	289,181	294,965	300,864	306,882	313,019
Appropriations from ATBs & Carryovers	-	9,500	-	-	-	-	-	-
Total Uses of Funds	$ 3,416,551	$ 3,762,727	$ 3,779,052	$ 3,888,045	$ 4,000,250	$ 4,115,764	$ 4,234,684	$ 4,357,112
Ending Fund Balance Before Reserves	$ 7,959	$ 498,399	$ 517,009	$ 478,980	$ 508,944	$ 563,629	$ 684,203	$ 625,076
Reserves								
Pay Period 27 Reserve	$ 30,298	$ 40,594	$ 50,094	$ 55,094	$ 60,094	$ 65,094	$ 70,094	$ 75,094
Sick/Vacation/Bonus Reserve	111,934	111,934	111,934	111,934	111,934	111,934	111,934	111,934
Operating Reserve	(134,273)	345,871	354,981	311,952	336,916	386,600	502,174	438,047
Total Reserves	$ 7,959	$ 498,399	$ 517,009	$ 478,980	$ 508,944	$ 563,628	$ 684,202	$ 625,075
Ending Fund Balance After Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Table 9-19: Fleet Replacement Fund, 2016 Fund Financial

FLEET REPLACEMENT

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 9,933,922	$ 10,212,190	$ 8,201,450	$ 9,518,995	$ 11,720,751	$ 14,196,859	$ 15,568,652	$ 15,987,128
Sources of Funds								
Fleet Replacement Charges	$ 5,075,315	$ 5,648,788	$ 6,145,369	$ 6,322,955	$ 6,359,977	$ 6,440,832	$ 6,481,268	$ 6,543,590
Sale of Assets	461,182	361,019	209,214	219,151	207,223	269,460	321,344	400,139
Interest Earnings	66,629	36,243	91,833	48,427	62,739	78,833	87,750	90,470
Other Revenues	182,264	174,000	174,008	145,151	145,151	145,151	145,151	145,151
Total Sources of Funds	$ 5,785,389	$ 6,220,051	$ 6,620,424	$ 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	$ 5,115,440	$ 4,316,180	$ 4,075,217	$ 5,332,519	$ 6,380,689	$ 7,972,499
Support Services	54,115	59,054	75,780	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	94,504	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	$ 5,302,879	$ 4,533,928	$ 4,298,983	$ 5,562,483	$ 6,617,037	$ 8,215,423
Ending Fund Balance	**$ 10,212,190**	**$ 8,201,450**	**$ 9,518,995**	**$ 11,720,751**	**$ 14,196,859**	**$ 15,568,652**	**$ 15,987,128**	**$ 14,951,054**

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

Table 9-20: Home Investment Partnership Grant Fund, 2016 Fund Financial

HOME INVESTMENT PARTNERSHIP GRANT

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sources of Funds								
Current Year Federal Grant	$ 1,344,713	$ 866,115	$ 779,504	$ 779,504	$ 779,504	$ 779,504	$ 779,504	$ 779,504
Available Prior Years Grant Balances	-	1,198,448	-	-	-	-	-	-
Total Sources of Funds	$ 1,344,713	$ 2,064,563	$ 779,504	$ 779,504	$ 779,504	$ 779,504	$ 779,505	$ 779,504
Uses of Funds								
Program Management	$ 64,471	$ 65,140	$ 89,783	$ 42,512	$ 41,704	$ 40,864	$ 39,990	$ 39,081
Cost Allocation	11,373	16,905	19,422	20,199	21,007	21,847	22,721	23,630
HOME Consortium to Other Communities	769,349	397,275	366,016	366,016	366,016	366,016	366,016	366,016
Housing Activities	499,520	366,756	304,283	350,777	350,777	350,777	350,778	350,777
Program Carryover and Encumbrances	-	1,218,488	-	-	-	-	-	-
Total Uses of Funds	$ 1,344,713	$ 2,064,563	$ 779,504	$ 779,504	$ 779,504	$ 779,504	$ 779,505	$ 779,504
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, 2016 Fund Financial

LIBRARY

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 3,010,338	$ 2,206,899	$ 1,201,859	$ 1,201,859	$ 1,201,859	$ 1,201,859	$ 1,201,859	$ 1,201,859
Sources of Funds								
Property Tax	$ 844,582	$ 856,932	$ 942,625	$ 970,904	$ 1,000,031	$ 1,030,032	$ 1,060,933	$ 1,092,761
Overdue Fines and Fees	143,808	120,000	135,000	139,050	143,222	147,518	151,944	156,502
Facility Rental	6,866	8,600	7,800	7,800	7,800	7,800	7,800	7,800
Interest on Investment	18,504	15,000	9,615	12,019	12,019	12,019	12,019	12,019
Miscellaneous and Third Party Revenues	125,686	24,000	84,000	86,520	89,116	91,789	94,543	97,379
Grants	24,892	31,713	33,885	34,902	35,949	37,027	38,138	39,282
Transfer from the General Fund	6,586,733	6,586,733	6,356,742	6,545,563	6,742,524	6,945,395	7,154,351	7,369,576
Total Sources of Funds	$ 7,751,071	$ 7,642,978	$ 7,569,667	$ 7,796,757	$ 8,030,660	$ 8,271,580	$ 8,519,727	$ 8,775,319
Uses of Funds								
Library Administration	$ 558,419	640,843	825,013	849,763	875,256	901,514	928,559	956,416
Library Facility Operations	3,415,458	3,554,238	3,565,602	3,672,570	3,782,747	3,896,230	4,013,116	4,133,510
Programs	472,919	498,808	513,899	529,316	545,195	561,551	578,398	595,750
Library Materials	862,043	824,288	971,787	1,000,941	1,030,969	1,061,898	1,093,755	1,126,567
Library IT	2,190,295	1,393,653	1,439,041	1,482,212	1,526,679	1,572,479	1,619,653	1,668,243
Facility Maintenance	641,299	736,233	254,325	261,955	269,813	277,908	286,245	294,832
Carryover and Encumbrances	-	784,955	-	-	-	-	-	-
Adjustments to Base	414,077	215,000	-	-	-	-	-	-
Total Uses of Funds	$ 8,554,510	$ 8,648,018	$ 7,569,667	$ 7,796,757	$ 8,030,660	$ 8,271,580	$ 8,519,727	$ 8,775,319
Ending Fund Balance Before Reserves	$ 2,206,899	$ 1,201,859	$ 1,201,859	$ 1,201,859	$ 1,201,859	$ 1,201,859	$ 1,201,859	$ 1,201,859
Reserves								
Operating Reserve	$ 116,434	$ 105,625	$ 121,293	$ 125,119	$ 128,814	$ 132,618	$ 136,538	$ 140,574
Total Reserves	$ 116,434	$ 105,625	$ 121,293	$ 125,119	$ 128,814	$ 132,618	$ 136,538	$ 140,574
Ending Fund Balance After Reserves	**$ 2,090,465**	**$ 1,096,235**	**$ 1,080,567**	**$ 1,076,740**	**$ 1,073,046**	**$ 1,069,241**	**$ 1,065,321**	**$ 1,061,285**

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

Table 9-22: Lottery Fund, 2016 Fund Financial

LOTTERY

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 1,509,712	$ 1,787,076	$ 441,481	$ 449,461	$ 580,026	$ 710,591	$ 841,156	$ 971,721
Sources of Funds								
Intergovernmental Revenues	$ 974,655	$ 836,000	$ 848,540	$ 848,540	$ 848,540	$ 848,540	$ 848,540	$ 848,540
Interest Income	9,259	3,760	7,975	7,975	7,975	7,975	7,975	7,975
Total Sources of Funds	$ 983,914	$ 839,760	$ 856,515	$ 856,515	$ 856,515	$ 856,515	$ 856,515	$ 856,515
Uses of Funds								
Operating-								
Habitat Restoration - P & R	$ 112,061	$ 125,000	$ -	$ -	$ -	$ -	$ -	$ -
Renovation and Refurbishment - P & R	18,172	30,300	-	-	-	-	-	-
Total Operating Uses of Funds	130,233	155,300	-	-	-	-	-	-
Capital-								
Capital Projects - P & R	-	-	360,630	-	-	-	-	-
Playground and Irrigation Renovation	260,438	200,000	-	245,250	245,250	245,250	245,250	245,250
Tributary Greenways - Public Works	90,196	125,400	127,275	125,400	125,400	125,400	125,400	125,400
Capital Projects - OSMP	225,683	355,300	360,630	355,300	355,300	355,300	355,300	355,300
Total Capital Improvement Program	576,317	680,700	848,535	725,950	725,950	725,950	725,950	725,950
Carryover and Encumbrances	-	1,349,355	-	-	-	-	-	-
Total Uses of Funds	$ 706,550	$ 2,185,355	$ 848,535	$ 725,950	$ 725,950	$ 725,950	$ 725,950	$ 725,950
Ending Fund Balance	**$ 1,787,076**	**$ 441,481**	**$ 449,461**	**$ 580,026**	**$ 710,591**	**$ 841,156**	**$ 971,721**	**$ 1,102,286**

Table 9-23: Open Space Fund, 2016 Fund Financial

OPEN SPACE AND MOUNTAIN PARKS

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 17,032,351	$ 30,300,718	$ 15,995,892	$ 14,163,223	$ 16,944,489	$ 21,165,226	$ 24,219,964	$ 21,748,196
Sources of Funds								
Net Sales Tax Revenue	$ 28,425,675	$ 29,286,214	$ 30,572,783	$ 31,216,301	$ 32,331,488	$ 29,301,107	$ 24,436,628	$ 25,310,661
FEMA Flood Reuimbursement	89,839	-	-	-	-	-	-	-
Investment Income	95,131	101,247	104,000	107,120	110,334	113,644	117,053	120,565
Lease and Miscellaneous Revenue	712,242	439,109	822,978	681,932	702,389	723,461	745,165	767,520
Voice & Sight Tag Program Revenue	77,791	131,500	227,000	227,000	227,000	227,000	227,000	227,000
Bond Proceeds - 2014	10,135,898	-	-	-	-	-	-	-
General Fund Transfer	1,103,384	1,166,175	1,166,175	1,208,122	1,245,832	1,284,720	-	-
Grants	105,313	-	-	-	-	-	-	-
Total Sources of Funds	$ 40,745,272	$ 31,124,245	$ 32,892,936	$ 33,440,475	$ 34,617,043	$ 31,649,932	$ 25,525,846	$ 26,425,745
Uses of Funds								
General Operating Expenditures	$ 10,731,098	$ 15,262,996	$ 15,157,879	$ 16,277,781	$ 16,635,893	$ 17,001,882	$ 17,375,924	$ 17,758,194
Supplemental Operating	-	418,175	-	-	-	-	-	-
Carryover/ATB Operating	-	82,707	-	-	-	-	-	-
Increase to 2016 base - operating increases	-	-	1,067,500	-	-	-	-	-
Cost Allocation	1,066,954	1,446,908	1,577,657	1,656,540	1,739,367	1,826,335	1,917,652	2,013,535
CIP- Capital Enhancement								
Capital-Boulder Creek above 95th St. Flood	-	-	500,000					
Restoration				-	-	-	-	-
Capital-East TSA	-	-	-	-	200,000	50,000	200,000	200,000
Capital-OSMP Facility Mods (Space Needs)	14,597	-	200,000	200,000	200,000	100,000	100,000	100,000
Capital- Flood Eng. Trails	570,940	-	417,300	-	-	-	-	-
Capital-Goodhue Ditch Fish Passage	-	-	-	300,000	-	-	-	-
Capital-North TSA	50,000	50,000	100,000	200,000	200,000	100,000	50,000	50,000
Capital-Innovations	-	-	-	75,000	175,000	100,000	100,000	100,000
Capital-OSMP Master Plan Update	-	-	252,000	200,000	100,000	100000	100000	100,000
Capital-S. Boulder Crrek at E.Boulder Ditch	-	-	-	300,000				
Headgate Reconfiguration Flood Repair					-	-	-	-
Capital-South Boulder Creek Instream Flow	101,912	150,000	2,000,000	-	-	-	-	-
Capital-South TSA	-	-	-	-	-	-	200,000	100,000
Capital-Visitor Infrastructure CIP	350,000	-	100,000	200,000	200,000	500,000	500,000	500,000
Capital-Visitor Infrastructure CIP Carryover	575,584	600,000	-	-	-	-	-	-
Capital-West TSA	500,000	-	350,000	500,000	400,000	150,000	150,000	150,000
Capital-West TSA Carryover	73,561	494,971	-	-	-	-	-	-
CIP- Capital Maintenance								
Capital-Agriculture Facilities	-	100,000	110,000	110,000	120,000	120,000	130,000	130,000
Capital-Boulder and S. BoulderCreek Area								
Flood Restoration	-	-	100,000	-	-	-	-	-
Capital-Cultural Resources/Facility Restor.	-	60,000	-	100,000	100,000	100,000	100,000	100,000
Capital-Farm Site Improvements	-	-	60,000	60,000	60,000	60,000	60,000	60,000

Table 9-23: Open Space Fund, 2016 Fund Financial (cont'd)

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Capital- Flood Trails	-	-	991,000	-	-	-	-	-
Capital- Foothills Nature Center	-	-	-	-	-	-	-	-
Capital-Hartnagle House Restoration	-	65,000	100,000	-	-	-	-	-
Capital-South Mesa Trailhead Bridge	-	-	60,000	-	-	-	-	-
CIP- Capital Planning Studies								
Radio System Analysis	-	-	5,000	-	-	-	-	-
LIDAR/Aerial Imaging	34,406	-	-	-	-	-	-	-
CIP- Land Acquisition								
Capital-Real Estate Acquisition	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000
Capital-Real Estate Acquisition Carryover	273,867	3,444,322	-	-	-	-	-	-
Capital-Real Estate Acquisition 2014 Bond	3,231,027	-	-	-	-	-	-	-
Capital-Real Estate Acq 2014 Bond Carryover	-	6,888,000	-	-	-	-	-	-
Capital-Water Rights Acquisition	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Capital-Water Rights Acquisition Carryover	129,115	329,115	-	-	-	-	-	-
Capital-Mineral Rights Acquisition	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Capital-Mineral Rights Acquisition Carryover	361,184	461,184	-	-	-	-	-	-
CIP- New Facility/Infrastructure								
Capital-Boulder Crk Bikepath Extension	-	-	500,000	-	-	-	-	-
Debt Service - BMPA	2,091,148	1,701,487	1,587,507	986,926	760,283	661,746	661,682	593,655
Debt Service - Bonds & Notes	6,603,967	4,380,006	3,789,762	3,792,962	3,805,763	2,025,231	652,356	653,456
Total Uses of Funds	$ 32,459,360	$ 45,429,071	$ 34,725,605	$ 30,659,209	$ 30,396,305	$ 28,595,194	$ 27,997,614	$ 28,308,839
Ending Fund Balance Before Reserves	$ 30,300,718	$ 15,995,892	$ 14,163,223	$ 16,944,489	$ 21,165,226	$ 24,219,964	$ 21,748,196	$ 19,865,102
Reserves								
OSBT Contingency Reserve	$ 3,500,000	$ 2,500,000	$ 3,789,762	$ 3,792,962	$ 3,805,763	$ 2,025,231	$ 652,356	$ 653,456
Pay Period 27 Reserve	50,000	146,000	242,000	338,000	434,000	530,000	626,000	722,000
Sick/Vacation/Bonus Reserve	490,000	490,000	490,000	490,000	490,000	490,000	490,000	490,000
Property and Casualty Reserve	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
FEMA De-obligation Reserve	6,289	6,289	6,289	6,289	6,289	6,289	6,289	6,289
South Boulder Creek Flow Reserve	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	700,000	800,000
Total Reserves	$ 6,446,289	$ 6,242,289	$ 5,228,051	$ 5,427,251	$ 5,636,052	$ 4,051,520	$ 2,874,645	$ 3,071,745
Ending Fund Balance After Reserves	**$ 23,854,429**	**$ 9,753,603**	**$ 8,935,172**	**$ 11,517,238**	**$ 15,529,174**	**$ 20,168,444**	**$ 18,873,551**	**$ 16,793,357**

Assumptions:
Sales & Use Tax have been updated w ith forecast from Budget Division 5/11/2015
General Fund Transfer kept at same during 2015 budget prep. Update not received to date.
Operating Expenditures: Increased by 2.2% per year

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Table 9-24: Permanent Parks and Recreation Fund, 2016 Fund Financial

PERMANENT PARKS AND RECREATION

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 2,266,055	$ 1,293,077	$ 493,264	$ 637,106	$ 334,497	$ 1,191,219	$ 1,105,218	$ 1,332,555
Sources of Funds								
Property Tax	$ 2,282,832	$ 2,316,031	$ 2,547,634	$ 2,624,063	$ 2,702,785	$ 2,783,869	$ 2,867,385	$ 2,953,406
Interest	14,925	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Parks Development Excise Taxes	3,741	-	-	-	-	-	-	
Recreation Development Excise Taxes	935	-	-	-	-	-	-	
Other Revenues	25,170	25,170	25,170	25,170	25,170	25,170	25,170	25,170
Parkland DET (Bldr Junction)	110,496	-	-	-	-	-	-	
Parkland DET (City-w ide)		-	-	-	-	-	-	
Total Sources of Funds	$ 2,438,100	$ 2,356,201	$ 2,587,804	$ 2,664,233	$ 2,742,955	$ 2,824,039	$ 2,907,555	$ 2,993,576
Uses of Funds								
Operations and Construction Management	$ 718,954	$ 886,975	$ 940,728	$ 959,543	$ 978,733	$ 998,308	$ 1,018,274	$ 1,038,640
Capital Refurbishment Projects	550,280	300,000	100,000	100,000	100,000	100,000	100,000	100,000
Cost Allocation	82,690	81,099	96,730	100,599	100,599	104,623	104,623	108,808
Excise Tax Collection	6,131	6,315	6,505	6,700	6,901	7,108	7,321	7,321
Capital Improvement Pogram	2,053,023	1,055,000	1,300,000	1,800,000	700,000	1,700,000	1,450,000	2,200,000
Carryover and Encumbrances	-	826,624	-	-	-	-	-	-
Total Uses of Funds	$ 3,411,079	$ 3,156,013	$ 2,443,963	$ 2,966,842	$ 1,886,234	$ 2,910,039	$ 2,680,218	$ 3,454,769
Ending Fund Balance Before Reserves	$ 1,293,077	$ 493,264	$ 637,106	$ 334,497	$ 1,191,219	$ 1,105,218	$ 1,332,555	$ 871,362
Reserves								
Pay Period 27 Reserve	$ 11,000	$ 16,500	$ 22,000	$ 27,500	$ 33,000	$ 38,500	$ 44,000	$ 49,500
Sick/Vacation/Bonus Reserve	59,460	61,244	63,081	64,973	66,923	68,930	70,998	73,128
Total Reserves	$ 70,460	$ 77,744	$ 85,081	$ 92,473	$ 99,923	$ 107,430	$ 114,998	$ 122,628
Ending Fund Balance After Reserves	**$ 1,222,617**	**$ 415,521**	**$ 552,025**	**$ 242,024**	**$ 1,091,296**	**$ 997,788**	**$ 1,217,557**	**$ 748,734**

Table 9-25: Planning and Development Services Fund, 2016 Fund Financial

PLANNING AND DEVELOPMENT SERVICES

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 7,720,841	$ 8,318,399	$ 4,356,217	$ 3,628,515	$ 3,373,883	$ 3,362,989	$ 3,256,992	$ 3,039,633
Sources of Funds								
General Fund Transfer	$ 2,125,385	$ 2,192,095	$ 2,292,757	$ 2,361,540	$ 2,432,386	$ 2,505,357	$ 2,580,518	$ 2,657,934
Restricted Funds' Transfers (Public Works)	781,473	804,918	829,065	853,937	879,555	905,942	933,120	961,114
Restricted Funds' Transfers (Excise Tax Administration)	24,525	25,261	26,019	26,799	27,603	28,431	29,284	30,163
Grants	78,000	76,000	-	-	-	-	-	-
Fees & Permits	8,316,123	$6,762,162	$6,927,940	$7,046,899	$7,208,537	$7,344,128	$7,471,879	$7,652,537
Interest on Investments	48,333	31,044	34,850	36,285	33,739	33,630	32,570	30,396
Total Sources of Funds	$ 11,373,839	$ 9,891,479	$ 10,110,630	$ 10,325,460	$ 10,581,820	$ 10,817,488	$ 11,047,371	$ 11,332,143
Uses of Funds								
Administrative, Financial and Communications Services	$ 2,178,865	$ 2,398,441	$ 2,120,826	$ 2,060,850	$ 2,122,676	$ 2,186,356	$ 2,251,947	$ 2,319,505
Information Resources	1,251,725	1,303,613	1,233,862	1,061,788	928,842	956,707	985,408	1,014,971
Comprehensive Planning	1,123,260	1,456,739	1,336,221	1,151,768	1,186,321	1,221,911	1,258,568	1,296,325
Land Use Review	1,331,216	1,616,325	1,648,842	1,698,307	1,596,817	1,644,721	1,694,063	1,744,885
Engineering Review	1,342,072	1,317,781	1,401,391	1,443,433	1,486,736	1,531,338	1,577,278	1,624,597
Floodplain and Wetland Management	18,566	26,795	26,795	26,795	26,795	26,795	26,795	26,795
Building Construction, Inspection and Enforcement	1,555,234	1,815,969	1,795,105	1,810,848	1,865,173	1,921,129	1,978,762	2,038,125
Cost Allocation/Transfers	1,434,774	1,232,440	1,275,290	1,326,302	1,379,354	1,434,528	1,491,909	1,551,585
Carryovers, Encumbrances and Adjustments to Base	-	2,129,417	-	-	-	-	-	-
Total Uses of Funds	$ 10,235,713	$ 13,297,520	$ 10,838,333	$ 10,580,092	$ 10,592,714	$ 10,923,485	$ 11,264,731	$ 11,616,788
General Fund Positions	540,567	556,141	-	-	-	-	-	-
Ending Fund Balance Before Reserves	$ 8,318,399	$ 4,356,217	$ 3,628,515	$ 3,373,883	$ 3,362,989	$ 3,256,992	$ 3,039,633	$ 2,754,988
Reserves								
Operating Reserve	$ 831,612	$ 676,216	$ 692,794	$ 704,690	$ 720,854	$ 734,413	$ 747,188	$ 765,254
State Historic Tax Credit Fund	11,540	11,540	11,540	11,540	11,540	11,540	11,540	11,540
Pay Period 27 Liability	152,761	203,761	254,761	305,761	356,761	407,761	458,761	509,761
Sick/Vacation/Bonus Accrual Adjustment	434,354	451,728	469,797	488,589	508,133	528,458	549,596	571,580
Total Reserves	$ 1,430,267	$ 1,343,245	$ 1,428,892	$ 1,510,580	$ 1,597,289	$ 1,682,176	$ 1,767,091	$ 1,858,143
Ending Fund Balance After Reserves	**$ 6,888,132**	**$ 3,012,972**	**$ 2,199,623**	**$ 1,863,303**	**$ 1,765,700**	**$ 1,574,816**	**$ 1,272,541**	**$ 896,845**

Table 9-26: Property and Casualty Fund, 2016 Fund Financial

PROPERTY AND CASUALTY INSURANCE

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 5,731,954	$ 5,665,778	$ 5,391,955	$ 5,290,415	$ 5,151,208	$ 4,974,432	$ 4,753,766	$ 4,485,851
Sources of Funds								
Charges to Departments	$ 1,610,000	$ 1,658,300	$ 1,741,215	$ 1,793,451	$ 1,847,255	$ 1,902,673	$ 1,959,753	$ 2,018,545
Interest on Investments	33,726	33,402	33,402	32,801	35,028	33,826	32,326	30,504
Transfer from General Fund	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-
Total Sources of Funds	$ 1,643,726	$ 1,691,702	$ 1,774,617	$ 1,826,252	$ 1,882,283	$ 1,936,499	$ 1,992,078	$ 2,049,049
Uses of Funds								
Insurance Premiums:								
Airport	$ 4,655	$ 5,132	$ 4,577	$ 4,806	$ 5,046	$ 5,298	$ 5,563	$ 5,842
Liability	421,487	350,182	200,850	210,893	221,437	232,509	244,134	256,341
Crime	8,450	8,965	8,450	8,704	8,965	9,234	9,511	9,796
Boiler	37,782	39,228	39,680	41,664	43,747	45,935	48,231	50,643
Property	369,159	462,083	427,000	448,350	470,768	494,306	519,021	544,972
Flood	24,084	170,336	171,167	179,725	188,712	198,147	208,055	218,457
Fiduciary	-	-	5,728	6,014	6,315	6,631	6,962	7,311
Netow rk	-	-	26,915	28,261	29,674	31,157	32,715	34,351
Terrorism	-	-	13,648	14,330	15,046	15,799	16,589	17,418
Arts	-	-	4,000	4,200	4,410	4,631	4,862	5,105
AJG Broker Fee	-	62,873	57,028	59,879	62,873	66,017	69,318	72,784
Actuarial Valuation Expense and Consulting	4,125	15,859	16,652	17,485	18,359	19,277	20,241	21,253
Annual Claim Payments	311,351	477,799	501,689	526,773	553,112	580,768	609,806	640,296
Internal Litigation Services	108,566	112,951	116,996	121,676	126,543	131,604	136,868	142,343
Risk Management Admin - Non-Personnel	17,628	10,422	17,422	17,770	18,126	18,488	18,858	19,235
Risk Management Admin - Personnel	227,931	226,944	238,631	248,176	258,104	268,428	279,165	290,331
Cost Allocation	174,683	22,751	25,724	26,753	27,823	28,936	30,093	31,297
Total Uses of Funds	$ 1,709,901	$ 1,965,525	$ 1,876,157	$ 1,965,459	$ 2,059,059	$ 2,157,164	$ 2,259,994	$ 2,367,776
Ending Fund Balance Before Reserves	$ 5,665,778	$ 5,391,955	$ 5,290,415	$ 5,151,208	$ 4,974,432	$ 4,753,766	$ 4,485,851	$ 4,167,124
Reserves								
Year-end Estimated Liabilities	$ 615,277	$ 772,227	$ 900,767	$ 1,014,585	$ 1,120,336	$ 1,227,792	$ 1,264,626	$ 1,302,565
City Reserve Policy (@ 80% risk margin)	278,105	349,047	407,147	458,592	506,392	554,962	571,611	588,759
Pay Period 27 Reserve	5,900	8,900	11,900	14,900	17,900	20,900	23,900	26,900
Total Reserves	$ 899,282	$ 1,130,174	$ 1,319,814	$ 1,488,077	$ 1,644,628	$ 1,803,654	$ 1,860,137	$ 1,918,224
Ending Fund Balance After Reserves	**$ 4,766,496**	**$ 4,261,781**	**$ 3,970,602**	**$ 3,663,130**	**$ 3,329,804**	**$ 2,950,112**	**$ 2,625,714**	**$ 2,248,901**

Table 9-27: Recreation Activity Fund, 2016 Fund Financial

RECREATION ACTIVITY

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 1,511,370	$ 1,959,176	$ 1,582,097	$ 1,666,660	$ 1,773,776	$ 1,966,604	$ 2,183,074	$ 2,424,859
Sources of Funds								
Golf Revenue	$ 1,424,805	$ 1,319,000	$ 1,387,000	$ 1,414,740	$ 1,443,035	$ 1,471,895	$ 1,501,333	$ 1,531,360
Reservoir Revenue	1,017,781	1,005,000	1,015,000	1,055,600	1,097,824	1,141,737	1,187,406	1,234,903
Recreation Centers	2,253,463	2,280,489	2,461,219	2,510,443	2,560,652	2,611,865	2,664,103	2,717,385
Recreation Programs	1,649,556	1,474,856	1,615,550	1,664,017	1,713,937	1,765,355	1,818,316	1,872,865
Aquatics	621,261	610,100	625,550	631,806	638,124	644,505	650,950	657,459
Sports	1,367,166	1,228,800	1,701,825	1,718,843	1,736,032	1,753,392	1,770,926	1,788,635
Ball Field Rentals	321,926	300,075	-	-	-	-	-	-
Access and Inclusion	175,219	74,725	96,700	97,667	98,644	99,630	100,626	101,633
Misc. Recreation Revenue	19,741	12,000	12,120	12,241	12,364	12,487	12,612	12,738
Misc. Revenue - Well-being	-	-	95,000	95,000	95,000	95,000	95,000	95,000
Flood Reimbursement from Insurance	206,479	-	-	-	-	-	-	-
Interest Income	10,141	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Transfers - General Fund	1,452,736	1,378,452	1,465,519	1,502,157	1,539,711	1,578,204	1,617,659	1,658,100
Transfers - Worker's Compensation Fund	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	$ 10,628,274	$ 9,802,497	$ 10,499,483	$ 10,726,514	$ 10,959,321	$ 11,198,071	$ 11,442,931	$ 11,694,078
Uses of Funds								
Recreation Administration	$ 757,428	$ 606,928	$ 932,928	$ 952,519	$ 972,522	$ 992,945	$ 1,013,797	$ 1,035,087
Marketing	128,092	135,750	-	-	-	-	-	-
Golf	1,338,160	1,352,328	1,371,127	1,399,921	1,422,720	1,445,998	1,469,765	1,494,031
Reservoir	823,839	903,248	864,663	882,821	901,360	920,289	939,615	959,347
Recreation Centers/Facilities	2,068,337	2,408,473	2,275,314	2,323,096	2,371,881	2,421,690	2,472,546	2,524,469
Recreation Programs	2,245,159	1,872,798	1,690,839	1,716,347	1,687,390	1,722,825	1,759,004	1,795,944
Aquatics	1,198,930	1,222,113	1,412,014	1,437,430	1,463,304	1,489,643	1,516,457	1,543,753
Sports	782,175	846,008	943,549	963,364	983,594	1,004,250	1,025,339	1,046,871
Access and Inclusion	827,347	831,930	924,486	943,900	963,722	983,960	1,004,623	1,025,721
Transfer - General Fund	11,000	-	-	-	-	-	-	-
Total Uses of Funds	$ 10,180,468	$ 10,179,576	$ 10,414,920	$ 10,619,397	$ 10,766,493	$ 10,981,601	$ 11,201,146	$ 11,425,222
Ending Fund Balance Before Reserves	$ 1,959,176	$ 1,582,097	$ 1,666,660	$ 1,773,776	$ 1,966,604	$ 2,183,074	$ 2,424,859	$ 2,693,715
Reserves								
Legally Restricted Fund balance	$ -	$ -	$ 43,870	$ -	$ -	$ -	$ -	$ -
Pay Period 27 Reserve	98,000	128,000	158,000	188,000	218,000	248,000	278,000	308,000
Operating Reserve	50,000	50,000	864,438	881,410	893,619	911,473	929,695	948,293
Total Reserves	$ 148,000	$ 178,000	$ 1,066,308	$ 1,069,410	$ 1,111,619	$ 1,159,473	$ 1,207,695	$ 1,256,293
Ending Fund Balance After Reserves	**$ 1,811,176**	**$ 1,404,097**	**$ 600,351**	**$ 704,366**	**$ 854,986**	**$ 1,023,601**	**$ 1,217,164**	**$ 1,437,422**

Table 9-28: Stormwater and Flood Management Utility Fund, 2016 Fund Financial

STORMWATER/FLOOD MANAGEMENT UTILITY

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 16,195,856	$ 15,450,198	$ 12,962,605	$ 12,745,927	$ 11,428,354	$ 7,935,481	$ 7,818,494	$ 7,427,127
Sources of Funds								
Operating-								
Service Charge Fees	$ 5,592,683	$ 5,482,012	$ 9,612,708	$ 10,017,210	$ 10,840,224	$ 11,730,857	$ 12,577,121	$ 13,106,367
Projected Rate Increases		4,111,509	384,508	801,377	867,218	821,160	503,085	524,255
Non-Operating--								
Plant Investment Fees	818,369	600,000	300,000	300,000	300,000	300,000	300,000	300,000
Urban Drainage District Funds	50,000	800,785	882,835	957,835	930,000	400,000	400,000	400,000
State and Federal Grants	4,794,503	2,655,468	-	-	-			
Interest on Investments	71,936	97,318	129,626	191,189	228,567	158,710	156,370	148,543
Intergovernmental Transfers (KICP Program)	2,000	144,200	148,526	152,982	157,571	162,298	167,167	172,182
Rent and other miscellaneous revenue	44,561	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Miscellaneous nonrecurring revenue	-	-	-	-	-	-	-	-
Sale of Real Estate - Yards Masterplan	-	357,375	-	-	-	-	-	-
Projected Bonds	-	23,075,000	-	-	25,325,000	-	-	-
Total Sources of Funds	$ 11,374,052	$ 37,363,666	$ 11,498,203	$ 12,460,593	$ 38,688,581	$ 13,613,025	$ 14,143,743	$ 14,691,346
Uses of Funds								
Operating-								
Administration	$ 439,228	$ 433,414	$ 475,855	$ 490,131	$ 504,835	$ 519,980	$ 535,579	$ 551,646
Planning and Project Management	1,066,947	1,253,577	1,289,877	1,328,573	1,368,431	1,409,483	1,451,768	1,495,321
Stormw ater Contract Management	61,111	49,442	49,442	50,925	52,453	54,027	55,647	57,317
Stormw ater Quality and Education	782,766	943,360	1,060,346	1,092,156	1,124,921	1,158,669	1,193,429	1,229,232
System Maintenance	1,035,053	1,618,165	1,343,771	1,384,084	1,425,607	1,468,375	1,512,426	1,557,799
Sick/Vacation Accrual	4,326	50,000	50,000	51,500	53,045	54,636	56,275	57,964
Debt--								
Refunding of the Goose Creek 1998 Revenue Bonc	385,117	387,038	381,675	386,138	380,175	-	-	-
Projected Bond - South Boulder Creek	-	-	-	-	2,125,000	2,125,000	2,125,000	2,125,000
Projected Bond - Wonderland Creek	-	862,500	1,589,188	1,592,338	1,589,588	1,591,088	1,591,688	1,591,388
Transfers-								
Cost Allocation	219,451	246,288	284,264	298,477	313,401	329,071	345,525	362,801
Planning & Development Services	128,511	132,367	136,338	140,428	144,641	148,980	153,450	158,053
General Fund - Utilities Attorney	17,629	19,986	19,646	20,432	21,249	22,099	22,762	23,445
Capital	7,983,897	3,212,900	5,084,480	6,994,483	7,806,155	4,903,241	5,547,837	5,003,924
Projected Bond - South Boulder Creek	-	-	-	-	25,000,000	-	-	-
Projected Bond - Wonderland Creek/4-Mile	-	23,000,000						
Projected Bond Issuance Costs	-	75,000	-	-	325,000	-	-	-
Encumbrances, Carryover and Adj. to Base	-	7,617,222	-	-	-	-	-	-
Total Uses of Funds	$ 12,124,036	$ 39,901,259	$ 11,764,882	$ 13,829,666	$ 42,234,499	$ 13,784,648	$ 14,591,386	$ 14,213,889

Table 9-28: Stormwater and Flood Management Utility Fund, 2016 Fund Financial (Cont'd)

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Sick and Vacation Accrual Adjustment	$ 4,326	$ 50,000	$ 50,000	$ 51,500	$ 53,045	$ 54,636	$ 56,275	$ 57,964
Ending Fund Balance Before Reserves	$ 15,450,198	$ 12,962,605	$ 12,745,927	$ 11,428,354	$ 7,935,481	$ 7,818,494	$ 7,427,127	$ 7,962,548
Reserves								
Bond Reserves	$ 324,984	$ 2,312,552	$ 2,312,552	$ 2,312,552	$ 4,362,568	$ 4,362,568	$ 4,362,568	$ 4,362,568
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
FEMA Deobligation Reserve	41,750	41,750	41,750	41,750	41,750	41,750	41,750	41,750
Sick/Vacation/Bonus Reserve	57,671	59,401	61,183	63,019	64,909	66,856	68,862	70,928
Pay Period 27 Reserve	34,480	48,480	62,480	76,480	90,480	104,480	118,480	132,480
Operating Reserve	938,756	1,186,650	1,177,385	1,214,177	1,252,145	1,291,330	1,331,715	1,373,394
Capital Reserve	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Total Reserves	$ 2,647,641	$ 4,898,833	$ 4,905,350	$ 4,957,977	$ 7,061,853	$ 7,116,984	$ 7,173,375	$ 7,231,120
Ending Fund Balance After Reserves	**$ 12,802,558**	**$ 8,063,772**	**$ 7,840,577**	**$ 6,470,377**	**$ 873,628**	**$ 701,510**	**$ 253,752**	**$ 731,428**

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, 2016 Fund Financial

TELECOMMUNICATIONS

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 1,323,316	$ 1,589,370	$ 1,523,074	$ 1,565,466	$ 1,736,945	$ 1,893,889	$ 1,560,577	$ 1,682,977
Sources of Funds								
Telecom Phone System User Charges	$ 591,211	$ 599,657	$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	3,046	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Fiber project reimbursement	340,000	-	-	-	-	-	-	-
Misc Payments	37,176	-	-	-	-	-	-	-
BRAN Lead Party Reimbursement	16,735	-	-	-	-	-	-	-
BRAN Maintenance	88,751	106,000	106,000	106,000	106,000	106,000	106,000	106,000
Interest	7,792	8,925	10,357	10,645	11,811	12,878	10,612	11,444
Total Sources of Funds	$ 1,084,710	$ 745,582	$ 747,014	$ 750,300	$ 754,480	$ 758,575	$ 759,352	$ 763,243
Uses of Funds								
Operating Expenses	75,001	446,728	174,094	217,956	225,104	232,609	240,489	248,764
City Telephone Personnel Expense	122,388	132,721	137,550	121,837	127,929	134,326	141,042	148,094
Phone System Hardw are	206,770	11,238	157,669	12,287	13,437	68,610	15,059	17,600
Phone device Hardw are/ Softw are	75,496	80,175	92,866	84,184	88,393	513,552	97,454	102,326
Telecommunications Fiber Locations and repair	234,954	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Connectivity Temp Personnel Expense	28,223	-	-	-	-	-	-	-
BRAN Maintenance (Locate and Repair Service	60,113	106,000	106,000	106,000	106,000	106,000	106,000	106,000
Cost Allocation	15,712	10,016	11,443	11,557	11,673	11,790	11,908	12,027
Total Uses of Funds	$ 818,657	$ 811,878	$ 704,622	$ 578,821	$ 597,536	$ 1,091,887	$ 636,952	$ 659,811
Ending Fund Balance Before Reserves	$ 1,589,370	$ 1,523,074	$ 1,565,466	$ 1,736,945	$ 1,893,889	$ 1,560,577	$ 1,682,977	$ 1,786,409
Reserves								
Operating Reserve	$ 1,589,370	$ 1,523,074	$ 1,565,466	$ 1,736,945	$ 1,893,889	$ 1,560,577	$ 1,682,977	$ 1,786,409
Total Reserves	$ 1,589,370	$ 1,523,074	$ 1,565,466	$ 1,736,945	$ 1,893,889	$ 1,560,577	$ 1,682,977	$ 1,786,409
Ending Fund Balance After Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Table 9-30: Transit Pass General Improvement District Fund, 2016 Fund Financial

TRANSIT PASS GENERAL IMPROVEMENT DISTRICT

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 11,165	$ 25,628	$ 25,128	$ 25,128	$ 25,128	$ 25,128	$ 25,129	$ 25,130
Sources of Funds								
Property Tax	$ 9,427	$ 9,452	$ 10,150	$ 10,476	$ 10,812	$ 11,159	$ 11,516	$ 11,883
Specific Ownership Tax	455	472	472	472	472	472	472	472
City of Boulder - ECO Pass Subsidy	4,464	4,598	4,660	4,800	4,944	5,092	5,245	5,402
Interest on Investments	118	59	251	251	251	251	251	251
Total Sources of Funds	$ 14,463	$ 14,581	$ 15,533	$ 15,999	$ 16,479	$ 16,976	$ 17,485	$ 18,010
Uses of Funds								
RTD ECO Pass Cost	$ -	$ 15,081	$ 15,533	$ 15,999	$ 16,479	$ 16,974	$ 17,483	$ 18,008
Total Uses of Funds	$ -	$ 15,081	$ 15,533	$ 15,999	$ 16,479	$ 16,975	$ 17,484	$ 18,009
Ending Fund Balance	**$ 25,628**	**$ 25,128**	**$ 25,128**	**$ 25,128**	**$ 25,128**	**$ 25,129**	**$ 25,130**	**$ 25,131**

Table 9-31: Transportation Fund, 2016 Fund Financial

TRANSPORTATION

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 12,386,735	$ 16,573,157	$ 6,460,919	$ 5,042,931	$ 6,056,986	$ 4,802,094	$ 5,335,831	$ 6,441,392
Sources of Funds								
Sales Tax	$ 24,176,661	$ 25,383,048	$ 26,055,699	$ 26,985,887	$ 27,949,283	$ 28,947,073	$ 29,983,378	$ 31,056,783
Highw ay User's Tax	2,468,510	2,467,371	2,481,795	2,493,704	2,509,499	2,527,402	2,537,854	2,553,162
City-Auto Registrations	264,480	255,391	260,323	262,256	263,632	265,825	265,609	268,269
County Road & Bridge	234,719	240,270	240,109	240,643	240,857	243,714	245,279	246,158
St. Traffic Control & Hw y Maint. & Landscape	363,306	371,543	375,928	418,994	351,306	390,092	387,032	391,761
Reimbursements	344,806	350,000	350,000	350,000	350,000	350,000	350,000	350,000
External Funding	4,358,184	-	996,000	1,888,000	7,175,000	-	-	-
Federal/State Grants	789,521	-	-	-	-	-	-	-
Interest on Investments	81,491	28,059	51,686	40,343	48,456	38,417	42,687	51,531
Assessment Revenues	4,213	58,172	58,172	58,172	58,172	58,172	58,172	58,172
Lease Revenue - BTV	97,950	102,684	102,684	102,684	102,684	102,684	102,684	102,684
Other Miscellaneous	99,314	15,000	99,314	99,314	99,314	99,314	99,314	99,314
Land Disposal	-	1,429,500	-	-	-	-	-	-
Transfers from Other Funds	63,057	-	-	-	-	-	-	-
Estimated Revenue from ATB's & Carryover	-	18,606,503	-	-	-	-	-	-
HOP Reimbursement (RTD)	1,204,149	1,504,809	1,334,911	1,374,958	1,416,207	1,458,693	1,502,454	1,547,528
Total Sources of Funds	$ 34,550,363	$ 50,812,350	$ 32,406,622	$ 34,314,957	$ 40,564,411	$ 34,481,386	$ 35,574,463	$ 36,725,363
Uses of Funds								
Operating-								
Transportation Planning & Operations	$ 9,964,204	$ 10,675,554	$ 11,445,744	$ 11,603,996	$ 11,870,888	$ 12,143,919	12,423,229	12,708,963
Project Management	4,564,833	4,856,185	5,941,199	6,077,847	6,217,637	6,360,643	6,353,488	6,346,168
Transportation Maintenance	5,671,455	5,565,178	5,593,914	5,722,574	5,854,193	5,988,839	6,126,583	6,267,494
Transportation Administration	729,194	886,516	949,342	971,177	993,514	1,016,365	1,039,741	1,063,656
Other Programs	171,703	182,107	185,701	189,972	194,342	198,811	203,384	208,062
Subtotal Operating Uses of Funds	$ 21,101,389	$ 22,165,540	$ 24,115,900	$ 24,565,566	$ 25,130,574	$ 25,708,577	$ 26,146,425	$ 26,594,342
Transfers-								
Cost Allocation	$ 1,326,933	$ 1,658,588	$ 1,722,527	$ 1,789,706	$ 1,859,504	$ 1,932,025	$ 2,007,374	$ 2,085,661
Forest Glen GID	4,464	4,598	4,660	4,878	5,024	5,175	5,330	5,490
Parks & Recreation	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000
HHS	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Planning & Development Services Fund	227,187	234,003	241,023	248,254	255,701	263,372	271,274	279,412
Capital Improvements Program	7,662,968	6,557,500	7,699,500	6,651,500	14,527,500	5,997,500	5,997,500	5,997,500
Appropriations from ATBs & Carryover		30,263,359	-	-	-			
Total Uses of Funds	$ 30,363,941	$ 60,924,587	$ 33,824,610	$ 33,300,903	$ 41,819,303	$ 33,947,649	$ 34,468,902	$ 35,003,405
Ending Fund Balance Before Reserves	$ 16,573,157	$ 6,460,919	$ 5,042,931	$ 6,056,986	$ 4,802,094	$ 5,335,831	$ 6,441,392	$ 8,163,350

Table 9-31: Transportation Fund, 2016 Fund Financial (cont'd)

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Reserves								
Sick & Vacation Liability Reserve	$ 225,968	$ 232,747	$ 239,729	$ 246,921	$ 254,329	$ 261,959	269,818	277,912
Operating Reserve	1,000,000	1,205,186	1,306,256	1,332,470	1,364,590	1,397,507	1,423,570	1,450,295
Pay Period 27 Reserve	201,558	248,058	263,058	278,058	293,058	308,058	323,058	338,058
Flood Reserve	-	51,242	-	-	-	-	-	-
Total Reserves	$ 1,427,526	$ 1,737,233	$ 1,809,043	$ 1,857,449	$ 1,911,977	$ 1,967,524	$ 2,016,446	$ 2,066,265
Ending Fund Balance After Reserves	**$ 15,145,631**	**$ 4,723,686**	**$ 3,233,888**	**$ 4,199,536**	**$ 2,890,116**	**$ 3,368,306**	**$ 4,424,946**	**$ 6,097,084**

Table 9-32: Transportation Development Fund, 2016 Fund Financial

TRANSPORTATION DEVELOPMENT

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 1,748,597	$ 3,105,673	$ 1,112,104	$ 997,282	$ 1,005,114	$ 811,694	$ 815,066	$ 817,062
Sources of Funds								
Transportation Excise Tax	$ 1,393,155	$ 572,237	$ 976,895	$ 572,237	$ 572,237	$ 572,237	$ 572,237	$ 572,237
Interest Income	12,673	1,966	8,897	9,973	10,051	8,117	8,151	8,171
Reimbursements	17,731	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total Sources of Funds	$ 1,423,560	$ 674,203	$ 1,085,792	$ 682,210	$ 682,289	$ 680,354	$ 680,388	$ 680,408
Uses of Funds								
Operating Expenditures	$ 34,189	$ 182,192	$ 190,443	$ 134,511	$ 135,547	$ 136,613	$ 137,712	$ 138,843
Cost Allocation	10,569	3,166	3,666	3,166	3,261	3,261	3,359	3,460
Excise Tax Administration	6,131	6,315	6,505	6,700	6,901	7,108	7,321	7,541
Capital Improvement Program	15,595	520,000	1,000,000	530,000	730,000	530,000	530,000	530,000
Appropriations from ATBs & Carryover	-	1,956,099	-	-	-	-	-	-
Total Uses of Funds	$ 66,484	$ 2,667,772	$ 1,200,614	$ 674,378	$ 875,709	$ 676,982	$ 678,392	$ 679,844
Ending Fund Balance Before Reserves	$ 3,105,673	$ 1,112,104	$ 997,282	$ 1,005,114	$ 811,694	$ 815,066	$ 817,062	$ 817,627
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	7,287	8,387	9,487	10,587	11,687	12,787	13,887	14,987
Total Reserves	$ 145,147	$ 146,247	$ 147,347	$ 148,447	$ 149,547	$ 150,647	$ 151,747	$ 152,847
Ending Fund Balance After Reserves	**$ 2,960,526**	**$ 965,857**	**$ 849,935**	**$ 856,667**	**$ 662,147**	**$ 664,419**	**$ 665,315**	**$ 664,780**

Table 9-33: University Hill Commercial District Fund, 2016 Fund Financial

UNIVERSITY HILL COMMERCIAL DISTRICT

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 771,133	$ 809,067	$ 723,772	$ 677,339	$ 615,608	$ 535,947	$ 439,606	$ 323,822
Sources of Funds								
Property Tax	$ 33,234	$ 30,125	$ 33,138	$ 34,132	$ 35,156	$ 36,211	$ 37,297	$ 38,416
Ownership Tax	1,301	1,550	1,500	1,500	1,500	1,500	1,500	1,500
14th Street Lot-Meters	68,072	55,000	55,000	55,000	55,000	55,000	55,000	55,000
14 Street - Permits	-	-	3,700	3,848	3,848	4,002	4,002	4,162
Pleasant Lot--Meters	21,459	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Pleasant Lot--Permits	43,171	42,000	44,400	46,176	46,176	48,023	48,023	49,944
Parking Products - Meterhoods/Tokens	16,638	7,000	8,000	8,000	8,000	8,000	8,000	8,000
Interest and Miscellaneous	4,270	4,638	5,790	5,419	4,925	4,288	3,517	2,591
Transfer in - On-Street Meters	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000
Total Sources of Funds	$ 613,145	$ 580,313	$ 591,528	$ 594,075	$ 594,605	$ 597,024	$ 597,339	$ 599,613
Uses of Funds								
Operating -								
Parking Operations Personnel	$ 158,170	$ 169,139	$ 169,793	$ 176,585	$ 183,648	$ 190,994	$ 198,634	$ 206,579
Parking Operations NonPersonnel	157,016	162,713	146,913	149,851	152,848	155,905	159,023	162,204
Capital Major Maintenance/Improvements	2,070	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	110,748	139,688	153,169	159,296	165,668	172,294	179,186	186,354
DUHMD/Admin Non Personnel	29,772	58,406	37,406	38,154	38,917	39,696	40,489	41,299
Marketing/Economic Vitality	6,900	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Special Studies and Consultants	52,434	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	7,001	2,323	2,323	2,416	2,513	2,613	2,718	2,826
Transfers -								
Cost Allocation	49,100	52,938	62,005	63,245	64,510	65,800	67,116	68,458
Carryovers & Encumbrances	-	14,050	-	-	-	-	-	-
Total Uses of Funds	$ 582,212	$ 667,932	$ 640,284	$ 658,222	$ 676,779	$ 695,977	$ 715,841	$ 736,395
Sick/Vacation Accrual Adjustment	$ (7,001)	$ (2,323)	$ (2,323)	$ (2,416)	$ (2,513)	$ (2,613)	$ (2,718)	$ (2,826)
Ending Fund Balance Before Reserves	$ 809,067	$ 723,772	$ 677,339	$ 615,608	$ 535,947	$ 439,606	$ 323,822	$ 189,866
Reserves								
Operating Reserve	$ 145,553	$ 163,471	$ 160,071	$ 164,556	$ 169,195	$ 173,994	$ 178,960	$ 184,099
Pay Period 27 Reserve	13,714	15,714	17,714	19,714	21,714	23,714	25,714	27,714
Sick/Vacation/Bonus Reserve	31,326	33,649	35,972	38,388	40,900	43,514	46,231	49,057
Total Reserves	$ 190,593	$ 212,834	$ 213,757	$ 222,657	$ 231,809	$ 241,222	$ 250,905	$ 260,870
Ending Fund Balance After Reserves	**$ 618,474**	**$ 510,938**	**$ 463,582**	**$ 392,950**	**$ 304,137**	**$ 198,385**	**$ 72,916**	**$ (71,004)**

Table 9-34: Wastewater Utility Fund, 2016 Fund Financial

WASTEWATER UTILITY

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 12,481,148	$ 13,596,397	$ 7,635,286	$ 8,463,020	$ 8,421,341	$ 9,578,794	$ 9,777,196	$ 10,390,604
Sources of Funds								
Operating-								
Sewer Charges to General Customers	$ 13,850,189	$ 14,126,140	$ 18,400,711	$ 19,359,388	$ 20,368,012	$ 21,429,186	$ 22,545,646	$ 24,849,811
Projected Rate Increase		4,237,842	920,036	967,969	1,018,401	1,071,459	2,254,565	1,242,491
Surcharge/ Pretreatment Fees	127,274	118,000	118,000	118,000	118,000	118,000	118,000	118,000
Plant Investment Fees	2,221,937	700,000	700,000	700,000	700,000	700,000	700,000	700,000
Connection Charges	11,263	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Special Assessments	(9,795)	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Federal & State Grants	681,482	1,486,018	-	-	-	-	-	-
Interest on Investments	73,622	193,754	152,706	211,576	252,640	287,364	293,316	311,718
Rent and other miscellaneous revenue	5,423	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Sale of Real Estate - Yards Masterplan	-	357,375	-	-	-	-	-	-
Bond Proceeds	-	10,125,000	-	-	-	-	20,625,000	-
Total Sources of Funds	$ 16,961,395	$ 31,360,629	$ 20,307,952	$ 21,373,433	$ 22,473,553	$ 23,622,509	$ 46,553,027	$ 27,238,520
Uses of Funds								
Operating-								
Administration	$ 581,235	$ 585,713	$ 632,454	$ 651,428	$ 670,970	$ 691,100	$ 711,833	$ 733,188
Planning and Project Management	268,324	386,778	404,733	416,875	429,381	442,263	455,531	469,196
Wastewater Quality & Environmental Svcs	1,127,229	1,392,332	1,393,904	1,435,721	1,478,793	1,523,157	1,568,851	1,615,917
System Maintenance	1,640,118	1,923,718	1,681,345	1,731,785	1,783,739	1,837,251	1,892,369	1,949,140
Wastewater Treatment	4,872,877	5,166,106	5,113,656	5,267,066	5,425,078	5,587,830	5,755,465	5,928,129
Sick/Vacation Accrual	(71,987)	75,000	75,000	77,250	79,568	81,955	84,413	86,946
Debt-								
2012 Refunding of the WWTP 2005 Revenue Bond	3,463,046	3,439,462	3,199,450	3,177,125	3,153,292	3,145,375	3,132,458	3,124,750
WWTP UV, Digester, Headworks Imp 2010 Rev Bond	673,529	672,638	673,863	670,938	672,700	674,013	669,888	671,688
WWTP Nutrient Compliance Bond 2020							1,947,500	1,947,500
Sanitary Sewer Rehabilitation Bond 2015		900,000	900,000	900,000	900,000	900,000	900,000	900,000
Transfers-								
Cost Allocation	900,430	756,671	879,372	923,341	969,508	1,017,983	1,068,882	1,122,326
Planning & Development Services	213,210	219,607	226,195	232,981	239,970	247,169	254,584	262,222
General Fund - Utilities Attorney	17,629	19,888	19,646	20,432	21,249	22,099	22,983	23,673
2011 Bond-UV, Digester, Headworks IMP	$15,148	1,198	-	-	-	-	-	-
Projected Bond-WWTP Improvements	-	-	-	-	-	-	$20,500,000	-
Projected Bond-Sanitary Sewer Rehab	-	$10,000,000	-	-	-	-	-	
Bond Issuance Costs	-	125,000	-	-	-	-	125,000	-
Carryover, Encumbrances and Adjustments to Base	-	4,963,651	-	-	-	-	-	-
Total Uses of Funds	$ 15,774,160	$ 37,396,740	$ 19,555,218	$ 21,492,363	$ 21,395,668	$ 23,506,061	$ 46,024,033	$ 26,077,216

Table 9-34: Wastewater Utility Fund, 2016 Fund Financial (cont'd)

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Sick/Vacation Accrual Adjustment	$ (71,987)	$ 75,000	$ 75,000	$ 77,250	$ 79,568	$ 81,955	$ 84,413	$ 86,946
Ending Fund Balance Before Reserves	$ 13,596,397	$ 7,635,286	$ 8,463,020	$ 8,421,341	$ 9,578,794	$ 9,777,196	$ 10,390,604	$ 11,638,853
Reserves								
Bond Reserves	$ 670,139	$ 1,570,139	$ 1,570,139	$ 1,570,139	$ 1,570,139	$ 1,570,139	$ 3,517,139	$ 3,517,139
FEMA Deobligation Reserve	36,445	36,445	36,445	36,445	36,445	36,445	36,445	36,445
Sick/Vacation/Bonus Reserve	602,059	620,120	638,724	657,886	677,622	697,951	718,890	740,456
Pay Period 27 Reserve	142,480	181,480	220,480	259,480	298,480	337,480	376,480	415,480
Operating Reserve	2,387,266	2,631,453	2,606,576	2,689,220	2,774,564	2,862,701	2,953,728	3,047,684
Capital Reserve	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Total Reserves	$ 4,301,944	$ 5,503,193	$ 5,535,919	$ 5,676,724	$ 5,820,805	$ 5,968,271	$ 8,066,236	$ 8,220,759
Ending Fund Balance After Reserves	**$ 9,294,453**	**$ 2,132,093**	**$ 2,927,101**	**$ 2,744,616**	**$ 3,757,988**	**$ 3,808,925**	**$ 2,324,367**	**$ 3,418,093**

Table 9-35: Water Utility Fund, 2016

WATER UTILITY

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning of Year Fund Balance	$ 34,394,472	$ 37,283,402	$ 33,680,656	$ 30,225,287	$ 30,198,729	$ 35,916,545	$ 35,583,093	$ 38,282,599
Sources of Funds								
Operating-								
Sale of Water to General Cust	$ 20,232,876	$ 22,363,662	$ 23,528,592	$ 25,461,486	$ 27,553,185	$ 29,816,739	$ 31,071,211	$ 32,378,472
Projected Rate Increase	-	1,118,183	1,882,287	2,036,919	2,204,255	1,192,670	1,242,848	1,295,139
Bulk/Irrigation Water Sales	233,116	143,050	143,050	143,050	143,050	143,050	143,050	143,050
Hydroelectric Revenue	2,395,835	2,217,600	2,226,600	2,177,730	2,313,000	2,313,000	2,313,000	2,313,000
Miscellaneous Operating Revenues	52,006	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Non-Operating--								
Plant Investment Fees	6,733,984	3,500,000	2,800,000	2,800,000	2,500,000	2,500,000	2,500,000	2,500,000
Connection Charges	235,060	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Special Assessments	(24,892)	2,505,000	5,000	5,000	5,000	5,000	5,000	5,000
Federal, State, County Grants	1,286,716	-	-	-	-	-	-	-
Interest on Investments	188,574	186,417	252,605	528,943	754,968	897,914	889,577	957,065
Rent, assessments and other misc revenues	92,128	20,500	20,500	20,500	20,500	20,500	20,500	20,500
Sale of Real Estate	-	1,014,750	-	-	-	-	-	-
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	-	-	24,240,000	-	37,915,263	-	10,455,509	-
Total Sources of Funds	$ 31,518,187	$ 33,316,947	$ 55,346,420	$ 33,421,412	$ 73,657,006	$ 37,136,657	$ 48,888,481	$ 39,860,011
Uses of Funds								
Operating-								
Administration	$ 914,078	$ 930,877	$ 1,003,052	$ 1,033,144	$ 1,064,138	$ 1,096,062	$ 1,128,944	$ 1,162,812
Planning and Project Management	640,957	615,356	611,220	629,557	648,443	667,897	687,933	708,571
Water Resources and Hydroelectric Operations	2,254,874	2,622,787	2,754,443	2,928,076	3,065,919	3,214,896	3,375,343	3,547,603
Water Treatment	4,406,801	4,655,178	4,766,150	4,909,135	5,056,409	5,208,101	5,364,344	5,525,274
Water Quality and Environmental Svcs	948,877	1,042,902	1,003,455	1,033,559	1,064,565	1,096,502	1,129,397	1,163,279
Water Conservation	328,578	414,185	412,058	424,420	437,152	450,267	463,775	477,688
System Maintenance	3,025,098	3,134,469	3,227,533	3,324,359	3,424,090	3,526,812	3,632,617	3,741,595
Windy Gap Payment	2,093,254	2,634,004	2,618,958	2,314,181	251,200	258,736	266,498	274,493
Sick and Vacation Accrual	91,600	100,000	100,000	103,000	106,090	109,273	112,551	115,927
Debt-								
BRWTP 1996 Revenue Bond; Refunding in 2006	858,469	857,708	858,531	-	-	-	-	-
Refunding of the 1999 and 2000 Revenue Bonds	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	2,057,000	2,065,733	2,065,950	2,065,333	2,072,083	2,080,817	2,081,367	2,088,883
Projected Bond-Betasso WTP Improvements	-	-	2,040,000	2,040,000	2,040,000	2,040,000	2,040,000	2,040,000
Projected Bond-NCWCD Conveyance Line	-	-	-	-	3,568,700	3,568,700	3,568,700	3,568,700
Projected Bond - Barker Dam	-	-	-	-	-	-	983,773	983,773

Table 9-35: Water Utility Fund, 2016 Fund Financial (cont'd)

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Transfers -								
Cost Allocation	1,255,221	1,020,728	1,189,353	1,248,821	1,311,262	1,376,825	1,445,666	1,517,949
Planning & Development Services	212,564	218,941	225,509	232,275	239,243	246,420	253,813	261,427
General Fund - City Attorney	52,888	59,665	58,937	61,294	63,746	66,296	68,285	70,334
Capital	7,057,076	9,780,007	9,209,251	8,679,585	3,192,329	11,196,676	9,243,011	12,318,145
Projected Bond - Betasso WTP IMP	-	-	24,000,000	-	-	-	-	-
Projected Bond - NCWCD Conveyance	-	-	-	-	37,565,263	-	-	-
Projected Bond - Barker Dam/Boulder Reservoir WTP	-	-	-	-	-	-	10,355,509	-
Projected Bond Issuance Costs	-	-	240,000	-	350,000	-	100,000	-
Encumbrances, Carryover and Adjustments to Base	-	4,345,099	-	-	-	-	-	-
Total Uses of Funds	$ 28,720,857	$ 37,019,693	$ 58,901,788	$ 33,550,970	$ 68,045,280	$ 37,579,381	$ 46,301,526	$ 39,566,455
Sick/Vacation Accrual Adjustment	$ 91,600	$ 100,000	$ 100,000	$ 103,000	$ 106,090	$ 109,273	$ 112,551	$ 115,927
Ending Fund Balance Before Reserves	$ 37,283,402	$ 33,680,656	$ 30,225,287	$ 30,198,729	$ 35,916,545	$ 35,583,093	$ 38,282,599	$ 38,692,081
Reserves								
Bond Reserve	$ 3,034,796	$ 3,034,796	$ 5,074,796	$ 4,221,429	$ 7,790,129	$ 7,790,129	$ 7,398,800	$ 7,398,800
Lakewood Pipeline Remediation Reserve	15,852,739	16,262,501	17,223,131	18,212,981	19,232,937	19,962,812	21,035,991	22,141,813
FEMA Deobligation Reserve	87,951	87,951	87,951	87,951	87,951	87,951	87,951	87,951
Sick/Vacation/Bonus Reserve	592,681	610,461	628,775	647,639	667,068	687,080	707,692	728,923
Pay Period 27 Reserve	163,400	214,400	265,400	316,400	367,400	418,400	469,400	520,400
Operating Reserve	4,056,198	4,362,273	4,492,667	4,560,455	4,183,064	4,329,522	4,482,291	4,641,739
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	$ 25,787,765	$ 26,572,382	$ 29,772,721	$ 30,046,854	$ 34,328,549	$ 35,275,894	$ 36,182,126	$ 37,519,625
Ending Fund Balance After Reserves	**$ 11,495,637**	**$ 7,108,274**	**$ 452,566**	**$ 151,876**	**$ 1,587,996**	**$ 307,200**	**$ 2,100,472**	**$ 1,172,456**

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, 2016 Fund Financial

WORKERS COMPENSATION INSURANCE

	2014 Actual	2015 Revised	2016 Recommended	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Beginning Fund Balance	$ 3,022,505	$ 2,975,909	$ 2,565,245	$ 2,494,641	$ 2,475,700	$ 2,514,113	$ 2,616,047	$ 2,767,812
Sources of Funds								
Charges to Departments	$ 1,569,039	$ 1,528,102	$ 1,662,726	$ 1,779,117	$ 1,903,655	$ 2,036,911	$ 2,159,126	$ 2,267,082
Interest Earnings	15,865	21,736	21,736	21,953	22,173	22,395	22,619	22,845
Other Revenues	29,125	19,391	19,391	19,585	19,781	19,979	20,178	20,380
Total Sources of Funds	$ 1,614,029	$ 1,569,229	$ 1,703,853	$ 1,820,655	$ 1,945,609	$ 2,079,284	$ 2,201,923	$ 2,310,307
Uses of Funds								
Insurance Premiums & Related Expenses	$ 183,974	$ 161,373	$ 167,828	$ 174,541	$ 181,522	$ 188,783	$ 196,335	$ 204,188
Consultant Services	77,610	113,151	116,546	120,042	123,644	127,353	131,173	135,109
Annual Claim Payments	870,139	1,052,336	1,094,429	1,138,207	1,183,735	1,231,084	1,280,328	1,331,541
Employee Wellness Program	273,016	336,774	-					
Program Administration - Personnel	188,130	189,868	317,057	326,568	336,365	346,456	356,850	367,556
Program Administration - Non-Personnel	30,633	47,428	50,097	50,598	51,104	51,615	52,131	52,652
Cost Allocation	37,123	25,086	28,500	29,640	30,826	32,059	33,341	34,675
Budget Supplementals	-	53,877	-	-	-	-	-	-
Total Uses of Funds	$ 1,660,625	$ 1,979,893	$ 1,774,457	$ 1,839,596	$ 1,907,196	$ 1,977,350	$ 2,050,158	$ 2,125,720
Ending Fund Balance Before Reserves	$ 2,975,909	$ 2,565,245	$ 2,494,641	$ 2,475,700	$ 2,514,113	$ 2,616,047	$ 2,767,812	$ 2,952,399
Reserves								
Year-end Estimated Liabilities	$ 1,571,549	$ 1,607,466	$ 1,704,574	$ 1,820,629	$ 1,963,294	$ 2,115,118	$ 2,157,420	$ 2,200,569
City Reserve Policy (@ 80% risk margin)	293,880	300,596	318,755	340,458	367,136	395,527	403,438	411,506
Pay Period 27 Reserve	6,915	8,915	10,915	12,915	14,915	16,915	18,915	20,915
Total Reserves	$ 1,872,344	$ 1,916,977	$ 2,034,244	$ 2,174,002	$ 2,345,345	$ 2,527,560	$ 2,579,773	$ 2,632,990
Ending Fund Balance After Reserves	**$ 1,103,565**	**$ 648,267**	**$ 460,397**	**$ 301,699**	**$ 168,768**	**$ 88,487**	**$ 188,039**	**$ 319,409**

City of Boulder

Fees, Rates and Charges

2016 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 2016. The information shows what the city charges in 2015 and the percent change in the proposed fee effective January 1, 2016. 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 2016, five departments/divisions updated schedules of selected city fees, rates, and charges:

- Downtown and University Hill Management Division – Parking Services (DUHMD/PS)
- Finance – Tax and License
- Parks and Recreation – Recreation Activity Fund (City Manager Rule only)
- 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. Some updating has already occurred (Parks and Recreation) and it is expected that work will begin on a full citywide fees update in the 2017 budget process.

Fees have been analyzed for the 2016 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 2016 are shown in Table 10-01.

Table 10-01: DUHMD Fee Impacts

FEE PAID BY TYPICAL BUSINESS

	Approved 2015 Level	Recommended 2016 Level	Units	Percent Change	B.R.C. Section
Neighborhood Parking Permit Fee					
Non zone resident pass	$ 82.00	$ 90.00	per permit/per quarter	9.8%	4-20-49
Mall Permits/Fees					
Building Extension Permits	$ 15.90	$ 16.25	annual	2.2%	4-20-11
Mobile Vending Carts	2,125.00	2,172.00	annual fee	2.2%	4-20-11
Ambulatory Vendor Permit (May-September)	106.00	108.00	monthly fee	1.9%	4-20-11
Ambulatory Vendor Permit (October-April)	53.00	54.00	monthly fee	1.9%	4-20-11
Electricity Event Fee	18.50	19.00	per day	2.7%	4-20-11
Entertaining Vending Permit	14.75	15.00	per month	1.7%	4-20-11
Personal Services Vending Permit (May-September)	106.00	108.00	per month	1.9%	4-20-11
Personal Services Vending Permit (October-April)	53.00	54.00	per month	1.9%	4-20-11

Finance—Tax and License Division

Auctioneer License Fees

The city will increase this license fee by the amount of the Consumer Price Index (CPI) and round up to the next even dollar amount of $81. The city will charge, in addition to the yearly license fee above, $7 for each employee of applicant businesses that the division subjects to an on-line background check through the Colorado Bureau of Investigation. These results, which will be provided to the Police Department for their review and assessment for criminal operation concerns of applicant businesses, will be more complete than what the Police Department is currently able to obtain and review prior to an application decision by the city.

Circus, Carnival, and Menagerie License Fees

The city will increase this license fee by the amount of CPI and round up to the next even dollar amount of $425. The city does not complete background checks as part of this license review process.

Itinerant Merchant License Fees

The city will increase this license fee by the amount of CPI and round up to the next even dollar amount of $56. The city will charge, in addition to the yearly license fee above, $7 for each employee of applicant businesses that the division subjects to an on-line background check through the Colorado Bureau of Investigation. These results, which will be provided by the Finance Department to Police Department for their review and assessment for criminal operation concerns of applicant businesses, will be more complete than what the Police Department is currently able to obtain and review prior to an application decision by the city.

Secondhand Dealer and Pawnbroker License Fees

The city will increase the secondhand dealer license fee to $113 and the pawnbroker license fee to $2,128 which is the increase in the CPI, rounded to the nearest dollar. The city will charge, in addition to the yearly license fee above, $7 for each employee of applicant businesses that the division subjects to an online background check through the Colorado Bureau of Investigation. These results, which will be provided to the Police Department for their review and assessment for criminal operation concerns of applicant businesses, will be more complete than what the Police Department is currently able to obtain and review prior to an application decision by the city.

Mobile Food Vehicle Sales

The city will increase this license fee by the CPI and round up to the next even dollar amount of $236. The division does not complete background checks as part of this license review process.

License Application Trends

Mobile Food Vehicle licenses have increased this year, but their growth was slowed from 2013. Sales and Use Tax license applications have also increased but at a slower pace. Special Event

Liquor Permits and Temporary Modifications for events have increased slowly this year, but not with as much velocity as in past years. Permanent Liquor License applications have held steady this year, with some notable license surrenders. Violation and renewal hearings increased in conjunction with liquor licenses.

Calculation of Fee Change

Table 10-02 displays the approved fees update for 2016. 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

FEE PAID BY TYPICAL APPLICANTS

		Approved 2015 Level	Recommended 2016 Level	Units	Percent Change	B.R.C. Section
Auctioneer License Fee						
Annual fee with license issued each event	$	79	81	per year	2.2%	4-20-3
Total including background checks[1]		93	95	per year	1.9%	4-20-3
Circus, Carnival, & Menagerie License Fee						
Cost per event day	$	416	425	per day	2.2%	4-20-5
Itinerant Merchant License Fee						
Annual license fee	$	54	56	per year	2.2%	
Total including background checks[2]		96	98	per year	1.2%	4-20-10
Second Hand Dealer & Pawnbroker License Fee						
2nd Hand Calendar/Renewal	$	111	113	per year	2.2%	4-20-17
Total including background checks[1]		125	127	per year	2.0%	4-20-17
Pawn Calendar/Renewal		2,082	2,128	per year	2.2%	4-20-17
Total including background checks[1]		2,096	2,142	per year	2.2%	4-20-17
Mobile Food Vehicle License fees						
MFV License fee	$	231	236	per year	2.2%	4-20-66
MFV Renewal fee		231	236	per year	2.2%	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.

Parks and Recreation – Recreation Activity Fund

The Recreation Activity Fund (RAF) is used to fund the operations and maintenance of the Parks and Recreation department's recreation, fitness and sports facilities and programs. RAF funds are largely derived (85%) from program and facility user fees with supplemental funding (15%) from the General Fund (primarily intended to fund subsidized programs for individuals with disabilities and community members with low-incomes).

During 2015, Parks and Recreation prioritized work through the department's Service Delivery model. Based on the analysis of selected activities, the model provided for a list of recommended shifts to ensure programming aligns with financial sustainability goals and service delivery. Two types of fee increases will be implemented in 2016: facility access fees (City Manager rule) and program fees.

Overall, these increases are estimated to have an impact of over $138K. Continuing efforts to be a data driven organization not only accounted for this increased revenue, but also right sized the 2016 and beyond projections based on historical trends. Therefore, the revenue budget increase between 2015 and 2016 is more than just fee increases. In addition, the department proposes to increase its operating reserve to a more acceptable standard of one month's worth of operating costs.

Moving forward, BPR will review the recreation fee strategy with the PRAB twice each year. In August, the PRAB will discuss recommendations for service delivery adjustments to the winter program portfolio. In August 2015, programs under evaluation include health and wellness, youth gymnastics and adult and youth tennis. In January, the PRAB will discuss recommendations for service delivery adjustments to the summer portfolio. Summer 2016 programs to be evaluated include aquatics, reservoir services and youth camps.

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

Excise Taxes and Capital Facility Impact Fees

The city currently collects development related excise taxes and impact fees to fund the cost of future capital improvements related to growth. In 2008, the city retained TischlerBise to update the Development Excise Tax (DET) study prepared in 1996 and to prepare an impact fee study for various infrastructure categories. As part of the 2010 budget process, city council adopted impact fees for fire, human services, library, fire, police, municipal facilities, and parks and recreation capital improvements to serve new growth. Additionally, the DET capacity that was freed up through the creation of the impact fees was allocated to increase the transportation component for non residential and multifamily development and for parkland acquisition.

Fee Update

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

The city will adjust each impact fee and development excise tax in 2016 by an inflation factor (RS Means' construction cost index for all impact fees and the Consumer Price Index for the excise taxes). Table 10-03 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.

Rental Housing Licensing Fees

The Rental Housing Inspection and Licensing Program implemented in 1971, established minimum standards for the safe and sanitary maintenance of dwellings offered to the public for rent. All rental properties in Boulder are required to maintain a rental license in compliance with the housing code. Since 2011, the city has been charging a rental license fee of $70 (every four years) and is recommending an increase to $105 (every four years) to meet the current cost recovery policy of 60%.

A comprehensive evaluation of this program which includes SmartRegs, is expected to be completed in 2016 and it is anticipated that additional changes to the cost recovery and fee structure will be necessary. If a high rate of compliance with SmartRegs is not achieved by the (2018) deadline, the number of unlicensed rental housing properties is expected to increase causing a corresponding increase in enforcement.

Table 10-03: Planning and Development Services Fee Impacts

FEE PAID BY TYPICAL PROJECT

	Approved 2015 Level	Recommended 2016 Level	Units	Percent Change	B.R.C. Section
Single Family Residential (3,000 sq. ft)					
Capital Facility Impact Fees	$ 5,967	$ 6,087	per application	2.0%	4-20-62
Transportation Excise Taxes	2,227	2,276	per application	2.2%	3-8-3
Park Land Excise Taxes	1,145	1,170	per application	2.2%	3-8-3
Multifamily Residential (10 units)					
Capital Facility Impact Fees	$ 46,125	$ 47,050	per application	2.0%	4-20-62
Transportation Excise Taxes	16,503	16,866	per application	2.2%	3-8-3
Park Land Excise Taxes	7,960	8,135	per application	2.2%	3-8-3
Non-residential (7,500 sq. ft. retail)					
Capital Facility Impact Fees	$ 7,800	$ 7,875	per application	1.0%	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
Rental License (new or renewal)	$ 70	$ 105	per license	50.0%	4-20-18

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 10-04 presents estimates of impacts on the total utility bills for three sample customer types:

- **Single Family Inside City Residential** account with an average winter consumption of 5,000 gallons, total annual water consumption of 120,000 gallons and irrigable area of 5,200 square feet. For stormwater charges, the account has 3,000 square feet of impervious area.
- **Inside City Commercial – Restaurant** account with Historical Monthly Use (HMU) for water budget calculation, a 1" meter with 412,000 gallons of annual consumption,and 7,000 square feet of impervious area.
- **Inside City Commercial – Hotel** account using Average Monthly Use (AMU) for water budget calculation, a 3" meter with 3,200,000 gallons of annual consumption, and 153,000 square feet of impervious area.

Table 10-04: Sample Utility Bill Impacts

UTILITY BILL FOR TYPICAL ACCOUNT

	Approved 2015 Level	Recommended 2016 Level	Units	Percent Change	B.R.C. Section
Water Utility Bill					
Residential Use	$ 441	$ 475	per year	7.7%	4-20-25
Commercial Use - Restaurant	1,255	1,355	per year	8.0%	4-20-25
Commercial Use - Hotel	11,881	12,831	per year	8.0%	4-20-25
Wastewater Utility Bill					
Residential Use	$ 363	$ 381	per year	5.0%	4-20-28
Commercial Use - Restaurant	2,402	2,522	per year	5.0%	4-20-28
Commercial Use - Hotel	18,702	19,637	per year	5.0%	4-20-28
Stormwater / Flood Management Utility Bill					
Residential Use	$ 161	$ 168	per year	4.0%	4-20-45
Commercial Use - Restaurant	338	351	per year	4.0%	4-20-45
Commercial Use - Hotel	7,438	7,736	per year	4.0%	4-20-45

The utilities also assess charges to new customers and customers increasing their impact on utility infrastructure 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 10-05 displays the approved changes to fees paid by typical users of these services in 2016.

Table 10-05: Utility Specific Charge Impacts

CHARGE FOR TYPICAL CUSTOMER

	Approved 2015 Level	Recommended 2016 Level	Units	Percent Change	B.R.C. Section
Utility Specific Service Charges					
Meter Installation - 3/4 inch meter	$ 639	$ 616	per occurrence	-3.6%	4-20-23
Meter Installation - 2 inch meter	3,080	3,264	per occurrence	6.0%	4-20-23
Water Tap Fee - 3/4 inch tap	125	117	per occurrence	-6.4%	4-20-23
Water Tap Fee - 2 inch tap	608	591	per occurrence	-2.8%	4-20-23
Wastewater Tap Fee - 4 inch tap	133	125	per occurrence	-6.0%	4-20-27

Plant investment fees (PIFs) are one time charges related to development to utilize existing infrastructure systems. Utilities PIFs are increasing by 2.2 percent, based on the five-year rolling average *Engineering News Record* (ENR) Cost Index for Denver. Table 10-06 shows the recommended 2016 change to each PIF after this inflation factor is applied to the city's 2015 PIF schedule.

Table 10-06: Plant Investment Fee Impacts

PLANT INVESTMENT FEES

	Approved 2015 Level	Recommended 2016 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)	$ 2.78	$ 2.84	per sq. ft. irrigated area	2.2%	4-20-26
Single Family Residential Indoor	11,926.00	12,188.00	single unit dwelling	2.2%	4-20-26
Wastewater Plant Investment Fee (PIF)	$ 4,652.00	$ 4,754.00	single unit dwelling	2.2%	4-20-29
Stormwater / Flood Management Plant Investment Fee (PIF)	$ 2.14	$ 2.19	per sqft impervious area	2.3%	4-20-46

Summary of Approved Changes

These departments/divisions are adjusting some fees in 2016:

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

In total, the recommended changes in fees, charges, and rates will create an additional $3.4 million in revenue in 2016, based on the best available information. Table 10-07 provides the revenue generation estimates at the department and program level.

Some of the change in revenue comes from greater expected demand for certain city services, and the remainder of the revenue change is caused by the updated fee amount charged to the consumer of city services. Updating the city's fee schedules implements the city's commitment to cost recovery involving fee and rate based services.

Table 10-07: Citywide Revenue Impacts

DEPARTMENT / FEE	Approved 2015 Revenues	Recommended 2016 Revenues	Percent Change
DUHMD - Parking Services			
Mobile Vending Carts	$ 27,625	$ 28,236	2.2%
Mall Kiosk Advertising[1]	13,650	4,875	-64.3%
Ambulatory/Personal Service Permit	4,000	4,000	0.0%
Electricity Event Fee	500	500	0.0%
Entertaining Vending Permit	125	100	-20.0%
Newsbox On Mall	1,880	1,344	-28.5%
Newsbox Off Mall	1,000	1,344	34.4%
Finance - Tax and License			
Auctioneer License Fees	$ 185	188	1.9%
Circus, Carnival, & Menagerie License Fee	2,495	2,550	2.2%
Itinerant Merchant License Fee	1,442	1,460	1.2%
Second Hand Dealer & Pawnbroker License Fee	3,883	3,968	2.2%
Mobile Food Vehicle License/Renewal Fees	3,211	3,281	2.2%
Public Works - Development and Support Services			
Capital Facility Impact Fees[2]	$ 642,265	1,302,745	102.8%
Transportation Excise Taxes	574,203	976,895	70.1%
Parkland Excise Taxes	204,738	233,345	14.0%
Public Works - Utilities			
Water Utility Rates	$ 23,481,845	$ 25,410,880	8.2%
Wastewater Utility Rates	18,363,982	19,320,747	5.2%
Stormwater / Flood Management Utility Rates	9,593,521	9,997,216	4.2%
Water Utility Specific Service Charges	238,000	238,000	0.0%
Wastewater Utility Specific Service Charges	10,000	10,000	0.0%
All Departments	**$ 53,168,549**	**$ 57,541,674**	

[1]Rate per panel was cut in half a few years back as the panels were not selling. They continue to go unsold. Many of the panels are now free to city departments.
[2]2016 revenue estimate based on a 5-year average.