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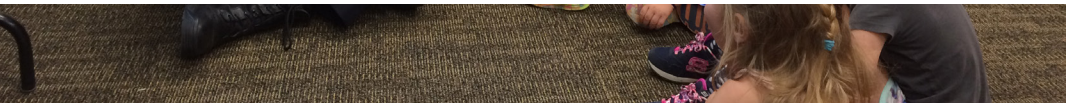
2017 RECOMMENDED BUDGET

VOLUME I

CITY OF BOULDER, COLORADO



2017 Recommended Budget

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Boulder, Colorado for its Annual budget for the fiscal year beginning January 1, 2016. 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. In addition this award, the City of Boulder received Special Capital Recognition for its success in integrating information on the capital component of the budget.

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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City of Boulder

Colorado

For the Fiscal Year Beginning

January 1, 2016

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2017 Recommended Budget

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Council Members ..... Matthew Appelbaum
Aaron Brockett
Jan Burton
Lisa Morzel
Andrew Shoemaker
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Bob Yates

City Manager ..... Jane S. Brautigam

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City Attorney ..... Tom Carr

Municipal Judge ..... Linda P. Cooke

Deputy City Manager ..... Mary Ann Weideman

Deputy City Manager ..... Tanya Ange

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Municipal Court Administrator ..... James Cho

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Human Services ..... Barbara Long

Human Resources ..... Jessie McCabe

Police ..... Bridget Pankow

Public Works - Transportation ..... Jenna Pratt

2017 RECOMMENDED BUDGET
TABLE OF CONTENTS

Title Page i
GFOA Budget Award iii
City Council v
City of Boulder Staff vi
City of Boulder Budget Staff Team vii
Table of Contents viii
List of Figures and Tables x
How to Use this Document xv

CITY MANAGER'S BUDGET MESSAGE

- 2017 Budget Message xix
- Attachment A: Significant Changes Between 2016 and 2017 Budget xxix
- Attachment B: 2017 Significant Budget Changes by Fund, One Time and Ongoing xxxvii
- Attachment C: 2017 Significant Citywide Staffing/Compliance Budget Changes xlvii

STRATEGY AND PRIORITIES

- Strategic Planning 1
- Priority Based Budgeting (PBB) Results and Attributes 7
- Budget Allocations by Priority Based Budgeting (PBB) Quartile 11
- Priority Based Budgeting (PBB) Programs by Quartile 13
- Priority Based Budgeting (PBB) Results and Definitions 18

CITYWIDE CONTEXT AND BUDGET PROCESS

- General City Information 19
- Organizational Chart 22
- Budget Philosophy and Process 23

BUDGET POLICIES

- Citywide Financial and Management Policies 35
- Reserve Policies by Fund 43

SOURCES AND USES

- Citywide Summaries 53
- Citywide Sources 57
- Citywide Uses 71

ENERGY STRATEGY AND ELECTRIC UTILITY DEVELOPMENT PROJECT

- Overview and Budget 85

DEPARTMENT OVERVIEWS

- City Attorney's Office 91
- City Council 97
- City Manager's Office 101

Communications, Clerk and Support Services 111
Community Vitality 117
Finance 127
Fire-Rescue 133
General Governance 139
Human Resources 143
Human Services 149
Information Technology 155
Library and Arts 163
Municipal Court 169
Open Space and Mountain Parks 173
Parks and Recreation 181
Planning, Housing and Sustainability 189
Police 201
Public Works 205
Development and Support Services 209
Transportation 215
Utilities 223

FUND FINANCIALS

General Fund 231
.25 Cent Sales Tax 238
Affordable Housing 239
Airport 240
Boulder Junction Access District (GID)-Parking 241
Boulder Junction Access District (GID)-TDM 242
Boulder Junction Improvement 244
Capital Development 245
Capital Improvement Bond 246
Climate Action Plan 247
Community Development Block Grant 248
Community Housing Assistance Program 249
Compensated Absences 250
Computer Replacement 251
Downtown Commercial District 252
Equipment Replacement 254
Facility Renovation and Replacement 255
Fleet Operations and Replacement 256

Home Investment Partnership Grant 257
Library 258
Lottery 259
Open Space 260
Permanent Park and Recreation 262
Planning and Development Services 263
Property and Casualty Insurance 264
Recreation Activity 265
Stormwater and Flood Management Utility 266
Telecommunications 268
Transit Pass General Improvement District 269
Transportation 270
Transportation Development 272
University Hill Commercial District 273
Wastewater Utility 274
Water Utility 276
Workers Compensation Insurance 278

FEES, RATES AND CHARGES

Overview 279
Community Vitality 280
Finance 281
Parks and Recreation 283
Public Works
Development and Support Services 284
Utilities 286
Summary of Recommended Changes 289

2017 RECOMMENDED BUDGET
LIST OF FIGURES AND TABLES

CITY MANAGER'S MESSAGE

Table 1-01: General Fund Revenues 2010-2017 xxi
Figure 1-01: Community Sustainability Framework xxii

STRATEGY AND PRIORITIES

Figure 2-01: Planning and Finance Policy Structure in Boulder, Colorado 4
Figure 2-02: Budget Allocations for 2017 in PBB Terms 6
Table 2-01: Proportion of Funding by PBB Quartile 6
Figure 2-03: 2017 Budget Allocations by PBB Quartile, All City Programs 11
Figure 2-04: 2017 Budget Allocations by PBB Quartile for Community Programs 12
Figure 2-05: 2017 Budget Allocations by PBB Quartile for Governance Programs 12

CITYWIDE CONTEXT AND BUDGET PROCESS

Figure 3-01: Organizational Chart 22
Figure 3-02: Schedule of Budget Process by Month 25

SOURCES AND USES

Figure 5-01: 2017 Recommended Budget 53
Table 5-01: Funds Summary 55
Figure 5-02: Citywide Revenues (Sources) for 2017 57
Figure 5-03: Citywide Revenues (Sources) for 2017, without Utilities 58
Table 5-02: Sales and Use Tax Components 59
Figure 5-04: Sales Tax Revenues 2010-2017 60
Table 5-03: Property Tax Rates for 2017 61
Figure 5-05: Property Tax Revenues 2010-2017 62
Figure 5-06: General Fund Revenues (Sources) for 2017 63
Table 5-04: Summary of Revenues (Sources) by Fund 64
Figure 5-07: Citywide Expenditures (Uses) for 2017 71
Figure 5-08: Citywide Expenditures (Uses) for 2017, without Utilities 72
Table 5-05: Summary of Key Assumptions 73
Figure 5-09: Staffing Levels: Standard FTEs 2002-2017 73
Table 5-06: Staffing Levels by Department 74
Figure 5-10: General Fund Expenditures (Uses) for 2017 75
Table 5-07: Summary of Expenditures (Uses) by Fund 76
Table 5-08: Summary of Transfers by Originating Fund 81

ENERGY STRATEGY AND ELECTRIC UTILITY DEVELOPMENT PROJECT

Table 6-01: Project Summary 88
Table 6-02: Energy Contingency Summary 89
Table 6-03: Project Detail 90

DEPARTMENT OVERVIEWS

City Attorney's Office
Table 7-01: Summary Budget 92
Table 7-02: Significant Changes Between 2016 and 2017 Budget 94
Table 7-03: Department Detail 95
City Council
Table 7-04: Summary Budget 98
Table 7-05: Department Detail 100
City Manager's Office
Table 7-06: Summary Budget 104
Table 7-07: Significant Changes Between 2016 and 2017 Budget 108
Table 7-09: Department Detail 109
Communications, Clerk and Support Services
Table 7-09: Summary Budget 113
Table 7-10: Communications Significant Changes Between 2016 and 2017 Budget 115
Table 7-11: Clerk and Support Services Significant Changes Between 2016 and 2017 Budget 115
Table 7-12: Department Detail 116
Community Vitality
Table 7-13: Summary Budget 118
Table 7-14: Significant Changes Between 2016 and 2017 Budget 123
Table 7-15: Department Detail 124
Finance
Table 7-16: Summary Budget 129
Table 7-17: Significant Changes Between 2016 and 2017 Budget 130
Table 7-18: Department Detail 131
Fire-Rescue
Table 7-19: Summary Budget 135
Table 7-20: Significant Changes Between 2016 and 2017 Budget 136
Table 7-21: Department Detail 137
General Governance
Table 7-22: Summary Budget 140
Table 7-23: Significant Changes Between 2016 and 2017 Budget 140
Table 7-24: Department Detail 141

Human Resources
Table 7-25: Summary Budget 145
Table 7-26: Significant Changes Between 2016 and 2017 Budget 147
Table 7-27: Department Detail 148
Human Services
Table 7-28: Summary Budget 150
Table 7-29: Significant Changes Between 2016 and 2017 Budget 152
Table 7-30: Department Detail 153
Information Technology
Table 7-31: Summary Budget 156
Table 7-32: Significant Changes Between 2016 and 2017 Budget 160
Table 7-33: Department Detail 161
Library and Arts
Table 7-34: Summary Budget 165
Table 7-35: Significant Changes Between 2016 and 2017 Budget 166
Table 7-36: Department Detail 167
Municipal Court
Table 7-37: Summary Budget 170
Table 7-38: Department Detail 172
Open Space and Mountain Parks
Table 7-39: Summary Budget 175
Table 7-40: Significant Changes between 2016 and 2017 Budget 177
Table 7-41: Department Detail 178
Parks and Recreation
Table 7-42: Summary Budget 182
Table 7-43: Significant Changes Between 2016 and 2017 Budget 185
Table 7-44: Department Detail 186
Planning, Housing and Sustainability
Table 7-45: Summary Budget 191
Table 7-46: Significant Changes Between 2016 and 2017 Budget 197
Table 7-47: Department Detail 198
Police
Table 7-48: Summary Budget 202
Table 7-49: Significant Changes Between 2016 and 2017 Budget 203
Table 7-50: Department Detail 204

Public Works
Table 7-51: Summary Budget 206
Table 7-52: Department Detail 207
Public Works-Development and Support Services Division
Table 7-53: Summary Budget 210
Table 7-54: Significant Changes Between 2016 and 2017 Budget 212
Table 7-55: Department Detail 213
Public Works-Transportation Division
Table 7-56: Summary Budget 216
Table 7-57: Significant Changes Between 2016 and 2017 Budget 219
Table 7-58: Department Detail 220
Public Works-Utilities Division
Table 7-59: Summary Budget 225
Table 7-60: Changes Between 2016 and 2017 Budget 227
Table 7-61: Department Detail 228
FUND FINANCIALS
Table 8-01: General Fund 232
Table 8-02: .25 Cent Sales Tax Fund 238
Table 8-03: Affordable Housing Fund 239
Table 8-04: Airport Fund 240
Table 8-05: Boulder Junction Access District (GID)-Parking Fund 241
Table 8-06: Boulder Junction Access District (GID)-TDM Fund 242
Table 8-07: Boulder Junction Improvement Fund 244
Table 8-08: Capital Development Fund 245
Table 8-09: 2011 Capital Improvement Bond Fund 246
Table 8-10: Climate Action Plan Fund 247
Table 8-11: Community Development Block Grant Fund 248
Table 8-12: Community Housing Assistance Program Fund 249
Table 8-13: Compensated Absences Fund 250
Table 8-14: Computer Replacement Fund 251
Table 8-15: Downtown Commercial District Fund 252
Table 8-16: Equipment Replacement Fund 254
Table 8-17: Facility Renovation and Replacement Fund 255
Table 8-18: Fleet Operations & Replacement Fund 256
Table 8-19: Home Investment Partnership Grant Fund 257
Table 8-20: Library Fund 258
Table 8-21: Lottery Fund 259

Table 8-22: Open Space Fund 260
Table 8-23: Permanent Parks and Recreation Fund 262
Table 8-24: Planning and Development Services Fund 263
Table 8-25: Property and Causality Fund 264
Table 8-26: Recreation Activity Fund 265
Table 8-27: Stormwater and Flood Management Utility Fund 266
Table 8-28: Telecommunications Fund 268
Table 8-29: Transit Pass General Improvement District Fund 269
Table 8-30: Transportation Fund 270
Table 8-31: Transportation Development Fund 272
Table 8-32: University Hill Commercial District Fund 273
Table 8-33: Wastewater Utility Fund 274
Table 8-34: Water Utility Fund 276
Table 8-35: Workers Compensation Insurance Fund 278

Fees, Rates, and Charges

Table 9-01: Community Vitality Fee Impacts in 2017 281
Table 9-02: Finance Fee Impacts in 2017 283
Table 9-03: Planning and Development Services Fee Impacts in 2017 286
Table 9-04: Sample Utility Bill Impacts in 2017 287
Table 9-05: Utility Specific Charge Impacts in 2017 288
Table 9-06: Plant Investment Fee Impacts in 2017 288
Table 9-07: Citywide Revenue Impacts in 2017 289

2017 RECOMMENDED BUDGET
HOW TO USE THIS DOCUMENT

The City of Boulder's 2017 Recommended Budget contains a detailed description of how the city plans to invest available resources in city operations in 2017. 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 2016 through 2022, and historic data for revenues and expenditures prior to 2016.

Document Organization

The 2017 Budget has nine 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
- 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 2017 Recommended Budget. The transmittal letter includes attachments that detail variances between the 2017 recommended budget and the 2016 operating budget.

STRATEGY AND PRIORITIES

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

CITYWIDE CONTEXT AND BUDGET PROCESS

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

2017 RECOMMENDED BUDGET
HOW TO USE THIS DOCUMENT

SOURCES AND USES

The Sources and Uses section contains summary information of the 2017 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, 2016 accomplishments, and 2017 key initiatives for the city's Energy Strategy and Electric Utility Development Project. It includes the 2017 Recommended budget for the project, as well as details on significant changes between the 2016 and 2017 budgets.

DEPARTMENT OVERVIEWS

The Department Overviews section describes the operational structure and function, 2016 accomplishments, and 2017 key initiatives for each of the city's departments. It includes details on significant changes between the 2016 and 2017 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 2015 actual, 2016 revised, 2017 Recommended and 2018 –2022 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, 2017, and how the adjusted fee amounts are expected to affect revenue.

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City of Boulder

Office of the City Manager

Dear Members of City Council and Residents of Boulder,

I am pleased to present the City Manager's 2017 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 City of Boulder, like many local governments across the nation, is adjusting its financial perspective, seeking to achieve important community priorities while taking into account slowing economic growth. Our community is still enjoying financial stability as the recovery from the 2008 recession continues, but there are some indications that recent growth may be slowing. This proposed 2017 budget reflects this by calling for a modest increase in operating spending and only a minimal increase in staffing, and by continuing Boulder's ongoing plan to strengthen its reserves.

At the same time, the city organization remains committed to service excellence and to supporting Boulder's forward-thinking community by confronting challenging issues and pioneering exciting solutions. This budget, as conservative as it is, accomplishes important goals that are consistent with the Sustainability Framework:

- Strengthens core services, such as utilities infrastructure, and public safety
- Supports climate, energy transformation and resilience initiatives
- Resources visioning efforts and implementation of improvements to the Central Boulder corridor, including the Civic Area, the Alpine-Balsam site and the CU hotel and conference center
- Increases funding for the arts and culture
- Emphasizes strategic planning to enhance the future of our community
- Bolsters our shared commitment to social equity
- Recognizes the importance of meaningful community and neighborhood engagement

In addition to meeting these more visible community goals, this budget addresses several key federal compliance issues related to healthcare and city employee classification and compensation.

Budget Summary

The proposed annual budget of $321 million (excluding transfers) across all funds and areas represents a 2.1 percent decrease in spending over 2016. The primary factor in this budget decrease is a proposed $12 million decrease in capital spending over 2016. Capital investment, which is an important part of the city's long-term strategic financial plan, is mapped out, and funds are saved up, over time to directly cover the costs of planned capital projects and any related debt service. Capital spending ebbs and flows, based on cyclical facility maintenance and upgrade needs, as well as timing of new projects. These spending variances also impact the total city budget variance in any given year.

For these reasons, the operating budget is often a better way to evaluate year-to-year trends. The proposed operating budget of $260 million represents just over a 2 percent increase compared to 2016 and includes a net staffing increase of 6.12 Full Time Equivalent positions (FTE). This modest operating increase includes important, strategic investment in the community, outlined in more detail below. It is less than it might otherwise have been, due to slightly reduced one-time and debt spending; cyclical decreases in some operating areas, such as computer replacement, operating budget savings; and an overall conservative approach to the budget. In an environment of mixed economic and revenue projections, the 2017 budget process was designed to ensure investment in the highest priority areas now, while also shoring up resources for investment in future priority areas, to continue the work of maintaining current assets and services, and to support the livability and vibrancy of our community.

Projected 2017 General Fund expenditures of $138.8 million will increase by 5 percent as compared to 2016 and include a net increase of 0.70 FTE.

Economy and Revenues

As mentioned previously, this proposed budget balances community needs and priorities with the current economic outlook. There are some positive indicators. Boulder's unemployment level of 3.4 percent as of June 2016 is down 0.4 percent from the previous year. Total sales and use tax collections were up 4.39 percent through June 2016 when compared to collections through June 2015. However, there are also reasons to proceed cautiously. Retail sales tax revenues are

growing more slowly than projected. The city had anticipated these would increase by 3.5 percent in 2016. The actual growth through June has been 2.28 percent.

The table below shows General Fund revenue collections compared to budget projections since 2010.

Table 1-01: General Fund Revenues 2010 to 2017
(in $1,000s)

	2010	2011	2012	2013 [A]	2014 [A]	2015 [A]	Projected 2016 [B]	Proposed 2017 [B]
Revised Budget	$107,908	$100,312	$110,424	$112,516	$118,861	$128,108	$133,504	$135,250
Actuals	$107,928	$103,112	$112,520	$117,082	$123,484	$126,945		

[A] excluding insurance, FEMA and State reimbursements related to the 2013 Flood

[B] excludes increased property tax designated for debt coverage on purchase of Boulder Community Health site

Revenues in 2013 and 2014 came in above projections, but 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.

Starting at mid-year 2015, retail tax revenue growth started to slow and 2015 sales and use tax revenues came in below projections for the year. Slowing economic and revenue growth trends have resulted in city staff revising sales and use tax revenues downward from previous projections. City staff now projects a 2.4 percent increase in total sales and use tax revenues for 2016.

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 2016 reflects a major increased assessment value in 2015, post-2008 recession. This almost 21 percent increase to the property tax base is expected to be followed by more typical increases of around 3 percent every other year. During the 2016 budget process, additional property tax expected in the General Fund was identified to cover the debt service on the purchase of the Boulder Community Health (Alpine -Balsam) site. The remainder of the additional property tax in the General Fund has also been identified to cover potential debt service on the University Hill Garage project, should that project

move forward, starting in 2018. 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.

Aligning Spending with Community Priorities

I am proud to say that the city's leadership team has again worked tirelessly this year to align resources with community priorities. As has been the case in recent years, the context for consideration was the city's strategic plan, which is guided by the Community Sustainability Framework, in conjunction with the update to the Boulder Valley Comprehensive Plan.

Figure 1-01: Community Sustainability Framework

As this figure shows, the city has identified several areas that help define a successful and well-balanced community. These focus areas are supported by Master, Strategic and in some cases, subcommunity and area, plans. They are also touchstones as we evaluate requests for funding and new city projects.

A complete list of new funding initiatives for 2017 is included in Attachment A (listed by department) and Attachment B (listed by fund). In order to underscore the value of the Sustainability Framework, however, I'd like to share some highlights under each of the core areas of interest.

2017 Recommended Budget Highlights

SAFE COMMUNITY

The budget continues to emphasize rehabilitation and replacement of aging utility infrastructure and investment in mitigation of flood hazards. Proposed investments include significant projects at the city's water and wastewater treatment facilities, an increased focus on major pipelines, and continued rehabilitation of the wastewater collection system. Proposed flood mitigation funding is focused on advancing major projects on Wonderland Creek, Fourmile Creek and South Boulder Creek.

The police department has equipped all uniformed officers with body-worn cameras and all patrol and traffic enforcement vehicles with in-car video systems. The 2017 budget includes additional resources to help process and manage the resulting, significant volume of video to provide timely and efficient service to the judicial system.

In order to improve hazardous material (HAZMAT) response time, the 2017 budget includes funding for Boulder Fire and Rescue to become a part of the Boulder County Hazardous Substance Response Authority. This partnership will provide more effective HAZMAT response with more qualified technicians and additional equipment and resources from the joint response model.

As part of the 2016 budget, a city radio infrastructure study is underway. The 2017 budget will fund near-term upgrades to the city's radio infrastructure in response to the study and results of the study are also expected to inform the development of the 2018 Capital Improvement Plan.

Funding from the voter-approved Community, Culture and Safety tax will continue to be applied to several projects that enhance safety. In 2016, lighting improvements on University Hill were completed. Additional safety project underway or in planning stages include: lighting improvements along the Boulder Creek Path and Chautauqua; Boulder Creek Path improvements, separating pedestrian and bicycle traffic; improved pedestrian safety near Chautauqua 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. The majority of this work is planned for 2017, with a few large projects being completed in 2018.

ENVIRONMENTALLY SUSTAINABLE

Investments aimed at supporting an Environmentally Sustainable Community include the collaboration between the Planning, Housing and Sustainability (PH+S) and Public Works (PW) departments for funding a half-time, fixed-term Energy Code Specialist for three years, dedicated to the implementation of proposed near-term energy code updates. The proposed 2017 budget also includes the reallocation of resources to fund a full-time, fixed term Zero Waste Compliance Assistant for two years to assist businesses and property owners in complying with the new universal zero waste requirements.

During the next year, staff will also continue the delivery and enhancement of existing energy efficiency programs, develop an energy system transition roadmap, develop a local carbon offset fund, begin to develop the next iteration of SmartRegs, and work with grassroots partners to launch a community-based action campaign related to Boulder's Climate Commitment.

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 was provided in the 2015 budget, carried over into 2016, and is expected to carry over into 2017. No new funding is included in the proposed 2017 budget.

In addition to protecting the environment for the future, we recognize the importance of managing existing resources today. This has been a critical focus post-flood. This budget includes the extension of a Trails Contracts Manager position for one year. This fixed-term position manages trails contracts related to flood recovery. As Open Space and Mountain Parks (OSMP) approaches the 2017 flood recovery deadline, this position will be integral to FEMA reimbursement requests and project closeouts, ensuring federal and state requirements are met for flood recovery contracts.

LIVABLE COMMUNITY

Several key initiatives included within the City Manager's Recommended Budget for 2017 support a Livable Community. Planning, Housing + Sustainability staff will continue work on the Design Excellence initiative, which includes implementation of the new form-based code in the Boulder Junction area. The department will update its Site Review criteria, as well the definition and use of "community benefit" in relation to new development. This budget also funds a comprehensive review of the development code, to identify and prioritize updates that will make it a more effective tool for implementing our community's vision.

The major update to the Boulder Valley Comprehensive Plan will be completed and will address topics such as housing, climate and resilience, community benefit and subcommunity planning and identify future priorities for subcommunity and area planning. In the coming year, staff will also continue work on a set of distinct, but related areas within Central Boulder, extending from University Hill through the Civic Area and up to the Alpine-Balsam site. These projects, reflected in the 2017 Capital Improvement Plan involve an integrated staff team and a high level of community engagement.

Efforts to promote a Livable Community will also include an update to the livability standards for affordable housing, a review of the Inclusionary housing policy and next steps on site-specific housing opportunities, such as those associated with development of city-owned property at 30th and Pearl. Implementation of the Middle Income Housing Strategy will also be a priority along with other aspects of the Housing Boulder work plan, including accessory units, the 1:1 replacement ordinance, the Affordable Housing Benefit Ordinance, and a five-year strategy to hit the 10 percent affordable housing goal by 2021.

Funding for the neighborhood services program provides for the continuation of community-building and support programs such as the block party trailer and Living Room Conversations, while allowing for the exploration of a sustainable neighborhood model and improved marketing related to these programs.

HEALTHY AND SOCIALLY THRIVING

As part of an ongoing effort to encourage fair wages in the City of Boulder, the city has analyzed options to expand the city's Living Wage Resolution. In June, council expressed a desire to expand the living wage, based on that analysis. The 2017 budget includes increased funding for an expanded living wage for city employees, janitorial and landscape contractors and emergency medical services (EMS) providers. The expansion will increase the minimum rate of pay to $15.67 per hour for all standard and temporary city employees. It will also cover increased contract costs for current janitorial and landscaping service providers, and the EMS ambulance service provider, to implement a minimum rate of pay of $15.67 per hour for workers providing services under the contracts with the city. Details of the budgeted costs for this expansion are included in Attachment C to this message.

Funding is included in the 2017 budget to continue the Early Diversion Get Engaged (EDGE) program in 2017, with the city's partners. EDGE is a partnership between Mental Health Partners (MHP), Boulder Police Department (BPD), Longmont Police Department (LPD) and the Boulder County Sheriff's Office (BCSO) with the goal of diverting individuals with mental illness and

addictions from involvement with the criminal justice system.

The 2017 budget includes funds set aside for implementation of recommendations coming out of the community perception assessment that is being completed in 2016.

The cornerstone of the Community Cultural Plan is a reinvented grants program targeted primarily on operational funding of cultural organizations. The first cycle of this new grants program was implemented successfully in 2016. The 2017 Recommended Budget includes increased arts grant funding, in support of the council-approved Cultural Plan.

Additionally, the 2017 Recommended Budget includes funding for temporary public art in the Civic Area and for increased arts programming related to arts districting activities, and enhanced community sponsorships.

ECONOMICALLY VITAL

The Department of Community Vitality includes oversight of several key economic areas of the city, including the downtown area, the university hill area, the Boulder Junction Access Districts and economic vitality. Following the late 2015 reorganization of the department and a departmental assessment, funding is included in the 2017 budget to undertake a department master plan. This will include a capital planning component based on the asset inventory process being undertaken during 2016, as well as significant public outreach.

The recommended budget includes expenses related to negotiation and pre-development costs for the construction of a city-owned parking garage located on University Hill. This garage is being considered as part of a public-private partnership to develop a 150-room boutique hotel, 30,000 square feet of retail and dining space, and 250 city-owned parking spaces on University Hill. This project will help address several of City Council's strategic goals for the University Hill area, including:

- Addressing the need for additional public parking on University Hill and thereby reducing a barrier to achieving year-round economic vitality in the Hill Commercial Area;
- Introducing diverse commercial uses to the district; and
- Potentially catalyzing additional investments in the area, including but not limited to the potential University of Colorado Boulder (CU) conference center/hotel that is under consideration for a site across the street from the proposed project.

Events such as IronMan, BolderBoulder and Ride the Rockies, among others, are an integral part of the city's economic vitality; the 2017 Recommended Budget includes funding in continued support of the citywide approach that maximizes the benefits of these types of events for our community.

ACCESSIBLE AND CONNECTED

The proposed 2017 budget reflects funding for a plan to reduce the number and severity of collisions, implement the city's "Toward Vision Zero" transportation safety strategy, and combine engineering, education, enforcement and evaluation strategies. Examples of proposed investments include redesigning and adding improvements to intersections with high collision rates, such as at 29th Street and Valmont Road where a traffic signal is being installed, to address bicycle, pedestrian and vehicle collisions, including rear-end, left-turn and sideswipe collisions. Examples of cross-departmental and regional initiatives that are underway and are proposed to continue through 2017 include the Heads Up Boulder campaign to reduce pedestrian, bicyclist and vehicle collisions at crosswalks, the development and implementation of enforcement strategies aimed at impaired driving, the Way of the Path outreach program, which seeks to improve bicycle and pedestrian safety along the city's multi-use path network, and partnerships with local entities and schools to teach children safety tips when walking, or biking to school.

Additionally, it reflects the city's commitment to integrating safety components into corridor planning, such as for East Arapahoe Avenue, Canyon Boulevard, 30th Street and Colorado Boulevard, as these contribute to the Toward Vision Zero goal.

Following the November 2014 passage of a ballot initiative exempting the city from a state law that prevented municipalities from competing with telecommunications broadband service providers, the city has undertaken a significant community broadband initiative. With active involvement from a community broadband working group, the city is developing a comprehensive broadband feasibility study. The 2017 budget includes one-time funding to support additional analysis of engineering requirements, contract negotiation assistance and general consulting for operational business planning for various options under consideration.

During 2016, based on direction from City Council, a staff team is conducting extensive data collection and analysis regarding conditions in and around Chautauqua during the summer season, as a part of developing the Chautauqua Access Management Plan. The plan is an interdepartmental effort involving Transportation, Open Space and Mountain Parks, and Parks and Recreation as well as the nonprofit Colorado Chautauqua Association (CCA). Based on the data and feedback to be elicited from stakeholders, the interdepartmental team and its consultants will develop recommendations for council consideration. Funding has been set aside in the 2017 budget for implementation of recommendations approved by council.

GOOD GOVERNANCE

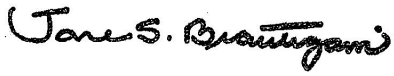
The proposed budget continues to reflect a conservative fiscal approach that earned Boulder a AAA rating for general obligation bonds issued by the city and maintains needed resources to sustain operations during emergencies. This careful and conservative planning ensured the city had adequate reserves across most funds when the 2013 Flood occurred. For 2017, we continue to acknowledge the importance of evaluating appropriate reserve levels, especially in the context of increased global economic volatility and increased climate challenges. The 2017 budget proposes an ongoing increase of General Fund reserves to 17 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. As the FEMA reimbursement process continues, this reserve proves to be a sound practice. FEMA and state guidance regarding eligibility of expenses is continually evolving, and many Colorado communities have already received findings from FEMA recommending return of funds.

In the past several years, the federal government has passed or adapted laws relating to healthcare coverage and labor classification and pay, for which changes may now be required. The City of Boulder has the responsibility to remain compliant with these laws and the 2017 budget reflects changes that ensure this. Federal implementation of the Affordable Care Act has been phased in and the city is working diligently to analyze its workforce and ensure that it is compliant both with the letter and spirit of the law. As such, the city will be offering medical benefits to a greater base of employees, as well as analyzing employee contracts and reclassifying employees from seasonal and temporary classifications to standard classifications (eligible for medical benefits), when appropriate. Reclassification will also be done in relation to new rules from the Fair labor Standards Act (FLSA). FLSA rules have recently changed to increase the minimum salary of employees not eligible for overtime pay. In evaluating city positions for FLSA compliance, the city is also taking the opportunity to review all classifications, ensuring appropriate positions are eligible for overtime as well.

Conclusion

In closing, I'd like to say how proud I am of the collaborative way in which this budget was approached. Recognizing the importance of fiscal stewardship, departments were strategic and reserved in their requests. As a result, the proposed spending plan both navigates challenges and supports the top-notch service delivery and innovative programs that are the hallmark of Boulder.

Respectfully submitted,



City of Boulder

ATTACHMENT A

SIGNIFICANT CHANGES BETWEEN 2016 AND 2017 BUDGET

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ATTACHMENT A Department / Fund / Action	2016 Approved Budget	2017 Recommended Budget	Total Change	2016 FTE	2017 FTE	FTE Change
CITY ATTORNEY'S OFFICE						
GENERAL FUND						
Offsite Records Management	$ 29,055	$ 107,499	$ 78,444	-	-	-
Total Changes, City Attorney's Office			$ 78,444			-
CITY CLERK						
GENERAL FUND						
Boards and Commissions Annual Reception	$ -	$ 5,000	$ 5,000	-	-	-
City Clerk Training	5,300	10,300	5,000	-	-	-
Total Changes, City Clerk			$ 10,000			-
CITY MANAGER'S OFFICE						
GENERAL FUND						
Colorado Communities Climate Change Coalition Membership	$ 30,000	$ 30,000	$ -	-	-	-
Community Perception Assessment	-	100,000	100,000	-	-	-
Neighborhood Services Programming	-	36,734	36,734	-	-	-
Volunteer Program Implementation	-	22,000	22,000	-	-	-
Resilience	131,434	248,785	117,351	1.00	1.00	-
Increased Funding for State Lobbying Contract	81,000	92,000	11,000	-	-	-
Total Changes, City Manager's Office			$ 287,085			-
COMMUNICATIONS						
GENERAL FUND						
Video Coverage of Public Meetings - Convert Temp to Standard Ongoing	$ 60,000	$ 60,000	$ -	-	0.75	0.75
Total Changes, Communications			$ -			0.75

ATTACHMENT A Department / Fund / Action	2016 Approved Budget	2017 Recommended Budget	Total Change	2016 FTE	2017 FTE	FTE Change
COMMUNITY VITALITY						
GENERAL FUND						
Administrative Specialist II	$ -	$ 29,882	$ 29,882	-	0.44	0.44
Boulder Junction On-Street Parking Pay Stations	-	36,750	36,750	-	-	-
Chautauqua Access Management Plan Implementation	-	100,000	100,000	-	-	-
Department Master Plan	-	70,000	70,000	-	-	-
Hill Community Development Programming	27,000	50,000	23,000	-	-	-
Hill Reinvestment Strategy - Eco pass and Residential Services District	97,000	116,000	19,000	-	-	-
Civic Area Parking Pay Stations	-	16,750	16,750	-	-	-
BOULDER JUNCTION ACCESS GENERAL IMPROVEMENT DISTRICT - PARKING FUND						
Administrative Specialist II	$ -	$ 2,771	$ 2,771	-	0.03	0.03
Department Master/Strategic Plan	-	10,000	10,000	-	-	-
BOULDER JUNCTION ACCESS GENERAL IMPROVEMENT DISTRICT - TRAVEL DEMAND MANAGEMENT FUND						
Administrative Specialist II	$ -	$ 2,771	$ 2,771	-	0.03	0.03
Department Master/Strategic Plan	-	10,000	10,000	-	-	-
DOWNTOWN COMMERCIAL DISTRICT (CAGID) FUND						
Administrative Specialist II - Reallocation to General Fund and Boulder Junction GID Parking and TDM Funds (above)	$ -	$ (11,359)	$ (11,359)	-	-	-
Department Master/Strategic Plan	-	90,000	90,000	-	-	-
Downtown Boulder Eco pass Program	991,896	1,066,782	74,886	-	-	-
UNIVERSITY HILL COMMERCIAL DISTRICT (UGHID) FUND						
Administrative Specialist II - Reallocation to General Fund and Boulder Junction GID Parking and TDM Funds (above)	$ -	$ (1,262)	$ (1,262)	-	-	-
Department Master/Strategic Plan	-	20,000	20,000	-	-	-
Total Changes, Community Vitality			$ 493,189			0.50
ENERGY STRATEGY AND ELECTRIC UTILITY DEVELOPMENT PROJECT						
GENERAL FUND						
Replenish Contingency Funding	$ -	$ 447,639	$ 447,639	7.75	6.50	(1.25)
Total Changes, ES/EUD Project			$ 447,639			(1.25)

ATTACHMENT A Department / Fund / Action	2016 Approved Budget	2017 Recommended Budget	Total Change	2016 FTE	2017 FTE	FTE Change
FINANCE						
GENERAL FUND						
Extend Flood Recovery/FEMA Reimbursement Staffing	$ 83,016	$ 100,335	$ 17,319	1.50	1.50	-
Total Changes, Finance			$ 17,319			-
FIRE-RESCUE						
GENERAL FUND						
HAZMAT Authority	$ -	$ 101,945	$ 101,945	-	-	-
Office of Emergency Management (OEM) Cost Increases	170,471	182,230	11,759	-	-	-
Total Changes, Fire			$ 113,704			-
GENERAL GOVERNANCE						
GENERAL FUND						
Citywide Event Management	$ 115,000	$ 140,000	$ 25,000	-	-	-
Total Changes, General Governance			$ 25,000			-
HUMAN RESOURCES						
GENERAL FUND						
Learning and Organizational Development (L&OD) Specialist - Extend Fixed-Term for two years	$ 103,065	$ 106,156	$ 3,091	1.00	1.00	-
Intercultural Development Inventory	-	165,200	165,200	-	-	-
ACA Compliance Monitoring	-	70,000	70,000	-	-	-
Total Changes, Human Resources			$ 238,291			-
HUMAN SERVICES						
GENERAL FUND						
Early Diversion Get Engaged (EDGE) Program	$ -	$ 142,000	$ 142,000	-	-	-
Total Changes, Human Services			$ 142,000			-

ATTACHMENT A Department / Fund / Action	2016 Approved Budget	2017 Recommended Budget	Total Change	2016 FTE	2017 FTE	FTE Change
INFORMATION TECHNOLOGY						
GENERAL FUND						
Actionable Open Analytics	$ -	$ 10,000	$ 10,000	-	-	-
Council Technology Support Position - Convert from Fixed-term to Standard	81,067	83,500	2,433	1.00	1.00	-
Applications Division Internship Program	-	18,275	18,275	-	-	-
Applications Support Position	-	67,440	67,440	-	1.00	1.00
Consulting/Engineering Support for Community Broadband Initiative	-	150,000	150,000	-	-	-
Security Enhancement Projects	-	72,000	72,000	-	-	-
Total Changes, Information Technology			$ 320,148			1.00
LIBRARY AND ARTS						
GENERAL FUND						
Arts Grants	$ 225,000	$ 675,000	$ 450,000	-	-	-
Civic Area Public Art	-	175,000	175,000	-	-	-
Arts Programming and Administration	-	71,000	71,000	-	0.25	0.25
Creative Technologist for Makerspace	-	92,592	92,592	-	1.00	1.00
Early Literacy App	-	10,000	10,000	-	-	-
Reallocation of Library Maintenance Positions to Public-Works-DSS	79,487	-	(79,487)	2.00	-	(2.00)
Total Changes, Library and Arts			$ 719,105			(0.75)
OPEN SPACE AND MOUNTAIN PARKS						
OPEN SPACE FUND						
Visitor Use Technician - Convert Fixed-Term to Standard	$ 58,572	$ 65,000	$ 6,428	1.00	1.00	-
Ditch Assessments	149,000	230,000	81,000	-	-	-
Trails Contracts Manager - Extend Fixed-Term for One Year	88,350	91,000	2,650	1.00	1.00	-
Seasonal Employee Classification - Conversion to Standard; Partial Year Schedule	-	45,520	45,520	-	12.00	12.00
Total Changes, Open Space and Mountain Parks			$ 135,598			12.00

ATTACHMENT A Department / Fund / Action	2016 Approved Budget	2017 Recommended Budget	Total Change	2016 FTE	2017 FTE	FTE Change
PARKS AND RECREATION						
GENERAL FUND						
Lead Maintenance Position - Horticulture	$ -	$ 64,487	$ 64,487	-	1.00	1.00
Parks Operations Maintenance and Improvements	-	45,000	45,000	-	-	-
	-	-	-	-	-	-
0.25 CENT SALES TAX FUND						
Continue Civic Area Activation	103,367	150,625	47,258	1.00	1.00	-
Marketing	34,409	73,282	38,873	0.50	0.75	0.25
Park Operations and Maintenance Improvements	-	60,500	60,500	-	-	-
Seasonal Employees Compensation Increase	-	10,000	10,000	-	-	-
RECREATION ACTIVITY FUND						
Maintenance Position - Boulder Reservoir	-	15,548	15,548	-	0.75	0.75
Silver Sneakers Classes	-	68,339	68,339	-	-	-
Water Safety Position - Boulder Reservoir	-	17,197	17,197	-	0.75	0.75
Increase Duration of Goats and Gardens Camp	-	22,560	22,560	-	-	-
Seasonal Employees Compensation Increase	-	10,000	10,000	-	-	-
Gymnastics Flyers (Competitive Program)	57,000	-	(57,000)	-	-	-
Total Changes, Parks and Recreation			$ 342,762			2.75
PLANNING, HOUSING, AND SUSTAINABILITY						
AFFORDABLE HOUSING FUND						
Housing Strategy	$ -	$ 141,500	$ 141,500	-	1.00	1.00
GENERAL FUND						
Communications Specialist II Position - Extend Fixed-Term for Two Years	$ 41,091	$ 43,000	$ 1,909	0.50	0.50	-
Employee Conservation Coordinator	60,857	60,857	-	0.25	0.75	0.50
Planner I Position - Extend Fixed-Term for Two Years	69,733	76,000	6,267	1.00	1.00	-
Zero Waste Compliance Assistant	76,000	76,000	-	-	1.00	1.00
Climate Commitment Implementation	-	50,000	50,000	-	-	-
Central Boulder Long-Term Planning - Civic Area East Bookend Planning	-	210,900	210,900	-	-	-
Central Boulder Long-Term Planning - Alpine Balsam Site Planning	-	213,900	213,900	-	-	-

ATTACHMENT A Department / Fund / Action	2016 Approved Budget	2017 Recommended Budget	Total Change	2016 FTE	2017 FTE	FTE Change
PLANNING, HOUSING, AND SUSTAINABILITY CONTINUED						
CLIMATE ACTION PLAN (CAP) TAX FUND						
Communications Specialist II Position - Extend Fixed-Term for Two Years	$ 41,091	$ 43,000	$ 1,909	0.50	0.50	-
PLANNING AND DEVELOPMENT SERVICES (P&DS) FUND						
Code Assessment	-	150,000	150,000	-	-	-
Central Boulder Long-Term Planning - Sr. Project Manager Extend Fixed-Term for Two Years	119,806	124,000	4,194	1.00	1.00	-
Central Boulder Long-Term Planning - Administrative Specialist II Extend Fixed-Term for Two Years	52,783	55,000	2,217	1.00	1.00	-
Central Boulder Long-Term Planning - Civic Area East Bookend Planning	-	50,000	50,000	-	-	-
Landlink Development and Information Tracking System Replacement Project - Extend Fixed Term for Two-Years	-	26,000	26,000	-	0.34	0.34
Public Works Project Coordinator - Extend Fixed-Term for Two Years	10,207	10,888	681	0.08	0.08	-
Total Changes, Planning, Housing, and Sustainability			$ 859,477			2.84
POLICE						
GENERAL FUND						
Administrative Specialist II - Body-Worn Camera Program	$ -	$ 59,821	$ 59,821	-	1.00	1.00
Total Changes, Police			$ 59,821			1.00
PUBLIC WORKS - DEVELOPMENT AND SUPPORT SERVICES						
GENERAL FUND						
Brenton Building Utilities Costs	83,000	117,500	34,500	-	-	-
Public Works Project Coordinator - Extend Fixed-Term for Two Years	1,379	1,418	39	0.01	0.01	-
Reallocation of Library Maintenance Positions	-	79,487	79,487	-	2.00	2.00
CAPITAL DEVELOPMENT FUND						
Central Boulder Long-Term Planning - Alpine Balsam Site Planning	-	5,100	5,100	-	-	-
Central Boulder Long-Term Planning - Civic Area East Bookend Planning	-	5,100	5,100	-	-	-
PLANNING AND DEVELOPMENT SERVICES (P&DS) FUND						
Landlink Development and Information Tracking System Replacement Project - Extend Fixed Term for Two-Years	$ 114,201	$ 102,000	$ (12,201)	1.00	0.66	(0.34)
Public Works Project Coordinator - Extend Fixed-Term for Two Years	20,415	21,776	1,361	0.16	0.16	-
Energy Code Specialist	-	80,815	80,815	-	0.50	0.50
Total Changes, Public Works - Development and Support Services			$ 194,201			2.16

ATTACHMENT A Department / Fund / Action	2016 Approved Budget	2017 Recommended Budget	Total Change	2016 FTE	2017 FTE	FTE Change
PUBLIC WORKS - TRANSPORTATION						
GENERAL FUND						
Access/TDM/Parking Mgmt. Strategies for City Employees in Civic Area	$ 50,000	$ 50,000	$ -	-	-	-
Administrative Specialists - Extend Fixed-Terms for Two Years	11,914	12,271	357	0.20	0.20	-
TRANSPORTATION FUND						
Public Works Project Coordinator - Extend Fixed-Term for Two Years	$ 20,685	$ 21,266	$ 581	0.15	0.15	-
Ongoing Lighting Expense	-	61,000	61,000	-	-	-
Administrative Specialists - Extend Fixed-Terms for Two Years	40,506	41,721	1,215	0.68	0.68	-
Data/Metrics Collection, Management, and Analysis	-	90,000	90,000	-	1.00	1.00
Total Changes, Public Works - Transportation			$ 153,153			1.00
PUBLIC WORKS - UTILITIES						
STORMWATER UTILITY FUND						
Public Works Project Coordinator - Extend Fixed-Term for Two Years	$ 20,685	$ 21,266	$ 581	0.15	0.15	-
Ditch Companies Assessment Costs	49,442	96,775	47,333	-	-	-
Administrative Specialists - Extend Fixed-Terms for Two Years	9,531	9,817	286	0.16	0.16	-
WASTEWATER UTILITY FUND						
Public Works Project Coordinator - Extend Fixed-Term for Two Years	$ 20,685	$ 21,266	$ 581	0.15	0.15	-
Administrative Specialists - Extend Fixed-Terms for Two Years	26,210	26,996	786	0.44	0.44	-
WATER UTILITY FUND						
Public Works Project Coordinator - Extend Fixed-Term for Two Years	$ 41,371	$ 42,531	$ 1,160	0.30	0.30	-
Administrative Specialists - Extend Fixed-Terms for Two Years	30,976	31,905	929	0.52	0.52	-
Customer Information Services Tech Support Specialist	90,502	104,530	14,028	0.75	1.00	0.25
Plant Operator A-D - Convert Fixed-Term to Standard	64,018	64,018	-	1.00	1.00	-
Total Changes, Public Works - Utilities			$ 65,684			0.25

City of Boulder

ATTACHMENT B
2017 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						
Citywide	Transform Boulder Business Initiative ERP Implementation	-	-	650,000	-	This funding will cover the cost of implementing the final ERP modules for Human Resources and Finance.
City Attorney	Offsite Records Management	-	-	78,444	-	
City Clerk	Boards and Commissions Annual Reception	5,000	-	-	-	
City Clerk	City Clerk Training	-	-	5,000	-	
City Manager's Office	Colorado Communities Climate Coalition Membership	30,000	-	-	-	
City Manager's Office	Community Perception Assessment	-	-	100,000	-	Assessment will address crime and delinquency within Boulder.
City Manager's Office	Neighborhood Services Programming	36,734	-	-	-	Funding will support the Neighborhood Leadership Summit, the Block Party Trailer, Living Room Conversations.
City Manager's Office	Volunteer Program Implementation	22,000	-	-	-	
City Manager's Office	Resilience	-	-	248,785	1.00	Extends the Chief Resilience Officer position for 2-years and provides $110,000 NPE funding for resilience strategy implementation.
City Manager's Office	Increased Funding for State Lobbying Contract	11,000	-	-	-	
Communications	Staffing for Expanded Video Coverage of Public Meetings	-	0.75	-	-	This is a conversion of $60,000 in NPE for temporary staffing to cover a 3/4 time standard position and associated NPE for a program previously approved ongoing by council.
Community Vitality	Administrative Specialist II	29,882	0.44	-	-	
Community Vitality	Boulder Junction On-Street Parking Pay Stations	10,500	-	26,250	-	One-time funding for purchase as well as funding for ongoing operations and maintenance.
Community Vitality	Chautauqua Access Management Plan Implementation	-	-	100,000	-	

ATTACHMENT B Fund / Department	Action	Ongoing Funds	Ongoing FTE	One Time Funds	Fixed Term FTE	Additional Information
GENERAL FUND CONTINUED						
Community Vitality	Department Master Plan	-	-	70,000	-	
Community Vitality	Hill Community Development Programming	-	-	37,500	-	
Community Vitality	Hill Reinvestment Strategy - Eco pass and Residential Services District	-	-	116,000	-	
Community Vitality	Civic Area Parking Pay Stations	16,750	-	-	-	Funding for ongoing operations and maintenance.
Energy Strategy and Electric Utility Development	Replenish Contingency Funding	-	-	447,639	6.50	
Finance	Extend Flood Recovery/FEMA Reimbursement Staffing	-	-	92,948	1.50	
Fire-Rescue	HAZMAT Authority	101,945	-	-	-	This funding will allow Boulder Fire & Rescue to join the Boulder County Hazardous Substance Response Team which will improve HAZMAT response time.
Fire-Rescue	Office of Emergency Management (OEM) Cost Increases	7,500	-	4,259	-	
General Governance	Citywide Event Management	-	-	140,000	-	
Human Resources	Learning and Organizational Development (L&OD) Specialist - Extend Fixed-Term for two years	-	-	53,078	1.00	L&OD Position expires in June of 2017 and this represents 6-months' worth of funding extension.
Human Resources	Intercultural Development Inventory	-	-	165,200	-	
Human Resources	ACA Compliance	70,000	-	-	-	This funding will cover outsourced tracking of ACA compliance for Seasonal, Temporary and Part-Time Standard Employees.
Human Services	Early Diversion Get Engaged (EDGE) Program	-	-	142,000	-	The EDGE program supports efforts to divert individuals with mental illness and addictions away from the criminal justice system. Grant funding is being sought for the future.
Information Technology	Actionable Open Analytics	10,000	-	-	-	

ATTACHMENT B Fund / Department	Action	Ongoing Funds	Ongoing FTE	One Time Funds	Fixed Term FTE	Additional Information
GENERAL FUND CONTINUED						
Information Technology	Council Technology Support Position - Convert from Fixed-term to Standard	83,500	1.00	-	-	
Information Technology	Applications Division Internship Program	18,275	-	-	-	
Information Technology	Applications Support Position	-	-	67,440	1.00	2yr fixed-term
Information Technology	Consulting/Engineering Support for Community Broadband Initiative	-	-	150,000	-	
Information Technology	Security Enhancement Projects	72,000	-	4,500	-	
Library and Arts	Arts Grants	-	-	450,000	-	
Library and Arts	Civic Area Public Art	-	-	175,000	-	This is supplemental funding to leverage the $280,000 in existing Community, Culture and Safety Tax funding for Civic Area Public Art.
Library and Arts	Arts Programming and Administration	71,000	0.25	-	-	This increases an existing position to full-time from 3/4 time and provides NPE for programming activities.
Library and Arts	Early Literacy App	10,000	-	-	-	
Library and Arts	Creative Technologist for Makerspace	-	-	92,592	1.00	2yr fixed-term
Library and Arts	Reallocation of Library Maintenance Positions to PW-DSS	(79,487)	(2.00)			
Parks and Recreation	Lead Maintenance Position - Horticulture	64,487	1.00	-	-	
Parks and Recreation	Park Operations Maintenance and Improvements	45,000	-	-	-	This funding covers contracted costs for removal of hazardous materials in park spaces.
Planning, Housing and Sustainability	Communication Specialist II Position - Extend Fixed-Term for Two Years	-	-	43,000	0.50	Funding extension until 2019
Planning, Housing and Sustainability	Employee Conservation Coordinator	-	0.50	-	-	Funding for these additional staff hours is being sourced through budget reallocation.
Planning, Housing and Sustainability	Planner I Position - Extend-Fixed Term for Two Years	-	-	76,000	1.00	
Planning, Housing and Sustainability	Zero Waste Compliance Assistant Position	-	-	-	1.00	2yr fixed-term. Funding for this position is being sourced through budget reallocation from NPE.

ATTACHMENT B Fund / Department	Action	Ongoing Funds	Ongoing FTE	One Time Funds	Fixed Term FTE	Additional Information
GENERAL FUND CONTINUED						
Planning, Housing and Sustainability	Climate Commitment Implementation	50,000	-	-	-	
Planning, Housing and Sustainability	Central Boulder Long-Term Planning - Alpine Balsam Site Planning	-	-	210,900	-	This represents the General Fund's portion of the costs including site area planning, redevelopment scenario analysis, and communications and outreach.
Planning, Housing and Sustainability	Central Boulder Long-Term Planning - Civic Area East Bookend Planning	-	-	213,900	-	
Police	Administrative Specialist II	59,821	1.00	-	-	This position will support the processing of body-worn camera footage.
PW-Development and Support Services	Brenton Building Utilities Costs	34,500	-	-	-	
PW-Development and Support Services	Public Works Project Coordinator - Extend Fixed-Term for Two Years	-	-	1,418	0.01	This represents the General Fund's portion of the position's cost.
PW-Development and Support Services	Reallocation of Library Maintenance Positions	79,487	2.00	-	-	
PW-Transportation	Access/TDM/Parking Mgmt. Strategies for City Employees in Civic Area	-	-	50,000	-	
PW-Transportation, Utilities	Administrative Specialists - Extend Fixed-Terms for Two Years	-	-	12,271	0.20	Funding is split between General Fund, Utilities Funds, and Transportation Fund.
	Total Changes	$ 859,894	4.94	$4,024,124	14.71	
0.25 CENT SALES TAX FUND						
Parks and Recreation	Continue Civic Area Activation	50,000	-	100,625	1.00	Includes 1yr fixed-term extension and $80,000 in programming funding.
Parks and Recreation	Marketing	21,000	-	17,873	0.25	
Parks and Recreation	Park Operations and Maintenance Improvements	60,500	-	-	-	
Parks and Recreation	Seasonal Budget Increase	10,000	-	-	-	
	Total Changes	$ 141,500	-	$ 118,498	1.25	

ATTACHMENT B Fund / Department	Action	Ongoing Funds	Ongoing FTE	One Time Funds	Fixed Term FTE	Additional Information
AFFORDABLE HOUSING FUND						
Planning, Housing and Sustainability	Housing Strategy	141,500	1.00	-	-	Includes 1.0 FTE Planner II position along w ith $44,000 in programming funding.
	Total Changes	$ 141,500	1.00	$ -	-	
BOULDER JUNCTION ACCESS GENERAL IMPROVEMENT DISTRICT - PARKING FUND						
Community Vitality	Administrative Specialist II	2,771	0.03	-	-	
Community Vitality	Department Master/Strategic Plan	-	-	10,000	-	
	Total Changes	$ 2,771	0.03	$ 10,000	-	
BOULDER JUNCTION ACCESS GENERAL IMPROVEMENT DISTRICT - TRAVEL DEMAND MANAGEMENT FUND						
Community Vitality	Administrative Specialist II	2,771	0.03	-	-	
Community Vitality	Department Master/Strategic Plan	-	-	10,000	-	
	Total Changes	$ 2,771	0.03	$ 10,000	-	
CAPITAL DEVELOPMENT FUND						
PW-Facilities and Asset Management	Brenton Building Renovation Costs	-	-	2,100,000	-	
Planning, Housing and Sustainability	Central Boulder Long-Term Planning - Alpine Balsam Site Planning	-	-	5,100	-	
Planning, Housing and Sustainability	Central Boulder Long-Term Planning - Civic Area East Bookend Planning	-	-	5,100	-	
	Total Changes	$ -	-	$2,110,200	-	
CLIMATE ACTION PLAN (CAP) TAX FUND						
Planning, Housing and Sustainability	Communications Specialist II - Extend Fixed-Term for Tw o Years	-	-	43,000	0.50	Funding extension for this position through 2019.
	Total Changes	$ -	-	$ 43,000	0.50	

ATTACHMENT B Fund / Department	Action	Ongoing Funds	Ongoing FTE	One Time Funds	Fixed Term FTE	Additional Information
DOWNTOWN COMMERCIAL DISTRICT (CAGID) FUND						
Community Vitality	Administrative Specialist II	-	(11,359)	(11,359)	-	This represents reallocation of budget from CAGID.
Community Vitality	Department Master/Strategic Plan	-	-	90,000	-	
Community Vitality	Downtown Boulder Eco pass Program	74,886	-	-	-	
	Total Changes	$ 74,886	(11,359)	$ 78,641	-	
OPEN SPACE FUND						
OSMP	Visitor Use Technician - Convert Fixed-Term to Standard	65,000	1.00	-	-	
OSMP	Ditch Assessments	81,000	-	-	-	
OSMP	Trails Contracts Manager - Extend Fixed-Term for One Year	-	-	91,000	1.00	
OSMP	Seasonal Employee Classification - Conversion to Partial Year Schedule	45,520	12.00	-	-	Conversion of 16 seasonal crew leads (equivalent of 12.0 FTE) to 10-month standard partial year schedule employees. The seasonal staff count was not previously included in total FTE counts, however, this is a classification change, not a change in workforce numbers.
	Total Changes	$ 191,520	13.00	$ 91,000	1.00	
PLANNING AND DEVELOPMENT SERVICES (P&DS) FUND						
Planning, Housing and Sustainability	Code Assessment	-	-	150,000	-	
PW-Development and Support Services	Energy Code Specialist	-	-	80,815	0.50	3yr fixed-term
PW-Development and Support Services	Landlink Development and Information Tracking System Replacement Project	-	-	128,000	1.00	Includes two-year extension of fixed-term support position.
PW-Development and Support Services	Public Works Project Coordinator - Extend Fixed-Term for Two Years	-	-	34,025	0.24	2yr fixed-term; Remaining 0.76 FTE of position is budgeted in Transportation and Utilities Funds.

ATTACHMENT B Fund / Department	Action	Ongoing Funds	Ongoing FTE	One Time Funds	Fixed Term FTE	Additional Information
PLANNING AND DEVELOPMENT SERVICES (P&DS) FUND CONTINUED						
PW-Development and Support Services	Central Boulder Long-Term Planning - Senior Project Manager - Extend Fixed Term for Two Years	-	-	124,000	1.00	
PW-Development and Support Services	Central Boulder Long-Term Planning - Administrative Specialist II - Extend Fixed Term for Two Years	-	-	55,000	1.00	
PW-Development and Support Services	Central Boulder Long-Term Planning - Civic Area East Bookend Planning	-	-	50,000	-	
	Total Changes	$ -	-	$ 621,840	3.74	
RECREATION ACTIVITY FUND						
Parks and Recreation	Maintenance Position - Boulder Reservoir	-	-	18,548	0.75	Position funding is offset by existing seasonal staff budget on a pilot basis.
Parks and Recreation	Silver Sneakers Classes	68,339	-	-	-	It is expected that revenues will offset costs.
Parks and Recreation	Water Safety Position - Boulder Reservoir	-	-	17,197	0.75	Position funding is offset by existing seasonal staff budget on a pilot basis.
Parks and Recreation	Increase Duration of Goats and Gardens Camp	22,560	-	-	-	
Parks and Recreation	Seasonal Budget Increase	10,000	-	-	-	
Parks and Recreation	Gymnastics Flyers (Competitive Program)	(57,000)	-	-	-	The competitive portion of this program is being transferred to a parent-run non-profit organization.
	Total Changes	$ 43,899	-	$ 35,745	1.50	
STORMWATER UTILITIES FUND						
PW-Utilities	Public Works Project Coordinator - Extend Fixed-Term for Two Years	-	-	21,266	0.15	2yr fixed-term; Remaining 0.85 FTE of position is budgeted in Transportation and P&DS Funds.
PW-Utilities	Ditch Companies Assessment Costs	47,333	-	-	-	
PW-Utilities	Administrative Specialists - Extend Fixed-Terms for Two Years	-	-	9,817	0.16	Funding is split between General Fund, Utilities Funds, and Transportation Fund.
	Total Changes	$ 47,333	-	$ 31,083	0.31	

ATTACHMENT B Fund / Department	Action	Ongoing Funds	Ongoing FTE	One Time Funds	Fixed Term FTE	Additional Information
TRANSPORTATION FUND						
PW-Transportation	Public Works Project Coordinator - Extend Fixed-Term for Two Years	-	-	21,266	0.15	2yr fixed-term; Remaining 0.85 FTE of position is budgeted in Utilities and P&DS Funds.
PW-Transportation	Ongoing Lighting Expense	61,000	-	-	-	This represents supplemental operating funds for lighting improvements funded with Community, Culture and Safety Tax revenues.
PW-Transportation	Administrative Specialists - Extend Fixed-Terms for Two Years	-	-	41,721	0.68	Funding is split between General Fund, Utilities Funds, and Transportation Fund.
PW-Transportation	Data/Metrics Collection, Management, and Analysis	60,000	1.00	30,000	-	Includes a Transportation Technician position.
	Total Changes	$ 121,000	1.00	$ 92,987	0.83	
UNIVERSITY HILL COMMERCIAL DISTRICT (UHGID) FUND						
Community Vitality	Administrative Specialist II	(1,262)	-	-	-	This represents reallocation of budget from UGHID for this position.
Community Vitality	Department Master/Strategic	-	-	20,000	-	
	Total Changes	$ (1,262)	-	$ 20,000	-	
WASTEWATER UTILITY FUND						
PW-Utilities	Public Works Project Coordinator - Extend Fixed-Term for Two Years	-	-	21,266	0.15	2yr fixed-term; Remaining 0.85 FTE of position is budgeted in Stormwater, Water and P&DS Funds.
PW-Utilities	Administrative Specialists - Extend Fixed-Terms for Two Years	-	-	26,996	0.44	Funding is split between General Fund, Utilities Funds, and Transportation Fund.
	Total Changes	$ -	-	$ 48,262	0.59	

ATTACHMENT B Fund / Department	Action	Ongoing Funds	Ongoing FTE	One Time Funds	Fixed Term FTE	Additional Information
WATER UTILITY FUND						
PW-Utilities	Public Works Project Coordinator - Extend Fixed-Term for Two Years	-	-	42,531	0.30	2yr fixed-term; Remaining 0.70 FTE of position is budgeted in Stormwater, Wastewater and P&DS Funds.
PW-Utilities	Customer Information Services Tech Support Specialist - Extend Fixed-Term for One Year	-	-	26,000	0.25	
PW-Utilities	Plant Operator A-D - Convert Fixed-Term to Standard	-	1.00	-	-	The funding for this position is being reallocated from the overtime budget.
PW-Utilities	Administrative Specialists - Extend Fixed-Terms for Two Years	-	-	31,905	0.52	Funding is split between General Fund, Utilities Funds, and Transportation Fund.
	Total Changes	$ -	1.00	$ 100,436	1.07	

City of Boulder

ATTACHMENT C
2017 SIGNIFICANT CITYWIDE STAFFING/COMPLIANCE BUDGET CHANGES

ATTACHMENT C

Fund	Ongoing Funds	Additional Information
AFFORDABLE CARE ACT MEDICAL INSURANCE COMPLIANCE COSTS		
General Fund	$ 36,928	
0.25 Cent Sales Tax Fund	4,575	
Open Space Fund	176,000	
Recreation Activity Fund	179,087	
Transportation Fund	4,575	
Water Utility Fund	4,575	
Total	$ 405,740	

FAIR LABOR STANDARDS ACT COMPLIANCE COSTS		
General Fund	$ 35,459	
Planning and Development Services (P&DS) Fund	16,093	
Recreationa Activity Fund	2,527	
Open Space Fund	6,222	
Total	$ 60,301	

LIVING WAGE		**DIRECT LABOR COST**	**CONTRACTED LABOR COST**
General Fund[1]	$ 806,432	$ 45,019	$ 761,413
0.25 Cent Sales Tax Fund	40,227	71	40,156
Affordable Housing Fund	78	78	
Boulder Junction Capital Improvement Fund	1,724		1,724
Climate Action Plan (CAP) Tax Fund	1,039	1,309	
Community Development Block Grant (CDBG) Fund	531	531	
Community Housing Assistance Program (CHAP) Fund	78	78	
Dow ntow n Commercial District (CAGID) Fund	32,905	22,636	10,269
Open Space Fund	41,732	105	41,627
Permanent Parks and Recreation Fund	2,733		2,733
Planning and Development Services (P&DS) Fund	6,627	6,627	
Recreationa Activity Fund	106,962	19,529	87,433
Stormw ater Utilities Fund	13,531	6,724	6,807
Transportation Development Fund	625		625
Transportation Fund	141,235	20,712	120,523
University Hill Commercial District (UGHID) Fund	5,867	124	5,743
Wastew ater Utility Fund	19,523	5,175	14,348
Water Utility Fund	16,281	5,007	11,274
Total	$ 1,238,130	$ 133,725	$ 1,104,675

[1]$631,920 of the $761,413 in General Fund Direct Labor Cost is attributable to the Fire-Rescue Department's ambulance contract w ith American Medical Response (AMR).

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.

The City Council is currently reviewing the city's development excise taxes and impact fee schedules. These taxes and fees are designed to mitigate the impact of new development on the city's capital infrastructure. The updated tax rates and fee schedules will go before council for final consideration and/or adoption in Fall 2016. 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 2017–2022 Capital Improvement Plan. In 2015, and in the absence of a franchise agreement with Xcel and while the city continued to explore the potential of creating a municipal electric utility, voters approved the extension of the portion of the Utility Occupation Tax used for general city services and programs. The ballot measure extended the tax until Dec. 31, 2022. If funding is not continued past 2022, 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, as needed.

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). Construction projects are currently in progress, are expected to be completed in 2018. Details of the Community, Culture and Safety Project can be found in the draft 2017–2022 Capital Improvement Plan. In 2015, the City of Boulder completed the sale of $40 million in certificates of participation (COP), proceed of which were used for the purchase of Boulder Community Health's Broadway campus. The debt service on these COPs is covered by increased property tax revenues in the General Fund, designated for this purpose, in line with city financial policies of identifying new revenue for new expenditures.

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 updated in 2016. The results of this are being applied to the 2017 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 has been eliminated.

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

Purpose of PBB

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.

Priority Based Budgeting (PBB)

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.

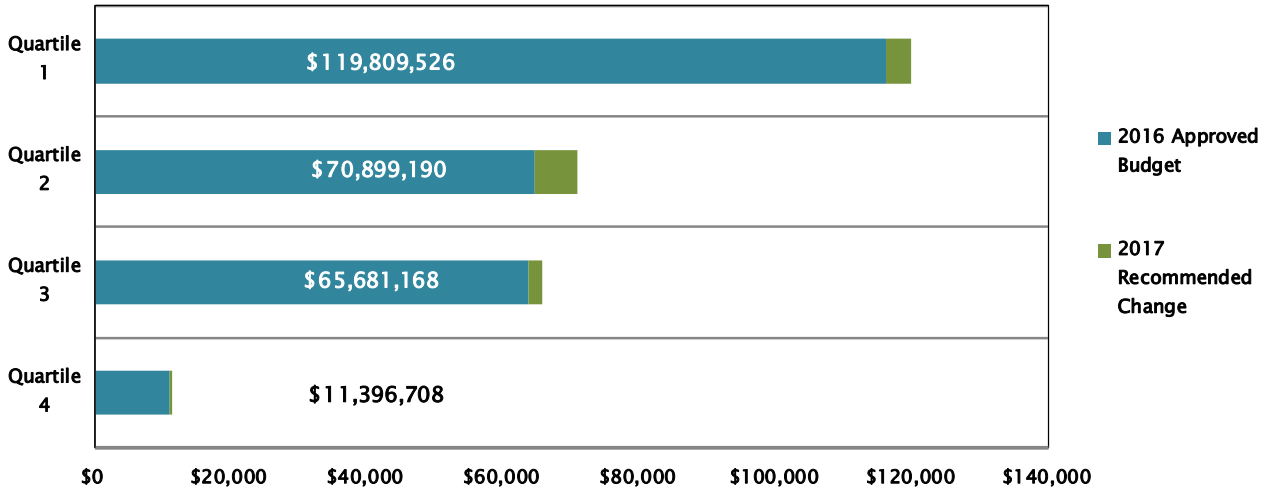
2017 PBB Outcomes

Now integrated into its seventh 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 2017 PBB process was able to maintain the quartile information previously identified and the 2017 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 2017 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 2017 budget and budget additions by Quartile. The largest amount of new or reallocated investment is in Quartile 2, with a lesser amount of investment in Quartiles 1 and 3.

Figure 2-02: Budget Allocations for 2017 in PBB 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 most significant increase occurred in quartile 2 with a 9.8% increase over 2016. The majority of this increase is due to increases in DET and impact fees capital development, cost allocation and arts funding in the Library, and general increases due to the Affordable Care Act and living wage in both Parks and Recreation and OSMP. There are also quartile 2 program increases in Police for code enforcement, general investigations and major crimes units.

Table 2-01: Proportion of Funding by PBB Quartile

PRIORITY BASED BUDGETING

Quartile	2016 Approved Budget	Share of 2016 Total (%)	2017 Recommended Change	Change to 2016 Budget (%)	2017 Recommended Budget	Share of 2017 Total (%)
Q1	$ 116,183,712	45.5%	$ 3,625,814	3.1%	$ 119,809,526	44.7%
Q2	$ 64,563,846	25.3%	$ 6,335,344	9.8%	$ 70,899,190	26.5%
Q3	$ 63,648,382	24.9%	$ 2,032,786	3.2%	$ 65,681,168	24.5%
Q4	$ 11,024,367	4.3%	$ 372,341	3.4%	$ 11,396,708	4.3%

City of Boulder

PRIORITY BASED BUDGETING (PBB) RESULTS AND ATTRIBUTES

2017 Recommended Budget

Policy goals for the 2017 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 2017 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.

Results (Cont'd)

COMMUNITY PROGRAMS (Cont'd)

- **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 ALLOCATIONS BY PRIORITY BASED BUDGETING (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: 2017 Budget Allocations by PBB Quartile, All City Programs

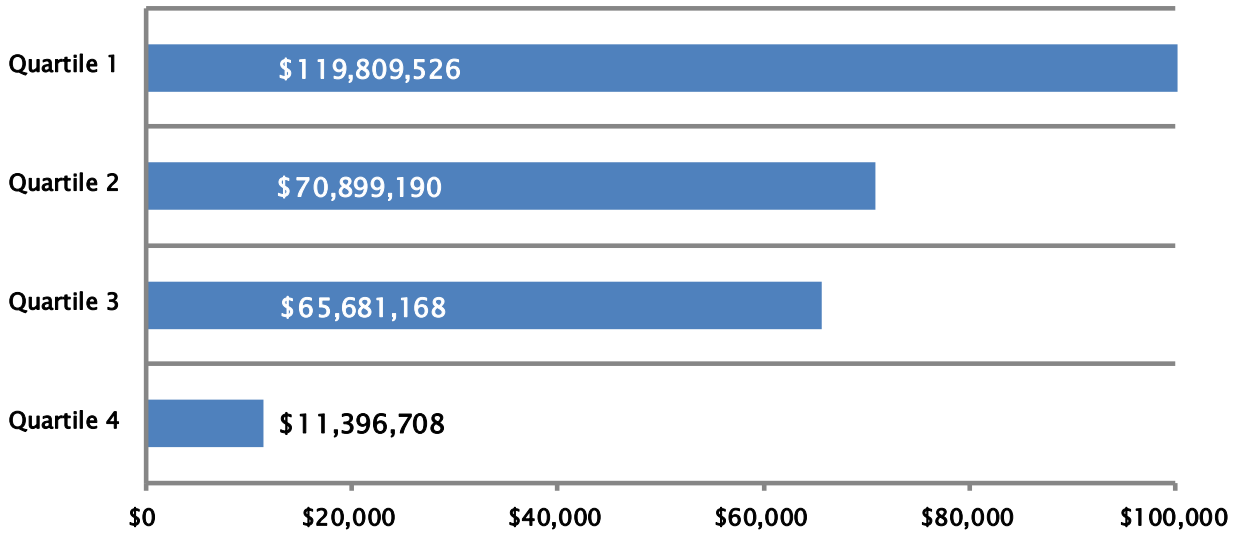


Figure 2-04: 2017 Budget Allocations by PBB Quartile for Community Programs

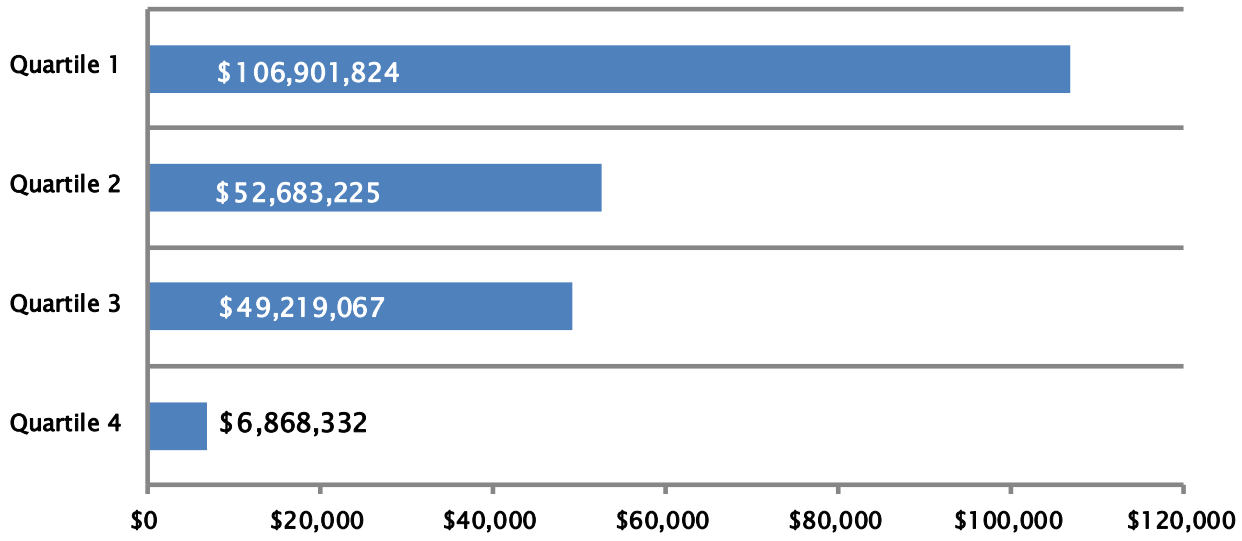
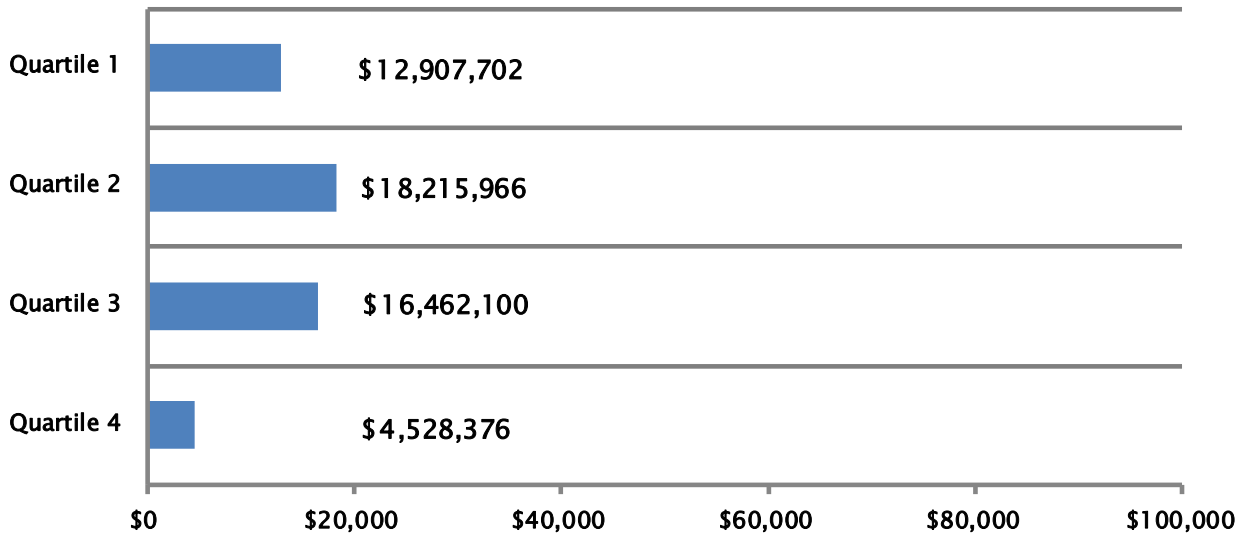


Figure 2-05: 2017 Budget Allocations by PBB Quartile for Governance Programs



City of Boulder

PRIORITY BASED BUDGETING (PBB) PROGRAMS BY QUARTILE

2017 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 Approved 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)* , The Healthiest Cities in America (#1) – *Niche*, Most Educated Metro Areas in the Nation (#2) – *ValuePenguin*, 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

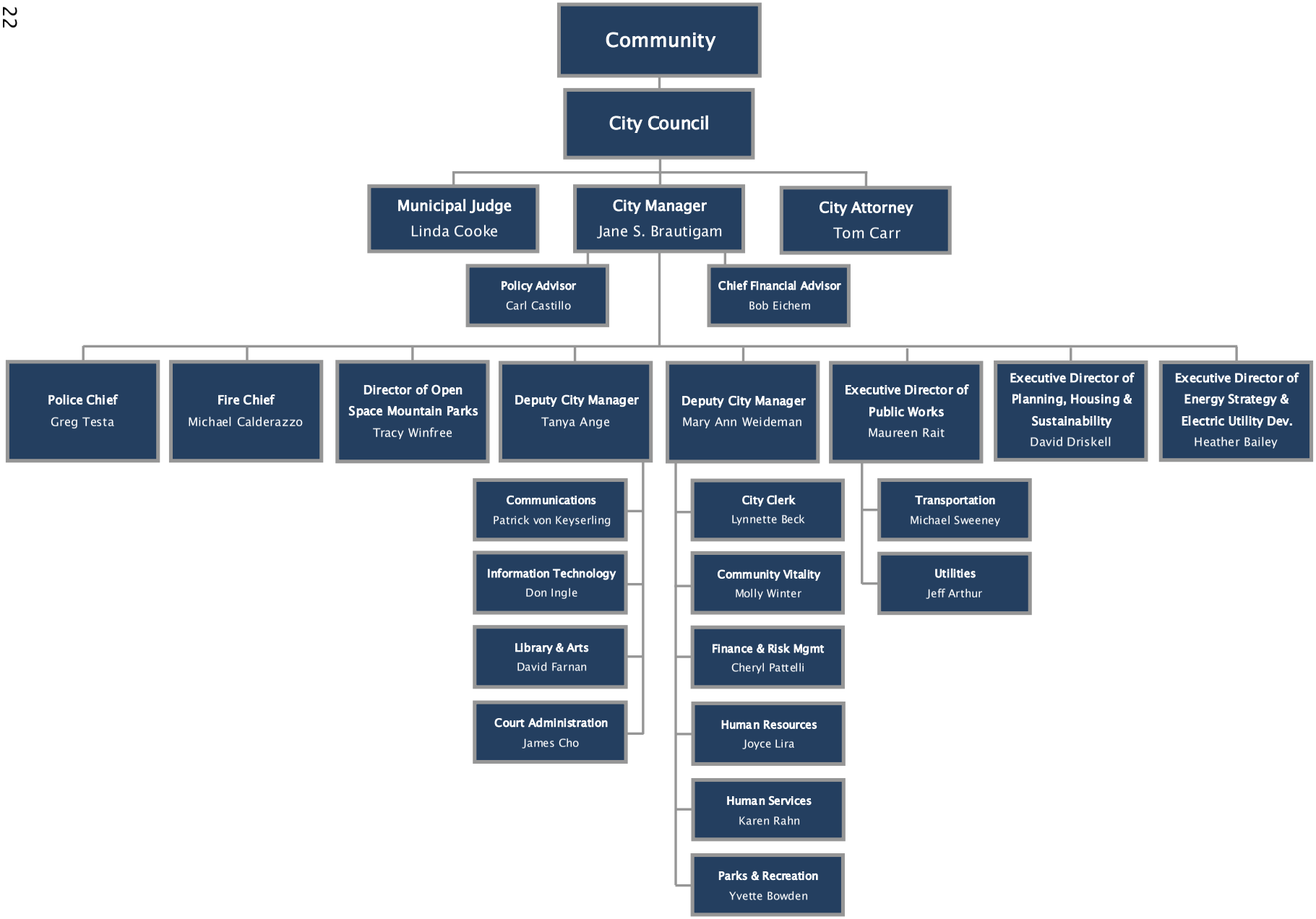
Population:	107,167[3]
Median Age:	29.9[1]
Median Education:	70% of residents with Bachelor's degree or higher[1]
Median Family Income:	$92,951[1]
Median Household Income:	$62,797[1]
Per Capita Income:	$38,401[1]
Median Value of Owner-Occupied Housing Units:	$499,200[2]
Median Rent:	$1,203[2]
Persons Below Poverty Level:	23.2%[2]
Unemployment Rate:	3.4% (Source: June 2016, Bureau of Labor Statistics)

[1] Source: Boulder Economic Council Demographic and Economic Data.

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

[3] Source: City of Boulder (Jan 1, 2016).

Figure 3-01: City of Boulder 2017 Organizational Chart



BUDGET PHILOSOPHY AND PROCESS

Budget Philosophy

Serving the public trust requires that the Annual 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 Approved 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 Approved 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.

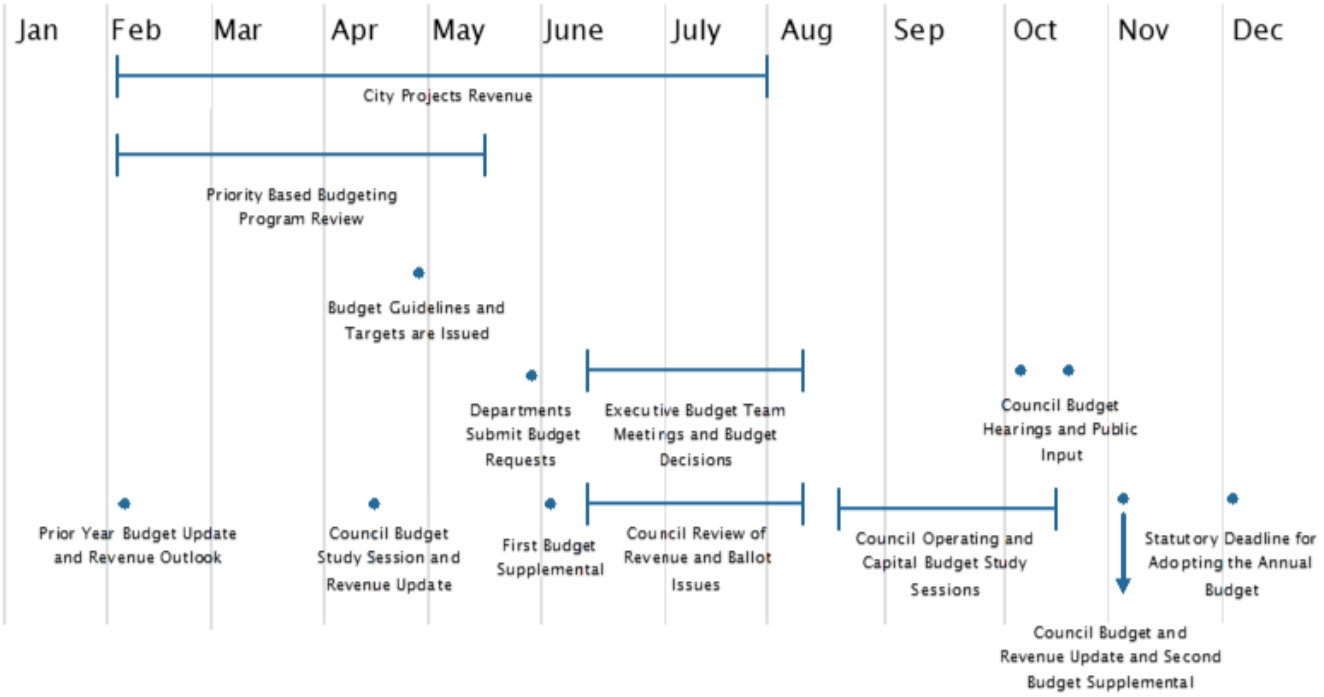
Departments begin developing their detailed budgets in May with review by boards and/or commissions where appropriate. The City Manager reviews departmental budgets in June/July and meets with staff as needed to discuss the proposals submitted by departments.

The Approved 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 Approved 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 Approved 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, gifts, donations, and other third-party 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
- Community, Culture and Safety Tax 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 real property every two years. As provided by state law, the residential rate is 7.96% of its actual value, and other property is 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

2017 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 approved 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 approved 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 approved 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 approved 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 approved 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

2017 Recommended Budget

Category	Reserve	Purpose	Current Reserve Policy	2017 Projected Amount	Reserve Policy Met (Yes/No)
GENERAL					
Projected 2017 Year-End Fund Balance Before Reserves				**$ 35,645,000**	
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 17% reserve.	23,561,000	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).	2,837,000	Yes
Projected 2017 Year-end Fund Balance After Reserves				**$ 9,247,000**	
.25 CENT SALES TAX					
Projected 2017 Year-End Fund Balance Before Reserves				**$ 3,066,613**	
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 2018. (5% in 2015; 10% in 2016,2017; 15% in 2018).	576,625	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.	160,000	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.	24,865	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.	94,472	Yes
Projected 2017 Year-end Fund Balance After Reserves				**$ 2,210,650**	
AFFORDABLE HOUSING					
Projected 2017 Year-End Fund Balance Before Reserves				**$ 795,427**	
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.	5,285	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).	18,783	Yes
Projected 2017 Year-end Fund Balance After Reserves				**$ 771,359**	
AIRPORT					
Projected 2017 Year-End Fund Balance Before Reserves				**$ 1,616,245**	
Emergency/ Stabilization	Designated Reserve	This is an unappropriated reserve for operating and capital emergencies and revenue shortfalls.	25% of Fund's operating budget.	98,391	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.	10,392	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).	7,386	Yes
Projected 2017 Year-end Fund Balance After Reserves				**$ 1,500,076**	

Reserve Policies

Category	Reserve	Purpose	Current Reserve Policy	2017 Projected Amount	Reserve Policy Met (Yes/No)
BOULDER JUNCTION GENERAL IMPROVEMENT DISTRICT -PARKING					
Projected 2017 Year-End Fund Balance Before Reserves				**$ 151,635**	
Emergency/ Stabilization	Designated Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	10% of Fund's operating budget.	46,568	Yes
Projected 2017 Year-end Fund Balance After Reserves				**$ 105,067**	
BOULDER JUNCTION GENERAL IMPROVEMENT DISTRICT - TDM					
Projected 2017 Year-End Fund Balance Before Reserves				**$ 181,206**	
Emergency/ Stabilization	Designated Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	10% of Fund's operating budget.	18,831	Yes
Projected 2017 Year-end Fund Balance After Reserves				**$ 162,375**	
BOULDER JUNCTION IMPROVEMENT					
Projected 2017 Year-End Fund Balance Before Reserves				**$ 220,106**	
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.	3,000	Yes
Projected 2017 Year-end Fund Balance After Reserves				**$ 217,106**	
CAPITAL DEVELOPMENT					
Projected 2017 Year-End Fund Balance Before Reserves				**$ 12,017,761**	
Emergency/ Stabilization	Emergency Reserve	Reserve was established to cover emergencies and revenue fluctuations.	Current reserve policy designates $500,000 to cover the purposes of the fund.	500,000	Yes
Projected 2017 Year-end Fund Balance After Reserves				**$ 11,517,761**	
CLIMATE ACTION PLAN					
Projected 2017 Year-End Fund Balance Before Reserves				**$ 83,412**	
Emergency/ Stabilization	Emergency Reserve	Reserve is to provide a cushion for revenue shortfalls, emergencies, and for expenditure opportunities.	Reserve is currently set at $50,000.	50,000	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve was established to fund 27th pay period which occurs every 11 years.	24,677	Yes
Projected 2017 Year-end Fund Balance After Reserves				**$ 8,735**	
COMMUNITY HOUSING ASSISTANCE PROGRAM					
Projected 2017 Year-End Fund Balance Before Reserves				**$ 31,692**	
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.	15,648	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).	16,044	Yes
Projected 2017 Year-end Fund Balance After Reserves				**$ -**	
COMPUTER REPLACEMENT					
Projected 2017 Year-End Fund Balance Before Reserves				**$ 7,770,788**	
Replacement	Replacement Reserve	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 2017 Year-end Fund Balance After Reserves				**$ 4,937,198**	

Category	Reserve	Purpose	Current Reserve Policy	2017 Projected Amount	Reserve Policy Met (Yes/No)
DOWNTOWN COMMERCIAL DISTRICT					
Projected 2017 Year-End Fund Balance Before Reserves				**$ 6,018,657**	
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.	521,437	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.	193,445	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	70,958	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 2017 Year-end Fund Balance After Reserves				**$ 5,232,817**	
EQUIPMENT REPLACEMENT					
Projected 2017 Year-End Fund Balance Before Reserves				**$ 6,903,287**	
Replacement	Replacement Reserve	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.	6,901,544	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).	1,743	Yes
Projected 2017 Year-end Fund Balance After Reserves				**$ -**	

Category	Reserve	Purpose	Current Reserve Policy	2017 Projected Amount	Reserve Policy Met (Yes/No)
FACILITY RENOVATION AND REPLACEMENT					
Projected 2017 Year-End Fund Balance Before Reserves				**$ 4,899,430**	
Replacement	Replacement Reserve	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.	4,893,143	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g., 2013).	6,287	Yes
Projected 2017 Year-end Fund Balance After Reserves				**$ -**	
FLEET OPERATIONS					
Projected 2017 Year-End Fund Balance Before Reserves				**$ 17,651,288**	
Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies.	5% of Fund's operating budget.	178,167	Yes
Replacement	Replacement Reserve	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 vehicle users shall fund the replacement of vehicles through contributions to the Fleet Fund. Annual contributions by vehicle shall be calculated by Facilities & Asset Management (FAM) and distributed to users during the budget process.	17,381,510	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.	47,017	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).	44,594	Yes
Projected 2017 Year-end Fund Balance After Reserves				**$ -**	
LIBRARY					
Projected 2017 Year-End Fund Balance Before Reserves				**$ 868,235**	
Emergency/ Stabilization	Emergency	Reserve was established to cover emergencies.	Current reserve policy designates 10% of annual Library revenues for emergencies.	103,733	Yes
Projected 2017 Year-end Fund Balance After Reserves				**$ 764,502**	

Category	Reserve	Purpose	Current Reserve Policy	2017 Projected Amount	Reserve Policy Met (Yes/No)
OPEN SPACE					
Projected 2017 Year-End Fund Balance Before Reserves				**$ 12,080,821**	
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.	5,483,706	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	490,000	Yes
Liability	Property and Casualty Reserve	Reserve was established to cover retained insurance exposure.	Reserve is to cover 100% of retained loss not covered by the city's insurance policy.	400,000	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	370,411	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.	227,445	Yes
Projected 2017 Year-end Fund Balance After Reserves				**$ 5,109,259**	
PERMANENT PARKS AND RECREATION					
Projected 2017 Year-End Fund Balance Before Reserves				**$ 500,289**	
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.	64,973	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.	27,500	Yes
Projected 2017 Year-end Fund Balance After Reserves				**$ 407,816**	
PLANNING AND DEVELOPMENT SERVICES					
Projected 2017 Year-End Fund Balance Before Reserves				**$ 4,324,956**	
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.	757,318	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).	297,836	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.	475,387	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.	13,540	Yes
Projected 2017 Year-end Fund Balance After Reserves				**$ 2,780,875**	

Reserve Policies

Category	Reserve	Purpose	Current Reserve Policy	2017 Projected Amount	Reserve Policy Met (Yes/No)
PROPERTY AND CASUALTY					
Projected 2017 Year-End Fund Balance Before Reserves				**$ 4,692,719**	
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.	1,473,177	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).	14,335	Yes
Projected 2017 Year-end Fund Balance After Reserves				**$ 3,205,207**	
RECREATION ACTIVITY					
Projected 2017 Year-End Fund Balance Before Reserves				**$ 1,911,399**	
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.	906,250	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.	288,245	Yes
Projected 2017 Year-end Fund Balance After Reserves				**$ 716,904**	
STORMWATER/FLOOD MANAGEMENT UTILITY					
Projected 2017 Year-End Fund Balance Before Reserves				**$ 10,099,719**	
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 $1,000,000.	1,050,000	Yes
Emergency/ Stabilization	FEMA De-Obligation	This reserve is established to cover potential downward adjustments in FEMA (flood) reimbursements received.	Reserve is set at 7% of FEMA reimbursements.	41,750	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	63,019	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	84,218	Yes
Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	25% of Fund's operating budget (including transfers).	1,256,139	Yes
Emergency/ Stabilization	Capital Reserve	This is an unappropriated reserve for capital expenditures due to emergencies and/or revenue shortfalls.	Minimum annual capital costs for renewal and replacement of utility infrastructure.	200,000	Yes
Projected 2017 Year-end Fund Balance After Reserves				**$ 5,092,041**	

Category	Reserve	Purpose	Current Reserve Policy	2017 Projected Amount	Reserve Policy Met (Yes/No)
TELECOMMUNICATIONS					
Projected 2017 Year-End Fund Balance Before Reserves				**$ 1,807,730**	
Replacement	Operating Reserve	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.	1,807,730	Yes
Projected 2017 Year-end Fund Balance After Reserves				**$ -**	

Category	Reserve	Purpose	Current Reserve Policy	2017 Projected Amount	Reserve Policy Met (Yes/No)
TRANSPORTATION					
Projected 2017 Year-End Fund Balance Before Reserves				**$ 4,028,623**	
Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	Reserve is set at $475,000.	1,091,784	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	276,020	Yes
Emergency/ Stabilization	FEMA De-Obligation	This reserve is established to cover potential downward adjustments in FEMA (flood) reimbursements received.	Reserve is set at 7% of FEMA reimbursements.	65,242	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement and includes allocation for designated reserves.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	372,315	Yes
Projected 2017 Year-end Fund Balance After Reserves				**$ 2,223,262**	

Category	Reserve	Purpose	Current Reserve Policy	2017 Projected Amount	Reserve Policy Met (Yes/No)
TRANSPORTATION DEVELOPMENT					
Projected 2017 Year-End Fund Balance Before Reserves				**$ 1,859,617**	
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 $112,860.	112,860	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	10,755	Yes
Projected 2017 Year-end Fund Balance After Reserves				**$ 1,711,002**	

Category	Reserve	Purpose	Current Reserve Policy	2017 Projected Amount	Reserve Policy Met (Yes/No)
UNIVERSITY HILL COMMERCIAL DISTRICT					
Projected 2017 Year-End Fund Balance Before Reserves				**$ 717,202**	
Emergency/ Stabilization	Emergency Reserve	This is an unappropriated reserve to fund unanticipated operating emergencies. Also included within this reserve are funds intended to meet the 3% of Funding Sources Reserve Requirements of TABOR.	25% of Fund's total uses.	163,953	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.	38,295	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).	14,164	Yes
Projected 2017 Year-end Fund Balance After Reserves				**$ 500,790**	
WASTEWATER UTILITY					
Projected 2017 Year-End Fund Balance Before Reserves				**$ 6,221,365**	
Bond	Bond Reserve	These reserves are established in accordance with bond covenant requirements for revenue bonds.	Reserve amount defined individually for each bond issuance, equal to approximately one- year's annual debt payment.	670,139	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	657,886	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).	234,141	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).	2,687,881	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 2017 Year-end Fund Balance After Reserves				**$ 1,471,318**	

Category	Reserve	Purpose	Current Reserve Policy	2017 Projected Amount	Reserve Policy Met (Yes/No)
WATER UTILITY					
Projected 2017 Year-End Fund Balance Before Reserves				**$ 26,988,876**	
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.	2,181,429	Yes
Special Purpose	Lakewood Pipeline Remediation Reserve	This is an unappropriated reserve to be used for inspections and improvements for Lakewood Pipeline.	The 2006 Lakewood Pipeline Settlement resulted in $15 million to the city. This money and related interest reside in this reserve until it is needed for the pipeline.	16,582,687	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	563,181	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	295,109	Yes
Emergency/ Stabilization	FEMA De-Obligation	This reserve is established to cover potential downward adjustments in FEMA (flood) reimbursements received.	Reserve is set at 7% of FEMA reimbursements.	87,951	Yes
Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	25% of Fund's operating budget (including transfers).	4,596,431	Yes
Emergency/ Stabilization	Capital Reserve	This is an unappropriated reserve for capital expenditures due to emergencies and/or revenue shortfalls.	Minimum annual capital costs for renewal and replacement of utility infrastructure.	2,000,000	Yes
Projected 2017 Year-end Fund Balance After Reserves				**$ 682,088**	
WORKERS COMPENSATION					
Projected 2017 Year-End Fund Balance Before Reserves				**$ 2,366,703**	
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.	2,161,087	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).	11,765	Yes
Projected 2017 Year-end Fund Balance After Reserves				**$ 193,851**	

Note:
Various funds 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 2017 Recommended Budget totals $321 million and represents a 2.1 percent decrease over the 2016 Approved Budget for all funds, including governmental, enterprise, internal service and capital improvement funds. The operating budget represents a 2.05 percent increase over 2016, while the capital budget represents 16.53 percent decrease over 2016. **Figure 5-01** organizes the budget into its fundamental parts, separating operating from capital appropriations, and general from dedicated fund appropriations.

Figure 5-01: 2017 Recommended Budget (in $1,000s)

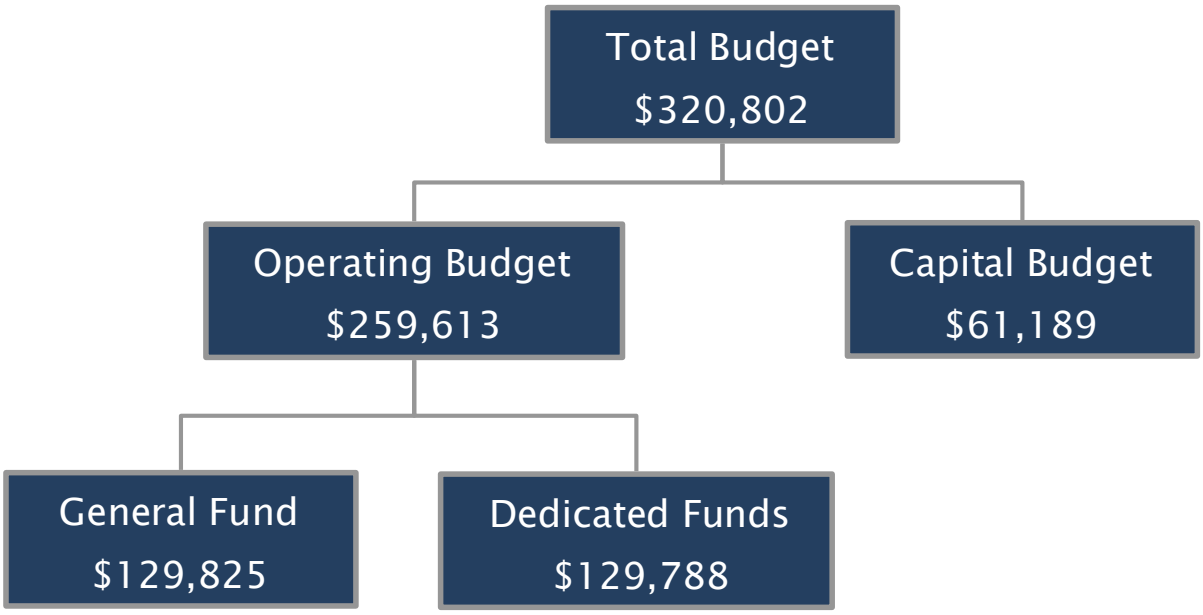


Table 5-01 provides an executive statement of the city's funds, including projected January 1, 2017 and December 31, 2017 balances. Most funds that are using fund balance have purposely set aside money in order to fund capital projects.

The Fund Financials section of this document shows a six year projection for each fund, in addition to 2015 actual and 2016 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 1/1/2017	Estimated Revenues Including Transfers In	Appropriations Including Transfers Out	Projected Fund Balance 12/31/2017	Projected Changes in Fund Balance
1100 General	36,325	138,076	138,756	35,645	-680
2180 .25 Cent Sales Tax	2,543	8,955	8,432	3,067	524
2140 Affordable Housing	623	1,910	1,738	795	172
2700 Airport	1,444	604	432	1,616	172
2830 Boulder Junction Access GID TDM	58	311	188	181	123
6800 Boulder Junction GID Parking	406	212	466	152	-254
3500 Boulder Junction Improvement	535	644	959	220	-315
2100 Capital Development	11,630	2,595	2,207	12,018	388
2400 Climate Action Plan	74	1,839	1,829	83	10
2910 Community Development Block Grant	0	650	650	0	0
1150 Community Housing Assistance Program	506	2,652	3,126	32	-474
7190 Compensated Absences	1,771	858	983	1,646	-125
7300 Computer Replacement	7,854	2,231	2,315	7,771	-83
6400 Dow ntow n Commercial District	4,362	8,977	7,333	6,006	1,644
7400 Equipment Replacement	6,244	1,179	520	6,903	660
7500 Facility Renovation and Replacement	5,743	3,279	4,123	4,899	-844
7210 Fleet Operations and Replacement	15,310	10,034	7,693	17,651	2,341
2920 HOME Investment Partnership Grant	0	825	825	0	0
2200 Library	992	1,287	1,411	869	-124
2110 Lottery	2,404	1,007	1,557	1,854	-550
2500 Open Space and Mountain Parks	10,643	36,386	34,949	12,081	1,437
3300 Permanent Parks and Recreation	888	2,844	3,231	500	-388
2120 Planning and Development Services	5,619	11,057	12,351	4,325	-1,294
7110 Property and Casualty Insurance	5,192	1,895	2,394	4,693	-499
2300 Recreation Activity	2,093	10,737	10,919	1,911	-181
6300 Stormw ater/Flood Management Utility	11,606	11,689	13,245	10,050	-1,556
7100 Telecommunications	1,634	722	549	1,808	173
2820 Transit Pass GID	16	16	16	15	-1
2800 Transportation	4,733	35,396	36,101	4,029	-705
2810 Transportation Development	2,544	861	1,545	1,860	-684
6500 University Hill Commercial District	770	601	656	715	-55
6200 Wastew ater Utility	8,170	21,419	23,443	6,146	-2,024
6100 Water Utility	29,030	32,424	34,565	26,889	-2,141
7120 Worker's Compensation Insurance	2,352	1,763	1,748	2,367	15
Totals	**184,114**	**355,936**	**361,254**	**178,796**	**-5,318**

Note:
The table above reflects the impact of the 2017 budget, including estimated revenues (w ith transfers in) and appropriations (w ith transfers out), on projected unreserved fund balance.

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The 2017 Recommended Budget is based on projected citywide revenues of over $315 million, representing a 1.3 percent decrease over the total revenues projected for the 2016 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 72.3 percent of the total sources of city funds and are described in more detail below.

Figure 5-02: Citywide Revenues (Sources) for 2017
(in $1,000s)
TOTAL = $315,450

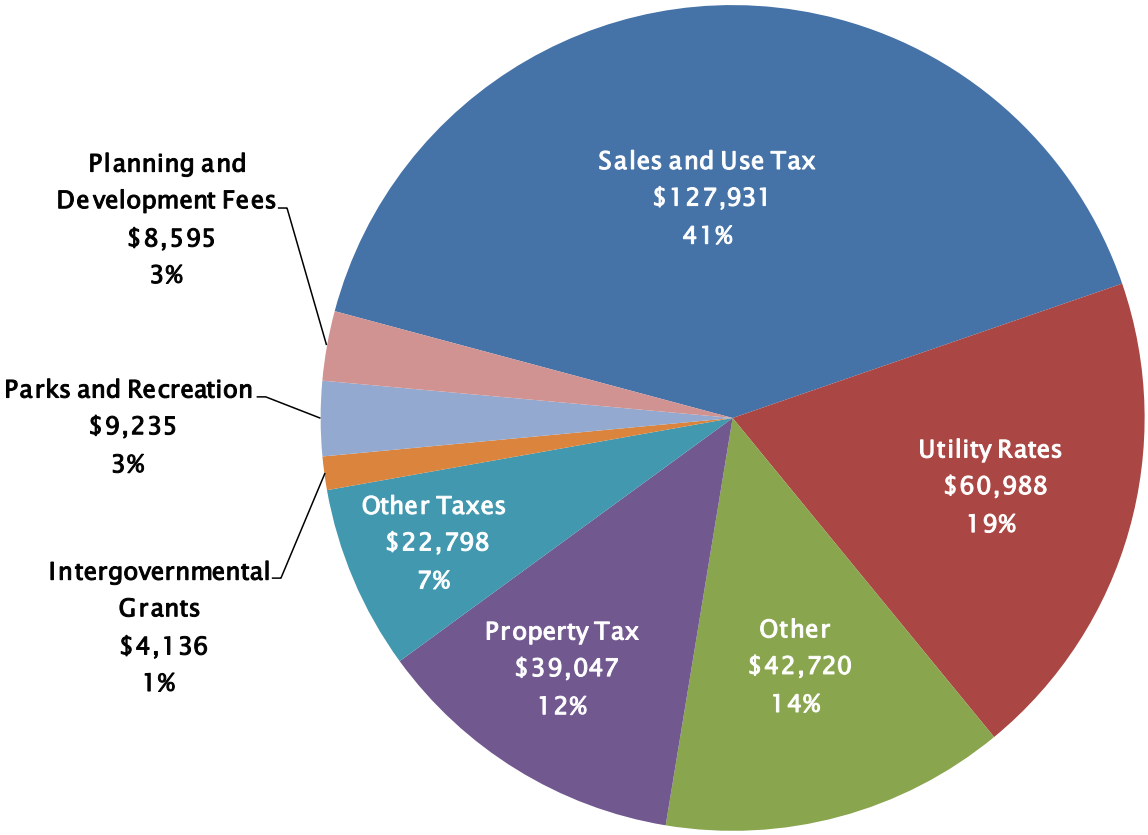
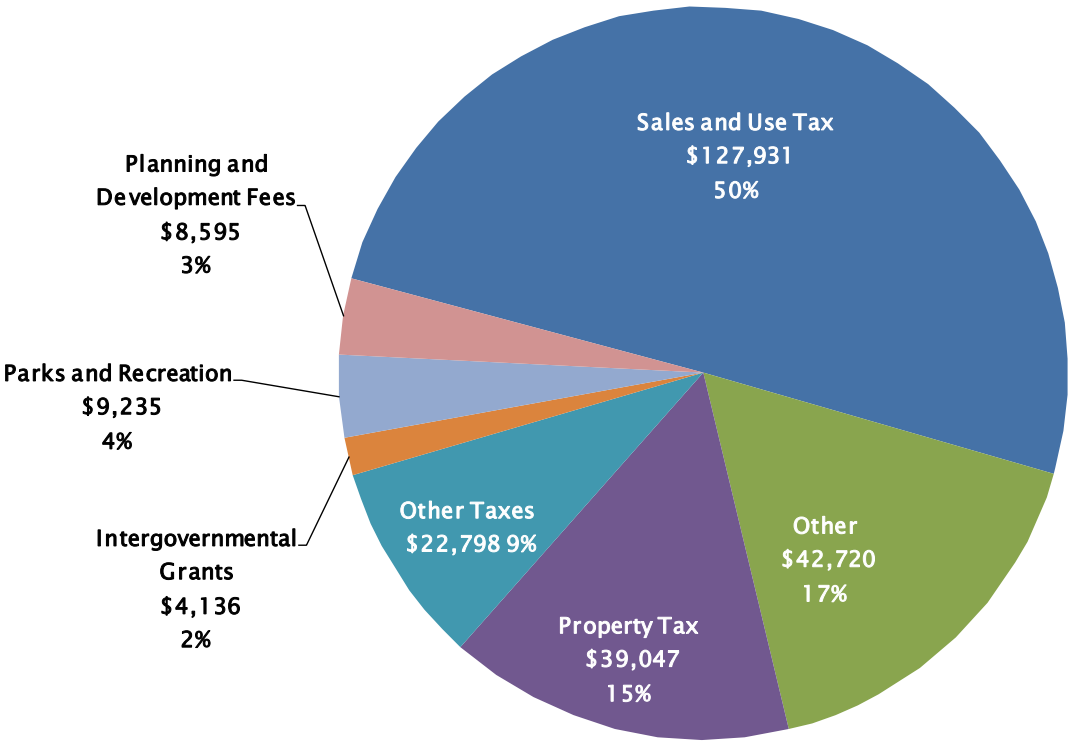


Figure 5-03 represents the citywide revenue sources without the Water, Wastewater, and Stormwater Utilities.

Figure 5-03: Citywide Revenues (Sources) for 2017, without Utilities
(in $1,000s)
TOTAL = $254,462



Sales and use taxes comprise 41 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 5.32 percent through June 2016 when compared to collections through June 2015. Retail sales tax revenues, which are the largest portion of total revenues and most indicative of ongoing revenue trends, are up 2.28 percent over 2015, through June 2016. It is anticipated that 2016 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 2017

	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
2017 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.

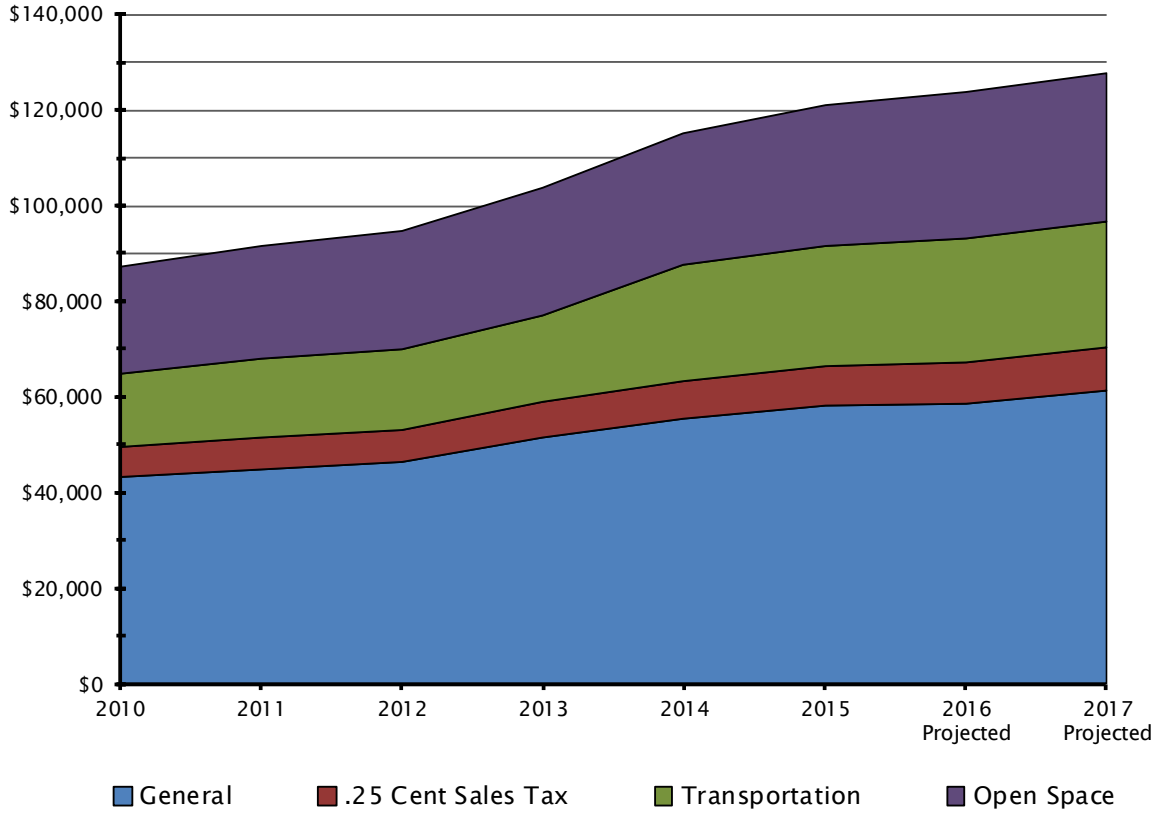
[6] The 0.15% Sales and Use Tax component was extended indefinitely and debruced by voters in 2009.

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 2010-2017
(in $1,000s)



Property tax revenue estimates for 2017 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.

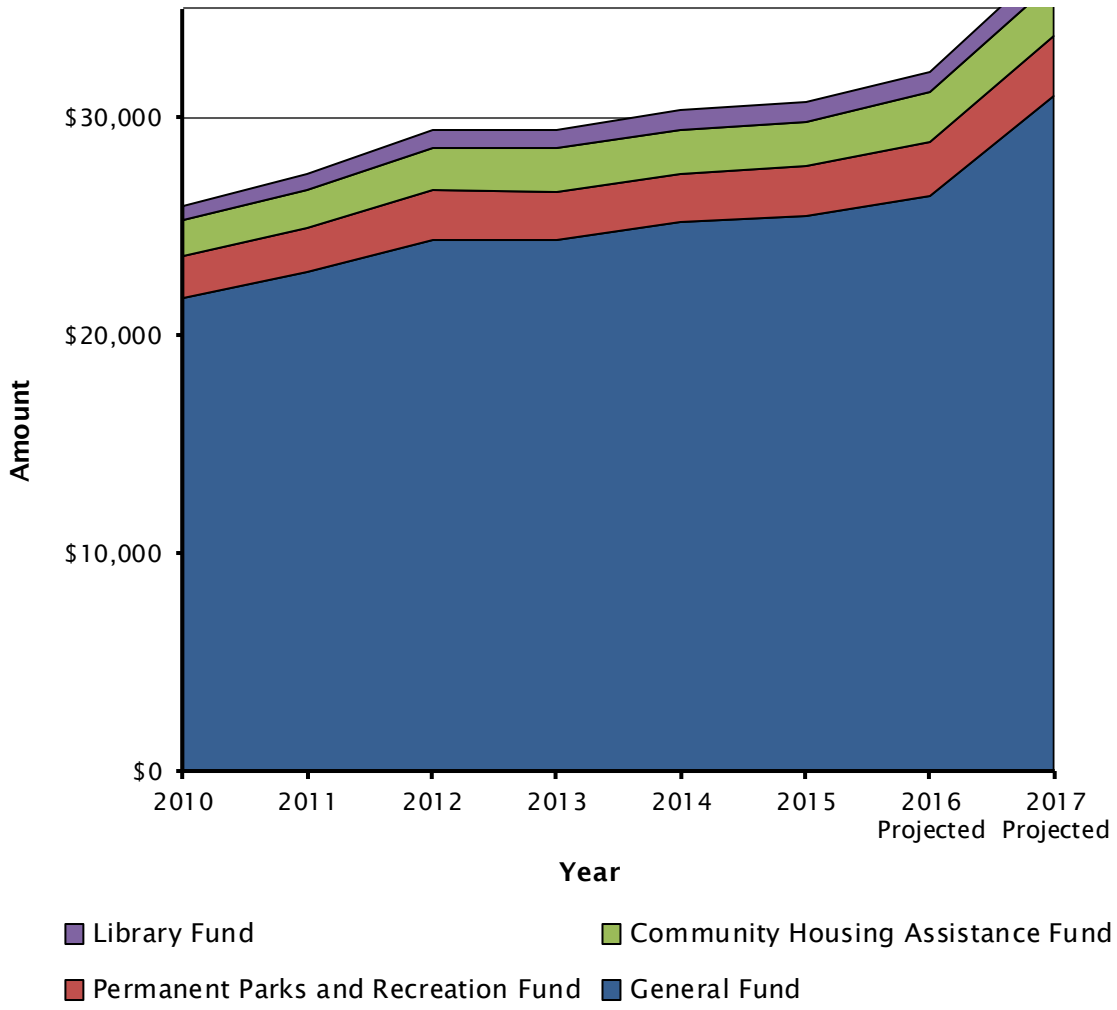
In 2017, the mill levy rate remains the same as in 2016. **Table 5-03** shows seven years of the history of the mill levy and establishes the basis of the 2016 Recommended Budget mill levy.

Table 5-03: Property Tax Rates for 2017

PROPERTY TAX	2011	2012	2013	2014	2015	2016	2017
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							1.00
Subtotal (Mills subject to Article X, Sec. 20 of the State Constitution)							**8.981**
General City Operations (Public Safety)							3.000
Net Mill Levy	**10.818**	**11.981**	**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 2017.

Figure 5-05: Property Tax Revenues 2010-2017
(in $1,000s)



The 2017 Recommended Budget is based on projected General Fund revenues of $138 million (see **Figure 5-06**), representing a 7.6 percent increase over the total revenues projected for the 2016 Approved Budget.

Figure 5-06: General Fund Revenues (Sources) for 2017
(in $1,000s)
TOTAL = $138,075

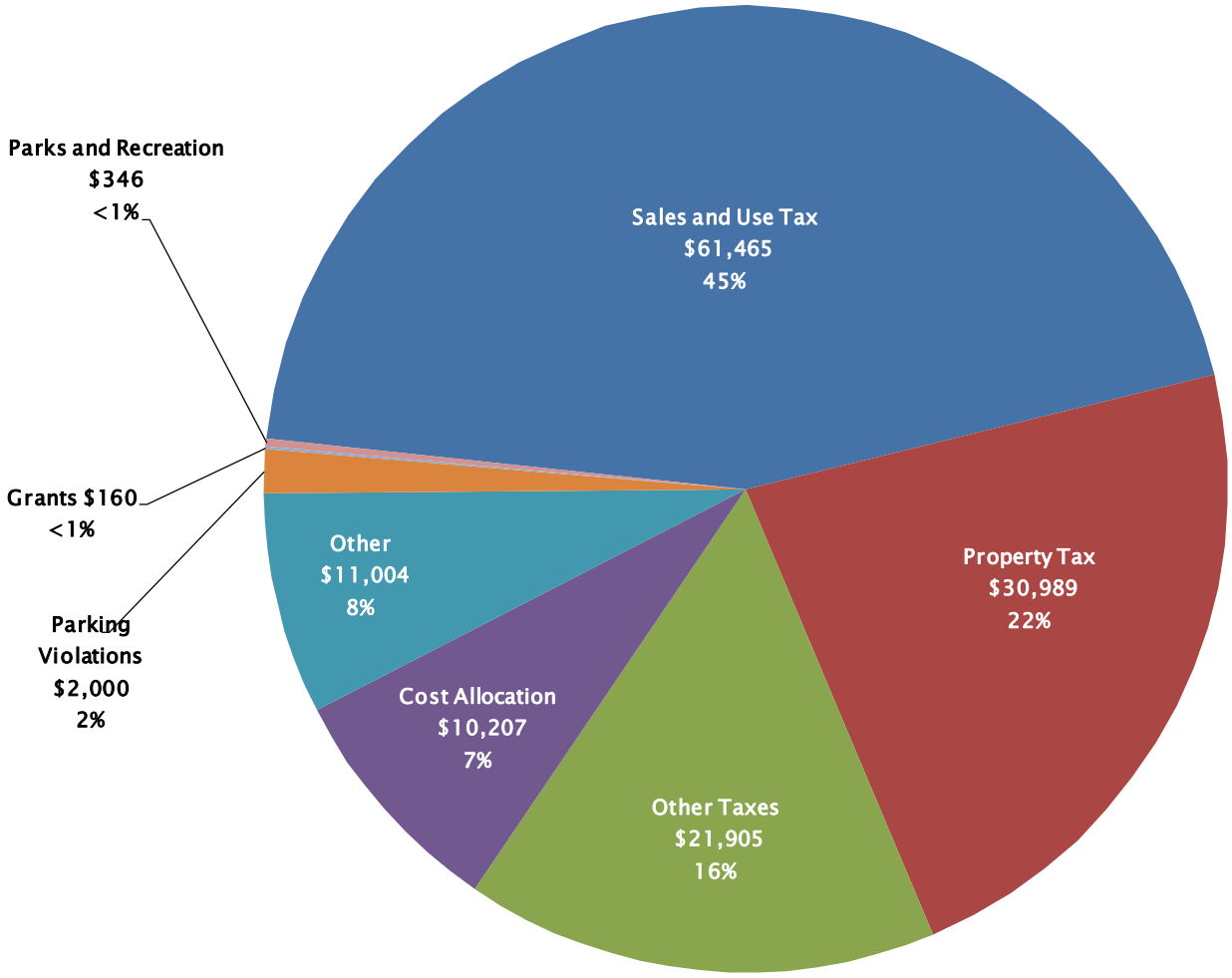


Table 5-04: Summary of Revenues (Sources) by Fund
(in $1,000s)

SOURCES BY UNRESTRICTED FUNDS

Fund and Source	2015 Actual	2016 Approved	2017 Recommended
General (includes Public Safety Fund)			
Revenue-			
Sales and Use Taxes	$ 56,287	$ 58,366	$ 59,374
Food Service Tax	660	682	714
Accommodation Tax	6,385	6,502	7,389
Admission Tax	634	574	666
Property Tax	20,381	21,067	24,759
Property Tax (Public Safety)	5,100	5,301	6,230
Trash Hauler/Recycling Occupation Tax	1,799	1,766	1,777
Liquor Occupation Tax	605	326	335
Telephone Occupation Tax	787	729	775
Cable Television Franchise Tax and PEG Fee	1,387	1,448	1,400
Utility Occupation Tax	6,381	6,365	6,365
Specific Ownership Tax	1,758	1,530	1,829
Tobacco Tax	352	303	352
Rec Marijuana Tax, Fees & Licenses	2,868	1,560	3,131
Misc. Charges for Services	568	1,041	1,244
NPP and Other Parking Revenue	230	258	260
Meters - Out of Parking Districts	709	596	650
Meters - Within Parking Districts	2,969	2,845	2,920
Sale of Goods	61	75	65
Misc. Fines and Administr. Penalties	26	5	28
Municipal Court Charges & Fines	1,420	1,600	1,420
Parking Violations	1,846	2,003	2,000
Photo Enforcement	1,648	1,522	1,600
Business Licenses	393	423	311
Misc. Intergovernmental Charges	760	442	500
Court Awards	148	158	150
Grants	1,605	606	160
Interest & Investment Earnings	367	225	300
Leases, Rents and Royalties	262	152	286
Miscellaneous Revenues	892	329	288
Parks Fees	173	249	347
Housing/Human Services Fees	370	200	217
Subtotal General Fund Revenue	$ 119,831	$ 119,249	$ 127,842
Transfers In-			
Cost Allocation - All Funds	$ 8,037	$ 8,854	$ 10,207
Other	177	161	28
Subtotal General Fund Transfers In	$ 8,214	$ 9,015	$ 10,235
Total General Fund Sources	**$ 128,045**	**$ 128,264**	**$ 138,076**
Community Housing Assistance (CHAP)			
Property Tax	$ 2,049	$ 2,265	$ 2,492
Development Excise Tax	413	150	150
Interest and Investment Earnings	39	16	9
Other Revenues	407	-	-
Loan Repayment	-	120	-
Total CHAP Sources	**$ 2,909**	**$ 2,551**	**$ 2,652**
Total Unrestricted Sources	**$ 130,954**	**$ 130,815**	**$ 140,728**

SOURCES BY RESTRICTED FUNDS

Fund and Source		2015 Approved	2016 Approved	2017 Recommended
.25 Cent Sales Tax				
Sales and Use Taxes		$ 8,384	$ 8,685	$ 8,835
Interest and Investment Earnings		24	20	20
Other		317	200	100
	Subtotal	$ 8,725	$ 8,905	$ 8,955
Affordable Housing Fund				
Cash In Lieu of Affordable Units		$ 4,364	$ 858	$ 1,650
Interest and Investment Earnings		99	20	20
Transfers In		240	240	240
Other		80	1,000	-
Fees		-	4	-
	Subtotal	$ 4,782	$ 2,122	$ 1,910
Airport				
Misc. Charges for Services		$ 12	$ 11	$ 12
Interest and Investment Earnings		2	5	14
Leases, Rents and Royalties		510	564	579
Intergovernmental		187	-	-
	Subtotal	$ 711	$ 580	$ 604
BMPA Debt Service Fund				
COP Proceeds		$ 41,725	$ -	$ -
Leases, Rents and Royalties		1,875	1,862	3,828
	Subtotal	$ 43,601	$ 1,862	$ 3,828
Boulder Junction Access GID - TDM				
Property and Specific Ownership Tax		$ 136	$ 40	$ 307
Payments in Lieu of Taxes		-	110	-
Interest and Investment Earnings		1	2	4
	Subtotal	$ 137	$ 152	$ 311
Boulder Junction Access GID - Parking				
Property and Specific Ownership Tax		$ 49	$ 53	$ 138
Parking Charges		-	61	73
Transfers in		324	313	-
	Subtotal	$ 373	$ 427	$ 212
Boulder Junction Improvement				
Excise Tax		$ 938	$ 423	$ 402
Use Tax		7	240	236
Interest and Investment Earnings		20	5	5
Miscellaneous Revenues		-	137	-
	Subtotal	$ 965	$ 805	$ 644
Capital Development				
Development Excise Tax		$ -	$ 102	$ 3
Impact Fees		3,607	1,170	1,664
Transfers in		811	811	811
Interest and Investment Earnings		47	30	116
	Subtotal	$ 4,465	$ 2,113	$ 2,595
Capital Improvement Bond Fund				
Interest Income		$ 39	$ 8	$ 8
	Subtotal	$ 39	$ 8	$ 8
Climate Action Plan				
Climate Action Plan Tax		$ 1,813	$ 1,842	$ 1,838
Interest and Investment Earnings		10	2	1
Grants		16	-	-
	Subtotal	$ 1,839	$ 1,844	$ 1,839
Community Development Block Grant (CDBG)				
Federal - Direct Grants		$ 361	$ 634	$ 650
	Subtotal	$ 361	$ 634	$ 650

SOURCES BY RESTRICTED FUNDS

Fund and Source		2015 Approved	2016 Approved	2017 Recommended
Compensated Absences				
Charges from Departments		$ 764	$ 819	$ 846
Interest and Investment Earnings		11	9	12
	Subtotal	$ 775	$ 828	$ 858
Computer Replacement				
Charges from Departments		$ 1,983	$ 1,954	$ 2,209
Interest and Investment Earnings		49	19	22
	Subtotal	$ 2,032	$ 1,973	$ 2,231
Downtown Commercial District				
Property and Specific Ownership Tax		$ 1,101	$ 1,245	$ 1,208
Parking Charges		5,798	4,920	5,698
Interest and Investment Earnings		53	32	44
Leases, Rents and Royalties		326	415	240
Miscellaneous Revenues		8	68	52
Transfers In		1,663	1,798	1,735
	Subtotal	$ 8,949	$ 8,478	$ 8,977
Equipment Replacement				
Charges from Departments		$ 1,157	$ 1,128	$ 1,117
Interest and Investment Earnings		40	42	62
	Subtotal	$ 1,197	$ 1,170	$ 1,179
Facility Renovation & Replace				
Charges from Departments		$ 736	$ 489	$ 2,871
Transfer from Major Maintenance		1,669	1,669	320
Energy Contract Revenue		721	698	-
Interest and Investment Earnings		86	52	88
Other		234	-	-
	Subtotal	$ 3,446	$ 2,908	$ 3,279
Fire Pension				
City Pension Contributions		$ 83	$ 158	$ 173
	Subtotal	$ 83	$ 158	$ 173
Fleet Maintenance				
Charges from Departments		$ 2,897	$ 3,412	$ 3,175
Interest and Investment Earnings		0	4	1
Miscellaneous Revenues		150	382	108
	Subtotal	$ 3,047	$ 3,798	$ 3,284
Fleet Replacement				
Charges from Departments		$ 5,109	$ 6,145	$ 6,219
Sale of Assets		498	209	196
Interest and Investment Earnings		105	92	162
Miscellaneous Revenues		174	174	173
	Subtotal	$ 5,886	$ 6,620	$ 6,751
HOME				
Federal - Direct Grants		$ 300	$ 780	$ 825
	Subtotal	$ 300	$ 780	$ 825

SOURCES BY RESTRICTED FUNDS

Fund and Source		2015 Approved	2016 Approved	2017 Recommended
Library				
Property Tax		$ 853	$ 942	$ 1,037
Misc. Charges for Services		155	135	-
Interest and Investment Earnings		15	8	-
Leases, Rents and Royalties		2	10	-
Grants		243	34	250
Transfers In		6,586	6,357	-
Other		138	84	-
	Subtotal	$ 7,993	$ 7,570	$ 1,287
Lottery				
Lottery Funds		$ 1,029	$ 849	$ 999
Interest and Investment Earnings		15	8	8
Transfers		12		
	Subtotal	$ 1,056	$ 857	$ 1,007
Open Space				
Sales and Use Taxes		$ 29,512	$ 30,804	$ 31,101
Interest and Investment Earnings		240	104	304
Leases, Rents and Royalties		249	431	431
Other		957	-	825
Grants		264	-	2,266
Voice and Sight Tag Program		186	227	249
Transfers In		1,282	1,327	1,210
	Subtotal	$ 32,690	$ 32,893	$ 36,386
Permanent Parks and Recreation				
Property Tax		$ 2,305	$ 2,548	$ 2,804
Interest and Investment Earnings		11	15	15
Miscellaneous Revenues		93	25	25
	Subtotal	$ 2,409	$ 2,588	$ 2,844
Planning & Development Svcs				
Misc. Development Fees		$ 8,601	$ 6,928	$ 7,518
Interest and Investment Earnings		74	35	56
Transfers In		3,022	3,148	3,428
Charges for Services		25	-	55
Grants		77	-	-
Other		76	-	-
	Subtotal	$ 11,876	$ 10,111	$ 11,057
Police Pension				
City Pension Contributions		$ 113	$ 218	$ 314
	Subtotal	$ 113	$ 218	$ 314
Property & Casualty Insurance				
Charges from Departments		$ 1,658	$ 1,742	$ 1,863
Interest and Investment Earnings		51	33	32
	Subtotal	$ 1,709	$ 1,775	$ 1,895
Recreation Activity				
Admission & Activity Charges		$ 8,624	$ 9,010	$ 9,110
Interest and Investment Earnings		16	11	11
Transfers In		1,486	1,478	1,616
Grants		65	-	-
	Subtotal	$ 10,192	$ 10,499	$ 10,737

SOURCES BY RESTRICTED FUNDS

Fund and Source		2015 Approved	2016 Approved	2017 Recommended
Stormwater/Flood Mgmt Utility				
Utility Service Charges		$ 9,508	$ 9,613	$ 10,001
Rate Increase		-	385	800
Utility Plant Invest. Fee		1,543	300	350
Urban Drng and Fld Contr Dist.		476	882	-
State and Federal Grants		896	-	-
Interest and Investment Earnings		198	130	130
Misc. Intergovernmental Chg.		58	148	404
Miscellaneous Revenues		16	40	5
Sale of Real Estate		304	-	-
Bond Proceeds		23,318	-	-
	Subtotal	$ 36,317	$ 11,498	$ 11,689
Telecommunications				
Charges from Departments		$ 594	$ 625	$ 628
Interest and Investment Earnings		11	10	11
Miscellaneous Revenues		77	112	83
Transfers in		97	-	-
	Subtotal	$ 779	$ 747	$ 722
Transit Pass GID				
Property Tax		$ 10	$ 11	$ 11
Transfers In		5	5	5
	Subtotal	$ 15	$ 16	$ 16
Transportation				
Sales and Use Taxes		$ 25,147	$ 26,056	$ 26,507
Sale of Land		1,214	-	-
Highway Revenues		3,206	3,358	3,383
HOP Reimbursement		1,211	1,335	1,335
Interest and Investment Earnings		144	52	52
Miscellaneous Revenues		412	99	160
Special Assessments		50	58	42
Third Party Reimbursements		101	350	350
External Funding		2,670	996	3,366
Lease Revenue - BTV		160	103	160
Transfers from Other Funds		150	-	41
	Subtotal	$ 34,465	$ 32,407	$ 35,396
Transportation Development				
Development Excise Tax		$ 2,135	$ 977	$ 736
Interest and Investment Earnings		25	9	25
Third Party Reimbursements		100	100	100
	Subtotal	$ 2,259	$ 1,086	$ 861
University Hill Commercial District				
Property and Specific Ownership Tax		$ 32	$ 35	$ 36
Parking Charges		157	127	132
Interest and Investment Earnings		5	5	8
Transfers In		425	425	425
	Subtotal	$ 619	$ 592	$ 601

SOURCES BY RESTRICTED FUNDS

Fund and Source	2015 Approved	2016 Approved	2017 Recommended
Wastewater Utility			
Utility Service Charges	$ 17,670	$ 18,401	$ 19,321
Rate Increase	-	920	966
Sale of Real Estate	303	-	-
Utility Plant Invest. Fee	2,098	700	750
Utility Connection	10	10	10
Federal and State Grants	1,038	-	-
Interest and Investment Earnings	110	152	204
Miscellaneous Revenues	1	118	143
Special Assessments	23	5	25
Bond Proceeds	10,257	2	-
Subtotal	$ 31,510	$ 20,308	$ 21,419
Water Utility			
Utility Service Charges	$ 22,385	$ 23,529	$ 25,461
Rate Increase	-	1,882	2,037
Misc. Charges for Services	2,165	2,369	1,880
Utility Plant Invest. Fee	6,274	2,800	2,500
Utility Connection	214	130	130
Interest and Investment Earnings	274	253	297
Leases, Rents and Royalties	88	21	21
Special Assessments	(27)	5	5
Sale of Real Estate	607	-	-
State and Federal Grants	396	-	-
Miscellaneous Revenues	-	25	-
Transfers In	93	93	93
Bond Proceeds	-	24,240	-
Subtotal	$ 32,469	$ 55,346	$ 32,424
Worker Compensation Insurance			
Charges from Departments	$ 1,606	$ 1,663	$ 1,721
Interest and Investment Earnings	24	22	22
Miscellaneous Revenues	134	19	20
Subtotal	$ 1,764	$ 1,704	$ 1,763
Total Restricted Sources	**$ 299,947**	**$ 236,381**	**$ 219,531**
Total City Sources of Funds	**$ 430,901**	**$ 367,196**	**$ 360,258**
Less: Transfers from Other Funds	$ 43,492	$ 47,661	$ 44,808
Net Total City Sources of Funds	**$ 387,409**	**$ 319,535**	**$ 315,450**

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.

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Citywide Uses

2017 Recommended Budget

The 2017 Recommended Budget is based on projected citywide expenditures of $321million, representing a 2.1 percent decrease over the total expenditures in the 2016 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 2017
(in $1,000s)
TOTAL = $320,802

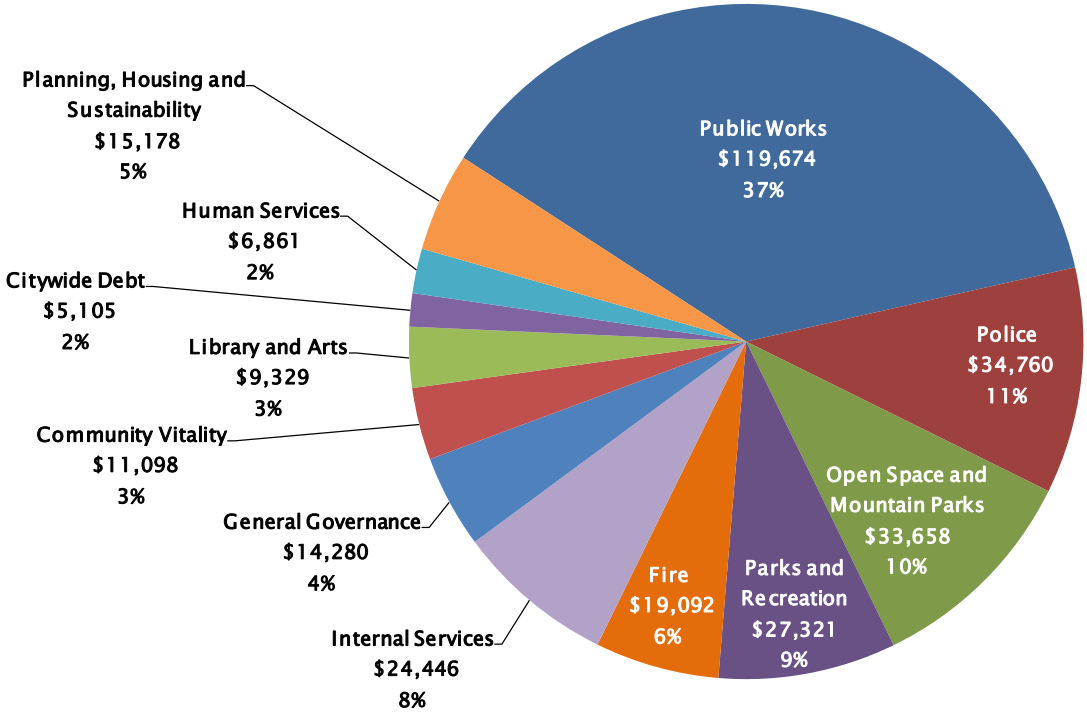


Figure 5-08 represents the citywide uses of funds without the Water, Wastewater, and Stormwater utilities.

Figure 5-08: Citywide Expenditures (Uses) for 2017, without Utilities
(in $1,000s)
TOTAL = $253,073

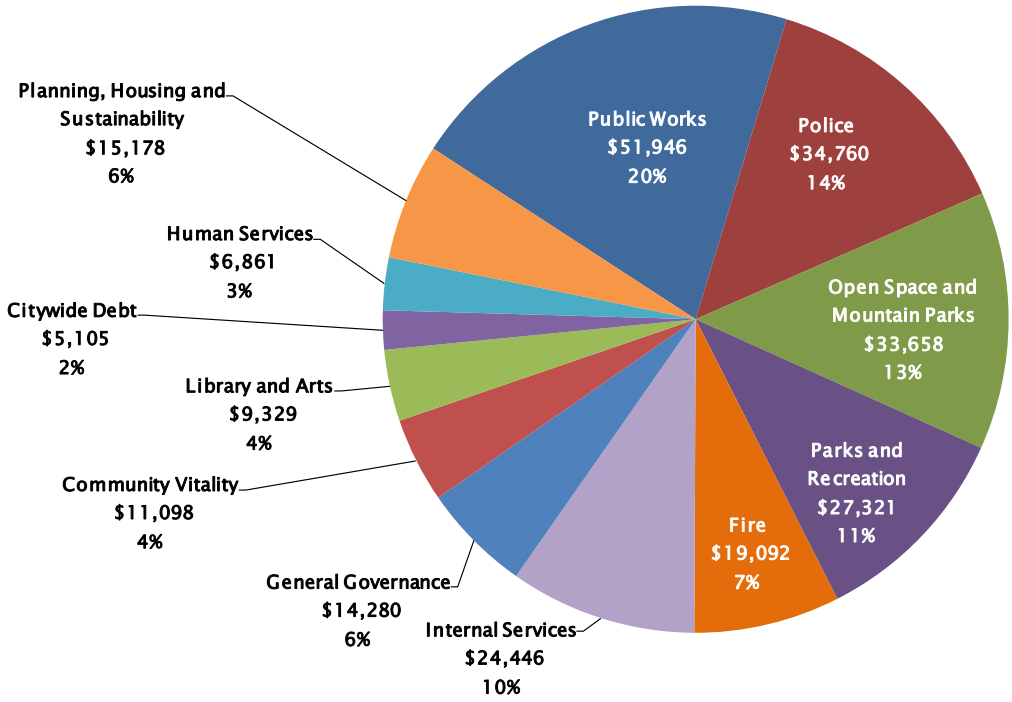


Table 5-05 documents global budget assumptions that govern cost estimates provided by each city department.

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	2.75%
Police	3.75%

Note:

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

One measure of personnel cost pressure is the size of city staff, which in **Figure 5-09** is measured by standard full-time equivalents (FTEs). The 2017 Recommended Budget includes a citywide staffing level of 1,445 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 2002-2017

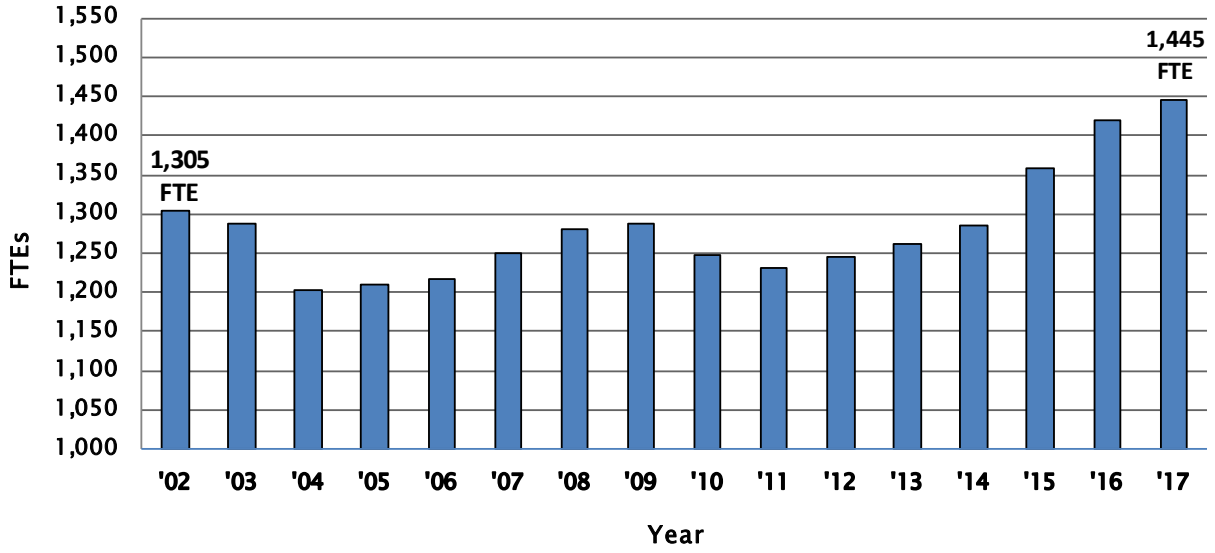


Table 5-06: Staffing Levels by Department

STANDARD FULL TIME EQUIVALENT (FTE)

	2016 Approved	2016 Adjusted[1]	2017 Approved	Variance 2016 Adj.-2017
City Attorney's Office	25.70	27.65	27.65	0.00
City Manager's Office	13.00	14.88	14.88	0.00
Communications including City Clerk	16.75	16.75	17.50	0.75
Community Vitality	46.50	48.50	49.00	0.50
Energy Strategy and Electric Utility Development	12.25	12.25	11.00	(1.25)
Finance	44.50	47.62	47.62	0.00
Fire	124.33	124.33	124.00	(0.33)
Human Resources	24.38	23.38	23.38	0.00
Human Services	37.15	37.15	33.05	(4.10)
Information Technology	40.25	40.25	40.75	0.50
Library and Arts	78.51	78.51	77.50	(1.01)
Municipal Court	21.13	21.23	20.35	(0.88)
Open Space and Mountain Parks	117.15	116.40	128.40	12.00
Parks & Recreation	136.35	136.37	139.12	2.75
Police	290.89	290.89	291.89	1.00
Planning, Housing and Sustainability	67.72	67.72	71.29	3.57
Public Works-Development and Support Services	83.20	84.20	86.52	2.32
Public Works-Transportation	71.34	71.34	72.59	1.25
Public Works-Utilities	168.02	167.82	168.87	1.05
Total	**1,419.12**	**1,427.24**	**1,445.36**	**18.12**

[1]Adjustments remove changes approved and incorporated after the passage of the 2016 Approved Budget as well as FTE conversions and reallocations.

Of the 18.12 FTE increase over 2016, 12.00 FTEs represent a classification change for seasonal employees in Open Space and Mountain Parks converting the positions to partial year standard. There is no headcount increase. Out of the remaining 6.12 additional FTE's, 4.50 are fixed-term positions for specific one-time work outcomes. The fixed-term nature of these positions limits the ongoing financial burden.

The 2017 Recommended Budget is based on projected General Fund expenditures of $139 million (see **Figure 5-10**), representing an 4.9 percent increase over the total General Fund expenditures in the 2016 Approved Budget.

Figure 5-10: General Fund Expenditures (Uses) for 2017
(in $1,000s)
TOTAL = $138,756

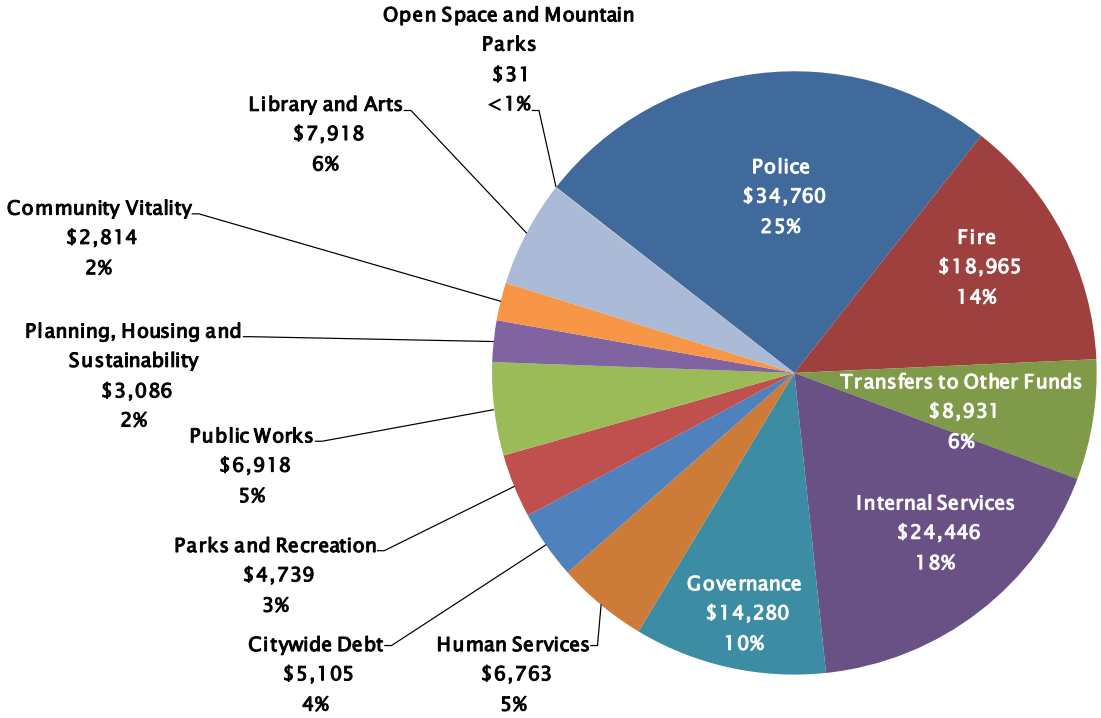


Table 5-07 (On the following page) provides category expenditures by fund for 2015 (Actual), 2016 (Approved), and 2017 (Recommended) to the nearest $1,000.

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

USES BY UNRESTRICTED FUNDS

Fund and Use	2015 Actual	2016 Approved	2017 Recommended
General			
City Council	$ 222	$ 238	$ 241
Municipal Court	1,996	2,316	2,286
City Attorney	2,861	2,999	3,358
Contingency	305	146	146
Utility/Fuel Contingency	-	190	190
Extraordinary Personnel Expense	-	120	120
Non-Departmental	2,084	2,309	2,556
Energy Strategy	2,021	-	-
Communications	1,027	1,711	1,846
Community Vitality	1,895	2,562	2,842
City Manager's Office	1,371	2,152	2,658
City Clerk's Office	521	526	516
West Nile Virus Program	250	259	259
Human Resources	2,851	3,870	3,830
Finance	4,409	4,605	5,098
Information Technology	5,141	6,198	6,024
Volunteer and Unemployment Ins	196	107	107
Property and Casualty Ins	1,658	1,741	1,863
Compensated Absences	764	819	846
Police	33,002	34,037	34,760
Fire	18,586	18,814	19,240
Police/Fire Pensions	519	680	729
Public Works	6,069	6,779	6,918
Parks & Recreation	4,610	4,699	4,739
Library and Arts	645	945	7,918
Real Estate (Open Space)	149	154	31
Planning, Housing and Sustainability	2,139	2,424	3,086
Human Services	6,581	7,002	6,763
Campaign Financing	77	-	46
Humane Society Bldg Loan	60	60	60
Education Excise Tax Programs	173	-	-
Debt	5,105	5,101	5,104
13th Street Cleanup	811	811	811
Boulder Community Hospital	174	3,000	2,826
Energy Contingency	134	278	448
Other one-time	-	500	2,769
Subtotal	$ 108,406	$ 118,152	$ 131,034
Transfers Out	$ 14,301	$ 14,116	$ 7,722
Total General Fund Uses	**$ 122,707**	**$ 132,268**	**$ 138,756**
Community Housing Assistance (CHAP)			
Operating	$ 427	$ 506	$ 499
Community Housing Funds	1,699	2,614	2,502
Transfers Out	80	53	125
Total CHAP Uses	**$ 2,206**	**$ 3,173**	**$ 3,126**
Total Unrestricted Uses	**$ 124,913**	**$ 135,441**	**$ 141,882**

USES BY RESTRICTED FUND

Fund and Use		2015 Actual	2016 Approved	2017 Recommended
.25 Cent Sales Tax				
Operating		$ 5,906	$ 4,933	$ 5,493
Debt		2,231	-	-
Transfers Out		427	484	488
Capital		330	2,307	2,451
	Subtotal	$ 8,893	$ 7,724	$ 8,432
Affordable Housing Fund				
Operating		$ 947	$ 754	$ 855
Transfers Out		129	96	90
Community Housing Funds		11,981	720	792
	Subtotal	$ 13,057	$ 1,570	$ 1,738
Airport				
Operating		$ 363	$ 385	$ 389
Transfers Out		61	42	43
Capital		136	35	-
	Subtotal	$ 559	$ 462	$ 432
BMPA Debt Service Fund				
Capital		$ 36,828	$ -	$ -
Debt		5,514	1,701	3,828
Transfers Out		161	161	-
	Subtotal	$ 42,502	$ 1,862	$ 3,828
Boulder Junction Access GID - Parking				
Operating		$ 2	$ 55	$ 66
Transfers Out		8	6	28
Debt		-	372	372
	Subtotal	$ 10	$ 433	$ 466
Boulder Junction Access GID - TDM				
Operating		$ 99	$ 172	$ 185
Transfers Out		3	4	3
	Subtotal	$ 102	$ 176	$ 188
Boulder Junction Improvement				
Capital		$ 1,592	$ 825	$ 959
	Subtotal	$ 1,592	$ 825	$ 959
Capital Development				
Operating		$ 107	$ -	$ -
Transfers Out		10	161	7
Capital		-	50	2,200
	Subtotal	$ 10	$ 211	$ 2,207
Climate Action Plan				
Operating		$ 1,946	$ 1,839	$ 1,694
Transfers Out		98	116	135
	Subtotal	$ 2,044	$ 1,955	$ 1,829
Community Development Block Grant (CDBG)				
Operating		$ 181	$ 185	$ 185
Transfers Out		15	18	25
Community Housing Funds		160	431	440
	Subtotal	$ 356	$ 634	$ 650
Compensated Absences				
Operating		$ 423	$ 936	$ 964
Transfers Out		8	9	19
	Subtotal	$ 431	$ 945	$ 983

USES BY RESTRICTED FUND

Fund and Use		2015 Actual	2016 Approved	2017 Recommended
Computer Replacement				
Operating		$ 1,450	$ 1,921	$ 2,275
Transfers Out		17	19	40
	Subtotal	$ 1,467	$ 1,940	$ 2,315
Downtown Commercial District				
Operating		$ 4,261	$ 5,147	$ 4,536
Debt		1,836	3,268	1,838
Transfers Out		316	367	281
Capital		513	-	678
	Subtotal	$ 6,926	$ 8,782	$ 7,333
Equipment Replacement				
Operating		$ 343	$ 630	$ 514
Transfers Out		7	8	6
	Subtotal	$ 350	$ 638	$ 520
Facility Renovation and Replacement				
Operating		$ 1,322	$ 920	$ 882
Capital		836	2,157	2,311
Debt Payment - Energy Lease		806	900	901
Transfers Out		89	75	28
	Subtotal	$ 3,053	$ 4,052	$ 4,123
Fleet Operations				
Operating		$ 3,060	$ 3,496	$ 3,329
Transfers Out		376	283	312
	Subtotal	$ 3,436	$ 3,779	$ 3,641
Fleet Replacement				
Operating		$ 2,407	$ 5,208	$ 4,052
Transfers Out		-	95	-
	Subtotal	$ 2,407	$ 5,303	$ 4,052
HOME				
Operating		$ 61	$ 91	$ 88
Transfers Out		-	19	12
Community Housing Funds		236	670	726
	Subtotal	$ 298	$ 780	$ 825
Library				
Operating		$ 7,959	$ 7,570	$ 1,411
	Subtotal	$ 7,959	$ 7,570	$ 1,411
Lottery				
Operating		$ 156	$ -	$ 1,557
Capital		186	849	-
	Subtotal	$ 343	$ 849	$ 1,557

USES BY RESTRICTED FUND

Fund and Use		2015 Actual	2016 Approved	2017 Recommended
Open Space				
Operating		$ 15,078	$ 15,475	$ 18,051
Debt		6,081	6,055	5,464
Transfers Out		1,360	1,578	1,903
Capital		4,181	12,295	9,530
	Subtotal	$ 26,701	$ 35,403	$ 34,949
Permanent Parks and Recreation				
Operating & Maintenance Projects		$ 1,643	$ 934	$ 920
Transfers Out		87	103	109
Capital		726	1,407	2,202
	Subtotal	$ 2,457	$ 2,444	$ 3,231
Planning & Development Services				
Operating		$ 10,267	$ 9,563	$ 10,166
Transfers Out		1,232	1,275	2,185
	Subtotal	$ 11,499	$ 10,838	$ 12,351
Property & Casualty Insurance				
Operating		$ 2,059	$ 1,850	$ 2,394
Transfers Out		23	26	-
	Subtotal	$ 2,082	$ 1,876	$ 2,394
Recreation Activity				
Operating		$ 10,040	$ 10,415	$ 10,919
	Subtotal	$ 10,040	$ 10,415	$ 10,919
Stormwater/Flood Mgmt Utility				
Operating		$ 5,679	$ 4,102	$ 4,313
Debt		1,025	1,971	1,976
Transfers Out		399	440	549
Capital		1,967	5,252	6,407
	Subtotal	$ 9,070	$ 11,765	$ 13,245
Telecommunications				
Operating		$ 766	$ 694	$ 521
Transfers Out		10	11	28
	Subtotal	$ 776	$ 705	$ 549
Transit Pass General Improvement District				
Operating		$ 24	$ 15	$ 16
	Subtotal	$ 24	$ 15	$ 16
Transportation				
Operating		$ 21,715	$ 19,433	$ 19,338
Transfers Out		1,938	2,009	2,030
Capital		11,815	12,383	14,733
	Subtotal	$ 35,468	$ 33,825	$ 36,101
Transportation Development				
Operating		$ 27	$ 116	$ 104
Transfers Out		9	10	11
Capital		540	1,075	1,430
	Subtotal	$ 576	$ 1,201	$ 1,545

USES BY RESTRICTED FUND

Fund and Use		2015 Actual	2016 Approved	2017 Recommended
University Hill Commercial District				
Operating		$ 545	$ 578	$ 608
Transfers Out		53	62	48
	Subtotal	$ 597	$ 640	$ 656
Wastewater Utility				
Operating		$ 9,598	$ 8,884	$ 9,064
Debt		4,183	4,773	4,523
Transfers Out		996	1,125	1,245
Capital		2,470	4,773	8,611
	Subtotal	$ 17,247	$ 19,555	$ 23,443
Water Utility				
Operating		$ 18,888	$ 16,287	$ 16,282
Debt		5,445	7,482	6,849
Transfers Out		1,299	1,474	1,882
Capital		6,156	33,659	9,552
	Subtotal	$ 31,789	$ 58,902	$ 34,565
Worker Compensation Insurance				
Operating		$ 1,882	$ 1,655	$ 1,704
Transfers Out		120	28	44
	Subtotal	$ 2,002	$ 1,683	$ 1,748
Total Restricted Uses of Funds		**$ 246,178**	**$ 239,757**	**$ 223,201**
Total City Uses Of Funds		**$ 371,091**	**$ 375,198**	**$ 365,083**
Less: Transfers to Other Funds and ISF Exp.		$ 40,389	$ 47,499	$ 44,281
Net Total City Operating Uses of Funds		**$ 330,702**	**$ 327,699**	**$ 320,802**

USES BY CATEGORY

Operating	$ 230,200	$ 224,196	$ 229,759
Capital	68,275	73,304	61,189
Debt	32,227	30,199	29,854
Total	**$ 330,702**	**$ 327,699**	**$ 320,802**

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 2015 (Actual), 2016 (Approved), and 2017 (Recommended) to the nearest $1,000.

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

INTERFUND TRANSFERS

Originating Fund		For	2015 Actual	2016 Approved	2017 Recommended
General	Planning and Development Services	Subsidy	$ 2,192	$ 2,293	$ 2,368
	Affordable Housing	Subsidy	240	240	240
	Capital Improvement Fund		811	811	811
	Library	Subsidy	6,586	6,207	-
	Recreation Activity	Subsidy	1,378	1,466	1,603
	Open Space and Mountain Parks	Subsidy	1,141	1,166	1,210
	Water Utility	Wells Property	93	93	93
	Dow ntow n Commercial District	Parking Meter Revenue	1,810	1,768	1,733
	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	28	28
	Fleet Replacement Fund	Valmont Butte loan repayment	145	145	145
	Equipment Replacement Fund	To fund Fire dept. equipment replacement fund	275	275	275
		Subtotal	$ 15,449	$ 15,230	$ 8,930
.25 Cent Sales Tax	General	Cost Allocation	$ 427	$ 484	$ 488
		Subtotal	$ 427	$ 484	$ 488
Affordable Housing	General	Cost Allocation	$ 129	$ 96	$ 90
		Subtotal	$ 129	$ 96	$ 90
Airport	General	Cost Allocation	$ 61	$ 42	$ 43
	General	Loan repayment	-	35	-
		Subtotal	$ 61	$ 77	$ 43
Boulder Junction GID-Parking	General	Cost Allocation	$ 5	$ 6	$ 25
	Dow ntow n Commercial District (CAGID)	Loan repayment	2	2	2
		Subtotal	$ 7	$ 8	$ 27
Boulder Junction GID-TDM	Dow ntow n Commercial District (CAGID)	Loan repayment	$ 3	$ 4	$ 3
		Subtotal	$ 3	$ 4	$ 3
BMPA Debt Service Fund	Open Space Fund	Loan repayment	$ 161	$ 161	$ -
		Subtotal	$ 161	$ 161	$ -

INTERFUND TRANSFERS

Originating Fund		For	2015 Actual	2016 Approved	2017 Recommended
Capital Development	General	Cost Allocation	$ 4	$ 5	$ -
	Planning and Development Services	Excise Tax Collection Costs	6	7	7
	Library	Impact Fee/Collection	-	150	
		Subtotal	$ 10	$ 162	$ 7
Climate Action Plan Tax	General	Cost Allocation	$ 99	$ 116	$ 135
		Subtotal	$ 99	$ 116	$ 135
Community Housing Assistance Program	General	Cost Allocation	$ 57	$ 53	$ 118
	Planning and Development Services	Excise Tax Collection Costs	6	7	7
		Subtotal	$ 63	$ 60	$ 125
Community Development Block Grant (CDBG)	General	Cost Allocation	$ 15	$ 18	$ 25
		Subtotal	$ 15	$ 18	$ 25
Compensated Absences	General	Cost Allocation	$ 8	$ 9	$ 19
		Subtotal	$ 8	$ 9	$ 19
Computer Replacement	General	Cost Allocation	$ 17	$ 19	$ 40
		Subtotal	$ 17	$ 19	$ 40
Dow ntow n Commercial District	General	Cost Allocation	$ 316	$ 367	$ 281
		Subtotal	$ 316	$ 367	$ 281
Equipment	General	Cost Allocation	$ 7	$ 8	$ 6
		Subtotal	$ 7	$ 8	$ 6
Facility Renovation and Replacement	General	Cost Allocation	$ 65	$ 75	$ 28
		Subtotal	$ 65	$ 75	$ 28
Fleet Maintenance	General	Cost Allocation	$ 375	$ 378	$ 312
		Subtotal	$ 375	$ 378	$ 753
HOME Investment Partnership Grant	General	Cost Allocation	$ 17	$ 19	$ 12
		Subtotal	$ 17	$ 19	$ 12

INTERFUND TRANSFERS

Originating Fund		For	2015 Actual	2016 Approved	2017 Recommended
Open Space and Mountain Parks	General	Cost Allocation	$ 1,349	$ 1,578	$ 1,903
		Subtotal	$ 1,349	$ 1,578	$ 1,903
Permanent Parks and Recreation	General	Cost Allocation	$ 80	$ 96	$ 102
	Planning and Development Services	Excise Tax Admin	6	6	7
		Subtotal	$ 86	$ 102	$ 109
Planning and Development Services	General	Cost Allocation	$ 1,232	$ 1,275	$ 2,185
		Subtotal	$ 1,232	$ 1,275	$ 2,185
Property and Casualty Insurance	General	Cost Allocation	$ 23	$ 26	$ -
		Subtotal	$ 23	$ 26	$ -
Stormw ater/Flood Management Utility	General	Cost Allocation	$ 266	$ 284	$ 339
	Facilitie Replacement Fund	Facility Replacement	-	-	40
	Planning and Development Services	Subsidy	132	136	161
	General Fund	Funding for Attorney and Paralegal	-	20	-
	Transportation	Transportation	-	-	8
		Subtotal	$ 398	$ 440	$ 548
Telecommunications	General	Cost Allocation	$ 10	$ 10	$ 28
		Subtotal	$ 10	$ 10	$ 28
Transportation	General	Cost Allocation	$ 1,659	$ 1,722	$ 1,486
	General	Boulder Creek Maintenance	15	15	15
	General	HHS	13	13	13
	Planning and Development Services	Subsidy	234	241	338
	Recreation Activity	Expand Program	13	13	13
	Transit Pass General Improvement District	Subsidy	5	5	5
	Facility Replacement	Facility Replacement	-	-	160
		Subtotal	$ 1,939	$ 2,009	$ 2,030

INTERFUND TRANSFERS

Originating Fund		For	2015 Actual	2016 Approved	2017 Recommended
Transportation Development	General	Cost Allocation	$ 3	$ 4	$ 4
	Planning and Development Services	Excise Tax Admin	6	6	7
		Subtotal	$ 9	$ 10	$ 11
University Hill Commercial District	General	Cost Allocation	$ 53	$ 62	$ 48
		Subtotal	$ 53	$ 62	$ 48
Wastewater Utility	General	Cost Allocation	$ 777	$ 879	$ 923
	Planning and Development Services	Subsidy	220	226	266
	General Fund	Funding for Attorney and Paralegal	-	20	-
	Facility Replacement	Facility Replacement		-	40
	Transportation	Transportation	-	-	16
		Subtotal	$ 997	$ 1,125	$ 1,245
Water Utility	General	Cost Allocation	$ 1,080	$ 1,189	$ 1,518
	Planning and Development Services	Subsidy	219	226	268
	General Fund	Funding for Attorney and Paralegal	-	58	-
	Facility Replacement	Facility Replacement	-	-	80
	Transportation	Transportation	-	-	16
		Subtotal	$ 1,299	$ 1,473	$ 1,882
Worker's Compensation Insurance	General	Cost Allocation	$ 25	$ 29	$ 44
	Recreation Activity	Wellness Program	95	-	-
		Subtotal	$ 120	$ 29	$ 44
		Total	**$ 24,744**	**$ 25,430**	**$ 20,823**

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

City of Boulder

Energy Strategy and Electric Utility Development Project

2017 Recommended Budget

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 to 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 clean 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. In 2014, after analysis and exploration resulted in council approval to move forward with condemning assets and forming a local electric utility, staff shifted its efforts to developing and implementing a detailed transition plan. Subsequently, for 2015, 2016 and 2017 staff 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.

2016 Accomplishments

City Council directed the Energy Future Project to continue to pursue clean, local, reliable energy. In 2016, 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
  - Initiated the key accounts program, drafted a customer service manual
- Construction, Operations and Maintenance
  - Continued evaluation and discussions with various vendors who provided qualification statements for ongoing operation and maintenance services
  - Ongoing development of operations, maintenance, construction, and safety policies and procedures
- Resource Acquisition
  - Ongoing evaluation and engagement with Xcel on their response to the power supply request for proposal
- Support Services
  - Integrated information from the Information Technology roadmap project in the transition work plan and budget
  - Developed financial cash flow model and updated modeling of electric system costs
- Energy Services
  - Continued implementation and evaluation of energy services related to solar, electric vehicles, and nanogrids, including launching a Solar + EV group purchase program in partnership with Boulder County
- Legal and Regulatory
  - Pursued discovery process with Xcel to obtain information needed to prepare supplemental application to the Colorado PUC for transfer of assets
  - Ongoing development of separation alternatives consistent with the Colorado PUC order of December 30, 2015
  - Filed supplemental application to the Colorado PUC for transfer of assets
  - Continued work on the transfer of assets application including responding to answer testimony and discovery requests
  - Annexation of selected city-owned properties
  - Participated as intervenors in several Xcel Energy proceedings at the Public Utilities Commission including the Phase 2 Rate Case, Solar*Connect, Renewable Energy Standard Compliance Plan, Electric Resource Plan, Rush Creek Wind, Decoupling, Demand-Side Management Plan and a recently filed grid modernization proceeding

2016 Accomplishments (cont'd)

- Communication
  - Ongoing public information support via the city's various communication channels, including social media, press releases and the website
  - Digital media campaign to support the public's energy literacy, specifically related to the benefits of local generation
  - Development of the Climate and Energy email newsletter, bringing city climate and energy news to the inboxes of over 800 community members
  - Creation of print and digital outreach materials to present in meetings with large commercial businesses in Boulder
- Continued to meet with working groups, with diverse expertise, on the development of a local electric utility: Energy Services, Resource Acquisition, Rates and Reliability & Safety
- Ongoing collaboration in a number of regional, national and international activities in support of the Boulder community's climate and energy goals.

Key initiatives for 2017

- Continued implementation of transition work plan including finalization of separation plan and selection of key vendors for utility operations
- Legal proceedings for PUC regulatory filings and condemnation
- Hiring key staff positions essential to the implementation of the transition plan: Chief Engineer, Customer Service Manager, Energy Resource Specialist and Energy Sustainability Strategy Specialist/Financial and Regulatory Analyst
- 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). The remaining project balance 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 2017. 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 legal and regulatory 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 and are available through 2017. 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 2015, the 2016 approved budget, 2016 projected budget and 2017 recommended limited term FTEs.

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

	2012 - 2014 Actual	2015 Actual	2016 Approved	2016 Projected [1]	2017 Recommended	
STAFFING						
Energy Strategy and Electric Utility Development Project	4.50	6.50	12.25	11.00	11.00	[2]
TOTAL STAFFING	**4.50**	**6.50**	**12.25**	**11.00**	**11.00**	
Personnel	$ 1,492,397	$ 699,677	$ 1,107,323	$ 827,948	See Table 6-03	
Operating	3,929,756	1,321,813	2,844,815	1,832,252		
Interdepartmental	21,953	-	-	-		
Capital	44,570	-	-	-		
TOTAL EXPENDITURE	**$ 5,488,677**	**$ 2,021,490**	**$ 3,952,138**	**$ 2,660,200**		
FUND						
General - Utility Occupation Tax	$ 4,833,610	$ 2,015,710	$ 2,015,710	$ 2,015,710		
General - Other One Time Funding	655,067	5,780	1,936,428	644,490		
TOTAL FUNDING	**$ 5,488,677**	**$ 2,021,490**	**$ 3,952,138**	**$ 2,660,200**	[3]	

[1] The 2016 approved budget includes significant litigation costs in 2016. Many of these costs are now anticipated to occur 2017 and are represented in the 2016 projected expenditures.

[2] In 2017, there was a 1.25 FTE reduction for the Key Accounts/Community Relations Manager and Customer Information Services Technician positions. These positions are not needed to support the project in 2017, but there may be a future need for these positions in 2018.

[3] In 2015, $6,943,235 was approved for project funding to be sourced from Utility Occupation Tax ($2,015,710) and other one-time funding ($4,927,525) from the General Fund. The $4.9 million was in advance of receipt of Utility Occupation Taxes to be collected through 2017. These taxes will be used to repay the advance from the General Fund. Actual amount received in 2015 is $2,015,710 with the same amount projected to be received in 2016 and 2017.

Energy Contingency Summary

Table 6-02 shows actual City Manager's (CM) Energy contingency (General Fund) used in 2015 and dollars set aside in 2016 but not allocated to the project to support unexpected transition work plan implementation costs. The table also shows the projected use in 2016. The CM 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

	2015 Actual	2016 Approved	2016 Projected	2017 Recommended
EXPENDITURE				
Energy Contingency-Transition Costs	$ 134,709	$ 1,000,000	$ 447,639	See Table 6-03
TOTAL EXPENDITURE	**$ 134,709**	**$ 1,000,000**	**$ 447,639**	
FUND				
General - Energy Contingency	$ 134,709	$ 1,000,000	$ 447,639	
TOTAL FUNDING	**$ 134,709**	**$ 1,000,000**	**$ 447,639**	

Energy Project Detail

Table 6-03 shows the project budget for the transition work plan and all sources and projected uses (both UOT funded and CM Energy Contingency funded) through 2017. In 2015, funds were appropriated for a multi-year (2015-2017) project budget. Unspent amounts of the $6.9 million UOT budget from 2016, specifically for the Energy Project, will be carried over into 2017 as the beginning budget balance, and no additional budget recommendations are being proposed at this time. Also, any unspent CM Energy Contingency will be carried over into 2017 as the CM Contingency beginning balance and available for use on potential transition costs. Since timing of many costs are unpredictable, frontloading the costs and carrying forward remaining amounts provides maximum flexibility.

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

			2015 - 2017				
	Original Project Budget - Approved 2015	Project Budget - 2015 Revised (to include carryover from 2014)	Actual Sources & Uses Total through 2015	2016 Projected Sources & Uses	2017 Projected Sources & Uses	2017 Recommended	
ENERGY FUTURE PROJECT							
						Replenish CM Contingency with 2016 Projected Use	
Beginning Balance Energy Project	$ -	$ -	$ 937,092	$ 5,858,837	$ 3,198,637	[1]	
Beginning Balance CM Contingency			$ 1,000,000	$ 1,000,000	$ 1,000,000		
Sources of Funding							
General - Utility Occupation Tax	2,015,710	2,015,710	2,015,710	-	-	$ -	
General - Other One Time Funding	4,927,525	4,927,525	4,927,525	-	-	-	
General - City Manager Contingency	1,000,000	1,000,000	-	-	-	447,639	[2]
2014 Encumbrance Carryover	-	495,731	-	-	-	-	
2014 ATB Carryover	-	441,361	-	-	-	-	
Total	**$ 7,943,235**	**$ 8,880,327**	**$ 8,880,327**	**$ -**	**$ -**	**$ 447,639**	
Uses of Funding							
Personnel	$ 891,900	$ 1,999,223	$ 699,677	$ 827,948	$ 1,035,992	$ -	
Operating	6,051,335	5,881,104	1,321,813	1,832,252	2,162,644	-	
CM Contingency-Potential Transition Costs	1,000,000	1,000,000	134,709	447,639	933,547	-	
Total	**$ 7,943,235**	**$ 8,880,327**	**$ 2,156,199**	**$ 3,107,839**	**$ 4,132,183**	**$ -**	
Remaining at End of FY-Energy Project			**$ 5,858,837**	**$ 3,198,637**	**$ 1**		
Remaining at End of FY-CM Contingency			**$ 865,291**	**$ 552,361**	**$ 66,453**		

[1] These amounts are carryover of remaining budget from year to year and are not in addition to the 2015 beginning balance of $7.8 million ($7.8 million in 2015 revised is comprised of personnel plus operating minus contingency).

[2] $447,639 is recommended in 2017 to replenish funds used out of the $1 million City Manager's Energy Contingency budget in 2016 making the 2017 beginning balance $1 million. The contingency is available for transition staffing and unexpected costs.

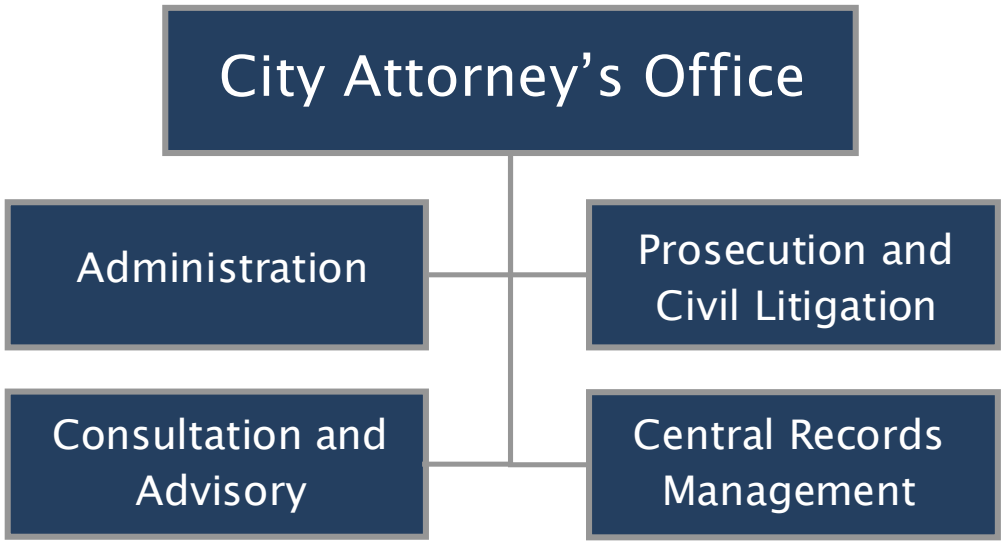
City of Boulder

City Attorney's Office

2017 Recommended Budget

$3,480,267

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. Provides real estate services to the departments of the city for the acquisition and disposition of land, leases, licenses and buildings.

Department Overview (Cont'd)

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 7-01: City Attorney's Office Summary Budget

	2015 Actual	2016 Approved	2017 Recommended
STAFFING			
Administration	1.50	1.50	1.50
City Records Management	2.50	2.50	2.50
Consultation and Advisory	14.28	14.28	16.30
Prosecution and Civil Litigation	7.42	7.42	7.35
TOTAL STAFFING	**25.70**	**25.70**	**27.65**
EXPENDITURE			
Administration	$ 499,088	$ 448,750	$ 420,039
City Records Management	238,810	240,371	320,273
Consultation and Advisory	1,557,315	1,565,842	1,956,750
Prosecution and Civil Litigation	680,000	861,338	783,205
TOTAL EXPENDITURE	**$ 2,975,213**	**$ 3,116,301**	**$ 3,480,267**
FUND			
General	$ 2,861,409	$ 2,999,305	$ 3,357,988
Property and Casualty Insurance	113,804	116,996	122,279
TOTAL FUNDING	**$ 2,975,213**	**$ 3,116,301**	**$ 3,480,267**

2016 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.
- Prosecuted municipal code violations, including new violations of the bear trash ordinance.
- 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 revisions to the mobile food truck code provisions.
- Drafted revisions to the city's recreational marijuana ordinance.
- Supported the Marijuana Advisory Panel.
- Successfully defended challenges to the city's marijuana code.
- Reached a settlement in Habay v. City of Boulder.
- Drafted an amendment to the Charter for council compensation.
- Drafted an amendment to the Charter to revise the Blue Line.
- Participated in Public Utilities Commission dockets.
- 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.
- Worked on annexing city properties outside of the city.
- Drafted sign code changes to allow new signage at the Dairy Arts Center and to comply with Reed v. Town of Gilbert.
- Drafted the Cooperative Housing Ordinance.
- Organized and lead council executive sessions.
- Obtained dismissal in Yarmouth Holdings v. City of Boulder.
- Obtained summary judgment in Whitney v. City of Boulder.

Key Initiatives for 2017

- 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.

Table 7-02: City Attorney's Significant Changes Between 2016 and 2017 Budget

	2016 Approved Budget	2017 Recommended Budget	Total Change	2016 FTE	2017 FTE	FTE Change
GENERAL FUND						
Offsite Records Management	$ 29,055	$ 107,499	$ 78,444	-	-	-
Total Changes, City Attorney's Office			$ 78,444			-

Table 7-03: City Attorney's Office Department Detail

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
	1.50	$ 499,088	1.50	$ 448,750	1.50	$ 420,039	-	$ (28,711)
Subtotal	1.50	$ 499,088	1.50	$ 448,750	1.50	$ 420,039	-	$ (28,711)
City Records Management								
	2.50	$ 238,810	2.50	$ 240,371	2.50	$ 320,273	-	$ 79,902
Subtotal	2.50	$ 238,810	2.50	$ 240,371	2.50	$ 320,273	-	$ 79,902
Consultation and Advisory								
	14.28	$ 1,557,315	14.28	$ 1,565,842	16.30	$ 1,956,750	2.02	$ 390,908
Subtotal	14.28	$ 1,557,315	14.28	$ 1,565,842	16.30	$ 1,956,750	2.02	$ 390,908
Prosecution and Civil Litigation[1]								
	7.42	$ 680,000	7.42	$ 861,338	7.35	$ 783,205	(0.07)	$ (78,133)
Subtotal	7.42	$ 680,000	7.42	$ 861,338	7.35	$ 783,205	(0.07)	$ (78,133)
Total	**25.70**	**$ 2,975,213**	**25.70**	**$ 3,116,301**	**27.65**	**$ 3,480,267**	**1.95**	**$ 363,966**
EXPENDITURE BY CATEGORY								
Personnel		$ 2,678,707		$ 2,807,762		$ 3,060,284		$ 252,522
Operating		244,225		254,072		357,662		103,590
Interdepartmental Charges		52,281		54,467		62,321		7,854
Total		**$ 2,975,213**		**$ 3,116,301**		**$ 3,480,267**		**$ 363,966**
STAFFING AND EXPENDITURE BY FUND								
General	24.70	$ 2,861,409	24.70	$ 2,999,305	26.65	$ 3,357,988	1.95	$ 358,683
Property and Casualty Insurance	1.00	113,804	1.00	116,996	1.00	122,279	-	5,283
Total	**25.70**	**$ 2,975,213**	**25.70**	**$ 3,116,301**	**27.65**	**$ 3,480,267**	**1.95**	**$ 363,966**

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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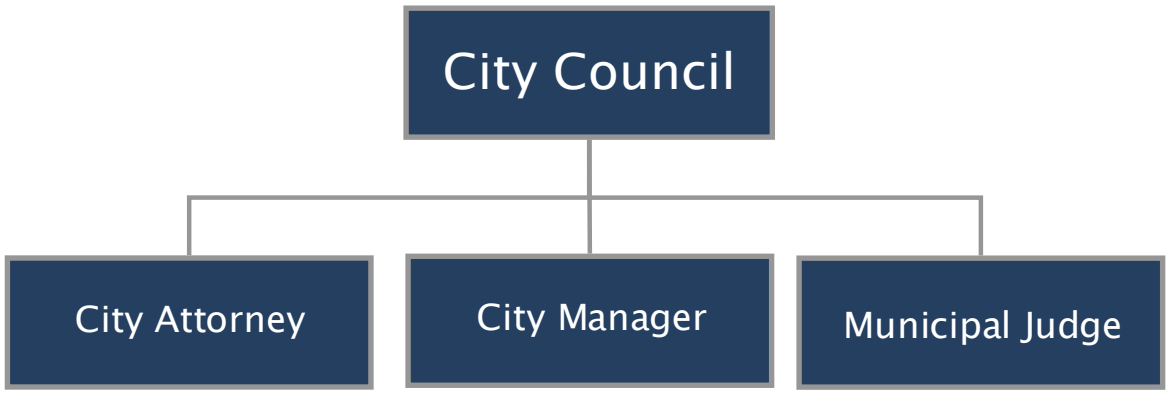
City of Boulder

City Council

2017 Recommended Budget

$240,711

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 7-04: City Council Summary Budget

	2015 Actual	2016 Approved	2017 Recommended
EXPENDITURE			
City Council	$ 221,520	$ 237,926	$ 240,711
TOTAL EXPENDITURE	**$ 221,520**	**$ 237,926**	**$ 240,711**
FUNDING			
General	$ 221,520	$ 237,926	$ 240,711
TOTAL FUNDING	**$ 221,520**	**$ 237,926**	**$ 240,711**

2016 Accomplishments

Accepted:

- Boulder Creek Restoration Master Plan
- North Trail Study Master Plan

Adopted:

- Boulder Cable Code
- Campaign Finance Reform Code Update
- Form-Based Land Use Code
- Indigenous Peoples' Day Resolution
- Living Wage Resolution
- Horse Trailer Parking Regulations
- Jefferson County Federal Grant Application – Conditional Support for underpasses and trail segments to Rocky Flats National Wildlife Refuge
- Municipal Election Code
- Rental License Code amended changing posting and advertisement requirements
- Schnell Homestead Property added to the Western Mountain Parks Habitat Conservation Area
- Sign Code amendment to Land Use Code

Approved:

- 2017 State and Federal Legislative Agenda
- Boards and Commissions Annual Appointments for 2016
- Boulder Arts Commission 2016 Operating Grants for Large Organizations
- Boulder Community Health Broadway Campus purchase
- Boulder Valley Comprehension Plan Major Updates
- Civic Use Pad Letter of Intent between CAGID and St. Julien Hotel
- Dispose of property at 156 Shady Hollow, Nederland, CO 80466
- Dispose of property at 3289 Airport
- Downtown Urban Design Guidelines

2016 Accomplishments (Cont'd)

Approved (Cont'd):

- Marijuana Advisory Panel – approved charter and appointment to panel
- Ponderosa Mobile Home Park
- Transportation Master Plan Implementation Update
- Transit Village Area Plan (TVAP) Connections Plan within the Reve redevelopment area
- Water and Sewer Revenue Bonds
- Wonderland Creek Greenways Improvement Project Agreement for Delegation of activities regarding Community Development Block Grant with city of Longmont

Authorized:

- City Manager to enter into Joint Development Agreement between CAGID and Trinity Commons Joint Development Agreement
- Portland/Eugene Trip – focus on homelessness, housing and transportation

Pending Accomplishments:

- 96 Arapahoe Annexation
- Ballot Measures for November 2016
    - Blue Line
    - Council Compensation
    - Sugar-Sweetened Beverages Tax
    - Term Limits
- Cooperative Housing
- Landlords "Written Disclosures Required"
- Living Wage
- Middle Income Housing

Annexations:

- 236 Pearl and NW portion of 250 Pearl
- 4525 Palo Parkway for affordable family housing in partnership with Boulder Housing Partners and Flatirons Habitat for Humanity

Landmarks:

- Sampson-Wood House, 1900 King Street
- Trinity Lutheran Church, 2200 Broadway

Sister Cities:

- Annual Sister City Dinner (March 29)
- Annual Reports
- Kathmandu, Nepal, Sister City Application Received
- Nablus, Palestine, Sister City Application Received

2017 Key Initiatives

At the January 2016 Retreat, the following one-year objectives were identified. However, a new council is coming in November 2017 and they will revisit the objectives at the January 2018 retreat.

- Housing/Land Use Planning
- Transportation
- Homelessness/Human Services

Table 7-05: City Council Department Detail

	2015 Actual	2016 Approved Budget	2017 Recommended Budget	Variance - 2016 Approved to 2017 Recommended
	Amount	Amount	Amount	Amount
EXPENDITURE BY PROGRAM				
City Council	$ 221,520	$ 237,926	$ 240,711	$ 2,785
Total	**$ 221,520**	**$ 237,926**	**$ 240,711**	**$ 2,785**
EXPENDITURE BY CATEGORY				
Personnel	$ 119,837	$ 111,396	$ 114,181	$ 2,785
Operating	98,551	122,508	122,508	-
Interdepartmental C	3,132	4,022	4,022	-
Total	**$ 221,520**	**$ 237,926**	**$ 240,711**	**$ 2,785**
EXPENDITURE BY FUND				
General	$ 221,520	$ 237,926	$ 240,711	$ 2,785
Total	**$ 221,520**	**$ 237,926**	**$ 240,711**	**$ 2,785**

Note:
No budgeted FTE included in City Council.

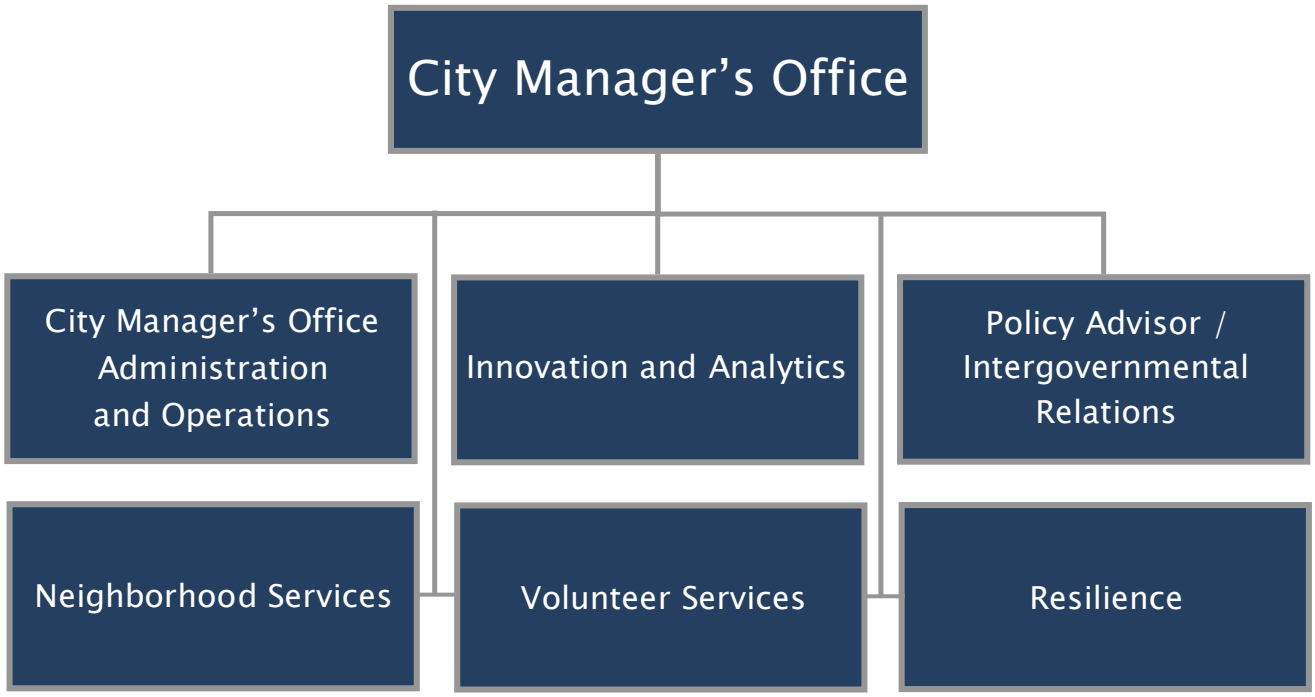
City of Boulder

City Manager's Office

2017 Recommended Budget

$2,657,655

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.

Innovation and Analytics

- Strategic utilization of data and a focus on creativity and innovation are two strongly emerging areas in local government. This program will provide city-wide leadership and oversight of these two areas. Through collaboration with departments across the organization as we work toward further data transparency and improved use of data, focusing on targeted data collection, new methods of presentation and data analysis, as well as an assessment of what data would be helpful now and in the future.

Department Overview (Cont'd)

Innovation and Analytics (Cont'd)

- The City of Boulder is known to be a world-class city and in part that is a result of the implementation of leading edge ideas. This program will assist the organization in continuing to foster an innovative culture with an emphasis on new ideas - both big and small - to support further efficiencies, implement community priorities and proved unique consideration of future community needs.

Policy Advisor / Intergovernmental Relations

- 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.

Neighborhood Services

- The Neighborhood Services program is focused on building and strengthening collaborative relationships within neighborhoods and with other key community stakeholders including: University of Colorado (CU), Boulder Valley School District (BVSD), Boulder County Public Health (BCPH), community groups, nonprofits, local businesses, landlords, hospitality industry and students. The purpose of neighborhood services programs is to foster community relationships and partnerships in order to connect community needs with community resources; creating a more welcoming and connected community, and enhancing the quality of life in the community by creating pathways toward effective problem-solving, resource provision, civic education, leadership, connection and engagement opportunities.

Volunteer Services

- The organization is focused on "Service Excellence for an Inspired Future" and being a sustainable and livable city for community members of all ages. Preliminary Research supports the benefits a strong volunteer program provides for community volunteers, the community and the City of Boulder organization. These benefits are maximized when programs are efficiently and effectively delivered.

- Results from preliminary research indicate that existing City of Boulder volunteer programs are currently engaging hundreds of community members in meaningful work each year. These programs provide a solid foundation to build upon to enhance volunteer programming. Recommendations to enhance and align volunteer programming include:

Department Overview (Cont'd)

Volunteer Services (Cont'd)

- Recommendations (Cont'd)
    - Strengthen existing programs by, centralizing volunteer programs communication, training staff, developing written policies and job descriptions, and utilizing a shared database for volunteer management.

    - Enhance community connections by improving electronic marketing of volunteer programs and opportunities, connecting volunteers to local government, and exploring partnerships with community organizations.

    - Build volunteer programs by conducting an internal scan to determine which programs or community issues might benefit from volunteer support and developing targeted programming to engage aging community members.

- Through volunteerism, an organization can foster civic participation, respect, and social inclusion while building more vibrant cities. The City of Boulder can maximize volunteer programs to provide benefits to community members, to improve the community and to more effectively deliver services.

- Strong volunteer programs can facilitate the mission delivery of departments while also contributing to community goals. For example, the city desires to cultivate a wide range of recreational, cultural, educational and social opportunities, foster inclusion, support and enhance neighborhood livability for all members of the community, encourage shared responsibility, provide open access to the information, encourage innovation, enhance communication and promote community engagement. These goals can be achieved through strong volunteer programs, all while building stronger neighborhoods and more engaged residents.

Resilience

- The Resilience Program is responsible for supporting the community's ability to prepare and respond effectively to acute stresses like floods, wildfires, violence and illness as well as slowly evolving stresses like economic hardship, social inequality and declining community health. Boulder was one of 32 first-round cities selected by the Rockefeller Foundation to participate in the *100 Resilient Cities* Initiative. This initiative provides access to a network of resources utilized by other resilience officers and communities around the world and is helping Boulder develop and implement the strategies that will preserve the quality of life today and improve the legacy for future generations.

Table 7-06: City Manager's Office Summary Budget

	2015 Actual	2016 Approved	2017 Recommended
STAFFING			
City Administration, Operations, Innovation, and Analytics	6.00	10.00	10.00
Intergovernmental Relations	1.00	1.00	1.00
Neighborhood Services	1.00	1.00	1.88
Volunteer Services	0.00	0.00	1.00
Resilience	1.00	1.00	1.00
TOTAL STAFFING	**9.00**	**13.00**	**14.88**
EXPENDITURE			
City Administration, Operations, Innovation, and Analytics	$ 951,340	$ 1,593,396	$ 1,668,328
Intergovernmental Relations	218,044	225,498	244,205
Neighborhood Services	73,561	202,190	328,803
Volunteer Services	-	-	167,534
Resilience	128,304	131,431	248,785
TOTAL EXPENDITURE	**$ 1,371,249**	**$ 2,152,515**	**$ 2,657,655**
FUND			
General	$ 1,371,249	$ 2,152,515	$ 2,657,655
TOTAL FUNDING	**$ 1,371,249**	**$ 2,152,515**	**$ 2,657,655**

2016 Accomplishments

City Manager's Office Administration and Operations

- Planned a visit to Portland Oregon for Council Members, staff, and community partners with focus on homelessness, housing and transportation
- Hired a consultant to assist with a Community Perception Assessment that will provide Council and staff a better understanding of community safety and inclusiveness as it is perceived and experienced by residents and others
- Coordinated with departments to send 13 employees to the University of Virginia's LEAD Program (by year end will have approximately 20 attendees for 2016)
- Coordinated with Police Department and Human Services to implement recommendations from Hillard Heintze's report
- Key Staff Appointments
    - 2nd Deputy City Manger
    - Deputy Housing Director
    - City Clerk
    - Public Works Transportation Director
    - Community Vitality Deputy Director
    - Parks and Recreation Deputy Director
    - Human Resources Deputy Director
    - Municipal Court Deputy Director
    - Well-Being Coordinator

2016 Accomplishments (Cont'd)

City Manager's Office Administration and Operations (Cont'd)

- Continue to foster the city's mission and core values:
- "*Service Excellence for an Inspired Future:*
    - *Customer Service*
    - *Respect*
    - *Integrity*
    - *Collaboration*
    - *Innovation"*
- Annual update to Council Action Guide and related work plan
- Presented at the Alliance for Innovation Conference

Innovation and Analytics

- This is a brand new program area with a full work plan to be developed by the 4th quarter

Policy Advisor/Intergovernmental Relations

- Creation, funding, staffing, policy prioritization and advocacy for *Colorado Communities for Climate Action*, a local government coalition;
- Passage of legislation allowing US 36 (Bus Rapid Transit) BRT vehicles to use "Bus on Shoulder" for local service;
- Killing of two state bills threatening (1) performance of US 36 managed lanes, and (2) city's ability to use photo traffic enforcement
- Exploration of, analysis on, and negotiations for Communitywide Broadband initiative
- Development of, and advocacy on US36 Mayors and Commissioners' policy agenda
- Development of public/private partnership definitions, standards, inventory, case-papers, best practices and policy
- Completion of CityLinks climate adaptation partnership with Shimla, India
- Creation and adoption of 2017 State and Federal Legislative Agenda

Neighborhood Services

- Created and developed 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
- Created and implemented Neighborhood Employee Grant Review Committee (city staff) and administered full cycle of neighborhood grant program with $50,000 awarded
- Implemented community use of Neighborhood Block Party Trailer and associated website
- Piloted asset mapping tools, neighborhood snapshot for creation of neighborhood profiles and storytelling
- Launched *Nextdoor* as a neighborhood communication tool with 12,952 community members signed up to use it.

2016 Accomplishments (Cont'd)

Neighborhood Services (Cont'd)

- Updated neighborhood webpage with toolkits to meet identified neighborhood needs, including improved communication
- Coordinated organizational response to neighborhood issues/concerns
- Facilitated strategic planning process for the Addressing Alcohol Concerns Together (AACT) coalition and subsequent reorganization of the coalition
- Served as President-Elect of International Town and Gown Association
- Continued growth of the CU/city diversity summit and related collaboration between CU's office of Diversity Equity and Community Engagement (ODECE) and the city.

Volunteer Services

- This is a brand new program with a full work plan to be developed by the 4th quarter

Resilience

- Release of a full draft for public comment of the community-wide Resilience Strategy, included presentation by 100 Resilient Cities President Michael Berkowitz Year one (of two) of the Cities of Service VISTA Resilience AmeriCorps grant as part of President Obama's Climate Task Force of Climate Preparedness and Resilience
- City awarded 'Climate Action Champion' as part of the Cities of Service Resilience AmeriCorps award
- Hosted a member of the first ever joint Watson Foundation- Rockefeller Foundation Resilience Fellowships during summer 2016
- Represented the city and led workshops during the final USAID CityLinks Climate Adaptation Partnership exchange in Shimla, India
- Hosted 100 Resilient Cities network city, Wellington, NZ for collaborative design of community preparedness and social capital programs
- Completed roadmap for inclusions of resilience topics and analysis into the 2015 Boulder
- Valley Comprehensive Plan update
- 4 staff workshops on understanding and using climate science to support climate adaptive operations in city programs
- Submission of a 2-year, $480,000 grant to DOE to map a transition to a resilience energy system design
- Submission of 2 1-year, $15-30,000 grants to United Way Community Resilience Grant Program

2016 Anticipated Accomplishments at Year-End

- Final submission for Council approval of the community Resilience Strategy
- Complete 2-year work plan for all 15 actions and 3 frontiers areas proposed in the strategy

2016 Anticipated Accomplishments at Year-End (Cont'd)

- Conceptual design workshop to envision a sustainable and resilience mobile home park, in partnership with 100 Resilient Cities, Rebuild By Design, the State of Colorado, NREL, and the University of Colorado
- Day of volunteerism for the installation of 100 'Boulder Barrel' rain barrels in low-income households as part of the Resilience AmeriCorps initiative
- Testing of new resilience valuation methodology and design of resilience metrics in partnership with 100 Resilience Cities, ARUP, and the Rockefeller Foundation
- Exploration workshop for the creation of a new 'community food resilience assessment', in partnership with USDA, CSU, CU and the 100 Resilient Cities network cities.
- Launch of a citizen science initiative in partnership with Boulder Valley School District (BVSD), Open Space and Mountain Parks (OSMP), Parks and Recreation, among others
- Final integration of resilience themes and content into the 2015 update to the BVCP

Key Initiatives for 2017

City Manager's Office Administration and Operations

- Continue to work on Council Priorities
- Continue employee development
- Implementation of the Resilience Strategy work plan
- Renovation and redevelopment of the Boulder Community Hospital campus

Innovation and Analytics

- This is a brand new program with a full work plan to be developed by the 4th quarter of 2016 and program implementation in 2017

Policy Advisor

- Reconvene and lead Utilities Governance Workgroup to develop governance recommendations for use in any new city energy utility
- Implementation of city's 2017 state and federal legislative agenda and adoption of the same for 2018

Neighborhood Services

- Neighborhood Services includes programs and services currently administered through two positions: University of Colorado Community Liaison and the Neighborhood Liaison. This coordination internally is new and staff will be working toward identifying additional partnership opportunities to holistically serve the community, the organization and improve public participation experiences for all its constituencies.
    - Continue to provide management and coordination to AACT coalition
    - Continue to foster partnership with CU's office of Diversity Equity and Community Engagement (ODECE)
    - Serve as President of International town and Gown Association
    - Develop partnership with CU community-based education programs

Key Initiatives for 2017 (Cont'd)

Neighborhood Services (Cont'd)

- Programs to be administered by the University of Colorado Community Liaison and the Neighborhood Liaison in 2017:
  - Continue toolkit expansion for neighborhood leaders and residents: civic education, capacity building, leadership training
  - Provide additional training and networking opportunities to neighborhood leaders across the City of Boulder
  - Improve Neighborhood Partnership Grant program to focus on neighborhood projects and activities
  - Continue to provide tools and resources that encourage social capital at the neighborhood level
  - Provide opportunities for neighborhoods to engage in resilience work.
  - Utilize community input from first Neighborhood Leadership Summit to create and influence 2017 event and initiate resulting program and process implementation

Volunteer Services

- This is a brand new program with a full work plan to be developed by the 4th quarter of 2016 and program implementation in 2017

Resilience

- Broad scale implementation of actions and frontiers outlined in the community Resilience Strategy
- Recruitment and deployment of year 2 of the Resilience AmeriCorps program
- Strategic partnership with the new CU Master of the Environment program
- Year 2 (of 3) with the Watson-Rockefeller Resilience Fellowships summer program

Table 7-07: City Manager's Office Significant Changes Between 2016 and 2017 Budget

	2016 Approved Budget	2017 Recommended Budget	Total Change	2016 FTE	2017 FTE	FTE Change
GENERAL FUND						
Colorado Communities Climate Change Coalition Membership	$ 30,000	$ 30,000	$ -	-	-	-
Community Perception Assessment	-	100,000	100,000	-	-	-
Neighborhood Services Programming	-	36,734	36,734	-	-	-
Volunteer Program Implementation	-	22,000	22,000	-	-	-
Resilience	131,434	248,785	117,351	1.00	1.00	-
Increased Funding for State Lobbying Contract	81,000	92,000	11,000	-	-	-
Total Changes, City Manager's Office			$ 287,085			-

Table 7-08: City Manager's Office Department Detail

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
City Manager's Office								
City Administration/Operations and Innovation and Analytics	6.00	$ 951,340	10.00	$ 1,593,396	10.00	$ 1,668,328	-	$ 74,932
Policy Advisor/Intergovernmental Relations	1.00	218,044	1.00	225,498	1.00	244,205	-	18,707
Neighborhood Services	1.00	73,561	1.00	202,190	1.88	328,803	0.88	126,613
Volunteer Services					1.00	167,534	1.00	167,534
Resilience	1.00	128,304	1.00	131,431	1.00	248,785	-	117,354
Total	**9.00**	**$ 1,371,249**	**13.00**	**$ 2,152,515**	**14.88**	**$ 2,657,655**	**1.88**	**$ 505,140**
EXPENDITURE BY CATEGORY								
Personnel		$ 1,188,447		$ 1,754,751		$ 2,080,157		$ 325,406
Operating		166,503		368,564		538,664		170,100
Interdepartmental Charges		16,299		29,200		38,834		9,634
Total		**$ 1,371,249**		**$ 2,152,515**		**$ 2,657,655**		**$ 505,140**
STAFFING AND EXPENDITURE BY FUND								
General	9.00	$ 1,371,249	13.00	$ 2,152,515	14.88	$ 2,657,655	1.88	$ 505,140
Total	**9.00**	**$ 1,371,249**	**13.00**	**$ 2,152,515**	**14.88**	**$ 2,657,655**	**1.88**	**$ 505,140**

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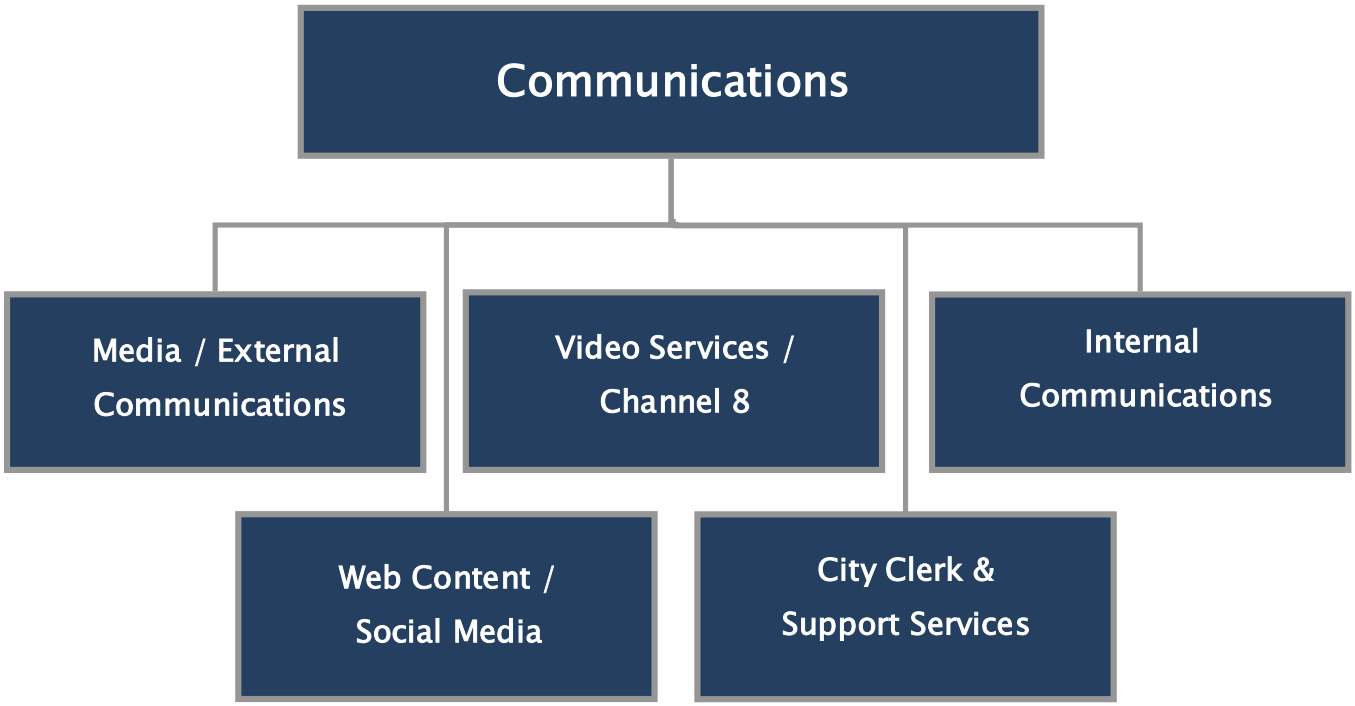
City of Boulder

Communications, Clerk and Support Services

2017 Recommended Budget

$2,361,414

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 community members, 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.

Department Overview (Cont'd)

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 Channels 8 and 880, 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 content standards and social media guidelines to best leverage digital forms of communication (which include allowing for engagement outside of regular business hours). The goal is to utilize these tools to inform a broader segment of the community about city services and programs.

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 7-09: Communications, Clerk and Support Services Summary Budget

	2015 Actual	2016 Approved	2017 Recommended
STAFFING			
Communications	8.50	12.75	13.50
City Clerk and Support Services	3.00	4.00	4.00
TOTAL STAFFING	**11.50**	**16.75**	**17.50**
EXPENDITURE			
Communications	$ 1,026,914	$ 1,710,650	$ 1,845,856
City Clerk and Support Services	598,793	526,200	515,559
TOTAL EXPENDITURE	**$ 1,625,707**	**$ 2,236,850**	**$ 2,361,415**
FUND			
General	1,625,707	2,236,850	2,361,414
TOTAL FUNDING	**$ 1,625,707**	**$ 2,236,850**	**$ 2,361,414**

2016 Accomplishments

Communications

- Leveraged existing and new social media platforms
- Increased social media presence by adding 5,100 followers on Twitter and 2,300 "likes" on Facebook during the first six months of 2016 - gains of 16% and 38% respectively
- Improved high-traffic website pages, including A to Z, environment, trails and recreation and government
- Started pilot of bi-monthly community newsletter mailed to every residence
- Launched 24/7 High Definition web streaming of all cable channel 8 programming in real time
- Piloted live streaming of council meetings/trips from off-site locations
- Implemented High-Definition Channel 880
- Began closed captioning for all for all live meeting coverage on Channels 8 and 880, as well as during live web streamed coverage
- Added Boulder 8 programming: France 24; Read with Us; Concert Series; sports programming and more
- With Information Technology, launched and rolled out improved Intraweb site
- Supported efforts/working groups to improve the city's internal and external outreach and develop best-practice and more effective engagement strategies
- Provided effective and timely communication guidance and support at the department level and for significant city initiatives, including climate and energy, BVCP, the Civic Area transformation, Alpine-Balsam (former BCH site), North TSA analysis, housing, CIP and 2A initiatives, zero waste, broadband, Human Services Strategic Planning, Resilience, etc.
- Assisted police to bring increased focus to community relations and supported communications needs related to Hillard Heintze analysis
- Assisted with ongoing internal communication and engagement initiatives

2016 Accomplishments (Cont'd)

Communications (Cont'd)

- Provided crisis management communication support at the Emergency Operations Center for the Cold Springs Fire
- With Parks and Rec, evaluated city branding and developed a foundational style guide
- Updated the community survey from a three-year cycle to a two-year cycle and began to convert the survey to follow the National Research Center's template

City Clerk and Support Services

- Issued RFP for agenda management software and awarded contract to NovusAGENDA
- Reviewed four initiative petitions for circulation, and certified two to the City Council
- Accepted two new sister city applications: Nablus, Palestine and Kathmandu, Nepal
- Hired a deputy clerk

2017 Key Initiatives for 2017

Communications

- Enhance community engagement/public participation
- Continue to leverage and enhance the city's social media presence
- Improve website design, navigation, content and management practices
- Provide strategic and task-level communication support for high-profile city initiatives, including Alpine-Balsam, the Civic Area, CU conference center, Climate Commitment, Energy Future, affordable housing, inclusivity, resilience, etc.
- Continue core communication services/emergency response

City Clerk and Support Services

- 2017 City Council retreat
- 2017 annual boards and commissions recruitment/appointment process
- Simplify initiative petition process by having instructions and forms online for residents
- Support City Council candidates in nomination process and campaign finance administration
- Revise council Handbook and improve onboarding process for newly-elected council members

Table 7-10: Communications Significant Changes Between 2016 and 2017 Budget

	2016 Approved Budget	2017 Recommended Budget	Total Change	2016 FTE	2017 FTE	FTE Change
GENERAL FUND						
Standard Staff for Expanded Video Coverage of Public Meetings	$ 60,000	$ 60,000	$ -	-	0.75	0.75
Total Changes, Communications			$ -			0.75

Table 7-11: Clerk and Support Services Significant Changes Between 2016 and 2017 Budget

	2016 Approved Budget	2017 Recommended Budget	Total Change	2016 FTE	2017 FTE	FTE Change
GENERAL FUND						
Boards and Commissions Annual Reception	$ -	$ 5,000	$ 5,000	-	-	-
City Clerk Traning	5,300	10,300	5,000	-	-	-
Total Changes, City Clerk			$ 10,000			-

Table 7-12: Communications, Clerk and Support Services Department Detail

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Communications								
Media/External Communications	4.50	$ 547,474	6.75	$ 898,534	6.75	$ 946,870	-	$ 48,336
Internal Communication	1.00	102,005	1.00	112,359	1.00	107,618	-	(4,741)
Video Services/Channel 8	3.00	377,435	4.00	592,998	4.75	679,396	0.75	86,398
Web Content/Social Media	-	-	1.00	106,759	1.00	111,972	-	5,213
Subtotal	8.50	$ 1,026,914	12.75	$ 1,710,650	13.50	$ 1,845,856	0.75	$ 135,206
City Clerk and Support Services								
Conduct of Elections Including Campaign Finance Reform/Matching Funds Administration	0.50	$ 236,221	0.30	$ 128,814	0.30	$ 139,994	-	$ 11,180
Board and Commission Administration	-	-	0.20	26,028	0.20	29,631	-	3,603
General Administration	2.40	362,572	3.40	354,006	3.40	322,513	-	(31,493)
Sister City Administration	0.10	-	0.10	17,352	0.10	23,421	-	6,069
Subtotal	3.00	$ 598,793	4.00	$ 526,200	4.00	$ 515,559	-	$ (10,641)
Total	**11.50**	**$ 1,625,707**	**16.75**	**$ 2,236,850**	**17.50**	**$ 2,361,415**	**0.75**	**$ 124,565**
EXPENDITURE BY CATEGORY								
Personnel		$ 1,201,919		$ 1,621,702		$ 1,736,265		$ 114,563
Operating		336,683		490,131		495,132		5,001
Interdepartmental Charges		87,105		125,017		130,017		5,000
Total		**$ 1,625,707**		**$ 2,236,850**		**$ 2,361,414**		**$ 124,565**
STAFFING AND EXPENDITURE BY FUND								
General		$ 1,625,707		$ 2,236,850		$ 2,361,414		$ 124,565
Total	**11.50**	**$ 1,625,707**	**16.75**	**$ 2,236,850**	**17.50**	**$ 2,361,414**	**0.75**	**$ 124,565**

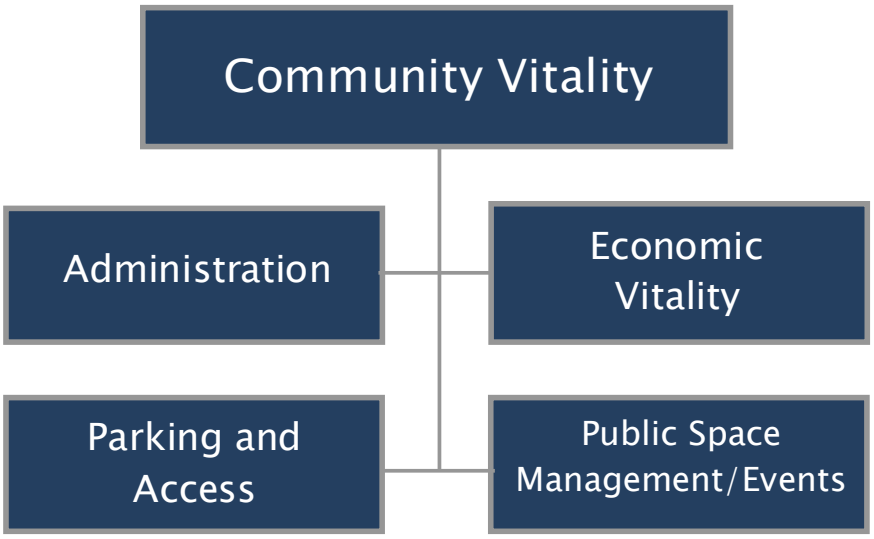
City of Boulder

Community Vitality

2017 Recommended Budget

$11,485,087

The Department of Community Vitality was created in the fall of 2015 as part of a reorganization of the Downtown and University Hill Management Division/Parking Services (DUHMD/PS) and Community Planning and Sustainability (CP&S). The new department will continue the functions of the Downtown and University Hill Management Division and Parking Services and will incorporate the Economic Vitality work group from CP&S. Community Vitality will continue 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. The new Department's role in other components of community vitality will be considered as well.



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.

Economic Vitality

- Support and coordinate efforts throughout the city organization and with partner groups in the community to nurture and enhance the entrepreneurial spirit of our community; support long term economic sustainability through strategic initiatives; support Boulder businesses with assistance services, retention and outreach efforts, and incentive programs; and support targeted efforts in the downtown, Boulder Junction and University Hill commercial areas.

Department Overview (Cont'd)

Parking and Access

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

Public Space Management and Events

- Manage the public space on University Hill, and downtown including the Pearl Street Mall; coordinate with downtown and Hill business organizations; plan for and coordinate public space capital improvements downtown and in the Hill commercial district; and manage special events permitting in the downtown and on University Hill, and film permitting citywide.

Table 7-13: Community Vitality Summary Budget

	2015 Actual	2016 Approved	2017 Recommended
STAFFING			
Administration	9.45	9.45	9.95
Public Space Management/Events	0.50	0.50	0.50
Economic Vitality (EV)	2.00	2.00	2.00
Parking and Access: Operations TDM and Enforcement	34.55	34.55	36.55
TOTAL STAFFING	**46.50**	**46.50**	**49.00**
EXPENDITURE			
Administration	$ 1,418,509	$ 1,806,542	$ 1,909,842
Public Space Management/Events	175,097	245,015	246,897
Economic Vitality	956,645	876,111	869,469
Parking and Access: Operations TDM and Enforcement	4,512,617	4,852,846	5,210,851
Capital Improvements Program, Interdepartmental Charges and Debt Service	2,982,240	4,812,391	3,248,030
TOTAL EXPENDITURE	**$ 10,045,108**	**$ 12,592,905**	**$ 11,485,087**
FUNDING			
General	$ 1,894,728	$ 2,561,609	$ 2,842,173
Downtown Commercial District	6,926,003	8,781,776	7,333,111
University Hill Commercial District	597,500	640,284	655,812
Boulder Junction General Improvement District-Parking	10,022	433,519	465,678
Boulder Junction General Improvement District-TDM	101,770	175,717	188,314
Planning and Development Services	515,086	-	-
TOTAL FUNDING	**$ 10,045,108**	**$ 12,592,905**	**$ 11,485,087**

2016 Accomplishments

Parking and Access

- Access Management and Parking Strategy (AMPS) is a multi-year, interdepartmental effort with the following accomplishments:
    - Completed a TDM Tool Kit for Private Development
    - Developed a pilot "satellite" parking plan along transit corridors
    - Developed a shared public/private parking policy within parking districts
    - Maintained the 72-hour parking restrictions
    - Developed proposed changes to the parking code
    - Initiated review of options for parking pricing strategies including parking ticket fines
- Initiated replacement of the CAGID garage gate access and technology system
- Increased long-term parking permit parking rates
- Initiated innovative pilot with a local start up to develop real-time parking space occupancy data
- Completed downtown garage improvements including elevator modernization at 1100 Spruce; epoxy deck coating at the 1100 Walnut; replacement of stairs at 1400 Walnut and 1100 Walnut garages
- Completed a comprehensive CAGID downtown parking facilities capital asset inventory and multi-year management and replacement plan
- Supported Boulder B-cycle in system expansion
- Entered into a public-private partnership with Trinity Lutheran Church for a mixed use development including a shared downtown parking facility
- Conducted outreach, data collection and analysis, and developed recommendations for the Chautauqua Access Management Plan (CAMP) as part of a multi-departmental effort
- Analyzed Neighborhood Parking Permit Program (NPP) block expansions and new zones
- Initiated a review and analysis of the NPP program including options for different types of mixed use and neighborhood parking management strategies

Boulder Junction Access Districts

- Expanded the TDM Access District to include properties for the future Google campus
- Developed regulations to activate the Depot Square Plaza
- Initiated annual survey of residents and businesses to monitor multi-modal usage within the district
- Initiated the analysis of the Boulder Junction Access Districts' financial fund projections based on the area development

Economic Vitality

- Ongoing support for Boulder Valley Comprehensive Plan Update and other citywide initiatives including Broadband, Living Labs, Local Food and Zero Waste
- Evaluated Economic Vitality programs and identified opportunities for increased coordination and other improvements
- Developed economic resilience strategies for 100RC Resilience Strategy

2016 Accomplishments (Cont'd)

Economic Vitality (Cont'd)

- Identified opportunities and developed plan to expand business outreach program
- Updated information on local economy including industries, businesses, workforce, real estate and key economic indicators
- Completed study to identify emerging trends and best practices to measure and support entrepreneurship and innovation
- Developed plan to improve effectiveness of communication with businesses
- Enhanced support for Boulder Microloan Program to foster diverse business community

Hill Reinvestment Strategy

- Implemented collaborations with the University of Colorado (CU), including the Hill Commercial Area banner program and volunteer cleanup days.
- Constructed the Community, Culture and Safety Tax commercial street tree irrigation project.
- Completed design and outreach phase of the future 'event street' funded by the Community, Culture and Safety Tax.
- Continued implementation of the pilot Residential Service District (RSD) in the high-density residential areas of the Hill
- Sponsored the 'Heart of the Hill' event series in the Hill Commercial Area, in partnership with The Hill Boulder and Grenadier Advertising
- Implemented a three-year pilot Hill Employee Eco Pass program
- Formed a Hill Reinvestment Working Group to explore long-term funding and governance options for the Hill
- Continued the process for potential National Register Historic District designation
- Developed an inter-departmental work program to implement the Hill Reinvestment Strategy
- Initiated a Hill Commercial Area Alley Master Plan
- Entered into a Letter of Intent for a hotel redevelopment project

Downtown Commercial District

- Pursued negotiations with the St. Julien Partners to create a civic use benefit space in the pad adjacent to the St. Julien Hotel
- Implemented Pearl Street Mall improvements including new planter pots, vehicle bollards, refurbished map kiosks and National State Bank clock, and replaced news distribution boxes
- Installed bicycle dismount sidewalk decals at key locations
- Continued support and sponsorship of the Downtown Boulder Business Improvement District

Other

- Formed the department of Community Vitality
- Coordinated an interdepartmental effort to include bicycle powered vehicles as mobile food vendors

Key Initiatives for 2017

Parking and Access

- Implementation of the downtown CAGID parking facility Capital Asset Management Plan
- Development of a plan for public art in the garages with Library and Arts
- Construction of downtown parking garage as part of a public private partnership, mixed use Trinity Horizons senior housing and church fellowship hall project
- Refurbishment of elevators at 1500 Pearl
- Renovation of lot attendant booths in select downtown parking garages
- Access Management and Parking Strategy:
    - Implementation of short-term parking pricing strategies for downtown, the hill and Boulder Junction
    - Implementation of recommendations regarding pricing of NPP resident permits
    - Implementation of recommended changes and modifications to the NPP program
    - Implementation of changes to parking ticket fees
    - Adoption of the AMPS strategy
    - Implementation of recommendation for the capital Chautauqua Access Management Plan (CAMP) pilot

Boulder Junction Access Districts:

- Participation in the planning for the redevelopment of the city's property at 30th and Pearl
- Partnerships with Boulder Junction area development projects to implement access and shared parking strategies
- Exploration of quiet zone options for Boulder Junction area railroad crossings

Economic Vitality

- Development and implementation of strategies for improving effectiveness of Economic Vitality programs
- Update Economic Sustainability Strategy to reflect emerging trends and align with Boulder Valley Comprehensive Plan and Sustainability Framework
- Implement economic resilience strategies identified in 100RC Resilience Strategy
- Develop and implement plan for enhancing support for entrepreneurship and innovation

Hill Reinvestment Strategy

- Implement Phase Two of the Hill Reinvestment Strategy work program: 2017 to 2019 including:
    - National Register Historic District Designation of the commercial area
    - Recommendations for implementation of the Hill Commercial Area Alley Plan
    - Pilot employee Eco Pass program with recommendations for continuation
    - Ongoing pursuit of solutions to student impacted neighborhood issues
    - Sponsorship of hill events and 'Hillanthropy' volunteer partnerships
- Implementation of the proposed Hill hotel and public garage public-private partnership
- Construction of the Culture, Community and Safety tax hill event street project including the incorporation of public art

Key Initiatives for 2017 (Cont'd)

Hill Reinvestment Strategy (Cont'd)

- Recommendations by the Hill Reinvestment Working Group for long-term, sustainable governance and funding mechanisms
- Continued annual monitoring of progress with the objectives of the Hill Reinvestment Strategy through a community survey and business survey

Downtown Commercial District:

- Refurbishment of the 1400 block of the Pearl Street Mall map area
- Implementation of the civic use space in the St. Julien Hotel including the management agreement
- Replace Mall map kiosk at 15th Street with a custom fabricated information kiosk
- Continued support and sponsorship of the downtown organizations

Other:

- Retro-fit or replacement of public right of trash receptacles west of Broadway to meet new City ordinances regarding bear-proofing and Zero Waste
- Commencement of the Community Vitality master planning process

Table 7-14: Community Vitality Significant Changes Between 2016 and 2017 Budget

	2016 Approved Budget	2017 Recommended Budget	Total Change	2016 FTE	2017 FTE	FTE Change
GENERAL FUND						
Administrative Specialist II	$ -	$ 29,882	$ 29,882	-	0.44	0.44
Boulder Junction On-Street Parking Pay Stations	-	36,750	36,750	-	-	-
Chautaqua Access Management Plan Implementation	-	100,000	100,000	-	-	-
Department Master Plan	-	70,000	70,000	-	-	-
Hill Community Development Programming	27,000	50,000	23,000	-	-	-
Hill Reinvestment Strategy - Ecopass and Residential Services District	97,000	116,000	19,000	-	-	-
Civic Area Parking Pay Stations	-	16,750	16,750	-	-	-
BOULDER JUNCTION ACCESS GENERAL IMPROVEMENT DISTRICT - PARKING FUND						
Administrative Specialist II	$ -	$ 2,771	$ 2,771	-	0.03	0.03
Department Master/Strategic Plan	-	10,000	10,000	-	-	-
BOULDER JUNCTION ACCESS GENERAL IMPROVEMENT DISTRICT - TRAVEL DEMAND MANAGEMENT FUND						
Administrative Specialist II	$ -	$ 2,771	$ 2,771	-	0.03	0.03
Department Master/Strategic Plan	-	10,000	10,000	-	-	-
DOWNTOWN COMMERCIAL DISTRICT (CAGID) FUND						
Administrative Specialist II - Reallocation to General Fund and Boulder Junction GID Parking and TDM Funds (above)	$ -	$ (11,359)	$ (11,359)	-	-	-
Department Master/Strategic Plan	-	90,000	90,000	-	-	-
Dow ntow n Boulder Ecopass Program	991,896	1,066,782	74,886	-	-	-
UNIVERSITY HILL COMMERCIAL DISTRICT (UGHID) FUND						
Administrative Specialist II - Reallocation to General Fund and Boulder Junction GID Parking and TDM Funds (above)	$ -	$ (1,262)	$ (1,262)	-	-	-
Department Master/Strategic Plan	-	20,000	20,000	-	-	-
Total Changes, Community Vitality			$ 493,189			0.50

Table 7-15: Community Vitality Department Detail

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	7.45	$ 1,132,914	7.45	$ 1,371,568	7.95	$ 1,491,021	0.50	$ 119,453
Hill Revitalization	1.00	221,942	1.00	302,065	1.00	268,516	-	(33,549)
Planning Boulder Junction Access GIDs	-	5,650	-	32,606	-	58,230	-	25,624
External Communications	1.00	58,003	1.00	100,303	1.00	92,074	-	(8,229)
Subtotal	9.45	$ 1,418,509	9.45	$ 1,806,542	9.95	$ 1,909,842	0.50	$ 103,300
Public Space Management/Events								
Economic Programs/Sponsorship - DBI/BID	-	$ 67,444	-	$ 86,341	-	$ 71,758	-	$ (14,583)
Maint of Public Lands-Civic Plaza	-	3,514	-	1,800	-	1,800	-	-
Maint of Public Lands-Downtown/Mall	-	54,980	-	110,500	-	125,083	-	14,583
Event Permitting	0.50	45,132	0.50	43,501	0.50	45,383	-	1,882
Maint of Public Lands-NewsBox	-	4,027	-	2,873	-	2,873	-	-
Subtotal	0.50	$ 175,097	0.50	$ 245,015	0.50	$ 246,897	-	$ 1,882
Economic Vitality (EV)								
Business Incentive Programs	-	$ 391,559	-	$ 350,000	-	$ 350,000	-	$ -
EV Program and Sponsorships	2.00	565,086	2.00	526,111	2.00	519,469	-	(6,642)
Subtotal	2.00	$ 956,645	2.00	$ 876,111	2.00	$ 869,469	-	$ (6,642)
Operations TDM and Enforcement								
On Street Meters	3.00	$ 811,007	3.00	$ 822,020	3.00	$ 828,752	-	$ 6,732
Economic Programs/Sponsorship	-	24,242	-	37,000	-	37,000	-	-
Facility Ops/Maint-Downtown, UniHill / BJAD garages-Lots	17.88	1,760,258	17.88	1,791,794	17.88	1,799,346	-	7,552
Maintenance of Public Lands-UHGID/UniHill	1.13	100,794	1.13	104,133	1.13	111,818	-	7,685
Neighborhood Parking Program	1.09	67,021	1.09	95,185	1.09	187,732	-	92,547
Parking Enforcement and Special Event Enforcement	10.95	736,290	10.95	831,706	12.95	998,408	2.00	166,702
TDM and Eco Pass Program	0.50	998,096	0.50	1,155,008	0.50	1,231,795	-	76,787
CAGID Parking Refunds	-	14,909	-	16,000	-	16,000	-	-
Subtotal	34.55	$ 4,512,617	34.55	$ 4,852,846	36.55	$ 5,210,851	2.00	$ 358,005

Table 7-15: Community Vitality Department Detail (Cont'd)

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
Capital Improvements Program, Interdepartmental Charges and Debt Service								
Capital Improvement Program		$ 765,831		$ 2,156,565		$ 678,200		$ (1,478,365)
Interdepartmental Charges		377,903		438,579		357,109		(81,470)
Debt Service		1,838,506		2,217,247		2,212,721		(4,526)
Subtotal		$ 2,982,240		$ 4,812,391		$ 3,248,030		$ (1,564,361)
Total	**46.50**	**$ 10,045,108**	**46.50**	**$ 12,592,905**	**49.00**	**$ 11,485,087**	**2.50**	**$ (1,107,817)**
EXPENDITURE BY CATEGORY								
Personnel		$ 2,906,489		$ 3,348,146		$ 3,516,996		$ 168,849
Operating		3,545,102		3,779,800		4,252,800		473,000
Interdepartmental Charges		611,276		623,711		467,262		(156,449)
Capital Improvement Program		765,831		2,156,565		678,200		(1,478,365)
Debt Service		1,836,221		2,214,962		2,212,721		(2,241)
Cost Allocation and Transfers		380,188		469,721		357,109		(112,612)
Total		**$ 10,045,108**		**$ 12,592,905**		**$ 11,485,087**		**$ (1,107,818)**
STAFFING AND EXPENDITURE BY FUND								
General	17.33	$ 1,894,728	17.33	$ 2,561,609	19.78	$ 2,842,173	2.45	$ 280,564
Downtown Commercial District	25.14	6,926,003	25.14	8,781,776	25.14	7,333,111	-	(1,448,665)
University Hill Commercial District	4.03	597,500	4.03	640,284	4.03	655,812	-	15,528
Boulder Junction General Improvement District-Parking	-	10,022	-	433,519	0.03	465,678	0.03	32,159
Boulder Junction General Improvement District-TDM	-	101,770	-	175,717	0.03	188,314	0.03	12,597
Planning and Development Services		515,086						
Total	**46.50**	**$ 10,045,108**	**46.50**	**$ 12,592,905**	**49.00**	**$ 11,485,087**	**2.50**	**$ (1,107,818)**

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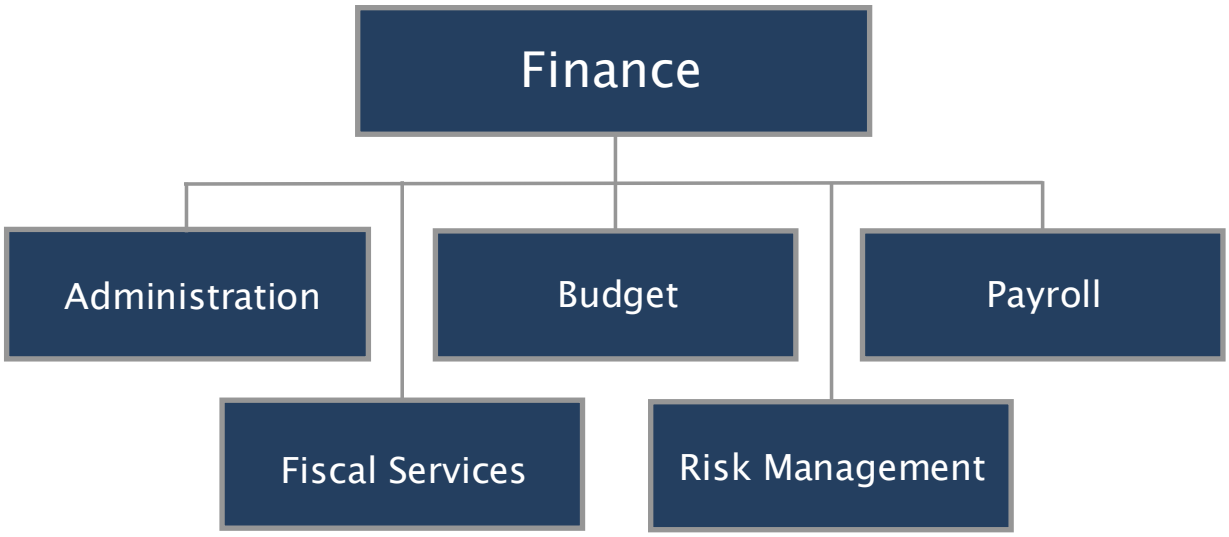
City of Boulder

Finance

2017 Recommended Budget

$9,118,221

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 co-ordination.
- **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)

Fiscal Services (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 7-16: Finance Summary Budget

	2015 Actual	2016 Approved	2017 Recommended
STAFFING			
Administration	3.67	5.50	6.50
Fiscal Services	25.00	29.00	31.12
Budget	6.00	6.00	6.00
Risk Management	4.00	4.00	4.00
TOTAL STAFFING	38.67	44.50	47.62
EXPENDITURE			
Administration	$ 1,017,267	$ 959,467	$ 1,097,776
Fiscal Services	2,717,857	2,967,636	3,296,275
Budget	672,993	677,596	704,088
Risk Management	3,828,317	3,387,669	3,975,623
Cost Allocation	142,837	54,224	44,460
TOTAL EXPENDITURE	$ 8,379,271	$ 8,046,592	$ 9,118,221
FUND			
General	$ 4,408,117	$ 4,604,700	$ 5,098,138
Property and Casualty Insurance	1,968,300	1,759,161	2,271,891
Worker's Compensation Insurance	2,002,854	1,682,732	1,748,192
TOTAL FUNDING	$ 8,379,271	$ 8,046,592	$ 9,118,221

2016 Accomplishments

- Implemented Payroll and HR functions 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 for Water/Sewer funds
- In cooperation with citywide partners, provided analysis, support, and recommendations regarding new city initiatives, including the development of the Civic Area, Boulder Community Hospital, Community Culture and Safety capital projects, as well as University Hill Development
- Implemented Short Term Rental licensing program
- Successfully issued Certificates of Participation for the purchase of the Boulder Community Hospital Property.

Key Initiatives for 2017

- Refinement of the Munis system functionality, troubleshooting, and implementing system upgrades as part of the Transform Boulder Business Initiative (TBBI)
- Continued improvements of 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.
- Provide ongoing financial support and input on the major citywide initiatives such as the Boulder Community Hospital, the Civic Area, Muncipalization, Boulder Junction, and the general fiscal health of the entire city.

Table 7-17: Finance Significant Changes Between 2016 and 2017 Budget

	2016 Approved Budget	2017 Recommended Budget	Total Change	2016 FTE	2017 FTE	FTE Change
GENERAL FUND						
Extend Flood Recovery/FEMA Reimbursement Staffing	$ 83,016	$ 100,335	$ 17,319	1.50	1.50	-
Total Changes, Finance			$ 17,319			-

Table 7-18: Finance Department Detail

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	3.57	$ 998,054	5.40	$ 940,255	6.40	$ 1,078,563	1.00	$ 138,308
Old Hire Pension Plan Management	0.10	19,213	0.10	19,213	0.10	19,213	-	(0)
Subtotal	3.67	$ 1,017,267	5.50	$ 959,467	6.50	$ 1,097,776	1.00	$ 138,308
Fiscal Services								
Accounting and Operations								
Centralized Mail Services	1.10	$ 119,098	1.10	$ 86,520	1.10	$ 92,884	-	$ 6,363
Financial Reporting	2.75	713,933	2.75	620,106	3.75	798,052	1.00	177,946
Imaging/Record Retention	0.10	-	0.10	16,325	0.10	5,119	-	(11,207)
Internal Audit	0.20	-	0.20	32,650	0.20	10,237	-	(22,413)
Payment Processing	2.10	242,392	2.60	183,432	1.80	92,133	(0.80)	(91,298)
Purchasing	3.20	292,877	3.20	355,627	4.00	374,146	0.80	18,518
Payroll	-	114,578	3.50	285,348	3.50	316,486	-	31,139
Revenue and Licensing								
Accounts Receivable and Assessments	0.85	-	0.85	94,824	0.85	94,824	-	-
Information Desk	0.60	-	0.60	46,056	0.60	67,254	-	21,198
Liquor Licensing	1.40	140,244	1.40	131,299	1.52	144,690	0.12	13,391
Other Licensing	3.35	313,395	3.35	284,994	3.35	375,499	-	90,505
Sales and Use Tax Auditing and Compliance								
Sales Tax: Auditing	5.00	442,407	5.00	471,427	5.00	491,281	-	19,854
Sales Tax: Licensing and Collections	2.95	324,886	2.95	286,225	3.95	361,209	1.00	74,984
Treasury								
Administration	0.10	-	0.10	16,815	0.10	5,176	-	(11,639)
Debt Management	0.30	-	0.30	16,321	0.30	15,527	-	(794)
Portfolio Management	1.00	14,046	1.00	39,667	1.00	51,758	-	12,091
Subtotal	25.00	$ 2,717,857	29.00	$ 2,967,636	31.12	$ 3,296,275	2.12	$ 328,639
Budget								
City Budget Development	3.50	$ 672,993	3.50	$ 387,375	3.50	$ 409,928	-	$ 22,553
Departmental Budget Support	0.60	-	0.60	71,199	0.60	71,199	-	0
Forecasting and Analysis	0.50	-	0.50	58,044	0.50	58,674	-	630
Long-Range Planning	0.50	-	0.50	58,044	0.50	58,674	-	630
Policy Analysis	0.90	-	0.90	102,934	0.90	105,613	-	2,680
Subtotal	6.00	$ 672,993	6.00	$ 677,596	6.00	$ 704,088	-	$ 26,492
Risk Management								
Employee Wellness	0.30	$ 194,744	-	$ -	-	$ -	-	$ -
Property and Casualty Self Insurance	2.00	1,945,549	2.00	1,733,437	2.00	2,271,891	-	538,454
Worker's Compensation Self Insurance	1.70	1,688,025	2.00	1,654,232	2.00	1,703,732	-	49,500
Subtotal	4.00	$ 3,828,317	4.00	$ 3,387,669	4.00	$ 3,975,623	-	$ 587,954

Table 7-18: Finance
Department Detail (Cont'd)

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
Cost Allocation								
Cost Allocation	-	$ 142,837	-	$ 54,224	-	$ 44,460	-	$ (9,764)
Subtotal	-	$ 142,837	-	$ 54,224	-	$ 44,460	-	$ (9,764)
Total	**38.67**	**$ 8,379,271**	**44.50**	**$ 8,046,592**	**47.62**	**$ 9,118,221**	**3.12**	**$ 1,071,629**
EXPENDITURE BY CATEGORY								
Personnel		$ 4,013,028		$ 4,462,969		$ 4,887,367		$ 424,398
Operating		4,127,752		3,429,546		4,089,181		659,636
Interdepartmental Charges		80,834		99,854		97,213		(2,641)
Cost Allocation		157,658		54,224		44,460		(9,764)
Total		**$ 8,379,271**		**$ 8,046,592**		**$ 9,118,221**		**$ 1,071,629**
STAFFING AND EXPENDITURE BY FUND								
General	34.67	$ 4,408,117	40.50	$ 4,604,700	43.62	$ 5,098,138	3.12	$ 493,438
Property and Casualty Insurance	2.00	1,968,300	2.00	1,759,161	2.00	2,271,891	-	512,730
Worker's Compensation Insurance	2.00	2,002,854	2.00	1,682,732	2.00	1,748,192	-	65,460
Total	**38.67**	**$ 8,379,271**	**44.50**	**$ 8,046,592**	**47.62**	**$ 9,118,221**	**3.12**	**$ 1,071,629**

City of Boulder

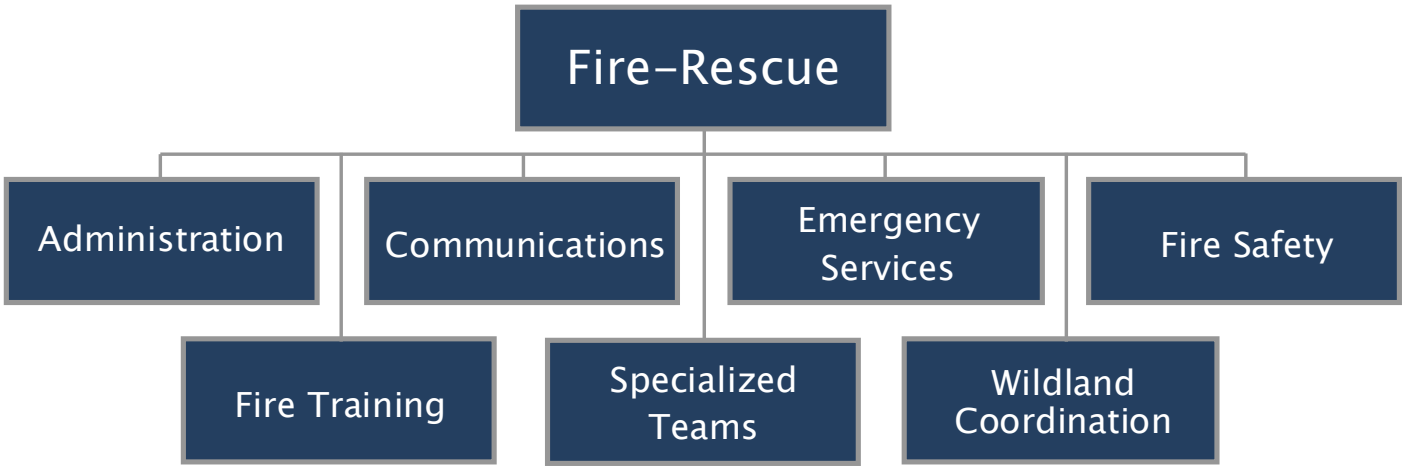
Fire-Rescue

2017 Recommended Budget

$19,092,293

Pride, Integrity & Professionalism

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



Department Overview

Administration

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

Communications

- 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 7-19: Fire-Rescue Summary Budget

	2015 Actual	2016 Approved	2017 Recommended
STAFFING			
Administration	9.50	11.00	11.50
Communication	1.00	-	-
Emergency Services	96.00	96.00	96.00
Fire Safety	5.50	8.00	7.50
Specialized Teams	-	-	-
Wild land Coordination	9.33	9.33	9.00
TOTAL STAFFING	**121.33**	**124.33**	**124.00**
EXPENDITURE			
Administration	$ 1,556,201	$ 2,102,108	$ 1,845,509
Communication	197,148	170,471	184,262
Emergency Services	14,697,645	13,914,026	14,739,961
Fire Safety	698,456	1,118,856	952,028
Specialized Teams	54,451	68,862	145,785
Wild land Coordination	1,233,343	1,254,301	1,224,747
TOTAL EXPENDITURE	**$ 18,437,243**	**$ 18,628,624**	**$ 19,092,293**
FUND			
General	$ 18,311,149	$ 18,539,356	$ 18,965,134
Open Space and Mountain Parks	126,094	89,268	127,159
TOTAL FUNDING	**$ 18,437,243**	**$ 18,628,624**	**$ 19,092,293**

2016 Accomplishments

- Took delivery of 2 fire engines and associated engine equipment.
- Collaboratively negotiated new collective bargaining agreement with International Association of Firefighter Local #900
- Conducted over 162 Fire inspections that include 81 licensed marijuana facilities as well as mobile food vendors. Assisted with 5 Fire Investigations and re-inspections on facilities with deficiencies.
- Developed home safety inspection checklists for Firehouse as well as handouts for homeowners. Conducted several in home inspections. Planned and was the lead instructor for Camp Fire Boulder, taught several fire extinguisher classes and is actively planning and setting up for CU's RA Academy in August 2016 and the Greek Academy in September 2016.
- Hired Planner/Analyst to assist with data driven decisions through the collection of real time performance data that includes response times, call processing time and determining trends contributing to overtime use.
- Hired Administrative Specialist to ensure the training center records are up to date and the facility is being maintained to a higher standard.

Key Initiatives for 2017

- Implement a Regional Hazmat Authority capable of joint response.
- Develop a data driven standards of cover to ensure appropriate and timely response of emergency resources.
- Negotiate new contract with third party provider for advanced life support ambulance service to the citizens and visitors of Boulder while incorporating the living wage.
- 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.

Table 7-20: Fire-Rescue Significant Changes Between 2016 and 2017 Budget

	2016 Approved Budget	2017 Recommended Budget	Total Change	2016 FTE	2017 FTE	FTE Change
GENERAL FUND						
HAZMAT Authority	$ -	$ 101,945	$ 101,945	-	-	-
Office of Emergency Management (OEM) Cost Increases	170,471	182,230	11,759	-	-	-
Total Changes, Fire			$ 113,704			-

Table 7-21: Fire-Rescue Department Detail

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	6.00	$ 1,043,854	7.00	$ 1,278,232	7.00	$ 1,162,484	-	$ (115,748)
Training	3.50	512,347	4.00	823,876	4.50	683,025	0.50	(140,851)
Subtotal	9.50	$ 1,556,201	11.00	$ 2,102,108	11.50	$ 1,845,509	0.50	$ (256,599)
Communication								
Contracts (Rocky Mountain Rescue Group, Ambulance)	-	$ -	-	$ 17,513	-	$ -	-	$ (17,513)
Office of Emergency Management	1.00	197,148	-	152,958	-	184,262	-	31,304
Subtotal	1.00	$ 197,148	-	$ 170,471	-	$ 184,262	-	$ 13,791
Emergency Services								
Vehicle/Equip Maint and Replacement	-	$ 1,635,494	-	$ 1,192,007	-	$ 1,674,820	-	$ 482,813
Fire & Emergency Medical Response, Rescue, Service Calls, Boulder Emergency Squad	96.00	13,043,424	96.00	12,703,292	96.00	13,046,414	-	343,122
SWAT Support for PD	-	18,727	-	18,727	-	18,727	-	-
Subtotal	96.00	$ 14,697,645	96.00	$ 13,914,026	96.00	$ 14,739,961	-	$ 825,935
Fire Safety								
Inspections/Code Enforcement, Fire Investigation, Fire Code Permits	4.50	$ 586,628	6.00	$ 876,294	5.50	$ 765,428	(0.50)	$ (110,866)
Public Fire and Safety Education, Juvenile Fire Setter Intervention	1.00	111,827	2.00	242,562	2.00	186,599	-	(55,963)
Subtotal	5.50	$ 698,456	8.00	$ 1,118,856	7.50	$ 952,028	(0.50)	$ (166,828)
Specialized Teams								
Dive: Water Search and Rescue/ Recovery/Training	-	$ 30,171	-	$ 36,621	-	$ 24,839	-	$ (11,782)
Hazardous Materials	-	24,280	-	32,241	-	120,946	-	88,705
Subtotal	-	$ 54,451	-	$ 68,862	-	$ 145,785	-	$ 76,923
Wild land Coordination								
Ops/Planning/Mitigation/Coordination	9.33	$ 1,233,343	9.33	$ 1,254,301	9.00	$ 1,224,747	(0.33)	$ (29,554)
Subtotal	9.33	$ 1,233,343	9.33	$ 1,254,301	9.00	$ 1,224,747	(0.33)	$ (29,554)
Total	**121.33**	**$ 18,437,243**	**124.33**	**$ 18,628,624**	**124.00**	**$ 19,092,293**	**(0.33)**	**$ 463,669**
EXPENDITURE BY CATEGORY								
Personnel		$ 15,502,336		$ 15,619,053		$ 16,055,017		$ 435,964
Operating		1,077,773		1,030,897		1,128,602		97,705
Interdepartmental Charges		1,857,134		1,978,674		1,908,674		(70,000)
Total		**$ 18,437,243**		**$ 18,628,624**		**$ 19,092,293**		**$ 463,669**
STAFFING AND EXPENDITURE BY FUND								
General	120.67	$ 18,311,149	123.67	$ 18,539,356	123.33	$ 18,965,134	(0.34)	$ 425,778
Open Space and Mountain Parks	0.66	126,094	0.66	89,268	0.67	127,159	0.01	37,891
Total	**121.33**	**$ 18,437,243**	**124.33**	**$ 18,628,624**	**124.00**	**$ 19,092,293**	**(0.33)**	**$ 463,669**

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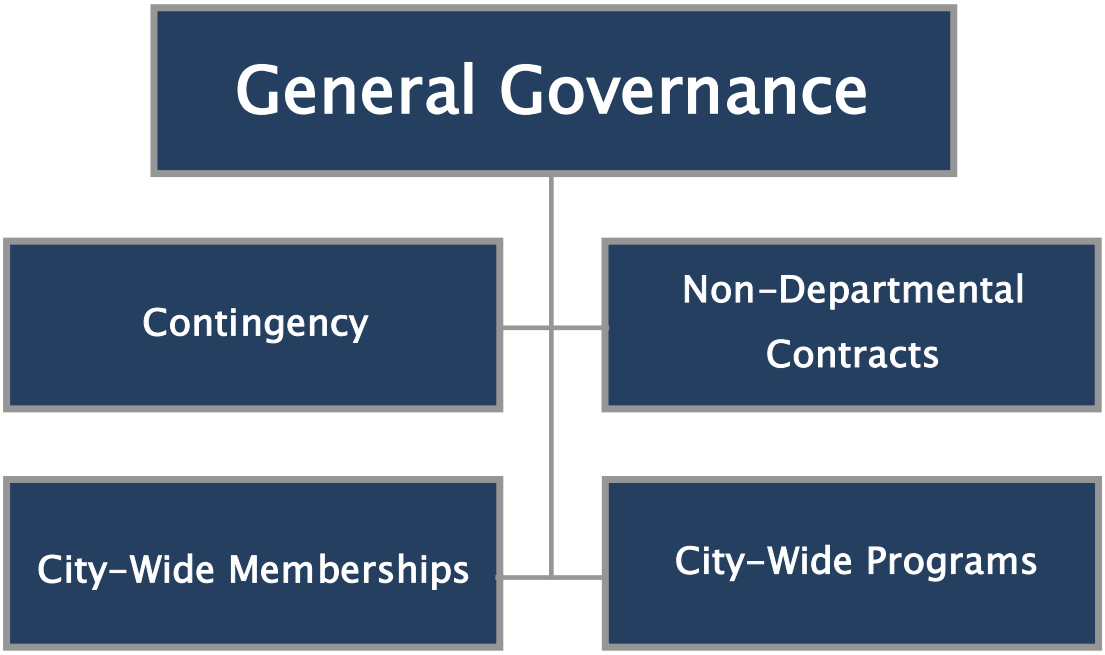
City of Boulder

General Governance

2017 Recommended Budget

$3,330,334



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 7-22: General Governance Summary Budget

	2015 Actual	2016 Approved	2017 Recommended
EXPENDITURE			
City Manager's Contingency	$ 305,345	$ 456,082	$ 456,082
Non-Departmental Contracts	1,900,788	1,962,126	2,116,948
City-Wide Memberships	135,922	174,554	174,554
City-Wide Programs	560,449	490,750	582,750
TOTAL EXPENDITURE	**$ 2,902,504**	**$ 3,083,512**	**$ 3,330,334**
FUND			
General	2,902,504	3,083,512	3,330,334
TOTAL FUNDING	**$ 2,902,504**	**$ 3,083,512**	**$ 3,330,334**

Table 7-23: General Governance Significant Changes Between 2016 and 2017 Budget

	2016 Approved Budget	2017 Recommended Budget	Total Change	2016 FTE	2017 FTE	FTE Change
GENERAL FUND						
Citywide Event Management	$ 115,000	$ 140,000	$ 25,000	-	-	-
Total Changes, Fire			$ 25,000			-

Table 7-24: General Governance Department Detail

	2015 Actual	2016 Approved Budget	2017 Recommended Budget	Variance - 2016 Approved to 2017 Recommended
	Amount	Amount	Amount	Amount
EXPENDITURE BY PROGRAM				
City Manager's Contingency				
Extraordinary Personnel	$ -	$ 119,916	$ 119,916	$ -
Manager's Contingency	305,345	336,166	336,166	-
Subtotal	$ 305,345	$ 456,082	$ 456,082	$ -
Non-Departmental Contracts				
Convention and Visitors Bureau	$ 1,753,202	$ 1,855,733	$ 2,010,555	$ 154,822
Humane Society Building Loan	60,000	60,000	60,000	-
Museum of History	23,609	-	-	-
Museum of History Impact Study	24,506			
Negotiations Support	39,471	46,393	46,393	-
Subtotal	$ 1,900,788	$ 1,962,126	$ 2,116,948	$ 154,822
City-Wide Memberships				
Denver Regional Council of Governments	$ 35,300	$ 37,745	$ 37,745	$ -
Colorado Municipal League	73,025	76,449	76,449	-
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	5,470	6,000	6,000	-
Alliance for Innovation	5,100	5,100	5,100	-
International Town and Gown Assoc.	400	400	400	-
Colorado Climate Future Coaliltion	-	30,000	30,000	-
Mayor's Innovation Alliance	-	2,000	2,000	-
Subtotal	$ 135,922	$ 174,554	$ 174,554	$ -
City-Wide Programs				
West Nile Virus / IPM	$ 250,016	$ 258,750	$ 258,750	$ -
City Wide Special Events	122,628	115,000	140,000	25,000
IronMan	9,618	63,000	63,000	-
Education Access Ch 22	5,233			
Education Excise Tax Awards	172,955			
InterCity Visit	-	40,000	-	$ (40,000)
Community Survey	-	14,000	21,000	7,000
Community Assessment Recommendations/Implementations			100,000	100,000
Subtotal	$ 560,449	$ 490,750	$ 582,750	$ 92,000
Total	**$ 2,902,504**	**$ 3,083,512**	**$ 3,330,334**	**$ 246,822**
EXPENDITURE BY CATEGORY				
Operating	$ 2,902,504	$ 3,083,512	$ 3,330,334	$ 246,822
Total	**$ 2,902,504**	**$ 3,083,512**	**$ 3,330,334**	**$ 246,822**
EXPENDITURE BY FUND				
General	$ 2,902,504	$ 3,083,512	$ 3,330,334	$ 246,822
Total	**$ 2,902,504**	**$ 3,083,512**	**$ 3,330,334**	**$ 246,822**

Note:

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

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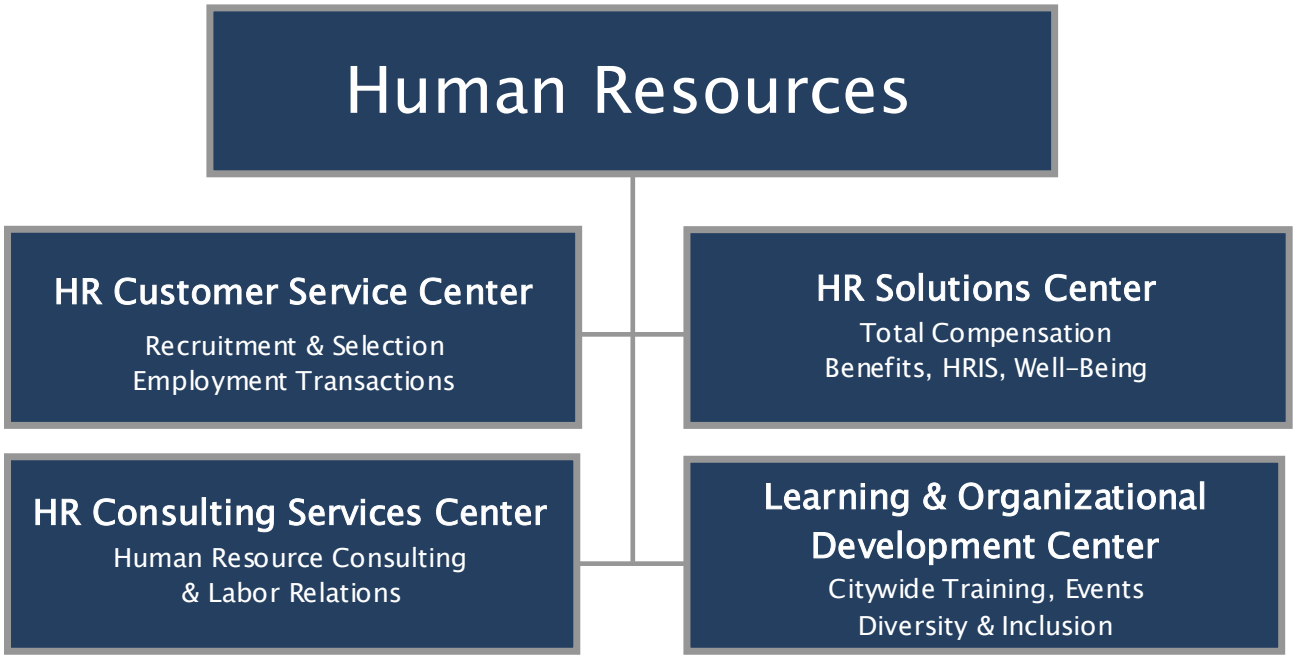
City of Boulder

Human Resources

2017 Recommended Budget

$3,830,242

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: HR Customer Service Center, HR Solutions Center, HR Consulting Services Center, and Learning & Organizational Development Center.



Department Overview

HR Customer Service Center

- Customer Service: Leads the HR transactional work such as I9 and personnel actions 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 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: Set up all new hires, rehires, promotional hires, and seasonal hires in the city's HRIS, and works with department HR Managers and hiring supervisors to ensure seamless employee onboarding.

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 voluntary package 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, FMLA, Affordable Care Act, 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.
- 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.
- Policies & Procedures: Develops, interprets and ensures compliance of citywide policies and procedures.
- Executive Recruitment.

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.
- 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.

Department Overview (Cont'd)

Learning & Organizational Development Center (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.
- 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 7-25: Human Resources Summary Budget

	2015 Actual	2016 Approved	2017 Recommended
STAFFING			
HR Customer Service Center	5.63	6.63	5.63
HR Solutions Center	11.00	8.75	8.75
Strategic Client Services Center	5.00	6.00	6.00
Learning & Organizational Development Center	3.00	3.00	3.00
TOTAL STAFFING	**24.63**	**24.38**	**23.38**
EXPENDITURE			
HR Customer Service Center	$ 589,749	$ 774,186	$ 628,883
HR Solutions Center	1,255,807	1,648,544	1,559,938
Strategic Client Services Center	616,254	808,979	831,322
Learning & Organizational Development Center	486,526	638,681	810,099
TOTAL EXPENDITURE	**$ 2,948,336**	**$ 3,870,389**	**$ 3,830,242**
FUND			
General	$ 2,948,336	$ 3,870,389	$ 3,830,242
TOTAL FUNDING	**$ 2,948,336**	**$ 3,870,389**	**$ 3,830,242**

2016 Accomplishments

- Conducted successful Executive level recruitments: Deputy City Manager, Chief Urban Designer, Deputy Director for Housing and Assistant IT Director.
- Improved the recruitment process by providing support for supervisors using NeoGov.
- Created marketing materials, researched and attended local and regional career fairs.
- Developed and revised the Compensation philosophy and guiding principles.
- Conducted Living wage research and analysis.
- Created new Fair Labor Standards Act (FLSA) guideline compliance research and analysis.
- Made recommendations for salary range movement analysis, recommendations and merit matrix proposals for 2017.
- Established Tuition Reimbursement program, with 23 employees approved and 33 classes successfully completed.
- Launched 2nd annual employee well-being benefits fair with additional vendors, incentives and funding from healthcare providers.
- Offered Short-Term and Long-Term disability to eligible new hires.
- Enrolled eligible new employees in benefits package on first day of hire rather than at beginning of following month.
- Made significant improvements to the Well-Being Program, by designing a strategic, employee focused, fun and user friendly program.
- Implemented HR and Benefits functionality to support successful Payroll go-live in Munis.
- Successfully implemented first year mandatory Affordable Care Act reporting.
- Successfully negotiated 2-year contracts for the International Association of Fire Fighters (IAFF) and Boulder Municipal Employees Association (BMEA) bargaining units.
- Identified and implemented sustainable tracking tool for employee relations to support HR metrics.
- Implemented the Employee Career Lab within Human Resources offering resources for career growth, coaching, and leadership development.
- Designed and implemented the Boulder Learning Academy, including supervisor, employee, certificate programs and leadership tracks.
- Lead implementation of city-wide Leadership Philosophy and High Performing Organization work, including communication plan, supervisor and employee forums.
- Developed Intercultural Development Inventory for leadership, and hosted a citywide Culture Fest.
- Designed, developed and implemented civil treatment workshops to support city values and reinforce appropriate workplace behaviors.
- Provided training for over 30 New Employee Orientation sessions.
- Supported and delivered supervisor training to enhance one-stop shop model and supervisor authority/accountability.
- Implemented employee and organization feedback loop/dashboard with employee and organization surveys.

Key Initiatives for 2017

- Implement TBBI HR Modules including benefits open enrollment, ACA reporting and performance management.
- Develop sustainable Munis security auditing procedures.
- Negotiate collective bargaining agreement with the Boulder Police Officer's Association (BPOA).
- Present gender gap study recommendations.
- Implement the compensation strategy program developing a process for ensuring that all job descriptions are up-to-date and reviewed, and using progressive methodology to ensure employee pay is competitive.
- Implement citywide Succession Program.
- Launch a Workforce Development-review, analyze and project city workforce needs and skills.
- Implement Intercultural Development Inventory and expand initiatives that align with the city's leadership philosophy.
- Develop and implement 2017 health care plan platform. Include analysis and options for the City's seasonal workforce.
- Continue to update of city policy and procedures.
- Develop a document and records management process.

Table 7-26: Human Resources Significant Changes Between 2016 and 2017 Budget

	2016 Approved Budget	2017 Recommended Budget	Total Change	2016 FTE	2017 FTE	FTE Change
GENERAL FUND						
Learning and Organizational Development (L&OD) Specialist - Extend Fixed-Term for two years	$ 103,065	$ 106,156	$ 3,091	1.00	1.00	-
Interculural Development Inventory	-	165,200	165,200	-	-	-
ACA Compliance Monitoring	-	70,000	70,000	-	-	-
Total Changes, Human Resources			$ 238,291			-

Table 7-27: Human Resources Department Detail

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
HR Customer Service Center								
Data Management	5.63	$ 589,749	6.63	$ 774,186	5.63	$ 628,883	(1.00)	$ (145,303)
Subtotal	5.63	$ 589,749	6.63	$ 774,186	5.63	$ 628,883	(1.00)	$ (145,303)
HR Solutions Center								
Payroll	3.50	$ -	-	$ -	-	$ -	-	$ -
Benefits	3.50	469,107	2.75	615,814	3.75	647,903	1.00	32,089
Policies & Procedures	1.00	343,398	4.00	450,791	1.00	135,852	(3.00)	(314,939)
Compensation - Structure and Delivery Systems	3.00	443,302	2.00	581,939	4.00	776,183	2.00	194,244
Subtotal	11.00	$ 1,255,807	8.75	$ 1,648,544	8.75	$ 1,559,938	-	$ (88,606)
Strategic Client Services Center								
Recruitment & Selection	2.00	$ 239,727	2.50	$ 314,698	2.50	$ 323,145	-	$ 8,447
Employee & Labor Relations	3.00	376,527	3.50	494,281	3.50	508,177	-	13,896
Subtotal	5.00	$ 616,254	6.00	$ 808,979	6.00	$ 831,322	-	$ 22,343
Learning & Organizational Development Center								
Learning & Organziational Devel.	3.00	$ 486,526	3.00	$ 638,681	3.00	$ 810,099	-	$ 171,418
Subtotal	3.00	$ 486,526	3.00	$ 638,681	3.00	$ 810,099	-	$ 171,418
Total	**24.63**	**$ 2,948,336**	**24.38**	**$ 3,870,389**	**23.38**	**$ 3,830,242**	**(1.00)**	**$ (40,147)**
EXPENDITURE BY CATEGORY								
Personnel		$ 2,569,321		$ 2,734,849		$ 2,502,247		$ (232,602)
Operating		339,143		1,071,998		1,257,198		185,200
Interdepartmental Charges		39,872		63,542		70,797		7,255
Total		**$ 2,948,336**		**$ 3,870,389**		**$ 3,830,242**		**$ (40,147)**
STAFFING AND EXPENDITURE BY FUND								
General	24.63	$ 2,948,336	24.38	$ 3,870,389	23.38	$ 3,830,242	(1.00)	$ (40,147)
Total	**24.63**	**$ 2,948,336**	**24.38**	**$ 3,870,389**	**23.38**	**$ 3,830,242**	**(1.00)**	**$ (40,147)**

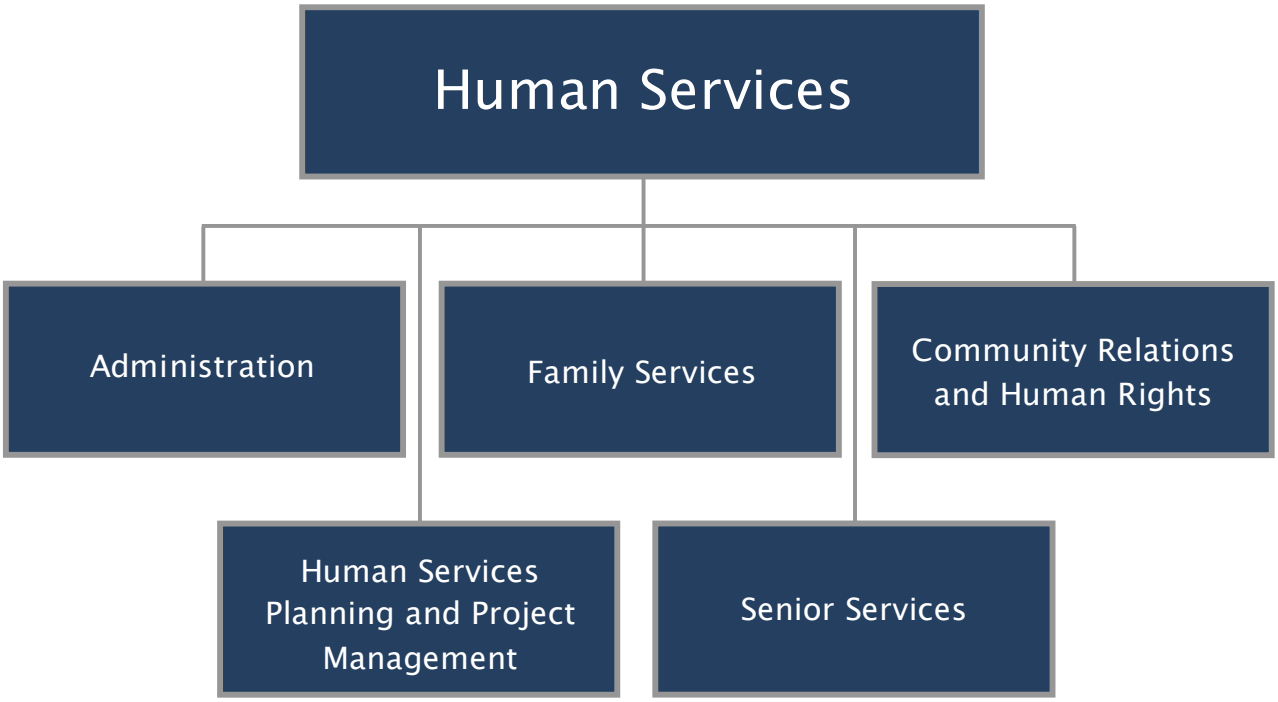
City of Boulder

Human Services

2017 Recommended Budget

$6,860,615

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

Family Services

- Family Services oversees direct services programs, development and implementation of programs for children, youth and families, including Early Childhood Programs (child care subsidies for low-income, working families) and School-Based Services (Family Resource Schools Program in elementary schools and the Prevention and Intervention Program in middle and 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 (HRC) and Immigrant Advisory Committee, manages Community Mediation Services, Youth Opportunities Program and Youth Opportunities Advisory Board, serves as liaison for resolution of community issues related to human relations and human rights, and administers the HRC Community Impact and Community Events Funds.

Human Services Planning and Project Management

- Human Services Planning includes administration of community funding grants, including the Human Services Fund and Substance Education and Awareness Fund (SEA), oversight of the update to the Human Services Strategy, Homelessness Strategy and Action Plan, community and regional human services planning and coordination, social policy development and project management.

Senior Services

- Senior Services oversees management of two senior centers, programs for residents including resource and referral to community services, financial assistance, health and wellness programs, enrichment, lifelong learning and social classes, regional coordination for countywide aging planning, and administration of the Food Tax Rebate Program for families, older adults, and individuals with disabilities.

Table 7-28: Human Services Summary Budget

	2015 Actual	2016 Approved	2017 Recommended
STAFFING			
Administration	5.00	5.00	5.00
Family Services	13.25	12.56	7.06
Community Relations	5.18	5.87	6.02
Human Services Planning & Project Managemen	4.55	4.75	5.50
Senior Services	9.21	8.97	9.47
Total Staffing	**37.19**	**37.15**	**33.05**
EXPENDITURE			
Administration	$ 770,568	$ 690,342	$ 705,594
Family Services	1,703,927	1,744,179	1,140,232
Community Relations	713,426	784,560	829,489
Human Services Planning & Project Managemen	2,617,538	2,909,848	3,133,691
Senior Services	874,751	968,093	1,051,609
Total Expenditure	**$ 6,680,209**	**$ 7,097,022**	**$ 6,860,615**
FUND			
General Fund	$ 5,875,971	$ 6,314,848	$ 6,522,066
Grants	704,552	687,000	241,000
Community Development Block Grant	99,686	95,174	97,549
Total Funding	**$ 6,680,209**	**$ 7,097,022**	**$ 6,860,615**

2016 Accomplishments

- Completed community and stakeholder engagement process for the update to the Human Services Strategy; completed draft strategy.
- Completed Draft Human Services and Homelessness Strategies.
- Continued implementation of Homeless Action Plan, including: completion of Consortium of Cities Permanent Supportive Housing Study, expansion of women's summer sheltering program; expansion of Boulder Shelter for the Homeless summer Transitions program, implementation of Boulder Homeless Services Collaborative Pilot Project expanding day services and day sheltering, Boulder Police Department implementation of Homeless Outreach Team, and Municipal Court implementation of pilot Diversion Program; Integrated adult homeless service providers into Denver metro Regional Coordinated Entry System to connect local residents to Permanent Supportive Housing across region.
- Allocated $2M in Human Services Fund grants for operating support to community non-profits for basic needs and prevention programs and $150K in Youth Opportunity funds for programs for youth social, educational and cultural opportunities.
- Awarded first year of Substance Education and Awareness (SEA) grants for educational programming for children, youth and families.
- Issued 2015 food tax rebates to families, older adults, and individuals with disabilities who were income qualified.
- Expanded SilverSneakers® to all city recreation centers in partnership with Parks and Recreation.
- Developed and implemented Safe and Welcoming Community work plan in collaboration with CMO and Boulder Police Department, including implementation of Community Perceptions Assessment.
- Continued implementation of partnership with Municipal Court and community service providers for reducing high utilizers of municipal court services.
- Partnered with Boulder County's District Attorney's office to expand restorative justice services for youth.
- Integrated the Child Care Resource and Referral program with Boulder County Family Services and transitioned program to Boulder County Housing and Human Services.
- Expanded Harvest Bucks program (Double SNAP) with Boulder County Public Health and the Boulder Farmers Market.
- Continued flood recovery case management for city of Boulder residents in partnership with Boulder County.
- Worked with city-wide team to expand Living Wage for city of Boulder employees.
- Continued development of data and predictive analytics in human services project as part of 100 Resilient Cities Strategy.

Key Initiatives for 2017

- Adoption and implementation of the Human Services Strategy 2016-2021.
- Adoption of Homelessness Strategy and continued implementation of Homelessness Action Plan.
- Implementation of next steps related to the Consortium of Cities Permanent Supportive Housing Study.
- Development and implementation of Safe and Welcoming Community work plan in conjunction with results of Community Perceptions Assessment and Human Services Strategy goals.
- Implementation of youth employment program.
- Implementation of municipal child care assessment.
- Ongoing Implementation of 100 Resilient Cities Project.
- Civic Area Plan implementation coordination and planning related to the West Senior Center.

Table 7-29: Human Services Significant Changes Between 2016 and 2017 Budget

	2016 Approved Budget	2017 Recommended Budget	Total Change	2016 FTE	2017 FTE	FTE Change
GENERAL FUND						
Early Diversion Get Engaged (EDGE) Program	$ -	$ 142,000	$ 142,000	-	-	-
Total Changes, Human Services			$ 142,000			-

Table 7-30: Human Services Department Detail

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	5.00	$ 770,568	5.00	$ 690,342	5.00	$ 705,594	-	$ 15,252
Subtotal	5.00	$ 770,568	5.00	$ 690,342	5.00	$ 705,594	-	$ 15,252
Family Services								
Early Childhood Programs	4.37	$ 612,086	4.14	$ 686,511	-	$ 176,817	(4.14)	$ (509,694)
Family Resource Schools	8.88	933,462	8.42	909,238	7.06	814,984	(1.36)	(94,254)
Prevention and Intervention	-	158,379	-	148,430	-	148,430	-	-
Subtotal	13.25	$ 1,703,927	12.56	$ 1,744,179	7.06	$ 1,140,232	(5.50)	$ (603,947)
Community Relations								
Community Relations and Human Relations Commission	0.88	$ 148,208	0.99	$ 222,170	1.31	$ 229,455	0.32	$ 7,285
Office of Human Rights	0.58	59,997	0.66	52,776	0.99	142,578	0.33	89,803
Youth Opportunities Program	1.58	299,480	2.43	318,167	1.31	281,399	(1.12)	(36,768)
Community Mediation	2.14	205,741	1.79	191,447	2.41	176,056	0.62	(15,391)
Subtotal	5.18	$ 713,426	5.87	$ 784,560	6.02	$ 829,489	0.15	$ 44,929
Human Services Planning & Project Management								
Human Services Fund	1.05	$ 2,181,022	1.05	$ 2,219,256	1.30	$ 2,252,629	0.25	$ 33,373
Substance Education &	-	-	-	250,000	-	250,000	-	-
EDGE Program for Police	-	-	-	-	-	142,000	-	142,000
Human Services Planning	3.50	436,516	3.70	440,592	4.20	489,062	0.50	48,470
Subtotal	4.55	$ 2,617,538	4.75	$ 2,909,848	5.50	$ 3,133,691	0.75	$ 223,843
Senior Services								
Food Tax Rebate Program	0.27	$ 20,440	0.27	$ 22,891	0.28	$ 27,554	0.01	$ 4,663
Senior Centers	4.19	307,026	4.20	368,848	4.44	386,279	0.24	17,430
Senior Resources	2.59	283,571	2.70	322,551	2.85	348,361	0.15	25,810
Seniors Health & Wellness	0.90	148,159	0.78	107,422	0.82	125,556	0.04	18,134
Seniors Social Programs	1.26	115,555	1.02	146,382	1.08	163,861	0.06	17,479
Subtotal	9.21	$ 874,751	8.97	$ 968,093	9.47	$ 1,051,609	0.50	$ 83,516
Total	**37.19**	**$ 6,680,209**	**37.15**	**$ 7,097,022**	**33.05**	**$ 6,860,615**	**(4.10)**	**$ (236,407)**
EXPENDITURE BY CATEGORY								
Personnel		$ 3,019,761		$ 3,292,703		$ 3,073,474		$ (219,229)
Operating		3,537,627		3,669,924		3,654,858		(15,066)
Interdepartmental Charges		122,821		134,395		132,283		(2,112)
Total		**$ 6,680,209**		**$ 7,097,022**		**$ 6,860,615**		**$ (236,407)**
STAFFING AND EXPENDITURE BY FUND								
General Fund	29.95	$ 5,875,971	29.91	$ 6,314,848	29.15	$ 6,522,066	(0.77)	$ 207,218
Grants	6.29	704,552	6.29	687,000	2.78	241,000	(3.51)	(446,000)
Community Development Block	0.95	99,686	0.95	95,174	1.13	97,549	0.18	2,375
Total	**37.19**	**$ 6,680,209**	**37.15**	**$ 7,097,022**	**33.05**	**$ 6,860,615**	**(4.10)**	**$ (236,407)**

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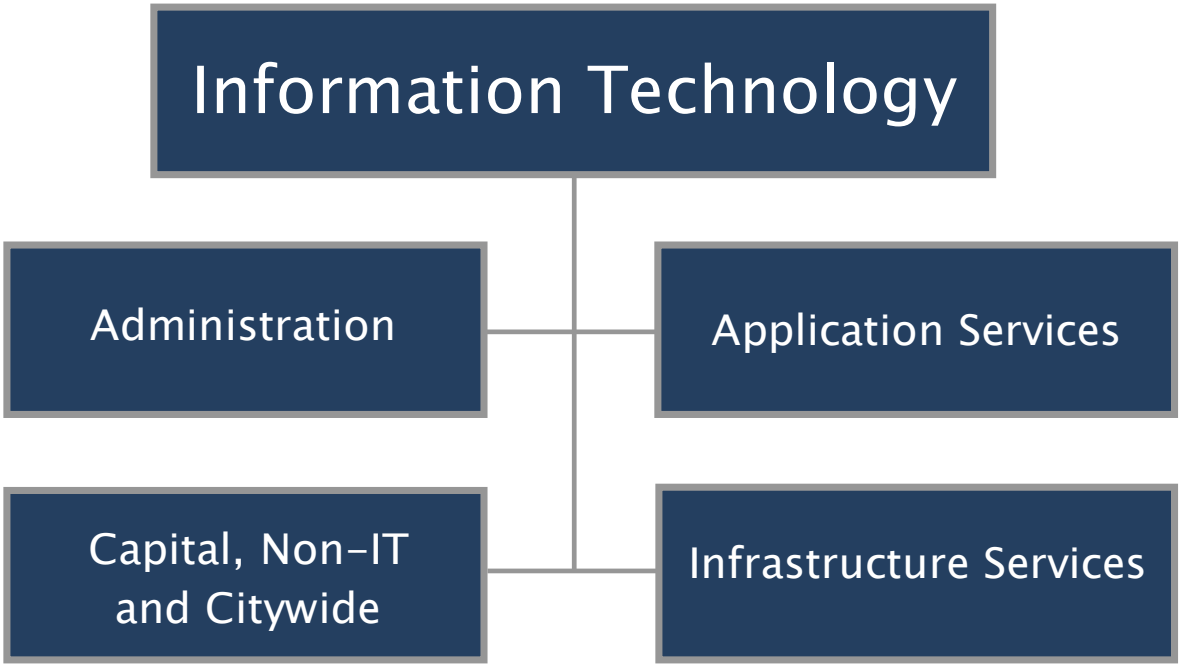
City of Boulder

Information Technology

2017 Recommended Budget

$8,887,869

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, 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 7-31: Information Technology Summary Budget

	2015 Actual	2016 Approved	2017 Recommended
STAFFING			
Administration	3.50	3.00	3.00
Application Services	16.73	16.75	16.75
Infrastructure Services	15.45	19.00	19.00
City-Wide IT (non-departmental)	1.50	1.50	2.00
TOTAL STAFFING	**37.18**	**40.25**	**40.75**
EXPENDITURE			
Administration	$ 653,791	$ 505,202	$ 506,547
Application Services	2,080,571	2,233,757	2,246,859
Infrastructure Services	2,198,261	2,685,758	2,668,676
City-Wide IT (non-departmental)	2,354,863	2,576,515	2,537,916
Capital Improvement Program	-	841,220	927,872
TOTAL EXPENDITURE	**$ 7,287,486**	**$ 8,842,452**	**$ 8,887,869**
FUND			
General	$ 5,044,005	$ 6,198,017	$ 6,024,381
Telecommunications	776,743	704,622	548,780
Computer Replacement	1,466,739	1,939,813	2,314,707
TOTAL FUNDING	**$ 7,287,486**	**$ 8,842,452**	**$ 8,887,869**

2016 Accomplishments

- Led the city's new broadband initiative – ConnectBoulder – through facilitation of the Boulder Broadband Working Group (composed of community and city staff leaders), completion of a consultant-assisted Broadband Feasibility Study, and implementation of council's project direction.
- Expanded free public Wi-Fi, branded as ConnectBoulder, to Boulder Reservoir and Scott Carpenter Park.
- Completed 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.
- 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).
- Completed the implementation of an eDiscovery tool to assist in the PUC filing and condemnation case supporting Boulder's Energy Future.
- Migrated the locally-installed e-mail infrastructure supporting over 1,600 users to a cloud hosted e-mail environment using Office 365.
- Migrated all city users to the Office 365 application suite.
- Upgraded 82% of the city computers to Windows 10 at with no licensing cost to the city utilizing Microsoft's free upgrade option which was available until July 29, 2016. This intensive effort ensures that most city computers are using the latest operating systems, avoiding significant licensing costs (estimated to be six-figures) to upgrade in the future.
- Began the rollout and training on the use of OneDrive cloud storage as a replacement to on premise storage of user personal data formally stored on their H: drive.
- 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.
- Fully implemented a new configuration management tool, SCCM, allowing centralized management of PC's, mobile devices, software deployments and device patch management.
- Extended the City's fiber optic data communication infrastructure to three new locations: Fire Station 3, Scott Carpenter Pool and the Brenton Building located at the former Boulder Community Hospital campus.
- Implemented new data network analytics software to better understand, manage and provided usage information for indoor and outdoor Wi-Fi networks.
- Implemented several new staffing, automation and process changes to continually improve the operation of the IT Service Desk
- 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.

2016 Accomplishments (Cont'd)

- Expanded and enhanced the city's Internet applications by setting up tax payments via E-Complish.
- With Communications, led the complete redesign and implementation of significantly enhanced city intranet site called Boulder@Work.
- Continued to lead the implementation and expansion of the city's Open Data Initiative, including the publication of several new datasets and implementation of the city's first Open Data Policy.
- Entered into an agreement to create a consortium with the City of Golden for joint support of the Internet web content management tool.
- Led the procurement and implementation of a software package to create data visualizations and dashboards for the city's new performance measurement and reporting initiative.
- Implemented several analytics solutions including HR turnover analysis, a facility monitoring system, and the community profile.
- Worked collaboratively with the city's Communications Department to prioritize and implement recommendations from the website heuristics analysis that spotlighted improvements to the organization and usability of the city's websites.
- Assisted in the implementation of the third phase of the Transform Boulder Business Initiative (TBBI) with the launch of the HR open enrollment module, the rebuild of the current performance review system, and the stabilization and optimization of the new system.
- Assisted Parking Services in the implementation of a new Garage Management System.
- Project managed and staffed 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.
- Assisted with the RFP and selection for a citywide Asset and Maintenance Management software solution, beginning implementation of the selected product.
- Completed Phase 1 of the GIS (geographic information system) architecture modernization project resulting in a more secure environment.
- Hired the city's first Chief Information Security Officer (CISO) and began the expansion of citywide security programs including mandatory training of all city computer users on security best practices.
- Completed the city-wide replacement of antivirus software, greatly improving our ability to limit the effects of Ransomware and "Zero-Day" virus attacks.
- Completed replacement of the city's email filtering system providing higher levels of security fortification, reliability and manageability.
- Completed a project to encrypt the hard disks of tablet PC's and key laptop devices.
- Completed end-of-life replacement of significant enterprise security systems, including Internet firewalls.

2016 Accomplishments (Cont'd)

- Utilizing new automated mobile device management tools, implemented standard security configurations for mobile devices attaching to city resources.
- Updated key city IT security policies.
- Enhanced the security of the city's applications by adhering to more stringent PCI compliance requirements for citywide credit card payment systems.

Key Initiatives for 2017

- 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 IT internal service fund redesign project.
- Implement council-approved action plan for citywide broadband enhancements.
- Be prepared to begin implementation of approved elements of the Energy Future technology plan resulting from the automation assessment to ensure effective "day one" operation of a potential electric utility.
- Expand the city's technology training program through the creative use of multi- modal training tools and techniques (classroom training, eLearning technologies and video productions)."
- Improve fiber optic data infrastructure by implementing a redundant Internet connection.
- Continue the transition from conventional desktop computers to mobile PCs where possible, expanding the city's mobile computing initiative.
- Continue to implement enhancements to the IT Service Desk function including updates to service level agreements and enhancements to the service desk software program (Cherwell).
- Evaluate and implement new technologies and technical services in support of improved citywide data availability and analytics.
- Continue the expansion of datasets available through the IT-led Open Data Initiative.
- Implement the work plans related to the "LandLink" permits and licensing system replacement project, Asset and Maintenance Management software replacement initiative, as well as Parking Services permitting system.
- Expand the intergovernmental partnership supporting the city's Web content management tool by at least one additional member.
- Work with Police staff to complete 2016 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.

Key Initiatives for 2017 (Cont'd)

- 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.
- Citywide rollout of cloud collaboration and document management software.
- Working with the Communications Department, continue implementation of website improvements from the 2016 heuristics analysis.
- Expand the department's new business analysis function to improve departmental and citywide processes in coordination with automation projects.
- Continue implementation of the security fortification program begun in 2016, including expansion of employee education programs.

Table 7-32: Information Technology Significant Changes Between 2016 and 2017 Budget

	2016 Approved Budget	2017 Recommended Budget	Total Change	2016 FTE	2017 FTE	FTE Change
GENERAL FUND						
Actionable Open Analytics	$ -	$ 10,000	$ 10,000	-	-	-
Council Technology Support Position - Convert from Fixed-term to Standard	81,067	83,500	2,433	1.00	1.00	-
Applications Division Internship Program	-	18,275	18,275	-	-	-
Applications Support Position	-	67,440	67,440	-	1.00	1.00
Consulting/Engineering Support for Community Broadband Initiative	-	150,000	150,000	-	-	-
Security Enhancement Projects	-	72,000	72,000	-	-	-
Total Changes, Information Technology			$ 320,148			1.00

Table 7-33: Information Technology Department Detail

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	3.50	$ 653,791	3.00	$ 505,202	3.00	$ 506,547	-	$ 1,345
Subtotal	3.50	$ 653,791	3.00	$ 505,202	3.00	$ 506,547	-	$ 1,345
Application Services								
Custom Application Provision and Related	4.70	$ 586,322	3.00	$ 401,818	2.75	$ 401,372	(0.25)	$ (446)
eGovernment (Internet/Intranet)	1.50	187,124	2.00	267,878	2.00	291,960	-	24,082
Geographic Information Systems	1.14	142,214	2.00	267,878	2.00	290,666	-	22,788
Packaged Application Support	8.34	1,040,410	8.75	1,171,968	9.00	1,128,801	0.25	(43,168)
Technology Training	1.05	124,501	1.00	124,214	1.00	134,060	-	9,846
Subtotal	16.73	$ 2,080,571	16.75	$ 2,233,757	16.75	$ 2,246,859	-	$ 13,102
Infrastructure Services								
Database Administration	1.20	$ 184,211	1.20	$ 198,811	1.20	$ 207,839	-	$ 9,029
Disaster Recovery/Planning	0.06	-	-	-	-	-	-	-
Emerging Technology Support	0.11	-	1.00	77,767	1.00	71,781	-	(5,986)
Network Administration	1.00	212,323	2.50	414,174	2.30	354,003	(0.20)	(60,171)
Security Administration	0.70	41,701	1.25	236,354	1.25	312,699	-	76,345
Server Administration	3.39	519,012	3.65	646,225	3.85	559,464	0.20	(86,761)
Telephone Systems Administration and Device Support	0.58	-	-	-	-	-	-	-
End-User Device and Office Automation Administration and Tier 2 Support	7.19	1,026,597	7.40	896,148	7.40	941,797	-	45,649
Help Desk (Tier 1) Support	1.22	214,418	2.00	216,279	2.00	221,092	-	4,813
Subtotal	15.45	$ 2,198,261	19.00	$ 2,685,758	19.00	$ 2,668,676	-	$ (17,082)
City-Wide IT (non-departmental)								
IT Capital Money		$ -		$ 404,036		$ 404,036		$ -
Telecom Connectivity		111,382		369,264		198,264	-	(171,000)
Citywide Telecommunications and Compter Replacement Programs - Non CIP	1.50	2,243,481	1.50	1,803,215	2.00	1,935,616	0.50	$ 132,401
Subtotal	1.50	$ 2,354,863	1.50	$ 2,576,515	2.00	$ 2,537,916	0.50	$ (38,599)
Capital Improvement Program								
Capital Improvement Program		$ -		$ 841,220		$ 927,872	-	$ 86,652
Subtotal		$ -		$ 841,220		$ 927,872	-	$ 86,652
Total	**37.18**	**$ 7,287,486**	**40.25**	**$ 8,842,452**	**40.75**	**$ 8,887,869**	**0.50**	**$ 45,417**
EXPENDITURE BY CATEGORY								
Personnel		$ 4,249,406		$ 4,606,410		$ 4,753,716		$ 147,306
Operating		2,883,985		3,240,862		3,015,907		$ (224,956)
Interdepartmental Charges		103,848		123,341		122,625		$ (716)
Capital Improvement Program		23,406		841,220		927,872		$ 86,652
Other financing Uses		26,841		30,619		67,749		$ 37,130
Total		**$ 7,287,486**		**$ 8,842,452**		**$ 8,887,869**		**$ 45,417**
STAFFING AND EXPENDITURE BY FUND								
General	35.68	$ 5,044,005	38.75	$ 6,198,017	38.75	$ 6,024,381	-	$ (173,636)
Telecommunications	1.25	776,743	1.25	704,622	1.00	548,780	(0.25)	$ (155,842)
Computer Replacement	0.25	1,466,739	0.25	1,939,813	1.00	2,314,707	0.75	$ 374,894
Total	**37.18**	**$ 7,287,486**	**40.25**	**$ 8,842,452**	**40.75**	**$ 8,887,869**	**0.50**	**$ 45,417**

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City of Boulder

Library and Arts

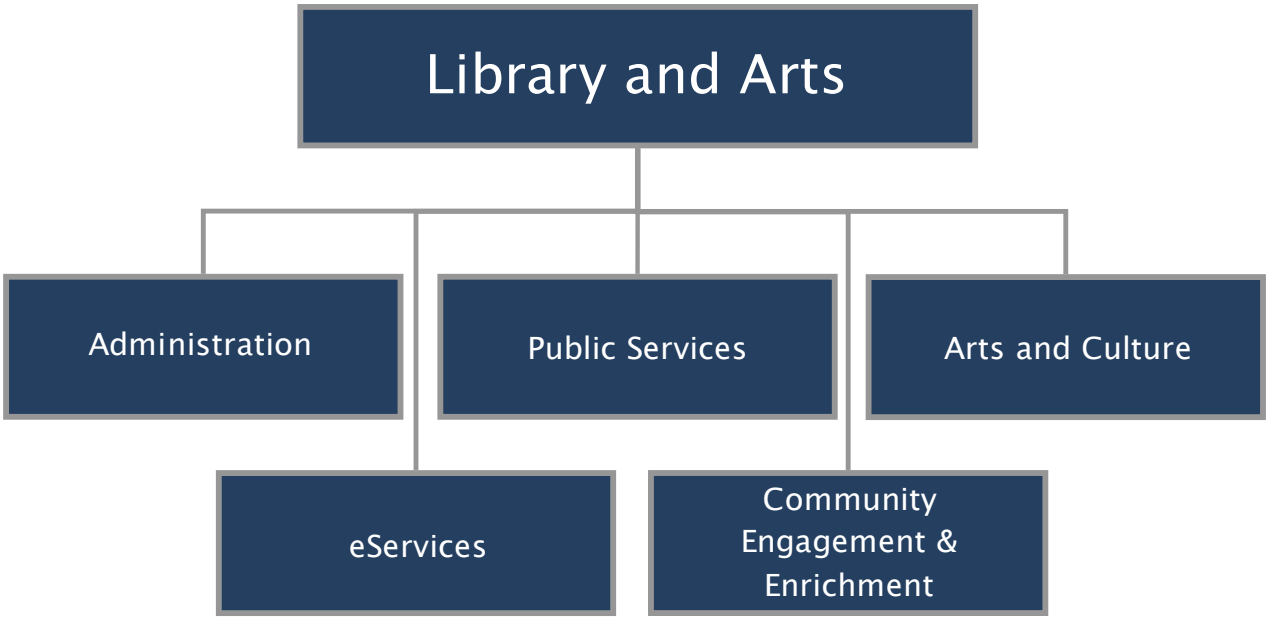
2017 Recommended Budget

$9,329,253

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, the Arts Commission, and the Boulder Library Foundation.

Public Services

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

Office of Arts and Culture

- The Office of Arts and Culture includes administration and oversight, 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.

Community Engagement and Enrichment

- Community Engagement and Enrichment is focused on engaging the community through materials, programs, literacy, story times, outreach, the homebound delivery program, and management of the Canyon Gallery and exhibits. This division includes youth services, library materials and electronic resources (e.g. ebooks and informational databases) acquisition, library collection maintenance the Carnegie Library for Local History collection and services and the Boulder Reads adult literacy program.

Table 7-34: Library and Arts Summary Budget

	2015 Actual	2016 Approved	2017 Recommended
STAFFING			
Administration	9.00	9.00	8.00
Arts and Culture	3.25	3.25	5.25
Community Engagement and Enrichment	23.75	23.75	17.00
Public Services	33.90	33.90	35.25
eServices	9.60	8.60	12.00
TOTAL STAFFING	**79.50**	**78.50**	**77.50**
EXPENDITURE			
Administration	$ 1,708,698	$ 1,381,062	$ 1,791,825
Arts and Culture	631,416	795,199	1,333,941
Community Engagement and Enrichment	1,844,216	1,946,118	1,379,641
Public Services	2,937,431	3,102,011	3,330,274
eServices	1,482,770	1,289,765	1,493,572
TOTAL EXPENDITURE	**$ 8,604,531**	**$ 8,514,155**	**$ 9,329,253**
FUND			
General	$ 645,397	$ 944,488	$ 7,917,975
Library	7,959,134	7,419,667	1,411,278
Capital Improvement Bond	-	150,000	-
TOTAL FUNDING	**$ 8,604,531**	**$ 8,514,155**	**$ 9,329,253**

2016 Accomplishments

- Completed Boulder Public Library Community Needs Assessment which is the first phase of the Library Master Plan update project.
- Expanded the Flatirons Library Consortium of which Boulder Public Library is a founding member
- Launched the new BLDG 61 Makerspace in the north wing of the Main Library
- Implementation of the Community Cultural Plan strategies: Public Art Policy, restructure grants program with a focus on institutional support, implement a youth council for the arts
- Piloted an art-house cinema program at the Main Library in partnership with Downtown Boulder, Inc.
- Restructured the Public Services division for greater organizational efficiency

Key Initiatives for 2017

- Continued work on the Library Master Plan update project
- Continued implementation of the Community Cultural Plan strategies: Public Art Policy, restructure grants program with a focus on institutional support, implement a youth council for the arts

Table 7-35: Library and Arts Significant Changes Between 2016 and 2017 Budget

	2016 Approved Budget	2017 Recommended Budget	Total Change	2016 FTE	2017 FTE	FTE Change
GENERAL FUND						
Arts Grants	$ 225,000	$ 675,000	$ 450,000	-	-	-
Civic Area Public Art	-	175,000	175,000	-	-	-
Arts Programming and Administration	-	71,000	71,000	-	0.25	0.25
Creative Technologist for Makerspace	-	92,592	92,592	-	1.00	1.00
Early Literacy App	-	10,000	10,000	-	-	-
Realloction of Library Maintenance Positions to Public-Works-DSS	79,487	-	(79,487)	2.00	-	(2.00)
Total Changes, Library and Arts			$ 719,105			(0.75)

Table 7-36: Library and Arts Department Detail

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	5.50	$ 845,779	6.50	$ 1,086,070	7.00	$ 1,298,796	0.50	$ 212,726
Library Facility and Asset	3.00	824,101	2.00	254,324	-	148,785	(2.00)	(105,539)
Volunteer Services	0.50	38,818	0.50	40,668	0.50	40,368	-	(300)
Foundation Grant Programming	-	-	-	-	0.50	303,876	0.50	303,876
Subtotal	9.00	$ 1,708,698	9.00	$ 1,381,062	8.00	$ 1,791,825	(1.00)	$ 410,763
Arts and Culture								
Art Resource	0.50	$ 34,250	0.50	$ 35,557	1.00	$ 76,467	0.50	$ 40,910
Dance Bridge	0.50	27,156	0.50	30,403	0.50	31,163	-	760
Museum of History		-		23,609		23,609		
Arts Grant Programs	-	264,419	-	457,234	-	625,000	-	167,766
Main Library: Programming and	2.05	195,103	2.05	161,633	3.55	275,795	1.50	114,162
Library Branch Programming: Meadows, George Reynolds, North	0.20	22,358	0.20	18,523	0.20	26,907	-	8,384
Support: Boulder Museum of Contemporary Art (BMoCA)	-	46,392	-	46,392	-	50,000	-	3,608
Public Art		19,890	-	-	-	175,000	-	175,000
Support: Dairy Center for the Arts	-	21,848	-	21,848	-	50,000	-	28,152
Subtotal	3.25	$ 631,416	3.25	$ 795,199	5.25	$ 1,333,941	2.00	$ 538,742
Community Engagement and Enrichment								
BoulderReads! Adult and Family Literacy Services	2.25	$ 176,698	2.25	$ 177,511	2.25	$ 183,563	-	$ 6,052
Carnegie Library: Facility and Programming	2.50	213,312	2.50	226,341	2.50	228,360	-	2,019
Main Library: Adult Services	11.50	888,957	11.50	928,888	5.50	479,175	(6.00)	(449,713)
Main Library: Multi-Cultural Outreach	1.00	53,314	1.00	95,080	-	-	(1.00)	(95,080)
Main Library: Special Services & Homebound Delivery	0.75	63,065	0.75	66,152	0.75	57,116	-	(9,036)
Main Library: Youth Services	5.75	448,870	5.75	452,146	6.00	431,427	0.25	(20,719)
Subtotal	23.75	$ 1,844,216	23.75	$ 1,946,118	17.00	$ 1,379,641	(6.75)	$ (566,477)
Public Services								
Main Library: Access Services and Facility	20.75	$ 1,594,644	20.75	$ 1,749,459	21.00	$ 1,938,954	0.25	$ 189,495
Library Branch Services: Meadows, George Reynolds, North Boulder	11.75	1,172,257	11.75	1,203,276	14.25	1,237,046	2.50	33,770
Prospector	1.40	170,530	1.40	149,276	-	154,274	(1.40)	4,998
Subtotal	33.90	$ 2,937,431	33.90	$ 3,102,011	35.25	$ 3,330,274	1.35	$ 228,263

Table 7-36: Library and Arts Department Detail (Cont'd)

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
eServices								
Digital Services	9.60	$ 1,482,770	8.60	$ 1,289,765	12.00	$ 1,493,572	3.40	$ 203,807
Subtotal	9.60	$ 1,482,770	8.60	$ 1,289,765	12.00	$ 1,493,572	3.40	$ 203,807
Total	**79.50**	**$ 8,604,531**	**78.50**	**$ 8,514,155**	**77.50**	**$ 9,329,253**	**(1.00)**	**$ 815,098**
EXPENDITURE BY CATEGORY								
Personnel		$ 5,300,112		$ 5,718,947		$ 5,767,580		$ 48,633
Operating		2,687,926		2,304,726		3,057,848		753,122
Interdepartmental Charges		616,493		490,482		503,825		13,343
Total		**$ 8,604,531**		**$ 8,514,155**		**$ 9,329,253**		**$ 815,098**
STAFFING AND EXPENDITURE BY FUND								
General	3.50	$ 645,397	3.50	$ 944,488	76.50	$ 7,917,975	73.00	$ 6,973,487
Library	76.00	7,959,134	75.00	7,419,667	1.00	1,411,278	(74.00)	(6,008,389)
Capital Develoment Fund		-	-	150,000	-	-	-	(150,000)
Total	**79.50**	**$ 8,604,531**	**78.50**	**$ 8,514,155**	**77.50**	**$ 9,329,253**	**(1.00)**	**$ 815,098**

City of Boulder

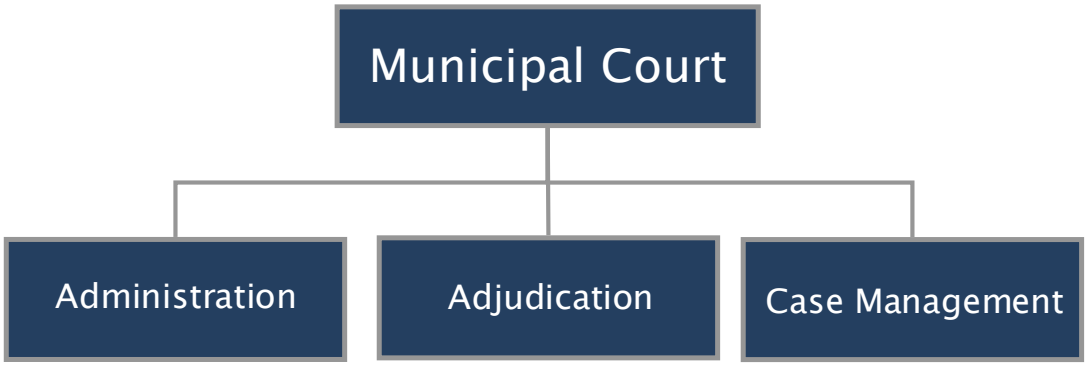
Municipal Court

2017 Recommended Budget

$2,285,731

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 includes the Presiding Judge'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 7-37: Municipal Court Summary Budget

	2015 Actual	2016 Approved	2017 Recommended
STAFFING			
Administration	4.75	4.75	4.75
Adjudication	4.38	4.38	4.60
Case Management	12.00	12.00	11.00
TOTAL STAFFING	**21.13**	**21.13**	**20.35**
EXPENDITURE			
Administration	$ 299,305	$ 513,533	$ 480,243
Adjudication	612,112	601,115	639,693
Case Management	1,084,674	1,201,701	1,165,795
TOTAL EXPENDITURE	**$ 1,996,091**	**$ 2,316,349**	**$ 2,285,731**
FUND			
General	$ 1,996,091	$ 2,316,349	$ 2,285,731
TOTAL FUNDING	**$ 1,996,091**	**$ 2,316,349**	**$ 2,285,731**

2016 Accomplishments

- Filled key positions: deputy court administrator, fixed-term court specialist, fixed-term administrative specialist, homeless navigator and civil settings clerk.
- Transitioned the community coordinator position from Municipal Court to the City Manager's Office.
- Court Administrator attended Leading Educating and Developing Program through the Senior Executive Institute at the University of Virginia.
- Implemented homeless navigator position to work with some of the Court's homeless defendants. The navigator meets with defendants and personally guides them (even escorting them to locations) through the process of finding service providers.

2016 Accomplishments (Cont'd)

- Continued to strengthen the homeless resource initiative by partnering with other community stakeholders to incentivize and assist homeless defendants in accessing resources to which they may be entitled, improve their circumstances, and decrease their criminal behaviors.
- Experimented with the camping diversion program in conjunction with the Police Department and the City Attorney's Office.
- Created infrastructure for quasi-judicial hearings. This included: remodeling the old courtroom to create a space for hearings and increasing judicial hours.
- Used Call Recording software to provide customer service metrics. This enabled the court to record and archive phone calls. Recordings are used for training and staff development.
- Furthered research into a paperless court by visiting the Pueblo Municipal Court to analyze their operation.
- Updated audio-visual system in the primary courtroom which allows ADA compliance.
- 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.*

Key Initiatives for 2017

- Cross-train all back-up staff to full level of functionality for performing back-up duties.
- Create a training and development plan for all Court staff; both for technical and soft skills.
- Reinstate "meet and greet" sessions between Court and stakeholder groups; also have occasional "orientation" sessions for new staff at these departments.
- Analyze future space needs for existing staff.
- Observe effects of quasi-judicial hearings on courtroom activity to achieve efficiencies.
- Develop measures for succession planning. Identify key staff and give them additional responsibilities to help them build management experience.
- Re-examine hearing fees and court costs.
- Research and explore additional strategies for the public to contact the Court; perhaps a web chat service or social media.
- Begin a process to make the Court paperless.
- 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 7-38: Municipal Court
Department Detail

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	4.75	$ 299,305	4.75	$ 513,533	4.75	$ 480,243	-	$ (33,290)
Subtotal	4.75	$ 299,305	4.75	$ 513,533	4.75	$ 480,243	-	$ (33,290)
Adjudication								
Adjudication	4.38	$ 612,112	4.38	$ 601,115	4.60	$ 639,693	0.22	$ 38,578
Subtotal	4.38	$ 612,112	4.38	$ 601,115	4.60	$ 639,693	0.22	$ 38,578
Case Management								
Animal	1.60	$ 147,804	1.60	$ 149,452	1.40	$ 155,179	(0.20)	$ 5,727
General	1.60	148,342	1.60	149,452	1.40	155,179	(0.20)	5,727
Parking	1.60	187,092	1.60	190,402	1.40	176,679	(0.20)	(13,723)
Photo Enforcement	1.60	130,320	1.60	147,426	1.40	140,010	(0.20)	(7,416)
Probation Services	4.00	323,817	4.00	374,517	4.00	383,569	-	9,052
Traffic	1.60	147,299	1.60	190,452	1.40	155,179	(0.20)	(35,273)
Subtotal	12.00	$ 1,084,674	12.00	$ 1,201,701	11.00	$ 1,165,795	(1.00)	$ (35,906)
Total	**21.13**	**$ 1,996,091**	**21.13**	**$ 2,316,349**	**20.35**	**$ 2,285,731**	**(0.78)**	**$ (30,618)**
EXPENDITURE BY CATEGORY								
Personnel		$ 1,521,491		$ 1,819,300		$ 1,770,233		$ (49,067)
Operating		411,494		440,986		463,906		22,920
Interdepartmental Charges		63,106		56,063		51,592		(4,471)
Total		**$ 1,996,091**		**$ 2,316,349**		**$ 2,285,731**		**$ (30,618)**
STAFFING AND EXPENDITURE BY FUND								
General	21.13	$ 1,996,091	21.13	$ 2,316,349	20.35	$ 2,285,731	(0.78)	$ (30,618)
Total	**21.13**	**$ 1,996,091**	**21.13**	**$ 2,316,349**	**20.35**	**$ 2,285,731**	**(0.78)**	**$ (30,618)**

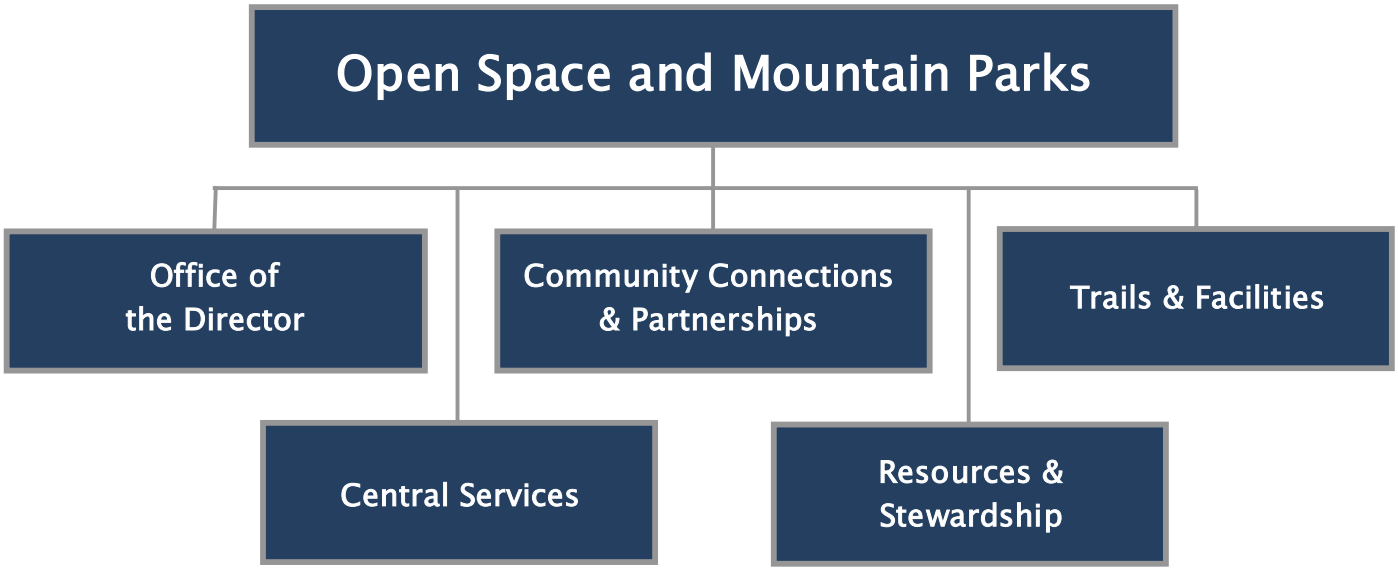
City of Boulder

Open Space and Mountain Parks

2017 Recommended Budget

$35,561,452

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

Office of the Director

- The OSMP Leadership Team ensures strategic alignment of OSMP projects with the department's mission and priorities.
- This workgroup includes the Executive Director, the science and community relations offices, and the four managers of the service areas outlined below.

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;
- Management of data, geographic information systems, and web content;
- Support of the Open Space Board of Trustees (OSBT), front office, permitting and program support (such as Voice and Sight programs); and
- Preparation, analysis and management of the OSMP budget and related financial systems.

Department Overview (Cont'd)

Community Connections and Partnerships

- The Community Connections and Partnerships workgroup engages community members around the mission and vision of OSMP.
- This workgroup coordinates public facing community efforts in environmental planning, education and outreach, and Ranger services, including:
- Coordination of the OSMP Master Plan, Trail Study Area and other system plans;
- Volunteer projects and services and the Junior Ranger Program; and
- Visitor engagement, emergency response, and law enforcement.

Resources and Stewardship

- The Resources and Stewardship workgroup enhances Boulder's natural environment by protecting its ecological, agricultural, cultural, and water assets.
- This workgroup contains expertise in natural resource management, ecological systems, and recreation and cultural stewardship, including:
- Preservation and restoration of ecological, agricultural, water, historical and cultural resources;
- Tracking and monitoring of the variety of systems across OSMP; and
- Research around visitor use and impacts.

Trails and Facilities

- The Trails and Facilities workgroup supports the design, construction, and maintenance of OSMP's physical assets.
- This service area is responsible to maintain:
- OSMP's trails, trailheads and other access points;
- Office buildings and other structures across the open space system; and
- The department's equipment and vehicle assets.

Table 7-39: Open Space and Mountain Parks Summary Budget

	2015 Actual	2016 Approved	2017 Recommended
STAFFING			
Office of the Director	4.00	9.00	9.00
Central Services	20.65	24.38	23.80
Community and Partnerships	34.50	35.72	37.30
Resources and Stewardship	18.50	26.05	30.30
Trails and Facilities	24.70	22.00	28.00
TOTAL STAFFING	**102.35**	**117.15**	**128.40**
EXPENDITURE			
Office of the Director	$ 688,417	$ 1,531,664	$ 1,730,674
Central Services	2,432,359	3,051,401	3,310,157
Community and Partnerships	4,230,021	4,445,288	4,431,875
Resources and Stewardship	3,128,497	4,009,862	3,990,067
Trails and Facilities	4,427,818	4,551,305	4,492,555
Capital Improvement Program, Cost Allocations and Debt Service	11,981,779	19,927,582	17,606,124
TOTAL EXPENDITURE	**$ 26,888,890**	**$ 37,517,102**	**$ 35,561,452**
FUND			
General	$ 148,889	$ 154,334	$ 31,131
Lottery	165,162	355,300	708,953
Open Space	26,574,839	37,007,468	34,821,368
TOTAL FUNDING	**$ 26,888,890**	**$ 37,517,102**	**$ 35,561,452**

2016 Accomplishments

In 2016, 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 of trails and habitat
  - Continued work with FEMA to secure funding for OSMP flood recovery projects including road, trail, and fence repair
  - Completed construction and habitat restoration on major projects including:
    - Bear Canyon Road
    - Bear Canyon Trail
    - Chautauqua Meadow
    - Doudy Draw
- Approval of final North Trail Study Area Plan
  - Obtained Council approval of NTSA Plan
  - Formed internal team to prioritize action items within the plan
- Begin Visitor Master Plan Update to be slightly recast as Open Space Master Plan
  - Completed resident survey to support the Master Plan
  - Initiated Phase One data portfolio

2016 Accomplishments (Cont'd)

- Implement top priorities of West TSA, North TSA, Agricultural Resource Management Plan, and Forest and Grassland Management Plans;
    - Completed work on Anderson Ditch, 3rd Flatiron Descent, and Long Canyon
    - Submitted draft Agricultural Resource Management Plan
- Continue to improve the visitor experience
    - Completed condition assessment of designated trails to inform trail maintenance operations
    - 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
    - Started work on IBM Connector Bridges
    - Contributed to Highway 119 bike path project

Key Initiatives for 2017

The Open Space and Mountain Parks Department has set forward five departmental priorities to guide its work in 2017. These priority areas include:

- Complete Flood Recovery of Trails and Habitat that are FEMA reimbursable and continue work on flood projects that are not reimbursable;
- Visitor Master Plan Update to be slightly Recast as Open Space Master Plan or OS(MP)^2 – Continue plan completing it in 2018 – establishes policy guidance, goals, objectives, priorities and measures of success across services and programs, and addresses overarching issues such as carrying capacity, night-time and temporal use and climate change/adaptation.
- Implement Top Priorities of West TSA, North TSA, Agricultural Resource Management Plan, and Forest and Grassland Management Plans, and reduce facility deficiencies and maintenance backlogs;
- Continue to Improve the Visitor Experience – distinguish between new initiatives and existing services (New initiatives include such items as recycling at trail heads, and dog waste composting. Existing efforts include current day-to-day outreach and education, volunteer programs and voice and site program); and
- Develop Regional Trails through strategic property acquisition, coordination with other agencies, and other avenues as needed (e.g., Eldorado to Walker Ranch, Joder and the Boulder Creek Path extension).

Table 7-40: Open Space and Mountain Parks Significant Changes Between 2016 and 2017 Budget

	2016 Approved Budget	2017 Recommended Budget	Total Change	2016 FTE	2017 FTE	FTE Change
OPEN SPACE FUND						
Visitor Use Technician - Convert Fixed-Term to Standard	$ 58,572	$ 65,000	$ 6,428	1.00	1.00	-
Ditch Assessments	149,000	230,000	81,000	-	-	-
Trails Contracts Manager - Extend Fixed-Term for One Year	88,350	91,000	2,650	1.00	1.00	-
Seasonal Employee Classification - Conversion to Standard; Partial Year Schedule	-	45,520	45,520	-	12.00	12.00
Total Changes, Open Space and Mountain Parks			$ 135,598			12.00

Table 7-41: Open Space and Mountain Parks Department Detail

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Office of the Director								
OSMP Leadership Team	3.00	$ 621,034	5.00	$ 1,108,290	5.00	$ 1,263,915	-	$ 155,625
Community Relations Office	-	-	2.00	221,809	2.00	202,513	-	(19,296)
Science Office	1.00	67,383	2.00	201,565	2.00	264,246	-	62,681
Subtotal	4.00	$ 688,417	9.00	$ 1,531,664	9.00	$ 1,730,674	-	$ 199,010
Central Services								
Administrative Services	6.50	$ 520,103	7.00	$ 720,938	7.00	$ 734,545	-	$ 13,607
Financial Services	3.50	359,197	3.50	544,586	3.50	830,977	-	286,391
Real Real Estate Services to OSMP	4.02	520,361	5.06	665,469	5.48	614,371	0.42	(51,098)
Real Real Estate Services to General Fund	1.27	148,889	1.27	30,736	0.27	31,131	(1.00)	395
Resource Information Services	5.36	883,809	7.55	1,089,672	7.55	1,099,133	-	9,461
Subtotal	20.65	$ 2,432,359	24.38	$ 3,051,401	23.80	$ 3,310,157	(0.58)	$ 258,756
Community and Partnerships								
Community Engagement	7.00	$ 925,742	7.00	$ 884,900	8.25	$ 952,628	1.25	$ 67,728
Environmental Planning	5.00	741,473	4.00	687,302	5.00	640,592	1.00	(46,710)
Junior Rangers	0.50	326,587	1.00	387,173	1.00	388,732	-	1,559
Outreach	5.00	520,545	2.00	397,630	2.00	373,936	-	(23,694)
Ranger Naturalist Services	17.00	1,715,674	21.72	2,088,284	21.05	2,075,987	(0.67)	(12,297)
Subtotal	34.50	$ 4,230,021	35.72	$ 4,445,288	37.30	$ 4,431,875	1.58	$ (13,413)
Resources and Stewardship								
Agricultural Land Management	3.00	$ 197,518	3.00	$ 319,727	3.00	$ 337,992	-	$ 18,265
Cultural Resources Program	1.50	175,445	2.00	191,524	2.00	204,788	-	13,264
Ecological Restoration Program	-	-	1.00	66,289	1.00	132,671	-	66,382
Ecological Systems	8.00	1,891,554	3.05	1,097,273	3.05	588,479	-	(508,794)
Forest Ecosystem Management	-	-	2.00	226,456	5.00	417,847	3.00	191,391
Grassland Ecosystem Management	-	-	1.00	107,276	1.00	105,042	-	(2,234)
Integrated Pest Management	-	-	2.00	267,769	4.25	567,825	2.25	300,056
Recreation and Cultural Stew ardship	-	-	4.00	499,080	4.00	484,204	-	(14,876)
Water Rights Administration	3.00	513,298	3.00	463,510	3.00	525,870	-	62,360
Wetland and Aquatic Management	-	-	1.00	100,784	1.00	101,621	-	837
Wildlife and Habitats Management	3.00	350,682	4.00	670,173	3.00	523,728	(1.00)	(146,445)
Subtotal	18.50	$ 3,128,497	26.05	$ 4,009,862	30.30	$ 3,990,067	4.25	$ (19,795)
Trails and Facilities								
Facility Management	5.00	$ 614,498	4.00	$ 737,707	4.00	$ 708,430	-	$ (29,277)
Fleet	1.00	659,417	1.00	928,020	1.00	906,318	-	(21,702)
Project Management	3.00	489,183	3.00	391,887	3.00	369,031	-	(22,856)
Signs	2.00	212,064	2.00	274,646	2.00	247,459	-	(27,187)
Trail Maintenance and Construction	9.50	1,903,504	9.00	1,716,831	14.25	1,743,388	5.25	26,557
Trailhead Maintenance and Construction	4.20	549,151	3.00	502,214	3.75	517,929	0.75	15,715
Subtotal	24.70	$ 4,427,818	22.00	$ 4,551,305	28.00	$ 4,492,555	6.00	$ (58,750)

Table 7-41: Open Space and Mountain Parks Department Detail (Cont'd)

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
Capital Improvement Program, Cost Allocations and Debt Service								
Capital Improvement Program		$ 4,539,664		$ 11,900,930		$ 9,530,000		$ (2,370,930)
Cost Allocation		1,360,322		1,972,027		2,612,297		640,270
Debt Service		6,081,793		6,054,625		5,463,827		(590,798)
Subtotal		$ 11,981,779		$ 19,927,582		$ 17,606,124		$ (2,321,458)
Total	**102.35**	**$ 26,888,890**	**117.15**	**$ 37,517,102**	**128.40**	**$ 35,561,452**	**11.25**	**$ (1,955,650)**
EXPENDITURE BY CATEGORY								
Personnel		$ 10,613,799		$ 11,644,381		$ 13,378,194		$ 1,733,813
Operating		3,422,168		4,865,914		3,456,790		(1,409,124)
Interdepartmental Charges		871,144		1,079,225		1,120,344		41,119
Capital Improvement Program		4,539,664		11,900,930		9,530,000		(2,370,930)
Cost Allocation		1,360,322		1,972,027		2,612,297		640,270
Debt Service		6,081,793		6,054,625		5,463,827		(590,798)
Total		**$ 26,888,890**		**$ 37,517,102**		**$ 35,561,452**		**$ (1,955,650)**
STAFFING AND EXPENDITURE BY FUND								
General	1.27	$ 148,889	1.27	$ 154,334	0.27	$ 31,131	(1.00)	$ (123,203)
Lottery	-	165,162	-	355,300	-	708,953	-	353,653
Open Space	101.08	26,574,839	115.88	37,007,468	128.13	34,821,368	12.25	(2,186,100)
Total	**102.35**	**$ 26,888,890**	**117.15**	**$ 37,517,102**	**128.40**	**$ 35,561,452**	**11.25**	**$ (1,955,650)**

Note: Changes to the layout of the OSMP Department Detail Page are the result of departmental reorganization.

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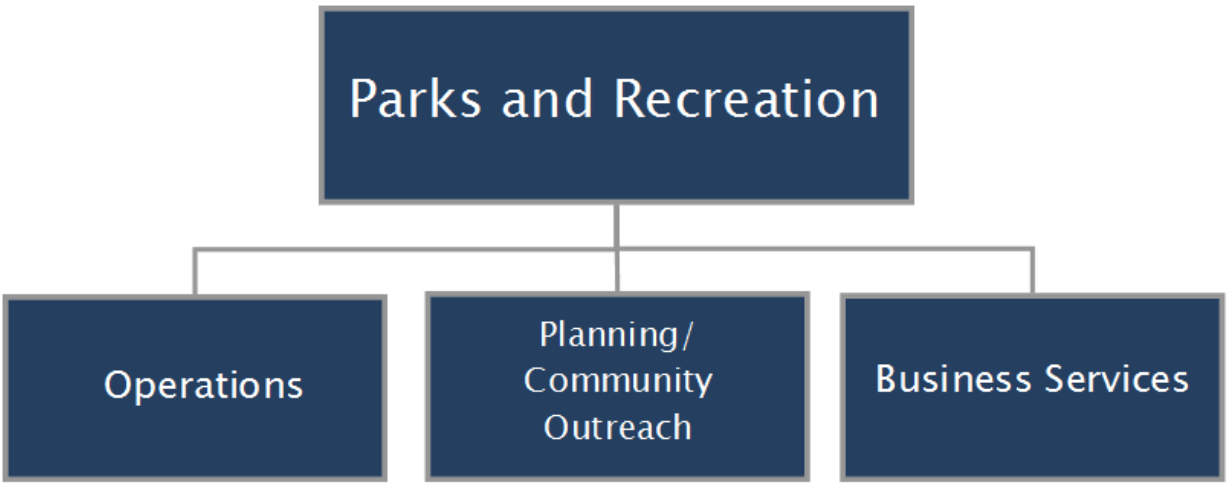
City of Boulder

Parks and Recreation

2017 Recommended Budget

$27,917,637

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; provides programming in aquatics, arts, sports, therapeutic recreation, wellness, special events, camps, youth outreach and partner-delivered programming services.

Planning/Community Outreach

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

Business Services

- 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 7-42: Parks and Recreation Summary Budget

	2015 Actual	2016 Approved	2017 Recommended
STAFFING			
Administration	17.12	20.87	21.12
Parks and Planning	56.50	58.75	59.75
Recreation	56.73	56.73	58.25
TOTAL STAFFING	**130.35**	**136.35**	**139.12**
EXPENDITURE			
Administration	$ 2,614,643	$ 2,860,649	$ 3,315,089
Parks and Planning	7,694,568	7,780,537	8,255,978
Recreation	9,422,875	9,955,775	10,087,766
Capital Improvement Program, Interdepartmental Charges and Debt Service	6,498,367	5,345,529	6,258,803
TOTAL EXPENDITURE	**$ 26,230,453**	**$ 25,942,490**	**$ 27,917,637**
FUND			
General	$ 4,610,341	$ 4,698,952	$ 4,738,886
Lottery	175,547	360,630	697,322
.25 Cent Sales Tax	8,446,934	7,274,025	7,981,452
Recreation Activity Fund	10,039,996	10,414,920	10,918,674
Permanent Parks and Recreation	2,456,583	2,443,963	3,231,303
Boulder Junction Inprovement	501,053	750,000	350,000
TOTAL FUNDING	**$ 26,230,453**	**$ 25,942,490**	**$ 27,917,637**

2016 Accomplishments

- Continued implementation of recommendations outlined in the Council-approved Parks and Recreation Master Plan (2014) focused around Community Health and Wellness, Building Community, Youth Engagement, Financial Sustainability, Organizational Readiness, and Taking Care of What We Have. This included the continued implementation of plans and processes designed to improve collective service to the community
- Implemented an Asset Management Program using software to document assets' conditions, set priorities and addressed backlog as a result of implementing recommendations from the General Maintenance and Management Plan.
- Completed complimentary urban tree inventory utilizing Davey Tree Keeper software
- Revamped the department's quarterly guide to better depict the community's diversity and interest and highlight all services provided by the department.
- Created and published on-line Annual Progress Report to the Community
- 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
- Completed Community Building Plan and revised volunteerism platform to enhance neighborhood and initiative connections
- Completed negotiations for Boulder Valley School District (BVSD) Joint Use Agreement
- Revamped the department's camp inclusion program to be more inclusive and staff supportive

2016 Accomplishments (Cont'd)

- Implemented the utilization of Child Care Assistance Program (CCAP) funding for underserved camp participants
- Continued implementation of the General Maintenance and Management Plan, including work flow analysis, gap identification, job description reviews, and space needs analysis
- Collaborated with city wide team to support and implement the Universal Zero Waste Ordinance
- Continued collaboration with other departments on numerous Community, Culture, and Safety tax funded projects throughout the system
- Enhanced Financial Aid program facilitates growth in participation through simplified registration process now available any time at all three recreation centers, in addition to the Iris Center-Parks and Recreation Administration
- Expanded partnership with Healthways and updated Memorandum of Understanding (MOU) with Human Services allows for extension of the popular SilverSneakers fitness program to all three recreation centers, providing close-to-home health and well-being for our aging neighbors
- Continued work in recreation fee structures to provide for a more sustainable Recreation Activity Fund and align subsidy use with Master Plan priorities to youth, community members with disabilities, and those with low-income
- Implemented key capital and operations recommendations of the 2015 Aquatics Feasibility Plan, including organizational realignment, addressed backlog and enhancements at the North Boulder Recreation Center natatorium, and developed concepts for the replacement of Scott Carpenter Pool (replacement scheduled, pending Capital Improvement Program (CIP) approval, for 2018)
- Completed the Recreation Facility Assessment, allowing for a data-driven asset management approach to maintaining these critical community assets
- Replaced the dated parks and recreation management software Class, with Active.net, facilitating business process improvements, including easier online registration for participants.
- Completed a business plan for the operations of the Boulder Reservoir. Initial implementation includes capital plans for site enhancements, operational adjustments to more efficiently provide rentals and special events
- Explored options (and potential partnerships) for space utilization at Flatirons Golf Course (from building demolition), Boulder Reservoir and Civic Area
- Completed major strategic plans including Urban Forest Management Plan and Recreation Facility Assessment
- Continued efforts in responding to Emerald Ash Borer (including community outreach efforts) including a new youth seedling program and implementation of the Knight Foundation grant funded 'Tree Debris to Opportunity' pilot project
- Created a succession plan for supervisors and employees 3-tiers down in the department
- Completed Job Category Analysis, identifying best practices for seasonal staff utilization and job description updates

Key Initiatives for 2017

- Continue to build community through improvements to the Civic Area as a result of the Community, Culture, and Safety tax
- Implement recommendations set forth in the Athletic Field Study
- Expand Child Care Assistance Program (CCAP) opportunities to additional locations
- Continue efforts with contractual program partners to expand scholarship opportunities
- Continue to expand customer service opportunities to camp participant's parents through on-line and bilingual camp forms
- Continue data-driven approach to address maintenance backlog and plan for parks and recreation facility enhancements using results of the 2015 General Maintenance and Management Plan (GMMP), 2015 Aquatics Feasibility Plan, 2016 Recreation Facility Assessment, and 2016 Urban Forestry Master Plan
- Develop additional enhancements to Financial Aid program, including streamlined enrollment with aligned community partners and exploration of a sliding scale discount program
- Develop business model for facilities to ensure sustainable, neighborhood- focused operations
- Develop a replacement fund for the department's extensive inventory of non-fixed assets/equipment
- Continue evaluation of recreation services to ensure proper life-cycle management, implementation of best practices in service delivery, and alignment with mission and desired subsidy targets
- Continue ongoing outreach with community partners, such as Boulder Housing Partners, Human Services, I Have a Dream Boulder County, and Boulder County, to promote access to services and the health and well-being of community members with low-income, reduce duplication of services, and address service gaps

Table 7-43: Parks and Recreation Significant Changes Between 2016 and 2017 Budget

	2016 Approved Budget	2017 Recommended Budget	Total Change	2016 FTE	2017 FTE	FTE Change
GENERAL FUND						
Lead Maintenance Position - Horticulture	$ -	$ 64,487	$ 64,487	-	1.00	1.00
Parks Operations Maintenance and Improvements	-	45,000	45,000	-	-	-
	-	-	-	-	-	-
0.25 CENT SALES TAX FUND						
Continue Civic Area Activation	$ 103,367	$ 150,625	$ 47,258	1.00	1.00	-
Marketing	34,409	73,282	38,873	0.50	0.75	0.25
Park Operations and Maintenance Improvements	-	60,500	60,500	-	-	-
Seasonal Employees Compensation Increase	-	10,000	10,000	-	-	-
RECREATION ACTIVITY FUND						
Maintenance Position - Boulder Reservoir	$ -	$ 15,548	$ 15,548	-	0.75	0.75
Silver Sneakers Classes	-	68,339	68,339	-	-	-
Water Safety Position - Boulder Reservoir	-	17,197	17,197	-	0.75	0.75
Increase Duration of Goats and Gardens Camp	-	22,560	22,560	-	-	-
Seasonal Employees Compensation Increase	-	10,000	10,000	-	-	-
Gymnastics Flyers (Competitive Program)	57,000	-	(57,000)	-	-	-
Total Changes, Parks and Recreation			$ 342,762			2.75

Table 7-44: Parks and Recreation Department Detail

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	17.12	$ 2,614,643	20.87	$ 2,860,649	21.12	$ 3,315,089	0.25	$ 454,440
Subtotal	17.12	$ 2,614,643	20.87	$ 2,860,649	21.12	$ 3,315,089	0.25	$ 454,440
Parks and Planning								
Athletic Field Maintenance	3.00	$ 868,677	4.00	$ 791,502	6.00	$ 877,139	2.00	$ 85,637
Construction	5.00	391,432	5.00	340,556	5.00	308,724	-	(31,832)
Forestry Operation	5.00	880,178	5.00	959,273	5.00	979,335	-	20,062
Natural Resource Management (IPM, Water, Wetland, Wildlife)	4.00	350,160	2.00	306,650	2.00	350,627	-	43,977
Park Operations and Maintenance	34.00	4,190,508	33.00	4,254,913	32.00	4,426,475	(1.00)	171,562
Philanthropy, Volunteers, Community Events	0.50	193,724	2.00	210,347	3.00	412,148	1.00	201,801
Planning	5.00	819,889	7.75	917,296	6.75	901,530	(1.00)	(15,766)
Subtotal	56.50	$ 7,694,568	58.75	$ 7,780,537	59.75	$ 8,255,978	1.00	$ 475,441
Recreation								
Arts Programs and Services	3.08	$ 74,051	3.00	$ 75,000	2.00	$ 64,000	(1.00)	$ (11,000)
Dance Programs and Services	1.78	112,098	1.73	105,000	-	-	(1.73)	(105,000)
Golf Course Programs, Services and Maintenance	7.00	1,311,627	7.00	1,371,127	7.00	1,362,081	-	(9,046)
Gymnastics Programs and Services	4.26	706,818	4.00	741,954	4.00	621,778	-	(120,176)
Health and Wellness Programs and Services	3.28	714,140	3.00	768,885	3.00	788,551	-	19,666
Pools, Aquatic Programs, Services and Maintenance	3.14	1,246,740	5.00	1,412,014	5.00	1,461,987	-	49,973
Recreation Center Operations and Maintenance	15.19	2,150,954	14.75	2,275,314	16.50	2,419,687	1.75	144,373
Reservoir Programs, Services and Maintenance	3.43	960,732	3.00	864,663	5.50	1,031,435	2.50	166,772
Sports Programs and Services	4.33	847,320	4.00	943,549	4.00	953,428	-	9,879
Theraputic Recreation Program and Services	5.00	633,075	5.00	627,691	5.00	647,408	-	19,717
Valmont City Park Programs, Services and Maintenance	3.00	382,669	3.00	473,783	3.00	436,766	-	(37,017)
Youth Recreation Opportunities	3.25	282,653	3.25	296,795	3.25	300,645	-	3,850
Subtotal	56.73	$ 9,422,875	56.73	$ 9,955,775	58.25	$ 10,087,766	1.52	$ 131,991
Capital Improvement Program, Interdepartmental Charges and Debt Service								
Capital Improvement Program	-	$ 3,005,240	-	$ 4,458,000	-	$ 5,420,000	-	$ 962,000
Capital Refurbishment Program	-	748,246	-	300,000	-	300,000	-	-
Cost Allocation	-	507,337	-	581,024	-	532,103	-	(48,921)
Interdepartmental Transfers	-	6,316	-	6,505	-	6,700	-	195
Debt Service	-	2,231,228	-	-	-	-	-	-
Subtotal	-	$ 6,498,367	-	$ 5,345,529	-	$ 6,258,803	-	$ 913,274
Total	**130.35**	**$ 26,230,453**	**136.35**	**$ 25,942,490**	**139.12**	**$ 27,917,637**	**2.77**	**$ 1,975,147**

Table 7-44: Parks and Recreation Department Detail (Cont'd)

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
EXPENDITURE BY CATEGORY								
Personnel		$ 13,447,928		$ 14,308,594		$ 14,740,244		$ 431,650
Operating		7,032,404		6,588,367		7,161,112		572,745
Interdepartmental Charges		513,653		587,529		596,281		8,752
Capital Improvement Program		3,005,240		4,458,000		5,420,000		962,000
Debt Service		2,231,228		-		-		-
Total		**$ 26,230,453**		**$ 25,942,490**		**$ 27,917,637**		**$ 1,975,147**
STAFFING AND EXPENDITURE BY FUND								
General	36.50	$ 4,610,341	36.50	$ 4,698,952	37.50	$ 4,738,886	1.00	$ 39,934
Lottery	0.75	175,547	-	360,630	-	697,322	-	336,692
.25 Cent Sales Tax	28.87	8,446,934	33.62	7,274,025	33.87	7,981,452	0.25	707,427
Recreation Activity	55.73	10,039,996	57.73	10,414,920	59.25	10,918,674	1.52	503,754
Permanent Parks and Recreation	8.50	2,456,583	8.50	2,443,963	8.50	3,231,303	-	787,340
Boulder Junction Improvement	-	501,053	-	750,000	-	350,000	-	(400,000)
	130.35	**$ 26,230,453**	**136.35**	**$ 25,942,490**	**139.12**	**$ 27,917,637**	**2.77**	**$ 1,975,147**

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City of Boulder

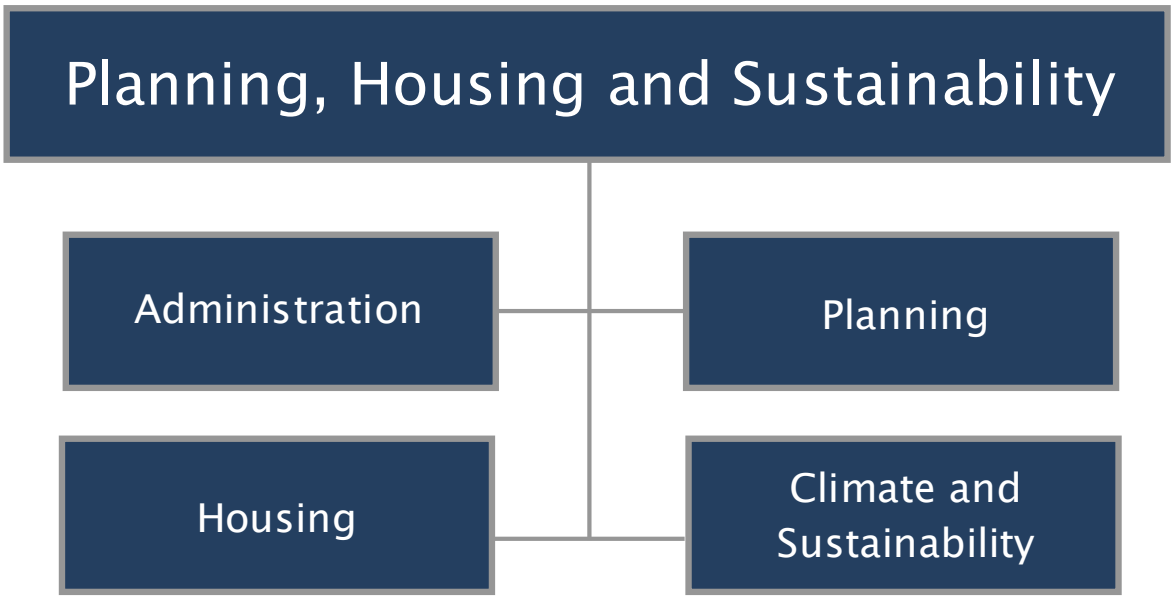
Planning, Housing and Sustainability

2017 Recommended Budget

$16,308,133

The mission of the Department of Planning, Housing and Sustainability is to "collaborate with our community and colleagues to create a truly great and sustainable city, worthy of its setting." The department does this by:

- *Working with the Boulder community to articulate a shared vision for the city's future;*
- *Promoting long-term sustainability, resilience 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;*
- *Preserving and providing safe, quality and affordable housing opportunities through collaborative regional and community planning, application of land use and regulatory tools, investment, and funding of programs;*
- *Engaging the community to promote education and action for community sustainability and resilience; and*
- *Supporting others in the city organization and community to carry out their mission in service of the community's planning, housing and sustainability goals.*



Department Overview

Administration

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

Department Overview (Cont'd)

Planning

- Comprehensive Planning leads planning and policy development projects and programs. It includes long range planning, historic preservation, 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, and coordinates both the urban wildlife management program and integrated pest management program.

- Development Review provides project review, zoning administration and enforcement services for the community and customers. Working with other work groups of the Planning and Development Services Center, the development review team helps ensure 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.

- The City Design Team leads urban design and architecture for the city. This includes facilitating community dialogue and providing leadership to achieve design excellence in the city's built environment, acting as a technical urban design resource for the city, and playing a leadership role on special projects involving complex design issues.

Housing

- Community Investment utilizes city and federal resources in collaboration with partner organizations to increase and preserve the community's affordable housing stock, support the capital needs of nonprofit service providers, and ensure appropriate oversight and compliance monitoring of these investments.

- Homeownership serves the community by promoting and implementing affordable homeownership opportunities, helping to match qualified households with permanently affordable for-sale home opportunities and ensuring operation of the program in a manner consistent with city policies and community values.

- Planning and Policy leads initiatives to address community housing needs through community and stakeholder engagement; supportive policy, market and data analysis; and development of effective policies and programs, working in collaboration with Comprehensive Planning and others. The group also partners with Development Review to implement the city's inclusionary housing ordinance in new development and annexations and helps establish and monitor appropriate metrics to measure program success and effectiveness.

Department Overview (Cont'd)

Climate and Sustainability

- Climate Commitment leads collaborative processes with other departments and work groups as well as with the Boulder community to understand and respond to the challenge of climate change, and develop effective strategies to achieve deep reductions in local carbon emissions, guided by the long-term goal of 80% reduction in emissions (from 2005) by 2050.

- Energy Services works with Boulder businesses, residents and key partners to reduce energy use in the city through energy efficiency, conservation and site-based renewable energy development, using a combination of education, incentives, technical assistance and regulatory requirements.

- Zero Waste works with key partners and the Boulder community as well as the city organization to reduce the generation of waste and divert reusable resources to the maximum extent possible, through a combination of policy development, education, incentives, investments in zero waste facilities, technical assistance and regulatory requirements.

Table 7-45: Planning, Housing and Sustainability Summary Budget

	2015 Actual	2016 Approved	2017 Recommended
STAFFING			
Administration	5.78	5.16	4.83
Planning	30.23	36.56	38.21
Housing	13.20	14.95	15.95
Climate and Sustainability	11.05	11.05	12.30
TOTAL STAFFING	**60.26**	**67.72**	**71.29**
EXPENDITURE			
Administration	$ 831,575	$ 682,916	$ 684,420
Planning	4,416,727	4,306,672	5,101,975
Housing	15,764,648	6,059,449	6,266,620
Climate and Sustainability	3,261,775	3,184,549	3,124,817
Cost Allocation and Transfers	741,709	741,977	1,130,302
TOTAL EXPENDITURE	**$ 25,016,435**	**$ 14,975,562**	**$ 16,308,133**
FUNDING			
General	$ 2,139,468	$ 2,424,513	$ 3,086,182
Planning and Development Services	5,015,882	4,533,878	5,151,440
Climate Action Plan	2,044,456	1,955,433	1,828,900
Affordable Housing	13,057,105	1,570,292	1,737,774
Community Housing Assistance Program	2,205,845	3,172,624	3,125,866
Community Development Block Grant	256,146	539,318	552,775
HOME Investment Partnership Grant	297,532	779,504	825,194
TOTAL FUNDING	**$ 25,016,435**	**$ 14,975,562**	**$ 16,308,133**

2016 Accomplishments

- **Development Review.** In collaboration with Public Works, completed reviews for a number of significant new developments, including Site Reviews for 2490 Junction Place (The Commons); "S'PARK" in Boulder Junction; 3000 Pearl (The Reve); 4525 Palo Parkway (BHP/Habitat for Humanity); 4403 Broadway (Blue Spruce Auto site); and 2560 28th Apartments; as well as Concept Reviews for the McKenzie Junction property at 3600 Highway 119; 96 Arapahoe; 4801 Riverbend (BCH Mental Health Services); 350 Ponca Place (Frasier Meadows); and 3200 Bluff (The Commons II).
- **Form Based Code.** Completed and adopted a Form Based Code pilot for the Boulder Junction Area.
- **Design Guidelines.** Completed revision and adoption of the General Design Guidelines and Downtown Urban Design Guidelines.
- **Development Inspections.** Launched a new zoning/architectural inspection process to ensure that projects are being built in accordance with their approvals.
- **Boulder Valley Comprehensive Plan Update.** Completed significant work for the Boulder Valley Comprehensive Plan update, including subcommunity fact sheets, jobs and housing forecasts, trends report, 3D story mapping and model, and community profile. Continued community engagement, including citywide events and multiple local listening sessions. Conducted a random sample survey resulting in 900+ responses. Developed land use scenarios and updated policies around key focus areas and community goals. Prepared to conduct a second random sample survey about more targeted land use and policy topics in fall 2016. Completed analysis and recommendations of public land use requests. Managed site suitability analysis for CU South and potential land use changes.
- **Development Fees and Excise Taxes.** Completed options analysis, community engagement and recommendations for a comprehensive update to the city's development-related impact fees and excise taxes.
- **Alpine-Balsam Site Redevelopment.** Began long range planning and community engagement for "A Boulder Community Project: Alpine-Balsam" (formerly the Boulder Community Hospital), leading to development of an urban design framework and guiding principles for the site.
- **MetroLab Network.** Developed an MOU with the University of Colorado to join the national MetroLab Network, partnering to engage CU faculty and students in planning and action initiatives (with initial focus on the Alpine-Balsam project).
- **EcoDistricts.** Co-host of the National EcoDistricts Summit in September 2016, including a design charrette with invited experts to explore the potential application of EcoDistrict principles in the planning and implementation of the Alpine-Balsam site and Civic Area.
- **Capital Planning.** Coordinated the 2017-2022 Capital Improvement Plan process.
- **Growing Up Boulder.** Continued to collaborate with CU and other partners to support young people's participation in community planning, with focus on the Civic Area, Alpine-Balsam, and the BVCP.

2016 Accomplishments (Cont'd)

- **Historic Preservation.** Supported 12 monthly Landmarks Board meetings, three study sessions, and 50 design review committee meetings; supported landmark designation of 4 properties (8 applications pending); received 180 Landmark Alteration Certificate Applications; received 136 demolition permit applications. Also continued Historic Preservation Plan implementation, including community outreach, website improvements, a lecture series, Heritage Roundtable Ceremony, work with schools, and completion of grant funded Historic Resource Survey Plan.
- **Urban Wildlife Management.** Continued implementation of bear resistant trash containers; and worked interdepartmentally to assess and address prairie dog relocation priorities (Urban Wildlife Management Plan).
- **Integrated Pest Management.** Continued to advance the mosquito control program to protect public health with an ecologically-sound approach to identify mosquito activity in hotspot locations; revised the pesticide assessment process; and provided major public education and outreach about pollinator health with community partners through Pollinator Appreciation Month.
- **Commercial Energy Efficiency.** Published City Manager Rules and began implementation of the Boulder Building Performance Ordinance, requiring energy rating and reporting and energy efficiency for large commercial and industrial buildings. This included benchmarking energy use in all city buildings larger than 5,000 sf; new rebates; new support resources and programs; advisor training; and assistance for affected building owners.
- **EnergySmart.** Issued 60 Commercial EnergySmart rebates, resulting in 510,000 kWh of deemed energy savings; and 250 Residential EnergySmart rebates, resulting in 180,000 KWhs and 38,000 Therms of deemed energy savings.
- **SmartRegs.** Hit key milestones, including completed audits of nearly 70 percent of all licensed rental units, with over 52 percent compliant. Also, with Public Works, continued implementation of the Quality Assurance Program for rental housing inspection and licensing, and completed an evaluation of program fees.
- **Solar Energy.** Collaborated with Boulder County on a Solar Benefits Boulder County commercial solar grant program, that has issued two rounds of funding, which will result in over 800 kW of solar PV installed in the city. Also received a Boulder County Sustainability Grant for developing a community wide solar strategy.
- **Electric Vehicle Charging Stations.** Provided supplemental grant funding, in partnership with Boulder County and the Regional Air Quality Council, to install six new electric vehicle charging stations within the city.
- **Climate Commitment Analysis and Outreach.** Refined the Climate Commitment Tool to better project energy and emissions savings for current and planned programs out to 2050, and launched a community engagement process related to the proposed new Climate Commitment Goal. Also completed the 2015 Greenhouse Gas (GHG) inventory and provided a summary of the results and the city's progress compared to 2005 baseline (anticipated for fourth quarter 2016).

2016 Accomplishments (Cont'd)

- **Energy Codes.** Developed a long term strategy and near-term code updates as key steps toward achieving Net Zero Energy Codes by 2031.
- **Boulder Energy Challenge.** Launched the second round of the Boulder Energy Challenge grant program to provide funding for innovative solutions to reducing greenhouse gas emissions.
- **Thermal Decarbonization Strategy.** Completed analysis and strategy development to transition off of natural gas in single family detached homes (in collaboration with San Francisco with funding from the Carbon Neutral Cities Alliance). Also developed a five city collaboration to explore implementation of a market-based thermal decarbonization strategy utilizing outcomes from the CNCA grant project.
- **Energy System Transformation.** Developed a planning method to evaluate energy system transition options as part of sub-community planning, in collaboration with Seattle and Minneapolis with funding from the Carbon Neutral Cities Alliance.
- **Energy Resilience Pilot.** Developed an energy resilience assessment and strategy for the 63rd St Water Treatment plant and conducted an RFP to solicit project proposals for implementing the key features of the resilience plan (with a $380,000 DOE grant).
- **Sustainability Dashboard.** Contributed to the Environmentally Sustainable section of the citywide dashboard, and developed metrics and data to measure performance for Climate + Sustainability Division programs (anticipated fourth quarter 2016).
- **Climate Preparedness.** Coordinated the organization-wide Climate Change Preparation Initiative, including work with five action teams to develop proposed emissions reduction strategies in the major city emissions categories
- **Zero Waste.** Began implementation of new "Universal Zero Waste" requirements, providing compliance advising services to 530 businesses; full zero waste advising services to 170 businesses; distribution of 6,400+ city-designed zero waste signs and toolkits (as of July 2016); a new web portal at www.ZeroWasteBoulder.com; and $25,500 in start-up rebates and enclosure expansion grants (with $40,000 more in rebate/grant dollars budgeted for the remainder of 2016). Began use of new software to track life-cycle emissions from waste diversion, with additional enhancements to improve data accuracy, including capture of "reuse" data (fourth quarter 2016). Revamped permitting process for special events to meet Universal Zero Waste requirements. Began strategic planning for additional zero waste activities on city's property at 6400 Arapahoe Ave. Completed deep-dive advising and broad-based zero waste education to over 100 multi -family complexes.
- **Housing Boulder.** Continued to facilitate the Housing Boulder process, consistent with the council-approved 2015/2016 action plan, including completion of a Middle Income Housing Study and launch of a Middle Income Housing Strategy working group that will result in adopted goals, tools and funding priorities. Also began work on the 1:1 ordinance to encourage economic diversity of housing.
- **Mobile Homes.** Completed the West Four Mile creek planning grant work, including a resident oriented design charrette and conversation about the future of Ponderosa mobile home park. Also provided $57,000 to support the Long's Peak mobile home maintenance program.

2016 Accomplishments (Cont'd)

- **30th and Pearl Options Analysis.** Completed analysis and options for affordable housing and mixed income, mixed use development on the city-owned property at 30th and Pearl.
- **Achieving the 10% Goal.** Surpassed 3,300 affordable housing units on the way to the city's adopted goal of ten percent of the city's residences being permanently affordable to low- and moderate- income households.
- **Affordable Housing Investments.** Facilitated review of 13 funding applications, resulting in the awarding of $13 million in local and federal resources to support the creation and preservation of affordable housing and community development capital improvements.
- **Preservation.** Worked with partners to convert 238 market-rate affordable rental units to permanently affordable through acquisition and deed restriction and facilitated their rehabilitation. Also facilitated rehabilitation of two historic buildings at 210 Arapahoe for permanently affordable homeownership.
- **Inclusionary Housing.** Applied IH requirements to secure three for-sale single family homes; continued negotiations for 38 condos; collected $2.6M in cash-in-lieu contributions; and began process to secure the first IH land donation.
- **Affordable Homeownership.** Provided Solution grants for 13 permanently affordable owners to assist with down payment and closing costs. And transferred ownership of 40 units from households moving on from the program to new households in need of affordable housing.

Key Initiatives for 2017

- **Design Excellence.** Continue work on the Design Excellence initiative, including implementation of the form based code 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.
- **Boulder Valley Comprehensive Plan.** Complete the major update to the Boulder Valley Comprehensive Plan to address focused topics (i.e., housing, climate and resilience, community benefit, subcommunity planning), improve usability of the plan, include 3D interactive mapping, improve metrics and data services, address future priorities for subcommunity and area planning, and include resilience policies, incorporate land use changes.
- **Alpine-Balsam Redevelopment.** Continue long range planning for a Boulder Community Project: Alpine-Balsam property.
- **Area/Subcommunity Planning.** Begin area planning based on council direction.
- **Uni Hill Revitalization.** Continue National Register process for University Hill Commercial District.
- **Development-related Impact Fees and Excise Taxes.** Implement the city's fee structures appropriately based on analysis and council direction from 2016.
- **Commercial Energy Efficiency.** Release the first Annual Report for the Building Performance Ordinance program and publish an updated affected building list.

Key Initiatives for 2017

- **Energy Codes.** Work with Public Works to complete the near-term update of the city's energy codes, develop supporting resources and training materials, and implement measures to improve compliance with the codes.
- **EnergySmart.** Continue delivery and enhancement of existing energy efficiency programs, including the implementation of a new custom rebate for Commercial EnergySmart, and piloting rebates for solar and whole home retrofits for Residential EnergySmart.
- **SmartRegs.** Begin to develop the next iteration of SmartRegs.
- **Climate Commitment.** Work with community organizations and partners to launch a community-based action campaign related to Boulder's Climate Commitment, and coordinate a community-wide climate-energy convening to develop targets and action commitments to achieve significant renewable energy adoption by 2020. Also, develop a multi-stakeholder collaboration to plan a community-wide Ecosystems Summit for late 2017-2018.
- **Carbon Offset Fund.** Develop a local carbon offset fund, possibly in partnership with Boulder County.
- **Sustainability Dashboard.** Develop an easily updatable data warehouse to support the Climate + Sustainability portion of the citywide dashboard.
- **Energy Transition.** Develop an energy system transition roadmap, and integrate the residential energy transition tool developed as part of the 2016 CNCA thermal decarbonization grant into the EnergySmart program.
- **City Organization Climate Action.** Coordinate continued development of city emissions reduction strategies in 5 major emissions areas.
- **Electric Vehicles.** Encourage adoption of electric vehicles and charging stations through workplace challenge programs and other community outreach efforts
- **Zero Waste.** Complete implementation of new Zero Waste requirements, including tracking, enforcement, assistance, communications and exemption processes.
- **Housing Boulder.** Complete Middle Income Housing Strategy and begin implementation. Complete work on the 1:1 replacement ordinance. Complete an Affordable Housing Benefit Ordinance. Facilitate council discussion re: a Housing Board. Complete a five-year strategy to exceed 10% affordable housing goal by 2021. Complete updates to Inclusionary Housing Ordinance. Develop policies to guide rehabilitation of existing market rate buildings for affordable housing.
- **Mobile Homes.** Develop an infrastructure strategy for mobile home parks, and take additional action to address mobile home issues.
- **Site Specific Housing Opportunities.** Take next steps toward development of city-owned property at 30th and Pearl. Complete acquisition of the area II portion of 5678 Baseline, the "Coleman" property, and initiate site planning.

Table 7-46: Planning, Housing and Sustainability Significant Changes Between 2016 and 2017 Budget

	2016 Approved Budget	2017 Recommended Budget	Total Change	2016 FTE	2017 FTE	FTE Change
AFFORDABLE HOUSING FUND						
Housing Strategy	$ -	$ 141,500	$ 141,500	-	1.00	1.00
GENERAL FUND						
Communications Specialist II Position - Extend Fixed-Term for Two Years	$ 41,091	$ 43,000	$ 1,909	0.50	0.50	-
Employee Conservation Coordinator	60,857	60,857	-	0.25	0.75	0.50
Planner I Position - Extend Fixed-Term for Two Years	69,733	76,000	6,267	1.00	1.00	-
Zero Waste Compliance Assistant	-	-	-	-	1.00	1.00
Climate Commitment Implementation	-	50,000	50,000	-	-	-
Central Boulder Long-Term Planning - Civic Area East Bookend Planning	-	210,900	210,900	-	-	-
Central Boulder Long-Term Planning - Alpine Balsam Site Planning	-	213,900	213,900	-	-	-
CLIMATE ACTION PLAN (CAP) TAX FUND						
Communications Specialist II Position - Extend Fixed-Term for Two Years	$ 41,091	$ 43,000	$ 1,909	-	0.50	0.50
PLANNING AND DEVELOPMENT SERVICES (P&DS) FUND						
Code Assessment	$ -	$ 150,000	$ 150,000	-	-	-
Central Boulder Long-Term Planning - Sr. Project Manager Extend Fixed-Term for Two Years	119,806	124,000	4,194	1.00	1.00	-
Central Boulder Long-Term Planning - Administrative Specialist II Extend Fixed-Term for Two Years	52,783	55,000	2,217	1.00	1.00	-
Central Boulder Long-Term Planning - Civic Area East Bookend Planning	-	50,000	50,000	-	-	-
Landlink Development and Information Tracking System Replacement Project - Extend Fixed Term for Two-Years	-	26,000	26,000	-	0.34	0.34
Public Works Project Coordinator - Extend Fixed-Term for Two Years	10,207	10,888	681	0.08	0.08	-
Total Changes, Plannning, Housing, and Sustainability			$ 859,477			3.34

Table 7-47: Planning, Housing and Sustainability Department Detail

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	4.78	$ 698,031	4.83	$ 642,460	4.83	$ 684,420	-	$ 41,960
Flood Program	1.00	133,544	0.33	40,456			(0.33)	(40,456)
Subtotal	5.78	$ 831,575	5.16	$ 682,916	4.83	$ 684,420	(0.33)	$ 1,504
Planning								
Comprehensive Planning	7.28	$ 1,315,301	11.45	$ 1,390,117	10.60	$ 1,729,325	(0.85)	$ 339,208
Ecological Planning	1.46	213,206	1.46	212,997	1.46	244,412	-	31,415
Historic Preservation	2.17	316,889	2.17	269,946	2.17	297,058	-	27,113
Building Permit Plan Review and Issuance (Zoning Compliance)	7.39	928,882	7.39	876,991	7.39	939,229	-	62,238
Building Permit Site Inspection	1.01	147,784	1.01	154,896	1.01	164,545	-	9,649
Development Review	8.57	1,151,491	10.73	1,120,630	11.73	1,343,592	1.00	222,961
Zoning Administration and Enforcement	0.82	119,746	0.82	96,339	0.82	100,916	-	4,577
Base Map Data Maintenance	0.24	35,048	0.24	28,197	0.24	29,536	-	1,340
GIS Services	0.42	61,333	0.42	46,044	0.42	51,689	-	5,644
Engineering Permits	0.64	93,460	0.64	77,791	0.64	78,764	-	972
Rental Housing/Short Term Rental Licensing	0.23	33,587	0.23	32,722	1.73	122,908	1.50	90,186
Subtotal	30.23	$ 4,416,727	36.56	$ 4,306,672	38.21	$ 5,101,975	1.65	$ 795,303
Housing								
Affordable Housing Planning / Development Review / Project Management	3.34	$ 1,174,975	5.44	$ 624,330	6.64	$ 801,327	1.20	$ 176,997
Asset Management and Monitoring	2.84	138,551	2.72	273,589	2.66	282,879	(0.06)	9,290
Community Development	1.84	138,551	2.72	273,589	2.66	282,879	(0.06)	9,290
Funding: Housing	1.84	14,076,288	-	4,436,115	-	4,460,853	-	24,738
Homeownership Programs	3.34	236,283	4.08	451,826	3.99	438,682	(0.09)	(13,144)
Subtotal	13.20	$ 15,764,648	14.95	$ 6,059,449	15.95	$ 6,266,620	1.00	$ 207,171
Climate and Sustainability								
City Organization Sustainability	0.25	$ 77,749	0.25	$ 103,205	0.75	$ 126,971	0.50	$ 23,766
Energy Efficiency and Conservation	5.25	1,945,995	5.25	1,839,877	5.00	1,772,240	(0.25)	(67,638)
Waste Reduction	5.55	1,238,030	5.55	1,241,467	6.55	1,225,606	1.00	(15,861)
Subtotal	11.05	$ 3,261,775	11.05	$ 3,184,549	12.30	$ 3,124,817	1.25	$ (59,733)
Cost Allocation and Transfers								
Cost Allocation and Transfers		$ 741,709		$ 741,977		$ 1,130,302		$ 388,325
Subtotal		$ 741,709		$ 741,977		$ 1,130,302		$ 388,325
Total	**60.26**	**$ 25,016,435**	**67.72**	**$ 14,975,562**	**71.29**	**$ 16,308,133**	**3.57**	**$ 1,332,571**

Table 7-47: Planning, Housing and Sustainability Department Detail (Cont'd)

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
EXPENDITURE BY CATEGORY								
Personnel		$ 6,101,277		$ 6,905,609		$ 7,403,871		$ 498,263
Operating		18,014,747		7,127,315		7,563,159		435,844
Interdepartmental Charges		158,702		200,661		210,800		10,139
Other Financing		741,709		741,977		1,130,302		388,325
Total		**$ 25,016,435**		**$ 14,975,562**		**$ 16,308,133**		**$ 1,332,571**
STAFFING AND EXPENDITURE BY FUND								
General	10.40	$ 2,139,468	12.73	$ 2,424,513	15.65	$ 3,086,182	2.92	$ 661,669
Planning and Development Services	32.41	5,015,882	35.79	4,533,878	36.44	5,151,440	0.65	617,562
Climate Action Plan	5.25	2,044,456	5.25	1,955,433	4.75	1,828,900	(0.50)	(126,533)
Affordable Housing	4.95	13,057,105	6.38	1,570,292	7.63	1,737,774	1.25	167,483
Community Housing Assistance	4.95	2,205,845	5.07	3,172,624	4.82	3,125,866	(0.25)	(46,758)
Community Development Block	1.30	256,146	1.25	539,318	1.00	552,775	(0.25)	13,457
HOME Investment Partnership Grant	1.00	297,532	1.25	779,504	1.00	825,194	(0.25)	45,691
Total	**60.26**	**$ 25,016,435**	**67.72**	**$ 14,975,562**	**71.29**	**$ 16,308,133**	**3.57**	**$ 1,332,571**

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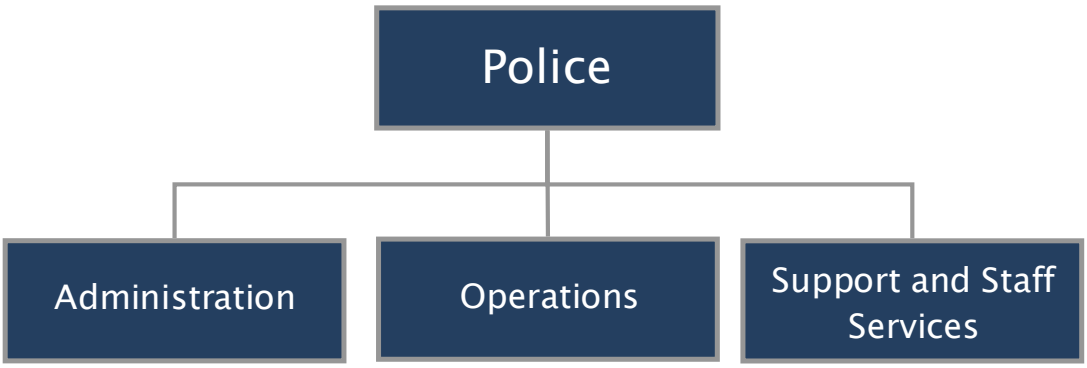
City of Boulder

Police

2017 Recommended Budget

$34,760,055

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, Homeless Outreach Team, 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 7-48: Police Summary Budget

	2015 Actual	2016 Approved	2017 Recommended
STAFFING			
Administration	7.00	6.00	6.00
Operations	204.00	207.00	207.00
Support and Staff Services	77.00	77.89	78.89
TOTAL STAFFING	**288.00**	**290.89**	**291.89**
EXPENDITURE			
Administration	$ 1,425,686	$ 1,109,563	$ 1,142,850
Operations	23,668,829	24,435,479	24,904,193
Support and Staff Services	7,907,030	8,492,186	8,713,012
TOTAL EXPENDITURE	**$ 33,001,545**	**$ 34,037,228**	**$ 34,760,055**
FUND			
General	$ 33,001,545	$ 34,037,228	$ 34,760,055
TOTAL FUNDING	**$ 33,001,545**	**$ 34,037,228**	**$ 34,760,055**

2016 Accomplishments

- Hired a diverse group of three police officer candidates. The increase of two officers, in overall staffing, will help with the increase in calls for service and service demands from the community.
- The creation of the Homeless Outreach Team. This team of two officers will focus on engaging and building relationships with our unhoused community members.
- Continue to provide more police coverage, through overtime, in areas that have seen an increase in calls for service. These areas include the Library, Pearl Street Mall, the Hill, and the Municipal Campus.
- The addition of one Code Enforcement officer hired to help with the expansion of the bear protection zone.
- Completed the acquisition of the new Records Management System (RMS). Implementation of the new RMS system is in process with an expected go-live date of December 2016. The new RMS will provide more powerful data management through crime analysis; and allow public access of crime statistics, and crime mapping. It will provide a more efficient direct entry of data, traffic accident integration, better property and evidence management, and more interoperability.
- The False Alarm Ordinance will help reduce the frequency of false alarms, their associated costs to the city, and help establish reasonable expectations of alarm users and alarm businesses.

Key Initiatives for 2017

- The addition of one Administrative person to help with the management and storage of body worn camera and in-car video systems. Recordings from these cameras are considered evidence and must be made available to prosecutors and defense counsel in a timely manner.
- Completion of the assessment of the existing Radio Infrastructure and the recommendations for the system moving forward. This could include upgrading the radio infrastructure to a new industry standard narrow band communication system. Conversion will include both Fire and Police frequencies along with other City agencies that use the current radio system.
- Usage of the new RMS system, to include data collection for individuals stopped or contacted by officers.
- Implementation of the new alarm ordinance, to include acquisition of a third party vendor to manage the administrative responsibilities of the program.

Table 7-49: Police Significant Changes Between 2016 and 2017 Budget

	2016 Approved Budget	2017 Recommended Budget	Total Change	2016 FTE	2017 FTE	FTE Change
GENERAL FUND						
Administrative Specialist II - Body-Worn Camera Program	$ -	$ 59,821	$ 59,821	-	1.00	1.00
Total Changes, Police			$ 59,821			1.00

Table 7-50: Police Department Detail

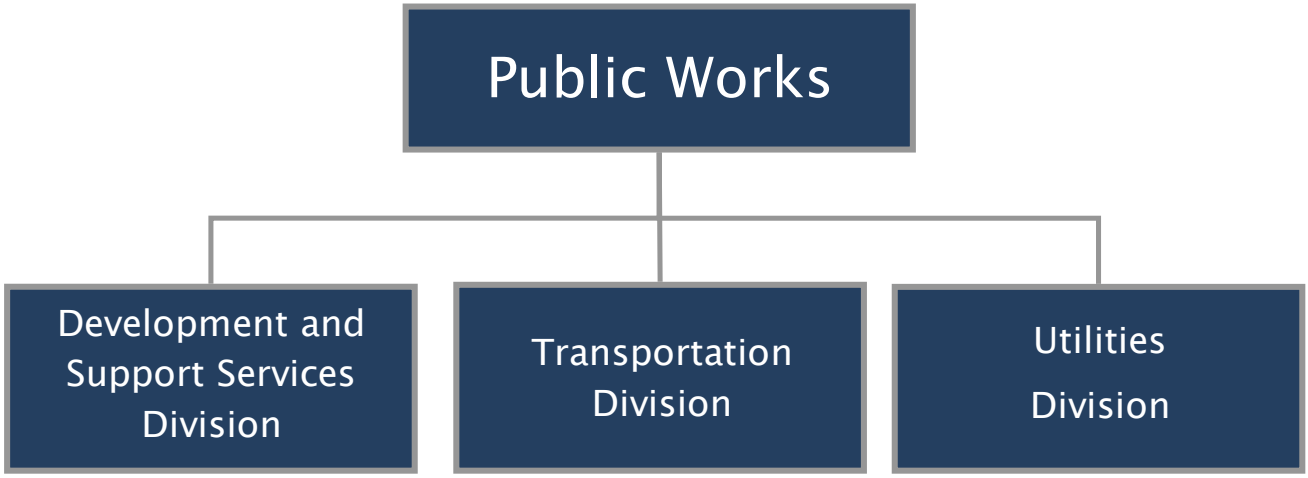
	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	7.00	$ 1,425,686	6.00	$ 1,109,563	6.00	$ 1,142,850	-	$ 33,287
Subtotal	7.00	$ 1,425,686	6.00	$ 1,109,563	6.00	$ 1,142,850	-	$ 33,287
Operations								
Accident Report Specialists	4.25	$ 357,103	4.25	$ 379,558	4.25	$ 390,945	-	$ 11,387
Animal Control	6.00	603,845	6.00	510,759	6.00	526,082	-	15,323
Code Enforcement	5.00	381,671	6.00	466,660	6.00	480,660	-	14,000
Community Police Center	2.25	146,263	2.25	266,217	2.25	274,203	-	7,986
Crime Analysis Unit	2.00	179,140	2.00	176,782	2.00	182,085	-	5,303
Crime Lab	3.00	264,219	3.00	302,973	3.00	312,062	-	9,089
Crime Prevention	3.25	452,519	3.25	464,171	3.25	478,096	-	13,925
DUI Enforcement	1.00	99,445	1.00	133,021	1.00	138,342	-	5,321
General Investigations	8.75	1,649,403	8.75	1,181,712	8.75	1,217,163	-	35,451
Hill Unit	7.25	1,219,342	7.25	761,111	7.25	783,944	-	22,833
Major Crimes Unit	10.25	912,700	10.25	1,448,549	10.25	1,492,005	-	43,456
Mall Unit	8.50	555,068	8.50	877,307	8.50	903,626	-	26,319
Narcotics	4.00	713,045	4.00	537,013	4.00	553,123	-	16,110
Patrol Watches I, II and III	93.25	10,960,448	95.25	11,141,608	95.25	11,253,024	-	111,416
Photo Enforcement	8.00	1,148,409	8.00	1,264,812	8.00	1,277,460	-	12,648
School Resource Officers	5.75	747,129	5.75	680,331	5.75	687,134	-	6,803
Special Enforcement Unit	2.00	106,223	2.00	206,425	2.00	228,902	-	22,477
Special Events Response	0.75	223,169	0.75	107,116	0.75	110,330	-	3,214
Specialized Investigations	9.00	914,627	9.00	1,181,712	9.00	1,217,163	-	35,451
Target Crime Team	4.00	315,851	4.00	571,287	4.00	588,426	-	17,139
Traffic Enforcement	15.75	1,719,210	15.75	1,776,355	15.75	1,809,418	-	33,063
Subtotal	204.00	$ 23,668,829	207.00	$ 24,435,479	207.00	$ 24,904,193	-	$ 468,714
Support and Staff Services								
Police and Fire Communications Center	32.00	$ 2,700,685	33.00	$ 3,125,323	34.00	$ 3,185,143	1.00	$ 59,820
Facility and Building Maintenance	7.25	692,389	7.14	933,151	7.14	961,146	-	27,995
Financial Services	4.00	1,596,474	4.00	1,217,857	4.00	1,254,393	-	36,536
Personnel	1.75	407,339	1.75	323,116	1.75	332,809	-	9,693
Property and Evidence	5.25	592,799	5.25	675,965	5.25	696,244	-	20,279
Records Management	21.75	1,244,171	21.75	1,476,668	21.75	1,520,968	-	44,300
Training	3.25	510,452	3.25	600,071	3.25	618,073	-	18,002
Victim Services	1.75	162,721	1.75	140,035	1.75	144,236	-	4,201
Subtotal	77.00	$ 7,907,030	77.89	$ 8,492,186	78.89	$ 8,713,012	1.00	$ 220,826
Total	**288.00**	**$ 33,001,545**	**290.89**	**$ 34,037,228**	**291.89**	**$ 34,760,055**	**1.00**	**$ 722,827**
EXPENDITURE BY CATEGORY								
Personnel		$ 27,752,868		$ 29,139,044		$ 29,546,047		$ 407,003
Operating		3,399,777		1,664,199		2,780,804		1,116,605
Interdepartmental Charges		1,848,900		2,283,985		2,433,204		149,219
Capital		-		950,000		-		(950,000)
Total		**$ 33,001,545**		**$ 34,037,228**		**$ 34,760,055**		**$ 722,827**
STAFFING AND EXPENDITURE BY FUND								
General	288.00	$ 33,001,545	290.89	$ 34,037,228	291.89	$ 34,760,055	1.00	$ 722,827
Total	**288.00**	**$ 33,001,545**	**290.89**	**$ 34,037,228**	**291.89**	**$ 34,760,055**	**1.00**	**$ 722,827**

City of Boulder

Public Works

2017 Recommended Budget

$139,218,099



Department Overview

Development and Support Services (DSS) Division

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

Transportation Division

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

Utilities Division

- 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 7-51: Public Works Summary Budget

	2015 Actual	2016 Approved	2017 Recommended
STAFFING			
Development and Support Services	82.71	83.20	86.52
Transportation	70.34	71.34	72.59
Utilities	166.92	167.82	168.87
TOTAL STAFFING	**319.97**	**322.36**	**327.98**
EXPENDITURE			
Development and Support Services	$ 21,760,272	$ 27,257,777	$ 29,000,698
Transportation	37,569,135	35,501,140	38,642,510
Utilities	58,331,456	90,534,864	71,574,892
TOTAL EXPENDITURE	**$ 117,660,863**	**$ 153,293,780**	**$ 139,218,099**
FUND			
General	$ 6,056,827	$ 6,778,681	$ 6,918,372
Capital Development	117,197	61,052	2,206,700
Planning and Development Services	5,968,066	6,304,455	7,199,798
.25 Cent Sales Tax	446,450	450,262	450,262
Airport	559,244	461,925	432,040
Transportation	35,468,085	33,824,611	36,101,318
Transportation Development	576,355	1,200,614	1,545,109
Transit Pass General Improvement District	24,497	15,532	16,308
Boulder Junction Improvement	1,091,057	75,000	608,724
Lottery	2,066	127,275	151,067
Water Utility	31,789,220	58,901,788	34,564,585
Wastewater Utility	17,247,104	19,555,218	23,443,164
Stormwater/Flood Management Utility	9,069,601	11,764,882	13,245,202
Fleet	5,842,312	9,081,931	7,693,346
Equipment Replacement	350,122	638,192	519,582
Facility Renovation and Replacement	3,052,660	4,052,362	4,122,522
TOTAL FUNDING	**$ 117,660,863**	**$ 153,293,780**	**$ 139,218,099**

Table 7-52: Public Works Department Detail

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 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	82.71	$ 21,760,272	83.20	$ 27,257,777	86.52	$ 29,000,698	3.32	$ 1,742,921
Transportation	70.34	37,569,135	71.34	35,501,140	72.59	38,642,510	1.25	3,141,370
Utilities	166.92	58,331,456	167.82	90,534,864	168.87	71,574,892	1.05	(18,959,972)
Total	**319.97**	**$ 117,660,863**	**322.36**	**$ 153,293,780**	**327.98**	**$ 139,218,099**	**5.62**	**$ (14,075,681)**
EXPENDITURE BY CATEGORY								
Personnel		$ 27,872,872		$ 28,849,739		$ 30,182,326		$ 1,332,587
Operating		39,502,155		36,529,844		31,329,532		(5,200,312)
Interdepartmental Charges		6,108,532		5,822,419		5,959,479		137,060
Capital		26,706,002		60,517,060		49,943,595		(10,573,465)
Debt Service		11,484,342		15,161,281		14,248,705		(912,576)
Other Financing		5,986,960		6,413,437		7,554,462		1,141,025
Total		**$ 117,660,863**		**$ 153,293,780**		**$ 139,218,099**		**$ (14,075,681)**
STAFFING AND EXPENDITURE BY FUND								
General	16.24	$ 6,056,827	16.58	$ 6,778,681	19.34	$ 6,918,372	2.76	$ 139,691
Capital Development	-	117,197	-	61,052	-	2,206,700	-	2,145,648
Planning and Development Services	50.10	5,968,066	49.55	6,304,455	51.11	7,199,798	1.56	895,343
.25 Cent Sales Tax	-	446,450	-	450,262	-	450,262	-	-
Airport	1.20	559,244	1.20	461,925	1.20	432,040	-	(29,885)
Transportation	69.29	35,468,085	70.09	33,824,611	70.74	36,101,318	0.65	2,276,707
Transportation Development	0.20	576,355	0.20	1,200,614	0.15	1,545,109	(0.05)	344,495
Transit Pass General Improvement District	-	24,497	-	15,532	-	16,308	-	776
Boulder Junction Improvement	-	1,091,057	-	75,000	-	608,724	-	533,724
Lottery	-	2,066	-	127,275	-	151,067	-	23,792
Water Utility	75.40	31,789,220	76.69	58,901,788	77.62	34,564,585	0.93	(24,337,203)
Wastewater Utility	61.23	17,247,104	59.25	19,555,218	59.69	23,443,164	0.43	3,887,946
Stormwater/Flood Management Utility	29.44	9,069,601	31.23	11,764,882	31.56	13,245,202	0.34	1,480,320
Fleet	14.77	5,842,312	15.12	9,081,931	14.62	7,693,346	(0.50)	(1,388,585)
Equipment Replacement	0.40	350,122	0.75	638,192	0.25	519,582	(0.50)	(118,610)
Facility Renovation and Replacement	1.70	3,052,660	1.70	4,052,362	1.70	4,122,522	-	70,160
Total	**319.97**	**$ 117,660,863**	**322.36**	**$ 153,293,780**	**327.98**	**$ 139,218,099**	**5.62**	**$ (14,075,681)**

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City of Boulder

Public Works

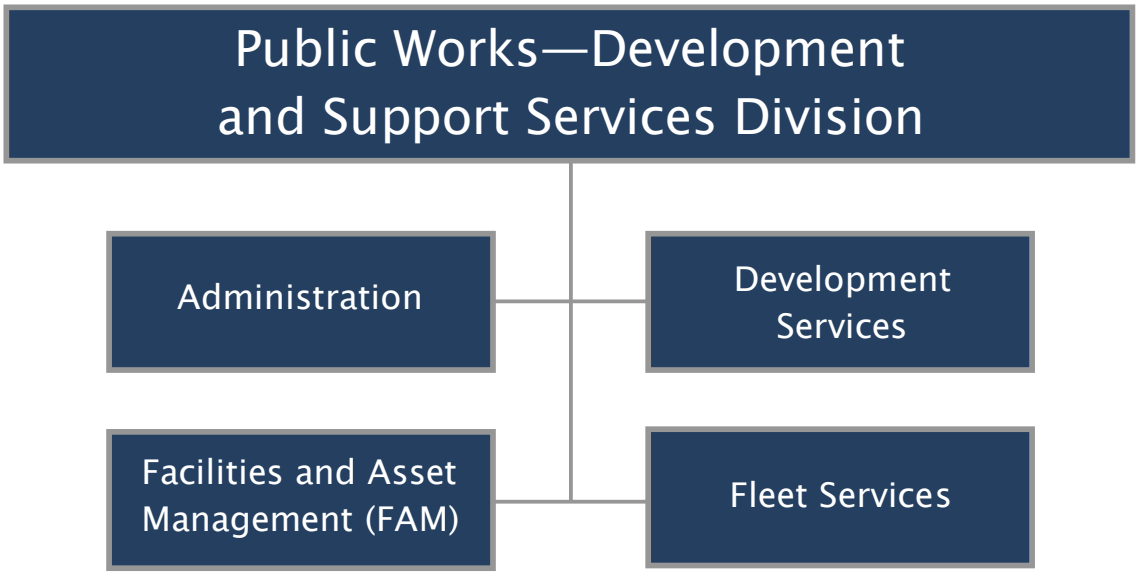
Development and Support Services Division

2017 Recommended Budget

$29,000,698

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.*



Division Overview

Administration

- Administration provides administrative, financial and billing services to external and internal 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.

Division 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 Climate Change Working Group. 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 7-53: Development and Support Services Division Summary Budget

	2015 Actual	2016 Approved	2017 Recommended
STAFFING			
Administration	3.74	2.85	4.21
Development	49.36	47.70	50.26
Facility and Asset Management	14.84	17.53	17.45
Fleet	14.77	15.12	14.60
TOTAL STAFFING	**82.71**	**83.20**	**86.52**
EXPENDITURE			
Administration	$ 449,363	$ 365,139	$ 491,048
Development	4,891,704	5,165,482	5,519,742
Facility and Asset Management	7,472,220	8,527,817	9,206,294
Fleet	5,466,394	8,703,917	7,376,537
Capital Improvement Program, Cost Allocation and Debt Service	3,480,590	4,495,422	6,407,077
TOTAL EXPENDITURE	**$ 21,760,272**	**$ 27,257,777**	**$ 29,000,698**
FUNDING			
General	$ 5,983,465	$ 6,669,523	$ 6,808,488
Capital Development	117,197	61,052	2,206,700
Planning and Development Services	5,968,066	6,304,455	7,199,798
.25 Cent Sales Tax	446,450	450,262	450,262
Fleet	5,842,312	9,081,931	7,693,346
Equipment Replacement	350,122	638,192	519,582
Facility Renovation and Replacement	3,052,660	4,052,362	4,122,522
TOTAL FUNDING	**$ 21,760,272**	**$ 27,257,777**	**$ 29,000,698**

2016 Accomplishments

- Continued energy efficiency improvements and continuous monitoring and reporting on 28 city facilities reducing energy consumption in buildings 7 percent from 2014 levels and down a total of 41 percent from 2008 level.
- Of the city's 445 vehicles, 74 percent are now alternatively fueled with biodiesel (20 percent), E-85, hybrid and electric. The five-year trend continues of purchasing 100 percent of new vehicles as alternatively fueled with 53 purchases in 2016.
- Completed library improvements with renovations for the maker space at the Main Library and in the Meadows Library, front desk improvements and a new automated material handling system.
- Completed facility assessments and inventories on 17 essential FAM buildings, identifying $10.6 million in facility backlog, with $2.6 million of critical projects programmed in the 2017 to 2022 Capital Improvement Program.
- In collaboration with Planning, Housing & Sustainability (PH+S), completed a number of significant development reviews, including: Site Review for "The Commons" at 2490 Junction Pl.; Site Review for "S'PARK" in Boulder Junction; Concept Plan for the McKenzie Junction property at 3600 Highway 119; Concept Plan and annexation for 96 Arapahoe; Concept Plan and Site Review for the "The Reve" at 3000 Pearl; 4525 Palo Parkway "BHP / Habitat for Humanity" Site Review and Annexation, 4403 Broadway "Blue Spruce Auto Redevelopment" Site Review, 4801 Riverbend "BHP Mental Health Services" Concept Plan, 2560 28th Apartments Site Review / Rezoning, 350 Ponca Place Frasier Meadows Addition Concept Plan, 3200 Bluff "The Commons II" Concept Plan.
- Completed an assessment of the code enforcement functions across Public Works and PH+S which has resulted in a combined team and the repurposing of an existing FTE as a supervisor to better support the coordination of enforcement actions.
- In collaboration with PH+S, exceeded the 50% mark for licensed rental units in the SmartRegs process, with nearly 40% compliancy.
- In coordination with PH+S, continued the implementation of the Quality Assurance Program for rental housing inspection and licensing and completed an evaluation of program fees for SmartRegs.
- Implemented short term rental housing licensing program.
- Implemented mobile data collection for field personnel using smart phones and tablets.

Key Initiatives for 2017

- Continue to implement facility assessments with the analysis of the results supporting an Update to the FAM Master Plan and the preparation of the 2018 Budget.
- Complete renovations to the Brenton Building at 1136 Alpine for the Finance Department. This renovation will meet or exceed city energy code requirements. Continue with planning for new city facilities in the Civic Area and at the Alpine-Balsam site. In 2017, select and refine an option for development at both sites and analyze financial strategies and funding approaches.

Key Initiatives for 2017 (Cont'd)

- Implement near-term radio infrastructure upgrades and prioritize results of radio infrastructure study with the 2018 CIP.
- Collaborate with PH+S to develop a long term strategy to reach the city's goal of net zero for residential and commercial building and energy codes.
- Continue to implement the replacement of existing Public Works asset management systems.
- In coordination with PH+S, continue to implement the replacement of the LandLink Development and Information Tracking System to go live in 2018.
- Upgrade existing city mapping applications using mobile friendly technology.

Table 7-54: Development and Support Services Division Significant Changes Between 2016 and 2017 Budget

	2016 Approved Budget	2017 Recommended Budget	Total Change	2016 FTE	2017 FTE	FTE Change
GENERAL FUND						
Brenton Building Utilities Costs	$ 83,000	$ 117,500	$ 34,500	-	-	-
Public Works Project Coordinator - Extend Fixed-Term for Two Years	1,379	1,418	39	0.01	0.01	-
Realloction of Library Maintenance Positions	-	79,487	79,487	-	2.00	2.00
CAPITAL DEVELOPMENT FUND						
Brenton Building Renovation Costs	$ -	$ 2,100,000	$ 2,100,000	-	-	-
Central Boulder Long-Term Planning - Alpine Balsam Site Planning	-	5,100	5,100	-	-	-
Central Boulder Long-Term Planning - Civic Area East Bookend Planning	-	5,100	5,100	-	-	-
PLANNING AND DEVELOPMENT SERVICES (P&DS) FUND						
Landlink Development and Information Tracking System Replacement Project - Extend Fixed Term for Two-Years	$ 114,201	$ 102,000	$ (12,201)	1.00	0.66	(0.34)
Public Works Project Coordinator - Extend Fixed-Term for Two Years	20,415	21,776	1,361	0.16	0.16	-
Energy Code Specialist	-	80,815	80,815	-	0.50	0.50
Total Changes, Public Works - Development and Support Services			$ 2,294,201			2.16

Table 7-55: Development and Support Services Division Department Detail

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Division Administration	2.74	$ 331,911	2.85	$ 365,139	4.21	$ 491,048	1.36	$ 125,909
Flood Program	1.00	117,452	-	-	-	-	-	-
Subtotal	3.74	$ 449,363	2.85	$ 365,139	4.21	$ 491,048	1.36	$ 125,909
Development								
Building Inspection	8.82	$ 947,672	8.82	1,001,411	8.82	$ 1,021,397	-	$ 19,986
Building Plan Review and Permit Issuance	18.65	1,691,828	16.99	1,711,655	16.55	1,687,118	(0.44)	(24,537)
Code Enforcement	1.32	215,811	1.32	218,637	2.32	316,543	1.00	97,906
Contractor Licensing	1.04	107,003	1.04	136,622	1.04	145,458	-	8,836
Rental Housing/Short Term Rental Licensing	4.80	413,859	4.80	422,838	4.80	433,902	-	11,064
Development Review	4.51	464,022	4.51	534,292	4.51	548,689	-	14,397
Engineering Permits	8.02	825,157	8.02	915,792	8.02	943,361	-	27,569
Base Map Data Maintenance	0.45	46,299	0.45	46,842	0.45	49,958	-	3,116
GIS Services	0.82	84,368	0.82	87,656	2.82	268,069	2.00	180,413
Comprehensive Planning	0.66	67,906	0.66	64,313	0.66	73,272	-	8,959
Ecological Planning	0.08	8,231	0.08	9,645	0.08	10,881	-	1,236
Historic Preservation	0.19	19,549	0.19	15,778	0.19	21,093	-	5,315
Subtotal	49.36	$ 4,891,704	47.70	$ 5,165,482	50.26	$ 5,519,742	2.56	$ 354,260
Facility and Asset Management								
Equipment Replacement (non-Fleet)	0.40	$ 343,383	0.75	$ 630,447	0.25	$ 513,953	(0.50)	$ (116,494)
Facility Major Maintenance (Projects > $3,000)	3.29	3,461,827	3.11	3,763,390	3.13	4,055,269	0.02	291,879
Facility Operations and Maintenance (Projects < $3000)	9.45	2,345,428	11.97	2,451,777	12.37	2,954,870	0.40	503,093
Facility Renovation and Replacement	1.70	1,321,581	1.70	1,682,203	1.70	1,682,203	-	-
Subtotal	14.84	$ 7,472,220	17.53	$ 8,527,817	17.45	$ 9,206,294	(0.08)	$ 678,477
Fleet								
Fleet Operations - Fueling	0.51	$ 713,712	0.52	$ 1,153,979	0.52	$ 952,777	-	$ (201,202)
Fleet Operations - Preventative Maintenance	2.33	265,195	2.25	376,932	2.23	427,197	(0.02)	50,265
Fleet Operations - Repair	9.30	1,354,480	9.00	1,507,587	8.50	1,616,708	(0.50)	109,121
Fleet Replacement	0.90	2,782,299	0.60	5,208,375	0.60	4,051,964	-	(1,156,411)
Radio Shop and Communications Support	1.73	350,708	2.75	457,044	2.75	327,891	-	(129,153)
Subtotal	14.77	$ 5,466,394	15.12	$ 8,703,917	14.60	$ 7,376,537	(0.52)	$ (1,327,380)

Table 7-55: Development and Support Services Division Department Detail (Cont'd)

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
Capital Improvement Program, Cost Allocation and Debt Service								
Capital Improvement Program		$ 1,379,222		$ 2,307,000		$ 4,511,000		$ 2,204,000
Cost Allocation/Transfers		1,295,389		1,288,186		995,309		(292,877)
Debt Service		805,979		900,236		900,768		532
Subtotal	-	$ 3,480,590	-	$ 4,495,422	-	$ 6,407,077	-	$ 1,911,655
Total	**82.71**	**$ 21,760,272**	**83.20**	**$ 27,257,777**	**86.52**	**$ 29,000,698**	**3.32**	**$ 1,742,921**
EXPENDITURE BY CATEGORY								
Personnel		$ 6,727,423		$ 7,442,044		$ 7,824,692		$ 382,648
Operating		9,380,175		13,105,199		11,758,614		(1,346,584)
Interdepartmental Charges		2,172,083		2,190,112		2,210,599		20,487
Capital Improvement Program		1,379,222		2,307,000		4,511,000		2,204,000
Debt Service		805,979		900,236		900,768		532
Other Financing		1,295,389		1,313,186		1,795,025		481,839
Total		**$ 21,760,272**		**$ 27,257,777**		**$ 29,000,698**		**$ 1,742,921**
STAFFING AND EXPENDITURE BY FUND								
General	15.74	$ 5,983,465	16.08	$ 6,669,523	18.84	$ 6,808,488	2.76	$ 138,965
Capital Development	-	117,197		61,052		2,206,700	-	2,145,648
Planning and Development Services	50.10	5,968,066	49.55	6,304,455	51.11	7,199,798	1.56	895,343
.25 Cent Sales Tax	-	446,450		450,262		450,262	-	-
Fleet	14.77	5,842,312	15.12	9,081,931	14.62	7,693,346	(0.50)	(1,388,585)
Equipment Replacement	0.40	350,122	0.75	638,192	0.25	519,582	(0.50)	(118,610)
Facility Renovation and Replacement	1.70	3,052,660	1.70	4,052,362	1.70	4,122,522	-	70,160
Total	**82.71**	**$ 21,760,272**	**83.20**	**$ 27,257,777**	**86.52**	**$ 29,000,698**	**3.32**	**$ 1,742,921**

City of Boulder

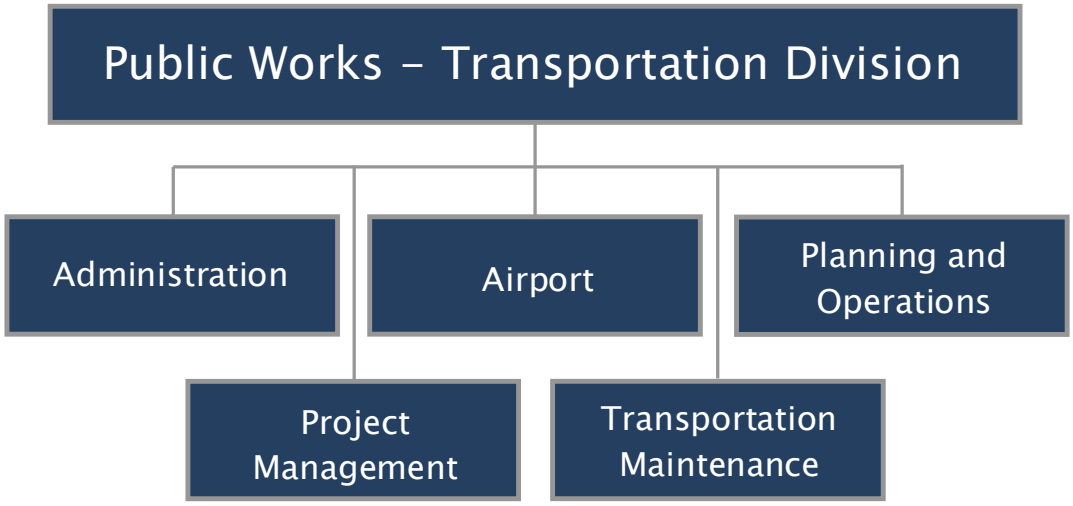
Public Works

Transportation Division

2017 Recommended Budget

$38,642,510

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.



Division 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.

Division 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 7-56: Transportation Division Summary Budget

	2015 Actual	2016 Approved	2017 Recommended
STAFFING			
Administration	4.36	4.71	5.45
Airport	1.00	1.00	1.00
Planning and Operations	21.10	22.73	23.54
Project Management	18.15	16.70	20.04
Transportation Maintenance	18.56	18.86	16.22
Capital Improvement Program	7.17	7.35	6.34
TOTAL STAFFING	**70.34**	**71.34**	**72.59**
EXPENDITURE			
Administration	$ 595,380	$ 977,057	$ 1,188,416
Airport	303,891	357,599	363,468
Planning and Operations	10,630,359	11,523,448	11,693,568
Project Management	7,082,935	7,764,987	3,463,644
Transportation Maintenance	4,125,661	3,795,348	3,263,333
Capital Improvement Program, Interdepartmental Charges and Debt Service	14,830,909	11,082,701	18,670,080
TOTAL EXPENDITURE	**$ 37,569,135**	**$ 35,501,140**	**$ 38,642,510**
FUND			
General	$ 73,362	$ 109,159	$ 109,884
Airport	559,244	461,925	432,040
Transportation	35,244,620	33,638,909	35,930,445
Transportation Development	576,355	1,200,614	1,545,109
Transit Pass General Improvement District	24,497	15,533	16,308
Boulder Junction Improvement	1,091,057	75,000	608,724
TOTAL FUNDING	**$ 37,569,135**	**$ 35,501,140**	**$ 38,642,510**

2016 Accomplishments

- Continued to focus on "preserving the system" using an informed asset management priority based approach. This enhanced effort is possible due to the new tax approved by voters in November 2013 which increased funding for maintenance, operation and enhancement of the multi-modal system.
- Completed 2016 Transportation Report on Progress and Safe Streets Boulder Report
- Supported interdepartmental efforts to plan and construct the Community Culture and Safety projects supported by the voters in November 2014 including Boulder Creek Path lighting, pedestrian scale lighting, University Hill lighting and Event Street improvements, Chautauqua improvements and coordination with Civic Area.
- Advanced key initiatives of the recently updated Transportation Master Plan, and outcomes from the 2016 Report on Progress and Safe Streets Boulder Report, 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; collaboration with Boulder County, Longmont and City of Fort Collins/TransFort to begin new inter-regional FLEX service; HOP service plan update and continued work on North Boulder Mobility Hub.
    - Next steps for Regional Arterial BRT on SH 119 and SH 7 with regional partners
    - 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
    - Completing Living Lab Program, including Phases I and II pilot projects
    - Continued involvement with integrated planning efforts such as Access Management and Parking Strategy (AMPS), East Arapahoe, Civic Area, Boulder Junction Access/TDM District, Climate Commitment, Comprehensive Housing Strategy, Development Impact Fees, and Boulder Valley Comprehensive Plan update and Chautauqua Access Management Plan (CAMP)
    - Continued corridor planning for Canyon Boulevard and East Arapahoe Transportation Plan
    - On-going walk and bike safety education and encouragement programs
- Completed Snow & Ice Control Study to review and optimize snow and ice control practices, staffing, equipment, and techniques. The study reviewed past practices and made recommendations for 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. In 2016 immediate adjustments to staffing assignments and snow shift scheduling have resulted in a more proactive response to winter weather events. Due to these new approaches, the past winter season yielded the following results:
    - Street miles plowed - 65,000 (16 trips around the world)
    - Ice slicer used on streets - 20% reduction in material usage from 2014/2015 season.

2016 Accomplishments (Cont'd)

- Past winter season yielded the following results (Cont'd):
    - Magnesium Chloride used on streets – 7% reduction in material usage from 2014/2015 season.
- 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. The goal of the program is the keep pavement conditions at a "good" or better rating. Presently the average of the system is "good" or better.
- Successfully leveraged external dollars to achieve local/regional goals through the DRCOG Transportation Improvement Program (TIP), CDOT Transportation Alternatives Program (TAP), the Safe Routes to School (SRTS) program, Hazard Elimination Program (HEP) 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 2017

- Continue to focus on "preserving the system" by providing increased 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 and report on outcomes and adjust as necessary. Also, implement formal Bridge Asset Management program to inspect, monitor and maintain over 200 bridges within the city multi-modal system.
- 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, and outcomes from the 2016 Report on Progress and Safe Streets Boulder Report, including:
    - Continued strategic involvement in regional transportation initiatives, including the implementation of the TMP Renewed Vision for Transit and strategic funding opportunities.
    - Advance corridor planning for Canyon Boulevard, East Arapahoe/SH7, SH119, 30th Street (Baseline to Arapahoe) and Colorado Avenue (Foothills to Folsom).
    - Exploration of Community Eco Pass in preparation for potential support ballot initiative in November 2017.

Key Initiatives for 2017 (Cont'd)

- Advance key initiatives (Cont'd):
  - Continued involvement with integrated planning efforts such as Access Management and Parking Strategy (AMPS), Boulder Valley Comprehensive Plan update, and Chautauqua Access Management Plan (CAMP).
  - Ongoing monitoring on the Living Lab pilot projects.
  - Initiate low stress complete street network plan and initiate the update to Pedestrian Plan, including ongoing walk and bike safety education programs.
  - Implementation of best practices from the Snow & Ice Control Study, for the 2016/2017 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, Foothills/Colorado Underpass, 30th/Colorado Ped/Bike underpass, 19th St. complete street improvements, and 28th St. (Pearl to Iris) complete streets improvements.

Table 7-57: Transportation Division Significant Changes Between 2016 and 2017 Budget

	2016 Approved Budget	2017 Recommended Budget	Total Change	2016 FTE	2017 FTE	FTE Change
GENERAL FUND						
Access/TDM/Parking Mgmt. Strategies for City Employees in Civic Area	$ 50,000	$ 50,000	$ -	-	-	-
Adminstrative Specialists - Extend Fixed-Terms for Two Years	11,914	12,271	357	0.20	0.20	-
TRANSPORTATION FUND						
Public Works Project Coordinator - Extend Fixed-Term for Two Years	$ 20,685	$ 21,266	$ 581	0.15	0.15	-
Ongoing Lighting Expense	-	61,000	61,000	-	-	-
Adminstrative Specialists - Extend Fixed-Terms for Two Years	40,506	41,721	1,215	0.68	0.68	-
Data/Metrics Collection, Management, and Analysis	-	90,000	90,000	-	1.00	1.00
Total Changes, Public Works - Transportation			$ 153,153			1.00

Table 7-58: Transportation Division Department Detail

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Division Administration & Support	4.36	$ 595,380	4.71	$ 977,057	5.45	$ 1,188,416	0.74	$ 211,359
Subtotal	4.36	$ 595,380	4.71	$ 977,057	5.45	$ 1,188,416	0.74	$ 211,359
Airport								
Airport Maintenance and Operations	1.00	$ 303,891	1.00	$ 357,599	1.00	$ 363,468	-	$ 5,869
Subtotal	1.00	$ 303,891	1.00	$ 357,599	1.00	$ 363,468	-	$ 5,869
Planning and Operations								
Employee Transportation Program	0.50	$ 73,362	0.50	$ 109,159	0.50	$ 109,884	-	$ 725
Forest Glen GID (Eco-Pass)	-	10,472	-	15,533	-	15,999	-	466
Multimodal Planning	5.11	857,131	5.51	961,193	5.09	950,158	(0.42)	(11,035)
Signal Maintenance and Upgrade	4.11	1,370,538	6.88	1,489,887	6.36	1,401,445	(0.52)	(88,442)
Signs and Markings	4.27	1,241,609	5.51	1,393,795	6.36	1,489,556	0.85	95,762
Street Lighting	0.11	1,425,500	-	1,678,938	-	1,739,938	-	61,000
Traffic Engineering	2.51	286,738	1.38	322,014	2.54	453,744	1.16	131,729
Transit Operations	2.16	3,922,483	1.38	4,215,739	1.27	4,204,836	(0.11)	(10,903)
Transportation System Management	0.20	38,051	0.20	90,443	0.15	79,461	(0.05)	(10,982)
Travel Demand Management	2.13	1,404,475	1.38	1,246,748	1.27	1,248,547	(0.11)	1,799
Subtotal	21.10	$ 10,630,359	22.73	$ 11,523,448	23.54	$ 11,693,568	0.81	$ 170,120
Project Management								
Sidewalk Repair	1.01	$ 210,686	0.30	$ 264,258	0.31	$ 46,751	0.01	$ (217,507)
Street Repair and Maintenance	17.15	6,836,533	16.40	7,200,728	19.73	3,116,893	3.33	(4,083,835)
3rd Party Construction	-	35,716	-	300,000	-	300,000	-	-
Subtotal	18.15	$ 7,082,935	16.70	$ 7,764,987	20.04	$ 3,463,644	3.34	$ (4,301,343)
Transportation Maintenance								
Bikeways/Multi-Use Path	4.85	$ 878,127	5.27	$ 913,958	6.93	$ 903,165	1.66	$ (10,793)
Graffiti Maintenance	1.49	89,786	1.19	133,392	1.21	59,681	0.02	(73,711)
Median Maintenance	5.38	978,478	6.76	967,477	6.56	930,694	(0.20)	(36,783)
Street Snow and Ice Control	3.07	1,663,041	2.37	1,207,884	0.49	1,041,880	(1.88)	(166,004)
Street Sweeping	3.77	516,229	3.26	572,637	1.03	327,913	(2.23)	(244,724)
Subtotal	18.56	$ 4,125,661	18.86	$ 3,795,348	16.22	$ 3,263,333	(2.64)	$ (532,015)
Capital Improvement Program, Interdepartmental Charges and Debt Service								
Capital Improvement Program*	7.17	$ 12,808,480	7.35	$ 8,986,709	6.34	$ 16,586,265	(1.01)	$ 7,599,556
Interdepartmental Charges	-	1,997,429	-	2,060,992		2,083,815	-	22,823
Debt Service	-	25,000	-	35,000		-	-	(35,000)
Subtotal	7.17	$ 14,830,909	7.35	$ 11,082,701	6.34	$ 18,670,080	(1.01)	$ 7,587,379
Total	**70.34**	**$ 37,569,135**	**71.34**	**$ 35,501,140**	**72.59**	**$ 38,642,510**	**1.25**	**$ 3,141,370**

Table 7-58: Transportation Division Department Detail (Cont'd)

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
EXPENDITURE BY CATEGORY								
Personnel		$ 6,954,192		$ 6,738,906		$ 7,064,318		$ 325,412
Operating		14,421,767		15,995,839		11,408,645		(4,587,194)
Interdepartmental Charges		1,943,087		1,895,903		1,858,097		(37,806)
Capital		12,227,660		8,774,500		16,227,635		7,453,135
Debt Service		25,000		35,000		-		(35,000)
Other Financing		1,997,429		2,060,992		2,083,815		22,823
Total		**$ 37,569,135**		**$ 35,501,140**		**$ 38,642,510**		**$ 3,141,370**
STAFFING AND EXPENDITURE BY FUND								
General	0.50	$ 73,362	0.50	$ 109,159	0.50	$ 109,884	-	$ 725
Airport	1.20	559,244	1.20	461,925	1.20	432,040	-	(29,885)
Transportation	68.44	35,244,620	69.44	33,638,909	70.74	35,930,445	1.30	2,291,536
Transportation Development	0.20	576,355	0.20	1,200,614	0.15	1,545,109	(0.05)	344,495
Transit Pass General Improvement District	-	24,497	-	15,533	-	16,308	-	775
Boulder Junction Improvement	-	1,091,057	-	75,000	-	608,724	-	533,724
Total	**70.34**	**$ 37,569,135**	**71.34**	**$ 35,501,140**	**72.59**	**$ 38,642,510**	**1.25**	**$ 3,141,370**

Note:
*Includes allocated indirect expenses

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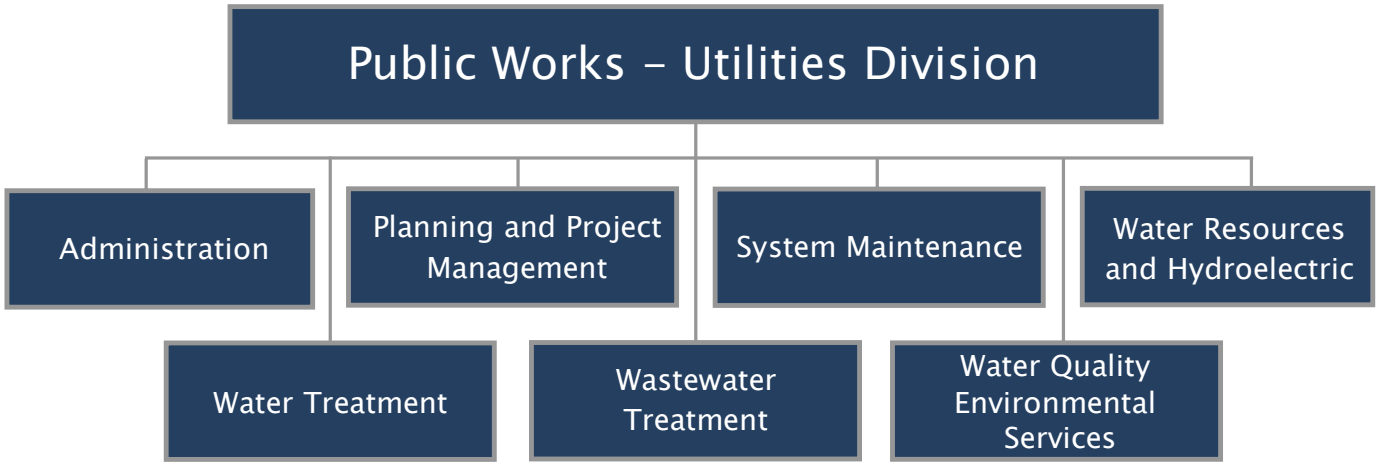
City of Boulder

Public Works
Utilities Division

2017 Recommended Budget
$71,574,891

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

Administration

- Administration includes funding for administrative, financial, utility billing and communication services.

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.

Division Overview (Cont'd)

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.

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 workgroup 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 Boulder community 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 and 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 7-59: Utilities Division Summary Budget

	2015 Actual	2016 Approved	2017 Recommended
STAFFING			
Administration	12.45	13.10	19.44
Planning and Project Management	8.17	8.62	6.95
Distribution and Collection System Maintenance	51.50	51.30	49.68
Water Resources and Hydroelectric	9.00	9.00	9.00
Water Treatment	26.00	26.00	26.00
Wastewater Treatment	29.00	29.00	28.00
Water Quality Environmental Services	22.75	22.75	21.75
Capital Improvement Program	8.05	8.05	8.05
TOTAL STAFFING	**166.92**	**167.82**	**168.87**
EXPENDITURE			
Administration	$ 2,334,447	$ 2,336,361	$ 2,778,259
Planning and Project Management	2,246,847	2,355,272	2,394,914
Water Resources and Hydroelectric	2,649,972	2,754,443	2,897,848
Water Treatment	4,827,057	4,766,150	4,775,882
Wastewater Treatment	3,925,040	5,113,656	5,095,324
Water Quality Environmental Services	3,784,732	3,869,763	3,884,457
Distribution and Collection System Maintenance	6,428,671	6,438,350	6,516,188
Transfers and Capital Payments	32,134,689	62,900,868	43,232,018
TOTAL EXPENDITURE	**$ 58,331,456**	**$ 90,534,864**	**$ 71,574,891**
FUND			
Lottery	$ 2,066	$ 127,275	$ 151,067
Transportation	223,465	185,701	170,873
Water Utility	31,789,220	58,901,788	34,564,584
Wastewater Utility	17,247,104	19,555,218	23,443,164
Stormwater/Flood Management Utility	9,069,601	11,764,882	13,245,203
TOTAL FUNDING	**$ 58,331,456**	**$ 90,534,864**	**$ 71,574,891**

2016 Accomplishments

Water Fund

(Source Water Master Plan, Treated Water Master Plan, and Water Quality Strategic Plan)

- Completed the test lining section with a structural liner on the Barker Gravity Pipeline
- Completed restoration of one of eight filters at the Betasso Water Treatment Facility
- Initiated comprehensive source water protection plan
- Issued bonds, completed final design and began construction of the Betasso Water Treatment Plan project
- Complete rate study of the water rate structure

Wastewater Fund

(Wastewater Treatment Plant Master Plan, Wastewater Collection System Master Plan, and Water Quality Strategic Plan)

- Completed rehabilitation of all clay sanitary sewers in the Frasier Meadows, Keewaydin Meadows, and southern half of Martin Acres neighborhoods
- Completed modifications to the IBM Raw Wastewater Lift Station, addressing both regulatory concerns about emergency pumping and storage as well as aging infrastructure replacement

2016 Accomplishments (Cont'd)

Wastewater Fund (Cont'd)

- Successfully received final reimbursement for the $1,080,000 for the Nutrient Management Grant, which helped fund required regulatory upgrades at the WWTF
- Complete rate study for the Wastewater rate structure
- Completed update the wastewater Collection System Master Plan

Stormwater/Flood Management Fund

(Comprehensive Flood and Stormwater Utility Master Plan, Stormwater Master Plan, and Water Quality Strategic Plan)

- Completed update of the Stormwater Master Plan
- Completed condition assessment of all storm sewers in the University Hill and downtown Boulder areas
- Completed utility work for the Fourmile Canyon Creek 19th to 22nd Street Flood and Greenways project
- Completed the Skunk, Bluebell and King's Gulch mapping study
- Completed the Bear Canyon Creek flood mitigation study
- Completed the Eben Fine Park stream bank restoration project
- Complete rate study for the Water, Wastewater, and Stormwater/Flood Management Utilities

Key Initiatives for 2017

Water Fund

(Source Water Master Plan, Treated Water Master Plan, and Water Quality Strategic Plan)

- Initiate large diameter water main rehab and replacement on the west side of town
- Continue increased waterline replacement to coordinate with residential street reconstruction program
- Continue maintenance work on the Barker Gravity Line through prioritized repair projects and begin rehabilitation program of scheduled segments
- Complete design and installation of electrical improvements at the Boulder Reservoir Water Treatment Plant
- Complete construction of the Betasso Water Treatment Plant Residuals Dewatering system and begin hauling/disposal of dewatered residuals from the plant site

Wastewater Fund

(Wastewater Treatment Plant Master Plan, Wastewater Collection System Master Plan, and Water Quality Strategic Plan)

- Finish design and construction work to upgrade critical electrical load centers and motor control centers at the WWTF
- Continue increased lining of sanitary sewer pipes to reduce rainfall induced infiltration and inflow

Key Initiatives for 2017 (Cont'd)

Wastewater Fund (Cont'd)

- Continue exploration of options to modernize cogeneration facility at the WWTF, or pursue a different pathway for biogas utilization (such as renewable natural gas for vehicle fuel)
- Initiate water quality studies to address new wastewater treatment facility effluent temperature requirements

Stormwater/Flood Management Fund

(Comprehensive Flood and Stormwater Utility Master Plan, Stormwater Master Plan, and Water Quality Strategic Plan)

- Initiate the construction of the Fourmile Canyon Creek flood and greenways improvements from 19th Street to Violet Ave
- Substantially complete the Wonderland Creek Foothills to Winding Trail flood and greenways project
- Initiate the design of the South Boulder Creek detention berm upstream of US 36

Table 7-60: Utilities Division Significant Changes Between 2016 and 2017 Budget

	2016 Approved Budget	2017 Recommended Budget	Total Change	2016 FTE	2017 FTE	FTE Change
STORMWATER UTILITY FUND						
Public Works Project Coordinator - Extend Fixed-Term for Two Years	$ 20,685	$ 21,266	$ 581	0.15	0.15	-
Ditch Companies Assessment Costs	49,442	96,775	47,333	-	-	-
Adminstrative Specialists - Extend Fixed-Terms for Two Years	9,531	9,817	286	0.16	0.16	-
WASTEWATER UTILITY FUND						
Public Works Project Coordinator - Extend Fixed-Term for Two Years	$ 20,685	$ 21,266	$ 581	0.15	0.15	-
Adminstrative Specialists - Extend Fixed-Terms for Two Years	26,210	26,996	786	0.44	0.44	-
WATER UTILITY FUND						
Public Works Project Coordinator - Extend Fixed-Term for Two Years	$ 41,371	$ 42,531	$ 1,160	0.30	0.30	-
Adminstrative Specialists - Extend Fixed-Terms for Two Years	30,976	31,905	929	0.52	0.52	-
Customer Information Services Tech Support Specialist	90,502	104,530	14,028	0.75	1.00	0.25
Plant Operator A-D - Convert Fixed-Term to Standard	64,018	64,018	-	1.00	1.00	-
Total Changes, Public Works - Utilities			$ 65,684			0.25

Table 7-61: Utilities Division Department Detail

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Billing Services	5.75	$ 512,748	5.75	$ 858,771	6.00	$ 849,613	0.25	$ (9,159)
Division Administration	6.70	1,821,699	7.35	1,477,590	13	1,928,647	6.09	451,056
Subtotal	12.45	$ 2,334,447	13.10	$ 2,336,361	19.44	$ 2,778,259	6.34	$ 441,898
Planning and Project Management								
Flood Management	1.25	$ 498,727	2.25	$ 730,764	-	$ -	(2.25)	$ (730,764)
Planning and Project Management	6.92	1,748,120	6.37	1,624,508	6.95	2,394,914	0.58	770,406
Subtotal	8.17	$ 2,246,847	8.62	$ 2,355,272	6.95	$ 2,394,914	(1.67)	$ 39,642
Distribution and Collection System Maintenance								
Collection System Maintenance	15.75	$ 1,817,846	14.50	$ 1,647,824	13.80	$ 1,639,113	(0.70)	$ (8,711)
Distribution System Maintenance	15.40	2,110,037	15.45	2,066,099	14.53	2,149,596	(0.92)	83,497
Flood Channel Maintenance	3.55	417,283	3.55	428,154	3.60	454,449	0.05	26,295
Meter Operations	6.00	991,669	6.50	1,194,955	6.50	1,076,209	-	(118,746)
Storm Sewer Maintenance	10.80	1,091,837	11.30	1,101,318	11.25	1,196,821	(0.05)	95,503
Subtotal	51.50	$ 6,428,671	51.30	$ 6,438,350	49.68	$ 6,516,188	(1.62)	$ 77,838
Water Resources and Hydroelectric								
Hydroelectric Operations	3.00	$ 592,951	3.00	$ 508,496	3.00	$ 515,331	-	$ 6,835
Raw Water Facilities Operations	2.00	375,261	2.00	391,370	2.00	395,376	-	4,006
Water Resources Operations	4.00	1,681,760	4.00	1,854,577	4.00	1,987,141	-	132,564
Subtotal	9.00	$ 2,649,972	9.00	$ 2,754,443	9.00	$ 2,897,848	-	$ 143,405
Water Treatment								
Water Treatment Plants Operations	26.00	$ 4,827,057	26.00	$ 4,766,150	26.00	$ 4,775,882	-	$ 9,731
Subtotal	26.00	$ 4,827,057	26.00	$ 4,766,150	26.00	$ 4,775,882	-	$ 9,731
Wastewater Treatment								
Marshall Landfill Operations	-	$ 2,128	-	$ 35,000	-	$ 35,000	-	$ -
Wastewater Treatment Plant	29.00	3,922,912	29.00	5,078,656	28.00	5,060,324	(1.00)	(18,332)
Subtotal	29.00	$ 3,925,040	29.00	$ 5,113,656	28.00	$ 5,095,324	(1.00)	$ (18,332)
Water Quality Environmental Services								
Hazardous Materials Management	-	$ 529,489	-	$ 342,145	-	$ 342,145	-	$ -
Industrial Pretreatment	3.87	360,979	3.67	415,075	3.57	412,760	(0.10)	(2,315)
Stormwater Permit Compliance	1.83	299,650	1.75	374,327	0.75	321,330	(1.00)	(52,998)
Stormwater Quality Operations	3.45	478,539	4.05	519,924	4.60	588,289	0.55	68,365
Wastewater Quality Operations	5.02	789,805	4.92	802,778	5.72	889,549	0.80	86,771
Water Conservation	1.62	426,799	1.23	412,058	0.88	375,942	(0.35)	(36,116)
Water Quality Operations	6.96	899,471	7.13	1,003,455	6.23	954,442	(0.90)	(49,013)
Subtotal	22.75	$ 3,784,732	22.75	$ 3,869,763	21.75	$ 3,884,457	(1.00)	$ 14,694

Table 7-61: Utilities Division Department Detail (Cont'd)

	2015 Actual		2016 Approved Budget		2017 Recommended Budget		Variance - 2016 Approved to 2017 Recommended	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
Capital Improvement Program, Cost Allocation, Transfers and Capital Payments								
Capital Improvement Program	8.05	$ 13,234,951	8.05	$ 43,014,772	8.05	$ 23,894,277	-	$ (19,120,495)
Cost Allocation/ Transfers		2,694,142		3,041,093		3,675,623		634,530
Debt Service and Windy Gap		16,205,597		16,845,003		15,662,118		(1,182,885)
Subtotal	8.05	$ 32,134,689	8.05	$ 62,900,868	8.05	$ 43,232,018	-	$ (19,668,850)
Total	**166.92**	**$ 58,331,456**	**167.82**	**$ 90,534,864**	**168.87**	**$ 71,574,891**	**1.05**	**$ (18,959,973)**
EXPENDITURE BY CATEGORY								
Personnel		$ 14,191,257		$ 14,668,790		$ 15,293,316		$ 624,526
Operating		15,564,382		13,849,594		13,472,956		(376,638)
Interdepartmental Charges		1,993,362		1,736,404		1,890,783		154,379
Capital Improvement Program		13,234,951		43,014,772		23,894,277		(19,120,495)
Debt Service		10,653,363		14,226,045		13,347,937		(878,108)
Cost Allocation		2,694,142		3,039,260		3,675,623		636,363
Total		**$ 58,331,456**		**$ 90,534,864**		**$ 71,574,891**		**$ (18,959,973)**
STAFFING AND EXPENDITURE BY FUND								
Lottery	-	$ 2,066	-	$ 127,275	-	$ 151,067	-	$ 23,792
Transportation	0.85	223,465	0.65	185,701	-	170,873	(0.65)	(14,828)
Water Utility	75.40	31,789,220	76.69	58,901,788	77.62	34,564,584	0.93	(24,337,204)
Wastewater Utility	61.23	17,247,104	59.25	19,555,218	59.69	23,443,164	0.43	3,887,946
Stormwater/Flood Management Utility	29.44	9,069,601	31.23	11,764,882	31.56	13,245,203	0.34	1,480,321
Total	**166.92**	**$ 58,331,456**	**167.82**	**$ 90,534,864**	**168.87**	**$ 71,574,891**	**1.05**	**$ (18,959,973)**

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City of Boulder

Fund Financials

2017 Recommended Budget

Table 8-01: General Fund, 2017 Fund Financial

GENERAL

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 46,320	$ 51,658	$ 36,325	$ 35,645	$ 33,571	$ 39,539	$ 47,803	$ 55,873
Sources of Funds								
Current Revenue-								
Sales/Use Tax	$ 56,287	$ 57,662	$ 59,374	$ 60,902	$ 66,559	$ 68,273	$ 70,030	$ 71,833
Uni Hill Parking Garage Revenues	-	-	-	(115)	296	566	680	706
Food Service Tax	660	686	714	742	772	803	835	869
Property Tax	20,381	24,650	24,759	25,502	25,757	26,529	26,795	27,598
Public Safety Property Tax	5,100	6,150	6,230	6,417	6,481	6,676	6,742	6,945
Cable TV Franchise & PEG Fees	1,387	1,400	1,400	1,400	1,400	1,400	1,400	1,400
Liquor Occupation Tax	605	326	335	346	356	367	378	389
Telephone Occupation Tax	787	775	775	775	775	775	775	775
Utility Occupation Tax[1]	6,381	6,365	6,365	4,480	4,614	4,753	4,895	5,042
Accommodation Tax	6,385	6,704	7,039	7,391	7,761	8,149	8,557	8,984
Short-term Rentals	-	-	350	350	350	350	350	350
Admission Tax	634	650	666	683	700	717	735	754
Xcel Franchise Fee	-	-	-	-	-	-	-	-
Specific Ownership Tax	1,758	1,793	1,829	1,866	1,903	1,941	1,980	2,019
Tobacco Tax	352	352	352	352	352	352	352	352
Rec Marijuana Tax, Fees & Licenses	2,868	2,996	3,131	3,273	3,421	3,577	3,741	3,913
NPP and Other Parking Revenue	230	260	260	260	260	260	260	260
Meters-Out of Parking Districts	709	650	650	650	650	650	650	650
Sale of Other Services	568	579	591	603	615	627	640	652
Sale of Goods	61	63	65	67	69	71	73	75
Licenses	393	350	361	371	382	394	406	418
Court Fees and Charges	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420
Parking Violations	1,846	1,846	2,000	2,000	2,000	2,000	2,000	2,000
Other Fines & Penalties	26	27	28	28	29	30	31	32
Court Awards-DUI, No Ins. & Seized Property	148	150	150	150	150	150	150	155
Photo Enforcement Revenue	1,648	1,600	1,600	1,600	1,600	1,600	1,600	1,600
Other Governmental	760	500	500	500	500	500	500	500
Interest Income	367	350	300	250	250	250	250	250
Rental Income	262	270	278	286	295	304	313	322
Other Revenue	629	500	500	500	500	500	500	500
Library Fees[4]	-	164	162	167	171	176	181	187
Housing/Human Services Fees	370	340	217	221	226	230	235	240
Parks and Recreation Fees	173	174	345	346	348	350	352	353
Sub-Total Revenue	$ 113,195	$ 119,752	$ 122,746	$ 123,783	$ 130,963	$ 134,739	$ 137,805	$ 141,543

Table 8-01: General Fund, 2017 Fund Financial (Cont'd)

GENERAL

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Other Revenue-								
Grants[3]	$ 1,604	$ 606	$ 160	$ 160	$ 160	$ 160	$ 160	$ 160
Carryovers and Supplementals from Add'l Revenue	-	1,792	-	-	-	-	-	-
Meters-Within Parking Districts	2,969	2,845	2,920	2,920	2,920	2,920	2,920	2,920
Trash Hauler Occupation Tax	1,799	1,766	1,777	1,795	1,813	1,831	1,849	1,868
Disposable Bag fees	264	251	238	226	215	204	194	184
Sub-Total Other Revenue	$ 6,636	$ 7,260	$ 5,095	$ 5,101	$ 5,108	$ 5,115	$ 5,123	$ 5,132
Transfers In-								
Cost Allocation - Current Opr Costs-All Funds	$ 8,037	$ 8,854	$ 10,207	$ 10,615	$ 11,040	$ 11,481	$ 11,941	$ 12,418
Other Transfers	177	336	28	28	28	28	28	28
Sub-Total Transfers In	$ 8,214	$ 9,190	$ 10,235	$ 10,643	$ 11,068	$ 11,509	$ 11,969	$ 12,446
Total Annual Sources	**$ 128,045**	**$ 136,202**	**$ 138,076**	**$ 139,527**	**$ 147,139**	**$ 151,364**	**$ 154,897**	**$ 159,121**
Total One-Time Revenues	**$ 6,488**	**$ 7,620**	**$ 5,307**	**$ 3,433**	**$ 3,581**	**$ 3,737**	**$ 3,901**	**$ 4,073**
Total Sources (Including Beginning Fund Balance)	**$ 174,365**	**$ 187,859**	**$ 174,401**	**$ 175,173**	**$ 180,710**	**$ 190,903**	**$ 202,700**	**$ 214,994**
Uses of Funds								
Allocations (excluding debt and transfers) -								
City Council	$ 222	$ 238	$ 241	$ 247	$ 253	$ 259	$ 265	$ 272
Municipal Court	1,996	2,316	2,286	2,288	2,363	2,431	2,500	2,572
City Attorney	2,861	2,999	3,358	3,453	3,566	3,668	3,774	3,882
City Clerk's Office	521	526	516	467	482	496	510	525
City Manager	1,371	2,152	2,658	2,733	2,679	2,756	2,835	2,916
West Nile Virus Program	250	259	259	259	259	259	259	259
Energy Strategy[1, 2]	2,021	-	-	-	-	-	-	-
Conference and Visitors Bureau	1,753	1,856	2,011	2,065	2,167	2,270	2,378	2,492
Non-departmental	195	294	349	99	99	99	99	99
Citywide Memberships	136	159	196	196	196	196	196	196
Contingency	305	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
Community Vitality	1,895	2,562	2,842	2,563	2,647	2,722	2,800	2,881

Table 8-01: General Fund, 2017 Fund Financial (Cont'd)

GENERAL

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Communications	1,027	1,711	1,846	1,658	1,712	1,761	1,811	1,863
Unemployment & Volunteer Ins	196	107	107	110	114	117	120	124
Property & Casualty Ins.	1,658	1,741	1,863	1,994	2,113	2,219	2,285	2,354
Compensated Absences	764	819	846	870	898	924	951	978
Information Technology	4,753	5,746	5,572	5,571	5,596	5,756	5,921	6,091
IT/Technology Funding	340	404	404	404	404	404	404	404
IT/Telecommunications Funding	48	48	48	48	48	48	48	48
Human Resources	2,851	3,870	3,830	3,645	3,710	3,762	3,870	3,980
Finance	4,409	4,605	5,098	5,169	5,339	5,492	5,649	5,811
Campaign Financing	77	-	46	-	46	-	46	-
Police	33,002	34,037	34,760	35,745	36,916	37,974	39,061	40,180
Fire	18,586	18,814	19,240	19,781	20,429	21,014	21,616	22,235
Public Works	6,069	4,196	4,335	4,458	4,604	4,684	4,819	4,957
Municipal Facilities Fund	-	880	880	880	880	880	880	880
Equipment Replacement	-	34	34	34	34	34	34	34
Facilities Renovation & Replacement	-	1,669	1,669	1,669	1,724	1,724	1,724	1,724
Parks & Recreation	4,610	4,699	4,739	4,873	5,033	5,177	5,325	5,478
Library and Arts[4]	645	945	7,918	7,500	7,650	7,869	8,095	8,327
Real Estate (Open Space)	149	154	31	32	33	34	35	36
Human Services	6,581	7,002	6,763	6,809	7,032	7,233	7,440	7,653
Humane Society Bldg Loan	60	60	60	60	60	60	60	60
Planning, Housing + Sustainability	2,139	2,424	3,086	2,736	2,625	2,700	2,777	2,857
Police/Fire Old Hire Contribution	519	729	729	897	897	1,015	1,015	1,142
13th Street Voluntary Cleanup Loan repayment	811	811	811	811	334	-	-	-
Education Excise Tax programs	173	-	-	-	-	-	-	-
Carryovers and Supplementals - Add'l Revenue	-	1,635	-	-	-	-	-	-
Energy Contingency	134	278	448	-	-	-	-	-
ACA, FLSA and Living Wage Adjustment[5]	-	-	879	254	262	270	278	286
Other one-time	-	1,868	890					
Ongoing Adjustments	-	-	1,000	1,028	1,062	1,092	1,124	1,156
Sub-Total Uses of Funds	$ 103,127	$ 113,103	$ 123,104	$ 121,862	$ 124,722	$ 127,856	$ 131,461	$ 135,206
Debt-								
Pension Obligation Bonds	$ 687	$ 686	$ 685	$ 687	$ 688	$ 687	$ 685	$ 687
Capital Investment Strategy Bonds	3,995	3,994	3,995	3,334	3,331	3,331	3,333	3,331
Waste Reduction Project (6400 Arapahoe)	423	421	424	421	423	424	424	424
Boulder Community Hospital COP Debt	174	2,698	2,826	2,823	2,823	2,822	2,825	2,821
Other Debt	-	-	-	1,122	1,122	1,122	1,122	1,122
Sub-Total Debt	$ 5,279	$ 7,799	$ 7,930	$ 8,387	$ 8,387	$ 8,386	$ 8,389	$ 8,385

Table 8-01: General Fund, 2017 Fund Financial (Cont'd)

GENERAL

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Transfers Out-								
Recreation Activity Fund	$ 1,378	$ 1,466	$ 1,508	$ 1,551	1,602	$ 1,647	$ 1,695	$ 1,743
Planning and Development Services Fund	2,192	2,293	2,368	2,435	2,515	2,587	2,661	2,737
Affordable Housing Fund	240	240	240	240	240	240	240	240
Library Fund[4]	6,586	6,207	-	-	-	-	-	-
Open Space Fund (Mountain Parks)	1,121	1,166	1,210	1,244	1,285	-	-	-
CAGID and UHGID Funds (Parking Meter Revenue)	1,950	2,000	2,075	2,075	2,075	2,075	2,075	2,075
CAGID 10th & Walnut debt/costs	136	193	83	57	68	40	51	62
Utilities Fund (Fire Training Center property)	93	93	93	93	93	93	93	93
Transportation Fund (excess Photo Enforcement Rev)	136	-	-	-	-	-	-	-
Fleet Fund (interfund loan for Valmont Butte, hail damage)	145	145	145	145	145	145	145	-
Boulder Junction GID - Parking (interfund loan)	324	313	-	212	39	30	18	2
Adjustment to balance Pay Period 27 Accrual	-	-	-	3,300	-	-	-	-
Sub-Total Transfers Out	$ 14,301	$ 14,116	$ 7,722	$ 11,352	$ 8,061	$ 6,857	$ 6,978	$ 6,952
Total Uses of Funds	**$ 122,707**	**$ 135,018**	**$ 138,756**	**$ 141,601**	**$ 141,171**	**$ 143,099**	**$ 146,828**	**$ 150,543**
One-time Expenditure	**$ 10,535**	**$ 7,358**	**$ 6,956**	**$ 5,873**	**$ 1,365**	**$ 917**	**$ 905**	**$ 889**
Current Surplus (Deficit)	$ 5,338	$ (15,332)	$ (680)	$ (2,074)	$ 5,968	$ 8,264	$ 8,069	$ 8,578
Annual Surplus (Deficit)	$ 9,385	$ 921	$ 969	$ 366	$ 3,751	$ 5,444	$ 5,073	$ 5,393
Carryovers and Supplementals	$ -	$ 15,158	$ -	$ -	$ -	$ -	$ -	$ -
Encumbrance Carryovers	-	1,358	-	-	-	-	-	-
Total Carryovers	$ -	$ 16,516	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance Before Reserves	**$ 51,658**	**$ 36,325**	**$ 35,645**	**$ 33,571**	**$ 39,539**	**$ 47,803**	**$ 55,873**	**$ 64,451**

Table 8-01: General Fund, 2017 Fund Financial (Cont'd)

GENERAL

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Reserves								
Reserved per reserve policy	$ 18,165	$ 21,506	$ 23,561	$ 25,459	$ 26,792	$ 28,588	$ 29,334	$ 30,077
Legally restricted fund balance	1,244	1,244	1,244	1,244	1,244	1,244	1,244	1,244
Restricted by Management[6]	2,356	2,361	2,366	3,247	3,247	3,247	3,247	3,247
Wage Accrual Reserve (PP27)	1,911	2,374	2,837	-	-	-	-	-
Total Designations	$ 23,676	$ 27,485	$ 30,008	$ 29,950	$ 31,283	$ 33,079	$ 33,825	$ 34,568
Ending Fund Balance After Reserves	**$ 27,981**	**$ 8,840**	**$ 5,637**	**$ 3,621**	**$ 8,256**	**$ 14,724**	**$ 22,048**	**$ 29,883**

[1] The portion of the Utilities Occupation Tax dedicated to the exploration of a potential municipal electric utility expires at the end of 2017. The remainder of the Utility Occupation Tax, for general purposes, expires at the end of 2022. 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, as needed.

[2] Due to significant timing uncertainty, spcifically related to legal expenditures, in the exploration of a potential municipal electric utility, the projected revenues from the portion of the Utility Occupation Tax (UOT) designated for this work, for 2016 and 2017, were upfronted in the 2015 Budget in full (through use of General Fund reserves). Any unused budget was carried over in 2016 and will be again in 2017, through the adjustment to base process. As a result, additional budget is not shown on this line. As the UOT revenues are received, they return to the General Fund.

[3] Includes $1.1 million FEMA and State reimbursement for 2013 Flood damages in 2015.

[4] As of 2016, General Fund budget allocation to the Library is shown as a direct budget line item, and is no longer allocated by means of a transfer to the previous ("old") Library Fund. Library revenues previoulsy deducted from the General Fund transfer amount, and recognized in the "old" Library Fund, are now recognized in the General Fund.While there is no net change to the General Fund overeall budget, the amounts noted in the total budget chart in the Sources and Uses section of the budget document do show a shift in budget totals from Restricted to General Fund, as a result of this. The total budget chart excludes transfers, in order not to double count budget. By restructuring the budget allocation to the Library, the totals more accurately reflect the General Fund budget.

[5] Various adjustments are included related to requirements of the Affordable Care Act going forward ($37 thousand) , changes in the Fair Labor Standards Act ($35 thousand), and in support of a $15.67 Living Wage level for all standard employees ($45 thousand), janitorial and landscape contract workers ($130 thousand), and Emergency Medical Services (ambulance) contract employees ($632 thousand).

[6] This reserve line includes the FEMA de-obligation reserve ($186 thousand), and a placeholder, starting in 2018, of $877 thousand, for subsidy to our current EMS provider to support a Living Wage of $15.67. The city is currently going out for RFP for EMS. The contract amount, if any, will be determined through that process.

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Table 8-02: .25 Cent Sales Tax Fund, 2017 Fund Financial

.25 CENT SALES TAX

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 3,662,451	$ 3,494,360	$ 2,542,916	$ 3,066,613	$ 1,874,222	$ 1,544,316	$ 881,550	$ 1,870,948
Sources of Funds								
Sales Tax	$ 8,335,164	$ 8,580,650	$ 8,835,411	$ 9,062,760	$ 9,295,999	$ 9,535,284	$ 9,780,771	$ 10,032,623
Interest	24,247	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Valmont City Park	79,620	100,000	100,000	105,000	110,250	115,763	121,551	127,628
Grants and Donations	207,556	-	-	-	-	-	-	-
Other Revenue	78,705	-	-	-	-	-	-	-
Total Sources of Funds	$ 8,725,292	$ 8,700,650	$ 8,955,411	$ 9,187,760	$ 9,426,249	$ 9,671,047	$ 9,922,322	$ 10,180,251
Uses of Funds								
Operating								
Land Operations and Maintenance	$ 1,972,228	$ 2,069,583	$ 2,373,599	$ 2,515,543	$ 2,553,276	$ 2,591,575	$ 2,630,449	$ 2,669,905
Valmont City Park Operations	382,669	473,783	436,766	441,134	445,545	450,000	454,500	459,045
Dept. Administration	836,870	1,169,518	1,393,883	1,304,667	1,324,237	1,344,100	1,364,262	1,384,726
Planning and Project Management	288,466	318,245	284,946	290,645	296,458	302,387	308,435	314,604
Sports Field Maintenance	525,720	510,902	589,539	598,382	607,357	616,468	625,715	635,101
FAM - Ongoing and Major Maintenance	446,450	450,262	450,262	450,262	450,262	450,262	450,262	450,262
Capital Refurbishment Projects	503,584	200,000	200,000					
Cost Allocation	426,870	484,294	487,519	487,519	507,020	507,020	527,301	548,393
Debt Service	2,231,228	-	-	-	-	-	-	-
Capital Improvement Program	1,279,299	2,047,700	2,215,200	4,292,000	3,572,000	4,072,000	2,572,000	3,572,000
Newcomers Legacy Playground		-	-	-	-	-	-	-
Carryover/ & Encumbrances		1,519,836	-	-	-	-	-	-
ATBs		407,971	-	-	-	-	-	-
Total Uses of Funds	$ 8,893,384	$ 9,652,094	$ 8,431,714	$ 10,380,151	$ 9,756,155	$ 10,333,813	$ 8,932,923	$ 10,034,035
Ending Fund Balance Before Reserves	$ 3,494,360	$ 2,542,916	$ 3,066,613	$ 1,874,222	$ 1,544,316	$ 881,550	$ 1,870,948	$ 2,017,164
% of Pre-Reserves to Use of Funds	*39%*	*26%*	*36%*	*18%*	*16%*	*9%*	*21%*	*20%*
Reserves								
Coulehan Memorial	$ 32,711	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Operating Reserve	380,704	522,633	576,625	563,789	573,389	581,155	591,066	601,177
FEMA De-obligation Reserve	9,627	9,627	24,865	33,766	33,766	33,766	33,766	33,766
Pay Period 27 Reserve	43,600	68,600	94,472	-	-	-	-	-
Sick/Vacation/Bonus Reserve	153,413	158,015	160,000	164,800	169,744	174,836	180,081	185,484
Total Reserves	$ 620,055	$ 758,874	$ 855,962	$ 762,355	$ 776,899	$ 789,757	$ 804,914	$ 820,427
Ending Fund Balance After Reserves	**$ 2,874,305**	**$ 1,784,041**	**$ 2,210,650**	**$ 1,111,867**	**$ 767,416**	**$ 91,792**	**$ 1,066,035**	**$ 1,196,737**
% of Post-Reserves to Use of Funds	*32%*	*18%*	*26%*	*11%*	*8%*	*1%*	*12%*	*12%*

Table 8-03: Affordable Housing Fund, 2017 Fund Financial

AFFORDABLE HOUSING

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 15,767,653	$ 7,492,946	$ 623,201	$ 795,427	$ 869,293	$ 860,236	$ 760,353	$ 560,927
Sources of Funds								
Cash In Lieu of Affordable Units	$ 4,356,891	$ 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
Miscellaneous Revenues	236	-	-	-	-	-	-	-
Linkage Fee	6,648	858,239	650,000	682,500	716,625	752,456	790,079	829,583
Interest	98,629	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Loan Repayment	44,963	-	-	-	-	-	-	-
Housing Application Fees	-	4,214	-	-	-	-	-	-
Other	35,032	-	-	-	-	-	-	-
Total Sources of Funds	$ 4,782,398	$ 2,122,453	$ 1,910,000	$ 1,942,500	$ 1,976,625	$ 2,012,456	$ 2,050,079	$ 2,089,583
Uses of Funds								
Program Management	$ 946,788	$ 754,187	$ 855,465	$ 904,412	$ 931,545	$ 959,491	$ 988,276	$ 1,017,924
Cost Allocation	128,965	96,055	90,254	92,962	95,750	98,623	101,582	104,629
Acquisition, Rehabilitation and Construction	11,981,352	720,050	792,055	871,260	958,386	1,054,225	1,159,648	1,275,612
Project Carryover and Encumbrances	-	7,421,906	-	-	-	-	-	-
Total Uses of Funds	$ 13,057,105	$ 8,992,198	$ 1,737,774	$ 1,868,634	$ 1,985,682	$ 2,112,339	$ 2,249,505	$ 2,398,165
Ending Fund Balance Before Reserves	$ 7,492,946	$ 623,201	$ 795,427	$ 869,293	$ 860,236	$ 760,353	$ 560,927	$ 252,345
Reserves								
Sick/Vacation/Bonus Liability	$ 4,886	$ 5,081	$ 5,285	$ 5,496	$ 5,716	$ 5,945	$ 6,182	$ 6,430
Pay Period 27 Reserve	9,783	14,283	18,783	-	-	-	-	-
Total Reserves	$ 14,669	$ 19,364	$ 24,068	$ 5,496	$ 5,717	$ 5,946	$ 6,183	$ 6,431
Ending Fund Balance After Reserves	**$ 7,478,277**	**$ 603,837**	**$ 771,359**	**$ 863,797**	**$ 854,519**	**$ 754,408**	**$ 554,744**	**$ 245,914**

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

Table 8-04: Airport Fund, 2017 Fund Financial

AIRPORT

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 226,372	$ 377,732	$ 1,443,950	$ 1,616,245	$ 1,759,189	$ 1,939,230	$ 1,877,827	$ 2,068,843
Sources of Funds								
Airport Rental	$ 514,948	$ 563,955	$ 578,618	$ 593,662	$ 609,097	$ 624,934	$ 641,182	$ 657,853
Fuel Flowage Fees	11,616	11,192	11,528	11,874	12,230	12,597	12,975	13,364
Federal Grant	-	-	-	191,500	-	3,600,000	-	-
State Grant	182,023	-	-	210,638	-	650,000	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-
Interest on Investments	2,018	4,791	14,189	19,891	17,592	19,392	18,778	20,688
Sale of Land	-	1,260,807	-	-	-	-	-	-
Estimated Revenue from ATB's & Carryover	-		-	-	-	-	-	-
Total Sources of Funds	$ 710,605	$ 1,840,745	$ 604,335	$ 1,027,565	$ 638,919	$ 4,906,923	$ 672,935	$ 691,905
Uses of Funds								
Airport Management	$ 307,633	$ 357,604	$ 363,468	$ 379,423	$ 387,011	$ 394,752	$ 406,594	$ 418,792
Transportation Administration	27,606	27,710	25,479	26,243	27,031	27,842	28,677	29,537
Cost Allocation	35,734	41,611	43,093	43,955	44,834	45,731	46,645	47,578
Loan Repayment	25,000	210,000	-	-	-	-	-	-
Capital Improvement Program	163,272	-	-	434,999	-	4,500,000	-	-
Appropriations from ATBs & Carryover	-	137,602	-	-	-	-	-	-
Total Uses of Funds	$ 559,245	$ 774,527	$ 432,040	$ 884,620	$ 458,876	$ 4,968,324	$ 481,916	$ 495,907
Ending Fund Balance Before Reserves	$ 377,732	$ 1,443,950	$ 1,616,245	$ 1,759,189	$ 1,939,230	$ 1,877,827	$ 2,068,843	$ 2,264,839
Reserves								
Designated Reserve	$ 92,743	$ 95,526	$ 98,391	$ 101,343	$ 104,383	$ 107,515	$ 110,740	$ 114,062
Sick & Vacation Liability Reserve	9,795	10,089	10,392	10,704	11,025	11,355	11,696	12,047
Pay Period 27 Reserve	4,786	6,086	7,386	-	-	-	-	-
Total Reserves	$ 107,325	$ 111,701	$ 116,169	$ 112,047	$ 115,408	$ 118,870	$ 122,436	$ 126,109
Ending Fund Balance After Reserves	**$ 270,407**	**$ 1,332,250**	**$ 1,500,076**	**$ 1,647,142**	**$ 1,823,822**	**$ 1,758,956**	**$ 1,946,407**	**$ 2,138,729**

Table 8-05: Boulder Junction Access District (GID) - Parking Fund, 2017 Fund Financial

BOULDER JUNCTION ACCESS DISTRICT (GID) PARKING

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 48,994	$ 412,748	$ 405,687	$ 151,635	$ 54,298	$ 54,567	$ 54,843	$ 55,127
Sources of Funds								
Property Tax	$ 46,817	$ 50,638	$ 131,842	$ 146,115	$ 397,027	$ 397,027	$ 397,027	$ 397,027
Ownership Tax	2,282	2,532	6,592	7,306	19,851	19,851	19,851	19,851
Interest on Investment	41	307	4,057	1,895	679	682	686	689
Long Term garage parking revenue	-	41,250	45,375	49,913	54,904	60,394	66,434	73,077
Short Term garage parking revenue	298	19,800	23,760	28,512	34,214	41,057	49,269	59,122
Transfer from CAGID for Operating Loan	-	-	-	-	-	-	-	-
Transfer from GF for loan gap payment	324,365	312,848	-	211,886	39,244	29,677	18,269	2,183
Miscellaneous	(28)	-	-	-	-	-	-	-
Total Sources of Funds	$ 373,775	$ 427,375	$ 211,626	$ 445,627	$ 545,919	$ 548,689	$ 551,535	$ 551,950
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	-	-	1,562	10,418	10,835	11,268	11,719	12,188
BJGID/Admin NonPersonnel	2,303	10,314	21,564	21,995	22,435	22,884	23,342	23,808
Transfers to Other Funds	-	-	-	-	-	-	-	-
Payment to CAGID for operating loan	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	25,502	26,012	26,532	27,063	27,604	28,156
Capital Acquition	-	-	-	66,217	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
Encumbrance Carryover	-	917	-	-	-	-	-	-
Total Uses of Funds	$ 10,022	$ 434,436	$ 465,678	$ 542,964	$ 545,650	$ 548,413	$ 551,252	$ 551,885
Ending Fund Balance Before Reserves	$ 412,748	$ 405,687	$ 151,635	$ 54,298	$ 54,567	$ 54,843	$ 55,127	$ 55,191
Reserves								
Operating Reserve	$ 43,280	$ 43,352	$ 46,568	$ 54,296	$ 54,565	$ 54,841	$ 55,125	$ 55,189
Total Reserves	$ 43,280	$ 43,352	$ 46,568	$ 54,296	$ 54,565	$ 54,841	$ 55,125	$ 55,189
Ending Fund Balance After Reserves	**$ 369,468**	**$ 362,335**	**$ 105,067**	**$ 2**	**$ 2**	**$ 2**	**$ 2**	**$ 2**

Table 8-06: Boulder Junction Access District (GID) - TDM Fund, 2017 Fund Financial

BOULDER JUNCTION ACCESS DISTRICT (GID) - TDM

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 47,886	$ 83,297	$ 58,449	$ 181,206	$ 283,141	$ 286,594	$ 288,883	$ 289,970
Sources of Funds								
Property Tax	$ 28,020	$ 40,422	$ 65,921	$ 72,558	$ 198,513	$ 198,513	$ 198,513	$ 198,513
Ownership Tax	1,317	2,021	3,296	3,628	9,926	9,926	9,926	9,926
Payments In Lieu of Taxes	107,752	109,343	241,492	230,212	-	-	-	-
Interest on Investment	65	-	362	1,123	1,755	1,777	1,791	1,798
Miscellaneous Revenue	28	-	-	-	-	-	-	-
Total Sources of Funds	$ 137,182	$ 151,786	$ 311,071	$ 307,521	$ 210,194	$ 210,216	$ 210,230	$ 210,236
Uses of Funds								
TDM Admin Personnel	$ -	$ -	$ 1,562	$ 10,000	$ 10,400	$ 10,816	$ 11,249	$ 11,699
TDM Admin NPE	3,346	2,547	13,797	14,073	14,354	14,641	14,934	15,233
TDM Program NPE	-	19,745	19,745	20,140	20,543	20,954	21,373	21,800
TDM Programs	-	-	-	-	-	-	-	-
Eco Pass	95,219	110,125	110,125	100,087	100,087	100,087	100,087	100,087
Car Share	-	21,440	21,440	-	-	-	-	-
Bike Share	-	18,220	18,220	57,793	57,793	57,793	57,793	57,793
Carryover	-	917	-	-	-	-	-	-
Transfers -	-	-	-	-	-	-	-	-
Cost Allocation	3,205	3,640	3,425	3,494	3,564	3,635	3,708	3,782
Total Uses of Funds	$ 101,770	$ 176,634	$ 188,314	$ 205,587	$ 206,741	$ 207,926	$ 209,144	$ 210,394
Ending Fund Balance Before Reserves	$ 83,297	$ 58,449	$ 181,206	$ 283,141	$ 286,594	$ 288,883	$ 289,970	$ 289,812
Reserves								
Operating Reserve	$ 14,870	$ 17,572	$ 18,831	$ 20,559	$ 20,674	$ 20,793	$ 20,914	$ 21,039
Total Reserves	$ 14,870	$ 17,572	$ 18,831	$ 20,559	$ 20,674	$ 20,793	$ 20,914	$ 21,039
Ending Fund Balance After Reserves	**$ 68,427**	**$ 40,877**	**$ 162,375**	**$ 262,582**	**$ 265,920**	**$ 268,091**	**$ 269,055**	**$ 268,773**

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Table 8-07: Boulder Junction Improvement Fund, 2017 Fund Financial

BOULDER JUNCTION IMPROVEMENT

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 2,965,039	$ 2,338,035	$ 535,173	$ 220,106	$ 1,074,556	$ 1,049,860	$ 2,863,457	$ 2,863,457
Sources of Funds								
Transportation DET	$ 298,252	$ 189,570	$ 176,007	$ 137,636	$ 458,979	$ 679,011	$ -	$ -
Transportation Use Tax	-	239,979	5,664	270,510	60,779	-	-	-
GF Construction Use Tax	7,140	-	14,444	689,800	154,987	-	-	-
Parks Impact Fees	-	136,694	213,478	134,856	543,083	892,715	-	-
Parks Use Tax	-	-	2,360	112,712	25,325	-	-	-
Parkland DET (Bldr Jcn)	-	-	64,799	40,934	106,011	212,139	-	-
Parkland DET (Citywide)	639,697	233,345	161,553	192,325	115,395	19,233	-	-
Interest on Investments	20,016	5,026	5,352	2,677	10,746	10,499	-	-
Total Sources of Funds	$ 965,106	$ 804,614	$ 643,657	$ 1,581,450	$ 1,475,305	$ 1,813,597	$ -	$ -
Uses of Funds								
Division Administration	$ -	$ -	$ 1,724	$ -	$ -	$ -	$ -	$ -
Pay Period 27 Expense	-	-	-	3,000	-	-	-	-
Adopted Key Public Improvements								
Transportation								
Development Coordination	83,517	75,000	75,000	-	-	-	-	-
Trafic Signals	-	-	532,000	-	-	-	-	-
Junction Place Enhancements - Pearl to Goose Creek	955,019	-	-	-	-	-	-	-
Junction Place Bridge at Goose Creek	52,521	-	-	-	-	-	-	-
Parks								
Pocket Park	501,053	750,000	350,000	350,000	-	-	-	-
Rail Plaza	-	-	-	374,000	1,500,000	-	-	-
Appropriations from ATBs and Carryovers	-	1,782,476	-	-	-	-	-	-
Total Uses of Funds	$ 1,592,109	$ 2,607,476	$ 958,724	$ 727,000	$ 1,500,000	$ -	$ -	$ -
Ending Fund Balance Before Reserves	$ 2,338,035	$ 535,173	$ 220,106	$ 1,074,556	$ 1,049,860	$ 2,863,457	$ 2,863,457	$ 2,863,457
Reserves								
Pay Period 27 Reserve	3,000	3,000	3,000	-	-	-	-	-
Total Reserves	$ 3,000	$ 3,000	$ 3,000	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance After Reserves	**$ 2,335,035**	**$ 532,173**	**$ 217,106**	**$ 1,074,556**	**$ 1,049,860**	**$ 2,863,457**	**$ 2,863,457**	**$ 2,863,457**

Table 8-08: Capital Development Fund, 2017 Fund Financial

CAPITAL DEVELOPMENT

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 6,322,628	$ 10,670,226	$ 11,629,590	$ 12,017,761	$ 14,569,129	$ 16,672,601	$ 18,464,361	$ 20,273,736
Sources of Funds								
Excise Taxes	$ 2,863	$ 101,599	$ 2,929	$ 2,929	$ 2,929	$ 2,929	$ 2,929	$ 2,929
Interest - Excise Taxes	8,606	20,325	33,527	31,105	42,905	47,722	47,596	47,465
Impact Fees	3,606,990	1,169,130	1,664,446	1,664,446	1,664,446	1,664,446	1,664,446	1,664,446
Interest - Impact Fees	35,135	11,691	82,769	100,241	117,888	135,711	153,713	171,894
Transfer in from General Fund	811,200	811,200	811,200	811,200	334,101	-	-	-
Total Sources of Funds	$ 4,464,795	$ 2,113,945	$ 2,594,871	$ 2,609,921	$ 2,162,269	$ 1,850,808	$ 1,868,684	$ 1,886,734
Uses of Funds								
Cost Allocation	$ 3,888	$ 4,547	$ -	$ 1,651	$ 1,689	$ 1,728	$ 1,768	$ 1,808
Excise Tax Administration	6,316	6,505	6,700	6,901	7,108	7,321	7,541	7,767
Capital Improvement Program- Excise Tax	106,993	50,000	1,330,000	50,000	50,000	50,000	50,000	50,000
Capital Improvement Program- Impact Fees	-	-	870,000	-	-	-	-	-
Transfer to Library Fund (Impact Fees)	-	150,000	-	-	-	-	-	-
Appropriations from ATBs & Carryovers-Excise Tax	-	943,530	-	-	-	-	-	-
Total Uses of Funds	$ 117,197	$ 1,154,582	$ 2,206,700	$ 58,552	$ 58,797	$ 59,049	$ 59,309	$ 59,575
Ending Fund Balance Before Reserves	$ 10,670,226	$ 11,629,590	$ 12,017,761	$ 14,569,129	$ 16,672,601	$ 18,464,361	$ 20,273,736	$ 22,100,895
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	2,134,171	2,062,713	1,573,669	2,360,351	2,681,489	2,673,092	2,664,308	2,655,127
Restricted Balance - Impact Fee	8,036,055	9,066,877	9,944,091	11,708,778	13,491,112	15,291,269	17,109,428	18,945,768
Total Reserves	$ 10,670,226	$ 11,629,590	$ 12,017,761	$ 14,569,129	$ 16,672,601	$ 18,464,361	$ 20,273,736	$ 22,100,895
Ending Fund Balance After Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Note:
Excise Tax Minimum Reserve $500,000

Table 8-09: 2011 Capital Improvement Bond Fund, 2017 Fund Financial

2011 CAPITAL IMPROVEMENT BOND

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 10,859,925	$ 3,222,319	$ -	$ -	$ -	$ -	$ -	$ -
Sources of Funds								
Interest Income	$ 38,835	$ 15,267	$ -	$ -	$ -	$ -	$ -	$ -
Total Sources of Funds	$ 38,835	$ 15,267	$ -	$ -	$ -	$ -	$ -	$ -
Uses of Funds								
Capital Improvement Bond Capital Projects	$ 7,676,441	$ 3,237,586	$ -	$ -	$ -	$ -	$ -	$ -
Total Uses of Funds	$ 7,676,441	$ 3,237,586	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance Before Reserves	$ 3,222,319	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance After Reserves	**$ 3,222,319**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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

Table 8-10: Climate Action Plan Fund, 2017 Fund Financial

CLIMATE ACTION PLAN

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 1,229,979	$ 1,024,142	$ 73,534	$ 83,412	$ 63,392	$ 63,619	$ 57,542	$ 54,954
Sources of Funds								
Climate Action Plan Tax	$ 1,813,271	$ 1,848,997	$ 1,838,043	$ 1,838,573	$ 1,833,573	$ 1,828,573	$ 1,823,573	$ 1,818,573
Interest	9,828	6,500	735	1,043	792	795	719	687
Miscellaneous	519	-	-	-	-	-	-	-
Grant Revenue	15,000	185,000	-	-	-	-	-	-
Total Sources of Funds	$ 1,838,619	$ 2,040,497	$ 1,838,778	$ 1,839,615	$ 1,834,365	$ 1,829,368	$ 1,824,292	$ 1,819,260
Uses of Funds								
CAP Administration	$ 38,653	$ 45,000	$ 44,700	$ 45,388	$ 44,700	$ 44,700	$ 44,700	$ 44,700
CAP Communications	76,156	88,211	80,000	81,260	80,000	80,000	80,000	80,000
Program Tracking and Evaluation	52,358	70,516	61,427	62,394	61,427	61,427	61,427	61,427
Market Innovation	76,906	10,000	12,879	13,082	12,879	12,879	12,879	12,879
Commercial Energy	1,084,947	1,216,400	1,130,882	1,148,695	1,130,882	1,130,882	1,120,882	1,110,882
Residential Energy	513,030	409,752	363,747	369,493	360,747	357,747	354,747	351,747
Boulder County Sustainability Grant	103,945	-	-	-	-	-	-	-
Cost Allocation	98,461	115,556	135,265	139,323	143,503	147,808	152,242	156,809
Carryover, Encumbrances and Adjustments to Base	-	1,035,671	-	-	-	-	-	-
Total Uses of Funds	$ 2,044,456	$ 2,991,104	$ 1,828,900	$ 1,859,635	$ 1,834,139	$ 1,835,445	$ 1,826,880	$ 1,818,448
Ending Fund Balance Before Reserves	$ 1,024,142	$ 73,534	$ 83,412	$ 63,392	$ 63,619	$ 57,542	$ 54,954	$ 55,766
Reserves								
Pay Period 27 - 2013 Reserve	$ 20,677	$ 22,677	$ 24,677	$ -	$ -	$ -	$ -	$ -
Emergency Reserve	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Reserves	$ 70,677	$ 72,677	$ 74,677	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Ending Fund Balance After Reserves	**$ 953,465**	**$ 857**	**$ 8,735**	**$ 13,392**	**$ 13,619**	**$ 7,542**	**$ 4,954**	**$ 5,766**

Note:

CAP Tax sunsets in March of 2023

Table 8-11: Community Development Block Grant Fund, 2017 Fund Financial

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sources of Funds								
Current Year Federal Grant	$ 355,832	$ 722,582	$ 650,324	$ 650,324	$ 650,324	$ 650,324	$ 650,324	$ 650,324
Available Prior Years Grant Balances	-	1,071,866	-	-	-	-	-	-
Total Sources of Funds	$ 355,832	$ 1,794,448	$ 650,324	$ 650,324	$ 650,324	$ 650,324	$ 650,324	$ 650,324
Uses of Funds								
Operating								
Program Management	$ 181,165	$ 184,957	$ 184,801	$ 191,269	$ 197,964	$ 204,893	$ 212,064	$ 219,486
Cost Allocation	14,954	17,785	25,026	26,027	27,068	28,151	29,277	30,448
Community Development and Housing Activities	159,714	519,840	440,497	433,028	425,292	417,281	408,983	400,390
Program Carryover and Encumbrances	-	1,071,866	-	-	-	-	-	-
Total Uses of Funds	$ 355,832	$ 1,794,448	$ 650,324	$ 650,324	$ 650,324	$ 650,324	$ 650,324	$ 650,324
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 8-12: Community Housing Assistance Program Fund, 2017 Fund Financial

COMMUNITY HOUSING ASSISTANCE PROGRAM

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 4,148,064	$ 4,851,375	$ 506,038	$ 31,692	$ 35,518	$ 16,925	$ 17,602	$ 18,306
Sources of Funds								
Property Tax	$ 2,049,139	$ 2,450,000	$ 2,492,076	$ 2,566,838	$ 2,592,506	$ 2,670,281	$ 2,696,984	$ 2,777,894
Housing Excise Tax	413,295	150,000	150,000	200,000	250,000	250,000	250,000	250,000
Interest	35,619	15,640	5,060	396	355	169	176	183
Loan repayment	-	120,000	-	-	-	-	-	-
Housing Application Fees	3,850	-	4,384	4,472	4,561	4,561	4,561	4,561
Proceeds from Sale of Units	404,665.20	-	-	-	-	-	-	-
Other	2,588.26	-	-	-	-	-	-	-
Total Sources of Funds	$ 2,909,156	$ 2,735,640	$ 2,651,520	$ 2,771,706	$ 2,847,422	$ 2,925,011	$ 2,951,721	$ 3,032,638
	-	-						
Uses of Funds								
Program Management	$ 426,469	$ 499,048	$ 498,723	$ 518,672	$ 561,663	$ 584,130	$ 607,495	$ 631,795
Cost Allocation	73,984	53,055	118,170	122,897	127,813	132,925	138,242	143,772
Excise Tax Administration	6,315	6,505	6,700	6,901	7,108	7,321	7,541	7,767
Housing Project Grants/Funding: Acquisition, Rehabilitation and Construction	1,699,077	2,614,016	2,502,273	2,119,410	2,169,431	2,199,958	2,197,739	2,248,572
Project Carryover and Encumbrances	-	3,908,353	-	-	-	-	-	-
Total Uses of Funds	$ 2,205,845	$ 7,080,977	$ 3,125,866	$ 2,767,880	$ 2,866,015	$ 2,924,334	$ 2,951,017	$ 3,031,906
Ending Fund Balance Before Reserves	$ 4,851,375	$ 506,038	$ 31,692	$ 35,518	$ 16,925	$ 17,602	$ 18,306	$ 19,038
Reserves								
Sick/Vacation/Bonus Reserve	$ 14,467	$ 15,046	$ 15,648	$ 16,274	$ 16,925	$ 17,602	$ 18,306	$ 19,038
Pay Period 27 Reserve	9,644	12,844	16,044	19,244	-	-	-	-
Total Reserves	$ 24,111	$ 27,890	$ 31,692	$ 35,518	$ 16,925	$ 17,602	$ 18,306	$ 19,038
Ending Fund Balance After Reserves	**$ 4,827,264**	**$ 478,148**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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

Table 8-13: Compensated Absences Fund, 2017 Fund Financial

COMPENSATED ABSENCES

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 1,542,870	$ 1,887,430	$ 1,770,522	$ 1,645,573	$ 1,511,299	$ 1,367,274	$ 1,213,048	$ 1,055,551
Sources of Funds								
1% Transfer from the General Fund	$ 763,913	$ 819,027	$ 846,418	$ 867,578	$ 889,268	$ 911,500	$ 929,730	$ 948,324
Interest on Investments	11,312	8,837	11,508	10,696	9,823	8,887	9,297	8,249
Total Sources of Funds	$ 775,225	$ 827,864	$ 857,926	$ 878,275	$ 899,092	$ 920,388	$ 939,028	$ 956,574
Uses of Funds								
Retirement and Termination Payout	$ 423,054	$ 936,159	$ 964,243	$ 993,171	$ 1,022,966	$ 1,053,655	$ 1,074,728	$ 1,096,223
Cost Allocation	7,611	8,613	18,632	19,377	20,152	20,958	21,797	22,669
Total Uses of Funds	$ 430,665	$ 944,772	$ 982,875	$ 1,012,548	$ 1,043,118	$ 1,074,613	$ 1,096,525	$ 1,118,891
Ending Fund Balance	**$ 1,887,430**	**$ 1,770,522**	**$ 1,645,573**	**$ 1,511,299**	**$ 1,367,274**	**$ 1,213,048**	**$ 1,055,551**	**$ 893,234**

Table 8-14: Computer Replacement Fund, 2017 Fund Financial

COMPUTER REPLACEMENT

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 7,497,630	$ 8,062,578	$ 7,854,235	$ 7,770,788	$ 8,070,912	$ 7,028,635	$ 6,434,802	$ 5,612,030
Sources of Funds								
Transfer In - Worksation contributions	$ 1,983,104	$ 1,954,434	$ 2,164,281	$ 2,169,692	$ 2,175,116	$ 2,180,554	$ 2,186,005	$ 2,191,470
Data Center Virtual Server Charges	-	-	44,988	45,437	45,892	46,351	46,814	47,282
Charges to External entities	-	-	-	-	-	-	-	-
Misc Used Equipment Sales	17,746	-	-	-	-	-	-	-
Interest	30,836	22,575	21,992	21,758	22,599	19,680	18,017	15,714
Total Sources of Funds	$ 2,031,686	$ 1,977,009	$ 2,231,261	$ 2,236,887	$ 2,243,606	$ 2,246,585	$ 2,250,837	$ 2,254,466
Uses of Funds								
Salary/Benefits	$ -	$ -	$ 63,552	$ -	$ -	$ -	$ -	$ -
Computer Replacements	382,693	625,000	535,000	577,450	671,897	718,930	769,255	823,103
Departmental Surplus		268,000	568,000	-	-	-	-	-
City-Wide Replacements	1,067,220	1,273,177	1,108,487	1,319,249	2,573,521	2,080,618	2,263,076	2,124,482
Cost Allocation	16,825	19,176	39,668	40,065	40,465	40,870	41,279	41,691
Total Uses of Funds	$ 1,466,738	$ 2,185,353	$ 2,314,707	$ 1,936,763	$ 3,285,883	$ 2,840,417	$ 3,073,609	$ 2,989,277
Ending Fund Balance Before Reserves	$ 8,062,578	$ 7,854,235	$ 7,770,788	$ 8,070,912	$ 7,028,635	$ 6,434,802	$ 5,612,030	$ 4,877,220
Reserves								
Replacement Reserve								
Beginning Reserve Requirement	$ -	$ 2,400,277	$ 2,833,590	$ 3,224,624	$ 2,910,850	$ 2,369,148	$ 1,763,866	$ 1,763,866
Annual Increase to Replacement Reserve	-	742,021	779,122	818,078	858,982	944,560	991,788	991,788
Decrease for Replacement Purchases	-	(308,708)	(388,089)	(1,131,852)	(1,400,683)	(1,549,842)	(364,412)	(364,412)
Total Reserves	$ -	$ 2,833,590	$ 3,224,624	$ 2,910,850	$ 2,369,148	$ 1,763,866	$ 2,391,241	$ 2,391,241
Ending Fund Balance After Reserves	**$ 8,062,578**	**$ 5,020,644**	**$ 4,546,164**	**$ 5,160,062**	**$ 4,659,487**	**$ 4,670,936**	**$ 3,220,789**	**$ 2,485,979**

Table 8-15: Downtown Commercial District Fund, 2017 Fund Financial

DOWNTOWN COMMERCIAL DISTRICT FUND

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 6,688,752	$ 8,711,578	$ 4,362,038	$ 6,018,657	$ 7,793,091	$ 10,763,688	$ 13,657,400	$ 16,661,830
Sources of Funds								
Property/Owner. Tax	$ 1,165,837	$ 1,244,641	$ 1,268,334	$ 1,293,701	$ 1,319,575	$ 1,345,966	$ 1,372,886	$ 1,400,344
Short Term Fees	2,496,447	1,855,625	1,895,625	1,911,875	1,928,288	1,944,864	1,961,607	1,978,516
Long Term Fees	3,101,748	3,309,960	3,770,520	3,770,520	3,921,341	3,921,341	4,078,194	4,078,194
Meterhood & Tokens	199,527	35,000	31,500	31,500	31,500	31,500	31,500	31,500
Interest	45,288	34,717	43,673	75,233	97,414	134,546	170,718	208,273
Rental Income	254,885	175,400	180,400	182,200	184,018	185,854	187,709	189,582
Miscellaneous	$10,866	$14,973	$14,685	$14,685	$14,685	$14,685	$14,685	$12,400
Transfers In Meters	1,525,000	1,575,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000
Transfer in for 1000 Walnut	135,590	193,103	82,500	57,332	68,252	40,007	51,221	62,022
10th/Walnut- other Revenue	13,639	39,938	39,938	40,741	41,149	41,560	41,976	42,395
Total Sources of Funds	$ 8,948,827	$ 8,478,357	$ 8,977,175	$ 9,027,787	$ 9,256,221	$ 9,310,324	$ 9,560,496	$ 9,653,226
Uses of Funds								
Operating:-								
Parking Operations	$ 1,962,278	$ 1,980,982	$ 1,962,447	$ 2,020,368	$ 2,080,194	$ 2,141,994	$ 2,205,837	$ 2,271,798
Major Maintenance/Improvements - Parking	613,023	605,800	528,200	250,000	250,000	250,000	250,000	250,000
Downtown & University Hill Management Division	971,678	1,185,527	1,243,497	1,283,330	1,324,559	1,367,235	1,411,411	1,457,144
Eco-Pass Program	853,012	992,944	1,026,912	1,047,450	1,068,399	1,089,767	1,111,563	1,133,794
Major Maintenance/Improvements - Downtown	179,980	235,500	275,083	275,083	275,083	275,083	275,083	275,083
PP 27	-	-	-	$77,958	$7,276	$7,567	$7,870	$8,185
Sick/Vacation Accrual	-	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	1,016,920	1,021,498	1,021,037	1,028,450	-	-	-	-
Trinity Luteran	27,806	4,100,739	-	-	-	-	-	-
Series 2003 (10th and Walnut)	819,301	821,088	817,023	818,743	822,416	821,429	824,809	827,468
Transfers-								
Cost Allocation	316,327	366,779	280,682	286,296	292,022	297,862	303,819	309,895
Carryover, Encumbrances and Adjustments	-	1,351,366	-	-	-	-	-	-
Total Uses of Funds	$ 6,926,001	$ 12,840,452	$ 7,333,111	$ 7,266,411	$ 6,299,204	$ 6,430,734	$ 6,570,754	$ 6,714,317

Table 8-15: Downtown Commercial District Fund, 2017 Fund Financial (Cont'd)

DOWNTOWN COMMERCIAL DISTRICT FUND

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Less: Sick/Vacation Accrual Adjustment	$ -	$ (12,555)	$ (12,555)	$ (13,057)	$ (13,579)	$ (14,123)	$ (14,688)	$ (15,275)
Ending Fund Balance Before Reserves	$ 8,711,578	$ 4,362,038	$ 6,018,657	$ 7,793,091	$ 10,763,688	$ 13,657,400	$ 16,661,830	$ 19,616,015
Reserves								
Designated Reserve	$ 586,201	$ 517,898	$ 521,437	$ 513,292	$ 518,477	$ 531,144	$ 544,213	$ 557,695
Pay Period 27 - 2013 Reserve	56,958	63,958	70,958	-	-	-	-	-
Sick and Vacation Liability Reserve	168,335	180,890	193,445	206,502	220,082	234,204	248,892	264,167
Reserve-CAGID 10th and Walnut Debt Service	285,089	-	-	-	-	-	-	-
Total Reserves	$ 1,096,583	$ 762,746	$ 785,840	$ 719,794	$ 738,558	$ 765,349	$ 793,105	$ 821,862
Ending Fund Balance After Reserves	**$ 7,614,995**	**$ 3,599,292**	**$ 5,232,817**	**$ 7,073,297**	**$ 10,025,130**	**$ 12,892,052**	**$ 15,868,725**	**$ 18,794,152**

Table 8-16: Equipment Replacement Fund, 2017 Fund Financial

EQUIPMENT REPLACEMENT

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 4,864,731	$ 5,711,552	$ 6,243,608	$ 6,903,287	$ 6,778,780	$ 7,410,371	$ 8,300,216	$ 9,189,861
Sources of Funds								
Department Contributions	$ 882,152	$ 852,583	$ 841,823	$ 875,328	$ 875,328	$ 875,328	$ 875,328	$ 875,328
Transfer from General Fund	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000
Interest on Investments	39,791	42,666	62,436	86,314	84,756	93,083	105,081	117,535
Total Sources of Funds	$ 1,196,943	$ 1,170,249	$ 1,179,259	$ 1,236,641	$ 1,235,084	$ 1,243,410	$ 1,255,409	$ 1,267,863
Uses of Funds								
Equipment Purchases	$ 308,650	$ 574,373	$ 486,029	$ 1,326,256	$ 569,804	$ 318,864	$ 330,023	$ 330,023
Support Services	34,734	56,074	27,924	28,762	29,625	30,513	31,429	32,372
Pay Period 27 Reserve	-	-	-	2,183	-	-	-	-
Cost Allocation	6,739	7,745	5,629	3,948	4,066	4,188	4,314	4,443
Appropriations from ATBs & Carryovers	-	-	-	-	-	-	-	-
Total Uses of Funds	$ 350,122	$ 638,192	$ 519,582	$ 1,361,149	$ 603,495	$ 353,566	$ 365,766	$ 366,838
Ending Fund Balance Before Reserves	$ 5,711,552	$ 6,243,608	$ 6,903,287	$ 6,778,780	$ 7,410,371	$ 8,300,216	$ 9,189,861	$ 10,090,887
Reserves								
Pay Period 27 Reserve	$ 993	$ 1,243	$ 1,743	$ -	$ -	$ -	$ -	$ -
Department Balances	5,710,559	6,242,365	6,901,544	6,778,780	7,410,371	8,300,216	9,189,861	10,090,887
Total Reserves	$ 5,711,552	$ 6,243,608	$ 6,903,287	$ 6,778,780	$ 7,410,371	$ 8,300,216	$ 9,189,861	$ 10,090,887
Ending Fund Balance After Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Note:
Minimum Fund Balance: $690,508 or 10% Projected Equipment Replacement Value

Table 8-17: Facility Renovation and Replacement Fund, 2017 Fund Financial

FACILITY RENOVATION AND REPLACEMENT

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 9,573,799	$ 9,966,798	$ 5,743,315	$ 4,899,430	$ 4,647,798	$ 3,584,564	$ 3,699,109	$ 4,109,165
Sources of Funds								
Department Contributions	$ 736,265	$ 488,985	$ 488,985	$ 488,985	$ 488,985	$ 488,985	$ 488,985	$ 488,985
Transfers From Major Maintenance	1,668,841	1,668,841	1,668,841	1,668,841	1,668,841	1,668,841	1,668,841	1,668,841
Transfers from Utility Funds	-	-	160,000	-	-	-	-	-
Transfer from Transportation Fund	-	-	160,000	-	-	-	-	-
Energy Performance Contract	720,787	698,655	712,679	712,679	712,679	712,679	712,679	712,679
Interest Earnings	86,074	42,245	88,132	75,150	72,634	62,001	63,147	67,247
Other Revenues	233,693	-	-	-	-	-	-	-
Appropriations from ATBs	-	1,998,215	-	-	-	-	-	-
Total Sources of Funds	$ 3,445,660	$ 4,896,941	$ 3,278,637	$ 2,945,655	$ 2,943,139	$ 2,932,506	$ 2,933,652	$ 2,937,752
Uses of Funds								
Operating Project Expenses	$ 1,320,997	$ 800,675	$ 694,000	$ 694,000	$ 694,000	$ 694,000	$ 694,000	$ 694,000
Support Services	20,924	19,578	188,487	23,009	23,699	24,410	25,143	25,897
Pay Period 27 Reserve	-	-	-	7,287	-	-	-	-
Cost Allocation	64,697	74,873	28,267	28,382	29,233	30,110	31,013	31,944
Energy Efficiency Lease	830,400	900,236	900,768	959,609	991,440	991,440	991,440	991,440
Capital Improvement Program	815,643	2,257,000	2,311,000	1,485,000	2,268,000	1,078,000	782,000	782,000
Appropriations from ATBs & Carryover	-	5,068,062	-	-	-	-	-	-
Total Uses of Funds	$ 3,052,661	$ 9,120,424	$ 4,122,522	$ 3,197,287	$ 4,006,373	$ 2,817,961	$ 2,523,596	$ 2,525,281
Ending Fund Balance Before Reserves	$ 9,966,798	$ 5,743,315	$ 4,899,430	$ 4,647,798	$ 3,584,564	$ 3,699,109	$ 4,109,165	$ 4,521,636
Reserves								
Pay Period 27 Reserve	$ 4,183	$ 5,287	$ 6,287	$ -	$ -	$ -	$ -	$ -
Departmental Balances	9,748,086	5,523,499	4,678,613	4,433,268	3,370,034	3,484,580	3,894,636	4,307,107
Dushanbe Teahouse Balance	214,529	214,529	214,529	214,529	214,529	214,529	214,529	214,529
Total Reserves	$ 9,966,798	$ 5,743,315	$ 4,899,430	$ 4,647,798	$ 3,584,564	$ 3,699,109	$ 4,109,165	$ 4,521,636
Ending Fund Balance After Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Table 8-18: Fleet Operations & Replacement Fund, 2017 Fund Financial

FLEET OPERATIONS AND REPLACEMENT

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 12,580,218	$ 15,670,224	$ 15,310,304	$ 17,651,288	$ 19,584,087	$ 21,616,191	$ 21,937,126	$ 24,031,466
Sources of Funds								
Vehicle Charges	$ 2,429,817	$ 3,711,296	$ 2,468,735	$ 2,518,110	$ 2,581,062	$ 2,515,125	$ 2,784,109	$ 3,061,162
Vehicle Acquisition Charges	167,006	311,554	406,425	566,448	552,150	867,148	538,221	665,547
Fleet Replacement Charges	5,108,926	6,145,369	6,247,262	6,160,756	6,164,042	6,167,811	6,151,480	6,151,480
Sale of Assets	497,874	209,214	195,841	251,294	246,339	355,497	241,512	285,635
Interest Earnings	105,170	95,820	163,141	187,129	206,457	226,778	229,987	250,930
Other Revenues	623,524	256,387	552,925	552,925	552,925	552,925	552,925	407,774
Total Sources of Funds	$ 8,932,318	$ 10,729,641	$ 10,034,330	$ 10,236,662	$ 10,302,976	$ 10,685,285	$ 10,498,235	$ 10,822,529
Uses of Funds								
Operating Expenditures	$ 3,060,012	$ 3,428,498	$ 3,213,710	$ 3,310,121	$ 3,409,425	$ 3,511,708	$ 3,617,059	$ 3,725,571
Fleet Purchases	2,349,367	6,166,809	4,051,964	4,568,979	4,478,897	6,463,581	4,391,136	5,193,365
Building Replacement	-	68,619	57,055	57,055	57,055	57,055	57,055	57,055
Support Services	57,015	43,804	58,429	59,598	60,790	62,005	63,245	64,510
Pay Period 27	-	-	-	48,594	-	-	-	-
Cost Allocation	375,918	378,015	312,188	259,517	264,707	270,001	275,401	280,909
Appropriations from ATBs & Carryovers	-	1,003,815	-	-	-	-	-	-
Total Uses of Funds	$ 5,842,312	$ 11,089,561	$ 7,693,346	$ 8,303,863	$ 8,270,873	$ 10,364,350	$ 8,403,896	$ 9,321,410
Ending Fund Balance Before Reserves	$ 15,670,224	$ 15,310,304	$ 17,651,288	$ 19,584,087	$ 21,616,191	$ 21,937,126	$ 24,031,466	$ 25,532,586
Reserves								
Pay Period 27 Reserve	$ 30,298	$ 40,594	$ 44,594	$ -	$ -	$ -	$ -	$ -
Sick/Vacation/Bonus Reserve	46,091	46,552	47,017	47,488	47,962	48,442	48,927	49,416
Operating / Fleet Replacement Reserve	15,593,835	15,223,158	17,559,677	19,536,600	21,568,228	21,888,684	23,982,539	25,483,170
Total Reserves	$ 15,670,224	$ 15,310,304	$ 17,651,288	$ 19,584,087	$ 21,616,191	$ 21,937,126	$ 24,031,466	$ 25,532,586
Ending Fund Balance After Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

Table 8-19: Home Investment Partnership Grant Fund, 2017 Fund Financial

HOME INVESTMENT PARTNERSHIP GRANT

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sources of Funds								
Federal Grant Revenue Received	$ -	$ -	$ -	$ -	$ -			
Current Year Federal Grant	297,532	916,882	825,194	825,194	825,194	825,196	825,196	825,196
Available Prior Years Grant Balances	-	1,408,363	-	-	-	-	-	-
Total Sources of Funds	$ 297,532	$ 2,325,245	$ 825,194	$ 825,194	$ 825,194	$ 825,196	$ 825,196	$ 825,196
Uses of Funds								
Operating								
Program Management	$ 61,386	$ 89,783	$ 87,252	$ 53,996	$ 53,501	$ 52,985	$ 52,449	$ 51,892
Cost Allocation	-	19,422	11,914	12,391	12,886	13,402	13,938	14,495
HOME Consortium to Other Communities	7,191	366,016	387,470	387,470	387,470	387,471	387,471	387,471
Housing Activities	228,956	441,661	338,558	371,337	371,337	371,338	371,338	371,338
Program Carryover and Encumbrances	-	1,408,363	-	-	-	-	-	-
Total Uses of Funds	$ 297,532	$ 2,325,245	$ 825,194	$ 825,194	$ 825,194	$ 825,196	$ 825,196	$ 825,196
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 8-20: Library Fund, 2017 Fund Financial

LIBRARY

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ -	$ 1,035,688	$ 992,187	$ 868,235	$ 801,821	$ 685,544	$ 740,178	$ 796,301
Sources of Funds								
Property Tax	$ -	$ 1,020,000	$ 1,027,404	$ 1,068,446	$ 1,079,131	$ 1,111,505	$ 1,122,620	$ 1,156,298
Interest on Investment	-	8,286	9,922	10,853	10,023	8,569	9,252	9,954
Grants, Gifts and Third-Party Revenues	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Total Sources of Funds	$ -	$ 1,278,286	$ 1,287,326	$ 1,329,299	$ 1,339,153	$ 1,370,074	$ 1,381,872	$ 1,416,252
Uses of Funds								
Library Materials	$ -	$ 971,787	$ 971,787	$ 971,787	$ 971,787	$ 971,787	$ 971,787	$ 971,787
Service/Materials Enhancement	-	100,000	125,000	100,000	150,000	-	-	-
Grant Directed Programming	-	250,000	314,491	323,926	333,644	343,653	353,962	364,581
Total Uses of Funds	$ -	$ 1,321,787	$ 1,411,278	$ 1,395,713	$ 1,455,431	$ 1,315,440	$ 1,325,749	$ 1,336,368
Ending Fund Balance Before Reserves	$ -	$ 992,187	$ 868,235	$ 801,821	$ 685,544	$ 740,178	$ 796,301	$ 876,185
Reserves								
Operating Reserve	$ -	$ 102,829	$ 103,733	$ 107,930	$ 108,915	$ 112,007	$ 113,187	$ 116,625
Total Reserves	$ -	$ 102,829	$ 103,733	$ 107,930	$ 108,915	$ 112,007	$ 113,187	$ 116,625
Ending Fund Balance After Reserves	**$ -**	**$ 889,358**	**$ 764,502**	**$ 693,891**	**$ 576,629**	**$ 628,171**	**$ 683,114**	**$ 759,559**

Note:

New Library Fund established in 2016 as a result of a November 2015 City Charter change

In 2016, Library operating expenditures reside in General Fund with the exception of Library materials as included above.

Operating reserve equal 10% of Library fund revenues excluding Gifts, Grants and Third-Party Revenues

Table 8-21: Lottery Fund, 2017 Fund Financial

LOTTERY

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 1,787,076	$ 2,500,247	$ 2,403,939	$ 1,853,710	$ 1,853,710	$ 1,853,710	$ 1,853,710	$ 1,853,710
Sources of Funds								
Intergovernmental Revenues	$ 988,733	$ 999,137	$ 999,137	$ 999,137	$ 999,137	$ 999,137	$ 999,137	$ 999,137
Interest Income	14,880	7,975	7,975	7,975	7,975	7,975	7,975	7,975
Other Revenue	40,702	-	-	-	-	-	-	-
Transfer from OSMP	11,631	-	-	-	-	-	-	-
Total Sources of Funds	$ 1,055,946	$ 1,007,112	$ 1,007,112	$ 1,007,112	$ 1,007,112	$ 1,007,112	$ 1,007,112	$ 1,007,112
Uses of Funds								
Operating-								
Habitat Restoration - P & R	$ 24,692	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Renovation and Refurbishment - P & R	145,422	-	-	-	-	-	-	-
Total Operating Uses of Funds	$ 170,114	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital-								
Capital Projects - P & R	$ 5,434	$ 565,255	$ 697,322	$ 428,023	$ 428,023	$ 428,023	$ 428,023	$ 428,023
Playground and Irrigation Renovation	-	-	-	-	-	-	-	-
Tributary Greenways - Public Works	2,066	127,275	151,067	151,067	151,067	151,067	151,067	151,067
Capital Projects - OSMP	165,162	360,630	708,953	428,023	428,023	428,023	428,023	428,023
Total Capital Improvement Program	$ 172,662	$ 1,053,160	$ 1,557,342	$ 1,007,112	$ 1,007,112	$ 1,007,112	$ 1,007,112	$ 1,007,112
Carryover and Encumbrances	$ -	$ 50,260	$ -	$ -	$ -	$ -	$ -	$ -
Total Uses of Funds	$ 342,775	$ 1,103,420	$ 1,557,342	$ 1,007,112	$ 1,007,112	$ 1,007,112	$ 1,007,112	$ 1,007,112
Ending Fund Balance	**$ 2,500,247**	**$ 2,403,939**	**$ 1,853,710**	**$ 1,853,710**	**$ 1,853,710**	**$ 1,853,710**	**$ 1,853,710**	**$ 1,853,710**

Table 8-22: Open Space Fund, 2017 Fund Financial

OPEN SPACE

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 30,210,879	$ 36,200,183	$ 10,643,480	$ 12,080,821	$ 14,499,150	$ 14,744,073	$ 11,327,399	$ 8,539,942
Sources of Funds								
Net Sales Tax Revenue	$ 29,512,343	$ 30,203,888	$ 31,100,648	$ 31,900,914	$ 28,631,678	$ 23,647,504	$ 24,256,313	$ 24,880,906
Anticipated FEMA Flood Reimbursement	117,898	881,329	2,250,000	2,150,000	-	-	-	-
Investment Income	191,109	196,842	202,747	208,830	215,095	221,547	228,194	235,040
Lease and Miscellaneous Revenue	1,471,978	1,516,137	1,395,885	1,437,761	1,480,894	1,525,321	1,571,080	1,618,213
Voice & Sight Tag Program Revenue	164,602	227,000	227,000	227,000	227,000	227,000	227,000	227,000
General Fund Transfer	1,120,721	1,166,175	1,209,590	1,245,832	1,284,720	-	-	-
Grants	111,587	224,570	-	-	-	-	-	-
Total Sources of Funds	$ 32,690,237	$ 34,415,941	$ 36,385,870	$ 37,170,337	$ 31,839,387	$ 25,621,372	$ 26,282,587	$ 26,961,159
Uses of Funds								
General Operating Expenditures								
Office of the Director	$ 688,417	$ 1,531,664	$ 1,730,674	$ 1,747,981	$ 1,765,461	$ 1,783,115	$ 1,800,946	$ 1,818,956
Central Services	2,432,359	3,051,401	3,279,028	3,311,818	3,194,936	3,226,886	3,259,155	3,291,746
Community Connections & Partnerships	4,230,021	4,445,288	4,559,034	4,604,624	4,650,671	4,697,177	4,744,149	4,791,591
Resources & Stewardship	3,128,497	4,009,862	3,990,067	4,029,968	3,970,267	4,009,970	4,050,070	4,090,570
Trails & Facilities	4,427,818	4,551,305	4,492,554	4,537,480	4,582,854	4,628,683	4,674,970	4,721,719
Pay Period 27	-	-	-	455,411	45,625	46,994	48,403	49,855
Carryover/ATB Operating	-	22,137,742	-	-	-	-	-	-
Increase to 2016 base - operating increases	-	1,067,500	-	-	-	-	-	-
Cost Allocation	1,360,322	1,577,657	1,903,344	1,941,411	1,980,239	2,019,844	2,060,241	2,101,446
CIP- Capital Enhancement	1,004,464	4,074,600	2,190,000	1,635,000	1,010,000	910,000	910,000	760,000
CIP- Capital Maintenance	507,684	1,271,000	640,000	750,000	900,000	1,000,000	1,025,000	1,125,000
CIP- Capital Planning Studies	-	-	300,000	100,000	150,000	200,000	300,000	400,000
CIP- Land Acquisition	2,839,558	5,700,000	6,400,000	6,400,000	6,000,000	4,700,000	4,450,000	4,200,000
CIP- New Facility/Infrastructure	-	500,000	-	-	-	-	-	-
Transfer to BMPA	1,701,788	1,587,507	1,002,209	767,597	663,022	663,022	593,655	593,655
Debt Service - Bonds & Notes	4,380,005	4,467,118	4,461,618	4,470,719	2,681,388	1,152,356	1,153,456	1,149,356
Total Uses of Funds	$ 26,700,933	$ 59,972,645	$ 34,948,528	$ 34,752,008	$ 31,594,463	$ 29,038,047	$ 29,070,045	$ 29,093,894
Ending Fund Balance Before Reserves	$ 36,200,183	$ 10,643,480	$ 12,080,821	$ 14,499,150	$ 14,744,073	$ 11,327,399	$ 8,539,942	$ 6,407,206

Table 8-22: Open Space Fund, 2017 Fund Financial (Cont'd)

OPEN SPACE

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Reserves								
OSBT Contingency Reserve	$ 2,234,923	$ 2,522,180	$ 5,083,706	$ 5,173,402	$ 4,706,893	$ 4,445,609	$ 4,477,009	$ 4,295,690
Pay Period 27 Reserve	100,481	200,411	370,411	-	-	-	-	-
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	8,252	69,945	227,445	377,945	383,488	383,488	383,488	383,488
South Boulder Creek Flow Reserve	2,000,000	-	-	-	-	-	-	-
IBM Connector Trail	200,000	-	-	-	-	-	-	-
Vehicle Acquisition Reserve	300,000	-	-	-	-	-	-	-
Facility Maintenance Reserve	200,000	300,000	400,000	400,000	500,000	500,000	600,000	600,000
Total Reserves	$ 5,933,656	$ 3,982,536	$ 6,971,562	$ 6,841,347	$ 6,480,381	$ 6,219,097	$ 6,350,497	$ 6,169,178
Ending Fund Balance After Reserves	**$ 30,266,527**	**$ 6,660,943**	**$ 5,109,260**	**$ 7,657,803**	**$ 8,263,693**	**$ 5,108,302**	**$ 2,189,445**	**$ 238,028**

Table 8-23: Permanent Parks and Recreation Fund, 2017 Fund Financial

PERMANENT PARKS AND RECREATION

Act	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 1,293,077	$ 1,245,548	$ 888,006	$ 500,289	$ 555,885	$ 562,953	$ 383,635	$ 955,875
Sources of Funds								
Property Tax	$ 2,326,286	$ 2,775,000	$ 2,803,585	$ 2,887,693	$ 2,916,569	$ 3,004,067	$ 3,034,107	$ 3,125,130
Interest	13,806	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Other Revenues	68,961	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Total Sources of Funds	$ 2,409,054	$ 2,815,000	$ 2,843,585	$ 2,927,693	$ 2,956,569	$ 3,044,067	$ 3,074,107	$ 3,165,130
Uses of Funds								
Operations and Construction Management	$ 925,516	$ 940,728	$ 922,541	$ 963,133	$ 986,249	$ 1,009,919	$ 1,034,157	$ 1,058,976
Capital Refurbishment Projects	224,828	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Cost Allocation	80,467	96,730	102,062	102,062	106,144	106,144	110,390	114,806
Excise Tax Collection	6,316	6,505	6,700	6,901	7,108	7,321	7,321	7,321
Capital Improvement Pogram	1,219,455	1,300,000	2,100,000	1,700,000	1,750,000	2,000,000	1,250,000	1,000,000
Carryover and Encumbrances	-	728,579	-	-	-	-	-	-
Total Uses of Funds	$ 2,456,582	$ 3,172,542	$ 3,231,303	$ 2,872,096	$ 2,949,501	$ 3,223,384	$ 2,501,868	$ 2,281,103
Ending Fund Balance Before Reserves	$ 1,245,548	$ 888,006	$ 500,289	$ 555,885	$ 562,953	$ 383,635	$ 955,875	$ 1,839,902
% of Pre-Reserves to Use of Funds	*51%*	*28%*	*15%*	*19%*	*19%*	*12%*	*38%*	*81%*
Reserves								
Pay Period 27 Reserve	$ 16,500	$ 22,000	$ 27,500	$ -	$ -	$ -	$ -	$ -
Sick/Vacation/Bonus Reserve	61,244	63,081	64,973	66,922	68,930	70,998	73,128	75,322
Total Reserves	$ 77,744	$ 85,081	$ 92,473	$ 66,922	$ 68,930	$ 70,998	$ 73,128	$ 75,322
Ending Fund Balance After Reserves	**$ 1,167,805**	**$ 802,925**	**$ 407,816**	**$ 488,963**	**$ 494,023**	**$ 312,638**	**$ 882,747**	**$ 1,764,580**

Table 8-24: Planning and Development Services Fund, 2017 Fund Financial

PLANNING AND DEVELOPMENT SERVICES

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 8,318,399	$ 8,694,899	$ 5,619,183	$ 4,324,956	$ 3,333,190	$ 2,910,814	$ 2,647,837	$ 2,511,971
Sources of Funds								
General Fund Transfer	$ 2,192,095	$ 2,292,757	$ 2,368,332	$ 2,435,000	$ 2,515,000	$ 2,587,000	$ 2,661,000	$ 2,737,000
Restricted Funds' Transfers (Public Works)	804,918	829,065	1,032,509	1,063,484	1,095,389	1,128,251	1,162,098	1,196,961
Restricted Funds' Transfers (Excise Tax Administration)	25,261	26,019	26,799	27,603	28,431	29,284	30,163	31,068
Grants	146,311	-	-	-	-	-	-	-
State Historic Tax Credit	2,000	-	-	-	-	-	-	-
Fees & Permits	$8,630,732	$6,927,940	$7,573,179	$7,842,184	$7,936,277	$8,272,181	$8,613,140	$8,859,256
Interest on Investments	74,218	34,850	56,192	54,062	41,665	36,385	33,098	31,400
Total Sources of Funds	$ 11,875,535	$ 10,110,630	$ 11,057,011	$ 11,422,333	$ 11,616,762	$ 12,053,101	$ 12,499,499	$ 12,855,685
Uses of Funds								
Administrative, Financial and Communications Services	$ 2,614,045	$ 2,120,826	$ 2,107,222	$ 2,167,899	$ 2,100,395	$ 2,079,977	$ 2,131,977	$ 2,185,276
Information Resources	1,203,352	1,233,862	1,517,667	1,618,646	1,401,003	1,443,033	1,479,109	1,516,087
Comprehensive Planning	1,258,085	1,336,221	1,297,672	1,330,394	1,195,935	1,231,814	1,262,609	1,294,174
Land Use Review	1,538,002	1,648,842	1,872,665	1,604,778	1,596,298	1,644,187	1,685,292	1,727,424
Engineering Review	1,448,402	1,401,391	1,416,795	1,421,357	1,412,901	1,455,288	1,491,671	1,528,962
Floodplain and Wetland Management	14,200	26,795	26,795	26,795	26,795	26,795	26,795	26,795
Building Construction, Inspection and Enforcement	1,675,421	1,795,105	1,927,208	1,971,608	1,965,008	2,023,958	2,074,557	2,126,421
General Fund Posiitions	515,086	-	-	-	-	-	-	-
Cost Allocation/Transfers	1,232,440	1,275,290	2,185,214	2,272,623	2,340,801	2,411,025	2,483,356	2,557,857
Carryovers, Encumbrances and Adjustments to Base	-	2,348,014	-	-	-	-	-	-
Total Uses of Funds	$ 11,499,035	$ 13,186,347	$ 12,351,238	$ 12,414,100	$ 12,039,138	$ 12,316,078	$ 12,635,365	$ 12,962,996
Ending Fund Balance Before Reserves	$ 8,694,899	$ 5,619,183	$ 4,324,956	$ 3,333,190	$ 2,910,814	$ 2,647,837	$ 2,511,971	$ 2,404,660
Reserves								
Operating Reserve	$ 863,073	$ 692,794	$ 757,318	$ 784,218	$ 793,628	$ 827,218	$ 861,314	$ 885,926
State Historic Tax Credit Fund	13,540	13,540	13,540	13,540	13,540	13,540	13,540	13,540
Pay Period 27 Liability	207,836	252,836	297,836	-	-	-	-	-
Sick/Vacation/Bonus Accrual Adjustment	439,522	457,103	475,387	494,402	514,179	534,746	556,136	578,381
Total Reserves	$ 1,523,971	$ 1,416,273	$ 1,544,081	$ 1,292,163	$ 1,321,350	$ 1,375,510	$ 1,430,998	$ 1,477,857
Ending Fund Balance After Reserves	**$ 7,170,928**	**$ 4,202,910**	**$ 2,780,875**	**$ 2,041,027**	**$ 1,589,464**	**$ 1,272,327**	**$ 1,080,974**	**$ 926,803**

Table 8-25: Property and Casualty Insurance Fund, 2017 Fund Financial

PROPERTY AND CASUALTY INSURANCE

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 5,665,778	$ 5,293,141	$ 5,191,601	$ 4,692,719	$ 4,225,206	$ 3,806,267	$ 3,402,766	$ 2,972,596
Sources of Funds								
Charges to Departments	$ 1,658,300	$ 1,741,215	$ 1,863,100	$ 1,993,517	$ 2,113,128	$ 2,218,784	$ 2,285,348	$ 2,353,908
Interest on Investments	41,460	33,402	32,188	31,910	28,731	25,883	23,139	20,214
Miscellaneous Revenue	9,705	-	-	-	-	-	-	-
Total Sources of Funds	$ 1,709,465	$ 1,774,617	$ 1,895,288	$ 2,025,428	$ 2,141,859	$ 2,244,667	$ 2,308,487	$ 2,374,122
Uses of Funds								
Insurance Premiums:								
Airport	$ 7,842	$ 4,577	$ 4,577	$ 4,714	$ 4,856	$ 5,001	$ 5,151	$ 5,306
Liability	334,389	251,141	336,782	346,885	357,292	368,011	379,051	390,422
Crime	8,450	8,450	85,066	87,618	90,247	92,954	95,743	98,615
Boiler	-	39,680	39,680	40,870	42,097	43,359	44,660	46,000
Property	492,443	427,000	519,254	534,832	550,877	567,403	584,425	601,958
Flood	189,294	171,167	383,604	402,784	422,924	444,070	466,273	489,587
AJG Broker Fee	11,343	57,028	-	-	-	-	-	-
Actuarial Valuation Expense and Consulting	11,375	16,652	17,152	17,666	18,196	18,742	19,304	19,883
Annual Claim Payments	452,314	501,689	567,031	584,042	601,563	619,610	638,198	657,344
Internal Litigation Services/Legal Counsult	232,385	116,996	222,279	230,059	238,111	246,445	255,070	263,998
Risk Management Admin - Non-Personnel	21,299	17,422	17,770	18,126	18,488	18,858	19,235	19,620
Risk Management Admin - Personnel	298,217	238,631	200,975	225,344	216,150	223,716	231,545	239,650
Cost Allocation	22,751	25,724	-	-	-	-	-	-
Total Uses of Funds	$ 2,082,103	$ 1,876,157	$ 2,394,170	$ 2,492,940	$ 2,560,799	$ 2,648,168	$ 2,738,656	$ 2,832,383
Ending Fund Balance Before Reserves	$ 5,293,141	$ 5,191,601	$ 4,692,719	$ 4,225,206	$ 3,806,267	$ 3,402,766	$ 2,972,596	$ 2,514,335
Reserves								
Year-end Estimated Liabilities	$ 772,227	$ 900,767	$ 1,014,585	$ 1,120,336	$ 1,227,792	$ 1,264,626	$ 1,302,565	$ 1,341,641
City Reserve Policy (@ 80% risk margin)	349,047	407,147	458,592	506,392	554,962	571,611	588,759	606,422
Pay Period 27 Reserve	8,335	11,335	14,335	-	-	-	-	-
Total Reserves	$ 1,129,609	$ 1,319,249	$ 1,487,512	$ 1,626,728	$ 1,782,754	$ 1,836,237	$ 1,891,324	$ 1,948,063
Ending Fund Balance After Reserves	**$ 4,163,532**	**$ 3,872,352**	**$ 3,205,207**	**$ 2,598,479**	**$ 2,023,513**	**$ 1,566,529**	**$ 1,081,272**	**$ 566,272**

Table 8-26: Recreation Activity Fund, 2017 Fund Financial

RECREATION ACTIVITY

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 1,959,176	$ 2,110,748	$ 2,092,701	$ 1,911,399	$ 1,669,317	$ 1,468,687	$ 1,312,023	$ 1,201,945
Sources of Funds								
Golf Revenue	$ 1,270,093	$ 1,387,000	$ 1,387,000	$ 1,414,740	$ 1,443,035	$ 1,471,895	$ 1,501,333	$ 1,531,360
Reservoir Revenue	1,030,179	1,015,000	1,080,000	1,123,200	1,168,128	1,214,853	1,263,447	1,313,985
Recreation Centers	2,378,875	2,461,219	2,592,935	2,670,723	2,724,138	2,778,620	2,834,193	2,890,877
Recreation Programs	1,529,635	1,615,550	1,486,091	1,530,674	1,576,594	1,623,892	1,672,609	1,722,787
Aquatics	707,866	625,550	715,000	722,150	729,372	736,665	744,032	751,472
Sports	1,639,522	1,701,825	1,740,175	1,757,577	1,775,153	1,792,904	1,810,833	1,828,941
Access and Inclusion	127,081	96,700	96,700	97,667	98,644	99,630	100,626	101,633
Misc. Recreation Revenue	80	12,120	12,241	12,364	12,487	12,612	12,738	12,866
Flood Reimbursement from Insurance	5,379	-	-	-	-	-	-	-
Interest Income	16,406	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Transfers - General Fund	1,378,452	1,465,519	1,508,229	1,545,935	1,584,583	1,624,198	1,664,803	1,706,423
Transfers - Health and Wellness from GF	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000
ATB	-	6,500	-	-	-	-	-	-
Transfers - Transportation Fund	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Total Sources of Funds	$ 10,191,568	$ 10,505,983	$ 10,737,371	$ 10,994,029	$ 11,231,132	$ 11,474,270	$ 11,723,614	$ 11,979,343
Uses of Funds								
Recreation Administration	$ 999,791	$ 932,928	$ 1,158,184	$ 1,407,277	$ 1,432,608	$ 1,458,395	$ 1,484,646	$ 1,511,369
Golf	1,311,627	1,371,127	1,362,081	1,380,000	1,398,241	1,416,810	1,435,714	1,454,957
Reservoir	960,732	864,663	1,031,435	1,014,256	1,032,512	1,051,098	1,070,017	1,089,278
Recreation Centers/Facilities	2,150,679	2,275,314	2,529,176	2,574,701	2,621,046	2,668,225	2,716,253	2,765,145
Recreation Programs	1,619,501	1,690,839	1,474,329	1,435,867	1,461,713	1,488,023	1,514,808	1,542,074
Aquatics	1,246,740	1,412,014	1,461,987	1,488,303	1,515,092	1,542,364	1,570,127	1,598,389
Sports	835,199	943,549	953,428	970,590	988,061	1,005,846	1,023,951	1,042,382
Access and Inclusion	915,728	924,486	948,052	965,117	982,489	1,000,174	1,018,177	1,036,504
ATB	-	109,110	-	-	-	-	-	-
Total Uses of Funds	$ 10,039,996	$ 10,524,030	$ 10,918,674	$ 11,236,111	$ 11,431,762	$ 11,630,934	$ 11,833,692	$ 12,040,100
Ending Fund Balance Before Reserves	$ 2,110,748	$ 2,092,701	$ 1,911,399	$ 1,669,317	$ 1,468,687	$ 1,312,023	$ 1,201,945	$ 1,141,188
% of Pre-Reserves to Use of Funds	*21%*	*20%*	*18%*	*15%*	*13%*	*11%*	*10%*	*9%*
Reserves								
Legally Restricted Fund balance	$ -	$ 43,870	$ -	$ -	$ -	$ -	$ -	$ -
Pay Period 27 Reserve	147,000	177,000	288,245	-	-	-	-	-
Operating Reserve	50,000	873,494	906,250	932,597	948,836	965,368	982,196	999,328
Total Reserves	$ 197,000	$ 1,094,364	$ 1,194,495	$ 932,597	$ 948,836	$ 965,368	$ 982,196	$ 999,328
Ending Fund Balance After Reserves	**$ 1,913,748**	**$ 998,337**	**$ 716,904**	**$ 736,720**	**$ 519,851**	**$ 346,655**	**$ 219,748**	**$ 141,860**
% of Post-Reserves to Use of Funds	*19%*	*9%*	*7%*	*7%*	*5%*	*3%*	*2%*	*1%*

Table 8-27: Stormwater and Flood Management Utility Fund, 2017 Fund Financial

STORMWATER/FLOOD MANAGEMENT UTILITY

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 15,466,846	$ 42,714,691	$ 11,605,780	$ 10,099,719	$ 7,016,608	$ 8,340,017	$ 9,464,053	$ 7,158,440
Sources of Funds								
Operating-								
Service Charge Fees	$ 9,508,240	$ 9,612,708	$ 9,997,216	$ 10,818,587	$ 11,707,442	$ 12,669,326	$ 13,710,238	$ 14,424,541
Projected Rate Increases	-	384,508	799,777	865,487	936,595	1,013,546	685,512	721,227
Non-Operating--								
Plant Investment Fees	1,543,366	500,000	350,000	350,000	350,000	350,000	350,000	350,000
Urban Drainage District Funds	475,932	960,873	254,997	947,940	1,000,000	400,000	400,000	400,000
State and Federal Grants	895,690	4,824,498	-	-				
Interest on Investments	198,247	427,147	129,626	201,994	140,332	166,800	189,281	143,169
Intergovernmental Transfers (KICP Program)	58,295	60,044	148,526	152,982	157,571	162,298	167,167	172,182
Rent and other miscellaneous revenue	16,326	18,126	9,000	9,000	9,000	9,000	9,000	9,000
Sale of Real Estate - Yards Masterplan	303,495	-	-	-	-	-	-	-
Projected Bonds	23,317,855	-	-	25,325,000	-	-	-	-
Total Non-operating Sources of Funds	$ 26,809,206	$ 6,790,688	$ 892,149	$ 26,986,916	$ 1,656,903	$ 1,088,099	$ 1,115,448	$ 1,074,351
Total Sources of Funds	$ 36,317,446	$ 16,787,904	$ 11,689,142	$ 38,670,990	$ 14,300,941	$ 14,770,971	$ 15,511,198	$ 16,220,119
Uses of Funds								
Operating-								
Administration	$ 449,760	$ 475,855	$ 503,425	$ 531,759	$ 534,084	$ 550,106	$ 566,609	$ 583,608
Planning and Project Management	1,037,520	1,289,877	1,269,617	1,337,730	1,346,937	1,387,345	1,428,965	1,471,834
Stormwater Contract Management	62,778	49,442	96,775	99,678	102,669	105,749	108,921	112,189
Stormwater Quality and Education	931,174	1,060,346	1,075,713	1,132,666	1,141,224	1,175,461	1,210,724	1,247,046
System Maintenance	1,509,120	1,343,771	1,480,396	1,556,087	1,570,552	1,617,669	1,666,199	1,716,185
Sick/Vacation Accrual	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Operating Uses of Funds	$ 3,990,352	$ 4,269,291	$ 4,475,926	$ 4,707,922	$ 4,745,465	$ 4,886,329	$ 5,031,419	$ 5,180,861
Debt--								
Refunding of Goose Creek 1998 Rev Bond	$ 387,038	$ 381,675	$ 386,138	$ 380,175	$ -	$ -	$ -	$ -
Projected Bond - South Boulder Creek	-	-	-	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
Projected Bond - Wonderland Creek	820,377	1,589,188	1,590,025	1,587,213	1,588,638	1,591,688	1,591,388	1,591,388
Total Debt Service	$ 1,207,415	$ 1,970,863	$ 1,976,163	$ 4,167,388	$ 3,788,638	$ 3,791,688	$ 3,791,388	$ 3,791,388
Transfers-								
Cost Allocation	$ 266,274	$ 267,816	$ 339,247	$ 373,172	$ 410,489	$ 451,538	$ 496,692	$ 546,361
Planning & Development Services	132,367	136,338	161,235	166,072	171,054	176,186	181,471	186,916
Transportation - Admin Support			8,149	8,393	8,645	8,905	9,172	9,447
FAM-Municipal Services Center Improvements	-	-	40,000	-	-	-	-	-
Total Transfers Out	$ 398,641	$ 404,154	$ 548,631	$ 547,637	$ 590,188	$ 636,628	$ 687,335	$ 742,723

Table 8-27: Stormwater and Flood Management Utility Fund, 2017 Fund Financial (Cont'd)

STORMWATER/FLOOD MANAGEMENT UTILITY

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Capital	$ 3,473,193	$ 5,084,480	$ 6,244,483	$ 7,056,155	$ 3,903,241	$ 4,382,290	$ 8,356,670	$ 4,250,710
Projected Bond - South Boulder Creek	-	-	-	$25,000,000	-	-	-	-
Projected Bond Issuance Costs	-	-	-	325,000	-	-	-	-
Encumbrances, Carryover and Adj to Base	-	36,218,027	-	-	-	-	-	-
Total Uses of Funds	$ 9,069,601	$ 47,946,815	$ 13,245,203	$ 41,804,102	$ 13,027,532	$ 13,696,935	$ 17,866,811	$ 13,965,682
Sick and Vacation Accrual Adjustment	$ -	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Ending Fund Balance Before Reserves	$ 42,714,691	$ 11,605,780	$ 10,099,719	$ 7,016,608	$ 8,340,017	$ 9,464,053	$ 7,158,440	$ 9,462,878
Reserves								
Bond Reserves	$ 2,312,552	$ 2,312,552	$ 2,312,552	$ 4,187,568	$ 4,187,568	$ 4,187,568	$ 4,187,568	$ 4,187,568
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	59,401	61,183	63,019	64,909	66,856	68,862	70,928	73,056
Pay Period 27 Reserve	54,218	69,218	84,218	99,218	113,218	127,218	141,218	144,099
Operating Reserve	1,097,248	1,168,361	1,256,139	1,313,890	1,333,913	1,380,739	1,429,688	1,480,896
Capital Reserve	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Total Reserves	$ 4,815,169	$ 4,903,064	$ 5,007,678	$ 6,957,335	$ 6,993,306	$ 7,056,137	$ 7,121,152	$ 7,177,369
Ending Fund Balance After Reserves	**$ 37,899,521**	**$ 6,702,716**	**$ 5,092,041**	**$ 59,273**	**$ 1,346,712**	**$ 2,407,916**	**$ 37,288**	**$ 2,285,509**

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 8-28: Telecommunications Fund, 2017 Fund Financial

TELECOMMUNICATIONS

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 1,589,370	$ 1,591,632	$ 1,634,490	$ 1,807,730	$ 1,944,989	$ 1,601,611	$ 1,708,817	$ 1,799,472
Sources of Funds								
Telecom Phone System User Charges	$ 593,797	$ 599,657	$ 602,655	$ 605,669	$ 608,697	$ 611,740	$ 614,799	$ 617,873
Telecommunications Planning & Deployment	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Leased Fiber Maint Payments - Outside Entity	-	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Transfer from General Fund	97,000	-	-	-	-	-	-	-
BRAN Maintenance	77,250	106,000	77,250	77,250	77,250	77,250	77,250	77,250
Interest	10,958	10,823	11,115	12,293	13,226	10,891	11,620	12,236
Total Sources of Funds	$ 779,005	$ 747,480	$ 722,020	$ 726,211	$ 730,173	$ 730,881	$ 734,669	$ 738,359
Uses of Funds								
Operating Expenses	$ 164,730	$ 174,094	$ 169,375	$ 229,156	$ 236,863	$ 244,956	$ 253,454	$ 160,792
City Telephone Personnel Expense	124,140	137,550	123,645	127,354	131,175	135,110	139,163	143,338
Phone System Hardware	1,839	157,669	6,419	13,437	61,065	14,973	17,599	622,810
Phone device Hardware/ Software	248,528	92,866	119,010	88,393	513,552	97,454	102,326	102,326
Telecommunications Fiber Locations and repair	123,791	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Connectivity Temp Personnel Expense	17,945	-	-	-	-	-	-	-
BRAN Maint (Locate and Repair Services)	85,753	106,000	77,250	77,250	77,250	77,250	77,250	77,250
Cost Allocation	10,016	11,443	28,081	28,362	28,645	28,932	29,221	29,513
Total Uses of Funds	$ 776,743	$ 704,622	$ 548,780	$ 588,952	$ 1,073,551	$ 623,675	$ 644,014	$ 1,161,030
Ending Fund Balance Before Reserves	$ 1,591,632	$ 1,634,490	$ 1,807,730	$ 1,944,989	$ 1,601,611	$ 1,708,817	$ 1,799,472	$ 1,376,801
Reserves								
Operating Reserve	$ 1,591,632	$ 1,634,490	$ 1,807,730	$ 1,944,989	$ 1,601,611	$ 1,708,817	$ 1,799,472	$ 1,376,801
Total Reserves	$ 1,591,632	$ 1,634,490	$ 1,807,730	$ 1,944,989	$ 1,601,611	$ 1,708,817	$ 1,799,472	$ 1,376,801
Ending Fund Balance After Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Table 8-29: Transit Pass General Improvement District Fund, 2017 Fund Financial

TRANSIT PASS GENERAL IMPROVEMENT DISTRICT

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 25,631	$ 15,886	$ 15,886	$ 15,339	$ 14,565	$ 13,607	$ 12,335	$ 10,896
Sources of Funds								
Property Tax	$ 9,445	$ 10,150	$ 10,353	$ 10,405	$ 10,613	$ 10,666	$ 10,879	$ 10,934
Specific Ownership Tax	497	472	472	472	472	472	472	472
City of Boulder - ECO Pass Subsidy	4,598	4,660	4,777	4,944	5,092	5,245	5,402	5,564
Interest on Investments	212	251	159	194	146	136	123	109
Total Sources of Funds	$ 14,752	$ 15,533	$ 15,761	$ 16,015	$ 16,324	$ 16,520	$ 16,877	$ 17,080
Uses of Funds								
RTD ECO Pass Cost	$ 10,472	$ 15,533	$ 15,999	$ 16,479	$ 16,973	$ 17,483	$ 18,007	$ 18,547
Annual Administration Cost	-	-	309	309	309	309	309	309
Transfer Out	14,025	-	-	-	-	-	-	-
Total Uses of Funds	$ 24,497	$ 15,533	$ 16,308	$ 16,788	$ 17,282	$ 17,792	$ 18,316	$ 18,856
Ending Fund Balance	**$ 15,886**	**$ 15,886**	**$ 15,339**	**$ 14,565**	**$ 13,607**	**$ 12,335**	**$ 10,896**	**$ 9,120**

Table 8-30: Transportation Fund, 2017 Fund Financial

TRANSPORTATION

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 16,573,155	$ 15,810,242	$ 4,733,498	$ 4,028,623	$ 2,572,364	$ 2,310,878	$ 2,454,069	$ 2,990,997
Sources of Funds								
Sales Tax	$ 25,147,075	$ 26,055,699	$ 26,507,630	$ 27,188,876	$ 27,887,630	$ 28,605,852	$ 29,342,314	$ 30,097,870
Highway User's Tax	2,535,993	2,481,795	2,511,203	2,526,998	2,549,363	2,564,277	2,567,686	2,588,719
City-Auto Registrations	273,581	260,323	266,895	268,271	271,646	272,613	272,119	275,253
County Road & Bridge	243,295	240,109	241,414	241,629	244,682	246,444	246,798	248,413
St. Traffic Control & Hwy Maint. & Landscape	153,240	375,928	363,327	370,593	378,005	385,565	393,277	401,142
Reimbursements	100,779	350,000	350,000	350,000	350,000	350,000	350,000	350,000
External Funding	1,543,741	996,000	3,366,000	10,343,000				
Federal/State Grants	1,126,066	-	-	-	-	-	-	-
Interest on Investments	144,082	51,686	51,739	46,822	26,631	34,075	46,255	63,778
Assessment Revenues	49,991	58,172	42,422	35,910	39,473	47,556	44,874	42,167
Lease Revenue - BTV	160,000	102,684	160,000	160,000	160,000	160,000	160,000	160,000
Other Miscellaneous	412,431	99,314	160,155	160,155	160,155	160,155	160,155	160,155
Land Disposal	1,213,979	-	-	-	-	-	-	-
Transfers from Other Funds	149,744	-	40,749	40,749	40,749	40,749	40,749	40,749
Estimated Revenue from ATB's & Carryover	-	16,638,571	-	-	-	-	-	-
HOP Reimbursement (RTD)	1,210,685	1,334,911	1,334,911	1,374,958	1,416,207	1,458,693	1,502,454	1,547,528
Total Sources of Funds	$ 34,464,682	$ 49,045,193	$ 35,396,445	$ 43,107,961	$ 33,524,541	$ 34,325,980	$ 35,126,681	$ 35,975,775
Uses of Funds								
Operating-								
Transportation Planning & Operations	$ 10,797,868	$ 11,445,744	$ 11,381,046	$ 11,642,810	$ 11,910,595	12,184,538	12,464,783	12,751,473
Project Management	5,503,543	5,941,199	1,387,499	1,419,411	1,452,058	1,332,005	1,209,191	1,083,553
Transportation Maintenance	5,594,151	5,593,914	5,366,222	5,489,645	5,615,907	5,745,073	5,877,209	6,012,385
Transportation Administration	564,032	949,342	1,500,281	1,534,787	1,570,088	1,606,200	1,643,142	1,680,934
Other Programs	223,465	185,701	170,873	174,803	178,824	182,936	187,144	191,448
Pay Period 27 Expense				284,020				
Subtotal Operating Uses of Funds	$ 22,683,059	$ 24,115,900	$ 19,805,921	$ 20,545,477	$ 20,727,471	$ 21,050,753	$ 21,381,470	$ 21,719,794
Transfers-								
Cost Allocation	$ 1,658,588	$ 1,722,527	$ 1,486,447	$ 1,544,418	$ 1,604,651	$ 1,667,232	$ 1,732,254	$ 1,799,812
Forest Glen GID	4,598	4,660	4,777	5,024	5,175	5,330	5,490	5,655
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
General Fund - FAM	-	-	160,000	-	-	-	-	-
Boulder Junction CIP	-	-	-	-	-	-	-	-
Planning & Development Services Fund	234,003	241,023	337,540	347,666	358,096	368,839	379,904	391,301
Capital Improvements Program	10,606,348	7,699,500	14,265,635	22,080,635	11,049,635	11,049,635	11,049,635	11,049,635
Appropriations from ATBs & Carryover	-	26,297,326	-	-				
Total Uses of Funds	$ 35,227,595	$ 60,121,936	$ 36,101,320	$ 44,564,221	$ 33,786,027	$ 34,182,789	$ 34,589,753	$ 35,007,197
Ending Fund Balance Before Reserves	$ 15,810,242	$ 4,733,498	$ 4,028,623	$ 2,572,364	$ 2,310,878	$ 2,454,069	$ 2,990,997	$ 3,959,575

Table 8-30: Transportation Fund, 2017 Fund Financial (Cont'd)

TRANSPORTATION

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Reserves								
Sick & Vacation Liability Reserve	$ 350,943	$ 361,471	$ 372,315	$ 383,485	$ 394,989	$ 406,839	$ 419,044	$ 431,616
Operating Reserve	1,231,062	1,306,256	1,091,784	1,124,179	1,136,820	1,156,658	1,177,006	1,197,878
Pay Period 27 Reserve	253,020	268,020	276,020	0	0	0	0	0
Flood Reserve	51,242	58,242	65,242	-	-	-	-	-
Total Reserves	$ 1,886,267	$ 1,993,989	$ 1,805,362	$ 1,507,664	$ 1,531,809	$ 1,563,497	$ 1,596,050	$ 1,629,494
Ending Fund Balance After Reserves	**$ 13,923,975**	**$ 2,739,510**	**$ 2,223,262**	**$ 1,064,700**	**$ 779,069**	**$ 890,572**	**$ 1,394,947**	**$ 2,330,081**

Table 8-31: Transportation Development Fund, 2017 Fund Financial

TRANSPORTATION DEVELOPMENT

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 3,105,673	$ 4,788,698	$ 2,543,721	$ 1,859,617	$ 380,129	$ 355,232	$ 328,719	$ 301,412
Sources of Funds								
Transportation Excise Tax	$ 2,134,590	$ 976,895	$ 735,800	$ 735,800	$ 550,000	$ 550,000	$ 550,000	$ 550,000
Interest Income	24,790	8,897	25,205	22,982	2,890	2,709	2,515	2,296
Reimbursements	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total Sources of Funds	$ 2,259,380	$ 1,085,792	$ 861,005	$ 858,782	$ 652,890	$ 652,709	$ 652,515	$ 652,296
Uses of Funds								
Operating Expenditures	$ 38,052	$ 190,443	$ 179,461	$ 146,302	$ 136,613	$ 137,712	$ 140,008	$ 141,209
Cost Allocation	3,166	3,666	3,948	4,066	4,066	4,188	2,047	2,108
Excise Tax Administration	6,315	6,505	6,700	6,901	7,108	7,321	7,767	8,000
Capital Improvement Program	528,822	1,000,000	1,355,000	2,181,000	530,000	530,000	530,000	530,000
Appropriations from ATBs & Carryover	-	2,130,155	-	-	-	-	-	-
Total Uses of Funds	$ 576,355	$ 3,330,769	$ 1,545,109	$ 2,338,269	$ 677,788	$ 679,221	$ 679,822	$ 681,317
Ending Fund Balance Before Reserves	$ 4,788,698	$ 2,543,721	$ 1,859,617	$ 380,129	$ 355,232	$ 328,719	$ 301,412	$ 272,391
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	8,555	9,655	10,755	-	-	-	-	-
Total Reserves	$ 146,415	$ 147,515	$ 148,615	$ 137,860	$ 137,860	$ 137,860	$ 137,860	$ 137,860
Ending Fund Balance After Reserves	**$ 4,642,283**	**$ 2,396,206**	**$ 1,711,002**	**$ 242,269**	**$ 217,372**	**$ 190,859**	**$ 163,552**	**$ 134,531**

Table 8-32: University Hill Commercial District Fund, 2017 Fund Financial

UNIVERSITY HILL COMMERCIAL DISTRICT

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 809,064	$ 830,549	$ 770,148	$ 717,202	$ 630,899	$ 543,355	$ 435,968	$ 310,107
Sources of Funds								
Property Tax	$ 29,889	$ 33,138	$ 34,132	$ 35,156	$ 36,211	$ 37,297	$ 38,416	$ 39,568
Ownership Tax	1,721	1,500	1,600	1,600	1,600	1,600	1,600	1,600
14th Street Lot-Meters	74,010	55,000	55,000	55,000	55,000	55,000	55,000	55,000
14 Street - Permits	3,535	3,700	4,200	4,200	4,368	4,368	4,543	4,543
Pleasant Lot--Meters	26,380	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Pleasant Lot--Permits	42,225	44,400	50,400	50,400	52,416	52,416	54,513	54,513
Parking Products - Meterhoods/Tokens	10,988	8,000	7,510	7,510	7,510	7,510	7,510	7,510
Interest and Miscellaneous	5,238	5,790	7,701	8,965	7,886	6,792	5,450	3,876
Transfer in - On-Street Meters	425,000	425,000	425,000	425,000	425,000	425,000	425,000	450,000
Total Sources of Funds	$ 618,985	$ 591,528	$ 600,543	$ 602,831	$ 604,991	$ 604,983	$ 607,031	$ 631,609
Uses of Funds								
Operating -								
Parking Operations Personnel	$ 154,551	$ 169,793	$ 182,538	$ 189,840	$ 197,434	$ 205,331	$ 213,544	$ 222,086
Parking Operations NonPersonnel	175,965	146,913	171,287	174,713	178,207	181,771	185,407	189,115
Capital Major Maintenance/Improvements	8,617	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	114,251	153,169	151,714	157,783	164,094	170,658	177,484	184,583
DUHMD/Admin Non Personnel	33,398	37,406	36,748	37,483	38,233	38,997	39,777	40,573
Marketing/Economic Vitality	9,069	10,000	10,000	10,000	10,000	10,000	10,000	-
Special Studies and Consultants	39,710	39,000	34,027	34,027	34,027	34,027	34,027	-
TDM Program	-	675	675	675	675	675	675	675
PP 27 - add as expense line in 2018	-	-	-	17,164	1,446	1,504	1,564	1,627
Sick/Vacation Accrual	-	2,323	2,323	2,416	2,513	2,613	2,718	2,826
Transfers -								
Cost Allocation	52,938	62,005	47,500	48,450	49,419	50,407	51,415	52,443
Carryovers & Encumbrances	-	13,968	-	-	-	-	-	-
Total Uses of Funds	$ 597,500	$ 654,252	$ 655,812	$ 691,550	$ 695,047	$ 714,983	$ 735,610	$ 712,928
Sick/Vacation Accrual Adjustment	$ -	$ (2,323)	$ (2,323)	$ (2,416)	$ (2,513)	$ (2,613)	$ (2,718)	$ (2,826)
Ending Fund Balance Before Reserves	$ 830,549	$ 770,148	$ 717,202	$ 630,899	$ 543,355	$ 435,968	$ 310,107	$ 231,615
Reserves								
Operating Reserve	$ 163,471	$ 160,071	$ 163,953	$ 172,888	$ 173,762	$ 178,746	$ 183,903	$ 178,232
Pay Period 27 - Reserve	8,164	11,164	14,164	-	-	-	-	-
Sick/Vacation/Bonus Reserve	33,649	35,972	38,295	40,711	43,223	45,837	48,554	51,380
Total Reserves	$ 205,284	$ 207,207	$ 216,412	$ 213,598	$ 216,985	$ 224,582	$ 232,457	$ 229,612
Ending Fund Balance After Reserves	**$ 625,265**	**$ 562,941**	**$ 500,790**	**$ 417,300**	**$ 326,370**	**$ 211,386**	**$ 77,650**	**$ 2,003**

Table 8-33: Wastewater Utility Fund, 2017 Fund Financial

WASTEWATER UTILITY

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 13,503,763	$ 27,766,746	$ 8,170,139	$ 6,221,365	$ 6,726,495	$ 4,938,180	$ 5,376,046	$ 5,063,225
Sources of Funds								
Operating-								
Sewer Charges to General Customers	$ 17,527,761	$ 18,400,711	$ 19,320,746	$ 20,327,357	$ 21,590,092	$ 22,931,269	$ 24,355,759	$ 25,624,694
Projected Rate Increase		920,036	966,037	1,219,641	1,295,406	1,375,876	1,217,788	1,281,235
Surcharge/ Pretreatment Fees	142,353	142,353	142,353	142,353	142,353	142,353	142,353	142,353
Non-Operating-								
Plant Investment Fees	2,097,795	750,000	750,000	750,000	750,000	750,000	750,000	750,000
Connection Charges	10,196	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Special Assessments	23,051	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Federal & State Grants	1,037,585	1,182,850	-	-	-	-	-	-
Interest on Investments	110,154	277,667	204,253	186,641	201,795	148,145	161,281	151,897
Rent and other miscellaneous revenue	657	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Sale of Real Estate	303,495	-	-	-	-	-	-	-
Bond Proceeds	10,257,039	-	-	13,681,920	-	28,375,000	-	-
Total Sources of Funds	$ 31,510,086	$ 21,709,618	$ 21,419,390	$ 36,343,912	$ 24,015,646	$ 53,758,643	$ 26,663,182	$ 27,986,179
Uses of Funds								
Operating-								
Administration	$ 634,766	$ 632,454	$ 783,734	$ 829,935	$ 832,144	$ 857,108	$ 882,822	$ 909,306
Planning and Project Management	209,775	404,733	401,091	424,100	436,823	449,928	463,426	477,329
Wastewater Quality & Environmental Svcs	1,153,057	1,393,904	1,478,360	1,562,679	1,598,583	1,646,540	1,695,937	1,746,815
System Maintenance	1,868,158	1,681,345	1,672,825	1,768,236	1,776,057	1,829,339	1,884,219	1,940,745
Wastewater Treatment	4,566,122	5,113,656	5,095,324	5,385,939	5,409,762	5,572,055	5,739,216	5,911,393
Sick/Vacation Accrual	-	75,000	75,000	77,250	79,568	81,955	84,413	86,946
Total Operating Uses of Funds	$ 8,431,878	$ 9,301,092	$ 9,506,334	$ 10,048,139	$ 10,132,937	$ 10,436,925	$ 10,750,033	$ 11,072,533
Debt-								
2012 Refunding of the WWTP 2005 Revenue Bond	$ 3,439,462	$ 3,199,450	$ 3,177,125	$ 3,153,292	$ 3,145,375	$ 3,132,458	$ 3,124,750	$ 3,124,750
WWTP UV, Digester, Headworks Imp 2010 Rev Bond	672,638	673,863	670,938	672,700	674,013	669,888	670,450	670,563
WWTP Nutrient Compliance Bond 2020	-	-	-	-	-	2,683,750	2,683,750	2,683,750
Sanitary Sewer Rehabilitation Bond 2015	192,373	678,631	675,065	677,048	678,831	675,423	676,906	677,819
Sanitary Sewer Interceptor Bond 2018	-	-	-	1,084,554	1,084,554	1,084,554	1,084,554	1,084,554
Total Debt Service	$ 4,304,473	$ 4,551,944	$ 4,523,128	$ 5,587,594	$ 5,582,773	$ 8,246,073	$ 8,240,410	$ 8,241,436
Transfers-								
Cost Allocation	$ 776,559	$ 899,018	$ 923,144	$ 969,301	$ 1,017,766	$ 1,068,654	$ 1,122,087	$ 1,178,191
Planning & Development Services	219,607	226,195	265,746	273,718	281,930	290,388	299,100	308,073
Transportation - Admin Support			16,300	16,789	17,293	17,811	18,346	18,896
FAM - Municipal Services Center Improvements	-	-	40,000	-	-	-	-	-
Total Transfers Out	$ 996,166	$ 1,125,213	$ 1,245,190	$ 1,259,808	$ 1,316,989	$ 1,376,853	$ 1,439,533	$ 1,505,160

Table 8-33: Wastewater Utility Fund, 2017 Fund Financial (Cont'd)

WASTEWATER UTILITY

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Capital Improvement Program	$ 3,514,586	$ 4,355,600	$ 8,168,512	$ 5,338,571	$ 8,850,831	$ 4,967,880	$ 6,630,441	$ 5,483,327
Projected Bond-WWTP Improvements	-	-	-	-	-	$28,250,000	-	-
Projected Bond-Sanitary Sewer Rehab	-	-	-	$13,556,920	-	-	-	-
Bond Issuance Costs	-	-	-	125,000	-	125,000	-	-
Carryover, Encumbrances and Adjustments to Base	-	22,047,376	-	-	-	-	-	-
Total Uses of Funds	$ 17,247,103	$ 41,381,225	$ 23,443,164	$ 35,916,032	$ 25,883,529	$ 53,402,731	$ 27,060,415	$ 26,302,456
Sick/Vacation Accrual Adjustment	$ -	$ 75,000	$ 75,000	$ 77,250	$ 79,568	$ 81,955	$ 84,413	$ 86,946
Ending Fund Balance Before Reserves	$ 27,766,746	$ 8,170,139	$ 6,221,365	$ 6,726,495	$ 4,938,180	$ 5,376,046	$ 5,063,225	$ 6,833,894
Reserves								
Bond Reserves	$ 670,139	$ 670,139	$ 670,139	$ 670,139	$ 670,139	$ 670,139	$ 670,139	$ 670,139
FEMA Deobligation Reserve	36,445	36,445	36,445	36,445	36,445	36,445	36,445	36,445
Sick/Vacation/Bonus Reserve	620,120	638,724	657,886	677,622	697,951	718,890	740,456	762,670
Pay Period 27 Reserve	204,141	219,141	234,141	249,141	-	-	-	-
Operating Reserve	2,357,011	2,606,576	2,687,881	2,826,987	2,862,481	2,953,445	3,047,391	3,144,423
Capital Reserve	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Total Reserves	$ 4,351,411	$ 4,634,580	$ 4,750,047	$ 4,923,889	$ 4,730,571	$ 4,842,473	$ 4,957,987	$ 5,077,232
Ending Fund Balance After Reserves	**$ 23,415,335**	**$ 3,535,558**	**$ 1,471,318**	**$ 1,802,606**	**$ 207,608**	**$ 533,573**	**$ 105,239**	**$ 1,756,661**

Table 8-34: Water Utility Fund, 2017 Fund Financial

WATER UTILITY

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning of Year Fund Balance	$ 37,434,364	$ 38,113,847	$ 29,029,888	$ 26,988,876	$ 30,702,014	$ 29,390,771	$ 29,302,326	$ 29,063,939
Sources of Funds								
Operating-								
Sale of Water to General Cust	$ 22,384,650	$ 23,528,592	$ 25,461,486	$ 27,553,185	$ 29,816,739	$ 31,967,502	$ 34,273,422	$ 36,745,691
Projected Rate Increase		1,882,287	2,036,919	2,204,255	2,087,172	2,237,725	2,399,140	1,837,285
Bulk/Irrigation Water Sales	155,674	143,050	143,050	143,050	143,050	143,050	143,050	143,050
Hydroelectric Revenue	2,009,491	1,760,609	1,711,739	1,847,009	1,847,009	1,847,009	1,847,009	1,847,009
Miscellaneous Operating Revenues	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Non-Operating--								
Plant Investment Fees	6,273,744	2,500,000	2,500,000	2,200,000	2,200,000	2,000,000	2,000,000	2,000,000
Connection Charges	213,763	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Special Assessments	(27,039)	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Federal, State, County Grants	395,910	919,121	-	-	-	-	-	-
Interest on Investments	274,483	252,605	297,094	337,361	383,775	440,862	439,535	435,959
Rent, assessments and other misc revenues	88,253	20,500	20,500	20,500	20,500	20,500	20,500	20,500
Sale of Real Estate	606,989	-	-	-	-	-	-	-
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	-	35,350,000	-	35,676,562	-	8,455,509	-	-
Total Sources of Funds	$ 32,468,703	$ 66,609,549	$ 32,423,572	$ 70,234,707	$ 36,751,030	$ 47,364,942	$ 41,375,440	$ 43,282,278
Uses of Funds								
Operating-								
Administration	$ 991,100	$ 1,003,052	$ 1,266,102	$ 1,335,087	$ 1,343,208	$ 1,383,504	$ 1,425,009	$ 1,467,759
Planning and Project Management	452,937	611,220	627,430	661,010	665,640	685,610	706,178	727,363
Water Resources and Hydroelectric Operations	2,649,972	2,754,443	2,897,848	3,099,848	3,182,827	3,342,312	3,513,581	3,618,989
Water Treatment	4,827,057	4,766,150	4,775,882	5,029,221	5,066,733	5,218,735	5,375,297	5,536,556
Water Quality and Environmental Svcs	1,326,270	1,415,513	1,330,384	1,400,955	1,411,404	1,453,747	1,497,359	1,542,280
System Maintenance	3,106,612	3,227,533	3,192,093	3,361,419	3,386,491	3,488,086	3,592,729	3,700,511
Windy Gap Payment	2,275,501	2,618,958	2,314,181	251,200	258,736	266,498	274,493	282,728
Sick and Vacation Accrual	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total Operating Uses of Funds	$ 15,629,449	$ 16,496,869	$ 16,503,920	$ 15,238,740	$ 15,415,040	$ 15,938,491	$ 16,484,646	$ 16,976,185
Debt-								
BRWTP 1996 Revenue Bond; Refunding in 2006	$ 857,708	$ 858,531	$ -	$ -	$ -	$ -	$ -	$ -
Refunding of the 1999 and 2000 Revenue Bonds	2,522,054	2,517,388	2,524,233	2,524,650	1,375,102	-	-	-
Lakewood 2001 Rev Bond; Refunded in 2012	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	-	1,090,143	2,259,081	2,260,181	2,255,681	2,260,681	2,259,981	2,258,681
Projected Bond-NCWCD Conveyance Line	-	-	-	3,179,391	3,179,391	3,179,391	3,179,391	3,179,391
Projected Bond - Barker Dam	-	-	-	-	-	793,773	793,773	793,773
Total Debt Service	$ 5,445,495	$ 6,532,012	$ 6,848,647	$ 10,036,305	$ 8,890,991	$ 8,315,212	$ 8,322,028	$ 6,231,845

Table 8-34: Water Utility Fund, 2017 Fund Financial (Cont'd)

WATER UTILITY

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Transfers -								
Cost Allocation	$ 1,080,393	$ 1,248,290	$ 1,517,513	$ 1,669,264	$ 1,836,191	$ 2,019,810	$ 2,221,791	$ 2,443,970
Planning & Development Services	218,941	225,509	267,989	276,029	284,310	292,839	301,624	310,673
Transportation - Admin Support			16,300	16,789	17,293	17,811	18,346	18,896
FAM - Municipal Services Center Improvements	-	-	80,000	-	-	-	-	-
Total Transfers Out	$ 1,299,334	$ 1,473,799	$ 1,881,802	$ 1,962,082	$ 2,137,793	$ 2,330,460	$ 2,541,761	$ 2,773,539
Capital	$ 9,414,942	$ 10,313,251	$ 9,330,215	$ 3,707,880	$ 11,718,449	$ 12,513,715	$ 14,365,392	$ 15,628,528
Projected Bond - Betasso WTP IMP	-	35,000,000	-	-	-	-	-	-
Projected Bond - NCWCD Conveyance & Distribution	-	-	-	35,326,562	-	-	-	-
Projected Bond - Barker Dam/Boulder Reservoir WTP	-	-	-	-	-	8,355,509	-	-
Projected Bond - Issuance Costs	-	350,000	-	350,000	-	100,000	-	-
Encumbrances, Carryover and Adjustments to Base	-	5,627,577	-	-	-	-	-	-
Total Uses of Funds	$ 31,789,220	$ 75,793,508	$ 34,564,584	$ 66,621,569	$ 38,162,272	$ 47,553,387	$ 41,713,827	$ 41,610,098
Sick/Vacation Accrual Adjustment	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
Ending Fund Balance Before Reserves	$ 38,113,847	$ 29,029,888	$ 26,988,876	$ 30,702,014	$ 29,390,771	$ 29,302,326	$ 29,063,939	$ 30,836,119
Reserves								
Bond Reserve	$ 3,034,796	$ 3,034,796	$ 2,181,429	$ 2,181,429	$ 2,181,429	$ 1,600,100	$ 1,600,100	$ 1,600,100
Lakewood Pipeline Remediation Reserve	15,218,434	15,837,309	16,582,687	17,468,028	18,055,455	18,978,041	19,923,957	20,427,803
FEMA Deobligation Reserve	87,951	87,951	87,951	87,951	87,951	87,951	87,951	87,951
Sick/Vacation/Bonus Reserve	530,852	546,778	563,181	580,076	597,479	615,403	633,865	652,881
Pay Period 27 Reserve	235,109	265,109	295,109	-	-	-	-	-
Operating Reserve	4,232,196	4,492,667	4,596,431	4,300,206	4,388,208	4,567,238	4,756,602	4,937,431
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	$ 25,339,337	$ 26,264,609	$ 26,306,787	$ 26,617,690	$ 27,310,522	$ 27,848,733	$ 29,002,475	$ 29,706,167
Ending Fund Balance After Reserves	**$ 12,774,510**	**$ 2,765,279**	**$ 682,089**	**$ 4,084,323**	**$ 2,080,249**	**$ 1,453,593**	**$ 61,464**	**$ 1,129,953**

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 8-35: Workers Compensation Insurance Fund, 2017 Fund Financial

WORKERS COMPENSATION INSURANCE

	2015 Actual	2016 Revised	2017 Recommended	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	$ 2,975,909	$ 2,737,537	$ 2,352,041	$ 2,366,703	$ 2,429,047	$ 2,544,341	$ 2,698,601	$ 2,874,580
Sources of Funds								
Charges to Departments	$ 1,605,886	$ 1,662,726	$ 1,721,316	$ 1,841,808	$ 1,970,735	$ 2,088,979	$ 2,193,428	$ 2,303,099
Interest Earnings	24,400	21,736	21,953	22,173	22,395	22,619	22,845	23,073
Other Revenues	134,197	19,391	19,585	19,781	19,979	20,178	20,380	20,584
Total Sources of Funds	$ 1,764,482	$ 1,703,853	$ 1,762,854	$ 1,883,762	$ 2,013,108	$ 2,131,776	$ 2,236,652	$ 2,346,756
Uses of Funds								
Insurance Premiums & Related Expenses	$ 112,435	$ 167,828	$ 174,541	$ 181,522	$ 188,783	$ 196,335	$ 204,188	$ 212,356
Consultant Services	107,333	116,546	122,373	128,492	134,916	141,662	148,745	156,183
Annual Claim Payments	1,399,909	1,094,429	1,143,679	1,195,144	1,248,926	1,305,127	1,363,858	1,425,232
Employee Wellness Program	289,744	-	-	-	-	-	-	-
Program Administration - Personnel	36,489	225,332	212,541	231,682	226,387	233,178	240,174	247,379
Program Administration - Non-Personnel	31,859	50,097	50,598	51,104	51,615	52,131	52,652	53,179
Cost Allocation	25,086	28,500	44,460	46,238	48,088	50,011	52,012	54,092
Budget Supplementals	-	406,617	-	-	-	-	-	-
Total Uses of Funds	$ 2,002,854	$ 2,089,349	$ 1,748,192	$ 1,821,418	$ 1,897,813	$ 1,977,516	$ 2,060,673	$ 2,147,435
Ending Fund Balance Before Reserves	$ 2,737,537	$ 2,352,041	$ 2,366,703	$ 2,429,047	$ 2,544,341	$ 2,698,601	$ 2,874,580	$ 3,073,902
Reserves								
Year-end Estimated Liabilities	$ 1,607,466	$ 1,704,574	$ 1,820,629	$ 1,963,294	$ 2,115,118	$ 2,157,420	$ 2,200,569	$ 2,244,580
City Reserve Policy (@ 80% risk margin)	300,596	318,755	340,458	367,136	395,527	403,438	411,506	419,736
Pay Period 27 Reserve	9,765	10,765	11,765	-	-	-	-	-
Total Reserves	$ 1,917,827	$ 2,034,094	$ 2,172,852	$ 2,330,430	$ 2,510,645	$ 2,560,858	$ 2,612,075	$ 2,664,317
Ending Fund Balance After Reserves	**$ 819,710**	**$ 317,947**	**$ 193,852**	**$ 98,617**	**$ 33,696**	**$ 137,743**	**$ 262,505**	**$ 409,585**

City of Boulder

Fees, Rates and Charges

2017 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 recommended for 2017. The information shows what the city charges in 2016 and the percent change in the recommended fee effective January 1, 2017. 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 2017, five departments/divisions are recommending updated schedules of selected city fees, rates, and charges:

- Community Vitality
- Finance – Tax and License
- Parks and Recreation – Recreation Activity Fund (City Manager Rule only)
- Public Works – Development and Support Services
- Public Works – Utilities

Fees have been analyzed for the 2017 budget in specific areas as part of annual program evaluations. Examples include fee reviews undertaken in Community Vitality and in Public Works – Development and Support Services. For many fees referenced in this section, the recommended 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.

Community Vitality

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

In addition to the mall fees in section 4-20, Community Vitality sets fees for long term parking permits in the Downtown garages and for Downtown and University Hill lots. Staff annually assesses CAGID and UHGID long term parking rates with the private sector rates and makes adjustments in alignment with demand and the market. These rate changes also help CAGID and UHGID keep pace with rising expenses.

The fees updated in 2017 are shown in Table 9-01.

Table 9-01: Community Vitality Fee Impacts

FEE PAID BY TYPICAL BUSINESS/INDIVIDUAL	Approved 2016 Level	Recommended 2017 Level	Units	Percent Change	B.R.C. Section
Neighborhood Parking Permit Fee					
Non zone resident pass	$ 90.00	$ 100.00	per permit/per quarter	11.1%	4-20-49
Mall Permits/Fees					
Building Extension Permits	$ 16.25	$ 16.60	annual	2.2%	4-20-11
Mobile Vending Carts	2,172.00	2,225.00	annual fee	2.4%	4-20-11
Mall Kiosk Advertising[1]	975.00	975.00	annual fee	0.0%	4-20-11
Ambulatory Vendor Permit (May-Sept.)	108.00	111.00	monthly fee	2.8%	4-20-11
Ambulatory Vendor Permit (Oct.-Apr.)	54.00	55.50	monthly fee	2.8%	4-20-11
Electricity Event Fee	19.00	19.50	per day	2.6%	4-20-11
Entertaining Vending Permit	15.00	15.50	per month	3.3%	4-20-11
Personal Services Vending Permit (May-Sept.)	108.00	111.00	per month	2.8%	4-20-11
Personal Services Vending Permit (Oct.-Apr.)	54.00	55.50	per month	2.8%	4-20-11
Garage/Lot Parking Permits					
Downtown garage long term permit	$ 360.00	$ 410.00	per permit/per quarter	14%	N/A
Downtown lot long term permit	210.00	240.00	per permit/per quarter	14%	N/A
Univeristy Hill lot long term permit	185.00	210.00	per permit/per quarter	14%	N/A

Finance—Tax and License Division

Auctioneer License Fees

The city recommends increasing this license fee by the amount of the Consumer Price Index (CPI) and round up to the next even dollar amount of $83. 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 recommends increasing this license fee by the amount of CPI and round up to the next even dollar amount of $435. The city does not complete background checks as part of this license review process.

Itinerant Merchant License Fees

The city recommends increasing this license fee by the amount of CPI and round up to the next even dollar amount of $57. The city recommends charging, 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 recommends increasing the secondhand dealer license fee to $116 and the pawnbroker license fee to $2,181 which is the increase in the CPI, rounded to the nearest dollar. The city recommends charging, 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 recommends increasing this license fee by the CPI and round up to the next even dollar amount of $242. 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 has slowed from 2013. Sales and Use Tax license applications have also increased but at a slower pace.

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 9-02 displays the recommended fees updated for 2017. 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 9-02: Finance Fee Impacts

FEE PAID BY TYPICAL APPLICANTS

		Approved 2016 Level	Recommended 2017 Level	Units	Percent Change	B.R.C. Section
Auctioneer License Fee						
Annual fee with license issued each event	$	81	83	per year	2.5%	4-20-3
Total including background checks[1]		95	97	per year	2.1%	4-20-3
Circus, Carnival, & Menagerie License Fee						
Cost per event day	$	425	435	per day	2.4%	4-20-5
Itinerant Merchant License Fee						
Annual license fee	$	56	57	per year	1.8%	
Total including background checks[2]		98	99	per year	1.0%	4-20-10
Second Hand Dealer & Pawnbroker License Fee						
2nd Hand Calendar/Renewal	$	113	116	per year	2.7%	4-20-17
Total including background checks[1]		127	130	per year	2.4%	4-20-17
Pawn Calendar/Renewal		2,127	2,181	per year	2.5%	4-20-17
Total including background checks[1]		2,142	2,195	per year	2.5%	4-20-17
Mobile Food Vehicle License fees						
MFV License fee	$	236	242	per year	2.5%	4-20-66
MFV Renewal fee		236	242	per year	2.5%	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, aquatics 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).

The department continues master plan directed work to ensure subsidy is intentionally used and services recover appropriate levels of costs. The Service Delivery model, developed in 2014 with the Parks and Recreation Advisory Board's (PRAB's) input, provides a framework to ensure programming aligns with financial sustainability goals and service delivery. This model includes criteria to ensure subsidy is allocated to programs providing community benefit and services are managed according to best practices in life-cycle management.

Additionally, fee setting for 2017 include considerations related to the impacts of Affordable Care Act and Living Wage implementation. Diligent work done in the past two years allowed the department to cover the short term impacts of these policy directives while more work has to be done in the coming years to ensure subsidy use is not directed towards policy decisions but rather towards increasing access for our users. As personnel expenses increase, fees also must adjust to ensure fund sustainability.

For 2017, recommended program fee increases vary, depending upon the type of program and level of community benefit, with an average increase to affected areas of approximately 10%. The department will continue to analyze the services it provides to ensure alignment with sustainability goals, community benefit, and best practices in program management.

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

Excise Taxes and Impact Fees

The city currently collects development related excise taxes and capital facilities 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.

In May 2015 the City Council expanded the affordable housing linkage fee beyond the density bonus in the Downtown-5 (DT-5) zoning district to all non-residential projects citywide. The fee was phased in from September 2015 to June 2016, increasing 25% every three months. The full adopted fee has been in place since June 6, 2016.

In 2015, the city began conducting a series of studies to update the DET and Impact Fees. These studies will expand beyond capital facility infrastructure by addressing growth related improvements for multi-modal transportation and housing. It is expected that the results of these studies will be presented to Council in late 2016 and inform adoption of a new DET and Impact Fee schedule in the first quarter of 2017.

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 recommends adjusting each impact fee and development excise tax in 2017 by an inflation factor (Engineering News Record cost index for all impact fees and the Consumer Price Index for the excise taxes). Table 9-03 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.

SmartRegs and Rental Housing Licensing Fees

The SmartRegs Program implemented in 2010, established baseline energy efficiency requirements for dwellings offered to the public for rent. All rental properties in Boulder are required to obtain and pass a SmartRegs inspection to demonstrate compliance with the minimum energy efficiency requirements by December 31, 2018. There are approximately 4,650 properties with rental housing licenses that have not completed the SmartRegs process as of July 2016.

City costs to administer the SmartRegs program include contracted services and associated FTE. Since its inception the program has been funded 100% through the CAP tax. After a review of the Rental Housing Licensing and SmartRegs programs it is recommended that the costs for administering the SmartRegs program be partially recovered through a new fee charged to those properties who are utilizing the SmartRegs services. Since the tenants and landlords benefit from the SmartRegs program similar to the Rental Housing Licensing program, they should pay a portion of the costs consistent with the cost recovery model for the Rental Licensing Fee. This would mean 60% of the program costs would be covered by this new fee while the remaining 40% would be covered using the CAP tax.

The new SmartRegs Services fee is proposed to be $50 and would apply to any new or renewal Rental Housing License that has not passed a SmartRegs inspection by December 31, 2016. The fee would be due at the time of license issuance. Public outreach regarding this new fee will be conducted in September.

Table 9-03: Planning and Development Services Fee Impacts

FEE PAID BY TYPICAL PROJECT

	Approved 2016 Level	Recommended 2017 Level	Units	Percent Change	B.R.C. Section
Single Family Residential (3,000 sq. ft)					
Capital Facility Impact Fees	$ 6,087	$ 6,209	per application	2.0%	4-20-62
Transportation Excise Taxes	2,276	2,324	per application	2.1%	3-8-3
Park Land Excise Taxes	1,170	1,195	per application	2.1%	3-8-3
Multifamily Residential (10 units)					
Capital Facility Impact Fees	$ 47,050	$ 47,990	per application	2.0%	4-20-62
Transportation Excise Taxes	16,866	17,220	per application	2.1%	3-8-3
Park Land Excise Taxes	8,135	8,306	per application	2.1%	3-8-3
Non-residential (7,500 sq. ft. retail)					
Capital Facility Impact Fees	$ 7,875	$ 8,025	per application	2.0%	4-20-62
Affordable Housing Linkage Fee[1]	26,100	53,250	per application	104.0%	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
SmartRegs Services Fee (new or renewal)	$ -	$ 50	per license		4-20-18

Notes:
[1] The affordable housing linkage fee was phased in over nine months and the rate in effect on Jan 1, 2016 was 50% of the full rate.

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 9-04 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 9-04: Sample Utility Bill Impacts

UTILITY BILL FOR TYPICAL ACCOUNT

	Approved 2016 Level	Recommended 2017 Level	Units	Percent Change	B.R.C. Section
Water Utility Bill					
Residential Use	$ 475	$ 513	per year	8.0%	4-20-25
Commercial Use - Restaurant	1,355	1,464	per year	8.0%	4-20-25
Commercial Use - Hotel	12,831	13,858	per year	8.0%	4-20-25
Wastewater Utility Bill					
Residential Use	$ 381	$ 400	per year	5.0%	4-20-28
Commercial Use - Restaurant	2,522	2,648	per year	5.0%	4-20-28
Commercial Use - Hotel	19,637	20,619	per year	5.0%	4-20-28
Stormwater / Flood Management Utility Bill					
Residential Use	$ 168	$ 181	per year	8.0%	4-20-45
Commercial Use - Restaurant	351	379	per year	8.0%	4-20-45
Commercial Use - Hotel	7,736	8,354	per year	8.0%	4-20-45

The utilities also assess charges to new customers and customers increasing their impact on utility infrastructure which includes fees for physical connections or "taps" into city owned pipes.

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 9-05 displays the recommended changes to fees paid by typical users of these services in 2017.

Table 9-05: Utility Specific Charge Impacts

CHARGE FOR TYPICAL CUSTOMER	Approved 2016 Level	Recommended 2017 Level	Units	Percent Change	B.R.C. Section
Utility Specific Service Charges					
Meter Installation - 3/4 inch meter	$ 616	$ 666	per occurrence	8.1%	4-20-23
Meter Installation - 2 inch meter	3,264	3,282	per occurrence	0.6%	4-20-23
Water Tap Fee - 3/4 inch tap	117	270	per occurrence	130.8%	4-20-23
Water Tap Fee - 2 inch tap	591	706	per occurrence	19.5%	4-20-23
Wastewater Tap Fee - 4 inch tap	125	185	per occurrence	48.0%	4-20-27

Plant investment fees (PIFs) are one time charges related to development to "buy in" into infrastructure capacity that was funded by existing customers. Utilities PIFs are increasing by two percent, based on the five-year rolling average Engineering News Record (ENR) Cost Index for Denver. Table 9-06 shows the recommended 2017 change to each PIF after this inflation factor is applied to the city's 2016 PIF schedule.

Table 9-06: Plant Investment Fee Impacts

PLANT INVESTMENT FEES	Approved 2016 Level	Recommended 2017 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)	$ 2.84	$ 2.90	per sq. ft. irrigated area	2.1%	4-20-26
Single Family Residential Indoor	12,188	12,432	single unit dwelling	2.0%	4-20-26
Wastewater Plant Investment Fee (PIF)	4,754	4,849	single unit dwelling	2.0%	4-20-29
Stormwater / Flood Management Plant Investment Fee (PIF)	2.19	2.23	per sqft impervious area	1.8%	4-20-46

Summary of Recommended Changes

In summary, these departments/divisions are recommending to adjust fees in 2017: Community Vitality, Finance – Tax and License, Parks and Recreation, Public Works – Development and Support Services, and Public Works – Utilities.

In total, the recommended changes in fees, charges, and rates will create an additional $4.5 million in revenue in 2017, based on the best available information. Table 9-07 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 9-07: Citywide Revenue Impacts

DEPARTMENT / FEE	Approved 2016 Revenues	Recommended 2017 Level	Percent Change
Community Vitality			
Mobile Vending Carts	$ 28,236	$ 28,925	2.4%
Mall Kiosk Advertising[1]	4,875	4,875	0.0%
Ambulatory/Personal Service Permit	4,000	4,112	2.8%
Electricity Event Fee	500	513	2.6%
Entertaining Vending Permit	100	103	3.3%
Downtown garage long term parking permit	3,097,440	3,527,640	14%
Downtown lot long term parking permit	212,520	242,880	14%
University Hill long term parking permit	48,100	54,600	14%
Finance - Tax and License			
Auctioneer License Fees	188	193	2.5%
Circus, Carnival, & Menagerie License Fee	2,550	2,613	2.5%
Itinerant Merchant License Fee	1,460	1,496	2.5%
Second Hand Dealer & Pawnbroker License Fee	3,968	4,067	2.5%
Mobile Food Vehicle License/Renewal Fees	3,281	3,363	2.5%
Public Works - Development and Support Services			
Capital Facility Impact Fees[2]	1,302,745	1,783,670	36.9%
Affordable Housing Linkage Fee	858,239	650,000	-24.3%
Transportation Excise Taxes	976,895	735,800	-24.7%
Parkland Excise Taxes	233,345	226,352	-3.0%
SmartRegs Services Fee	-	230,000	N/A
Public Works - Utilities			
Water Utility Rates	$ 25,410,880	$ 27,390,404	7.8%
Wastewater Utility Rates	19,320,747	20,286,783	5.0%
Stormwater / Flood Management Utility Rates	9,997,216	10,796,993	8.0%
Water Utility Specific Service Charges	238,000	251,050	5.5%
Wastewater Utility Specific Service Charges	10,000	10,000	0.0%
All Departments	**$ 61,757,973**	**$ 66,239,121**	7.3%

Notes:

[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]2017 revenue estimate based on a 5-year average.

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