



**CITY OF BOULDER
CITY COUNCIL AGENDA ITEM**

MEETING DATE: June 7, 2016

AGENDA TITLE: Second reading and consideration of a motion to adopt Ordinance No. 8120 approving supplemental appropriations to the 2016 Budget.

PRESENTERS:

Jane S. Brautigam, City Manager
Bob Eichen, Chief Financial Officer
Cheryl Pattelli, Director Finance
Peggy Bunzli, Executive Budget Officer
Elena Lazarevska, Senior Financial Analyst
Milford John-Williams, Budget Analyst

EXECUTIVE SUMMARY

As described in the *Budget Philosophy and Process* section of the annual budget document, each year at least two supplemental ordinances (known as Adjustments to Base, where the “base” is the original annual budget) are presented to City Council for review and approval. 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 as were the approval of city Ordinance #8103 on [February 2, 2016](#), related to the new Short Term Rental program, approval of city Ordinance #8109 on [April 5, 2016](#), related to the Community, Culture and Safety projects, and approval of Central Area General Improvement District Resolution #275 on [May 3, 2016](#), related to the Trinity Commons Project .

In this memo and in common usage in city meetings, the April/May and November/December budget supplementals are referred to as the **First Adjustment to Base** and **Second Adjustment to Base**, respectively. Council receives the first ordinance, the **Carryover and Budget Supplemental**, in April/May and the second ordinance, **the Second and Final Budget Supplemental**, in November/December. The current year’s council-approved budget is the “base” in the term Adjustment to Base (ATB). The primary purpose of the “First ATB” or the carryover and budget supplemental included in this item, is to roll over prior year appropriations related to grants and capital projects.

Under TABOR appropriations cannot be made for more than one year, however many capital projects are multi-year in nature and timing for these projects, as well as timing of grant related work will not necessarily coincide with the fiscal year. The budgets for the projects have been previously approved and the nature of the projects has not substantively changed since the initial approval was made. This adjustment simply provides the legal authority to spend on these in the current year, as legal appropriation expires under state law at the end of the fiscal year.

Typically, the supplemental ordinances adjust only the current year budget and are considered “one-time” adjustments. As a result, they have no direct or immediate impact on the following year’s budget. In contrast, the city typically assigns budget requests with “ongoing” or multi-year impacts to the annual budget process (budget planning for the coming fiscal year) and not to either budget supplemental. This packet includes budget supplemental “one-time” line items that represent the following two categories of budget supplemental requests:

- Carryover of 2015 budgeted amounts, not fully expended, and
- New budgeted amounts for 2016.

This packet also includes a few ongoing budget supplemental requests for items that are critical to immediate service needs. The descriptions of these items included in the packet clearly call out that they are ongoing requests, and the ongoing impact has been analyzed and can be absorbed within current, ongoing revenues. Ordinance No. 8087 appropriating the 2016 budget included estimates of the carryover into 2016, to allow for spending for ongoing capital projects. This packet also includes negative appropriations that remove those estimates and replace them with the revised amounts of funds to be carried over, as noted above.

Ordinance # 8120 is provided as **Attachment A** to this packet. Additional information on different types of requests is provided under the *analysis* section of this memo. Narrative information on each supplemental request was included at first reading in the [May, 17, 2016 agenda](#), item 3I, Attachment B, starting on page 16.

STAFF RECOMMENDATION

Suggested Motion Language:

Staff requests council consideration of this matter and action in the form of the following motion:

Motion to adopt Ordinance No. 8120 approving supplemental appropriations to the 2016 Budget.

COMMUNITY SUSTAINABILITY ASSESSMENTS AND IMPACTS

This supplemental ordinance appropriates funding for a variety of citywide projects and services that positively affect economic, environmental or social sustainability in the community.

OTHER IMPACTS

- **Fiscal:** In the General Fund this ordinance will appropriate \$1,285,047 from additional revenue and \$15,157,944 from fund balance. The ordinance also includes encumbrance carryover of \$1,358,109 from fund balance as well as an increase in revenue only of \$156,618.

In **restricted funds**, this ordinance will appropriate \$1,478,399 from additional revenue and \$91,462,532 from fund balance. It also includes encumbrance carryover of \$52,851,476 from fund balance, as well as an increase in revenue only of \$16,638,571

- Staff time for this process is allocated in the Budget Division's regular annual work plan.

ANALYSIS

This section will provide details of how carryover and new budget requests, the two categories of requests contained in the attached supplemental ordinance, function in the city annual budget cycle.

Carryover Requests

Carryover requests are typically for projects or grant-funded programs where funding was appropriated in a previous year and then carried forward until the project or the grant-funded program is completed. Occasionally, departments request to carryover budget savings from the previous year in order to accumulate an adequate amount of funding for a large, one-time project, or to complete work in progress at the end of the year.

Revenue to fund the unspent projects, or for large, one-time projects, will have fallen to fund balance at the end of the year. Due to accounting requirements, expenditures and revenues for a grant must equal each other within the same fiscal year. Any prior year grant revenue received above expenditure amounts has been deferred to the current year and is considered "additional revenue" in the current year.

Encumbrance carryover is simply appropriation for a project or grant that has been encumbered through a purchase order.

The following requests provide typical examples of General Fund carryover requests:

- Economic Vitality - 2014 Flexible Rebate Program
- Family Resource Schools (FRS) Activity Fees
- Law Enforcement Assistance Fund (LEAF) Grant
- Facilities and Asset Management project-Reynolds Library Building Repair

The following requests provide typical examples of restricted fund carryover requests:

- Planning, Housing and Sustainability - Landlink Replacement Project
- Open Space & Mountain Parks - Bear Canyon Road Flood Damage Repair
- Public Works/Transportation – Baseline Underpass Broadway to 28th

- Parks and Recreation – Emerald Ash Borer Response Measures

New Budget Requests

Requests for new budget appropriation are typically based on a department’s Master Plan or have gone through a separate City Council review process. Funding may come from fund balance, for example if savings have been built up for large projects or revenues received in advance of the expenditure being needed. Or, appropriation may be requested for initiatives associated with new sources of revenues, such as grant or bond funding.

The following requests provide typical examples of supplemental appropriations from fund balance:

- One-time funds to set up a Recreational Marijuana Commission (General Fund)
- Waste Reduction Services from 2015 dedicated Trash Tax funds above projections (General Fund)
- Raptor Program Bequest -Principal & Interest (Open Space Fund)
- Wastewater Treatment Facility cogeneration maintenance (Wastewater Fund)

The following requests provide typical examples of supplemental appropriations from additional revenue:

- Victims Assistance and Law Enforcement (VALE) 2016 Grant (General Fund)
- Tree Debris to Opportunity Grant (.25Cent Sales Tax Fund)
- Affordable Housing Program HUD Grant Adjustment (Community Development Block Grant (CDBG) Fund)

Additional Information on Selected Adjustment to Base Requests

Boulder Community Health - Broadway Campus (BCH)

In late 2015, the City of Boulder purchased the Boulder Community Health – Broadway campus site. While use of the full site will undergo significant study, public process and planning, immediate use of some of the space for current city needs has been identified as a first step in the process. The city currently leases space to accommodate current staffing levels which have outgrown available city space. Immediate investments to allow for use of some of the space, for current city needs, are described below. These one-time costs will be covered by General Fund savings, funds previously set aside for additional leased space (not being leased, now that this city property is available), development excise tax fees previously collected, and Certificate of Participation (COP) proceeds remaining from the purchase of the property. Use of the space will avoid new lease costs related to current additional space needs, and will reduce ongoing lease costs, as staff are relocated from leased spaces to this city owned facility.

Brenton Building Renovation

The city has outgrown their existing facilities and is in need of additional office space for a number of departments. The BCH location is intended to accommodate the city’s needs with initial renovations to commence at the Brenton facility located at 1136 Alpine. This part of the project will be funded with Impact Fees collected in the Capital Development Fund for the intent to use revenues collected to provide additional facilities to accommodate new expansion. Additional costs related to renovation and moving staff to

the new location will be covered by COP proceeds and funds previously set aside for lease costs, no longer needed. This request is to complete reconstruction and renovation of two full floors, including some infrastructure systems, to accommodate city office functionality.

Fiber Installation

The current Capital Improvement Program (CIP) includes funding for fiber needed within the Brenton Building, however, it was also discovered that fiber needs to be run from the street to the building. Additional funding for this is included as an ATB in this packet.

Parking Garage

Funding is needed for health and safety maintenance and repair work at a parking garage located on the BCH site. The work needed includes maintenance and repair of parking deck, repair of stairs, and upgrades to lighting.

Facility Analysis

Beginning work related to the BCH site will include an analysis of city facilities and the development of options to support customer service delivery and efficiently allocate work functions. The scope of work includes the development of guiding principles and performance and design guidelines.

Site Leases

Additionally, an ATB is needed to appropriate revenue generated from current, agreed upon, BCH site rental leases to non-city entities, to cover related operating and maintenance expenses.

Dairy Arts Center Major Maintenance

The City's Facilities & Asset Management (FAM) group, in the Public Works/Support Services Division, works in coordination with the Dairy's board to continually identify and support improvements that upkeep the buildings condition for its public use. Funding needs have been identified to replace existing HVAC unit serving theaters, upgrade fire alarm systems, raise un-even floors, provide for an ADA ramp, and repair a sewer line in combination with the Community, Culture and Safety tax project, currently underway. Funding for this purpose is being requested from General Fund savings.

Library Facilities Renovation & Replacement

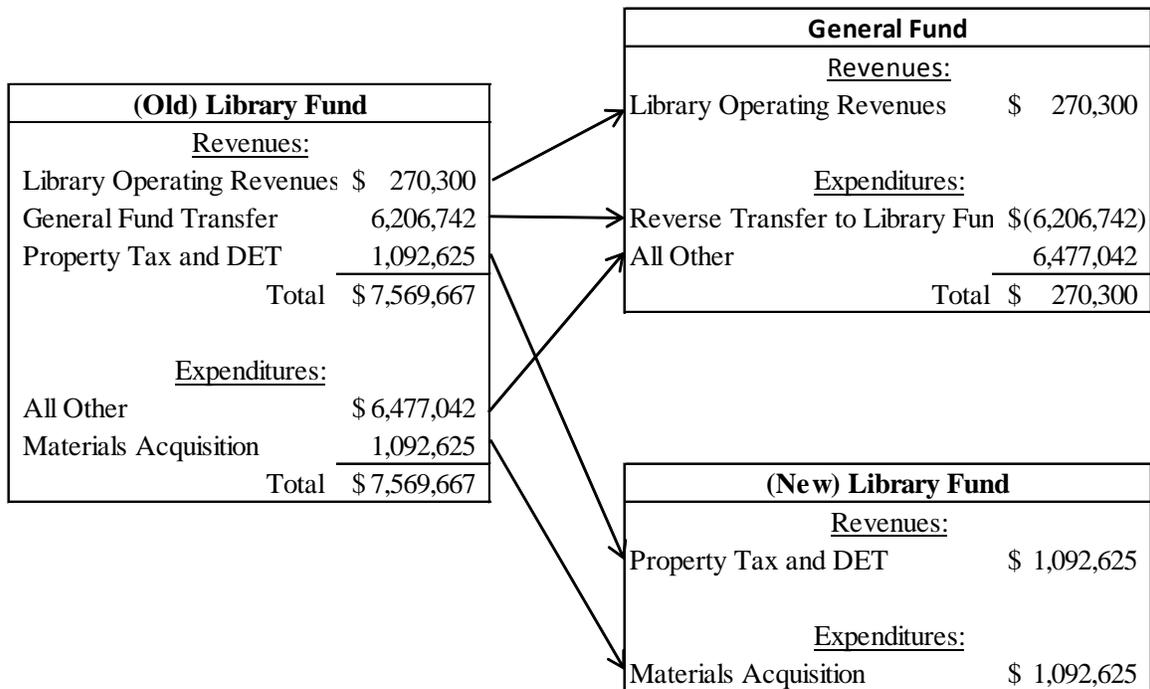
A number of projects related to Library facilities have costs exceeding initial budget estimates, due to construction cost escalation. Funds are being requested from the Facilities Renovation and Replacement Fund to cover the shortfall for Meadows Branch improvements, Reynolds AMH improvements, Main Library upper window replacement and Makerspace completion. Funds for these projects have been saved up over time in this fund for Library renovation and replacement projects.

Library Fund Restructure

A new fund structure is being created as a result of the changes to the City Charter (Article IX: Advisory Commissions, Section: 65, 69, 132-136). These changes were

approved by voters in November 2015. A new Library Fund will be established and this fund will become a depository of revenues from the 1/3 property tax mill levy dedicated to the library; any donations and contributions to the library; and the proceeds from the sale of any library assets. This adjustment to base represents the separation and movement of budgeted revenues and expenditures from the current Library Fund to a combination of the General Fund and the **new** Library Fund. As stated above, the new Library Fund will receive the three aforementioned revenue streams and, in turn, use those proceeds to support the library’s materials acquisition budget as well as select grant funded positions. The amount of budget appropriation for these purposes in this ATB is \$1,092,625. The General Fund will now include the remaining library operating revenues and direct expenditures (rather than through a transfer cost). Additionally, the General Fund transfer of \$6,206,742 to the (current) Library Fund will be reversed. The net difference between the general fund transfer of \$6,206,742 and the total remaining library budget of \$6,477,042 is \$270,033 and this is the amount being appropriated in the General Fund. It is sourced from additional library operating revenue (fines and fees, rental income, etc.). The figure below illustrates the changes being made.

Figure 1 – Library Funding Structure



Summer Shelter

One-time funding is proposed from General Fund savings to increase the number of shelter beds available during the summer season (May 1 to Sept 30), when the Boulder Shelter and BOHO do not operate walk-up emergency shelters. This funding will fund 25 additional Transition Program beds with meals at the Boulder Shelter, and 25 overnight spaces at faith locations in BOHO's Women's Shelter program. The Boulder Shelter

transition beds are reserved for clients who are prepared for the next step toward self-sufficiency, including maintaining sobriety and an intake interview with a case manager. This program is a first step toward entry to the longer-term transitional living program.

Financial System Support

Ongoing funding is being requested for an additional permanent 1 FTE, to provide assistance with the new Munis Financial system. The employee will coordinate software improvements with the software company, assist with and coordinate financial reporting, and assist with database management. The employee will lead report development, software updates, and resolution of software issues. This employee will ensure coordination with department end users as well lead technical assistance to departments. If this position cannot be filled on a timely basis, the funds would be used to pay for consulting or contracted services. This work is critical to the ongoing stability of the new financial system and improved customer service both within the city organization, and to provide improved and current technological services to external customers. Existing ongoing revenues have been identified in the General Fund to cover this ongoing cost.

Planning Positions

Ongoing Comprehensive Planner II

Due to continued high priority planning initiatives and increased ongoing planning workload, this ATB packet contains a request to convert a fixed-term Comprehensive Planner II position to an ongoing position. The position will support long range planning initiatives including area plans and other city council planning priorities. While current funding for the position ends in December 2016, this is being requested now, rather than through the 2017 budget process, because the position is currently vacant, due to recent staff turnover, and there is a desire to fill the position as soon as possible. It would make sense to fill it ongoing, rather than fixed-term for half a year, if the conversion is approved. There is no financial impact in 2016, but it would be included in the 2017 budget on an ongoing basis. Existing ongoing revenues have been identified in the General Fund to cover this ongoing cost.

Fixed-term Planner Associate

Funding is being requested for a 2-year fixed-term Planner Associate position to backfill existing staff so they can complete work on "the Planned Unit Development (PUD) project" without impacting service levels or other work plan priorities. About the PUD Project: Previous PUD approvals impact the development potential of a property, and were widely used by the city starting in the late 1960s. The regulations that apply to the property often differ from the city's current zoning code, and the application process for making changes can differ from the standard review process. There is no single repository for the documentation of previous reviews available to staff or to the public. The goal of this project is to map and summarize all previous reviews in the city of Boulder to provide the public with accurate information about a property's history and future development potential, and to quickly inform property owners about the regulations applicable to their property.

PUBLIC AND COUNCIL FEEDBACK

There were no questions from council or the public at the first reading of ordinance 8120. If any first reading questions come in before the final agenda item is due, staff will include them in the final packet. Any additional questions beyond that will be answered in the second reading presentation to council on June 7.

Additional Information was provided in Attachments B, C and D of Agenda Item 3I of the May 17, 2016 City Council Agenda Packet. The packet is located at: [May, 17, 2016 agenda](#). Attachment D of this packet, the Fund Activity Summary, contained an inadvertent omission in the General Fund line. The Fund Activity Summary has been corrected and the updated version is attached here as **Attachment B**.

ATTACHMENTS

- A. Ordinance No. 8120 relating to carryover and supplemental appropriations to the 2016 Budget.
- B. Updated Fund Activity Summary

ORDINANCE NO. 8120

AN ORDINANCE RELATING TO THE FINANCIAL AFFAIRS OF THE CITY OF BOULDER, COLORADO, MAKING SUPPLEMENTAL APPROPRIATIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 2016 SETTING FORTH DETAILS IN RELATION TO THE FOREGOING.

WHEREAS, Section 102 of the Charter of the City of Boulder provides that: "At any time after the passage of the annual appropriation ordinance and after at least one week's public notice, the council may transfer unused balances appropriated for one purpose to another purpose, and may by ordinance appropriate available revenues not included in the annual budget;" and

WHEREAS, the City Council now desires to make certain supplemental appropriations for purposes not provided for in the 2016 annual budget; and,

WHEREAS, required public notice has been given;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BOULDER, COLORADO, that the following amounts are appropriated from additional projected revenues and from unused fund balances to the listed funds:

Section 1. General Fund

Appropriation from Fund Balance – Encumbrance	\$ 1,358,109
Appropriation from Fund Balance	\$ 15,157,944
Appropriation from Additional Revenue	\$ 1,285,047
Increase in Revenue Only	\$ 156,618
Negative Appropriation - Ordinance #8087	(\$11,600,000)

Section 2. Community Housing Assistance Program Fund

Appropriation from Fund Balance	\$ 3,908,353
Negative Appropriation - Ordinance #8087	(\$4,000,000)

Section 3. Library Fund

Appropriation from Fund Balance – Encumbrance	\$ 97,027
Appropriation from Fund Balance	\$ 742,851
Negative Appropriation	(\$ 7,438,642)

Section 4. New Library Fund

Appropriation from Additional Revenue	\$1,092,625
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Section 5. Capital Development Fund

Appropriation from Fund Balance – Encumbrance	\$11,575
Appropriation from Fund Balance	\$931,955
Negative Appropriation - Ordinance #8087	(\$1,000,000)

Section 6. Lottery Fund

Appropriation from Fund Balance – Encumbrance	\$ 50,260
Appropriation from Fund Balance	\$ 204,625
Negative Appropriation - Ordinance #8087	(\$1,001,360)

Section 7. Planning & Development Services Fund

Appropriation from Fund Balance – Encumbrance	\$ 305,275
Appropriation from Fund Balance	\$ 2,030,629
Appropriation from Additional Revenue	\$ 12,110
Negative Appropriation - Ordinance #8087	(\$1,000,000)

Section 8. Affordable Housing Fund

Appropriation from Fund Balance– Encumbrance	\$ 59,094
Appropriation from Fund Balance	\$7,362,812
Negative Appropriation - Ordinance #8087	(\$5,000,000)

Section 9. .25 Cent Sales Tax Fund

Appropriation from Fund Balance – Encumbrance	\$ 349,163
Appropriation from Fund Balance	\$ 1,378,644
Appropriation from Additional Revenue	\$ 200,000
Negative Appropriation - Ordinance #8087	(\$1,250,000)

Section 10. Recreation Activity Fund

Appropriation from Fund Balance - Encumbrance	\$ 41,952
Appropriation from Fund Balance	\$ 147,110
Appropriation from Additional Revenue	\$66,170

Section 11. Climate Action Plan Fund

Appropriation from Fund Balance - Encumbrance	\$ 265,256
Appropriation from Fund Balance	\$ 585,415
Appropriation from Additional Revenue	\$ 185,000
Negative Appropriation - Ordinance #8087	(\$1,000,000)

Section 12. Open Space Fund

Appropriation from Fund Balance - Encumbrance	\$ 1,158,830
Appropriation from Fund Balance	\$ 22,137,742
Negative Appropriation - Ordinance #8087	(\$21,606,360)

Section 13. Airport Fund

Appropriation from Fund Balance - Encumbrance	\$ 117,633
Appropriation from Fund Balance	\$ 19,969
Negative Appropriation - Ordinance #8087	(\$1,000,000)

Section 14. Transportation Fund

Appropriation from Fund Balance – Encumbrance	\$ 11,315,638
Appropriation from Fund Balance	\$ 14,981,688
Increase in Revenue Only	\$ 16,638,571
Negative Appropriation - Ordinance #8087	(\$25,000,000)

Section 15. Transportation Development Fund

Appropriation from Fund Balance - Encumbrance	\$ 689,724
Appropriation from Fund Balance	\$ 1,440,431
Negative Appropriation - Ordinance #8087	(\$1,800,000)

Section 16. Community Development Block Grant Fund

Appropriation from Additional Revenue	\$ 1,159,956
Negative Appropriation - Ordinance #8087	(\$1,000,000)

Section 17. HOME Fund

Appropriation from Additional Revenue	\$ 1,545,741
Negative Appropriation - Ordinance #8087	(\$1,500,000)

Section 18. Permanent Parks and Recreation Fund

Appropriation from Fund Balance – Encumbrance	\$ 125,398
Appropriation from Fund Balance	\$ 562,601
Negative Appropriation - Ordinance #8087	(\$500,000)

Section 19. Boulder Junction Improvement Fund

Appropriation from Fund Balance – Encumbrance	\$ 15,089
Appropriation from Fund Balance	\$ 1,767,387
Negative Appropriation - Ordinance #8087	(\$1,500,000)

Section 20. 2011 Capital Improvement Bond Fund

Appropriation from Fund Balance – Encumbrance	\$ 1,941,871
Appropriation from Fund Balance	\$ 1,280,447
Negative Appropriation - Ordinance #8087	(\$1,696,137)

Section 21. Water Utility Fund

Appropriation from Fund Balance – Encumbrance	\$ 2,199,336
Appropriation from Fund Balance	\$ 3,431,700
Negative Appropriation - Ordinance #8087	(\$4,000,000)

Section 22. Wastewater Utility Fund

Appropriation from Fund Balance – Encumbrance	\$ 8,291,341
Appropriation from Fund Balance	\$ 13,540,410
Appropriation from Additional Revenue	\$ 215,625
Negative Appropriation - Ordinance #8087	(\$10,000,000)

Section 23. Stormwater/Flood Management Utility Fund

Appropriation from Fund Balance – Encumbrance	\$ 24,033,738
Appropriation from Fund Balance	\$ 9,742,690
Appropriation from Additional Revenue	\$ 2,441,599
Negative Appropriation - Ordinance #8087	(\$15,000,000)

Section 24. Telecommunications Fund

Appropriation from Fund Balance – Encumbrance	\$ 556
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Section 25. Workers Compensation Insurance Fund

Appropriation from Fund Balance	\$ 406,618
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Section 26. Fleet Replacement Fund

Appropriation from Fund Balance – Encumbrance	\$ 1,003,815
Negative Appropriation - Ordinance #8087	(\$2,000,000)

Section 27. Computer Replacement Fund

Appropriation from Fund Balance – Encumbrance	\$ 74,213
Appropriation from Fund Balance	\$ 508,880

Section 28. Equipment Replacement Fund

Appropriation from Fund Balance – Encumbrance	\$ 18,348
Negative Appropriation - Ordinance #8087	(\$500,000)

Section 29. Facility Renovation and Replacement Fund

Appropriation from Fund Balance – Encumbrance	\$ 686,347
Appropriation from Fund Balance	\$ 4,349,575
Appropriation from Additional Revenue	\$ 1,998,215
Negative Appropriation - Ordinance #8087	(\$4,000,000)

Section 30. The City Council finds that this ordinance is necessary to protect the public health, safety, and welfare of the residents of the City and covers matters of local concern.

Section 31. If any part or parts hereof are for any reason held to be invalid, such shall not affect the remaining portion of this ordinance.

Section 32. The Council deems it appropriate that this ordinance be published by title only and order that copies of this ordinance be made available in the Office of the City Clerk for public inspection and acquisition.

INTRODUCED, READ, ON FIRST READING, AND ORDERED PUBLISHED

BY TITLE ONLY this 17th day of May, 2016.

Mayor

Attest:

City Clerk

READ ON SECOND READING, PASSED, ADOPTED, AND ORDERED

PUBLISHED BY TITLE this 7th day of June, 2016.

Mayor

Attest:

City Clerk

**2016 FUND ACTIVITY SUMMARY
CARRYOVER AND 1ST BUDGET SUPPLEMENTAL OF 2016**

FUND	At January 1, 2016			Appropriation Ordinance February 2, 2016		Carryover & 1st Budget Supplemental		Projected Fund Balance (Before Reserves) Dec 31, 2016
	Estimated Fund Balance	Original Estimated Revenues (Including Xfers In)	Original Appropriations (Including Xfers Out)	Increase in Estimated Revenues	Appropriations	Increase in Estimated Revenues	Appropriations (Including Xfers Out)	Fund Balance
General	52,766,133	128,264,435	132,356,742	350,000	350,000	1,285,047	17,801,100	32,157,773
Community Housing Assistance Program	4,851,375	2,550,204	3,172,624			0	3,908,353	320,602
Library	2,240,792	7,569,667	7,569,667			-7,438,642	(6,598,763)	1,400,913
New Library	0	0	0			1,092,625	1,092,625	0
Capital Development	10,670,226	2,113,945	211,052			0	943,530	11,629,589
Lottery	2,500,247	856,515	848,535			0	254,885	2,253,342
Planning and Development Services	8,694,900	10,110,632	10,838,333			12,110	2,348,014	5,631,295
Affordable Housing	7,492,946	2,122,453	1,570,292			0	7,421,906	623,201
.25 Cent Sales Tax	3,494,360	8,905,450	7,724,287			200,000	1,927,806	2,947,716
Recreation Activity	2,110,748	10,499,483	10,414,920			66,170	255,232	2,006,249
Climate Action Plan	1,024,142	1,844,497	1,955,433			185,000	1,035,671	62,535
Open Space and Mountain Parks	36,205,634	32,892,936	35,402,961			0	23,296,572	10,399,037
Airport	377,732	579,938	461,925			0	137,602	358,143
Transportation	15,810,242	32,406,622	33,824,610			16,638,571	26,297,326	4,733,500
Transportation Development	4,788,697	1,085,792	1,200,614			0	2,130,155	2,543,720
Community Development Block Grant (CDBG)	483	634,492	634,492			1,159,956	1,159,956	483
HOME Investment Partnership Grant	0	779,504	779,504			1,545,741	1,545,741	0
Permanent Parks and Recreation	1,245,549	2,587,804	2,443,963			0	687,999	701,391
Boulder Junction Improvement	2,338,035	804,614	825,000			0	1,782,476	535,173
Capital Improvement Fund	3,222,318	0	0			0	3,222,318	0
Water Utility	37,142,847	55,346,420	58,901,788			0	5,631,035	27,956,444
Wastewater Utility	27,766,746	20,307,952	19,555,218			215,625	22,047,376	6,687,729
Stormwater/Flood Management Utility	42,714,691	11,498,203	11,764,882			2,441,599	36,218,027	8,671,584
Telecommunications	1,591,632	747,014	704,622			0	556	1,633,468
Property and Casualty Insurance	5,551,883	1,774,617	1,876,157			0	0	5,450,343
Worker's Compensation Insurance	1,130,071	1,703,853	1,682,732			0	406,618	744,575
Compensated Absences	1,887,429	827,864	944,772			0	0	1,770,521
Fleet	15,670,222	6,620,424	5,302,879			0	1,003,815	15,983,953
Computer Replacement	8,062,579	1,973,456	1,939,813			0	583,093	7,513,129
Equipment Replacement	5,711,553	1,170,249	638,192			0	18,348	6,225,262
Facility Renovation and Replacement	9,966,798	2,908,467	4,052,362			1,998,215	7,034,137	3,786,981