

CITY OF BOULDER | COLORADO

# FISCAL YEAR

# 2025

# RECOMMENDED

# BUDGET



PREPARED BY

**FINANCE DEPARTMENT**

# TABLE OF CONTENTS

---

## INTRODUCTION AND SUMMARY

---

[Budget Book Homepage](#)  
[City Manager's 2025 Budget Message](#)  
[Budget in Brief](#)  
[Budget in Brief - Continued](#)  
[Budget Highlights](#)  
[Citywide Context, Strategic Planning & Budget Process](#)  
[Transparency Portal](#)

## DEPARTMENT OVERVIEWS

---

### DEPARTMENT & PROGRAM BUDGETS

[City Attorney's Office](#)  
[City Council](#)  
[City Manager's Office](#)  
[Climate Initiatives](#)  
[Communication & Engagement](#)  
[Community Vitality, Facilities & Fleet](#)  
[Finance](#)  
[Fire-Rescue](#)  
[Housing & Human Services](#)  
[Human Resources](#)  
[Innovation & Technology](#)  
[Municipal Court](#)  
[Open Space & Mountain Parks](#)  
[Parks & Recreation](#)  
[Planning & Development](#)  
[Services](#)  
[Police](#)  
[Transportation & Mobility](#)  
[Utilities](#)

## CAPITAL IMPROVEMENT PROGRAM

---

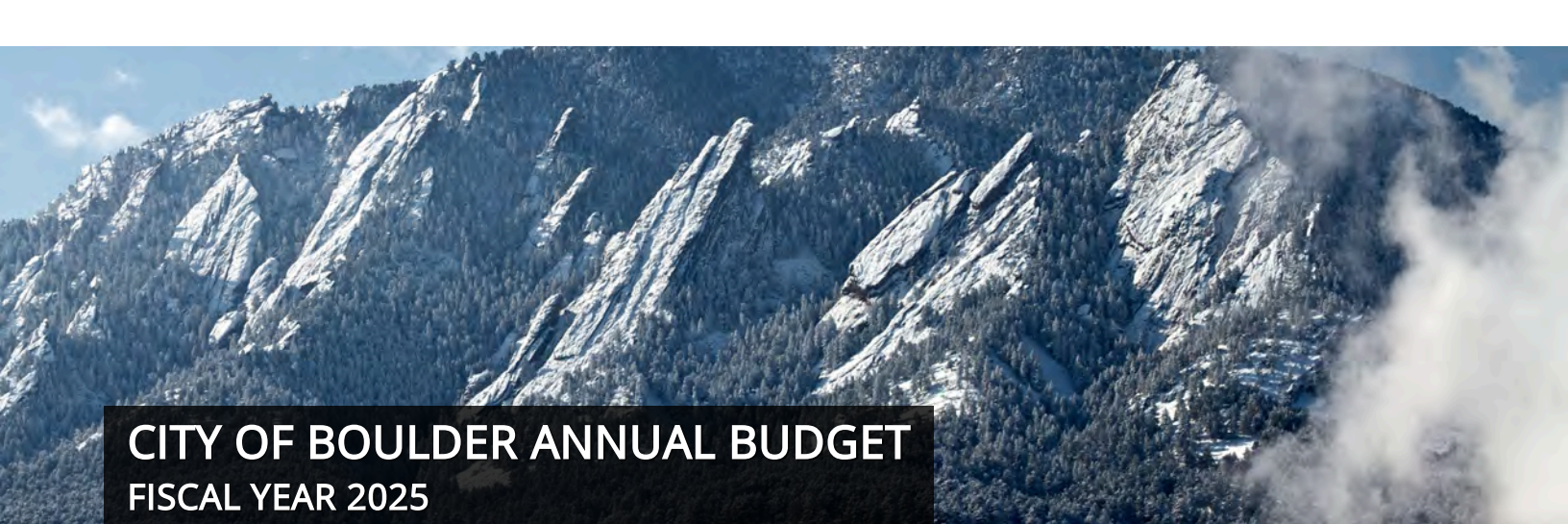
[Capital Improvement Program \(CIP\) Summary](#)

### CIP BY DEPARTMENT

[Community Vitality](#)  
[Facilities & Fleet](#)  
[Fire-Rescue](#)  
[Innovation & Technology](#)  
[Open Space & Mountain Parks](#)  
[Parks & Recreation](#)  
[Transportation & Mobility](#)  
[Utilities](#)  
[Community, Culture, Resilience & Safety Tax Projects](#)

### APPENDIX

[Adopted Budget Reconciliation & Ordinance \(Pending Council Approval\)](#)  
[Budget Policies](#)  
[Budget Terms](#)  
[Codified Fees, Rates & Charges](#)  
[Debt Service](#)  
[Fund Definitions and Fund Financials](#)  
[GFOA Awards](#)



# CITY OF BOULDER ANNUAL BUDGET FISCAL YEAR 2025

## BUDGET HIGHLIGHTS

The 2025 Recommended Budget proposes investments that support core city services, continue our existing commitments, and advances key community priorities, with particular focus on equity, safety, and livability.

Highlights of these investments as aligned to the city's Sustainability, Equity, and Resilience Goal Area can be found on the [Budget Highlights](#) page.

Navigate the entire 2025 Budget book through this helpful [Budget Navigation Page](#).

## BUDGET IN BRIEF

The total 2025 Recommended Operating Budget is \$399.3 million across all funds. Excluding debt service and internal services, this represents a 1.3% increase over the 2024 Approved Operating Budget. The total 2025 Recommended Capital Budget is \$190.2 million, with \$807.4 million in planned spending across the Six-Year Capital Improvement Program. The 2025 Budget represents a balanced yet responsive approach to supporting community priorities while maintaining investments in core services.

The [Budget in Brief](#) and [Budget in Brief Continued](#) sections provides a breakdown of the sources, or revenues, and uses, or expenditures, within the city's 2025 Recommended Budget.

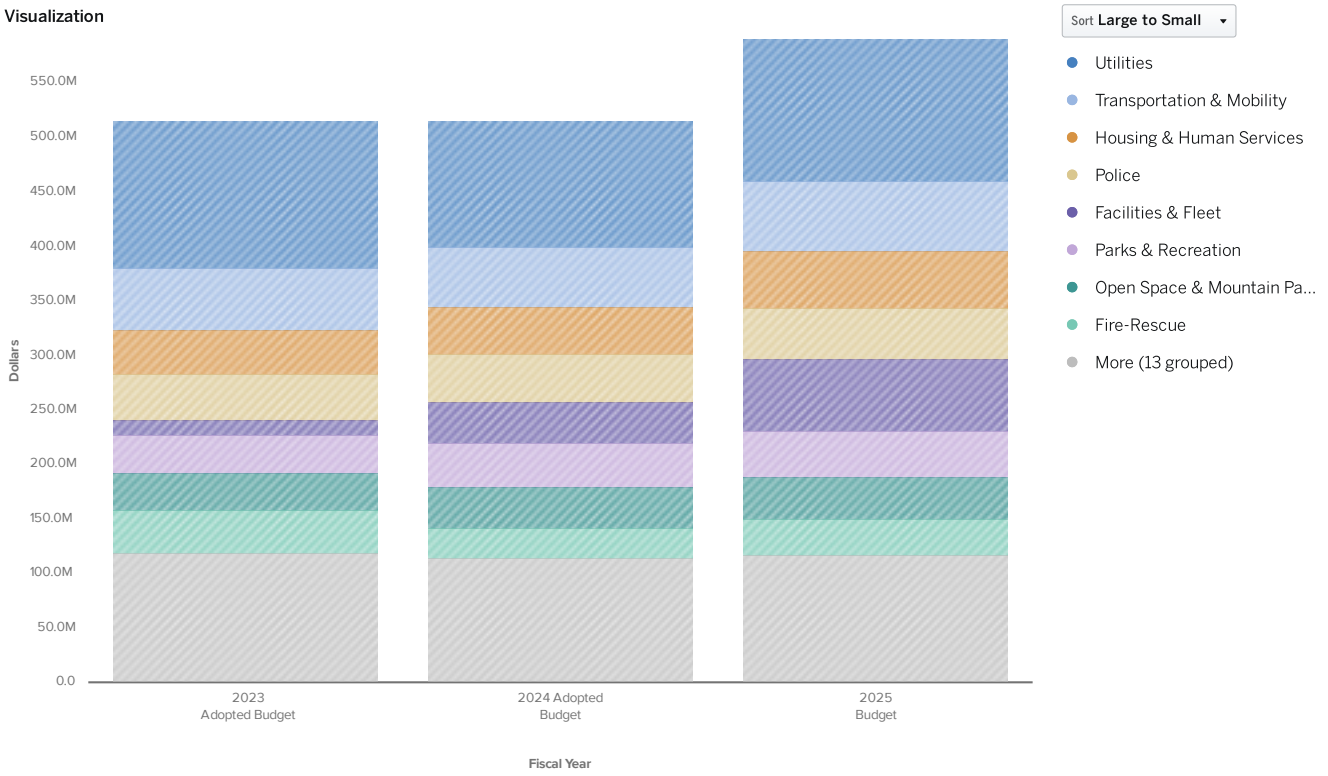
## OPERATING AND CAPITAL BUDGET BY THE NUMBERS

**\$399.3M** TOTAL 2025 OPERATING BUDGET

**\$190.2M** 2025 CAPITAL BUDGET

**1,539.10** FULL-TIME EQUIVALENTS (EMPLOYEES)

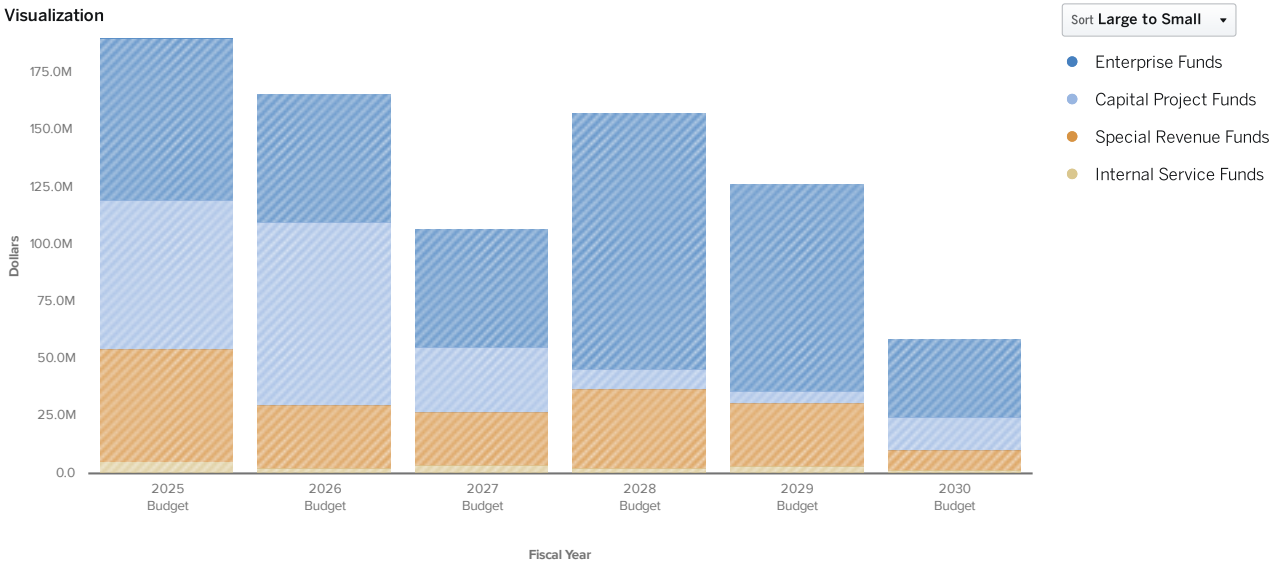
Visualization



## FY25-30 CAPITAL IMPROVEMENT PROGRAM

**\$807.4M** 2025-30 PLANNED CAPITAL SPENDING

Visualization





# City Manager's Budget Message

FY2025 Budget

## Message from City Manager

Dear council and community members,

Developing a budget that matches resources to the outcomes we seek to achieve is one of the most challenging and, at the same time, rewarding, responsibilities I have as your city manager.

In times of abundance, the process is an opportunity to advance momentum on many of Boulder's ambitious priorities. In times of limitations, it is a chance to reflect carefully and make choices about the investments that will serve those with the greatest need while maintaining the services Boulder expects most from its local government. This budget represents a balanced yet responsive approach to community priorities while maintaining investments in our core services.

You've heard me say it before: we are in the latter situation, with a constrained financial environment. The spending plan I present you with today does not contain a long list of new programs or initiatives. Instead, our [2025 Recommended Budget](#) seeks to honor our existing commitments, especially those that have been prioritized by City Council; achieve important and clearly defined outcomes across departments; and set us on a responsible course for long-term financial success.

We've realigned existing funding in many departments and made strategic decisions about limited ongoing dollars to position us well for the year ahead.

This budget contains many wins, especially around equity, safety and livability, which rose to the top as priorities through community engagement. Here are several examples:

- \$12.2 million in support of 144 affordable housing units at Rally Flats, Thistle, and Ponderosa locations
- \$515,000 in additional one-time and ongoing funding for human services-related community programs and rental assistance
- \$515,300 for permanent enhancements to urban rangers staffing and continued funding for the Safe and Managed Public Spaces program, a multi-departmental strategy to address encampments and help unhoused individuals connect with services
- \$210,000 to support the extension of a victim services specialist position and hiring of a civilian Property & Evidence position that will allow for the transfer of a sergeant downtown
- \$63,000 for increased training and monthly stipends for the Police Oversight Panel and the Independent Police Monitor
- Increased one-time funding for the Equity Office, including the creation of an Immigration Legal Defense Fund (\$50,000), training and policy analysis focused on public safety and other public-facing code enforcement activities (\$50,000), and diagnostic cultural competency assessments (\$50,000)
- \$350,000 in one-time workforce development and wellness funding for Fire-Rescue staff
- \$121,000 in investments in Community Wildfire Resilience with a two-year fixed-term project coordinator
- Continuation of \$40,000 in one-time programmatic funding and a one-year renewal of a part-time support position for Community Connectors and inclusive engagement
- An additional \$9,800 for EXPAND recreational programming that supports people living with disabilities.

We believe these commitments are responsive to some of the most critical areas of focus for our community in these complex times, and I am eager to meet these needs.

## **Numbers and financial pressures, at a glance**

Before we dive too deep in other details, let's look at the numbers.

The total 2025 Recommended Operating Budget is \$399.3 million across all funds. Excluding debt service payments and internal service charges, such as fleet replacements and technology costs, the total operating budget represents a modest 1.3% increase over the 2024 Approved Operating Budget.

The total 2025 Recommended Capital Budget is \$190.2 million across all funds. This represents a 34.7% increase in capital investments compared to the 2024 Approved Capital Budget. The total Six-Year Capital Improvement Program is \$807.4 million in planned spending supporting over 200 capital projects across the six years.

This budget reflects the importance of taking care of what we have and ensuring that any new infrastructure and facilities will meet the needs we anticipate in our rapidly evolving future. As a result, it proposes significant one-time capital expenditures to support some of the most pressing requests. These include:

- Capital maintenance needs across several city buildings, including existing fire stations, the public safety building, the Atrium Building, and North Boulder Recreation Center, to perform heat pump installations, chiller replacements and solar infrastructure maintenance.
- The continued development of a climate- and footprint-friendly Western City Campus and affordable housing at the old Boulder Community Hospital site, on Broadway, between Alpine and Balsam.
- Extensive energy retrofits and public-facing enhancements at the East Boulder Community Center.
- A two-year plan to replace aging fire vehicles and response equipment – the cost of which has tripled in the last seven years.

The spending proposal also seeks to sustain the commitments that voters approved for specific purposes through new or extended taxes, such as newly dedicated arts funding and wildfire resilience and climate funds.

Lastly, it maintains the city's commitment to setting aside sufficient reserves, for use during emergencies or unforeseen circumstances.

The ability to achieve these goals, however, does not come without trade-offs. Simply put, Boulder is facing challenges.

- Sales and use tax – our largest single sources of revenue – is flattening.
- Several property tax initiatives are creating heightened uncertainty for governments across the state including the city of Boulder.
- Costs related to goods, materials and services continue to rise, in some cases, dramatically. We are especially feeling this pressure in connection with new construction, but also as we seek to address a backlog in maintenance work necessary to uphold current functionality.
- The city's commitment to exploring minimum wage increases brings additional financial implications.
- And lastly, invaluable funding from the American Rescue and Recovery Act, passed federally to meet the challenges of the worldwide pandemic, is expiring.

Constraints require choices.

Several city funds are feeling effects, including those supporting many of the city's important function areas, including the maintenance of facilities, paths and parks, transportation maintenance and infrastructure, housing and human service programs, public safety, communications, fleet operations and replacements, essential technology and more.

## An emphasis on realignments

In recognition of these constraints, we placed added emphasis this year on taking a closer look at how we are spending money we already have. Before departments requested new funding, we asked them to identify ways they could re-purpose their current budgets to achieve their goals.

I am pleased to share that city leadership understood the assignment. Overall, the 2025 Recommended Budget reflects \$3 million in realignments. The following are a few examples:

- Realignment of \$26,500 from Housing & Human Services operations to personnel to increase an existing Bilingual Family Resource Schools Program Manager from  $\frac{3}{4}$  time to full-time. This realignment will enable the Family Services Program to focus on enhanced levels of afterschool programming at Crestview Elementary, the fourth highest-need school within Boulder Valley School District. Crestview Elementary has not had a full afterschool program since 2016. This realignment will fulfill an ongoing commitment to the program and support increased demand for family case management and family support services at this school.
- Realignment of \$91,000 from Parks Operations and Parks Administration Programs to support necessary equipment, training, and uniforms for the continued build-out of the Urban Rangers Program. This realignment will allow the department to move non-standard staffing to park areas where they will have the greatest impact, prioritizing the Central Zone, which covers the Pearl Street Mall and Civic Area.
- Realignment of \$755,400 from Transportation's Operations Program gas and electricity budget to fund the city's acquisition and management of 4,500 city streetlights, including a new Streetlight Maintenance Capital Maintenance Program in the CIP (\$300,000), funding for ongoing repairs and maintenance (\$225,000), and 2.0 new Streetlight Maintenance Technician positions (\$230,400).

## Additional spending commitments

When it came time to evaluate proposals for new spending, we used the city's [Sustainability, Equity and Resilience \(SER\) Framework](#) as our guide, with a goal of bolstering all seven of the focus areas: Safe, Livable, Healthy & Socially Thriving, Accessible and Connected, Responsibly Governed, Environmentally Sustainable, and Economically Vital. [Council priorities](#) and the [Citywide Strategic Plan](#) also informed our recommendations.

In addition to the highlights around safety, livability and equity already included in this message, the 2025 Recommended Budget allocates:

- \$350,000 for expanded economic vitality and outdoor dining programs
- \$600,000 for engagement and technical support for the upcoming update to the Boulder Valley Comprehensive Plan
- \$1.6 million for infrastructure and landscaping improvements along University Hill to better connect and beautify commercial areas
- Transportation commitments, including ongoing Core Arterial Network planning and implementation, replacement of the Violet Street Bridge by Primos Park (\$7.5 million in the six-year CIP), and equity-centered micromobility improvements (\$78,000)
- \$80,000 for a disaster recovery plan to protect against cybersecurity and technology attacks
- \$370,000 for staffing investments in wastewater treatment and water quality
- An additional \$954,000 for Boulder's vibrant arts community, with support for high-priority cultural programs in 2025 as identified through stakeholder engagement activities after the passage of 2A
- \$75,000 to streamline the city's special events process and support gatherings that bring our community together

Many more details, including budgets by departments, are available in the city's [online budget book](#). The Budget in Brief and Budget Highlights sections are a good place to start.

## An outcomes-focused commitment

For many years, the city's budget has been the subject of community discussion and decision-making once a year, with two minor adjustment points the following spring and fall. But government spending plans should be an ongoing reflection of the community's priorities – and when clearly aligned with measurable outcomes – its promise.

As we enter the final year of the [Budgeting with Resilience & Equity implementation initiative](#), every program in all departments now has at least three outcomes they are trying to achieve and proposed methods to measure whether their work is having the intended benefits. All outcomes and measures roll up to a [public dashboard](#). This will help us – and you, as a community that we know cares – evaluate our progress.

The following is just a sample of the outcomes we are working toward, organized by SER Framework focus area:

- Safe
  - Increased transparency and accountability of police misconduct investigations
  - Reduced risk of wildfire to vulnerable homes
  - Respond to community issues in a holistic and non-traditional law enforcement capacity
  
- Livable
  - Reduced percentage of Boulder residents who experience foreclosure/eviction
  - Support for community members who are unhoused or underhoused to navigate systems, programs, and services to achieve housing security
  - Increased percentage of homes that are permanently affordable
  
- Healthy & Socially Thriving
  - Increased percentage of eligible individuals who are enrolled in benefits (e.g., federal benefits, local programs, financial assistance, subsidies, vouchers)
  - Equitable access to all recreation facilities, services and community benefit programs
  - Access to accurate information about immigration law for all community members
  
- Accessible & Connected
  - Community members in historically excluded populations achieve higher levels of capacity, comfort, and confidence when participating in local government
  - Increased availability of multimodal transportation options to-and-from districts
  - Timely and responsive software support; uninterrupted access to technology services
  
- Responsibly Governed
  - Lower total costs of ownership of city buildings
  - Reduction of the city's total energy use and maximization of energy efficiency
  - Proactive threat detection and cybersecurity incident response capabilities
  
- Environmentally Sustainable
  - Enhanced communication with visitors on open space lands
  - Preservation and restoration of important habitat blocks and corridors
  - Protection of public health and environment through compliance with drinking water, stormwater, and wastewater regulations
  
- Economically Vital
  - Small businesses, including women- and minority-owned businesses, continue to receive technical assistance and connections to financing and other resources to help them thrive
  - Educated taxpayer base related to business licensing, tax collection, reporting, and payment responsibilities
  - Culturally vibrant sense of place within special districts



## Looking Long-Term

While we recognize the constraints we're facing, we are also hard at work on a Long-Term Financial Strategy, which was identified as City Council priority at the 2024 retreat.

The long-term financial strategy will guide future decision-making, both within the budget and as we approach major policy issues that implicate the city's long-term financial health. Several council members are serving on a committee to help shape this pivotal plan, and I look forward to the full council's consideration on key components of the strategy in 2025.

The establishment of this strategy will guide the organization toward long-term financial stability and revenue sufficiency, positioning us better to meet critical needs over the next several years while creating a legacy of sound fiscal management.

I appreciate the community's and council's understanding around the difficult choices we have made this year – and am optimistic that we will be able demonstrate meaningful progress toward the many important outcomes we've defined, in service of the beautiful Boulder community.

Regards,  
Nuria Rivera-Vandermyde  
City Manager



# CITY OF BOULDER ANNUAL BUDGET 2025 RECOMMENDED BUDGET

## INTRODUCTION & SUMMARY

**City Manager's 2025 Budget Message:** Annual budget message on the City Manager's Recommended Budget to council and community members.

**Budget In Brief:** Breakdown of citywide sources, or revenues, and uses, or expenditures.

**Budget Highlights:** Insights into key 2025 investments as aligned to the city's Sustainability, Equity, and Resilience (SER) Framework.

**Citywide Context:** A summary of Boulder's demographics, an overview of the strategic planning, budget development process, and long-term financial strategy, city's organizational chart, and a high-level summary of fund accounting.

**Transparency Portal:** Detailed budget data within the online budget book, broken down by program areas, departments, expenditure and revenue types.

## DEPARTMENT & PROGRAM BUDGETS

**Department Budget Pages:** Each department has a landing page showing their 2025 Recommended Budget. Within those pages is the department's total 2025 recommended appropriation, staffing count, department overview, programs overviews, program outcomes and measures, and links to each of their program budgets within the overview sections.

**Program Budget Pages:** Each department program has a page showing a program overview, the connected SER goal, summary of enhancements or realignments if applicable, and the 2025 recommended appropriation.

## CAPITAL IMPROVEMENT PROGRAM

**Capital Improvement Program (CIP) Summary:** A summary of the recommended 2025-2030 CIP by department, a summary of and a full listing of all projects within the six-year CIP.

This page also links to each of the department CIP pages. The department CIP pages provide an overview of each department's planned CIP spending, summaries of major projects, and a full listing of all projects and their planned spending by year.

## APPENDIX

**Budget Policies:** An inventory of the city's financial and management policies.

**Budget Terms:** A glossary a budget terms found throughout the online budget book.

**Codified Fees, Rates & Charges:** A listing by department of what the city charges in 2024, the 2025 recommended fees, and the annual percentage change of the fees.

**Debt Service:** A summary and detailed listing of the city's current Debt Service.

**Fund Definitions & Fund Financials:** A glossary of the city's 41 funds containing links to the updated 2025-2030 fund financials.



# CITY OF BOULDER ANNUAL BUDGET FISCAL YEAR 2025

## TRANSPARENCY PORTAL

For those seeking a deeper dive into line item detail, we also have the [Transparency Portal](#), which includes all of the data behind the online budget book. This portal can be a bit overwhelming with information, so here are a few tips for using this site:

The first item to note in the portal is the menu of Reports on the left of the screen. The Reports listed here are all pulling into the online budget book in various ways. There are some that are more helpful to budget review:

[Expenditure by Program](#). This report will compare 2023 Actuals, to 2024 Adopted Budget, to 2025 Recommended Budget by Department Program area.

[Sources & Uses](#). This report will provide citywide information related to sources and uses and compare 2023 Actuals, to 2024 Adopted Budget, to 2025 Recommended Budget.

[Six Year CIP](#). This report will provide capital project detail for the 2025-2030 Capital Improvement Program.

### Report Navigation:

If you scroll down the left bar of the Transparency Portal, below the Reports tab, you will see two additional tabs for “Filters” and “Views”.

The “Views” tab will provide you pre-saved filtered views, and each view will be slightly different based on the Report you are in.

The “Filters” tab is where you will have the most control over slicing the information in different ways. You can use the filters to focus on certain departments or funds. After filtering to the specific program, departments, and/or fund, you can use the drop down “Broken Down By” to select a level of detail to display. A couple of helpful ones:

Org Program: This will give you the detail by Program area.

Expense Type: This will give you an equivalent of line-item detail, based on our accounting system. This is the most granular level to view the budget information.

CIP Project ([use in Six Year CIP report only](#)): This will provide the breakdown of expenses by capital project.

Another helpful tip in the “Filters” tab is the search function within the filter options. For example, if you click on “Org Program” in the list of filters, you can search for a specific program

and filter to only that program.

We encourage the use of the narrative in the [online budget book pages](#) as a good starting place before diving into the portal. We also appreciate that everyone will have a slightly different approach to budget review and invite continued feedback on the presentation of information and anything additional that we should highlight. Thank you!



# 2025 Budget in Brief

The 2025 Recommended Budget totals \$589.5 million across all funds, including Governmental, Enterprise, Internal Service, and Capital Improvement funds.

The 2025 Recommended Operating Budget of \$399.3 million represents a 1.3% year-over-year increase when excluding debt service and internal service charges. Primary drivers for increases are due to planned debt service for the South Boulder Creek Utilities Flood Mitigation Project and the Alpine-Balsam Western City Campus development and increases to internal services charges such as fleet and equipment replacements, technology services and systems, and facilities maintenance. The 2025 Capital Budget of \$190.2 million represents a 34.7% increase compared to 2024, and the [2025-2030 Capital Improvement Program](#) includes \$807.4 million in planned spending across the six years. The 2025 General Fund Budget totals \$210.9 million, representing a 7.5% increase from the 2024 Approved Budget, primary supporting one-time investments in fleet and facilities maintenance (\$4.9 million) and planned debt service (\$6.2 million). The 2025 Recommended Budget performs strategic one-time investments and ongoing support to advance equity, safety, and livability initiatives. A summary of budget highlights can be found on the [2025 Budget Highlights](#) page.

The Budget in Brief provides a breakdown of citywide sources, or revenues, and uses, or expenditures, within the [2025 Recommended Budget](#).

## Sources (Revenues)

### Citywide Sources

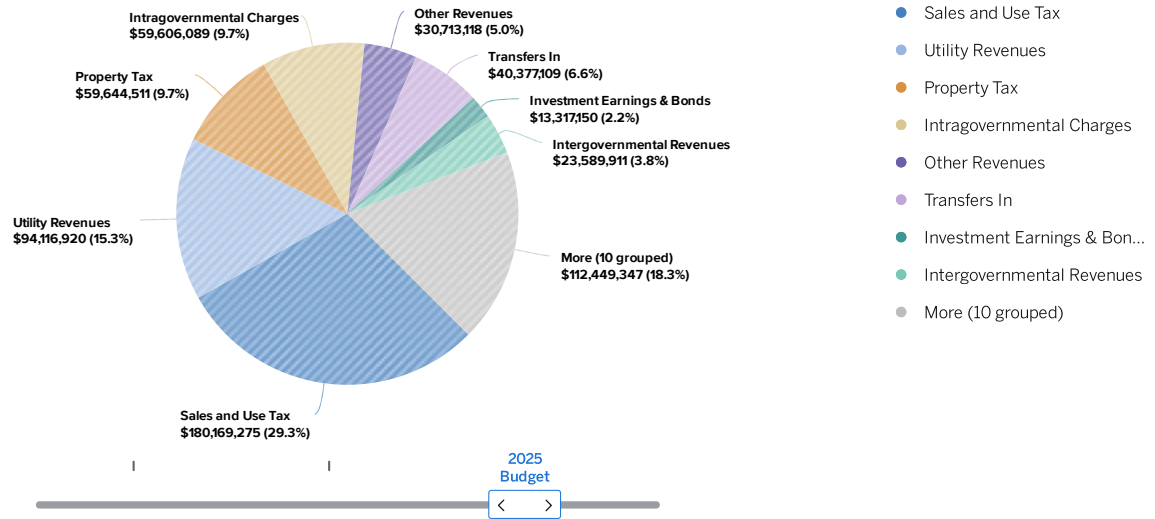
The 2025 Recommended Budget is based on projected citywide revenues of \$492.5 million, representing a 6.6% increase from the total revenues included in the 2024 Approved Budget. Revenue projections included in the 2025 Recommended Budget represent a moderate economic outlook, including flattening sales and use tax projections, and reduced property taxes due to property tax legislation passed during the regular 2024 legislative session. Staff continue to monitor potential legislation and 2024 ballot initiatives given current property tax uncertainty. Year-over-year increases in anticipated revenues are mainly due to an increase in expected payments in cash-in-lieu supporting affordable housing and intergovernmental revenues from the Colorado Department of Transportation (CDOT) for several different grants, totaling \$13.8M, including grants supporting transportation projects such as Baseline (\$3.1M), Safe Streets 4 All (SS4A - \$2.5M), Broadway BAT Lanes (\$2.4M) and East Arapahoe (\$2.3).

Several economic factors were considered during 2025 budget development, including: inflation slowing and the subsequent impact on sales and use tax revenues, national and regional slowdown in retail sales, uncertainty in property tax revenues due to State legislation and 2024 ballot measures, and the State of Colorado experiencing a tight labor market compared to the rest of the nation.

A significant change to the city's sales & use tax was approved by voters in November 2023, dedicating half of 0.15% General Fund sales tax to fund for arts, culture, and heritage, and extending the other half to support public safety, human services, and other general government purposes.

Additional detail on the City's primary funding sources, sales & use taxes and property tax, can be found on the [2025 Budget in Brief - Continued](#) page.

Sort **Large to Small** ▾



## Combined Budget Summary - Sources

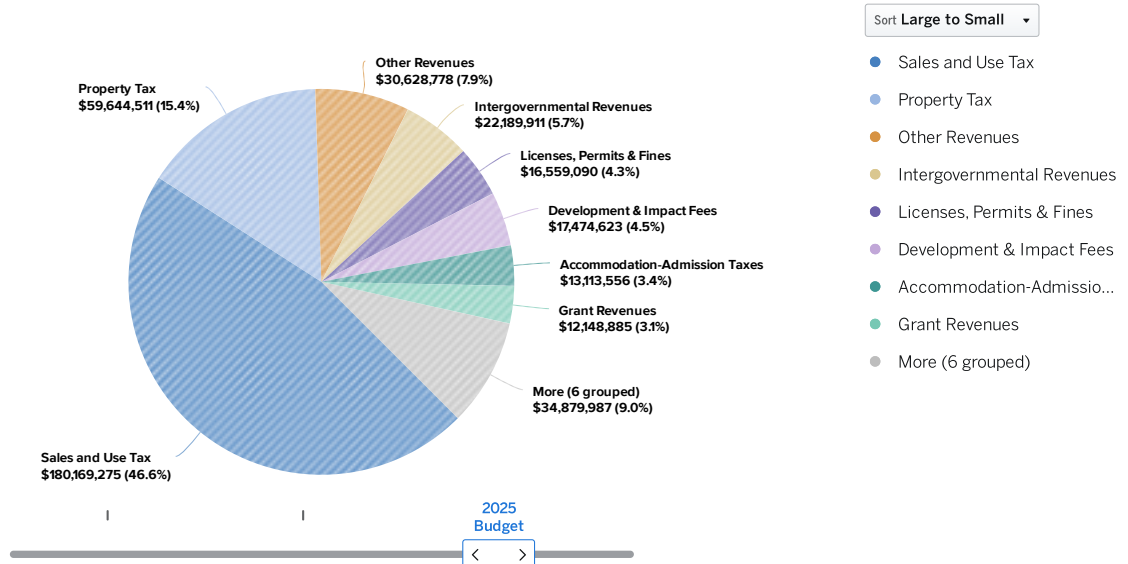
The total revenue budget of for 2025 is \$492.5 million, which differs from the total sources within the below Combined Budget Summary table because the total revenue budget of \$492.5 million excludes Internal Services funds and transfers between funds, with the exception of the transfer to the Medical Insurance Fund, which ended in 2024. Internal Service funds and transfers are excluded to avoid double-counting revenues in originating and receiving funds. Thus, the total revenue budget figure of \$492.5 million reflects the total anticipated revenues to perform city services for the 2025 fiscal year.

Expand All	2023 Adopted Budget	2024 Adopted Budget	2025 Budget
▶ Sales and Use Tax	173,348,612	176,867,104	180,169,275
▶ Utility Revenues	83,183,592	89,583,983	94,116,920
▶ Property Tax	53,051,677	61,217,023	59,644,511
▶ Intragovernmental Charges	46,625,767	50,763,685	59,606,089
▶ Other Revenues	26,704,205	44,060,940	30,713,118
▶ Transfers In	19,312,048	34,066,918	40,377,109
▶ Investment Earnings & Bonds	52,894,429	6,625,523	13,317,150
▶ Intergovernmental Revenues	24,646,751	13,403,789	23,589,911
▶ Development & Impact Fees	19,255,139	11,527,498	22,733,143
▶ Licenses, Permits & Fines	14,921,153	15,435,078	16,559,090
▶ Cost Allocation	12,741,197	13,112,845	16,891,752
▶ Accommodation-Admission Taxes	10,292,147	11,415,188	13,113,556
▶ Leases, Rents & Royalties	9,471,736	9,493,667	9,580,682
▶ Grant Revenues	6,757,248	7,129,310	12,148,885
▶ Charges for Services	8,330,373	7,961,411	8,350,366
▶ Franchise Fees	5,541,814	6,000,981	6,050,981
▶ Misc. Sales of Materials & Goods	5,421,235	3,255,567	4,201,494
▶ Specific Ownership & Tobacco Tax	3,046,498	2,548,164	2,819,400
<b>Total</b>	<b>575,545,620</b>	<b>564,468,674</b>	<b>613,983,430</b>

## Citywide Sources excluding Utilities

Citywide Sources, excluding Utilities, represents a total of \$386.8 million. The chart below represents citywide revenue sources without Water, Wastewater, or Stormwater and Flood Management Utilities Funds. The primary reason these three funds are excluded in this total because utility rates are based on direct usage of the water, wastewater, and stormwater systems and are not reflective of economic conditions. Excluding Utilities, the two largest revenue sources for the city are sales and use taxes and property tax, representing 62.0% of total revenues for the 2025 Recommended Budget.

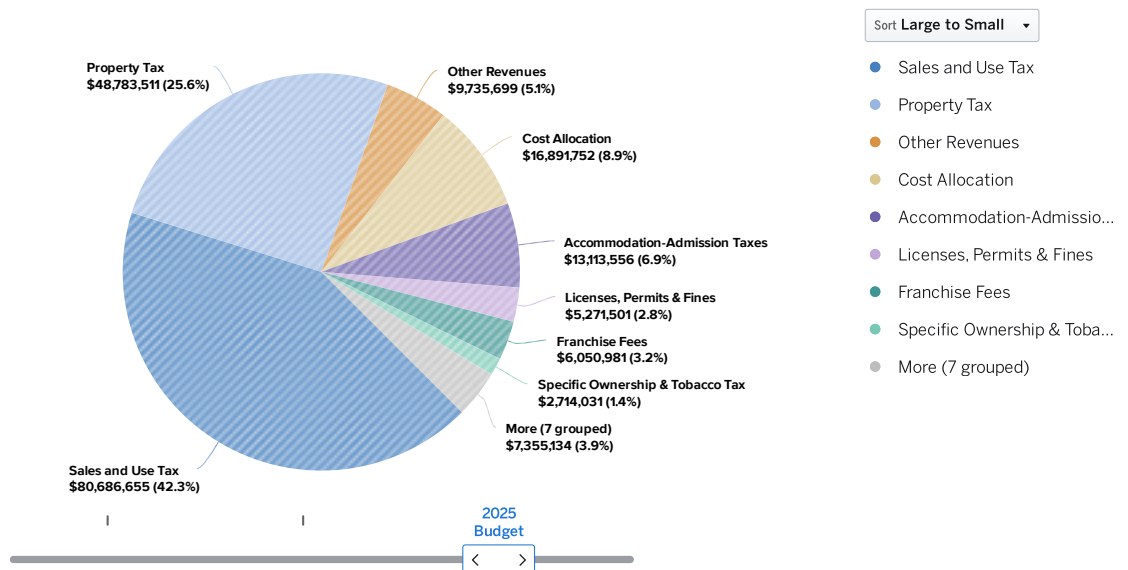
Visualization



## General Fund Sources

The 2025 Recommended Budget is based on projected General Fund revenues of \$190.6 million, which represents an 4.9% decrease from total revenues approved in the 2024 Budget. This year-over-year decrease is largely driven by a one-time reimbursement of \$13.0 million from the Library District budgeted in 2024. Contributing to the decline are projected decreases in sales and use taxes (-2%), primarily due to the dedication of sales & use tax to arts, culture, and heritage, and property taxes (-3%) due to 2024 legislation.

Visualization



## Uses (Expenditures)

### Citywide Uses

The total 2025 Recommended Budget is \$589.5 million across all funds which represents a 14.4% increase from the 2024 Approved Budget. While increased investments support base cost increases such as internal

services and planned debt service, as well as additional capital maintenance and infrastructure investments, the 2025 Recommended Budget continues to honor existing commitments by advancing key community and council priorities, particularly around equity, safety, and livability

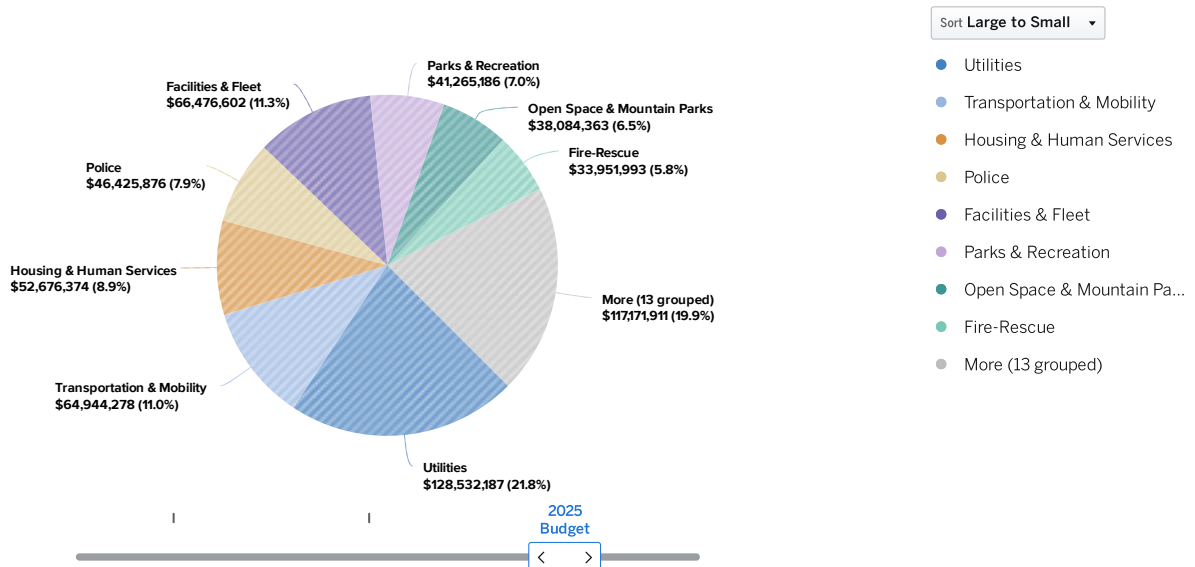
Examples of investments included in the 2025 Budget include:

- Increased investments for housing affordability to advance the development and rehabilitation of over 140 affordable housing units (\$12.2 million)
- Significant one-time investments in capital maintenance needs to help the city maintain well its current infrastructure and service to the community (\$4.3 million)
- Increased one-time funding for the Equity Office to support the creation of an Immigration Legal Defense Fund (\$50,000), training and policy analysis focused on public safety and code enforcement activities (\$50,000), and diagnostic cultural competency assessments (\$50,000)
- Meaningful ongoing and one-time increases to human services-related community programs and rental assistance services (\$515,000)
- \$121,000 in investments in Community Wildfire Resilience with a two-year fixed-term project coordinator
- Continuation of \$40,000 in one-time programmatic funding and a one-year renewal of a part-time support position for Community Connectors and inclusive engagement
- Key safety investments to support disaster management planning (\$80,000), civilian police staffing advancing the Reimagine Policing efforts (\$131,000), wellness programming and workforce development for Fire-Rescue staff (\$350,000), and permanent enhancements to urban rangers staffing and the Safe & Managed Spaces Program (\$515,300)

The 2025 budget development process emphasized realignments of existing dollars across program areas to support prioritized program outcomes as aligned to the SER Framework and as established in Budgeting for Resilience & Equity efforts. The expectation around budget realignments was particularly important given our current budgeting environment and limited availability of ongoing dollars. The 2025 budget includes approximately \$3.0 million of reallocated funding between program areas to support prioritized outcomes.

This year departments submitted at least three outcomes and measures per program that were in alignment with the City’s Sustainability, Equity, and Resiliency Framework to help measure program performance and success. This is an ongoing process for the improvement and transparency of the prioritization of use of city funds. The full inventory of outcomes and measures can be found on the [Budgeting for Resilience and Equity](#) page of the City of Boulder's website.

Visualization



## Combined Budget Summary - Uses

The total budget of \$589.5 million, referenced above, differs with the total uses within the below Combined Budget Summary - Uses table, totaling \$718.7 million, because the total budget figures exclude Internal



Services funds and transfers between funds. Internal Service funds and transfers are excluded to avoid double-counting expenditures in originating and receiving funds. Thus, the total budget referenced above of \$589.5 million reflects the true cost of the organization's operations by excluding double-counted expenses between funds and reflects total anticipated expenses of performing city services for the 2025 fiscal year.

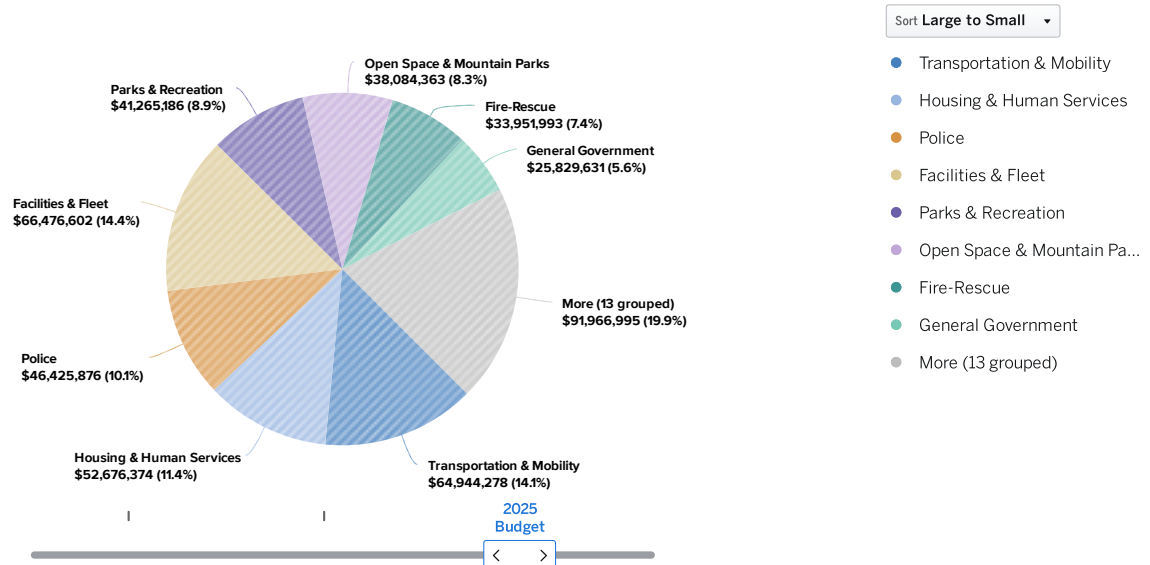
Additional detail on the city's key budget assumptions and a summary of all funds subject to appropriation can be found on the [2025 Budget in Brief - Continued](#) page.

Expand All	2023 Adopted Budget	2024 Adopted Budget	2025 Budget
▶ Personnel	194,047,344	204,256,111	205,434,440
▶ Capital	172,540,892	147,484,118	207,013,228
▶ Operating	123,858,331	138,527,177	145,381,936
▶ Internal Services	42,444,015	48,831,462	61,719,102
▶ Transfers	32,145,582	47,356,354	57,268,869
▶ Debt Service	33,755,478	31,646,022	41,833,953
<b>Total</b>	<b>598,791,642</b>	<b>618,101,243</b>	<b>718,651,527</b>

### Citywide Uses, Excluding Utilities Funds

The 2025 Recommended Budget, excluding the three Utilities Funds, totals \$461.6 million, representing a 15.3% increase from the 2024 Budget. The figure below represents citywide expenditures without Water, Wastewater, or Stormwater and Flood Management Utilities Funds, which are supported through user fees.

Visualization



### General Fund Uses (Expenditures)

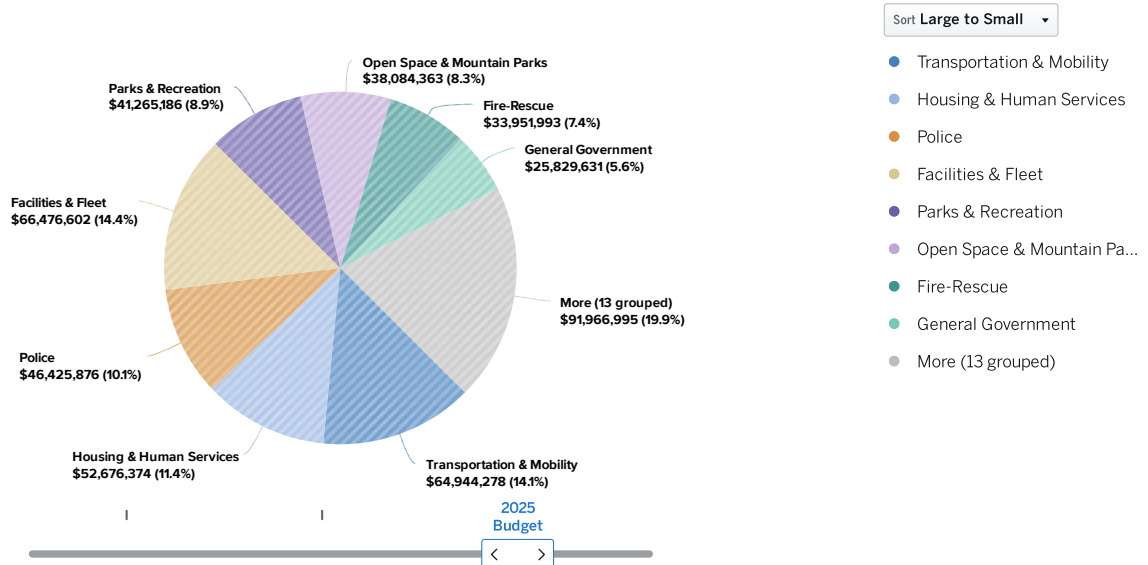
The 2025 General Fund Recommended Budget is \$210.9 million, representing a 7.5% increase compared to the total 2024 General Fund Approved Budget. This increase is attributed to key and strategic investments in community priorities and citywide core services such as:

- Additional Human Services Funding (\$200,000) for additional human services grants for non-profit organizations
- Additional funding for Office of Equity & Belonging (\$250,000) for the creation of an Immigration Legal Defense Fund, public safety training, and cultural competency assessments
- Office of Independent Police Monitor Enhancements (\$63,400) for civilian oversight training and Police Oversight Panel funding
- Fire-Rescue Apparatus Replacements (\$3.3 million) to address underfunded fleet replacements backlog

- Facilities Capital Maintenance Support (\$1.0 million) to support underfunded building maintenance
- Reimagine Policing Plan Advancements (\$239,500) for new civilian staffing and victim services support
- Inclusive Engagement for the Community Connectors Program (\$40,000)

As seen in the chart below, primary year-over-year increases are attributed to public safety, Fire-Rescue and Police, and the General Government program, which supports debt service payments, transfers, as well as base cost rentals supporting leases associated with the Boulder Municipal Property Authority Fund.

Visualization



## Staffing Levels by Department

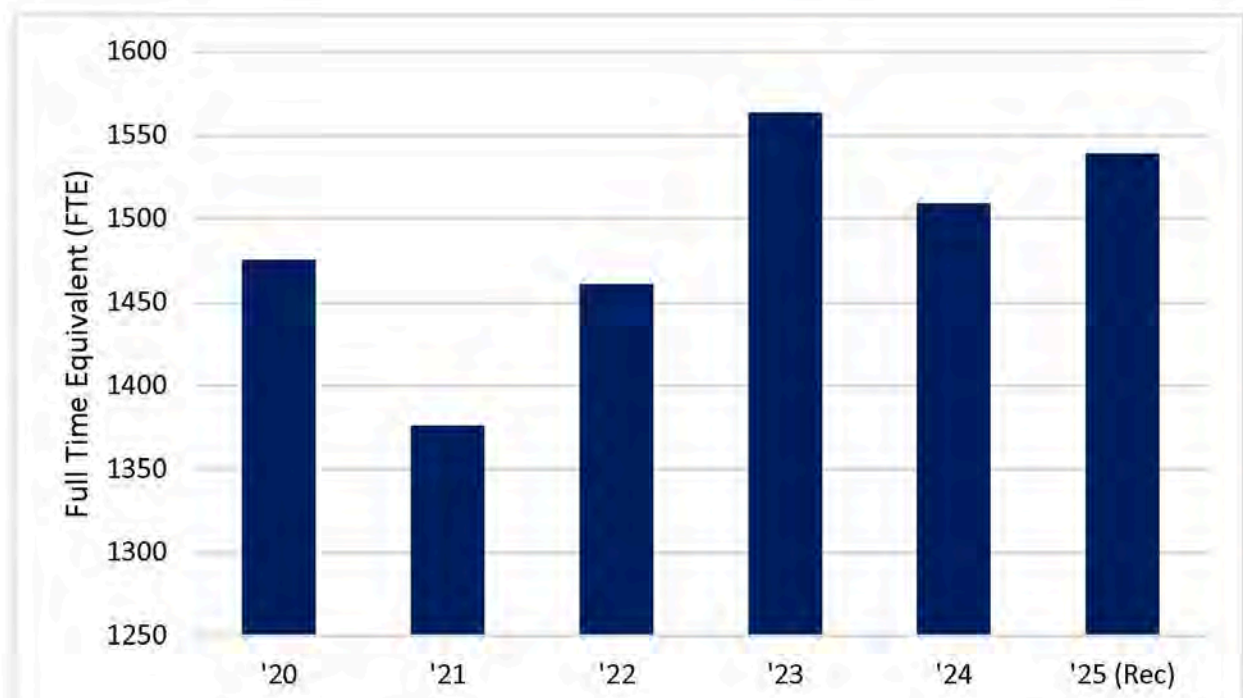
The 2025 Recommended Budget includes a total city staffing level of 1,539.10 full-time equivalents (FTEs), an increase of 2.0% from 2024 Approved staffing levels. There are additions of 24.35 FTEs across 13 departments. These staffing increases reflect strategic staffing capacity increases for new and enhanced community investments and programs. A calculated estimate of 192.21 non-standard staff, or seasonal and temporary employees, is included in the 2025 Recommended Budget, mostly within the Open Space and Parks & Recreation Departments. Non-standard staff provide a needed supplement to standard staff on a seasonal basis, largely in the summer.

STAFFING LEVELS BY DEPARTMENT						
	2024 Approved	2025 Base	2025 Standard New	Fixed-Term Extensions	2025 Recommended Staffing	2025 Recommended Non-Standard Staffing <sup>1</sup>
City Attorney's Office	26.00	26.00	1.00		27.00	1.01
City Council	1.00	1.00			1.00	
City Manager's Office	19.73	25.80			25.80	
Climate Initiatives	20.00	21.00	1.00		22.00	
Communication & Engagement	29.35	32.50		0.50	33.00	0.78
Community Vitality	46.25	46.25	1.00		47.25	
Facilities & Fleet	52.90	51.90			51.90	
Finance	48.15	50.40		0.50	50.90	
Fire-Rescue	142.00	142.00			142.00	
Housing & Human Services	66.00	66.50	0.25		66.75	1.99
Human Resources	27.00	26.00		2.00	28.00	
Innovation & Technology	57.20	57.85	1.00	2.35	61.20	
Municipal Court	18.35	18.35			18.35	
Open Space & Mountain Parks	145.60	146.60	1.00		147.60	91.35
Parks & Recreation	151.50	149.25	4.00		153.25	89.46
Planning & Development Services	97.65	98.65			98.65	
Police	282.00	280.00	3.50	1.00	284.50	
Transportation & Mobility	97.60	96.85	2.00		98.85	1.64
Utilities	180.85	177.85	3.25		181.10	5.97
<b>Totals</b>	<b>1,509.13</b>	<b>1,514.75</b>	<b>18.00</b>	<b>6.35</b>	<b>1,539.10</b>	<b>192.21</b>

<sup>1</sup> Seasonal and temporary FTEs calculated based on average of \$18.50 per hour over 2080 working hours per year. These are equivalency estimates and do not reflect actual number of staff.

# Historical Staffing

One measure of personnel cost pressure is the size of city staff, which is measured by standard full-time equivalents (FTEs). The 2025 Recommended Budget includes a citywide staffing level of 1,539.10 FTEs. As seen in the chart below, the city manages staffing levels in connection with changing economic conditions and revenue projections.



Additional information can be found on the [2025 Budget-in-Brief - Continued](#) page.



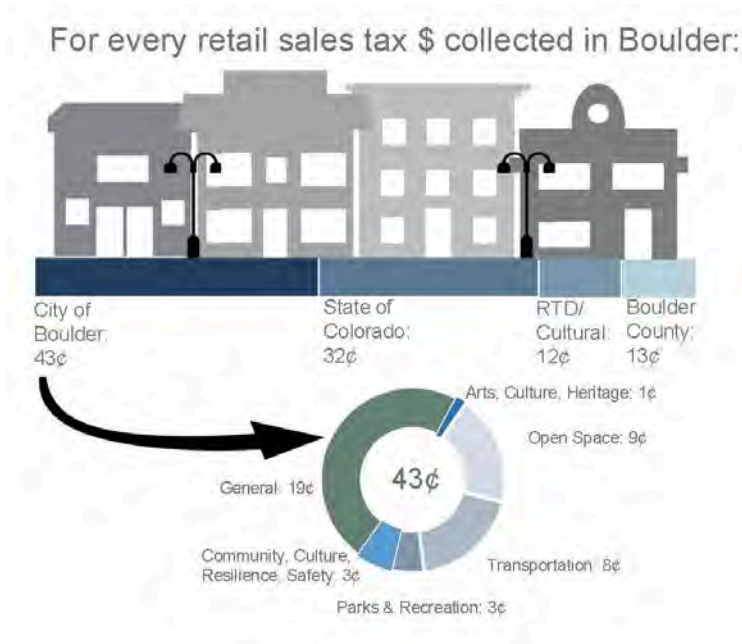
# 2025 Budget in Brief - Continued

## Overview of Primary Revenue Sources & Citywide All Funds Summary

The below summary provides additional information on the city's primary revenue sources, including sales & use taxes and property taxes, key budget assumptions used to develop the 2025 budget, as well as a summary of all funds subject to appropriation.

### Sales & Use Tax Revenue

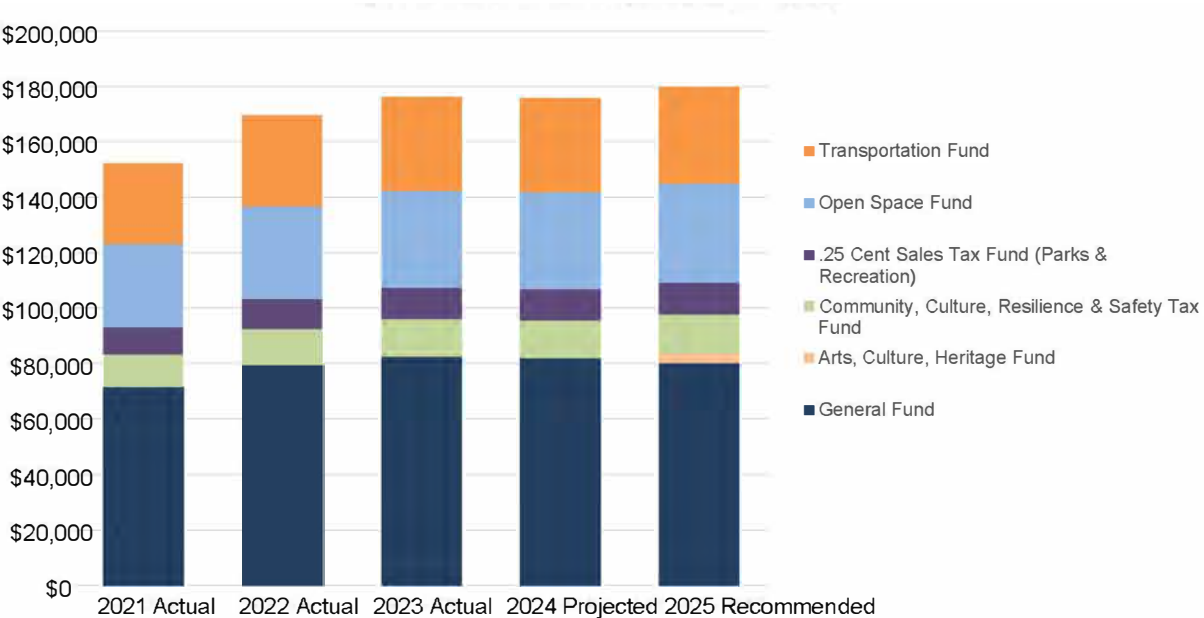
Sales and use taxes comprise 36.6% of the city's total revenues, including utility revenues. Sales and use taxes are transaction taxes levied on all sales, purchases, and leases of tangible personal property and taxable services sold or leased by persons engaged in business in the city. The tax is collected by the vendor or lessor and remitted to the city. For every retail tax dollar collected in Boulder, the city retains 43 cents, which is distributed across six city funds, including the General Fund and five special revenue funds: Open Space Fund, Transportation Fund, .25 Cent Sales Tax Fund (which supports Parks & Recreation), Arts, Culture, and Heritage Fund, and the Community, Culture, Resilience and Safety (CCRS) Tax Fund (which supports capital infrastructure). Of the total sales tax rate of 3.86%, 56% of sales and use tax revenues are dedicated to specific purposes, supporting the five special revenue funds.



Projected sales and use tax revenues total \$180.2 million in the 2025 Recommended Budget, including revenues within the General Fund, Open Space Fund, Transportation Fund, .25 Cent Sales Tax Fund, Arts, Culture, and Heritage Fund, and CCRS Fund. In addition, the General Fund total includes revenues received from the 3.50% recreational marijuana sales and use tax. While projected sales and use tax revenues in the 2025 Recommended Budget exceed 2024 projected revenues, 2025 revenue projections still represent a flattening of revenues compared to previous projections due to seeing signs of an economic slowdown.

The 2025 sales and use tax rate for the City of Boulder totals 3.86%. As shown in the Sales & Use Tax Components table below, 0.15% of the General Fund sales and use tax that was set to expire in December 2024 was renewed at 50% of the 0.15%, with the other 50% dedicated to arts, culture, and heritage through voter approval in November 2023.

### SALES TAX REVENUES 2021-2025 (in 1,000s)



## SALES & USE TAX COMPONENTS IN 2025

	Rate	Original Start Date	Last Renewed Date	Expiration Date
.25 Cent Sales Tax Fund (Parks and Recreation)	0.25%	January 1, 1996	January 1, 2016	December 31, 2035
Community, Culture, Resilience, and Safety Tax [7]	0.30%	January 1, 2015	January 1, 2022	December 31, 2036
Arts, Culture, and Heritage Fund [4]	0.08%	January 1, 2025	N/A	December 31, 2044
General Fund	1.00%	January 1, 1964	N/A	None
General Fund [1]	0.38%	January 1, 1988	January 1, 2009	None
General Fund [2]	0.15%	January 1, 1993	January 1, 2010	None
General Fund [3]	0.11%	January 1, 2019	N/A	None
General Fund [4]	0.08%	January 1, 2025	January 1, 2025	December 31, 2044
<i>General Fund Subtotal</i>	<i>1.72%</i>			
Open Space Fund	0.40%	January 1, 1967	January 1, 1974	None
Open Space Fund [4]	0.22%	January 1, 1990	January 1, 2014	None
Open Space Fund [5]	0.15%	January 1, 2004	January 1, 2020	December 31, 2039
<i>Open Space Subtotal</i>	<i>0.77%</i>			
Transportation Fund	0.60%	January 1, 1967	January 1, 1974	None
Transportation Fund [5]	0.15%	January 1, 2004	January 1, 2014	December 31, 2039
<i>Transportation Subtotal</i>	<i>0.75%</i>			
<b>2024 Total</b>	<b>3.86%</b>			

## ADDITIONAL SALES & USE TAX

	Rate	Start Date	Last Renewed Date	Expiration Date
Recreational Marijuana Sales and Use Tax	3.50%	January 1, 2014	N/A	None
Food Service Tax [6]	0.15%	January 1, 1987	N/A	None

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

[2] The 0.15% Sales and Use Tax component was originally dedicated to the .15 Cent Fund and moved to the General Fund, extended indefinitely, and deburced, by voters in 2009.

[3] In 2013, voters approved the extension of this 0.33% Sales and Use Tax as follows: 0.33% for Open Space from 2014 through 2018; 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 and beyond.

[4] The 0.15% Sales and Use Tax component was originally dedicated to the Public Safety Fund and moved to the General Fund for public safety purposes and extended until 2024, it was renewed by voters starting in 2025 and will be split between the General Fund and Arts, Culture, and Heritage Fund.

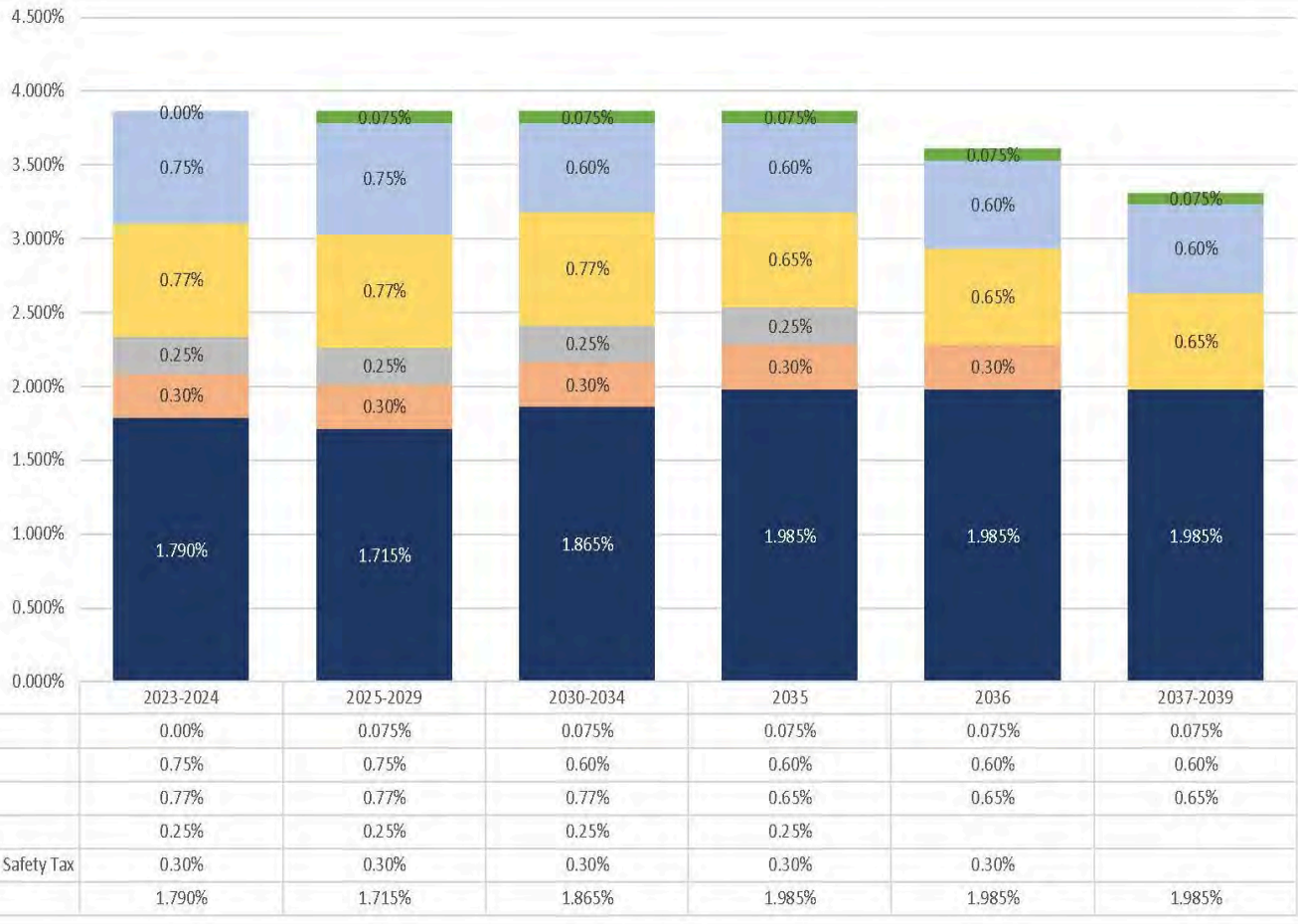
[5] In 2013, voters approved the extension of the 0.15% Sales and Use Tax for Open Space until 2019 at which point it would shift to Transportation for 2020 through 2029, and then shift to General Fund purposes for 2030 to 2039, expiring at the end of 2039. At the same time in 2013, a temporary 0.15% Sales and Use Tax for Transportation was approved by voters to bridge the gap until 2020 when the 0.15% Sales and Use Tax for Open Space (previous sentence) shifted to Transportation. In 2019, that 0.15% temporary Transportation tax was extended and repurposed to the Open Space Fund and expires at the end of 2039.

[6] All revenue collected by the Food Service Tax is transferred to the Boulder Visitors and Convention Bureau.

[7] In 2021, voters approved the extension of the 0.30% Sales and Use Tax for capital infrastructure projects through 2036.

Over the next 15 years, the projected sales and use tax rate will include several changes, including:

- 2025: Sales and use tax within the General Fund declines with a portion shifting to Arts, Culture, and Heritage Fund.
- 2030: Portion of transportation tax shifts to General Fund.
- 2035: Portion of open space tax shifts to General Fund.
- 2036: Overall sales and use tax rate decline due to expiration of the .25 cent tax supporting Parks & Recreation.
- 2037: Community, Culture, Resilience, and Safety Tax expires.



## Property Tax Revenue

Property values are reassessed in odd years and are collected at their new assessed rate the following even year. 2023 was a reassessment year, and Boulder will collect property taxes based off the updated property value assessment in 2025.

The calculation for property tax is:

Market Value of Property x Assessment Rate x Mill Levy = Property Tax

The Assessment Rate is set by State legislation, and the mill levy is determined by the individual taxing authority.

As set by SB24-233, for property taxes payable in 2024, the residential assessment rate is 6.7% and the commercial assessment rate for most sub-classes is 27.9%. In addition to decreased rates, SB24-233 provides actual value reductions to residential property equal to \$55,000 or an amount that causes the valuation for assessment of the property to be \$1,000, actual value reductions for improved commercial property is \$30,000 or an amount that causes the valuation for assessment to be \$1,000.

For example:

Residential: For every \$100,000 of home value, homeowners pay \$78.80 in property tax to the City of Boulder.  $(\$100,000 \text{ Actual Value}) \times (6.7\% \text{ Assessed Value for Residential Property}) \times (.011648 \text{ mill levy}) = \$78.04$

With SB24-233, for a home valued at \$500,000, homeowners pay \$347.29 in property tax to the City of Boulder  $(\$500,000 \text{ Actual Value} - \$55,000 \text{ Actual Value Reduction}) \times 6.7\% \text{ Assessed Value for Residential Property}) \times (.011648 \text{ mill levy}) = 347.29$

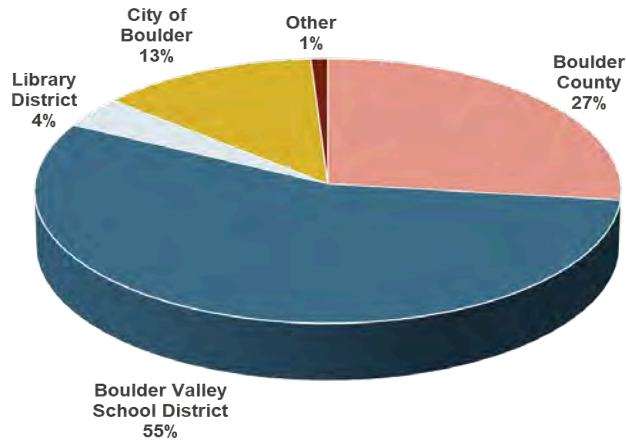
Commercial: For every \$100,000 in commercial value, business owners pay \$324.98 in property tax to the City of Boulder.  $(\$100,000 \text{ Actual Value}) \times (27.9\% \text{ Assessed Value for Commercial Property}) \times (.011648 \text{ mill levy}) = \$324.98$

With SB24-233, for an improved commercial property valued at \$500,000, property owners pay \$1,527.40 in property tax to the City of Boulder  $(\$500,000 \text{ Actual Value} - \$30,000 \text{ Actual Value Reduction}) \times 27.9\% \text{ Assessed Value for Commercial Property}) \times (.011648 \text{ mill levy}) = 1527.40$

For every dollar of property tax collected in Boulder through the general citywide tax rate, the city receives 13 cents. Of these 13 cents, 9 cents goes towards general city operations, 2 cents goes towards Public Safety, 1 cent goes towards Parks & Recreation and 1 cent goes towards the Community Housing Assistance Program.



Boulder Total Mill Levy



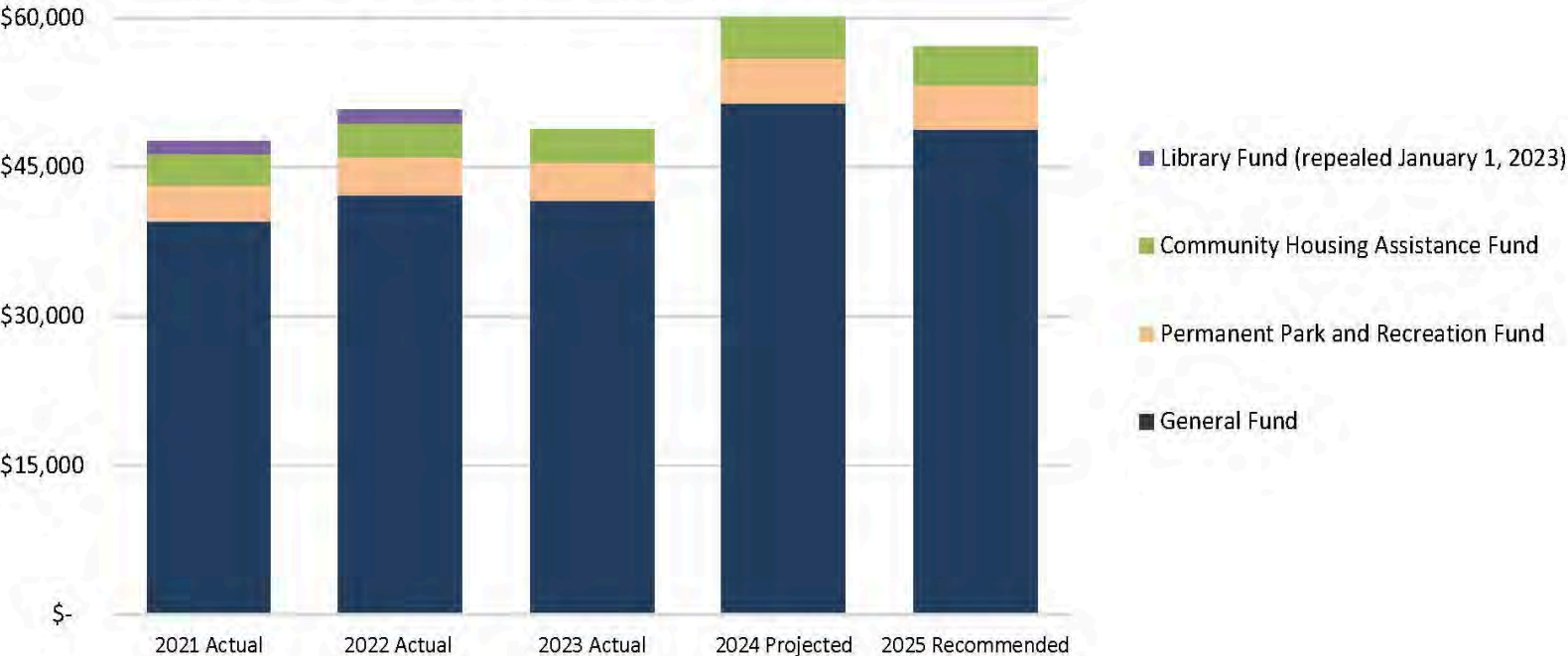
In addition to the general citywide property tax, which is paid by every taxable property in the city, there are several special districts within the community that levy a separate mill rate. The revenue received from the Downtown Commercial District and the University Hill Commercial District are still restricted to the Denver-Boulder Consumer Price Index (CPI) and a local growth factor, as provided by the Taxpayers' Bill of Rights (TABOR) Amendment to the Colorado Constitution. In the November 4, 2008 election, city voters approved the removal of the remaining TABOR restriction on the general property tax with a phase-in period and without any specific restriction on the use of the "de-Bruced" funds. Forest Glen Special District supports Eco Passes for residents of that district and collects only enough to pay for that program.

MILL LEVIES & PROJECTED REVENUE				
Taxing Entity	Tax Year	Revenue Year		2025 Projected Revenue
	2024	2025	2025	
	Mill Levy	Projected Temporary Credit	Projected Adjusted Mill Levy	
<b>General Citywide</b>	<b>11.648</b>	-	<b>11.648</b>	<b>\$ 57,120,058</b>
<i>General Fund - General Purposes</i>	7.948		7.948	\$ 38,975,809
<i>General Fund - Public Safety</i>	2.000		2.000	\$ 9,807,702
<i>Community Housing Assistance Program (CHAP) Fund</i>	0.800		0.800	\$ 3,923,081
<i>Permanent Parks Fund</i>	0.900		0.900	\$ 4,413,466
<b>Downtown District (CAGID)*</b>	<b>9.990</b>	TBD	<b>3.460</b>	<b>\$ 1,469,800</b>
<b>University Hill District (UHGID)*</b>	<b>4.984</b>	TBD	<b>1.719</b>	<b>\$ 39,481</b>
<b>Boulder Junction - Parking</b>	<b>10.000</b>	-	<b>10.000</b>	<b>\$ 442,354</b>
<b>Boulder Junction - Transportation**</b>	<b>5.000</b>	-	<b>5.000</b>	<b>\$ 557,440</b>
<b>Transit Pass GID (Forest Glen)</b>	<b>2.310</b>	TBD	<b>1.383</b>	<b>\$ 15,379</b>

\* These districts are still under TABOR requirements for retaining revenue.  
 \*\* This estimate includes payment in lieu of property taxes.

The property tax chart below shows the past three years as well as the current year and next-year projected property tax collections.

### PROPERTY TAX REVENUES 2021-2025 (in \$1,000s)



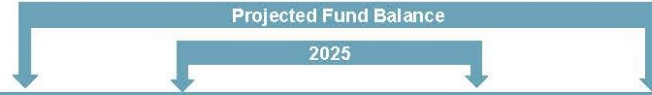
## Key Budget Assumptions

The summary of key assumptions table documents global budget assumptions that govern cost estimates provided by each department.

<b>KEY ASSUMPTIONS</b>	
	<b>% Change</b>
<b>Revenues</b>	
Retail Sales Tax	1.9%
Property Tax	-2.6%
Water Rates	8.0%
Wastewater Rates	6.0%
Stormwater/Flood Management Rates	5.0%
Most Codified Fees for Service	CPI
<b>Expenses</b>	
Non-Personnel Budgets, Rate of Increase	CPI
Management/Non-union Employees	3.5%
Boulder Municipal Employees Association	3.5%
Fire Union Employees	3.0%
Police Union Employees	3.0%

# Citywide Summary of Sources & Uses, by Fund

## Sources & Uses - Funds Summary



Fund	As of 1/1/2025	Estimated Sources	Uses	As of 12/31/2025	(Draw From)/ Contribution To Fund Balance
	<i>#s from Final FFs</i>				
1100 General	\$ 60,835,233	\$ 190,602,820	\$ 210,855,820	\$ 40,582,232	\$ (20,253,001)
1300 Governmental Capital	\$ 8,760,119	\$ 23,136,027	\$ 54,599,286	\$ (22,703,140)	\$ (31,463,259)
2180 .25 Cent Sales Tax	\$ 6,275,815	\$ 11,919,467	\$ 12,786,764	\$ 5,408,518	\$ (867,297)
2140 Affordable Housing	\$ 10,720,251	\$ 22,346,594	\$ 23,126,268	\$ 9,940,577	\$ (779,674)
2700 Airport	\$ 837,838	\$ 967,209	\$ 1,527,807	\$ 277,241	\$ (560,597)
2620 Arts, Culture, Heritage	\$ -	\$ 3,478,414	\$ 2,778,101	\$ 700,313	\$ 700,313
2830 Boulder Junction Access GID TDM	\$ 1,692,749	\$ 591,280	\$ 372,186	\$ 1,911,843	\$ 219,094
6800 Boulder Junction GID Parking	\$ 1,652,238	\$ 564,667	\$ 308,771	\$ 1,908,133	\$ 255,896
3500 Boulder Junction Improvement	\$ 4,262,250	\$ 515,875	\$ 500,000	\$ 4,278,125	\$ 15,875
6700 Boulder Municipal Property Authority	\$ 448,069	\$ 4,637,882	\$ 4,629,992	\$ 455,958	\$ 7,889
2100 Capital Development	\$ 7,328,654	\$ 1,739,340	\$ 4,922,805	\$ 4,145,189	\$ (3,183,465)
2400 Climate Tax	\$ 4,263,312	\$ 8,054,441	\$ 9,599,919	\$ 2,717,833	\$ (1,545,478)
3700 Community, Culture & Safety Tax	\$ 80,904	\$ 14,413,653	\$ 17,171,419	\$ (2,676,862)	\$ (2,757,766)
2910 Community Development Block Grant (CDBG)	\$ -	\$ 1,832,990	\$ 1,832,990	\$ -	\$ -
1150 Community Housing Assistance Program	\$ 7,969,473	\$ 5,240,484	\$ 6,554,163	\$ 6,655,794	\$ (1,313,678)
7190 Compensated Absences	\$ 1,734,332	\$ 1,147,093	\$ 996,724	\$ 1,884,701	\$ 150,369
7300 Enterprise Technology	\$ 9,320,391	\$ 10,119,293	\$ 9,243,142	\$ 10,196,542	\$ 876,151
7130 Dental Self Insurance	\$ 490,562	\$ 1,277,611	\$ 1,230,684	\$ 537,489	\$ 46,927
6400 Downtown Commercial District	\$ 15,846,547	\$ 9,631,880	\$ 12,564,235	\$ 12,914,192	\$ (2,932,355)
7400 Equipment Replacement	\$ 10,287,811	\$ 3,570,134	\$ 3,517,897	\$ 10,340,048	\$ 52,237
2610 Eviction Prevention & Rental Assistance	\$ 400,442	\$ 1,562,000	\$ 1,461,809	\$ 500,633	\$ 100,191
7500 Facility Renovation and Replacement	\$ 6,303,595	\$ 5,275,248	\$ 6,448,970	\$ 5,129,873	\$ (1,173,722)
7210 Fleet Operations and Replacement	\$ 17,827,008	\$ 15,667,023	\$ 18,307,448	\$ 15,186,582	\$ (2,640,425)
2920 HOME Investment Partnership Grant	\$ -	\$ 3,306,016	\$ 3,306,016	\$ -	\$ -
2110 Lottery	\$ 1,057,274	\$ 1,341,445	\$ 2,348,000	\$ 50,719	\$ (1,006,555)
7140 Medical Self Insurance	\$ 3,587,464	\$ 18,994,817	\$ 18,555,804	\$ 4,026,476	\$ 439,013
2500 Open Space	\$ 20,448,852	\$ 38,657,572	\$ 41,421,863	\$ 17,684,561	\$ (2,764,291)
3300 Permanent Park and Recreation	\$ 963,592	\$ 4,459,842	\$ 3,387,214	\$ 2,036,220	\$ 1,072,628
2120 Planning and Development Services	\$ 19,326,586	\$ 16,123,035	\$ 15,715,994	\$ 19,733,627	\$ 407,041
7110 Property and Casualty Insurance	\$ 3,304,756	\$ 6,604,113	\$ 7,119,531	\$ 2,789,339	\$ (515,418)
2300 Recreation Activity	\$ 3,434,090	\$ 14,697,885	\$ 14,922,277	\$ 3,209,699	\$ (224,392)
6300 Stormwater/Flood Management Utility	\$ 30,309,398	\$ 24,646,698	\$ 25,903,699	\$ 29,052,398	\$ (1,257,000)
2600 Sugar Sweetened Beverage Distribution Tax	\$ 2,255,740	\$ 4,246,899	\$ 4,437,503	\$ 2,065,136	\$ (190,604)
7100 Telecommunications	\$ 928,310	\$ -	\$ 928,310	\$ -	\$ (928,310)
2820 Transit Pass GID (Forest Glen)	\$ 78,405	\$ 23,984	\$ 20,159	\$ 82,230	\$ 3,825
2800 Transportation	\$ 19,281,922	\$ 56,098,794	\$ 59,577,040	\$ 15,803,676	\$ (3,478,246)
2810 Transportation Development	\$ 330,163	\$ 2,018,504	\$ 2,338,799	\$ 9,868	\$ (320,295)
6500 University Hill Commercial District	\$ 3,581,109	\$ 461,729	\$ 1,509,353	\$ 2,533,485	\$ (1,047,624)
6200 Wastewater Utility	\$ 22,966,233	\$ 31,825,546	\$ 41,931,878	\$ 12,859,901	\$ (10,106,332)
6100 Water Utility	\$ 45,448,959	\$ 49,327,492	\$ 65,995,748	\$ 28,780,703	\$ (16,668,256)
7120 Worker's Compensation Insurance	\$ 7,199,753	\$ 2,857,633	\$ 3,895,139	\$ 6,162,248	\$ (1,037,506)
<b>Totals</b>	<b>\$ 361,840,196</b>	<b>\$ 613,983,430</b>	<b>\$ 718,651,527</b>	<b>\$ 257,172,099</b>	<b>\$ (104,668,097)</b>

Note: The table above reflects the impact of the 2025 budget, including estimated revenues (with transfers in) and appropriations (with transfers out), on projected unreserved fund balance.



# 2025 Citywide Context, Strategic Planning & Budget Process

## ABOUT BOULDER

Boulder has over 300 miles of public hiking and biking trails, and its mountain parks and open space holdings receive well over five million visits per year. Boulder was one of the first cities in the nation to offer curbside recycling, a dedicated sales tax to preserve and maintain open space, and to mandate a residential green building code. The city is currently home to major federal labs, a world-class research university, iconic cultural institutions, 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. This diversity has contributed to Boulder’s robust local economy with a population just over 100,000. Boulder’s unemployment rate trends lower than the state and national rates and local real estate values are particularly strong in the current market.

The city has received numerous awards including, but not limited to:

- #2 Best Place to Live for Quality of Life in the U.S. – U.S. News & World Report, 2022-2023
- #4 Best Place to Live in the U.S. - U.S. News & World Report, 2022-2023
- #3 America’s Best Bike Networks for a Midsize City - People for Bikes, 2022
- Outstanding Achievement in Local Government Innovation - Alliance for Innovation, July 2020
- What Works Cities Silver Certification 2020 - What Works Cities, June 2020
- Gold-level Walk Friendly Community - Walk Friendly Communities, May 2020

### Demographic Characteristics

Population	105,482	(1)
Median Age	28.7	(1)
Education (Bachelor's Degree or more)	78.0%	(1)
Median Family Income	\$170,803	(1)
Median Household Income	\$81,608	(1)
Per Capita Income	\$56,506	(1)
Median Sales Price - Single Family Home	\$1,329,000	(2)
Median Gross Rent	\$1,811	(1)
% of Population in Poverty	24.1%	(1)
Unemployment Rate	3.9%	(3)

(1) US Census 2022 American Community Survey (ACS)

(2) Boulder Economic Council (Through November 2023)

(3) Bureau of Labor Statistics (June 2024)

## Boulder's History

The Boulder Valley was first the home of Native Americans, primarily the Southern Arapaho tribe who maintained a village near Haystack Mountain north of Boulder. Ute, Cheyenne, Comanche, and Sioux were occasional visitors to the area. In 1858, gold seekers established the first non-native settlement in Boulder

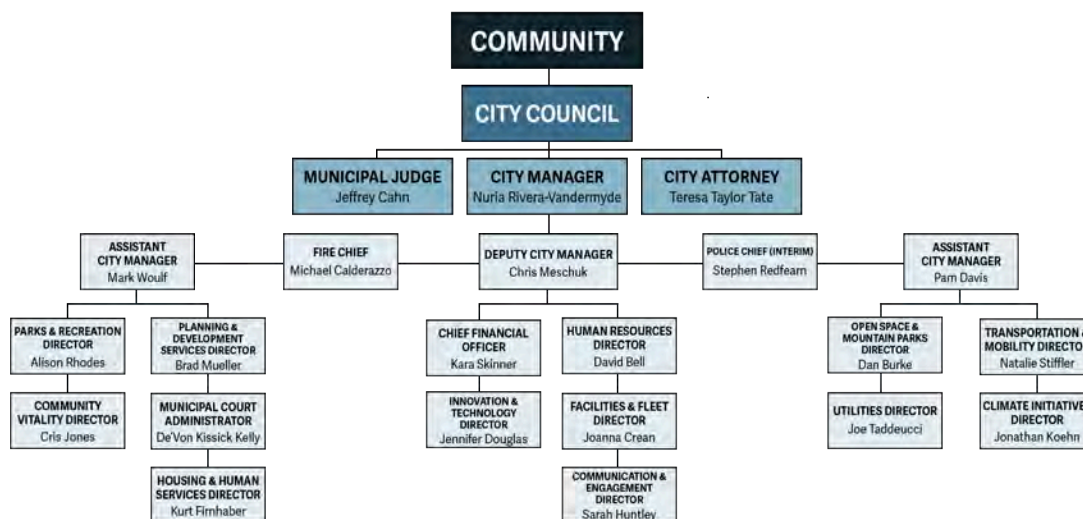
County at Red Rocks, now named The People’s Crossing, near the entrance to Boulder Canyon. Throughout the 1860s and 1870s, Boulder became a supply base for miners in search of gold and silver, and railroad tracks were laid to provide service south to Golden, southeast to Denver, and west to the mining camps, expanding the city’s economic and social reach. In the 1890s, Boulder was a site for a Chautauqua, a traveling show providing education and entertainment, and Boulder residents voted to issue bonds to buy the land around what is now the historic Chautauqua Park.

Between 1920-1950, Boulder’s population grew from approximately 11,000 to 20,000. By 1950, Boulder leaders were actively recruiting new "clean" industry and improved transportation, securing a new highway, the Boulder-Denver Turnpike, and the National Bureau of Standards in 1952. In 1959, Boulder voters approved the “Blue Line” city-charter amendment, which restricted city water service to altitudes below 5,750 feet to protect the mountain backdrop from development. In 1967, Boulder became the first city in the nation to institute a dedicated sales tax to purchase open space lands. With the adoption of the Boulder Valley Comprehensive Plan in 1970, passage of the building height restriction ordinance in 1972, historic preservation code in 1974, and the residential growth management ordinance in 1977, Boulder began a period of infill and re-use of its past architectural development which continues to present.

In 1999, an inclusionary zoning ordinance was adopted, requiring 20 percent of new residential development to be permanently affordable for low to moderate income households. The city adopted Zero Waste principles in 2005 and passed a municipal carbon tax in 2008 to counteract climate change. Most recently, in 2021, Boulder voters approved the renewal of the 0.3% dedicated sales tax, the Community, Culture, Resilience, and Safety Tax, to fund critical city infrastructure projects and a grant pool to support non-profits serving the people of Boulder.

## City of Boulder Government

The City of Boulder has a Council-Manager form of government. Under this form of government, the elected nine-member City Council sets the policies for the operations of the Boulder government while the administrative responsibilities of the city rest with the council-appointed City Manager. The City Council also appoints the City Attorney and the Municipal Judge. The City Council selects both a Mayor and a Mayor Pro Tem from among the council members, both of whom serve two-year terms. Council members are elected at-large and are non-partisan. The City’s organization chart is presented below.



## STRATEGIC PLANNING & BUDGET PROCESS

### Budgeting for Resilience & Equity and the Long-Term Financial Strategy

The City of Boulder developed the 2025 Budget in alignment with the Sustainability, Equity, & Resilience (SER) Framework. The city's SER Framework comprises seven outcomes necessary for Boulder's vision of a great community.

The City is in the third and final year of a three-year implementation plan to shift from a more traditional incremental-based budgeting approach to an enhanced outcome-based budgeting approach. This approach, called Budgeting for Resilience and Equity, incorporates better performance metrics and identifies outcomes, advances cross-department and -program collaboration, and increases the transparency of the development of the annual budget and our investments as they align with community goals.

- In 2022, year 1 of this effort, staff implemented a new budgeting software and transparency tool, OpenGov; identified program areas within each department and cross-departmentally across the organization; and aligned the newly identified city programs and budgets to the city's SER Framework. This effort supported heightened transparency of the city's budget by further understanding the allocation of resources and demonstrating how our investments aligned to the seven community goal areas within the framework.
- In 2023, year 2 of the implementation, the city added further specificity by developing intended outcomes for each program area in the city and added performance measures or a plan to develop performance measures to be able to assess the future impact of our investments. Year 2 also marked the first year the city worked directly with Community Connectors-in-Residence (CC-in-Rs) and their communities to incorporate their input and priorities into the 2024 budget development process.
- Year 3, the final year of implementation, focused on the refinement of identified outcomes and the further development of program measures for 2025 budget. As a result of staff efforts in this final year of implementation of Budgeting for Resilience & Equity, the city has established its first comprehensive citywide inventory of outcomes, measures and targets through a Budgeting for Resilience & Equity Dashboard aligned to program areas and the SER Framework. These outcomes and measures were utilized during 2025 budget decision-making to prioritize program areas for realignments of existing dollars toward areas in the greatest demand or need.

In addition to this refinement, the city unveiled a new Citywide Strategic Plan that presents a three-year plan with 15 strategies, each with priority action steps, aligned to the SER Framework. In the 2025 budget development process, budget priorities and requests were aligned to the Citywide Strategic Plan strategies and priority action steps, where applicable, and considered during budget decision-making. The Citywide Strategic Plan serves to bridge the gap between long-term plans, such as the SER Framework and Boulder Valley Comprehensive Plan, and annual department plans. Department programs, and associated outcomes and measures, align to the Citywide Strategic Plan, and those strategies further align and support the greater citywide framework.

This three-year implementation effort has enabled the city to heighten transparency of the allocation of its resources, begin the journey to enhanced data-driven decision-making, and have greater and shared alignment to community and citywide goals. Particularly relevant in constrained times, this initiative and annual practice will support the city in prioritizing community and organizational needs, considering trade-offs, and further understanding the impact of our budget allocations into the future. While this year marks the third and final year of implementation, the city will continue to build its practice, iterate, evaluate, and improve Budgeting for Resilience & Equity each year.

## **Long-Term Financial Strategy & Planning**

The Long-Term Financial Strategy builds upon prior policy guidance related to sustainable funding for the City of Boulder. The city commissioned a Blue-Ribbon Commission (BRC) on Revenue Stabilization in 2008 that developed a comprehensive report related to sustainable revenue and budgeting approaches. The BRC issued reports in 2008 and 2010, calling for a comprehensive financial plan, the realignment of resources to better meet community goals, warned against the over-reliance on retail sales tax and dedicated funding sources, and encouraged the city to pursue a performance measurement system related to budget.

To further this work, the city established a Financial Strategy Committee in 2019 to serve as an advisory group to support the development and oversight of a long-term financial strategy. Shortly thereafter, due to the onset of the pandemic, the city shifted into a position of response and reactivity. In 2022, staff reengaged this effort by elevating recommendations from the BRC reports and initiating the three-year implementation plan for BRE outcomes-based budgeting approach in alignment with the greater SER Framework. Staff also performed a dedicated funding analysis, which highlighted the approximately 68% of all city funding that is dedicated or restricted for a specific purpose. Dedicated revenues restrict flexibility of funding to meet community priorities of the moment. For sales and use tax, the single largest source of revenue for the city, approximately 56% of revenues are dedicated to specific uses. Given the city's reliance on dedicated funding, it is extremely important to maximize the use of these resources as aligned with community expectations, council priorities and citywide needs.

While the General Fund tends to receive a majority of the discussion due to its flexibility of use and funding of core governmental services, such as public safety, parks, human services, and homelessness services, other funding sources – including those supporting transportation, parks, housing, and facilities and fleet – have become more strained in recent years due to the rising costs of performing core service operations and supporting community needs and citywide goals.

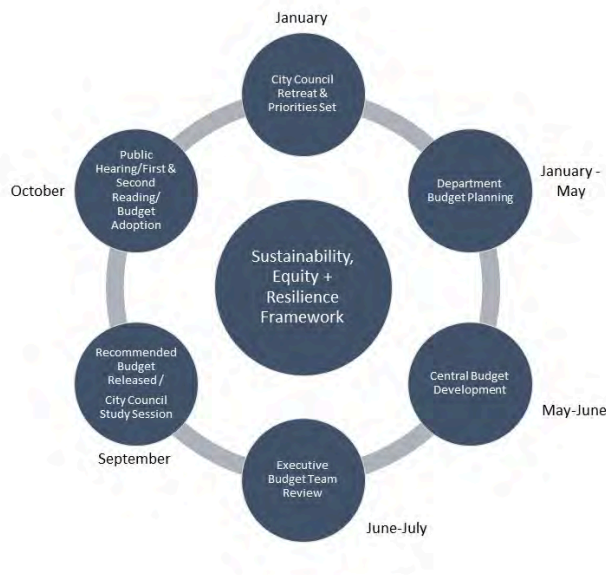
As outlined in the BRC and a guiding principle, the Long-Term Financial Strategy aims to support revenue stability and sufficiency, which would look to rebalance revenue structures, research alternative funding mechanisms, and outline key ballot strategies.

The Long-Term Financial Strategy contains several key components, including the following:

- Establish a **Long-Term Financial Plan** that outlines guiding principles, performs a current state assessment, recommends updates to financial policies and commitments to best practices, and future strategic steps. Staff has begun this work and aims to finalize the Long-Term Financial Plan in the fall of 2024, which will serve as a strategic planning document to guide the financial strategy forward and provide supporting direction on and priorities of future action steps.
- Conduct a **Comprehensive Fee Inventory and Study** to identify true cost of service levels and establish citywide policies and practices related to fees and fee updates. Work will begin this fall to inventory current fees and methodologies, assess and priorities updates, and determine needs for fee studies. Staff anticipates completing this work by quarter 2 of 2025.
- **Define Core Service Levels** to understand service level requirements across the organization. This action step will involve community engagement to gather valuable input on community priorities. Staff anticipates completing this action step during 2025.
- Explore **Alternative Funding Mechanisms** to support core city services and community needs. This action step will include analyzing funding mechanisms, researching funding opportunities, and identifying strategic revenue sources to consider. Staff will begin this work in the fall of 2024 with a goal of completion during 2025.
- **Refine Citywide Financial Policies** to perform updates in support of the Long-Term Financial Plan's guiding principles. This effort is currently underway, and staff anticipates completing this by quarter 1 of 2025.
- **Develop a Ballot Measure Strategy for 2025 and 2026.** This effort will include Financial Strategy Committee and Council review in the 2025 ballot measures planning and 2026 annual budget discussions.

These goals and action steps outlined in the Long-Term Financial Strategy will guide future decision making, both within the budget and as we approach major policy issues that implicate the city's long-term financial health. This comprehensive strategy will help guide us forward as we seek to establish an equitable, resilient, and stable fiscal strategy to meet our greatest needs as a community.





## Budget Development Process

The City operates on an annual budget process with the fiscal year aligned with the calendar year. The coming year's budget is adopted by December 1, as provided by the City Charter. Once adopted, within the parameters of policy guidelines, departments are given full spending authority for their approved budget appropriation.

The City of Boulder Charter establishes the budget process timeline. The budget development schedule is designed to fit within the charter mandate and to allow for active and early participation by the City Council and the community. As shown in the chart below, the City's budget is developed throughout the year, with the most concentrated effort spent between March and October.

- In January, the City Council and City Management perform an annual retreat to discuss and set priorities.
- From January through May, departments perform budget planning and development in preparation for budget request submittals in May.
- In June, the Central Budget Office receives budget requests from departments, then reviews and develops analyses on submittals, and provides summaries and recommendations to the Executive Budget Team. The Executive Budget Team comprises the City Manager, Deputy City Manager, Chief Financial Officer, Human Resources Director, and two rotating department directors.
- In July, the Executive Budget Team performs a review and approval of budget submittals and the annual budget package.
- In September, the City Manager's Recommended Budget, including the six-year Capital Improvement Program, is publicly released and presented to the City Council during a council study session.
- In October, the budget and annual appropriation ordinances for the upcoming fiscal year are considered by City Council and adopted during budget readings. Public hearings are held during Council budget readings, which provides the opportunity for the community to comment on the Recommended Budget.
- Once approved by City Council, the Central Budget Office compiles the Approved Budget document and publishes the document before the beginning of the new fiscal year.

## Budget Amendments

The City uses the annual comprehensive budget development process to craft the annual recommended budget submitted for City Council consideration and approval each October. However, there are opportunities during the fiscal year for changes to the annual appropriation approved by City Council, such as unanticipated expenses or new mid-year initiatives. The City schedules two budget supplementals, or adjustments-to-base, in May and November of each fiscal year for Council consideration to incorporate these appropriation changes to the approved budget.

## Budget Philosophy

Municipal budgets serve several important functions. In addition to laying out a basic spending plan for the city and allocating resources to meet the diverse needs of the community, Boulder's budget:

- Is a principal policy and management tool for the city's administration, reflecting and defining the annual work program;
- Provides a framework for the city to accomplish its vision: "service excellence for an inspired future"; and
- Reflects core city values of customer service, respect, integrity, collaboration, and innovation.

The city takes seriously its responsibility to the community as a steward of public funds, which is likewise reflected in its philosophy and approach to the budget process. The City of Boulder holds itself to the standard of providing high-quality services at reasonable cost. City staff have accepted these interrelated challenges, developing the budget within the context of searching for creative solutions for the efficient and effective delivery of city services. As such, the budget:

- Is based on timely, consistent, and clearly articulated policies;
- Is realistic and includes adequate resources to meet assigned work programs;
- Is a cooperative, citywide effort grounded in teamwork, excellent communication, community outreach,
- Emphasizes measures to improve the productivity and effectiveness of service delivery to residents.

## Budget Basis

Budgets are prepared on a modified accrual basis except for outstanding encumbrances, which are budgeted as expenditures. Simply, this means 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 are generally recorded when a liability is incurred.

The Annual Comprehensive Financial Report (ACFR) shows the status of the city's finances on the basis of generally accepted accounting principles (GAAP). In most cases, the ACFR 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 different in the budget and in the ACFR.

## Fund Financials & Fund Accounting

The City of Boulder has 41 funds subject to appropriation. The City's fund accounting is designed to demonstrate legal compliance and to aid financial management by separating transactions related to certain government functions. 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 another fund.
- **Proprietary funds** are used to account for activities like 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 are generally used to account for assets the government holds on behalf of others as their agent.

# City of Boulder Fund Accounting

Governmental Funds				Proprietary Funds		Fiduciary Funds	
General Fund	Special Revenue Funds			Capital Project Funds	Enterprise Funds	Internal Service Funds	Pension Trust Funds
.25 Cent Sales Tax	Community Development Block Grant	Planning & Development Services	Boulder Junction Improvement	Boulder Junction Access GID Parking	Compensated Absences	Fire Pension	
Affordable Housing	Community Housing Assistance Program	Recreation Activity	Community, Culture, Resilience, & Safety Tax	Downtown Commercial District	Enterprise Technology	Police Pension	
Airport	Eviction Prevention & Rental Assistance Services	Sugar Sweetened Beverage Distribution Tax	Governmental Capital	Stormwater/Flood Management Utility	Dental Self-Insurance		
Boulder Junction Access GID TDM	HOME Investment Partnership Grant	Transit Pass GID	Permanent Park & Recreation	University Hill Commercial District	Equipment Replacement		
Boulder Municipal Property Authority	Arts, Culture, and Heritage	Transportation Development		Wastewater Utility	Facility Renovation & Replacement		
Capital Development	Lottery	Transportation		Water Utility	Fleet Operations & Replacement		
Climate Tax	Open Space				Medical Self-Insurance		
					Property & Casualty Insurance		
					Telecommunication		



# 2025 Budget Highlights

The 2025 Budget reflects a newly implemented [Budgeting for Resilience & Equity](#) budgeting process to better align and uplift our investments with our community goals, as reflected in our [Sustainability, Equity, and Resilience Framework](#). Below is the 2025 Budget represented by goal area and highlights of key investments.

Help ▾ Share ▾

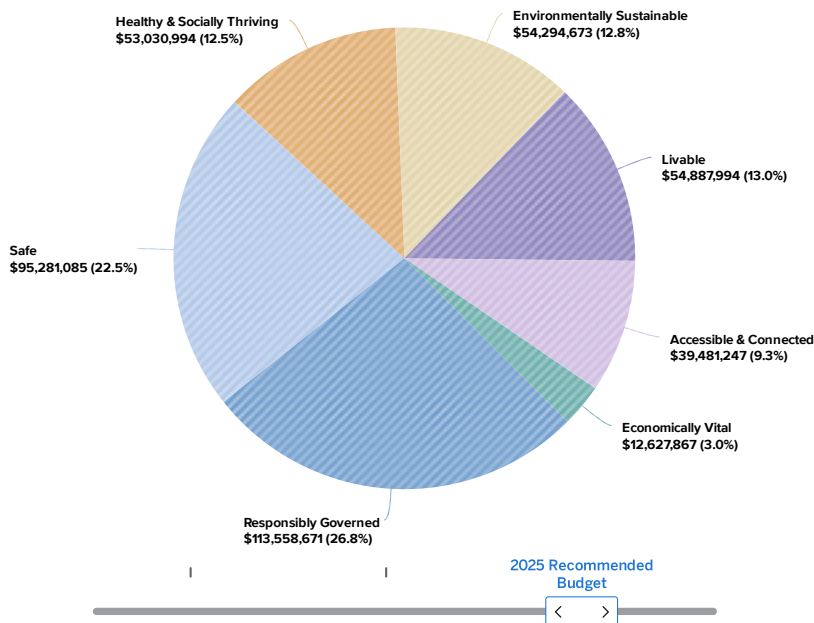
Updated On 26 Aug, 2024

← Back History ▾ Reset

Broken down by

Org Program\* Expenses

Visualization



Sort Large to Small ▾

- Responsibly Governed
- Safe
- Healthy & Socially Thriving
- Environmentally Sustainable
- Livable
- Accessible & Connected
- Economically Vital

## Safe



The **Safe** goal area supports a welcoming and inclusive community that fosters positive neighborhood and community relations and ensures that all residents are secure and cared for during emergencies and natural disasters. The 2025 Budget includes initiatives supporting:

- Office of Independent Police Monitor (\$63,400): Increased funding to strengthen civilian review of law enforcement and learning from best practices to promote accountability through annual attendance at the National Association of Civilian Oversight of Law Enforcement (NACOLE), AXON body camera licenses for the Police Oversight Panel, and funding for community events.
- Advancement of Reimagine Policing (\$239,500): Additional civilian staffing, including a Victim Services Specialist, Property and Evidence coordinator position and Civilian Armorer position, to allow for enhanced officer readiness and supporting victims of crimes and critical incidents.
- Safe & Managed Spaces (\$3.7 million): Additional one-time funding for the continuation of the Ambassador Program and permanent investments for Urban Rangers staffing to

## Healthy & Socially Thriving



**Healthy & Socially Thriving** focuses on uplifting residents to be able to meet critical needs, enjoy high levels of social, physical, and mental well-being, and have access to abundant recreational, cultural, and educational opportunities. Investment highlights include:

- Equity, Access, and Community Building (\$376,000): Funding for the creation of a new Immigration Legal Defense Fund, public safety training and cultural competency assessments, in addition to ongoing funding for the EXPAND program supporting those with disabilities, and grant funds for open space trail repairs and access.
- Family Resource Programming (\$26,500): A realignment of \$26,500 to support a full-time Bilingual Resource School Program Manager position for full-time afterschool programming for the fourth highest need school in the Boulder Valley School District.
- Arts, Culture, & Heritage (Over \$3.0 million): Over \$3.0 million in funding to support arts programming, administration, and events such as Bridge Year Arts Grant Funding, Experiments in Public Arts program, Event Sponsorships, Arts Administration, Meadow Music Event, Arts in the Parks,

## Livable



The **Livable** goal area aims to have high-performing, safe, and well-maintained buildings and infrastructure that accommodate a diverse set of community needs for working, learning, playing, and living. Budget highlights aligned to this goal area include:

- Eviction Prevention & Rental Assistance Services (EPRAS) Funding (\$315,000): Additional ongoing funding for the city's EPRAS program will support legal aid, rental assistance, and mediation services to help tenants facing eviction. This program prevents evictions for 96% of tenants actively engaging with EPRAS services.
- Human Services Funding (\$200,000): An additional \$100,000 in ongoing funding and \$100,000 in one-time funding for additional human services grants for non-profit organizations supporting outcomes such as economic stability, mobility, and resilience and increased positive physical, mental, or behavioral health and well-being.
- Housing Affordability Investments (\$31.2 million): A total of \$31.2 million to several key affordability investments, including the construction and rehabilitation of 144 affordable housing units for Rally Flats,

foster a climate of safety and security in public spaces.

and Artist Hiring Incentive Grants. The Arts & Culture Office performed a Bridge Year Needs Assessment receiving input from the community, informing key 2025 arts and culture investments.

Thistle, and Ponderosa projects.

## Responsibly Governed



**Responsibly Governed** focuses on providing an excellent customer experience, responsibly managing the city's assets, and making data-driven decisions informed by community engagement inclusive of those who have been historically excluded from government programs and services. 2025 highlights include:

### Cybersecurity & Disaster Management Planning

**(\$105,000):** The creation of a Disaster Management Plan will enhance cybersecurity and help the city shield against future disruptions to operations. Additional funding for Office of Disaster Management training will advance efforts in regional disaster prevention and planning.

### Significant One-time Capital Maintenance Backlog Investments

**(\$4.3 million):** The city has significant unfunded and underfunded needs supporting capital maintenance. The 2025 Budget includes \$3.3 million for fire apparatus replacements and \$1.0 million for facilities capital maintenance, costs that have risen significantly in recent years.

## Economically Vital



The **Economically Vital** goal area supports a healthy, accessible, resilient, and sustainable economy based on innovation, diversity, and collaboration that benefits all residents, businesses, and visitors. Key investments include:

### Small Business Support for Economic Resilience (\$200,000):

Additional one-time funding will support the development and implementation of an Economic Vitality Strategy, named a key council priority at the 2024 Council Retreat, which aims to expand current capacity for small business support, including cultivating strategic partnerships for revitalization, additional business incentives and financial assistance and enhanced connection to resources and regional economic initiatives.

### Outdoor Dining Program

**(\$150,000):** The Outdoor Dining Program began as a pilot program in 2020 with the rapid expansion of outdoor dining during the pandemic. An outcome of this change shifted business operations and enhanced cultural vibrancy within the downtown districts, including University Hill and Downtown Pearl Street Mall area. Currently the city has 30 parklets predominantly located within these two districts. With the additional funding, the city will purchase two additional parklets to expand the programs and

## Environmentally Sustainable



The **Environmentally Sustainable** goal area advances a sustainable, thriving, and equitable community that benefits from and supports clean energy; preserves and responsibly uses the earth's resources; and cares for ecosystems. 2025 budget highlights include:

### Community Wildfire Resilience (\$1.56 million):

A total of \$1.56 million in Climate Tax funding will support Community Wildfire Protection Plan (\$470,000), the new Community Wildfire Resilience Assistance Program (\$559,000), and the addition of a two-year fixed-term Wildfire Resilience Project Coordinator (\$120,000). Community Wildfire Resilience efforts focus on reducing risk of wildfire to vulnerable homes and increasing community preparedness with wildfire education and resilience grants.

### Water Quality Operations (\$3.9 million):

The Water Quality program within the Utilities Department includes \$130,000 in staffing enhancements to support technician work within the Water Resource Recovery Facility Lab to implement process upgrades to further reduce phosphorus in the wastewater effluent. In addition, the conversion of a fixed-term position to permanent staffing will support greenway management efforts such as noxious weed and invasive tree monitoring and

support outcomes of enhancing cultural vibrancy as well as maintaining well assets within special districts.

removal, ecological support for Utilities projects, program development, and coordination with a cross-departmental land manager work group and the Mile High Flood District (MHFD).



## Accessible & Connected

Accessible & Connected focuses on creating and maintaining a safe, accessible, and sustainable multimodal transportation system and fostering connectivity and engagement across the community. Key 2025 investments include:

- Community Connectors-in-Residence (CC-in-R) Programming (\$40,000): An additional \$40,000 in one-time funding for the CC-in-R program for mental health services, professional development, and inclusive engagement.
- University Hill Streetscape Investments (\$1.4 million): Additional one-time funding for renovations to revitalize public infrastructure and enhance connectivity between the downtown and University Hill areas, such as transformation of medians with drought-resistant places, artistic elements, improved lighting, upgraded alleys, and diverse landscaping solutions.
- Shared Micromobility Enhancements (\$78,000): Increased ongoing funding to advance shared micromobility efforts, including programmatic outreach to ensure awareness and utilization of equity programs and in support of low-income community members.
- Streetlight Maintenance and Operations (\$755,000): The Transportation & Mobility Department realigned funding for the operations and maintenance of the city's acquisition of 4,500 streetlights.
- Electric Bus Acquisitions and Multimodal Program Support (\$226,000): Additional funding will support the city's portion of the acquisition of seven electric buses for the HOP bus service and bus stop maintenance, specialized paratransit, and additional initiatives such as annual Walk & Bike Month and Winter Bike to Work Day.





CITY OF BOULDER

**DEPARTMENT**  
PROGRAM  
**BUDGETS**



# City Attorney's Office

2025 Budget

**\$5,103,711**

**27.00 FTE**

## Department Overview:

The City Attorney's Office is the legal advisor to 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. The City Attorney's Office reviews and approves the form of all city contracts, works with Risk Management on insurance and claims and provides legal advice to all city departments.



## Summary of 2025 Budget Enhancements and Realignment:

**Addition of an Attorney** for the Prosecution & Civil Litigation program (\$143,000). This position will enable this program to continue to sufficiently defend all litigation brought against the city and enforce the Boulder Municipal Code.

## Department Programs:

- Administration (Responsibly Governed)
- Consultation & Advisory
- Prosecution & Civil Litigation



# City of Boulder - Budgeting for Resilience and Equity Dashboard

## DEPARTMENT SELECTION

Using the drop down selection list below, please select the department you would like to view.

City Attorney's Office

## PROGRAM SELECTION

After selection of a department, the relevant programs will be displayed. Please select the specific program you wish to view by clicking on the corresponding button

All

SER Goal	Program	Outcome	Measure	Unit of Measure	Target 2024	Actual 2024	Target 2025
Responsibly Governed	Administration (Responsibly Governed)	CAO programs are staffed and funded appropriately	CAO programs are funded and staffed appropriately to support City initiatives	Ratio of support staff to attorneys and attorneys to departments	N/A	N/A	N/A
Responsibly Governed	Administration (Responsibly Governed)	CAO equipment, file maintenance, and reporting tools are updated timely for effective use	Ensure CAO equipment needs, file maintenance, and reporting tools are kept updated to be used effectively by all CAO programs	Percentage of uptime on all CAO equipment and tools for use	80%	N/A	85%
Responsibly Governed	Administration (Responsibly Governed)	Ensuring Continuing Legal Education (CLE) focused on Municipal Client Departments	Percentage of CAO staff who complete at least one relevant CLE or training session annually	Percentage of Staff completion	80%	N/A	80%
Safe	Consultation & Advisory	Support Boards and Commissions	Attend necessary Boards and Commission meetings and provide legal advice as needed	Number of meetings attended by CAO representative	N/A	N/A	N/A
Safe	Consultation & Advisory	Support City Council and their Initiatives	Attend necessary meetings and advise City Council on all proposed initiatives	Number of meetings attended by CAO representative	N/A	N/A	N/A
Safe	Consultation & Advisory	Support department working groups and plans	Ensure departments and working groups have sufficient legal support	Number of CAO representatives in each department / working group	1	N/A	1
Safe	Consultation & Advisory	Coordinate and respond to all CORA Requests	Respond and advise on all CORA requests received by the City	Percentage of CORA requests received and responded	100%	N/A	100%
Safe	Prosecution & Civil Litigation	Defend and advocate for the City's interests against challenges from people or entities that are contrary to the City's interests	Advocate for the City's interest in all forums to ensure the City's interests are being upheld	Percentage of challenges to the Boulder Revised Code upheld in the City's favor	N/A	N/A	N/A
Safe	Prosecution & Civil Litigation	Defend all litigation brought against the city	Represent and defend the City in all civil lawsuits and claims in a cost-effective manner	Percentage of cases defended	N/A	N/A	N/A
Safe	Prosecution & Civil Litigation	Prosecute violations of the Boulder Revised Code	Work with the Municipal Court and Police Department to understand and analyze prosecution practices to improve justice impacts and	Percentage of unhouseed individuals cited into the Boulder Revised Court	20%	N/A	25%

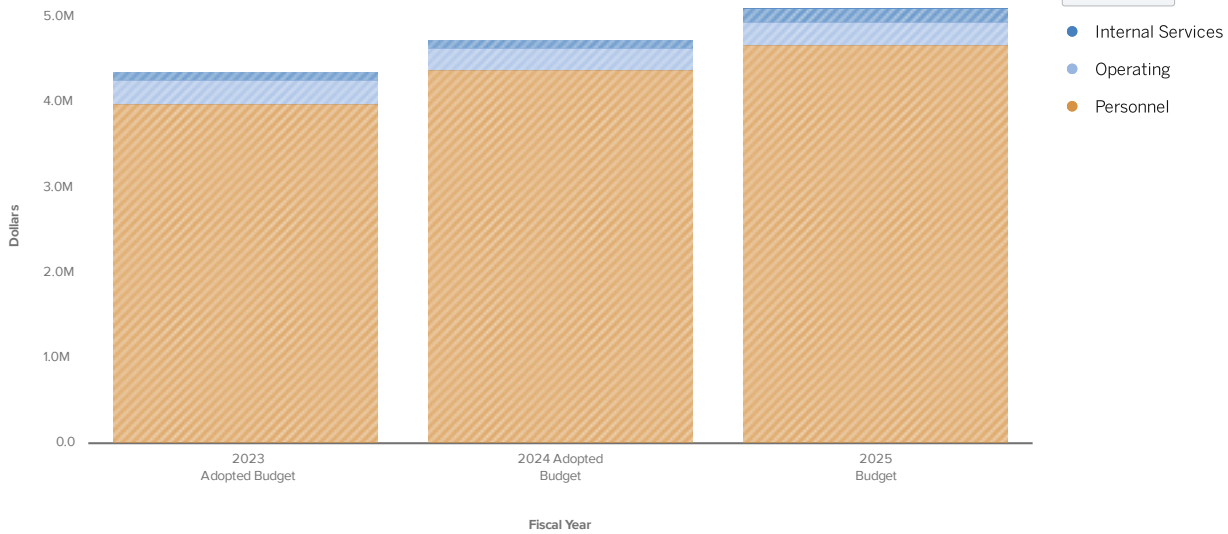
Please note: When viewing the results in the table above some columns might display a value of "N/A". This is intended and represents a current lack of data. As data is collected and added field marked with "N/A" will automatically update.

[Microsoft Power BI](#)



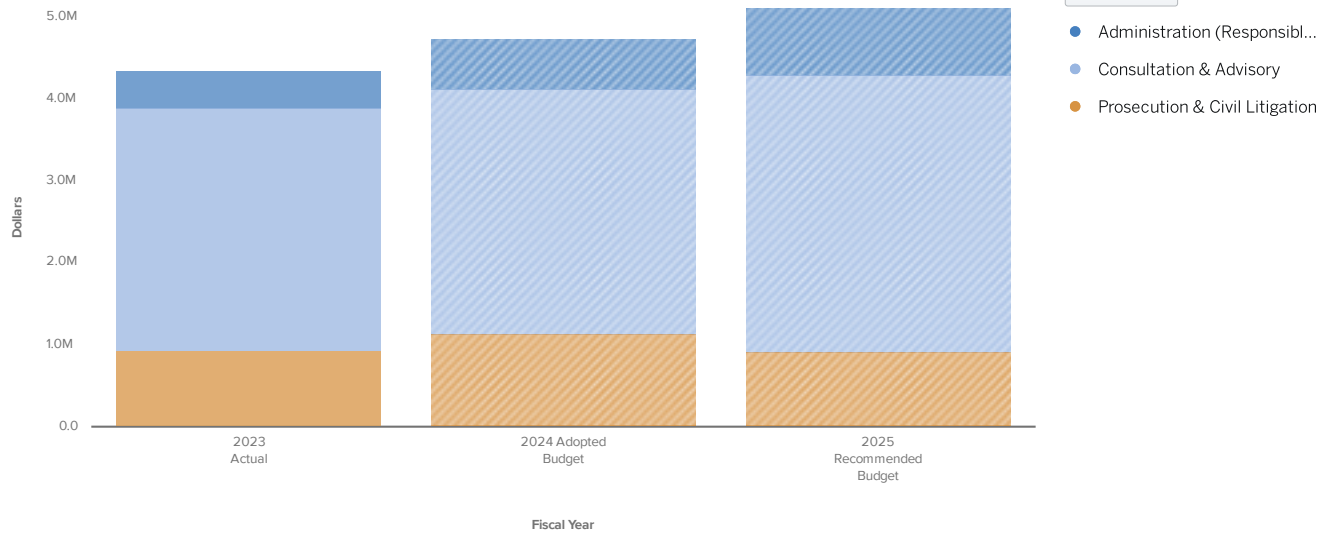
## Operating Budget (FY2023-2025)

### Visualization



## Expenditure by Program

Visualization



## Program Overview

### Administration (Responsibly Governed)

Provides supervisory, secretarial, administrative, and budget support for the Consultation and Advisory Services area and the Prosecution and Litigation Service area, including file maintenance and reporting, updating the municipal code, and development of the department budget.

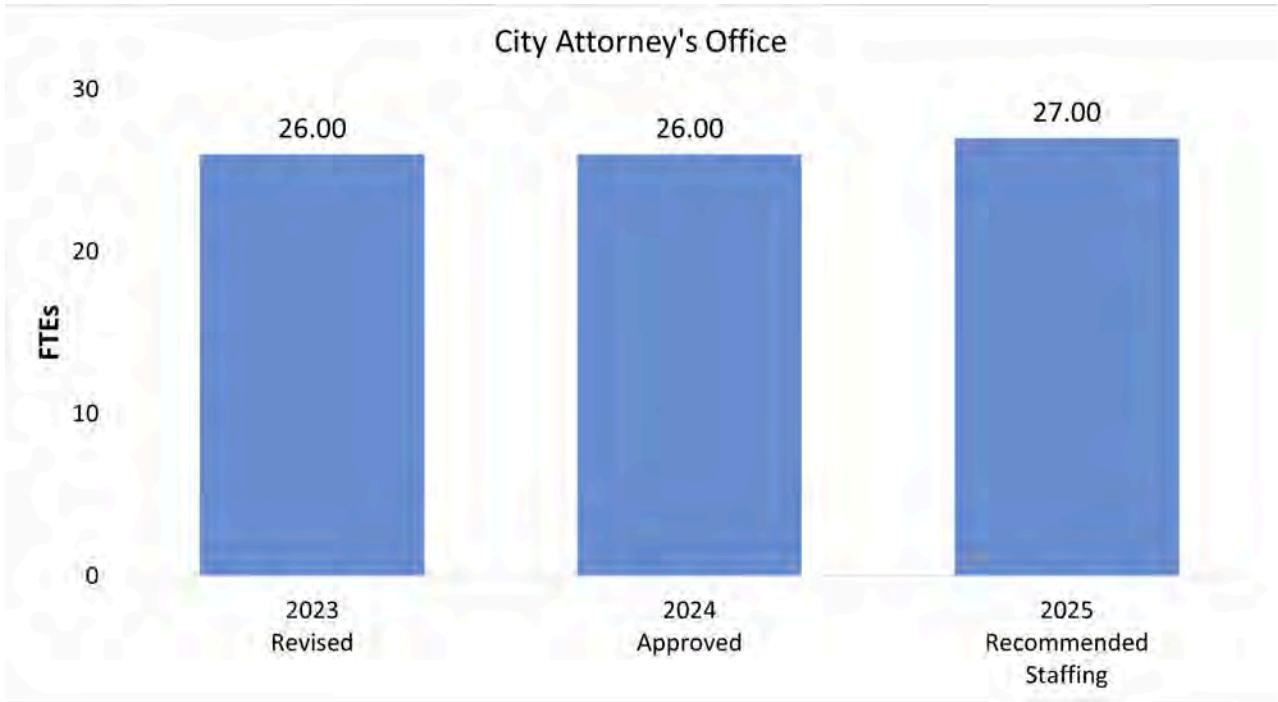
### Consultation & Advisory

This program provides legal support for City Council, the city’s advisory boards and commissions, and general legal support for the operating departments, including but not limited to, compliance with the Colorado Open Records Act, elections law, council agenda support, bond finance and tax matters, water rights defense, conflict of interest advice, the city’s legislative agenda, and legal maintenance of the city’s real estate and affordable housing portfolios.

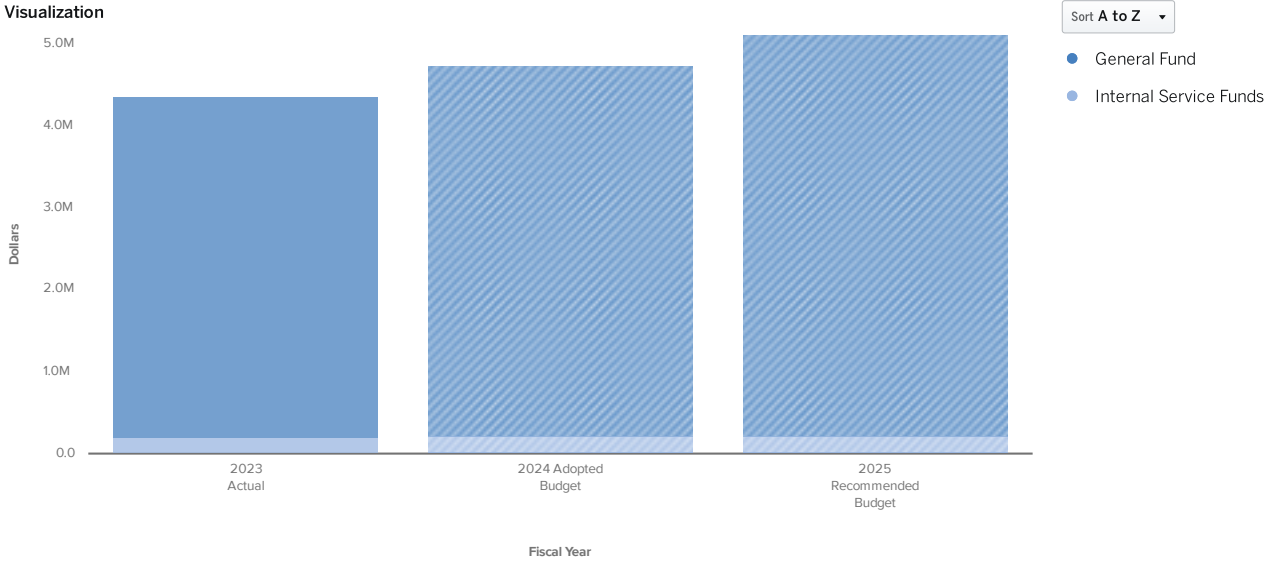
### Prosecution & Civil Litigation

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.

## Department Staffing



## Expenditure by Fund





# City Attorney's Office Administration

Responsibly Governed  
City Attorney's Office  
FY2025 Budget

## Program Budget Overview

### Description

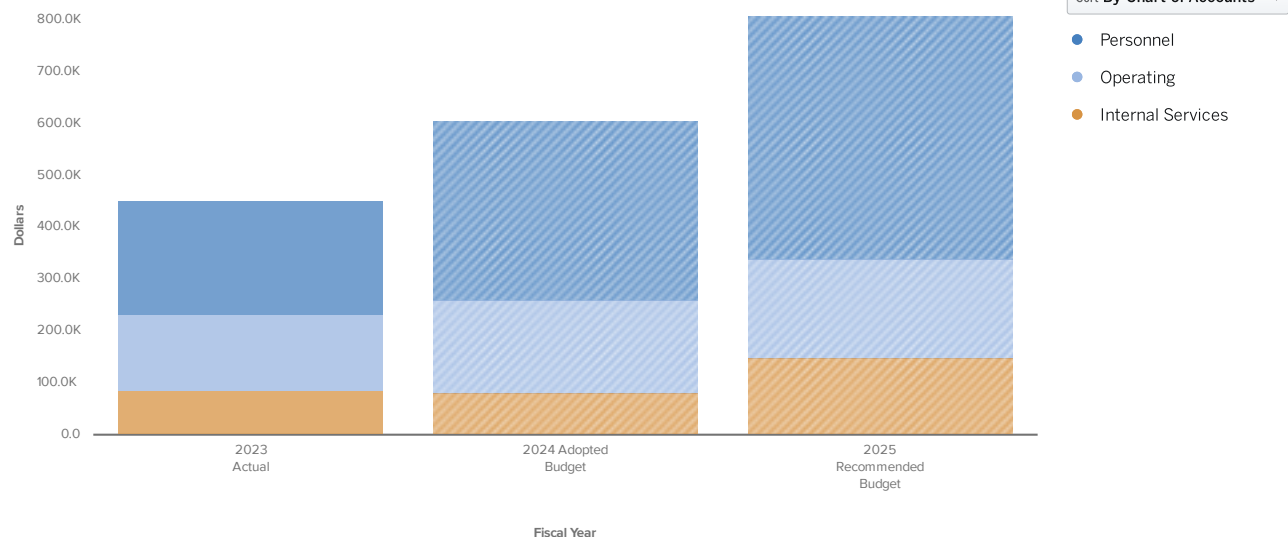
The City Attorney's Office (CAO) Administration program supervises and supports the administration of other CAO programs. It provides supervisory, secretarial, and administrative support for the department's Consultation and Advisory program and the Prosecution and Litigation program, including file maintenance, reporting, and updating the municipal code. This area also funds required continuing legal education, bar license fees, and bar dues fees for staff attorneys, all equipment replacement, and the law library and electronic legal research resources. The purpose of this program aligns with two of the Responsibly Governed frameworks.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Responsibly Governed

#### • Objectives

- Enhances and facilitates transparency, accuracy, efficiency, effectiveness, and quality customer service in all city business.
- Ensures that the city is a safe, equitable, and inclusive workplace.

#### Visualization





# Consultation & Advisory

Safe  
City Attorney's Office  
FY2025 Budget

## Program Budget Overview

### Description

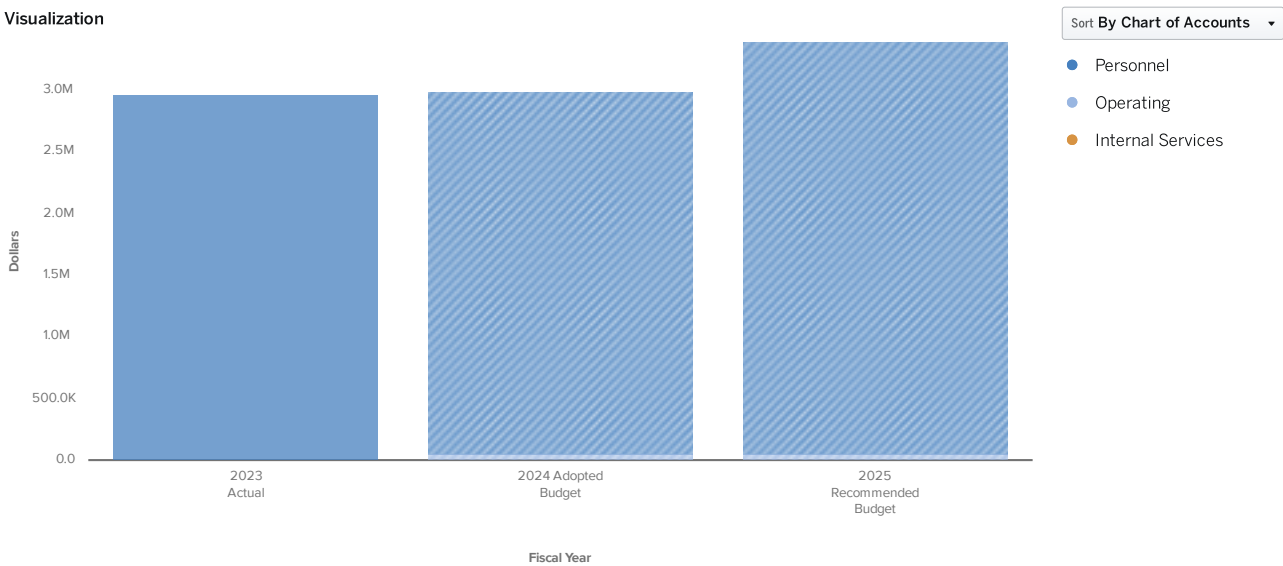
This program provides legal support for City Council, the city's advisory boards and commissions, and general legal support for the operating departments, including but not limited to, compliance with the Colorado Open Records Act, elections law, Council agenda support, bond finance and tax matters, 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.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Safe

#### • Objectives

- Leverages partnerships and encourages shared community responsibility to keep Boulder safe.

#### Visualization





# Prosecution & Civil Litigation

Safe  
City Attorney's Office  
FY2025 Budget

## Program Budget Overview

### Description

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.

### Summary of 2025 Budget Enhancements and Realignments:

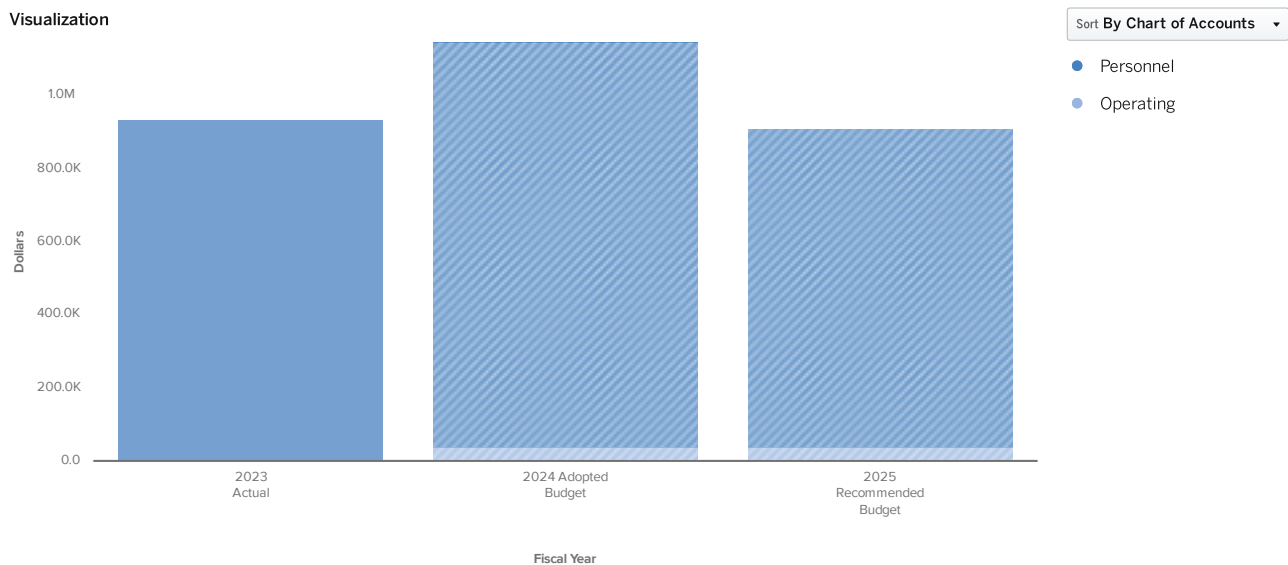
1) This program is being enhanced by adding 1 new attorney for \$143,000 which will enable this program to continue to sufficiently defend all litigation brought against the city and enforce the Boulder Municipal Code.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Safe

#### • Objectives

- Fosters a climate of safety for individuals in homes, businesses, neighborhoods, and public spaces.
- Prevent crime, alleviate harm, and improve quality of life for community members and visitors while minimizing disparate impacts on community members of color and considering the needs of different cultures, individuals, and community values.

### Visualization







# City Council

2025 Budget

## 2025 Budget:

**\$466,354**

**1.00 FTE**

### Department Overview:

The City of Boulder has a council-manager form of government where the elected City Council sets policies and the council-appointed city manager administers them. Regular City Council meetings are held in Council Chambers located in the Penfield Tate II Municipal Building, 1777 Broadway St.

City Council serves as the governing body for the City of Boulder, providing policy direction to the city organization and hires and supervises the following employees:

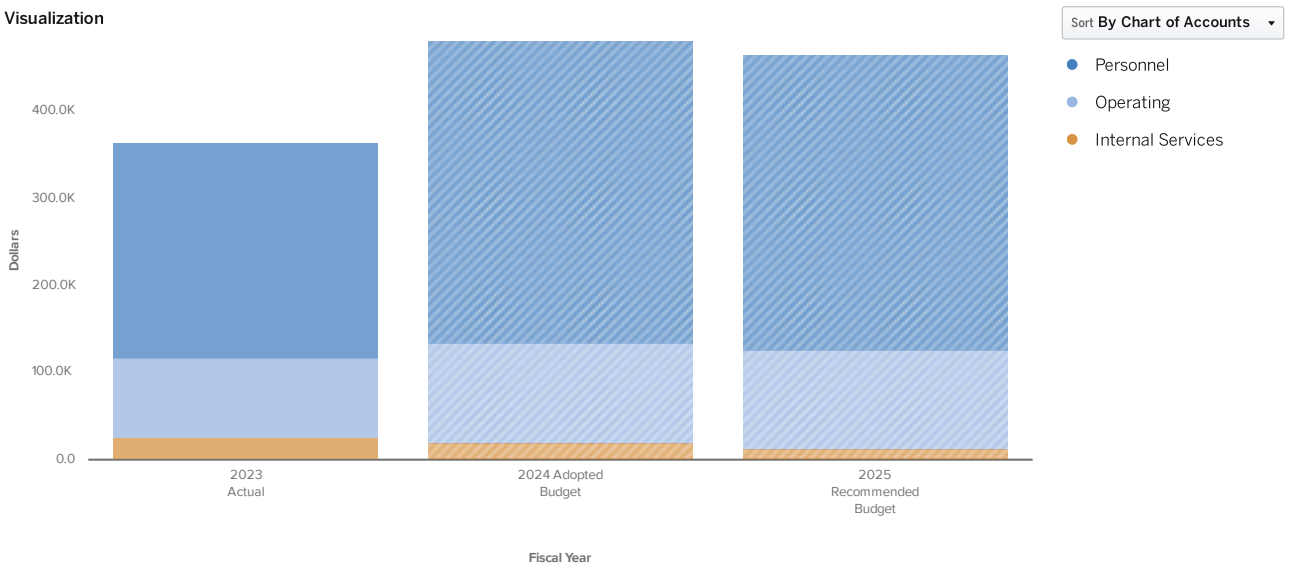
- City Attorney
- City Manager
- Municipal Judge

### Current Council Priorities:

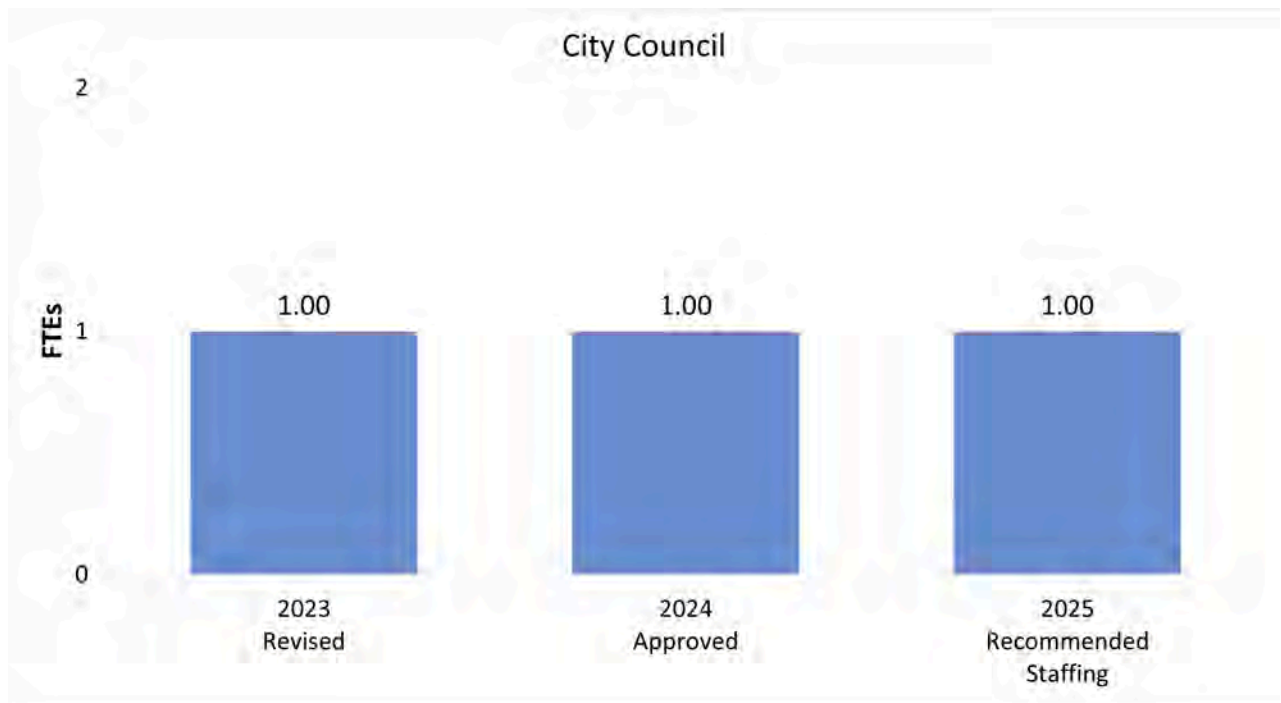
- 2025 Major Update of Boulder Valley Comprehensive Plan (BVCP)
- Citywide Long-Term Financial Strategy
- Homelessness Programs and Innovations
- Economic Development Plan & Program Enhancements
- Climate Action Plan Update
- Commercial Area Connections & Quality of Life Improvements
- Wildfire Hardening & Waterwise Landscaping Policies & Regulation
- Family-Friendly Vibrant Neighborhoods (Zoning & Use Code Updates)
- Manufactured/Mobile Home Community Support
- Establishment of Council Process Improvement Working Group
- Consideration of Council Pay Increase



### Visualization



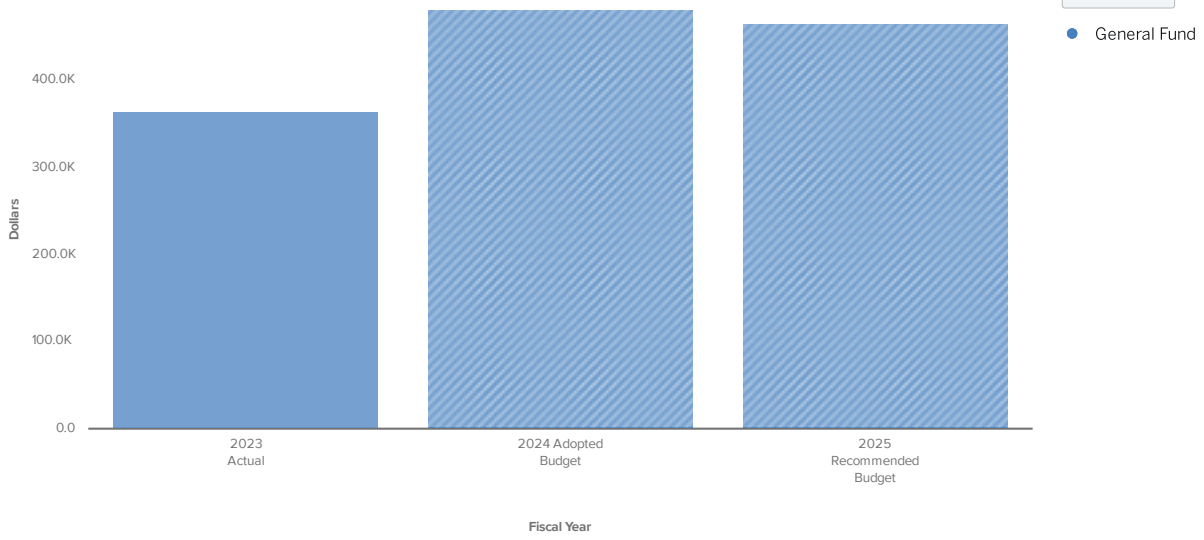
## Department Staffing



## Expenditure by Fund

Visualization

Sort A to Z





# City Manager's Office

2025 Budget

## 2025 Budget:

**\$10,335,644**

**25.80 FTE**

### Department Overview:

The City Manager's Office provides professional leadership in the administration and execution of policies and objectives formulated by City Council; develops and recommends alternative solutions to community problems for council consideration; plans and develops new programs to meet future needs of the city; and fosters community pride in city government through excellent customer service.

The City Manger's Office 2025 budget includes the following changes:



- **Realignment of funds from various programs** to better align with program vision. For example, Tribal Consultation funds were moved to the Administration program (\$75,000) and realignment to the new Convention and Visitors Bureau subprogram (\$2 million).
- **Increased budget and staffing (FTE) count within the Economic Vitality program**, due to new hosting agreements with the Small Business Development Center (SBDC). The SBDC has revenue from program fees, donations and grants to cover this expenses growth (5 new FTEs and operating costs, \$900,000 total in expenses realigned from the Small Business Development Center organization).
- **Enhancement to small-business support** through additional, one-time funding for the Economic Vitality program (\$200,000).
- **Creation of citywide Project Management office** (\$75,000).
- **Enhancement for Office of Disaster Management** for training and preparedness (\$25,000).
- **Enhancement for Equity and Belonging program** for the growth of the Immigration Legal Defense Fund (\$50,000).
- **Enhancements for Independent Police Monitor program** for continued growth and support for this program (\$33,000).

**Department Programs:**

- Administration & Operations
- City Clerk Administration & Support Services
- Economic Vitality
- Equity & Belonging
- Independent Police Monitor
- Policy and Intergovernmental Relations



# City of Boulder - Budgeting for Resilience and Equity Dashboard

## DEPARTMENT SELECTION

Using the drop down selection list below, please select the department you would like to view.

City Manager's Office

## PROGRAM SELECTION

After selection of a department, the relevant programs will be displayed. Please select the specific program you wish to view by clicking on the corresponding button

All

SER Goal	Program	Outcome	Measure	Unit of Measure	Target 2024	Actual 2024	Target 2025
Responsibly Governed	Administration & Operations (Responsibly Governed)	Coordination of cross-departmental projects, implementation of citywide initiatives and guidance/support provided to achieve progress on City Council's priorities	Percentage of priorities that are either on track or completed. This is currently measured and updated as needed on Council Priorities 2022-2023 website dashboard	Percentage of on track or completed priorities	11 out of 11 by end of 2025	N/A	11 out of 11 100% by end of 2025
Responsibly Governed	Administration & Operations (Responsibly Governed)	Efficient, effective and transparent government	Satisfaction results with city programs and services from bi-annual community survey	Percentage of results that meet or exceed local benchmarks	N/A	N/A	1% increase in satisfaction results
Responsibly Governed	City Clerk Administration & Support Services	Expanded type and quantity of records available on demand to the public	Decreased number of CORA requests	Number of CORA requests	10% decrease in CORA requests year over year	N/A	10% decrease in CORA requests year over year
Responsibly Governed	City Clerk Administration & Support Services	More diverse and historically underrepresented community members apply to serve on boards and commissions	Number of and demographics of applicants	Number of applicants	Representative of the population	N/A	5% increase in total applicants; Racial and ethnic minorities are overrepresented in applicant pool
Responsibly Governed	City Clerk Administration & Support Services	Uniform and consistent information on council actions and agendas that are easily accessed by staff, council and community	Number of clicks on the website page for council materials	Number of clicks on the website	2% increase on number of clicks on website over 2023	N/A	5% increase on number of clicks on website over 2023
Responsibly Governed	City Clerk Administration & Support Services	Increase understanding of City elections processes	Number of contested ballot initiatives based on process concerns and percentage of registered voters voting in each election	Number of complaints and percentage of registered voters voting in each election	Less than 3 complaints	N/A	Less than 3 complaints
Economically Vital	Economic Vitality	Increased awareness of resources available to Boulder businesses, including women-and minority-owned businesses	Increase in the percentage of businesses rating access to business resources and ease of doing business as favorable and increased use of resources by small businesses, including women-	Percentage increase in business satisfaction rating	68% of businesses surveyed rate ease of doing	N/A	72% of businesses surveyed rate ease of doing

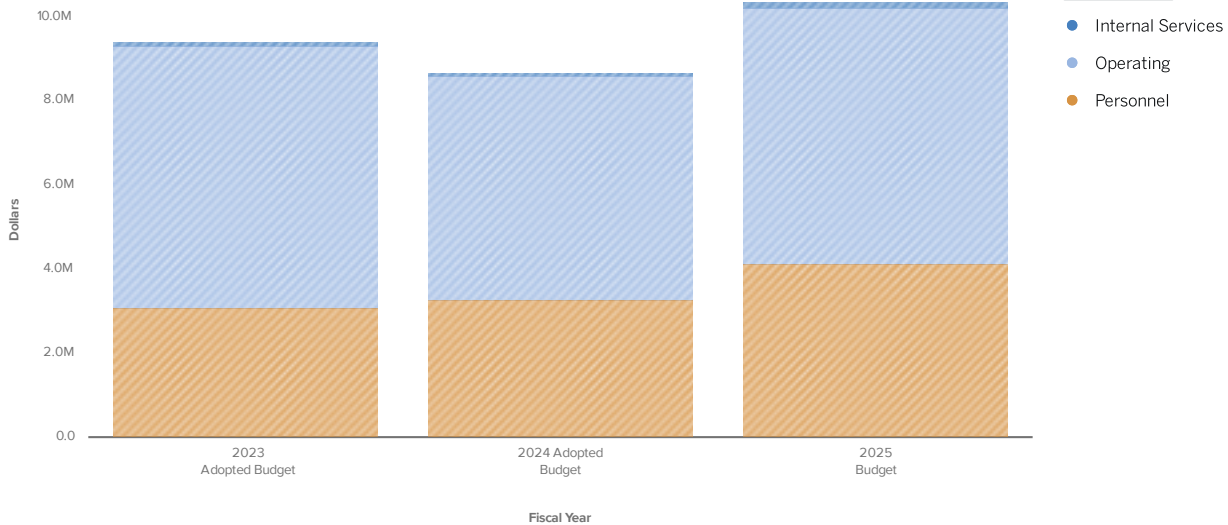
Please note: When viewing the results in the table above some columns might display a value of "N/A". This is intended and represents a current lack of data. As data is collected and added field marked with "N/A" will automatically update.

[Microsoft Power BI](#)



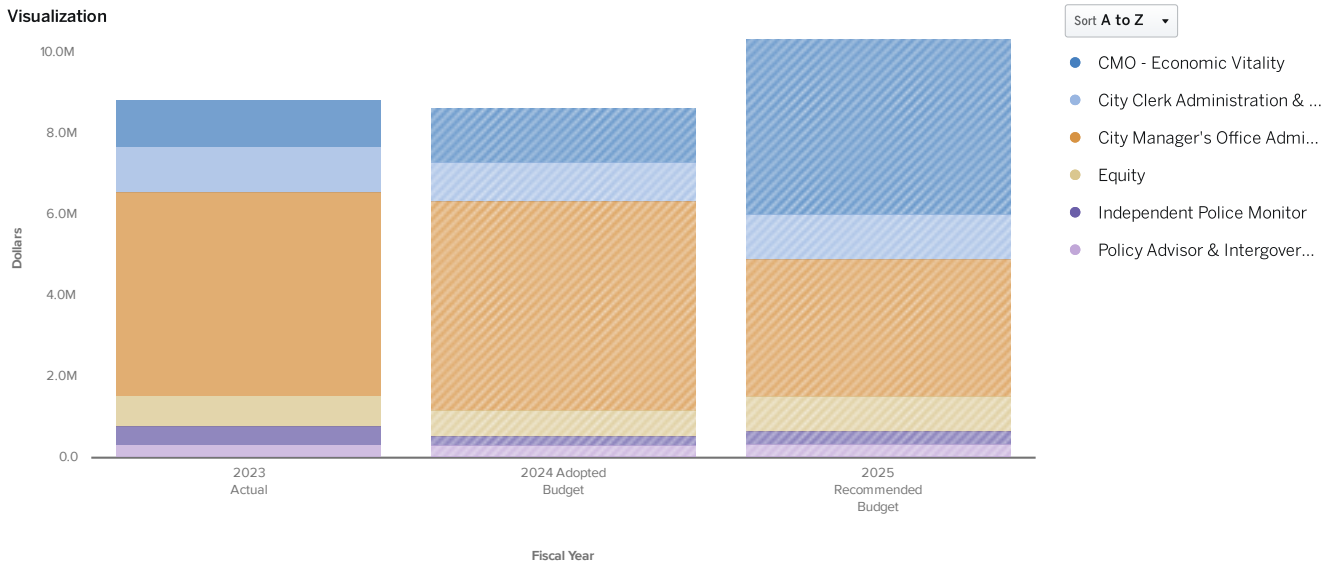
## Operating Budget (FY2023-2025)

### Visualization



## Expenditure by Program

Visualization



## Program Overview

### Administration & Operations

The City Manager's Office provides professional leadership in the administration and implementation of policies and objectives formulated by City Council; develops and recommends alternative solutions to community problems for council consideration; plans and develops new programs to meet future needs of the city; supports all city departments and the council body; and fosters community pride in city government through excellent customer service.

### City Clerk Administration & Support Services

The City Clerk's Office administers municipal elections and supports City Council through the development of comprehensive meeting agenda materials, action summaries, minutes and the required publication of ordinances and resolutions.

### Economic Vitality

The Office of Economic Vitality develops and implements strategies that reflect the city's commitment to an accessible, diverse, and sustainable economy based on innovation, collaboration, and entrepreneurship that benefits all residents, businesses, and visitors.

### Equity & Belonging

The city is committed to advancing equity and belonging to ensure all Boulder residents, business owners and visitors have equitable access to health, prosperity and fulfillment that is not limited based on a person's race, ethnicity, age, gender, ability, religion, sexuality or socioeconomic status. The Office of Equity and Belonging supports the city organization in creating educational opportunities for city staff, aligning resources, applying tools and employing best practices when implementing programs, policies or making purchasing and budgetary decisions.

### Independent Police Monitor

The Office of the Independent Police Monitor provides civilian oversight of the Boulder Police Department and recommends improvements to their training, policies and practices. The Monitor classifies and reviews all community complaints against members of the Boulder Police Department and reviews misconduct investigations to offer disposition and disciplinary recommendations to the Chief of Police.

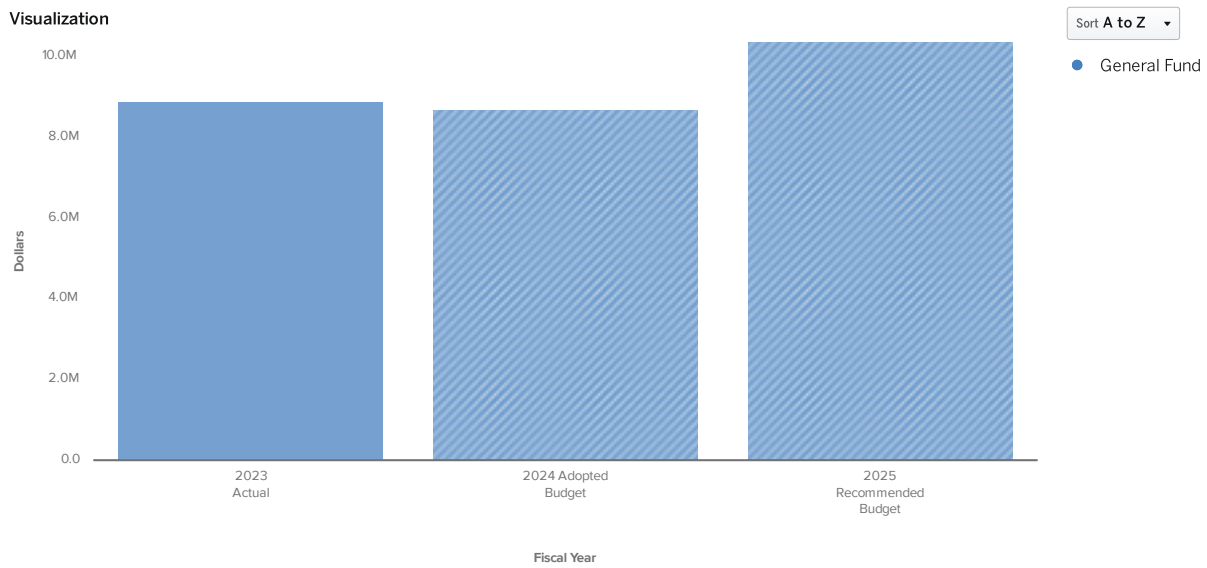
### Policy and Intergovernmental Relations

The Policy & Intergovernmental Relations program ensures that the city's interests are furthered through strategic alliances and informed engagement with other local, regional, state and federal governmental entities.

# Department Staffing



# Expenditure by Fund







# City Clerk Administration & Support Services

Responsibly Governed  
City Manager's Office  
FY2025 Budget

## Program Budget Overview

### Description

The City Clerk's Office administers municipal elections and supports City Council through the development of comprehensive meeting agenda materials, action summaries, minutes and the required publication of ordinances and resolutions. The Department also manages the annual board and commissions recruitment process, oversees the Domestic Partnership Registry and database, and serves as the liaison to ten Sister City organizations. The records division oversees records management for the city, including online public access, retention, research, and coordinates Colorado Open Records Act requests.

### Summary of 2025 Budget Enhancements and Realignments:

- A new 5-year contract for the city's online petition software was negotiated in 2024 that increases the base cost by \$45,000 with an annual increase of 3% for the following four years.
- Both 2025 and 2026 will be councilmember election years as the city transitions to even year council elections. This increases the base budget by \$120,000 for additional election costs and council candidate matching funds.

Help ▾ Share ▾

Updated On 26 Sep, 2024

← Back ↻ History ▾ ↺ Reset

Broken down by

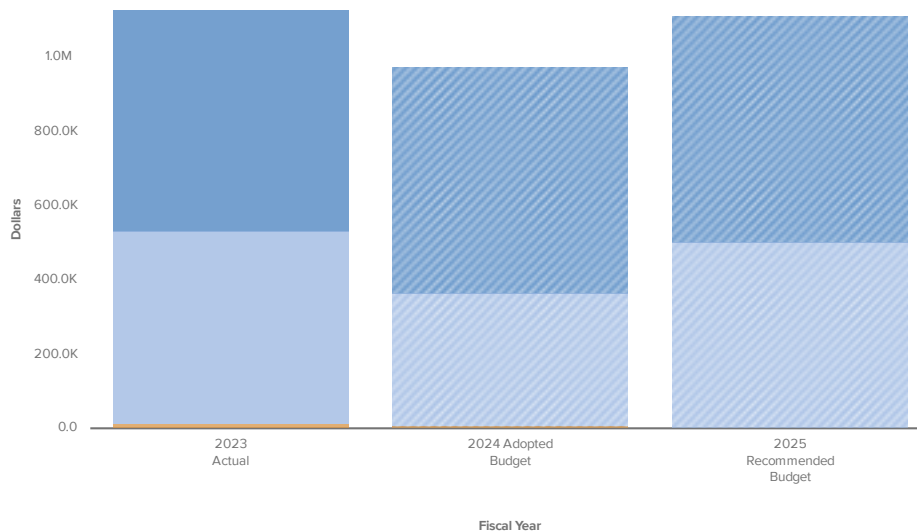
Expenses ▾ City Manager's Office ▾ City Clerk Administration & Sup...



Sort By Chart of Accounts ▾

- Personnel
- Operating
- Internal Services

### Visualization





# City Manager's Office Administration & Operations

Responsibly Governed  
City Manager's Office  
FY2025 Budget

## Program Budget Overview

### Description

The City Manager's Office provides professional leadership in the administration and implementation of policies and objectives formulated by City Council; develops and recommends alternative solutions to community problems for council consideration; plans and develops new programs to meet future needs of the city; supports all city departments and the council body; and fosters community pride in city government through excellent customer service.

### Summary of 2025 Budget Enhancements and Realignment:

- The 2025 realignments allowed for the moving of funds to the program or department that works most closely with programs or projects. New subprograms were added in 2025, Office of Disaster Management and Boulder Convention and Visitors Bureau, and funding was realigned to those programs. Other realignments include moving funds for Tribal Consultation to the Equity and Belonging Program.
- Base cost increases in 2025 were updates to the annual citywide memberships that support all city departments and council priorities. Annual costs have increased over the years but the budget has not been adjusted since 2019.
- The two budget enhancements this year include one-time funding of \$75,000 for the set up of a city-wide project management office and \$25,000 for Office of Disaster Management training, which is not currently part of that budget.

Updated On 26 Sep, 2024

Back History Reset

Broken down by

Expenses

City Manager's Office

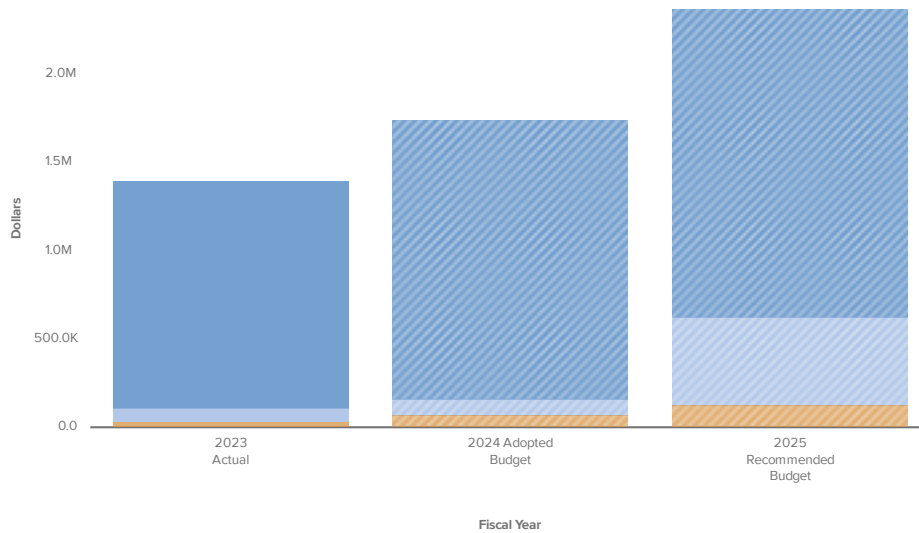
City Manager's Office Administr...



Sort By Chart of Accounts

- Personnel
- Operating
- Internal Services

Visualization



# City Manager's Office Administration & Operations Subprograms



## General Governance

The General Governance budget serves a variety of community and cross-departmental needs. These include contingency funds set aside for unforeseen matters that may arise during the fiscal year and memberships in organizations for city departments and council that assist the city in influencing regional and national decision-making and for programs with an associated time frame or for planning and development of new programs to meet future needs of the city.

2025's budget realignments were made to transfer budget funds to the department that most closely works on projects or programs. Funding was moved to Equity and Belonging for the continuation of building relationships with our Tribal Nations and funding for the Convention and Visitors Bureau (CVB) was moved to Economic Vitality's new subprogram specific to the CVB.

## Office of Disaster Management

The Office of Disaster Management became its own sub program in 2025 and is the partnership with Boulder County to operate the Office of Disaster Management.





# Economic Vitality

Economically Vital  
City Manager's Office  
FY2025 Budget

## Program Budget Overview

### Description

The Office of Economic Vitality develops and implements strategies that reflect the city’s commitment to an accessible, diverse, and sustainable economy based on innovation, collaboration, and entrepreneurship that benefits all residents, businesses, and visitors. The office works with local, regional and state partners to support businesses and build a healthy and resilient economy while preserving the community’s character and quality of life.

### Summary of 2025 Budget Enhancements and Realignments:

- For the 2025 budget, 2 subprograms were created and funding was realigned to both areas.
- Base cost increases for 2025 include additional funding for the Convention and Visitors Bureau based on tax revenue projections and additional funding and revenue for the Small Business Development program as a result of hosting agreements.
- A one-time request for \$200,000 will be used to expand current capacity, update the economic sustainability and resilience plan, address commercial vacancy rates and broaden the support of small businesses.

Help ▾ Share ▾

Updated On 26 Sep, 2024

← Back ↻ History ▾ ↺ Reset

Broken down by

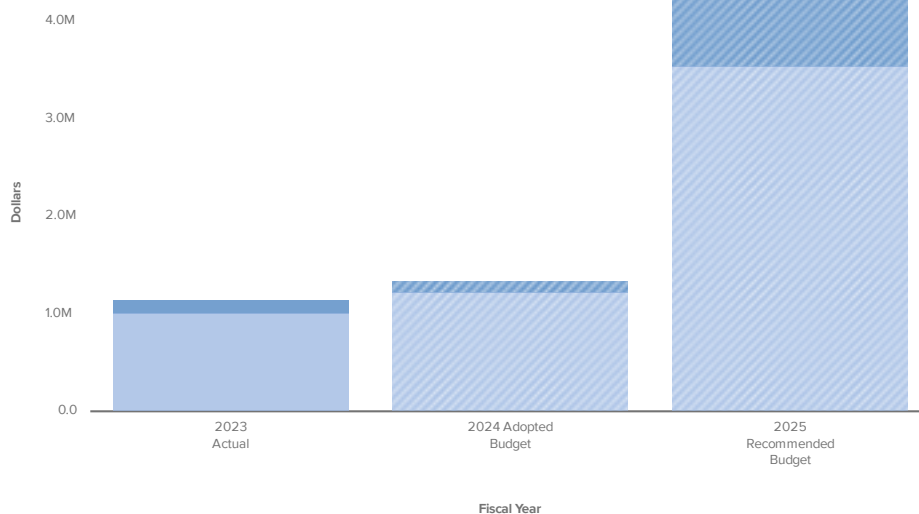
Expenses ▾ City Manager's Office ▾ CMO - Economic Vitality



Sort By Chart of Accounts ▾

- Personnel
- Operating

### Visualization



# Economic Vitality Subprograms



## Conventions and Visitors Bureau

Visit Boulder, the Convention and Visitors Bureau, supports a strong local economy by inspiring visitor connections to Boulder's unique landscape and culture. The nonprofit supports local tourism-related businesses and helps generate tax revenue by providing information and assistance to leisure, group, and business travelers. The nonprofit is funded by a portion of local accommodations and food services taxes.

(<https://www.bouldercoloradousa.com/>)



Photographed by Frankie Spontelli for Visit Boulder

## Small Business Development Center

The Boulder Small Business Development Center (SBDC) provides training and assistance to help businesses start, grow, and succeed. The center offers free business consulting, no- or low-cost workshops, connections to resources, and disaster recovery assistance to small businesses in Boulder County. Hosted by the City of Boulder, the Boulder SBDC is part of the Colorado SBDC Network, a partnership of the Colorado Office of Economic Development & International Trade (OEDIT) and the U.S. Small Business Administration (SBA) and is funded through public and private sources in addition to the city. (<https://bouldersbdc.com/>)





# Equity & Belonging

Healthy & Socially Thriving  
City Manager's Office  
FY2025 Budget

## Program Budget Overview

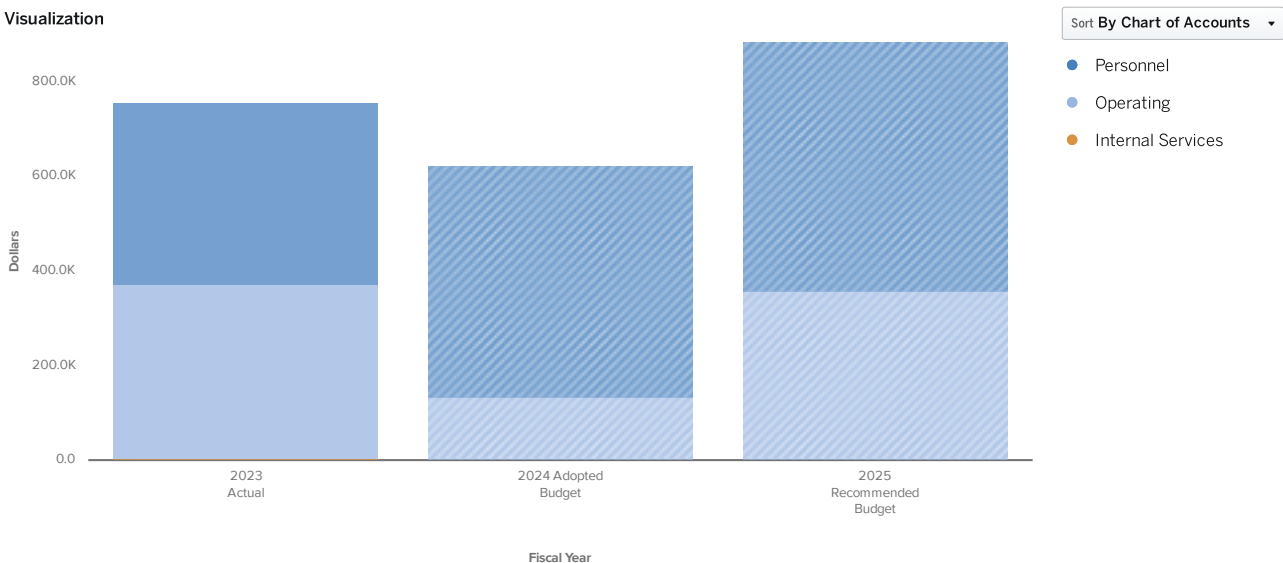
### Description

The city is committed to advancing equity and belonging to ensure all Boulder residents, business owners and visitors have equitable access to health, prosperity and fulfillment that is not limited based on a person's race, ethnicity, age, gender, ability, religion, sexuality or socioeconomic status. The Office of Equity and Belonging supports the city organization in creating educational opportunities for city staff, aligning resources, applying tools and employing best practices when implementing programs, policies or making purchasing and budgetary decisions.

### Summary of 2025 Budget Enhancements and Realignments:

- For 2025, funding was realigned from OSMP and CMO Administration for work with Tribal Nations in support of consultation and enhanced relationship building.
- A one-time request for an additional \$50,000 is for partnership with the CU Law School to create a sustainable legal defense fund in which non-profit organizations can access funding to legally represent and support immigrant community members and ensure community members have access to accurate information regarding immigration law.

### Visualization







# Independent Police Monitor

Safe  
City Manager's Office  
FY2025 Budget

## Program Budget Overview

### Description

The Office of the Independent Police Monitor provides civilian oversight of the Boulder Police Department and recommends improvements to their training, policies and practices. The Monitor classifies and reviews all community complaints against members of the Boulder Police Department and reviews misconduct investigations to offer disposition and disciplinary recommendations to the Chief of Police. The Monitor also supports the Police Oversight Panel which represents the community perspective during review of misconduct investigations, conducts community engagement and recommends policy and training improvements to the Boulder Police Department.

### Summary of 2025 Budget Enhancements and Realignment:

- Ongoing requests totaling \$33,000 were added that include the cost of additional AXON body worn camera licenses, travel expenses to the NACOLE conference and Police Oversight Panel member stipends. \$30,000 of funding was added for one-time use to help support consultants who support panel bylaw updates and trainings, and also include funding for increased engagement support in the forms of food, printed material and interpretation and translation services.

Help ▾ Share ▾

Updated On 26 Sep, 2024

← Back ↻ History ↻ Reset

Broken down by

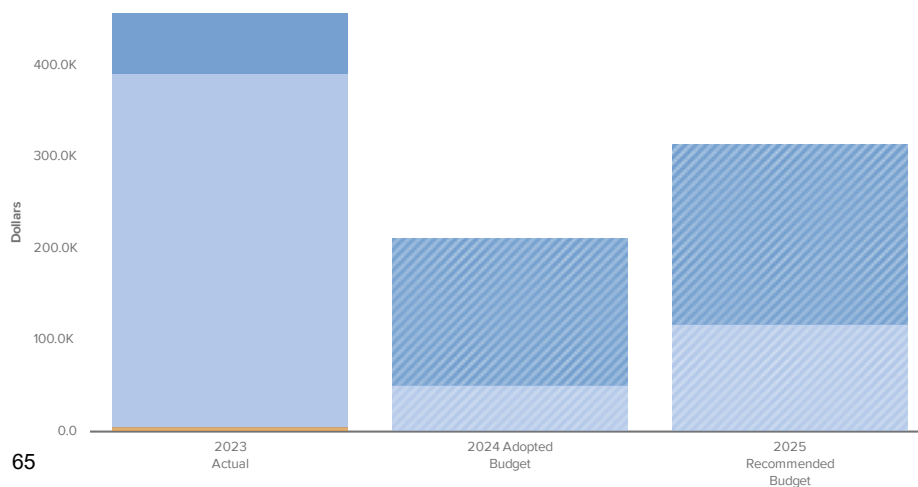
Expenses City Manager's Office CMO Police Oversight



Sort By Chart of Accounts ▾

- Personnel
- Operating
- Internal Services

### Visualization





# Policy Advisory & Intergovernmental Relations

Responsibly Governed  
City Manager's Office  
FY2025 Budget

## Program Budget Overview

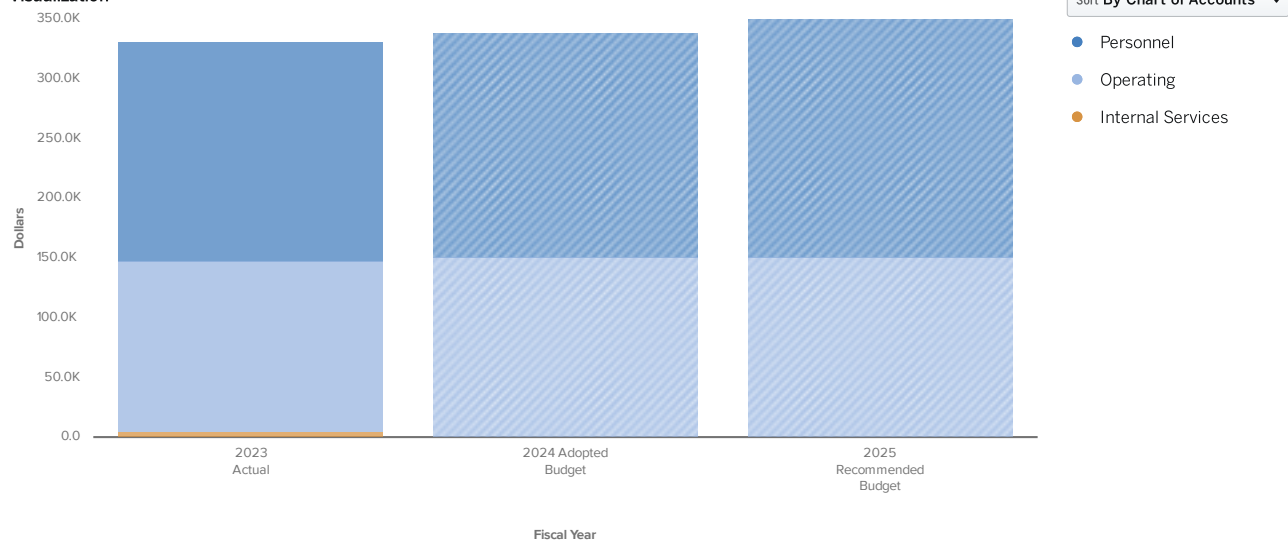
### Description

The Policy & Intergovernmental Relations program ensures that the city's interests are furthered through strategic alliances and informed engagement with other local, regional, state and federal governmental entities. The program works in coordination with council and staff to develop and implement the city's Policy Statement on Regional, State and Federal Issues. This program also convenes, coordinates and leads complex cross-departmental staff efforts resulting in new policies, guidelines and agreements.

### Summary of 2025 Budget Enhancements and Realignments:

- In 2025, \$48,000 was realigned to cover the ongoing increase in fees of the city's Federal and State lobbyists. This request had been approved in prior years with one-time funds.

### Visualization





# Climate Initiatives

2025 Budget

**\$11,292,008**

**22.00 FTE**

## Department Overview:

Climate Initiatives drives local and regional climate action guided by Boulder's climate targets, focusing on mitigation, adaptation and equity. The department achieves its mission through strategic investments in regulatory and voluntary programs, policy development and broad community engagement. Its work emphasizes transformational changes, partnerships and bold climate policies that foster systems-level changes while supporting individual actions.

In 2025, the Climate Initiatives department will realign budget to better reflect expected expenses, align budget with a new chart of accounts after the passing of the Climate Tax, and better align staff and their expenses with the programs on which they are working.

The Community Wildfire Resilience program will be adding a 2-year fixed term FTE to serve as a Wildfire Resilience Plan Implementation Coordinator (\$120,000).

## Department Programs:

- [Administration](#)
- [Circular Economy](#)
- [Community Wildfire Resilience](#)
- [Cross-Cutting Climate Programs](#)
- [Energy Systems](#)
- [Nature-based Climate Solutions](#)





# City of Boulder - Budgeting for Resilience and Equity Dashboard

## DEPARTMENT SELECTION

Using the drop down selection list below, please select the department you would like to view.

Climate Initiatives

## PROGRAM SELECTION

After selection of a department, the relevant programs will be displayed. Please select the specific program you wish to view by clicking on the corresponding button

All

SER Goal	Program	Outcome	Measure	Unit of Measure	Target 2024	Actual 2024	Target 2025
Environmentally Sustainable	Administration (Environmentally Sustainable)	All department program managers have access to financial monitoring reports and projection data to guide team decisions and ensure spending is directly aligned with, and in support of key performance measures	Number of months that spend and projection reports are updated	Number of months per year	12	N/A	12
Environmentally Sustainable	Administration (Environmentally Sustainable)	Create a culture of continuous improvement for individual staff and departmental teams	Number of voluntary training or professional development opportunities completed	Number of opportunities completed	1	N/A	5
Environmentally Sustainable	Administration (Environmentally Sustainable)	Needed standard operating procedures are identified and created	Percentage of needed SOPs developed	Percentage (Number complete/total needed)	25%	N/A	75%
Environmentally Sustainable	Circular Economy	Advance a circular approach in the built environment to preserve the embodied carbon in building materials	Annual diversion percentage (annual tons of C&D materials diverted/total project weight)	Percentage diverted	75%	N/A	80%
Environmentally Sustainable	Circular Economy	Reduction in overall communitywide waste generation	Annual total waste generation per capita	Pounds per person per day	7.0 lbs/person/day	N/A	6.5 lbs/person/day
Environmentally Sustainable	Circular Economy	Increase in awareness of circular economy principles and initiatives	Number of communication materials/campaigns focused on promoting circular solutions	Number of materials (CI and COB newsletter articles, blog posts, social media campaigns, press releases)	6	N/A	9
Environmentally Sustainable	Community Wildfire Resilience	Increase use of prescribed fire to create healthy landscapes and promote public safety	Acres treated	Number of acres	N/A	N/A	N/A
Environmentally Sustainable	Community Wildfire Resilience	Reduce risk of wildfire to vulnerable homes with a focus on those in the WUI	Dollars administered to homes through Boulder Wildfire Resilient Homes Assistance program	Dollars administered	N/A	N/A	530,000
Environmentally Sustainable	Community Wildfire Resilience	Increase community preparedness education for wildfires	Number of educational materials distributed	Number of materials	N/A	N/A	N/A
Environmentally Sustainable	Cross-Cutting Climate Programs	Build regional climate equity funding vehicle	Implementation of a climate equity fund	Completion status (yes/no)	N/A	N/A	Launching in 2025

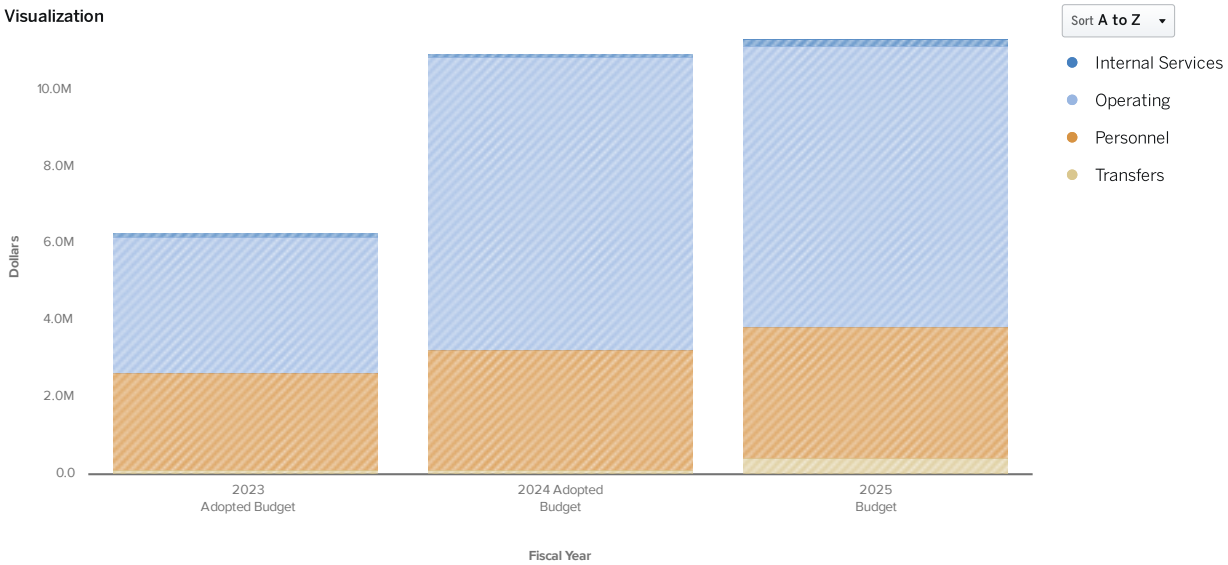
Please note: When viewing the results in the table above some columns might display a value of "N/A". This is intended and represents a current lack of data. As data is collected and added field marked with "N/A" will automatically update.

[Microsoft Power BI](#)



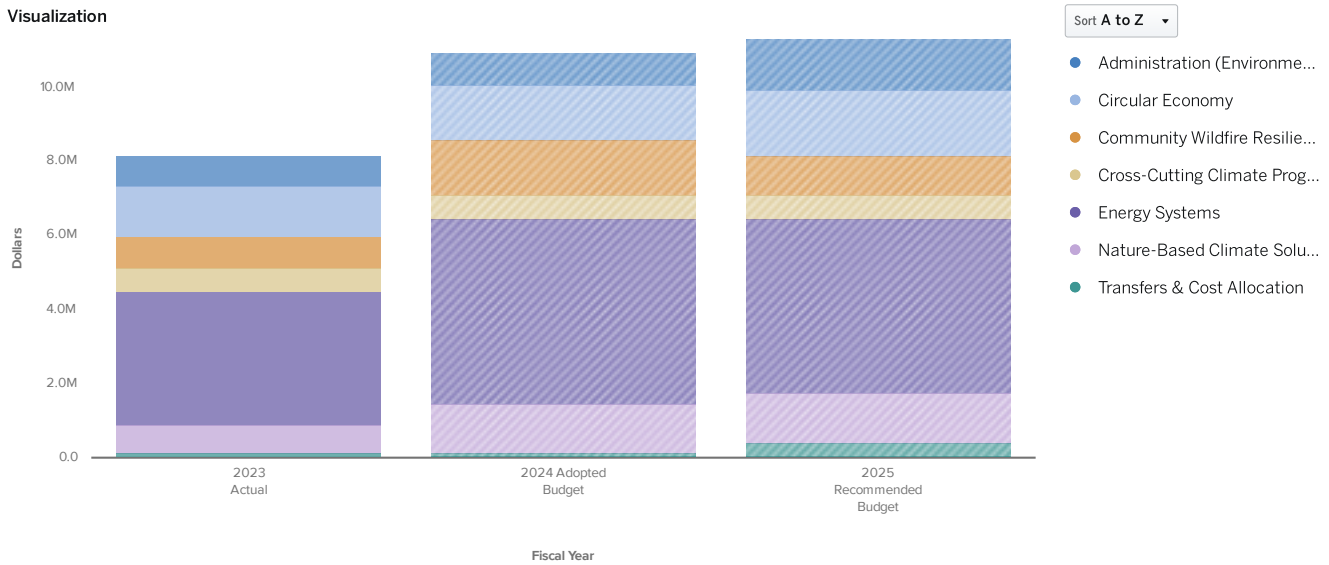
## Operating Budget (FY2023-2025)

### Visualization



## Expenditure by Program

Visualization



## Program Overview

### Administration

The Administration program handles budget development and tracking, payments, council scheduling, deconstruction documentation and contract management for the department. This program also provides administrative support to the Environmental Advisory Board.

### Circular Economy

The Circular Economy (CE) program works with key partners, the Boulder community and city departments to accelerate the shift to a circular economy through a combination of policy development, education, pilot programs, incentives, infrastructure investments and technical assistance. Key focus areas include building deconstruction, consumer reuse systems, organic materials circularity and supporting recycling and end market development.

### Community Wildfire Resilience

The Community Wildfire Resilience program is a cross-departmental effort focused on expanding planning, preparedness, response, and recovery efforts in response to the increasing wildfire risks exacerbated by climate change. Funded by individual departmental budgets and further bolstered by the new Climate Tax, this comprehensive effort underscores the city’s commitment to safeguarding the community through integrated and protective measures.

### Cross-Cutting Climate Programs

Cross-Cutting Climate Programs build capacity and services focused on resilience and equity, engaging with climate justice and equity-based partners. This program area also oversees tracking and reporting on the impact of Climate Initiatives towards the city’s climate goals.

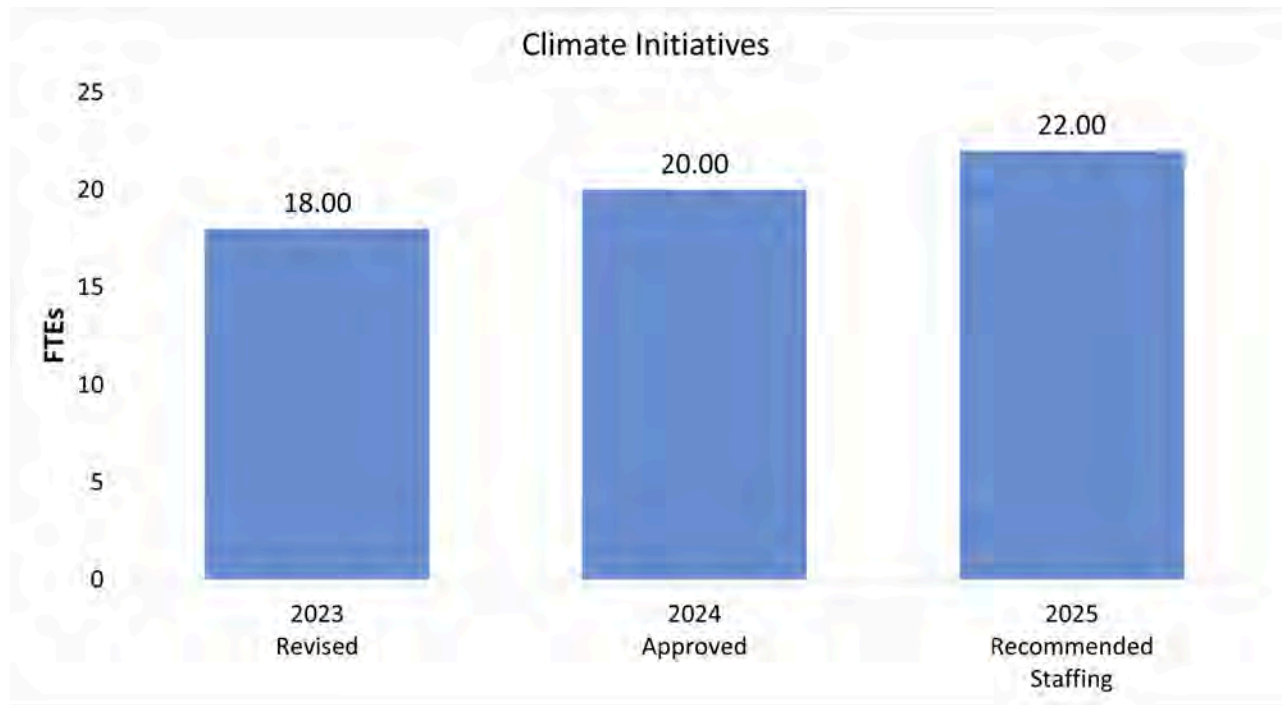
### Energy Systems

The Energy Systems program, in partnership with Boulder businesses, community members and key partners, uses education, incentives and regulatory measures to reduce greenhouse gas emissions and improve resilience through energy efficiency, local renewable energy development and building and transportation electrification.

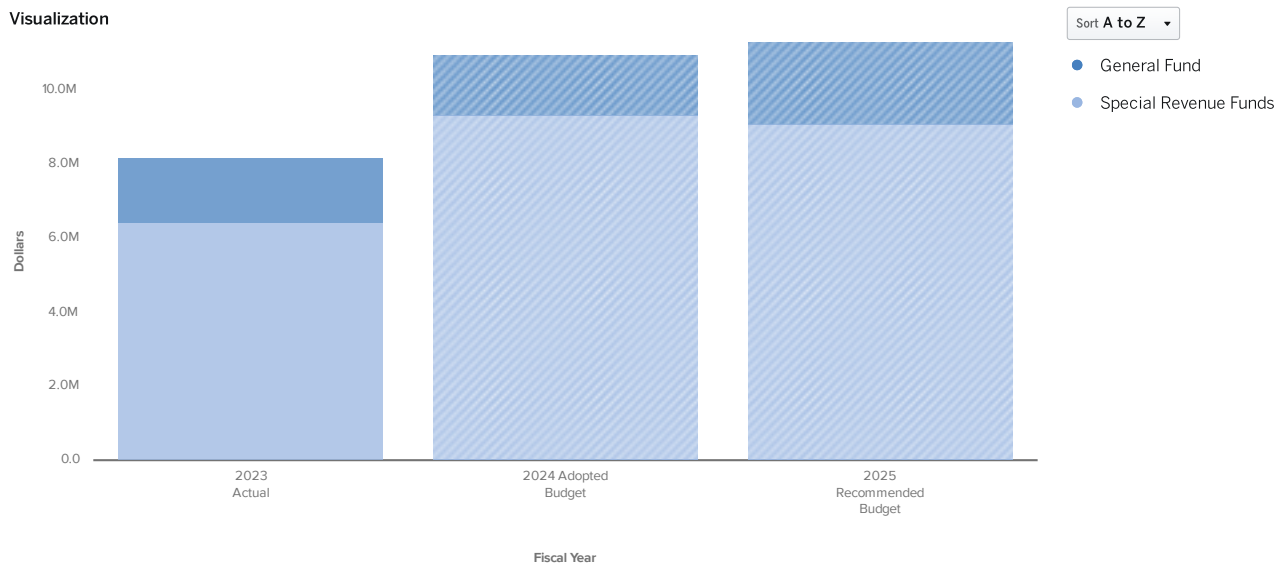
### Nature-based Climate Solutions

The Nature-Based Climate Solutions program (NbCS) collaborates with public and private landowners and managers to enhance urban forestry, reduce urban heat, manage wildfire risks and improve soil health, focusing on actions that capture carbon and water to protect and enhance community welfare, particularly in vulnerable areas.

# Department Staffing



# Expenditure by Fund





# Climate Initiatives Department Administration

Environmentally Sustainable  
Climate Initiatives  
FY2025 Budget

## Program Budget Overview

### Description

The Climate Initiatives Administration program handles the essential administrative functions that ensure the smooth operation of the department. This includes tasks such as budget preparation and tracking, contract development, and payments. The program's activities align with bi-annual Council priorities, the city's Strategic Plan, and the Sustainability, Equity, and Resilience Framework (SER Framework). By supporting the department's various work groups, the administration program ensures that all efforts are cohesive and directed toward citywide outcome indicators. The budget for this program primarily covers personnel-related expenses dedicated to staffing and supporting these administrative tasks.

### Summary of 2025 Budget Enhancements and Realignments:

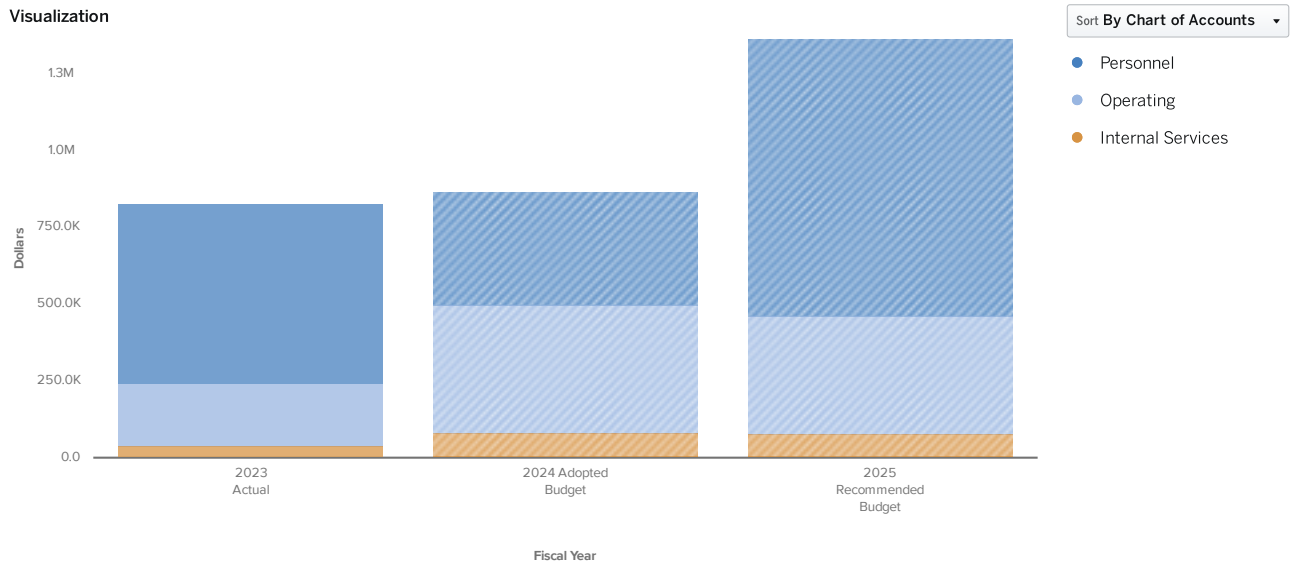
- 1) Communications and Engagement Budget Adjustment - A realignment of \$15,000 from the Administration communications and engagement budget to the Energy Systems program has been implemented. This adjustment more accurately reflects the communications and engagement needs within the department.
- 2) Reduction in Miscellaneous Consultant Services - The Administration program's budget for miscellaneous consultant services has been reduced by \$15,650 due to the conclusion of a contract.
- 3) Increase in Personnel Allocation - An increase of \$30,600 has been allocated to the Administration program for personnel expenses, reflecting the reassignment of staff to this program.

### Sustainability, Equity, and Resilience (SER) Goals & Objectives: Safe

#### Objectives

- Enhances and facilitates transparency, accuracy, efficiency, effectiveness, and quality customer service in all city business;
- Models stewardship, resilience, and sustainability of the city's financial, human, information, and physical assets; and
- Supports strategic decision-making with opportunities for accessible community engagement in multiple languages and timely and reliable data and analysis.

Visualization







# Circular Economy

Environmentally Sustainable  
Climate Initiatives  
FY2025 Budget

## Program Budget Overview

### Description

The Circular Economy (CE) program is dedicated to advancing the shift from the traditional linear economic model to a circular economy. This transition is crucial for eliminating waste and pollution, extending the lifecycle of materials and regenerating natural systems. The program collaborates with key partners, the Boulder community, and city departments to reduce waste generation and change consumption patterns through a combination of policy development, education, pilot programs, incentives, investments in zero waste facilities, and technical assistance.

### Summary of 2025 Budget Enhancements and Realignments:

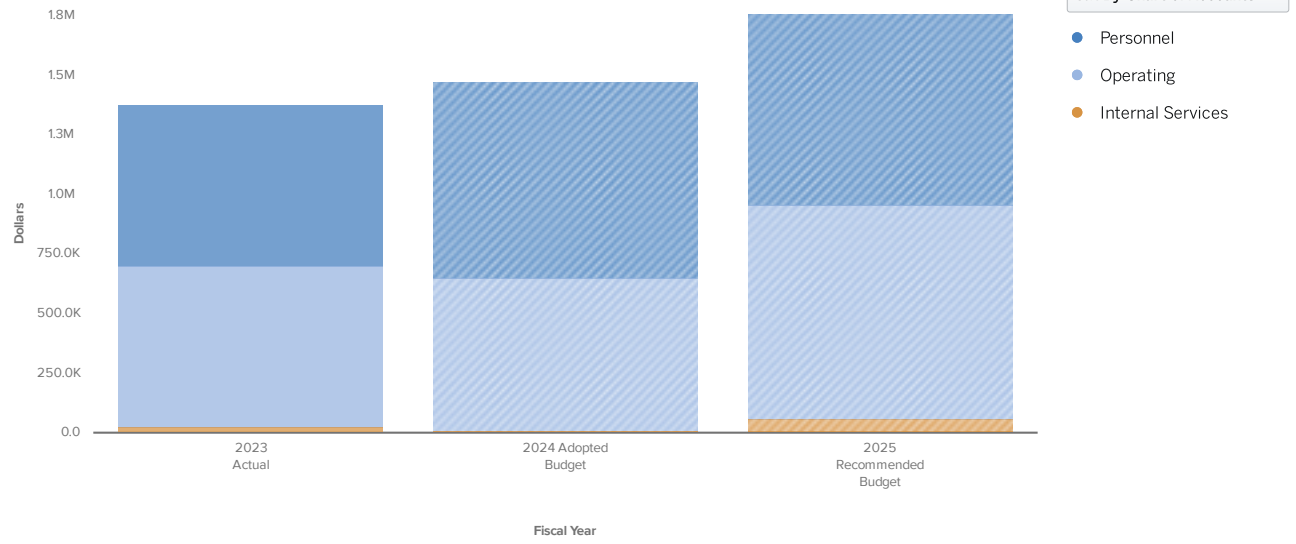
- 1) **Disposable Bag Fee Budget Realignment** - A budget of \$284,283 has been realigned by transferring funds from the miscellaneous consultant services category to the miscellaneous purchased services category. This adjustment better aligns with the nature of the expenses associated with the Disposable Bag Fee, ensuring accurate allocation of resources.
- 2) **City Organization Zero Waste Budget Realignment** - A total of \$13,000 has been realigned within the city's zero waste budget. This includes a \$7,000 decrease in the miscellaneous materials category and a \$6,000 decrease in solid management fees. The reduction is due to most city facilities now being equipped with reusable materials, resulting in fewer purchases. Additionally, the city no longer has access to composting services. The savings from these reductions will be redirected to cover business travel expenses for conference attendance, supporting the continued professional development of staff in the Circular Economy program.
- 3) **Zero Waste Facilities Budget Realignment** - The Zero Waste Facilities budget has been realigned with a total of \$29,675 being transferred from the waste management category to the miscellaneous purchased services category. This shift is intended to support waste reduction, reuse, and recycling efforts, ensuring that resources are effectively utilized in advancing the goals of the Circular Economy program.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Environmentally Sustainable

#### • Objectives

- Ensures the efficient use of natural resources in a manner that does not deplete them over time while reducing the proliferation of non-reusable materials, toxins, and hazardous products.
- Supports the natural environment and its ecosystems so they are better able to resist damage and recover quickly.

Visualization





# Community Wildfire Resilience

Environmentally Sustainable  
Climate Initiatives  
FY2025 Budget

## Program Budget Overview

### Description

The citywide effort for Community Wildfire Resilience and Preparedness is a cross-departmental effort to prioritize community planning, preparedness, response and recovery efforts related to the impacts of wildfire. This comprehensive effort underscores the city's commitment to safeguarding the community through integrated and proactive measures. The initiative is financially supported through individual departmental budgets and is further bolstered by an annual allocation of \$1.5 million from the Climate Tax.

The program total of \$1,071,102 represents the budgeted total within the Climate Initiatives department. The total 2025 budget for the cross-departmental Community Wildfire Resilience Program is \$1,563,064. With an additional \$380,759 found within Fire-Rescue's Community Risk Reduction subprogram that supports the wildfire prevention, and \$111,233 found within Finance's Budget and Grants program supporting the Wildfire Resilience Grants Program.

### Summary of 2025 Budget Enhancements and Realignment:

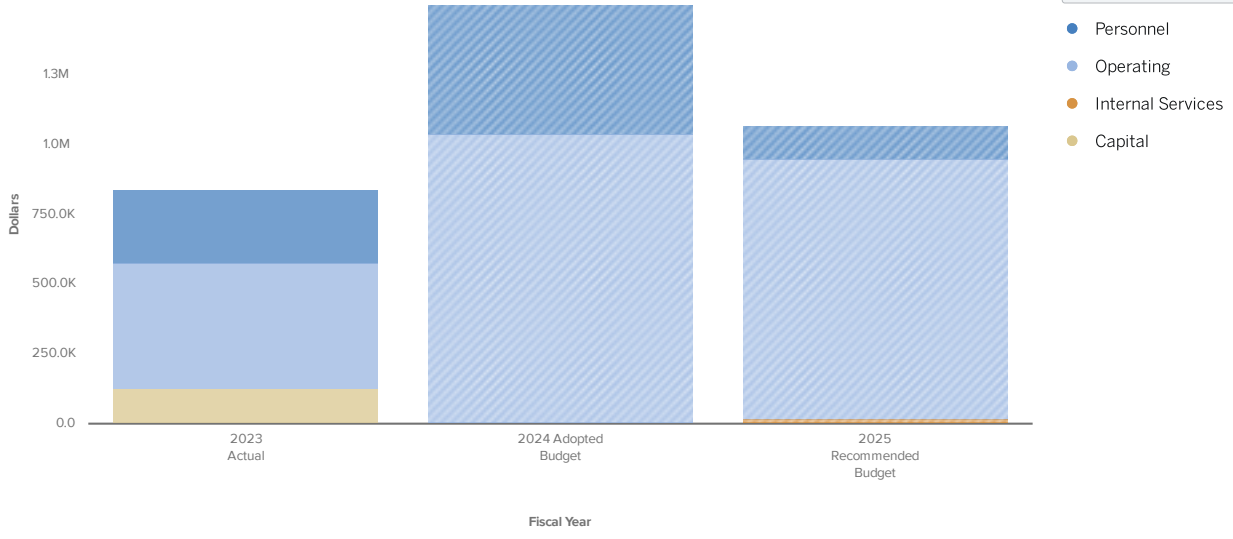
- 1) **Personnel Expense Realignment** - Ongoing realignment of \$107,000 to decrease non-personnel expense budget and increase personnel expense budget. This strategic adjustment enables the funding of critical positions essential for the program's success, specifically:
  - Two Community Risk Reduction Specialists, housed within the Fire Department;
  - One Community Risk Reduction Senior Program Manager, housed within the Fire Department; AND
  - One Grants Program Administrator within the Finance Department.
- 2) **Fleet Maintenance and Replacement Charges** - A realignment of \$107,000 has been directed towards budgeting for fleet maintenance, replacement charges and necessary purchases. These resources are crucial for the successful implementation of the Community Wildfire Protection Plan, ensuring that the city's fleet is adequately maintained and capable of supporting wildfire preparedness and response operations.
- 3) **Personnel Enhancement** - 2-year fixed term employee to serve as Wildfire Resilience Plan Implementation Coordinator (\$120,000).

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Environmentally Sustainable

- **Objectives**
  - Builds and maintains resilient infrastructure, landscapes and neighborhoods to mitigate existing and future hazards and risks;
  - Leverages partnerships and encourages shared community responsibility to keep Boulder safe; and
  - Plans for and provides equitable, timely and effective response and recovery to emergencies and natural disasters.

Visualization

Sort By Chart of Accounts ▾





# Cross-Cutting Climate Programs

Environmentally Sustainable  
Climate Initiatives  
FY2025 Budget

## Program Budget Overview

### Description

Cross-Cutting Climate Programs are designed to integrate efforts across the various program areas in the Climate Initiatives department, while focusing on climate justice, equity, resilience and impact measurement. These programs build engagement opportunities, support partnerships that benefit disproportionately impacted community members and engage in innovative ways to better serve our community. Additionally, cross-cutting programs play a critical role in tracking and measuring the impact of efforts through our Climate Action Plan impact assessment, greenhouse gas emissions inventory, Carbon Disclosure Project and more.

### Summary of 2025 Budget Enhancements and Realignments:

1) **Budget Realignment Across Cross-Cutting Programs** - For the 2025 budget, \$196,000 has been reallocated to better align with anticipated expenditures. Funds were shifted from the Cross-Cutting Innovations program to the Cross-Cutting Community Programs and Cross-Cutting Program Tracking & Evaluation. This realignment ensures that financial resources are more accurately distributed in support of community engagement and the evaluation of program impacts.

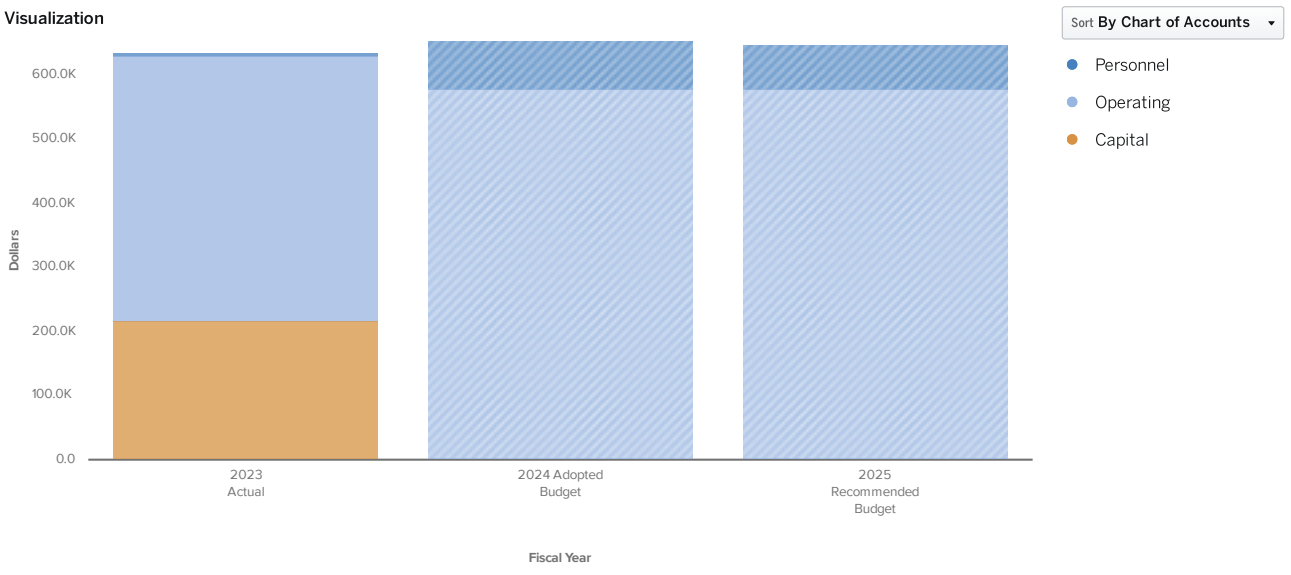
2) **Increase in Staff Expenses** - The 2025 budget also reflects an increase of \$65,513 in staff-related expenses. This adjustment was made by reallocating payment sources for certain staff members to better correspond with the specific programs they are working on, ensuring that staffing costs are appropriately matched to programmatic efforts.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Environmentally Sustainable

#### • Objectives

- Accelerates progress towards the community's ambitious climate and energy goals through a culture of shared environmental stewardship across Boulder; and
- Provides affordable programming to diverse populations to increase access to and participation in local climate actions.

Visualization





# Energy Systems

Environmentally Sustainable  
Climate Initiatives  
FY2025 Budget

## Program Budget Overview

### Description

Energy Systems efforts focus on providing programs and services, advocating for policy and regulatory changes and partnering regionally and nationally to drive transformative change to how energy is produced. These efforts ensure that all Boulder community members have affordable access to the energy they need to survive and thrive in the face of our changing climate. This includes working with Xcel Energy to decarbonize the electricity supply, supporting building and transportation electrification and providing equity-centered initiatives to improve resiliency, energy affordability and grow the clean energy workforce.

### Summary of 2025 Budget Enhancements and Realignment:

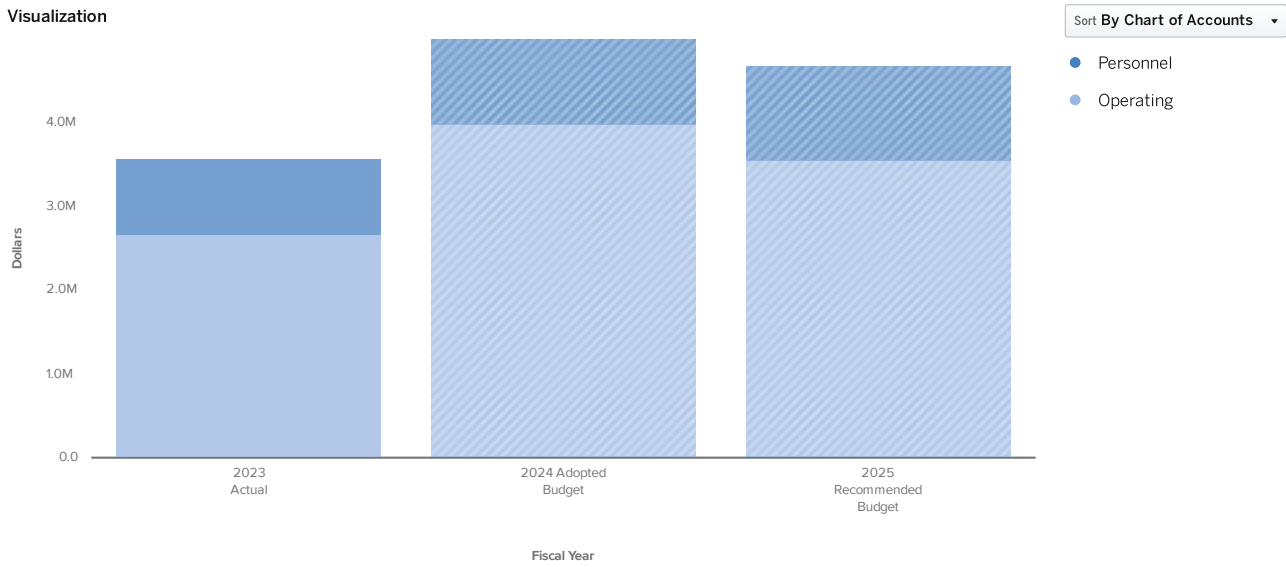
- 1) **Net Budget Realignment** - The 2025 budget reflects a net realignment of \$99,309 to better align with planned expense categories.
- 2) **Adjustment in Personnel Expense Allocation** - As part of the \$99,309 net realignment, adjustments were made to the budget for the Energy Distribution System program and the Energy Communications & Engagement Program based on a change in allocation for communications and engagement personnel.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Environmentally Sustainable

#### • Objectives

- Accelerates progress towards the community's ambitious climate and energy goals through a culture of shared environmental stewardship across Boulder; and
- Provides affordable programming to diverse populations to increase access to and participation in local climate actions.

Visualization



## Healthy, Resilient, Fossil-Free Buildings

In 2025, the program will expand weatherization and electrification services for income qualified households, prioritizing manufactured housing communities through partnerships with Boulder County and Energy Outreach Colorado. It will also complete community engagement efforts and move to adopt the Healthy, Resilient, Fossil-Free Buildings Roadmap, which will inform future strategies. The program will partner with Xcel Energy and the Denver Regional Council of Governments (DRCOG) to leverage their more than \$600 million planned investments for regional building decarbonization, market transformation and workforce development, while continuing regulatory advocacy at the Colorado Public Utilities Commission, including engagement in Xcel Energy’s Wildfire Mitigation Plan.





# Nature-Based Climate Solutions

Environmentally Sustainable  
Climate Initiatives  
FY2025 Budget

## Program Budget Overview

### Description

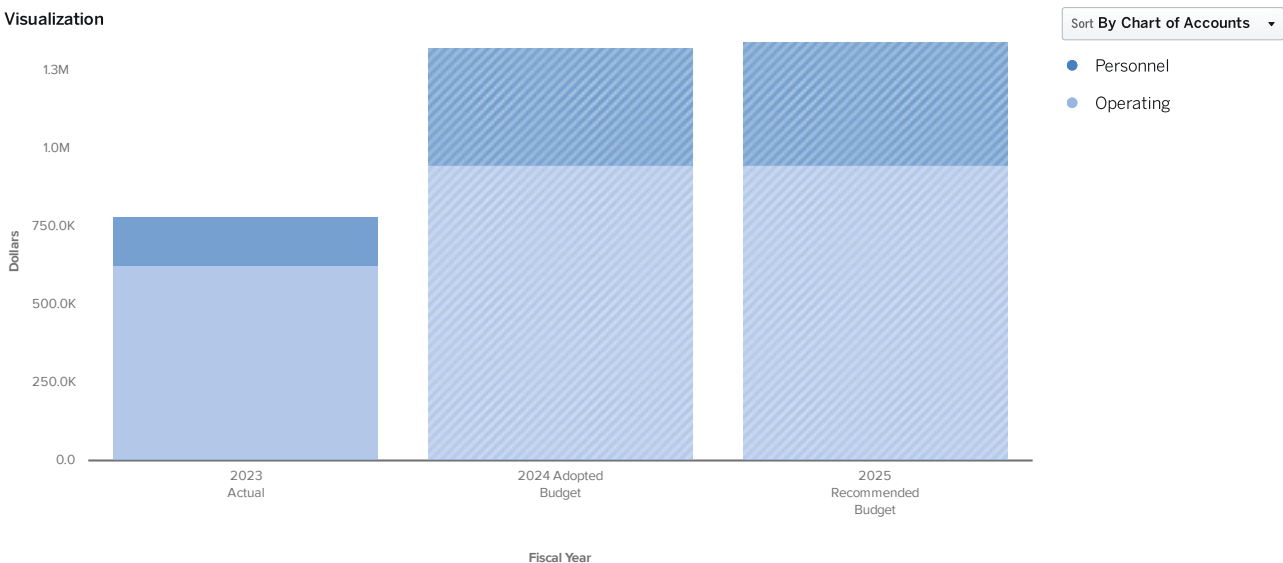
The Nature-Based Climate Solutions (NbS) program focuses on developing, testing and promoting methods for managing urban landscapes to equitably reduce community risks associated with climate change, while enhancing carbon and water cycling. The team collaborates across city departments, with community institutions such as universities and school districts, and with local businesses and community members. The program pilots and refines practices that contribute to city, state, national and international policy development, aiming to expand and sustain the benefits of these innovative landscape management approaches.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Environmentally Sustainable

#### • Objectives

- Supports the natural environment and its ecosystems so they are better able to resist damage and recover quickly;
- Accelerates progress towards the community's ambitious climate and energy goals through a culture of shared environmental stewardship across Boulder; and
- Ensures the efficient use of natural resources in a manner that does not deplete them over time while reducing the proliferation of non-reusable materials, toxins and hazardous products.

#### Visualization



## Integrated Pest Management & Mosquito Management Programs

The NbS team manages the city-wide policies aimed at eliminating or significantly reducing the use of synthetic pesticides and herbicides, promoting enhanced biodiversity to minimize the need for these

interventions. Unlike surrounding jurisdictions, the city has not used synthetic pesticides for mosquito control for over a decade. By enhancing natural controls provided by fully functioning ecosystems, the city maintains significantly lower levels of mosquitos and West Nile virus compared to neighboring areas that rely primarily on pesticide applications. Additionally, the city has eliminated pesticide and herbicide use in all urban parks.

## Community Forestry Corps

In partnership with the Tree Trust/PLAY Boulder Foundation and other local organizations, the NbS team launched the Community Forestry Corps (CFC) in June 2024. This youth-based urban forestry care and maintenance program has inspired similar initiatives in Chicago, Cleveland, and Boise, and will be expanded nationally with funding for 12 more programs across the U.S. from 2025-2027. The CFC focuses on recruiting and involving youth from historically underserved and under-shaded communities while addressing the critical need for watering and maintenance of newly planted trees during their first 2-3 years. Youth employed by CFC receive training in state-of-the-art temperature gathering systems and collect essential neighborhood-level heat data.



## Cool Boulder

The Cool Boulder campaign forms partnerships between the city, local organizations and communities to address the climate crisis and biodiversity loss through nature-based climate action. The program has reached thousands of community members with actionable information at personal and community levels, covering topics like urban forestry expansion, pollinator habitat, biodiversity enhancement, rainwater capture and resilience strategies for wildfire and drought. The Cool Boulder website offers a comprehensive resource library on topics ranging from urban heat reduction strategies to youth education and training opportunities. See [www.CoolBoulder.org](http://www.CoolBoulder.org)



# Communication & Engagement

2025 Budget

## 2025 Budget:

**\$3,898,646**

**33.00 FTE**

### Department Overview:

Guided by a North Star of “Creating Connections for a Thriving Community and Democracy,” the Communication & Engagement Department provides both strategic and tactical communication and engagement support to the City Manager’s Office, City Council, the organization as a whole, and the city’s more than 20 diverse departments. The department is centralized to foster consistency in best practices, continuous learning and innovation, better collaboration among professionals in similar fields, and flexibility to support the city’s greatest needs. Several members, however, are embedded within the department they support to promote close relationships with subject matter experts and the development of specialized areas of knowledge. The Communication & Engagement Department supports several focus areas in the Sustainability, Equity and Resilience (SER) Framework, as well as key priorities in the citywide strategic plan, and strives to center equity, innovation and authenticity in its work.

The 2025 Communications & Engagement budget changes focused on continuing support of our Creative Services team, growing our support for community engagement, and realigning expenses into the Administration program. Key enhancements and realignments include:



- Realignment of professional development expenses from all programs into one cohesive program, Administration (\$120,000 realignment).
- Additional funding for professional development within the Administration program to meet the current amount of employees (\$20,000).
- Enhancing the Community Connectors in Residence within the Community Engagement program through additional operating funding, including professional development and mental wellbeing (\$40,000).
- Continuation of fixed-term employee to support Community Connectors in Residence within the Community Engagement program which extends the fixed-term position for one more year (\$51,000).
- Continuation of a part-time coordinator position within the Creative Services program to support livestreaming and recording management for City Council and Board and Commission meetings (\$30,000).

**Department Programs:**

- Administration
- Communications
- Community Engagement
- Creative Services



# City of Boulder - Budgeting for Resilience and Equity Dashboard

## DEPARTMENT SELECTION

Using the drop down selection list below, please select the department you would like to view.

Communications & Engagement

## PROGRAM SELECTION

After selection of a department, the relevant programs will be displayed. Please select the specific program you wish to view by clicking on the corresponding button

All

SER Goal	Program	Outcome	Measure	Unit of Measure	Target 2024	Actual 2024	Target 2025
Responsibly Governed	Administration (Responsibly Governed)	Department members are well-prepared to serve the community through ongoing professional development and staying on top of emerging trends and technology	90 percent or more of department members participate in one or more training each year not including department gatherings	Number of classes taken each year	90% or more	N/A	N/A
Responsibly Governed	Administration (Responsibly Governed)	Department leverages funding appropriately and strategically to achieve programmatic outcomes	Monthly programmatic budget reports indicate where money is being spent and the pace at which it being spent is appropriate based on strategic objectives	Budget reports produced that show we are on track	12 reports all on track	N/A	N/A
Responsibly Governed	Administration (Responsibly Governed)	Department members feel supported and seen as they work to achieve their goals	Satisfaction ratings on department or citywide employee experience survey	Percentage of satisfaction, disaggregated by department	70% high or very high	N/A	N/A
Accessible & Connected	Communications	Digital communication channels from the city are considered reliable and valuable to community members who choose to get their information this way	Number of total followers and subscribers across city main digital channels other than website (specifically FB, LinkedIn, Instagram, X, formerly known as Twitter, and YouTube, as well as electronic newsletters) from June-to-June year-over-year remains steady or increases, suggesting that followers see value in content	Number of subscribers totaled across platforms each June	175,000	N/A	N/A
Accessible & Connected	Communications	Community members view the city's website as a reliable, helpful and primary source of information	Quarterly evaluation ratings for each of three measurement questions yield positive results (ie "yes" responses) from at least 75 Percent of those who choose to provide feedback	Positive responses to measurement questions	75% or higher	N/A	N/A
Responsibly Governed	Communications	Increased trust and a shared understanding of city information and values exists across the city workforce	More than 60 percent of employees report feeling informed and engaged, the city is currently developing an annual survey to measure this	Percentage of satisfaction for employees citywide	60% or higher	N/A	N/A
Accessible & Connected	Community Engagement	Engagement for five priority projects associated with City Council priorities and/or citywide strategic plan items, as identified by team at start of each year, aligns with best practices and approaches outlined in the city's Engagement Strategic Framework	Feedback after target projects reflect that more than 50 percent of participants who respond report having a very high or high confidence in the integrity of the engagement process, regardless of whether they agree with the outcome	Confidence ratings by participants	N/A	N/A	N/A

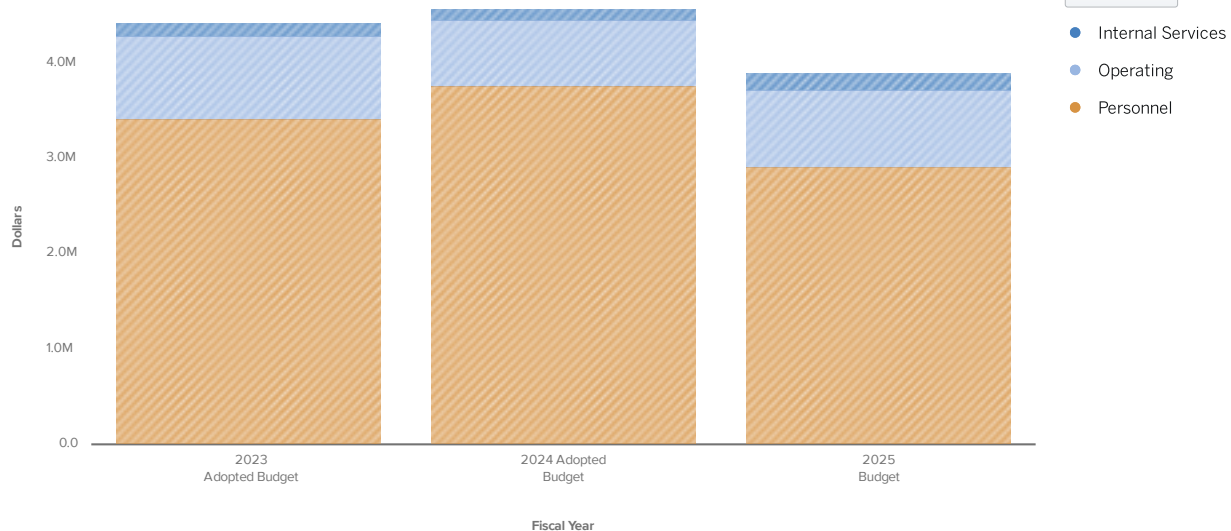
Please note: When viewing the results in the table above some columns might display a value of "N/A". This is intended and represents a current lack of data. As data is collected and added field marked with "N/A" will automatically update.

[Microsoft Power BI](#)

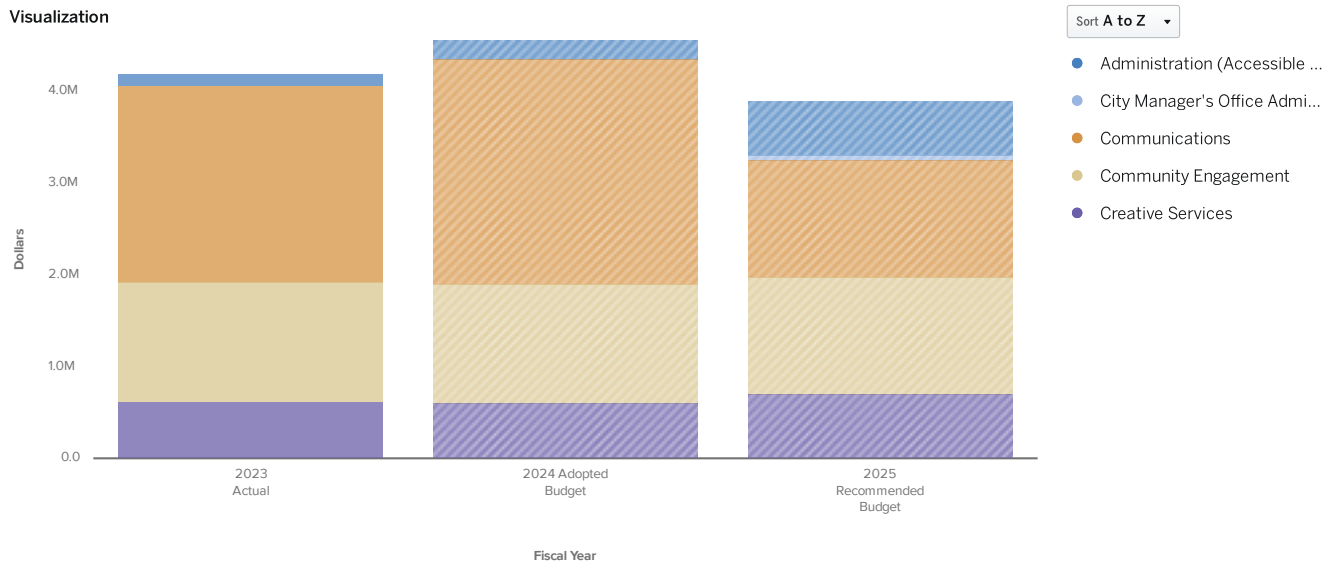


## Operating Budget (FY2023-2025)

### Visualization



# Expenditure by Program



## Program Overview

### Administration

This program area supports general department-wide operations. These operations include budget and fiscal tracking and management; ensuring staff has an appropriate workplace environment, equipment and supplies; providing clarity around city policies and requirements; supporting internal communication and enhanced collaboration within the department; and fostering a thriving and healthy organizational culture.

### Communications

This program area is responsible for sharing timely, accurate and relevant information to the public from the city, City Council and the organization's many departments. The team distills sometimes complex information to reach a large and diverse audience through a variety of communication platforms, including the city website and social media channels, as well as a bi-annual print edition and frequent electronic newsletters. The team also cultivates positive working relationships with media and coordinates responses to inquiries.

The program area also includes an internal communication focus, with a goal of ensuring that all city employees remain informed about issues that affect them and help them thrive in their work.

### Community Engagement

This program area fosters inclusive and meaningful public participation and relationship-building between the Boulder community and local government. The team supports departments in creating and implementing transparent and inspiring opportunities for the public to provide input; seeks to build trust, increase civic confidence and co-create effective engagement strategies with historically excluded populations; champions innovation, equity and language access; and promotes productive dialogue and participation.

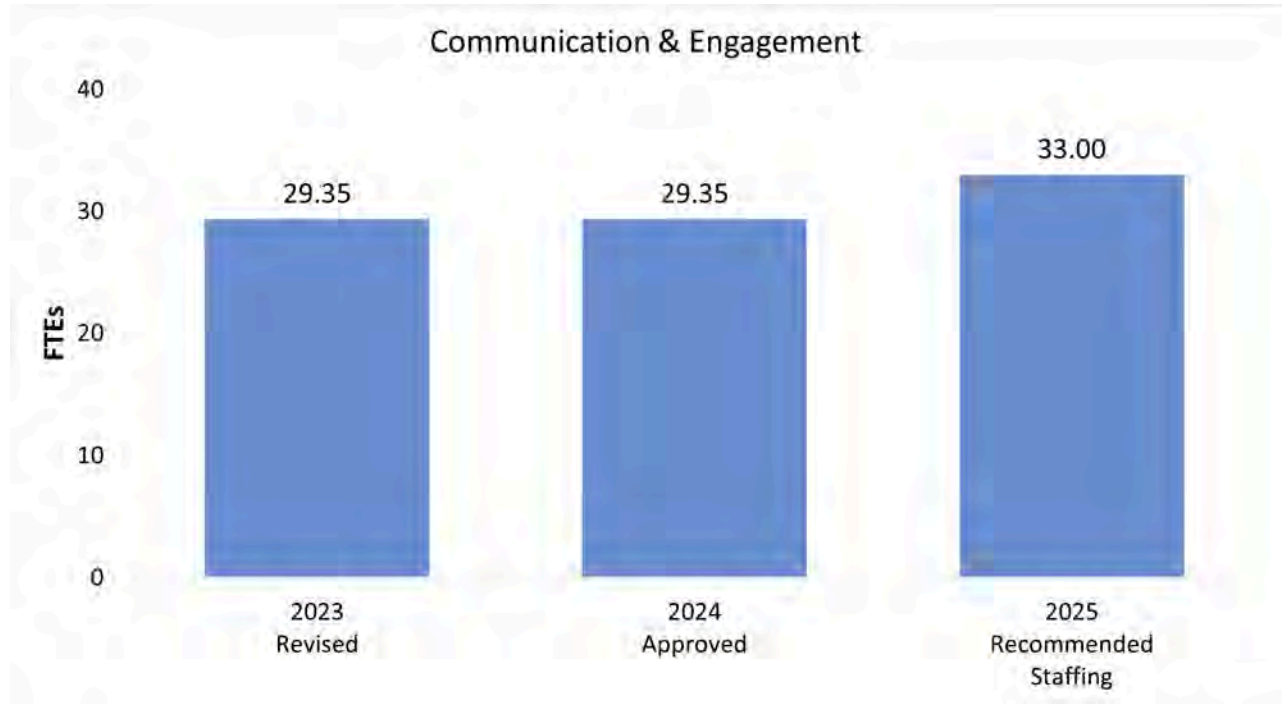
This program area also houses Neighborhood Services and a strategic senior program manager who supports the Volunteer Cooperative. Neighborhood Services empowers residents to build community and leverage grant-funding to enhance the parts of the city they call home. The Volunteer Cooperative strives to ensure that volunteer opportunities across the city are rewarding and welcoming to all.

### Creative Services

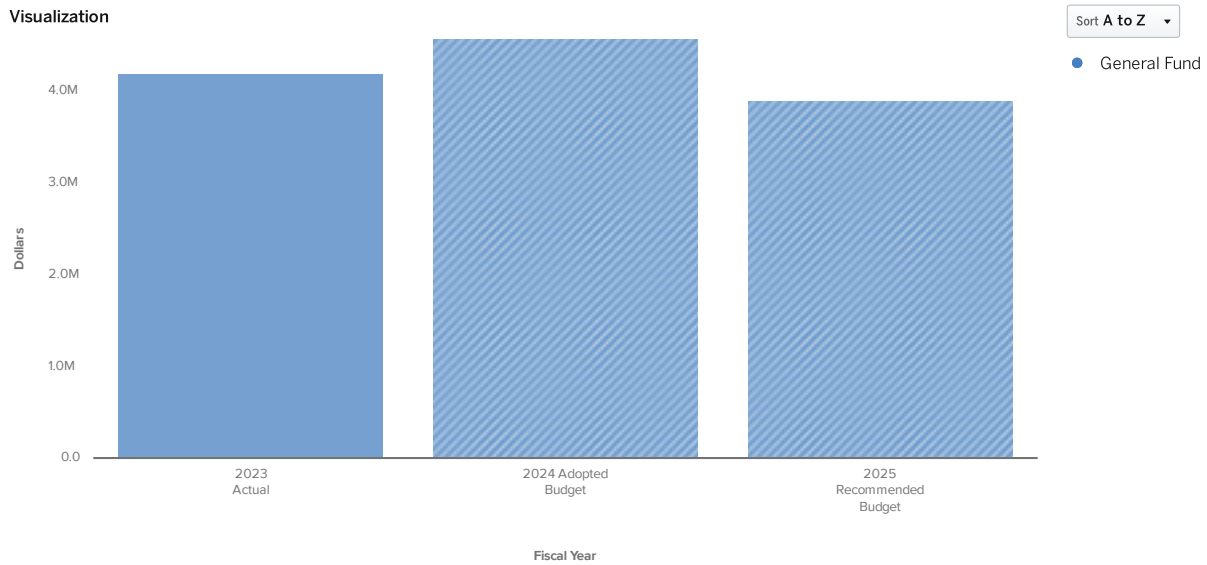
This program area, previously known as Multimedia/Video Services or Channel 8, is responsible for creating visually based information, content and stories through video production, podcasts, graphic design, animation, brand guidance, and other techniques and specialties that foster effective external and internal

communications. The team is also responsible for providing live and/or on-demand video coverage for City Council and boards and commissions.

## Department Staffing



## Expenditure by Fund





# Communications & Engagement Administration

Accessible & Connected  
Communications & Engagement  
FY2025 Budget

## Program Budget Overview

### Description

This program area supports general department-wide operations for the Communication & Engagement Department. These operations include budget and fiscal tracking and management; ensuring staff has an appropriate workplace environment, equipment and supplies; providing clarity around city policies and requirements; assisting with vital onboarding and trainings; planning monthly department gatherings, other meetings and events; supporting effective internal communication and collaboration within the department; and fostering a thriving and healthy organizational culture.



### Summary of 2025 Budget Enhancements and Realignments:

- 1) The 2025 Budget includes a budget-neutral realignment of \$120,000 from other programs within the Communication and Engagement Department to accurately reflect administrative and department-wide support costs.
- 2) The 2025 Budget also includes an additional \$20,000, ongoing, to support professional development based on its growth, in recent years, in number of staff.



Updated On 24 Sep, 2024

← Back ↻ History ▾ ↺ Reset

Broken down by

**Expenses**

▾ Communication

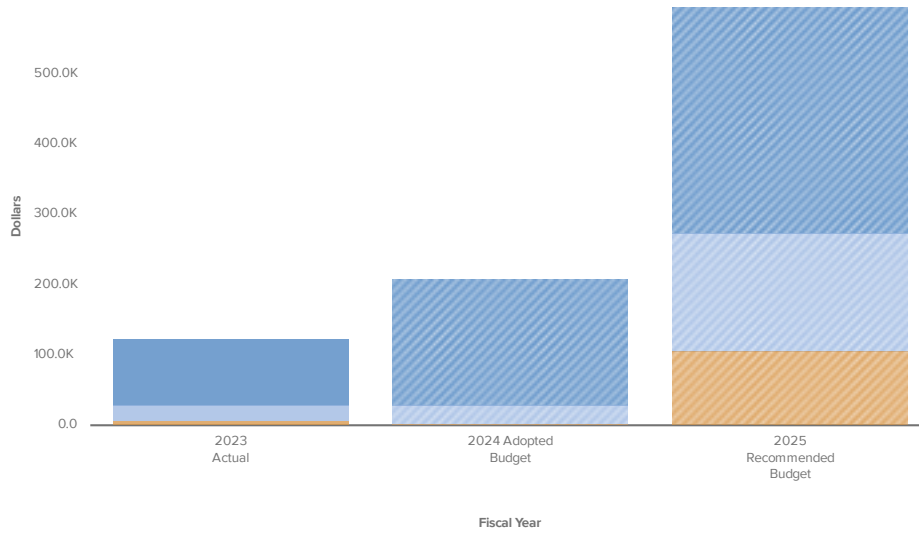
▾ Administration (Accessible & C...



Sort By Chart of Accounts ▾

- Personnel
- Operating
- Internal Services

Visualization





# Communications

Accessible & Connected  
Communications & Engagement  
FY2025 Budget

## Program Budget Overview

### Description

The Communications program area is responsible for sharing timely, accurate and relevant information to the public from the city, City Council and the organization's many departments. The team distills sometimes complex information to reach a large and diverse audience through a variety of communication platforms, including the city website and social media channels, as well as a bi-annual print edition and frequent electronic newsletters. This team plays a 24/7 on-call role in providing crisis response support and communications. The team also cultivates positive working relationships with media and coordinates responses to inquiries.

The Communications program also houses the internal communications focus area, which strives to keep city employees informed about relevant and helpful info to support them as individuals and in their service to community.

### Summary of 2025 Budget Enhancements and Realignments:

1) The 2025 Budget includes a budget-neutral realignment of \$60,000 from the Communications Program Area to Administration to separate operating costs from programmatic expenditures, in keeping with outcome-based budgeting principles.



Updated On 24 Sep, 2024

← Back ↻ History ▾ ↻ Reset

Broken down by

**Expenses**

Communication

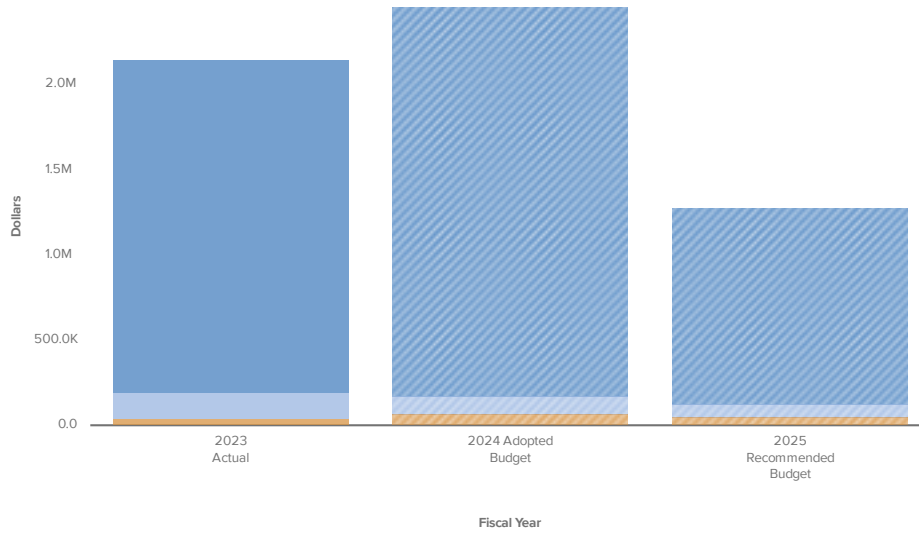
Communications



Sort By Chart of Accounts ▾

- Personnel
- Operating
- Internal Services

Visualization





# Community Engagement

Accessible & Connected  
Communications & Engagement  
FY2025 Budget

## Program Budget Overview

### Description

The Community Engagement program area fosters inclusive and meaningful public participation and relationship-building between the Boulder community and local government. The team supports departments in creating and implementing transparent and inspiring opportunities for the public to provide input; seeks to build trust, increase civic confidence and co-create effective engagement strategies with historically excluded populations; champions innovation, equity and language access; and promotes productive dialogue and participation that leads to informed decision-making.

### Summary of 2025 Budget Enhancements and Realignments:

- 1) The 2025 Budget provides one-time funding in furtherance of the city's successful Community Connectors model. This includes \$40,000 for programmatic needs related to professional development/wellness, language access and community-facing events, and the continuation of a part-time staff position to support coordination, which had previously been funded through American Rescue and Recovery Act funding.
- 2) The 2025 Budget also includes a budget-neutral reallocation of \$35,000 from Community Engagement to Administration to separate operating costs from programmatic expenditures, in keeping with outcome-based budgeting principles.

Updated On 26 Sep, 2024

Back History Reset

Broken down by

Expenses

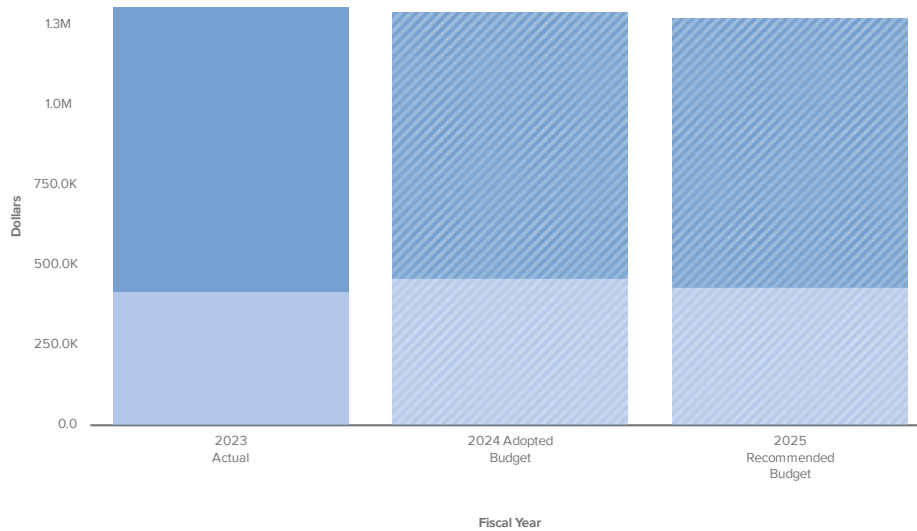
Communication Community Engagement

Bar Chart Line Chart Pie Chart

Sort By Chart of Accounts

- Personnel
- Operating
- Internal Services

Visualization



# Community Engagement Subprograms



## Neighborhood Services Program

The Neighborhood Services program helps community members who live in Boulder find and utilize city resources, address place-based issues and ideas in partnership with city departments, achieve collective empowerment, and build community in the places individuals feel most at home. This program includes direct training and services, which include grant funding for neighborhood-based projects. An emphasis is placed on equity, with additional focus and prioritization given to communities that have fewer resources and have been historically excluded from local government services.

## Volunteer Cooperative Program

The Volunteer Cooperative program, newly created in summer 2023, works to coordinate and promote volunteerism across the city organization. The goal is to create consistent practices, share and form a decentralized volunteer coordination team. This program area recognizes that volunteerism is perhaps the greatest form of community engagement and strives to support the generous individuals who donate their skills, time and energy to local government. It consists of one staff position (FTE).



Community Connectors in Residence



# Creative Services

Accessible & Connected  
Communication & Engagement  
FY2025 Budget

## Program Budget Overview

### Description

The Creative Services program, previously known as Multimedia/Video Services or Channel 8, is responsible for creating visually based information, content and stories through video production, podcasts, graphic design, animation, brand guidance, and other techniques that foster effective external and internal communications. The team is also responsible for providing live and/or on-demand video coverage for City Council, as well as most of the city's boards and commissions. Although it is not its core function, the team has also experienced a surprising increase in post-pandemic requests to support non-meeting livestreams and audio/visual needs for increasingly complex live events post-pandemic.

### Summary of 2025 Budget Enhancements and Realignments:

- 1) The 2025 Budget includes continuation, with one-time funding, of a part-time coordinator position to support livestreaming and recording management for City Council and Board and Commission meetings.
- 2) The 2025 Budget also includes a budget-neutral reallocation of \$25,000 from Creative Services to Administration to separate operating costs from programmatic expenditures, in keeping with outcome-based budgeting principles.



Updated On 24 Sep, 2024

← Back ↻ History ▾ ↻ Reset

Broken down by

**Expenses**

Communication

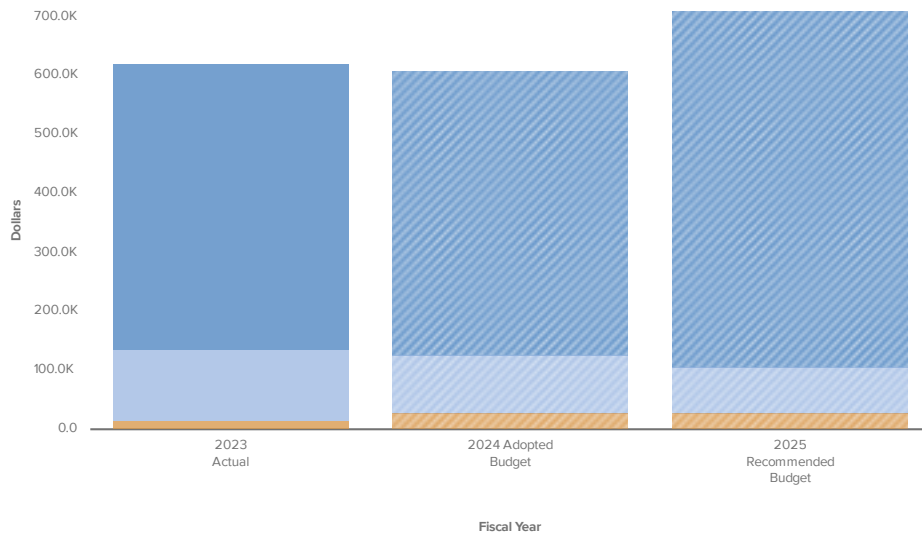
Communications Multi Media



Sort By Chart of Accounts ▾

- Personnel
- Operating
- Internal Services

Visualization







# Community Vitality

2025 Budget

**2025 Budget:**  
**\$23,033,997**  
**47.25 FTE**

## **Department Overview:**

Community Vitality manages the city's general improvement districts (including downtown, University Hill and Boulder Junction) and serves all community members through arts and culture grants and programming, special event support and the management of parking and access services including enforcement and maintenance of assets. The department is guided by three strategic pillars:

### **Cultural Vibrancy**

Promoting a rich and diverse cultural scene that reflects the city's unique identity. This includes supporting a wide range of artists and organizations through grant funding and ensuring that arts and cultural programs are innovative, educational and widely accessible.

### **District Vitality**

Increasing the economic and social health of improvement districts, ensuring they are vibrant, accessible and resilient. This involves supporting local businesses, enhancing public spaces and encouraging activities that draw people in, creating lively, engaging districts that contribute to the overall well-being of the city.

### **Access for All**

Ensuring that all community members can participate in and benefit from the city's improvement districts, cultural programs and special events. This includes making districts accessible and connected, offering affordable or free programming, and fostering a healthy and socially thriving urban environment.

Together, these values create a framework for a more vibrant city.



Community Vitality's 2025 budget represents a significant realignment in savings to key programs which will promote greater efficiency in use of existing resources while aiming to meet the department's values.

**Summary of 2025 Budget Enhancements:**

- 1) **\$75,000** in one-time funds within the Special Events to increase **sponsorship funds**.
- 2) **\$500,000** in one-time funds within District Vitality to continue the **Ambassador Program**.
- 3) **\$150,000** in one-time funds within District Vitality to continue the **Outdoor dining Program**.
- 4) **\$25,000** in ongoing funds to support the purchase of **eco-passes** for part-time employees within special districts.
- 5) **\$100,000** for a new 2-year fixed term **Arts Grants Program Specialist**.
- 6) **\$432,000** in one-time funds to support **bridge year arts grant funding**.
- 7) **\$165,250** in one-time funds to support an update the city's **Cultural Plan**.
- 8) **\$100,000** in one-time funds to support the **Experiments in Public Art Program**.
- 9) **\$75,000** in one-time funds to support the **Artist Incentive Hiring Program**.
- 10) **\$50,000** in one-time funds for **public art maintenance**.
- 11) **\$30,000** in one-time funds for the **Creative Neighborhoods Program**.

**Department Programs:**

- Administration
- Arts + Culture
- Customer Service
- District Vitality
- Parking & Access Enforcement
- Parking & Access Maintenance
- Special Events



# City of Boulder - Budgeting for Resilience and Equity Dashboard

## DEPARTMENT SELECTION

Using the drop down selection list below, please select the department you would like to view.

Community Vitality

## PROGRAM SELECTION

After selection of a department, the relevant programs will be displayed. Please select the specific program you wish to view by clicking on the corresponding button

All

SER Goal	Program	Outcome	Measure	Unit of Measure	Target 2024	Actual 2024	Target 2025
Responsibly Governed	Administration (Economically Vital)	Increase community knowledge about revenue uses and how they fund products and programs in the community	Dollars spent on publicizing informational materials	Dollars spent on advertising	N/A	N/A	N/A
Responsibly Governed	Administration (Economically Vital)	Increase community knowledge about revenue uses and how they fund products and programs in the community	Number of community events attended	Number of community events attended	N/A	N/A	N/A
Responsibly Governed	Administration (Economically Vital)	Improved knowledge and application of City Wide and Community Vitality strategies and goals	Number of staff who complete city specific trainings	Number staff complete city-specific training	N/A	N/A	N/A
Responsibly Governed	Administration (Economically Vital)	Improved knowledge and application of City Wide and Community Vitality strategies and goals	Number of staff who self report attending townhalls	Number report attending town halls	N/A	N/A	N/A
Responsibly Governed	Administration (Economically Vital)	Improved knowledge and application of City Wide and Community Vitality strategies and goals	Percentage of Agree/Strongly Agree with statements around strategies and goals on the employee engagement survey	Percentage agree/strongly agree with statements	N/A	N/A	N/A
Responsibly Governed	Administration (Economically Vital)	Maximize the efficiency and effectiveness of existing financial resources	Percentage of budget remaining at year end	Percentage of budget utilized	95%	N/A	N/A
Economically Vital	Arts + Culture	Optimize the allocation and utilization of program budget resources	Percentage of allocated budget utilized by the end of each fiscal year	Percentage of GOS grantees operating budget that is funded by the Office of Arts and Culture grant program	4%	2%	4%
Economically Vital	Arts + Culture	Increased participation in arts and cultural activities among residents	Number of residents attending events	Count of individual artists participating in our programs, sponsorships, grants, public art opportunities	N/A	271	N/A
Economically Vital	Arts + Culture	Increased participation in arts and cultural activities among residents	Percentage increase in participation	Percentage participation in events	N/A	N/A	N/A
Health & Socially	Arts + Culture	Enhanced public appreciation for Arts and	Attendance trends at cultural events	Count of interactions with	N/A	N/A	N/A

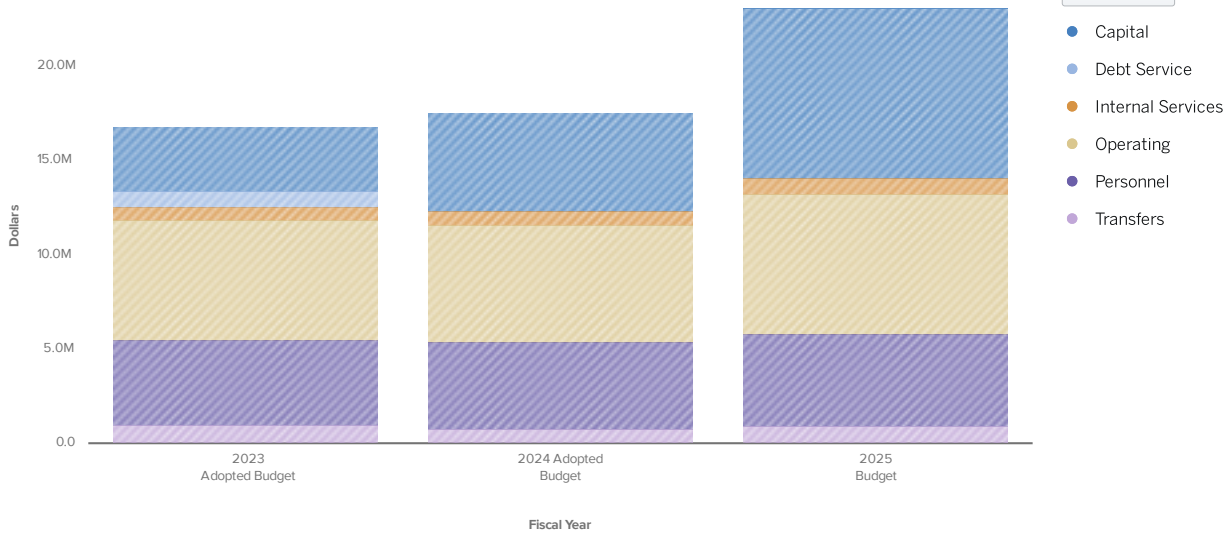
Please note: When viewing the results in the table above some columns might display a value of "N/A". This is intended and represents a current lack of data. As data is collected and added field marked with "N/A" will automatically update.

[Microsoft Power BI](#)



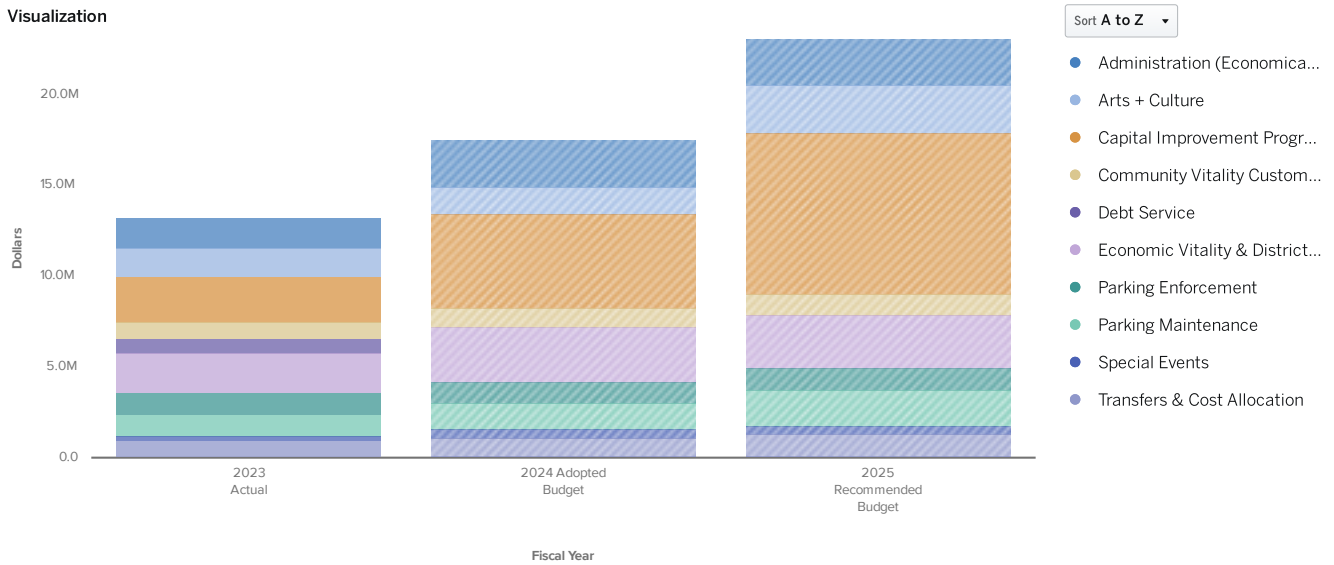
## Operating Budget (FY2023-2025)

### Visualization



## Expenditure by Program

Visualization



## Program Overview

### Administration

Administration provides oversight, support and strategic direction to the Community Vitality Department and fosters partnerships with key stakeholders, both externally and throughout the city organization.

### Arts + Culture

The Office of Arts + Culture supports the Community Vitality pillar of **Cultural Vibrancy**. The office is responsible for the oversight of cultural grants, creative sector programs, public art, support for cultural nonprofit organizations, creative neighborhoods programs, and support for individual artists and creative professionals.

### Customer Service

Customer Service serves as the frontline for residents and visitors, ensuring that their needs are met with respect and efficiency. Reflecting the principle of **Access for All**, this work group strives to provide clear, accessible information and service to all community members.

### District Vitality

The District Vitality work group is focused on nurturing economically and socially thriving special districts within the city. It is dedicated to **District Vitality** and fostering vibrant, sustainable improvement districts that are attractive, prosperous and resilient.

### Parking & Access Enforcement

Parking Enforcement plays a crucial role in managing the city’s parking resources efficiently and safely. Guided by the department pillar of **Access for All**, the work group ensures that access to the improvement districts is equitably available to all community members, regardless of their mode of transportation.

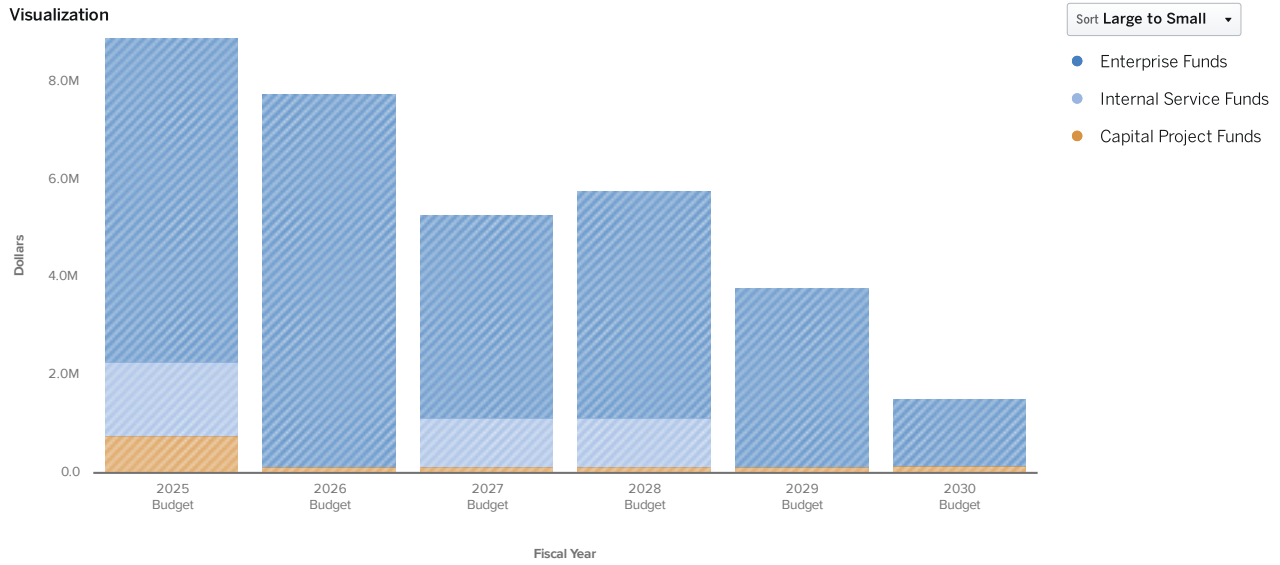
### Parking & Access Maintenance

Parking Maintenance enhances public spaces within improvement districts across the city. By prioritizing the department pillar of **District Vitality**, the work group maintains safe and appealing infrastructure that contributes to the overall health of Boulder.

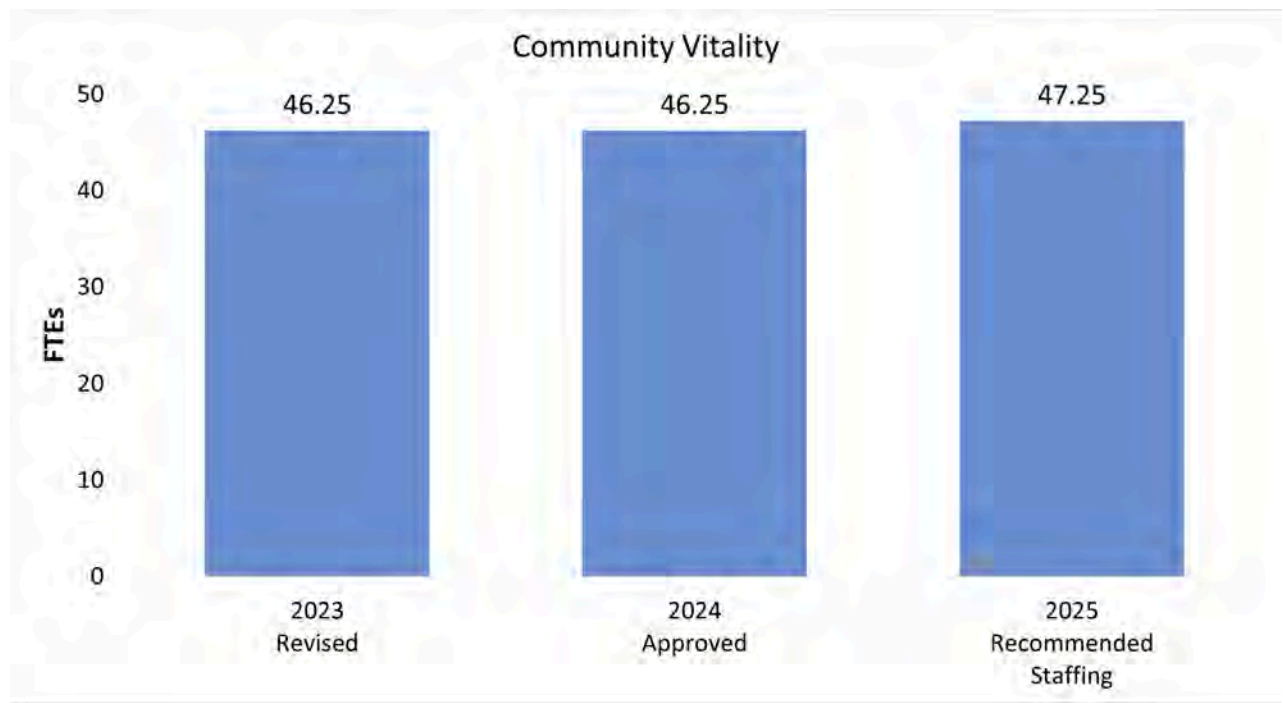
### Special Events

The mission of the Office of Special Events is to lead, manage and expand special events across the city organization. Committed to the department pillar of **Cultural Vibrancy**, the program plays a central role in promoting the city's unique identity to community members.

# Six Year Capital Improvement Program Spending

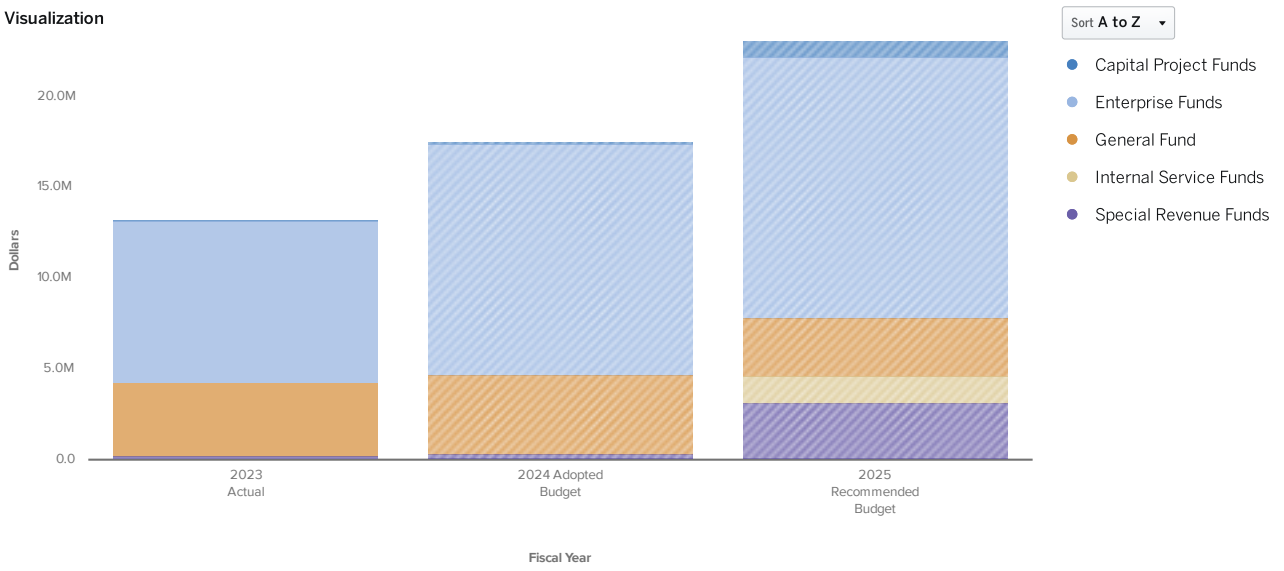


## Department Staffing



## Expenditure by Fund

Visualization





# Administration

Economically Vital  
Community Vitality  
FY2025 Budget

## Program Budget Overview

### Description

Administration provides oversight, support and strategic direction to the Community Vitality Department and fosters partnerships with key stakeholders, both externally and throughout the city organization. By upholding the value of **Access for All**, the program promotes transparent and inclusive governance through support of four resident-lead special district commissions. It supports **District Vitality** by coordinating resources and initiatives that drive economic and cultural growth. Additionally, administration fosters **Cultural Vibrancy** by facilitating the integration of diverse cultural perspectives into policymaking and program development.

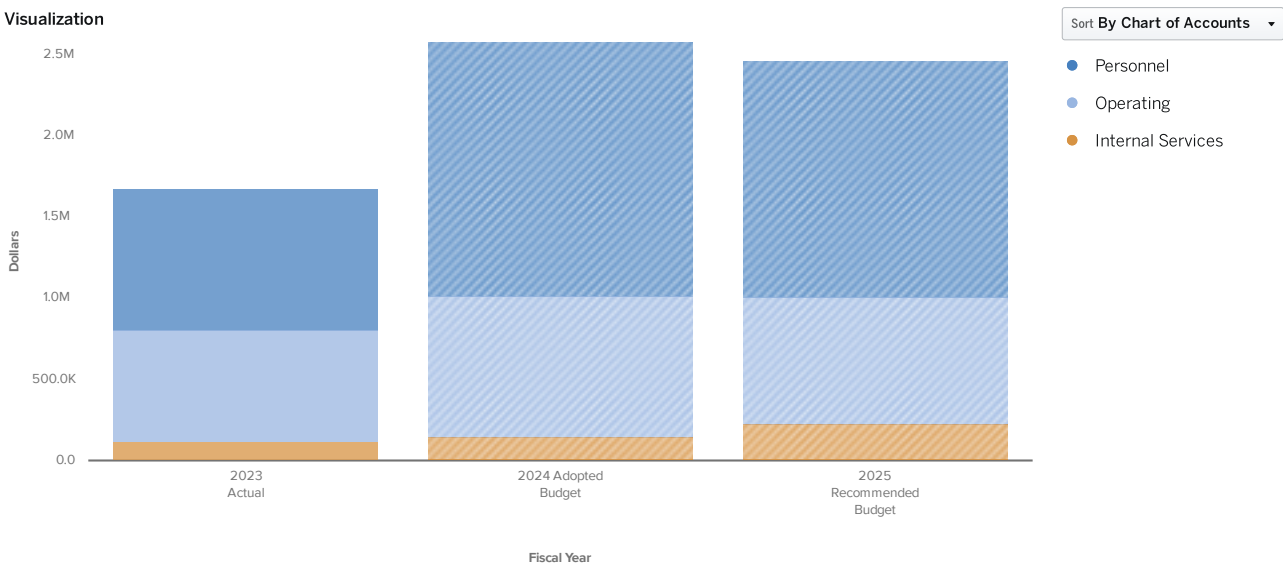
### Summary of 2025 Budget Enhancements and Realignments:

1) \$15,000 in savings from miscellaneous consulting services will be realigned to janitorial services and food for city-led events.

### Sustainability, Equity and Resilience (SER) Goals & Objectives:

- **Responsibly Governed** - Models stewardship and sustainability of the city's financial, human, information and physical assets.

### Visualization





# Arts + Culture

Healthy & Socially Thriving  
Community Vitality  
FY2025 Budget

## Program Budget Overview

### Description

The Office of Arts + Culture is the heartbeat of the city's cultural life, providing opportunities for artistic expression and cultural celebration. Embodying **Access for All**, the program ensures that arts and culture are accessible to everyone, offering diverse programming that reflects the city's varied communities. It strengthens **District Vitality** by making the city a more attractive place to live, work, and visit, drawing people into public spaces and supporting local businesses. The program is the cornerstone of **Cultural Vibrancy**, fostering a dynamic, innovative cultural scene that honors the city's heritage while encouraging new, creative expressions. The mission of the program, identified in the [2015 Community Cultural Plan](#), is to craft Boulder's social, physical and cultural environment to include creativity as an essential ingredient for the well-being, prosperity and joy of everyone in the community.

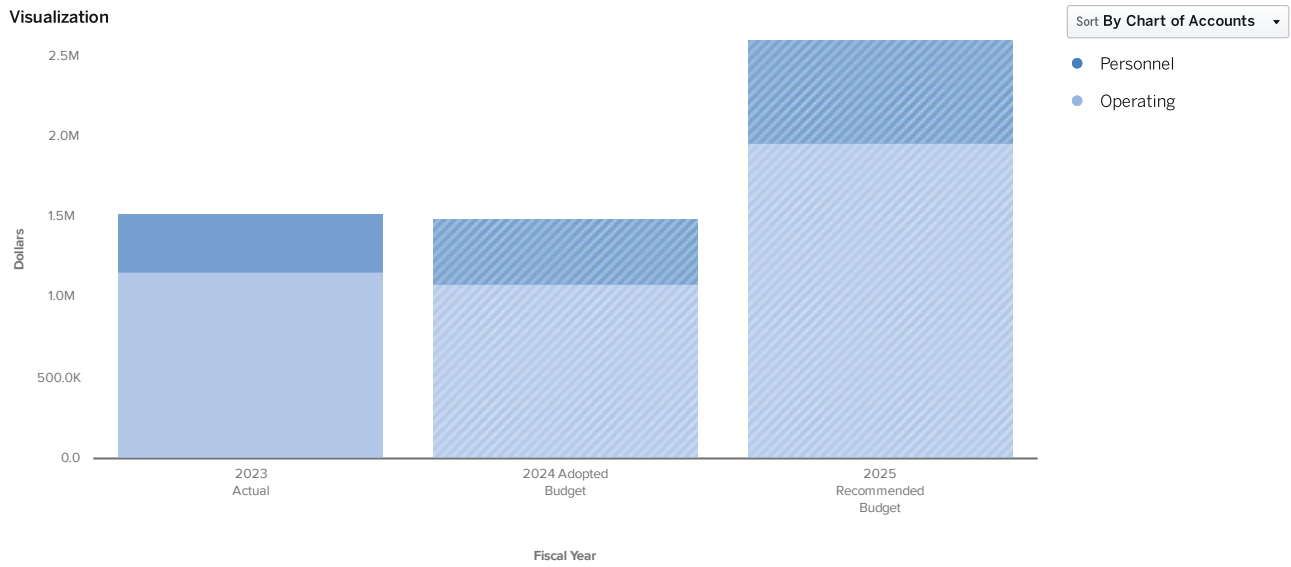
### Summary of 2025 Budget Enhancements and Realignments:

- 1) Arts + Culture will begin contracting with a vendor to update the 2015 Community Cultural Plan and its associated costs. The Community Cultural Plan is a strategic document that helps guide the Office of Arts + Culture's operations based on community cultural priorities. The total cost of this one-time enhancement in 2025 is \$165,250.
- 2) A one-time budget enhancement is needed to continue to support the distribution of General Operating Support (GOS) grants for existing and new recipients. The enhancement follows recommendation from the Bridge Year Needs Assessment and includes an inflationary increase for existing GOS grants and gap funding for new organizations. The total cost of the enhancement is \$432,000.
- 3) The Artists Hiring Incentive Grants program is continuing beyond its original ARPA-funded pilot program for an additional year to incentivize nonprofits and cultural venues to hire Boulder artists. The total cost to create the one-time grant program is \$75,000.
- 4) A one-time budget enhancement of \$100,000 is needed to continue funding for the Experiments in Public Arts program. The program is designed to add temporary public art, residencies and engagement programs for deploying public art for community needs.
- 5) A one-time budget enhancement of \$30,000 is needed to fund the Creative Neighborhoods program (previously funded by CCS and ARPA) for an additional year. The objective of the program is to fund artistic projects in neighborhoods across the city with the goal of increasing social infrastructure assets.
- 6) A one-time budget enhancement of \$50,000 will help fill the gap in one year of funding for general maintenance of public art assets.
- 7) Not pictured in the chart below is a \$151,566 expense for the annual cost allocation transfer.



### Sustainability, Equity and Resilience (SER) Goals & Objectives: Healthy & Socially Thriving

- **Economically Vital** - Promotes creativity, innovation and entrepreneurship, and provides support for small businesses and community-based organizations.
- **Healthy & Socially Thriving** - Cultivates a wide range of recreational, cultural, educational, civic, and social opportunities for all people regardless of their race, ethnicity, age, gender, sexual identity, ability, or socioeconomic status.





# Community Vitality Customer Service

Accessible & Connected  
Community Vitality  
FY2025 Budget

## Program Budget Overview

### Description

Customer Service serves as the frontline for community members and visitors, ensuring that their needs are met with respect and efficiency. Reflecting the principle of **Access for All**, this program strives to provide clear, accessible information and services to all residents and visitors. The Customer Service team provides a wide range of services including managing parking permit programs, assisting visitors with navigating and paying for parking, and responding to resident and visitor feedback.

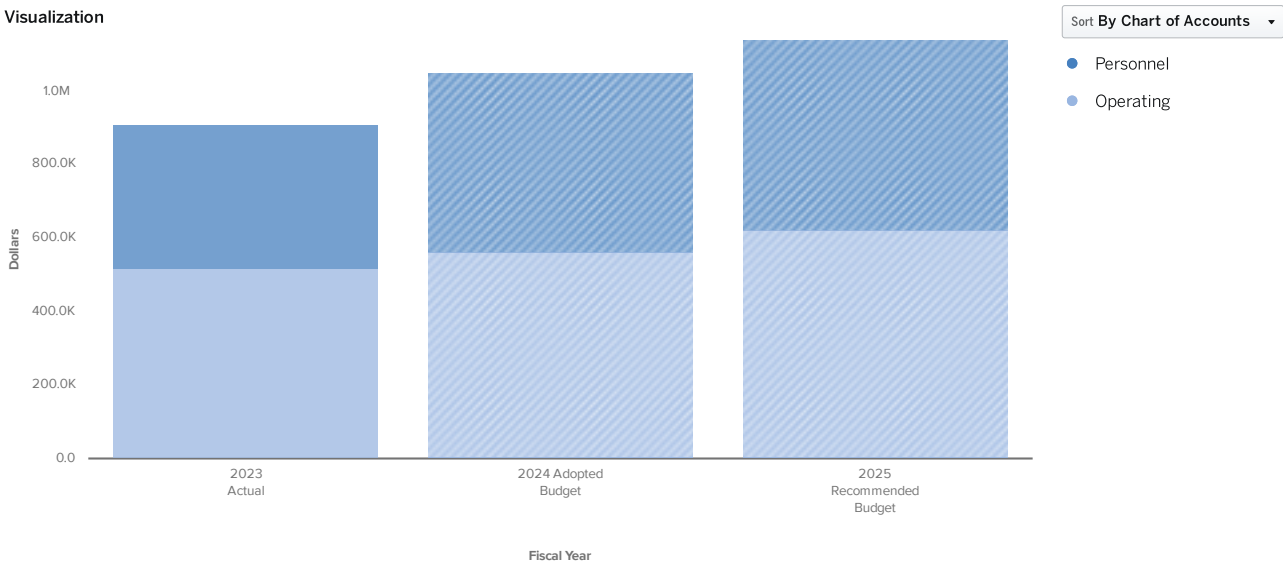
### Summary of 2025 Budget Enhancements and Realignments:

1) Realignment of \$86,909 from credit card processing fee savings to support the implementation of new parking management software.

### Sustainability, Equity and Resilience (SER) Goals & Objectives:

- **Accessible & Connected** - Ensures physical and digital access to government services and public spaces.
- **Responsibly Governed** - Enhances and facilitates transparency, accuracy, efficiency, effectiveness, and quality customer service in all city business.

### Visualization





# District Vitality

Economically Vital  
Community Vitality  
FY2025 Budget

## Program Budget Overview

### Description

The District Vitality program nurtures economically and socially thriving special districts within the city. It is dedicated to **District Vitality** by fostering vibrant, sustainable improvement districts that are attractive, prosperous and resilient. The program promotes the department pillar of **Access for All** by ensuring that all community members have the opportunity to participate in and benefit from district improvements and activities in districts. Additionally, the program supports **Cultural Vibrancy** by integrating the Office of Arts + Culture into its district planning and development, creating unique, culturally rich spaces that reflect the city's diverse character.

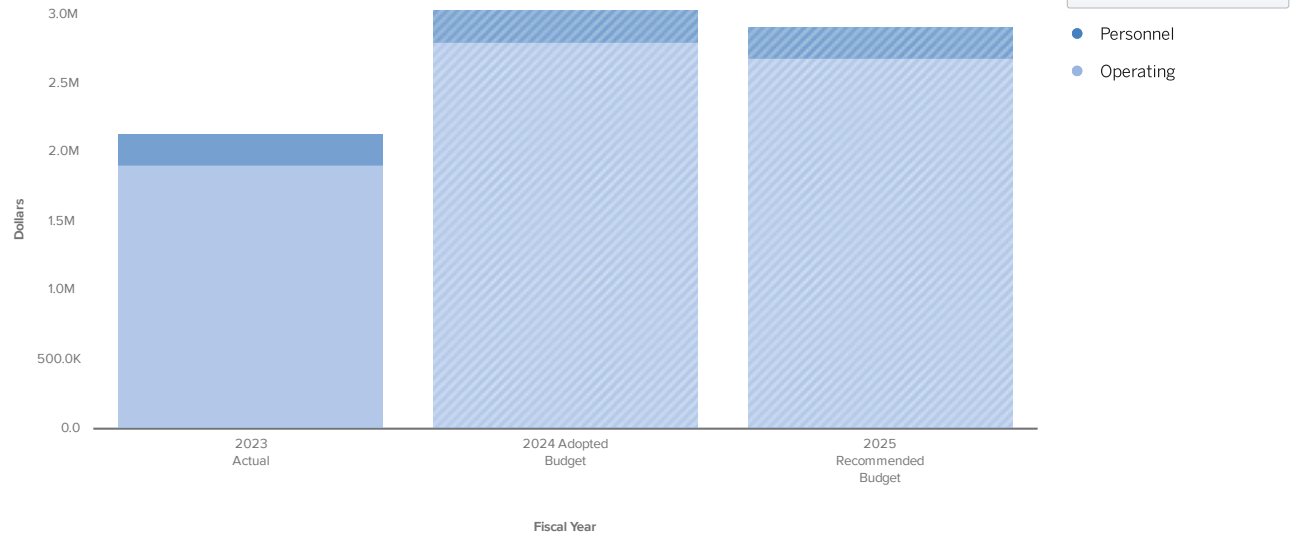
### Summary of 2025 Budget Enhancements and Realignment:

- 1) A realignment from administration savings of \$10,000 will provide expanded support for the University Hill Merchants Association.
- 2) A one-time budget enhancement of \$500,000 will continue the district Ambassador Program for another year. The initial pilot program for the downtown and University Hill districts has improved overall visitor experience, helped make the districts cleaner and more attractive, and supported local businesses.
- 3) The Outdoor Dining Pilot Program was launched during the COVID-19 pandemic and has since become an important activator of outdoor spaces and driver of economic activity in the districts. A one-time budget enhancement of \$150,000 will help continue the program for an additional year. Funding will be used to purchase at least two additional parklets as well as set aside money for replacement and maintenance.
- 4) A realignment of \$42,000 will also provide additional funding for downtown business employee benefits and general downtown improvements.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Economically Vital

- **Accessible & Connected** - Supports a balanced transportation system that reflects effective land use, manages congestion and facilitates strong regional multimodal connections.
- **Economically Vital** - Attracts, sustains and retains a broad mix of businesses, entrepreneurs and jobs, and supports a diverse and skilled workforce.
- **Healthy & Socially Thriving** - Cultivates a wide range of recreational, cultural, educational, civic, and social opportunities for all people regardless of their race, ethnicity, age, gender, sexual identity, ability, or socioeconomic status.
- **Responsibly Governed** - Models stewardship, resilience and sustainability of the city's financial, human, information, and physical assets.

Visualization





# Parking & Access Enforcement

Safe  
Community Vitality  
FY2025 Budget

## Program Budget Overview

### Description

The Parking & Access Enforcement team plays a crucial role in managing the city's parking resources efficiently and safely. Guided by the department pillar of **Access for All**, the program ensures that access to improvement districts is available to all community members, regardless of their mode of transportation. It enhances **District Vitality** by supporting the smooth flow of traffic and increasing access to local businesses, helping to maintain a vibrant, economically active district. Parking Enforcement also aids **Cultural Vibrancy** by supporting access to special events and cultural programs.

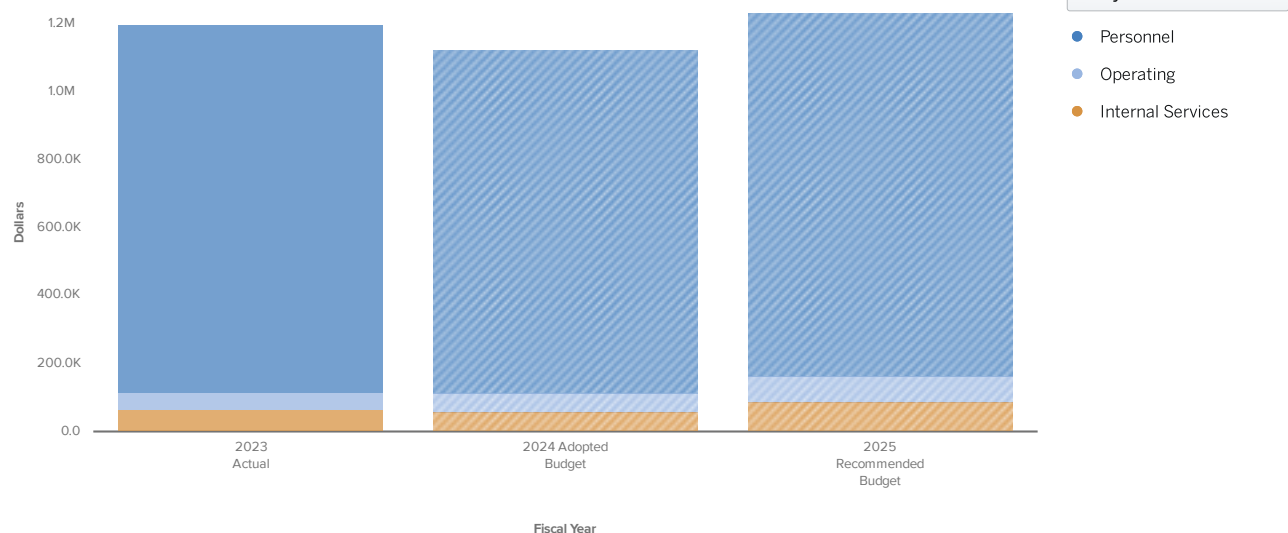
### Summary of 2025 Budget Enhancements and Realignments:

1) Through administration budget savings, we realigned \$15,000 to increase the enforcement work group's uniform budget.

### Sustainability, Equity and Resilience (SER) Goals & Objectives:

- **Responsibly governed** - Enhances and facilitates transparency, accuracy, efficiency, effectiveness, and quality customer service in all city business.
- **Safe** - Fosters a climate of safety for individuals in homes, businesses, neighborhoods and public spaces.
- **Safe** - Prevents crime, alleviates harm and improves quality of life for community members and visitors while minimizing disparate impacts on community members of color and considering the needs of different cultures, individuals and community values.
- Number of voided violations

### Visualization





# Parking & Access Maintenance

Livable  
Community Vitality  
FY2025 Budget

## Program Budget Overview

### Description

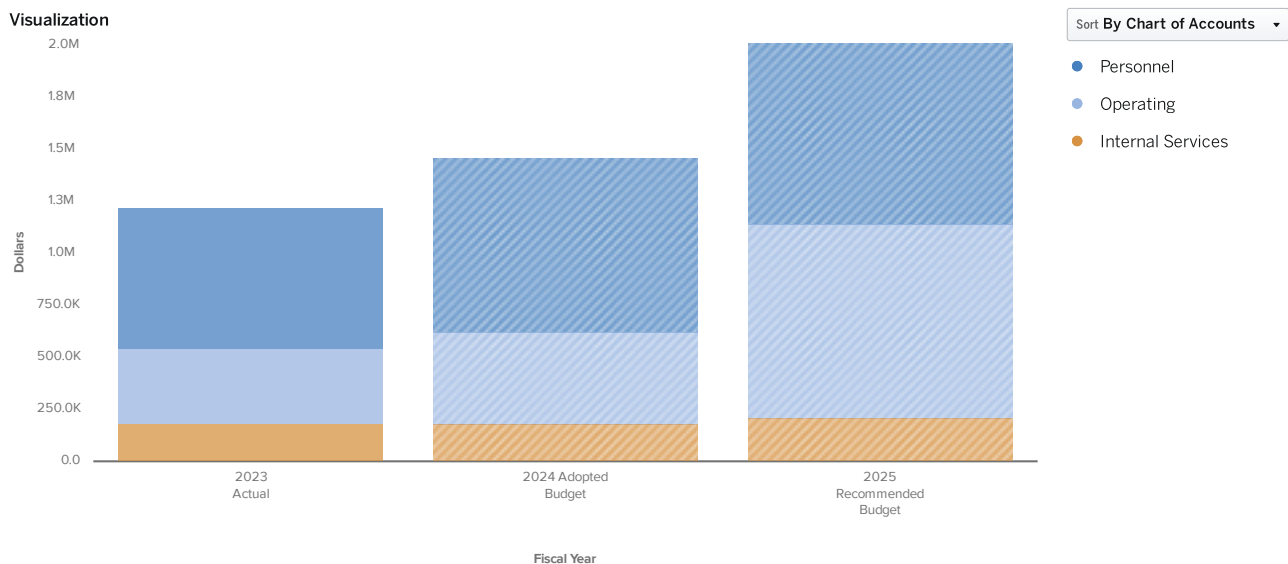
The Parking & Access Maintenance program maintains and enhances public spaces within improvement districts across the city. By prioritizing the department pillar of **District Vitality**, the program maintains safe and attractive structures that draw in community members, contributing to the overall health and appeal of Boulder. It bolsters the pillar of **Access for All** by ensuring that city-owned parking facilities are safe, clean and accessible to everyone. Maintenance also supports **Cultural Vibrancy** by preserving culturally significant sites and maintaining public art and cultural infrastructure.

### Summary of 2025 Budget Enhancements and Realignments:

1) Through EcoPass and credit card processing savings, we realigned \$490,000 to increase the maintenance budget for building repair & maintenance, snow removal and uniforms.

### Sustainability, Equity and Resilience (SER) Goals & Objectives:

- **Safe** - Builds and maintains resilient infrastructure, landscapes and neighborhoods to mitigate existing and future hazards and risks.
- **Accessible and connected** - Supports a balanced transportation system that reflects effective land use, manages congestion and facilitates strong regional multimodal connections.





# Special Events

Healthy & Socially Thriving  
Community Vitality  
FY2025 Budget

## Program Budget Overview

### Description

The mission of the Office of Special Events is to lead, manage and expand special events across the city and within the special districts Community Vitality manages. Committed to the department pillar of **Cultural Vibrancy**, the office plays a central role in promoting the city's unique identity to community members and visitors. It also supports the department pillar of **Access for All** by ensuring that events are inclusive, welcoming and accessible to all attendees and contributes to **District Vitality** by driving economic activity and enhancing the social fabric of the community, making districts lively and engaging. To accomplish these goals, the Office of Special Events provides a portfolio of services designed to support the Boulder community, as well as the city's special event, filming, business, and tourism industries. Core services include civic engagement, economic development, special initiatives, major event and film support services, permitting, and promotion of Boulder as a film and special event destination.

### Summary of 2025 Budget Enhancements and Realignment:

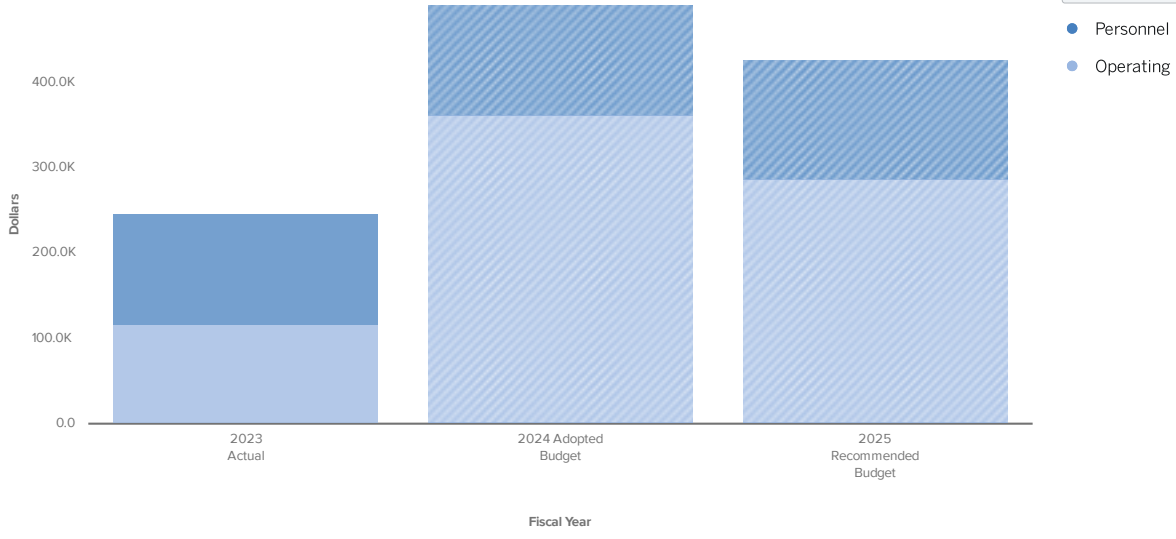
1) The 2025 Special Events budget includes one-time funding of \$75,000 to support the Boulder Social Streets initiative which promotes activation in public spaces throughout the community.

### Sustainability, Equity and Resilience (SER) Goals & Objectives:

- **Economically Vital** - Invests in amenities, infrastructure and services that contribute to an exceptional quality of life and attracts employees and visitors.
- **Healthy & Socially Thriving** - Cultivates a wide range of recreational, cultural, educational, civic, and social opportunities for all people regardless of their race, ethnicity, age, gender, sexual identity, ability, or socioeconomic status.
- **Safe** - Fosters a climate of safety for individuals in homes, businesses, neighborhoods, and public spaces.

Visualization

Sort By Chart of Accounts ▾







# Facilities & Fleet

2025 Budget

**\$93,273,722**

**51.90 FTE**

## Department Overview:

The Facilities & Fleet Department provides expertise and strategic stewardship of city buildings, vehicles, and radio assets in alignment with city goals and community values. The department consists of three divisions: Facilities, Fleet and Radio Services. The Facilities & Fleet Department manages the Capital Development, Facility Renovation and Replacement, Fleet Replacement, and Equipment Replacement funds, which is inclusive of radio infrastructure replacement.

Much of the 2025 budget increase for the Facilities & Fleet Department was in response to inflationary pressures affecting operations & maintenance expenses, such as building maintenance and repair costs within the Facilities Division, and parts costs within the Fleet Division.

## Summary of 2025 Budget Enhancements and Realignments:

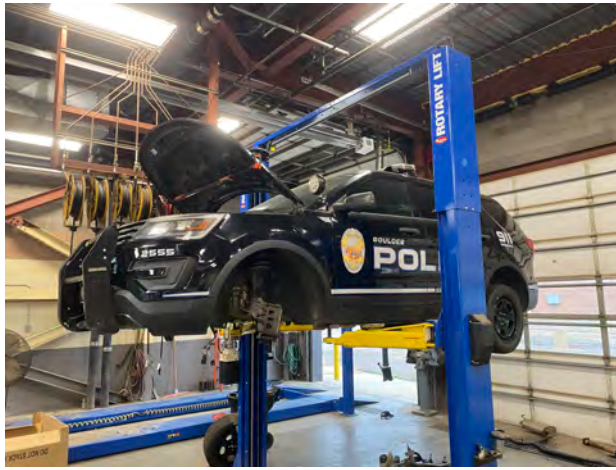
- Additional funding for facility capital maintenance (\$1,038,115).
- Funding for critical spare pumps, motors and controllers at city recreation center and outdoor pools (\$263,000).
- Funding for a work truck (\$70,000) and tools (\$12,000) for an HVAC
- Facilities Maintenance Technician.
- Additional funding for the replacement of fire trucks/fire apparatus (\$3.3 million).
- Realignment of external commercial fleet repair budget to fund a new mobile fleet mechanic (\$108,191) and a tow truck (\$140,000).

The 2025 budget also advances work on major capital projects such as the Alpine Balsam Implementation, replacements of fire stations 2 & 4, and East Boulder Community Center deep retrofit.

## Department Programs:

- [Administration](#)
- [Capital Equipment Replacement](#)
- [Energy Management](#)
- [Facility Project Management](#)
- [Facility Operations](#)
- [Fleet Operations & Replacement](#)
- [Radio System Management](#)





## City of Boulder - Budgeting for Resilience and Equity Dashboard

### DEPARTMENT SELECTION

Using the drop down selection list below, please select the department you would like to view.

Facilities & Fleet

### PROGRAM SELECTION

After selection of a department, the relevant programs will be displayed. Please select the specific program you wish to view by clicking on the corresponding button

All

SER Goal	Program	Outcome	Measure	Unit of Measure	Target 2024	Actual 2024	Target 2025
Responsibly Governed	Capital Equipment Replacement	Maintain an updated inventory of equipment replacements	Conduct annual review of equipment replacement inventory with participating departments	Number of inventory reviews performed during the year	1	N/A	1
Responsibly Governed	Capital Equipment Replacement	Increase utilization of the equipment replacement fund by department customers	Percentage of departments that contribute to, and/or spend from the equipment replacement fund in a fiscal year	Percentage of total participation	60%	N/A	60%
Responsibly Governed	Capital Equipment Replacement	Sustained funding for future equipment replacements	Year over year increase of contributions into the ERF for equipment replacement	Percentage change in budgeted contributions into the equipment replacement fund	1.5%	N/A	1.5%
Environmentally Sustainable	Energy Management	Reduce city's energy use / maximize energy efficiency	Building energy use intensity (EUI)	Green House Gas (GHG) emissions reporting	N/A	N/A	N/A
Environmentally Sustainable	Energy Management	Transparency to city's energy profile	Track and quantify city's energy budget	Accuracy of budget report	N/A	N/A	N/A
Environmentally Sustainable	Energy Management	Transition to electrification in buildings and fleet	Tracking gas fired equipment reduction / tracking gas use	Year over year KBTu/Therms natural gas consumption. Number of buildings that are 100 percent electric	N/A	N/A	N/A
Responsibly Governed	Facility Operations	Lower total costs of ownership of city buildings	Maintenance and Operations costs per square foot in line with industry standards	Measures against industry standards	N/A	N/A	N/A
Responsibly Governed	Facility Operations	Clean, healthy, and safe environment across all city buildings	Number of corrective service requests performed. Time to completion of service request	Measure against historical data	N/A	N/A	Improvement over 2024
Responsibly Governed	Facility Operations	Lower total costs of ownership of city buildings	Number of critical failures (emergency fixes),	Measure against historical data	N/A	N/A	N/A
Responsibly Governed	Facility Operations	Maintain buildings well, with priority on new or heavily renovated buildings as identified in FMP - 70%-80% predictive and preventative maintenance and only ~20% reactive maintenance work orders	Number of preventative versus reactive maintenance work orders performed to assess timeliness and priority of preventive maintenance	Measures against industry standards	N/A	N/A	SR/PM 60%/40%

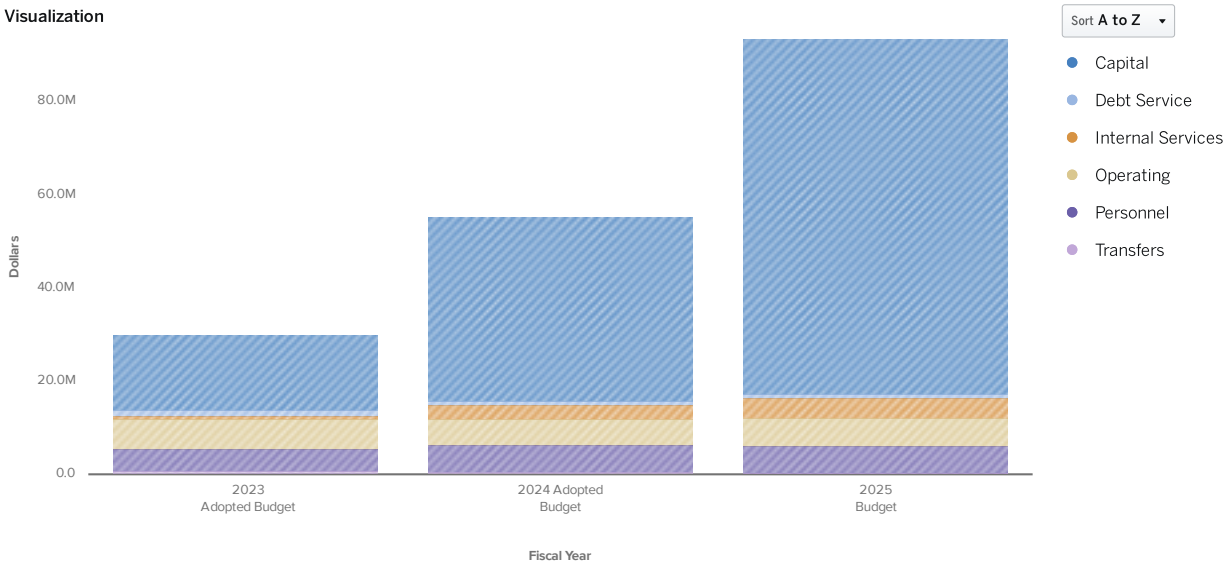
Please note: When viewing the results in the table above some columns might display a value of "N/A". This is intended and represents a current lack of data. As data is collected and added field marked with "N/A" will automatically update.

[Microsoft Power BI](#)



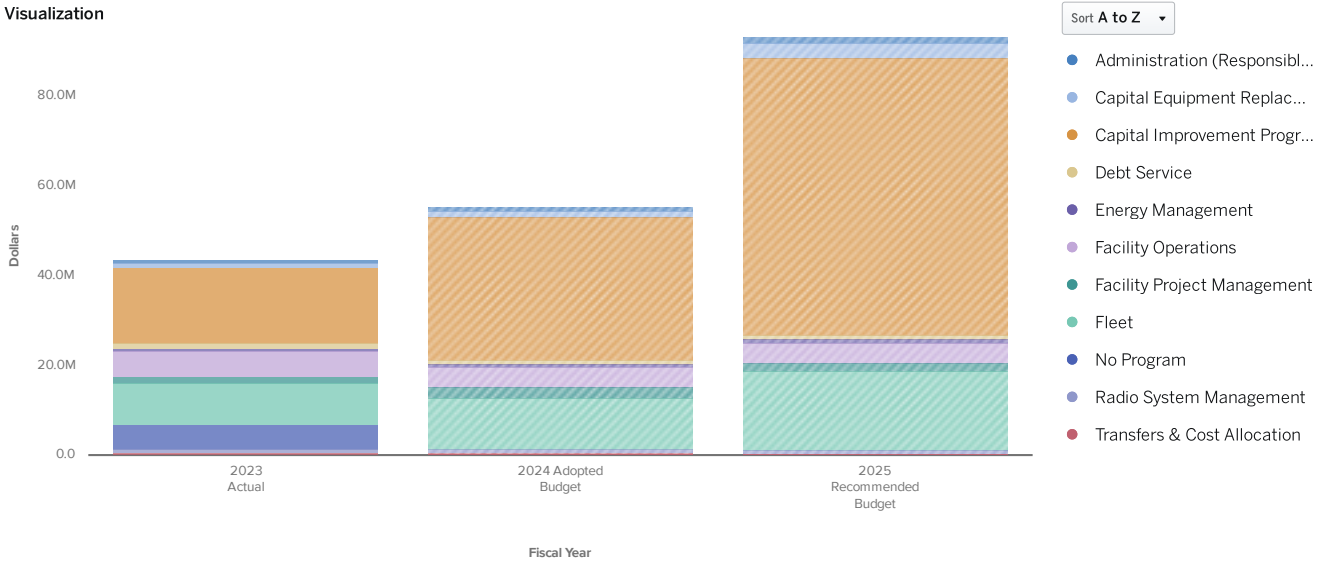
## Operating Budget (FY2023-2025)

Visualization



## Expenditure by Program

Visualization



## Program Overview

### Administration (Responsibly Governed)

Administrative, including financial and payroll support for the department.

### Capital Equipment Replacement

Supports department capital equipment replacement needs. Departments transfer replacement contributions each year to support the future replacement of capital equipment.

### Energy Management

The strategic management of citywide energy needs, including the electrification of buildings to reduce Boulder's carbon emissions and the transition to renewable energy sources where available.

### Facility Project Management

The staff and resources needed to support the Facilities Capital Improvement Program (CIP), as well as smaller facility projects that fall outside of the scope of the CIP.

### Facility Operations

The operational maintenance of over 70+ buildings in the city's asset portfolio, including preventative maintenance, corrective maintenance, access control, custodial operations, and security.

### Fleet Operations & Replacement

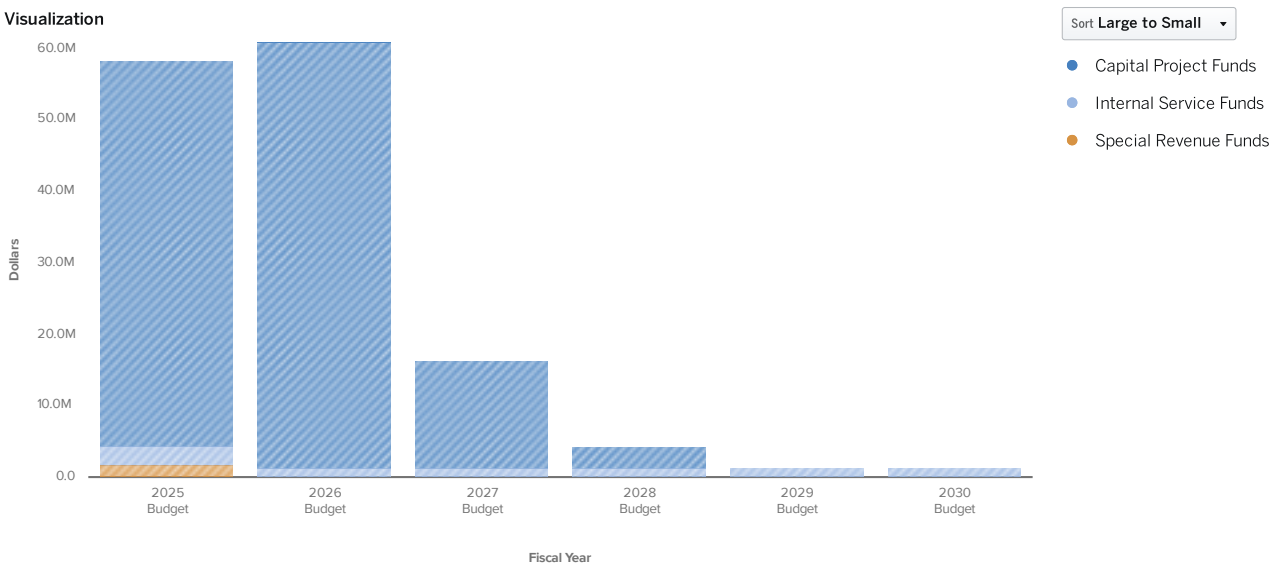
Fleet Services maintains and manages the replacement of over 1,200 vehicles and fleet equipment units. This program includes fleet repairs, preventative maintenance, new vehicle outfitting, and fuel expenses that are needed to keep the city's fleet operating safely and efficiently, as well as projected replacement expenses.

### Radio System Management

The maintenance and management of the city's recently upgraded radio system, including radio tower infrastructure, radio unit maintenance and replacement, and specialized support for the city's public safety departments which rely on the radio system during regular operations and emergency response calls.

## Six Year Capital Improvement Program Spending

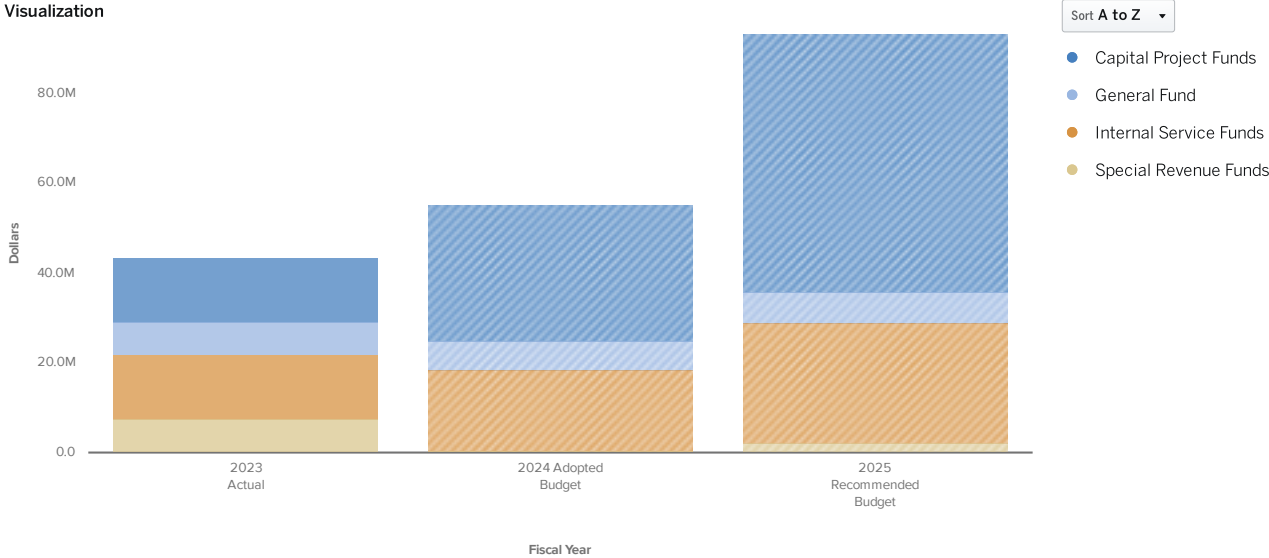
Visualization



## Department Staffing



## Expenditure by Fund





# Facilities & Fleet Department Administration

Responsibly Governed  
Facilities & Fleet  
FY2025 Budget

## Program Budget Overview

### Description

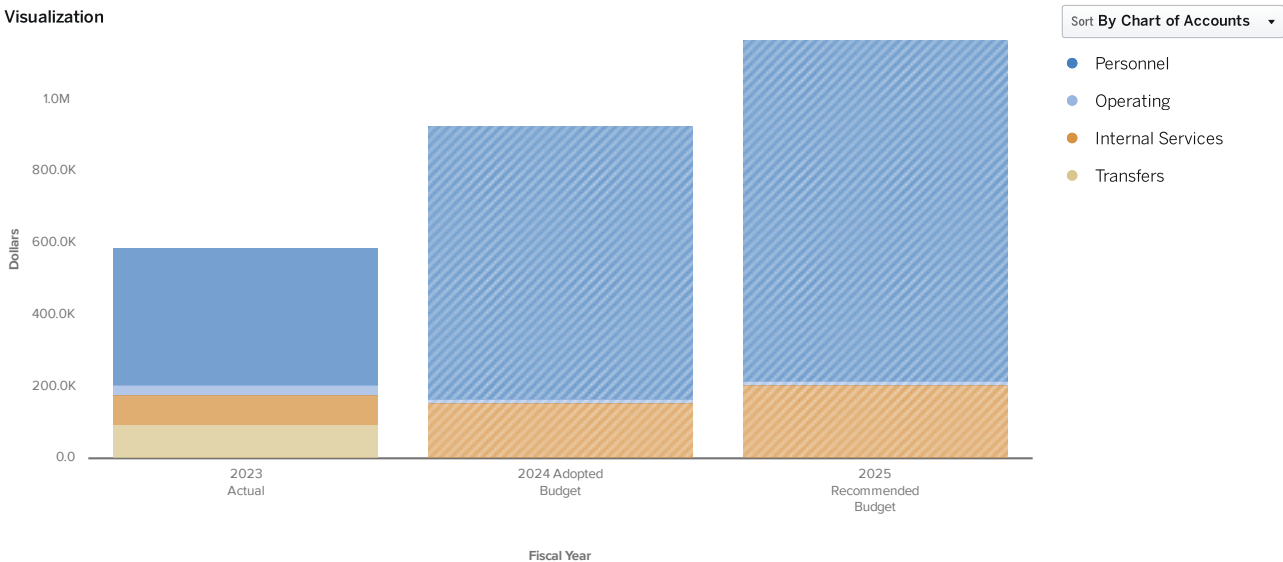
The Facilities & Fleet Administration Program includes general administrative, financial and payroll support for all the divisions within the department.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Responsibly Governed

- Objectives

- Models stewardship, resilience, and sustainability of the city's financial, human, information, and physical assets.

### Visualization





# Capital Equipment Replacement

Responsibly Governed  
Facilities & Fleet  
FY2025 Budget

## Program Budget Overview

### Description

In keeping aligned with the city's goal of taking care of what the city already owns, the Facilities & Fleet Department manages Boulder's capital equipment replacement program, which ensures that departments save each year for future equipment needs in excess of \$5,000. Departments work with the Facilities & Fleet Department in keeping track of their capital equipment inventory and contribute funding each year commensurate with the lifecycle of the equipment. Funding can then be used for capital outlay as equipment reaches the end of its useful life. The Equipment Replacement Fund also collects contributions for future replacement of the city's radio infrastructure.

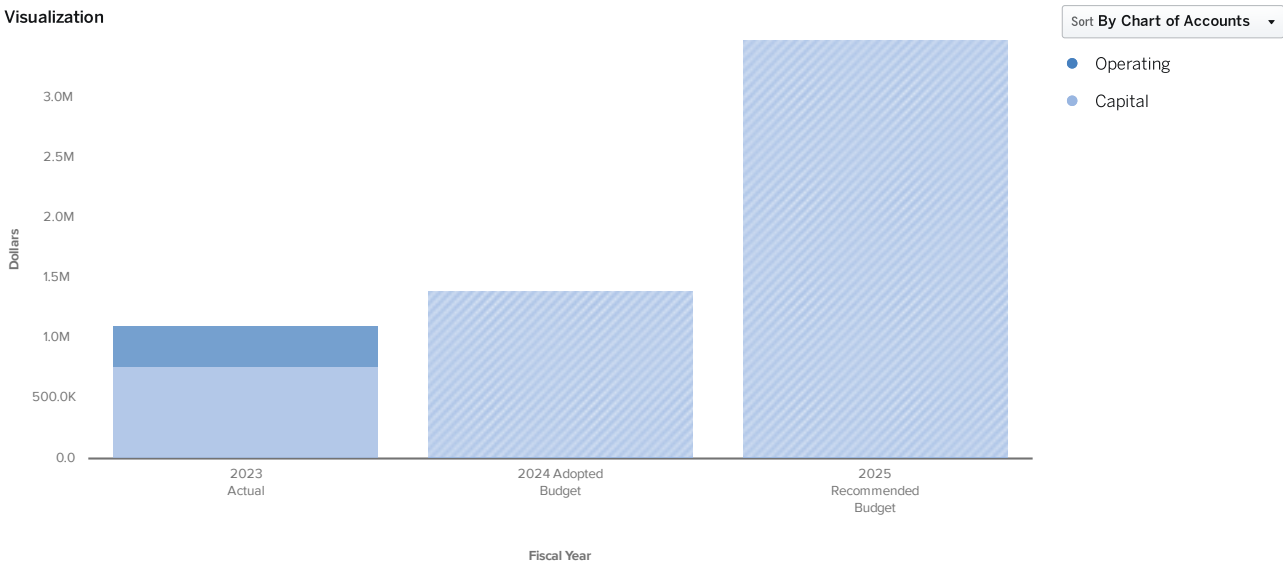
The 2025 budget for capital equipment replacement increases substantially (approximately \$2 million) in 2025 over 2024 due to planned expenditures that support the city's radio system.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Responsibly Governed

#### Objectives

The capital equipment replacement program supports the Responsibly Governed SER framework objective by managing city assets and funding for their replacement.

#### Visualization





# Energy Management

Environmentally Sustainable  
Facilities & Fleet  
FY2025 Budget

## Program Budget Overview

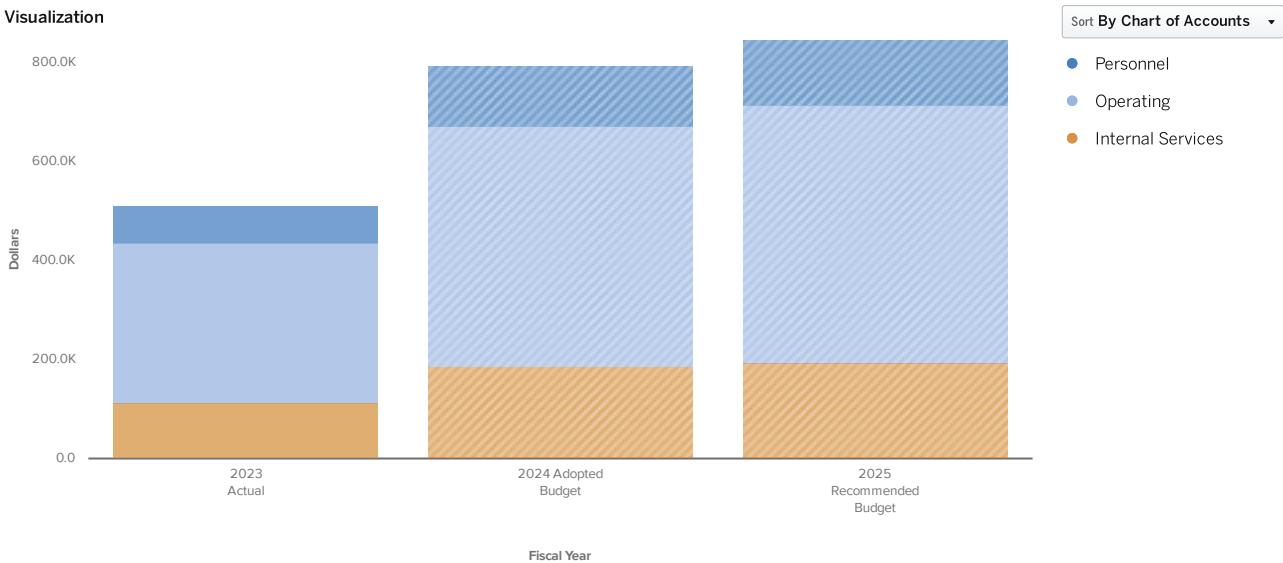
### Description

The city's Climate Action Plan calls for an 80% reduction in emissions in city buildings by 2030. The Energy Management program focuses on becoming more energy efficient with a coordinated and strategic approach to the city's energy portfolio. The overall objective is to reduce Boulder's carbon emissions and the transition to renewable energy sources where available. Currently the city measures Building Energy use Intensity (EUI), for all buildings where we have data. The near-term goal for the Energy Management Program is to assure industry best practices are in place across the building portfolio.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Environmentally Sustainable Objectives

- The Energy Management program is closely aligned to the SER goal of Environmentally sustainable - A sustainable, thriving, and equitable community that benefits from and supports clean energy; preserves and responsibly uses the earth's resources; and cares for ecosystems.
- Ensures the efficient use of natural resources in a manner that does not deplete them over time while reducing the proliferation of non-reusable materials, toxins, and hazardous products.

### Visualization







# Facility Operations

Responsibly Governed  
Facilities & Fleet  
FY2025 Budget

## Program Budget Overview

### Description

Facilities Operations Maintenance refers to the comprehensive management and upkeep of City of Boulder buildings, and infrastructure to ensure optimal functionality, safety, and efficiency. This is accomplished through a combination of skilled labor, strategic planning and the use of monitoring technology. The program focuses on achieving operational excellence by transitioning from a more reactive maintenance response in buildings to a more proactive and preventative maintenance model. This helps to lower the total costs of ownership of city buildings and provide a better environment for staff and the community.

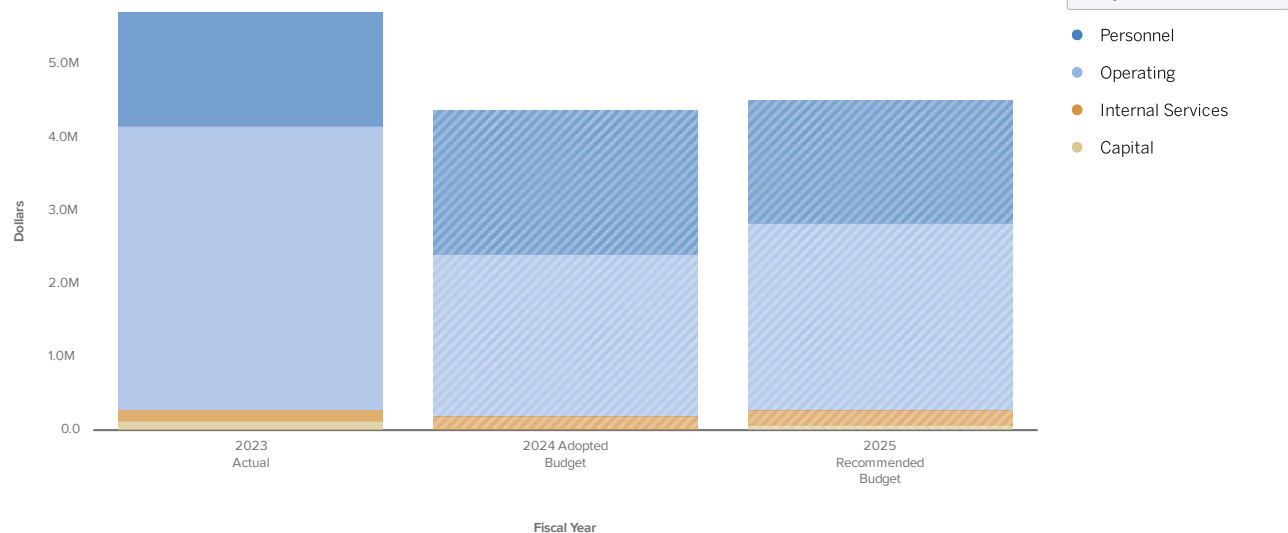
### Summary of 2025 Budget Enhancements and Realignment:

- 1) Budget enhancement of \$263,000 to fund critical spare pumps, motors and controllers related to single-point-of-failure equipment for city recreation centers and outdoor pools.
- 2) Repurposing of 1 FTE Facilities Technician position to .5 FTE Data Analyst and .5 FTE Administrative Assistant to better support data-driven decision making and general office activities.
- 3) Addition of a \$70,000 truck and \$12,000 in tools for an HVAC Facilities Maintenance Technician position. This is for an existing 1 FTE position that is being shifted from a general Facilities Maintenance Technician to a HVAC specialist.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Responsibly Governed Objectives

This program models stewardship, resilience, and sustainability of the city’s physical assets.

Visualization





# Facility Project Management

Responsibly Governed  
Facilities & Fleet  
FY2025 Budget

## Program Budget Overview

### Description

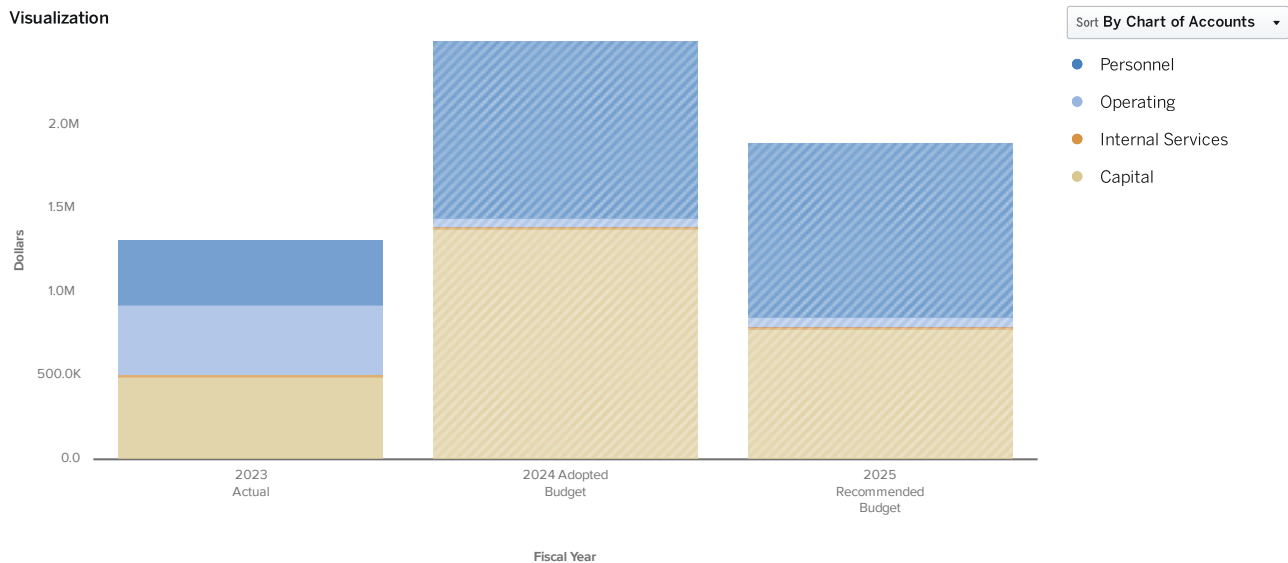
The Facilities Project Management Program involves planning, managing and implementing infrastructure replacements, renovations, and new construction projects, conducting building forensics investigations, evaluating real estate and providing strategic assessments and planning on more than 70 facilities and just under 2 million square feet. The program has a seven member staff team including four licensed professionals who provide Project Management and are supported by building construction specialists.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Responsibly Governed

#### Objectives

- The program models stewardship, resilience, and sustainability of the city's physical assets.
- Facility Project Management also supports the SER goal of Environmentally Sustainable as the program accelerates progress towards the community's ambitious climate and energy goals through a culture of shared environmental stewardship across Boulder.

#### Visualization





# Fleet Operations & Replacement

Responsibly Governed  
Facilities & Fleet  
FY2025 Budget

## Program Budget Overview

### Description

The Fleet Division is responsible for the maintenance and repair of 1,100 internal units as well as 150 outside agency's units, such as Boulder Housing Partners and mountain fire districts. This includes over 500 vehicles and over 600 pieces of equipment ranging from small mowers to fire apparatus and everything in between. Fleet strives to keep all maintenance and repairs internal for quicker repair turnarounds for all city vehicles, but the division also coordinates external commercial repairs done through dealers, as needed.

The Fleet Division also is responsible for managing the strategic replacement of city-owned vehicles. Each year, dozens of units reach the end of their useful lives; the Fleet Replacement Program ensures that departments put aside enough money each year so that a new unit can be seamlessly ordered without having to identify a new funding source. The Fleet Division actively pursues opportunities to electrify the fleet through its replacement program to reduce the city's greenhouse gas emissions while also maintaining the highest quality service to inter-departmental customers. The Fleet Division also operates a fuel station and electric charging infrastructure.

### Summary of 2025 Budget Enhancements and Realignment:

- 1) Sustainable funding for fire apparatus replacements
- 2) Realignment of commercial repairs to fund a new mobile fleet mechanic, and a tow truck.

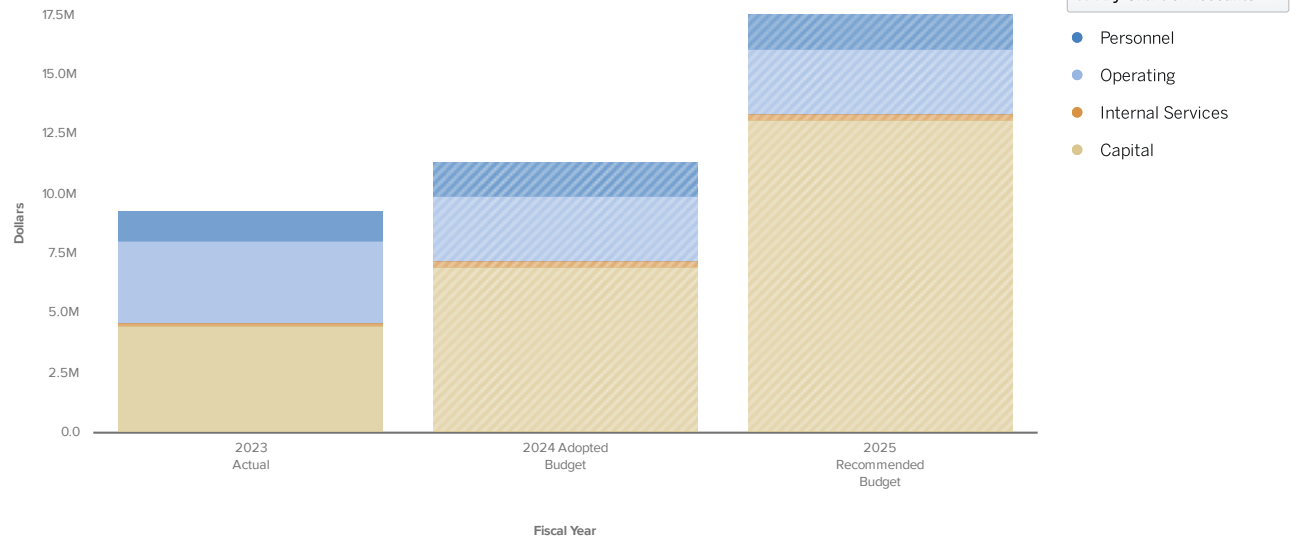
In addition to these budget enhancements and realignments, the fleet replacement budget increases in 2025 due to the planned acquisition of two fire trucks, a tow truck and an electric street sweeper.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Responsibly Governed

#### Objectives

- Models stewardship, resilience, and sustainability of the city's financial and physical assets including vehicles and equipment.
- Enhances and facilitates transparency, accuracy, efficiency, effectiveness, and quality customer service in all city business.

Visualization





# Radio System Management

Responsibly Governed  
Facilities & Fleet  
FY2025 Budget

## Program Budget Overview

### Description

The Radio Services Division has the responsibility of purchasing, installing, and maintaining all the communications equipment for city departments. This includes but is not limited to Police, Fire, Open Space and Mountain Parks (OSMP) Rangers, Transportation, Utilities, Parks & Recreation and Airport. Currently, the division manages over 900 portable and mobile radios and 5 radio towers in addition to all fire station alerting throughout the city. The overall objective of the division is to ensure comprehensive (24/7, 365) emergent support alongside coverage and system redundancy.

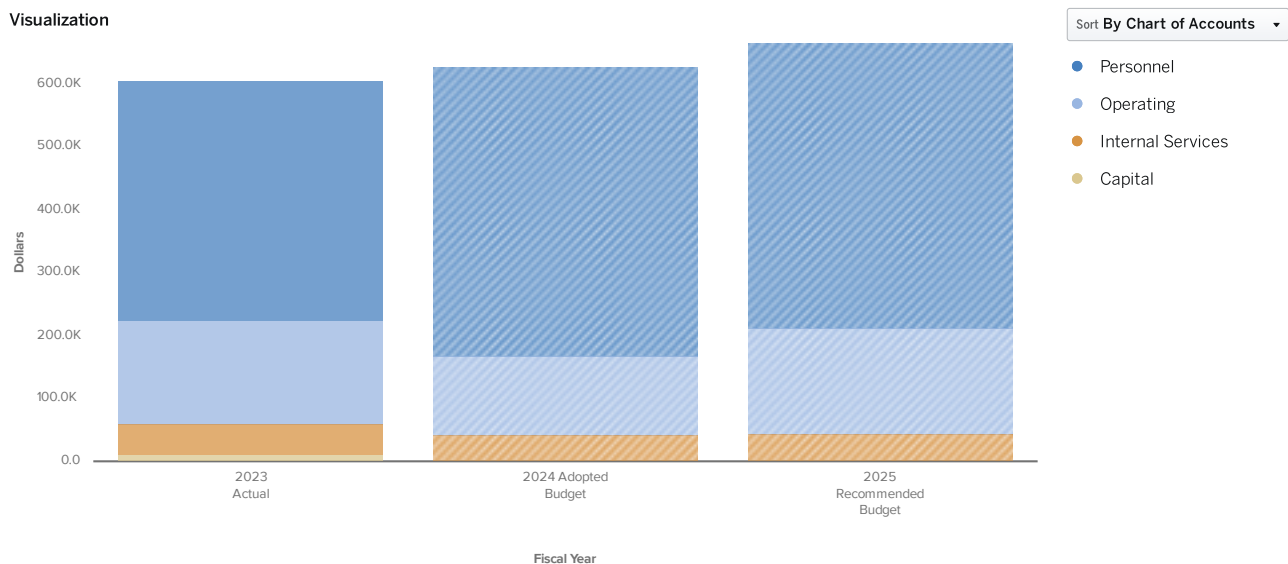
The 2025 budget for Radio System Management includes a notable increase that is driven by inflation. Funding has historically been flat within this program, however, costs continue to rise for critical radio components such as batteries.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Responsibly Governed

#### Objectives

- Models stewardship, resilience, and sustainability of the city’s financial, human, information, and physical assets, including radio communications equipment.
- Furthers the city’s interests through the development and enhancement of strategic alliances and informed engagement with community partners and local, regional, state, and federal government entities

#### Visualization





# Finance

2025 Budget

**\$16,712,159**

**50.90 FTE**

## Department Overview:

The Finance Department is an innovative leader and partner in fiscal stewardship. The department manages, protects and reports on the City of Boulder's financial resources to enhance the city's financial condition and, in partnership, develops financial strategies to meet community priorities, ensure financial transparency and build trust in government. The department provides a diverse portfolio of programs and services to the community and the organization. The expert, well-trained and committed team is engaged with our customers, guided by and adhere to sound fiscal systems and policies, and dedicated to continuous improvement.

## Summary of 2025 Budget Enhancements and Realignments:

1) Continuation of Existing Fixed-Term Position Request and training realignment: \$59,000 - through June 30, 2025. This fixed-term extension request is the IT Administrator I position to be extended through June 30, 2025 to continue to support the Munis system as it is used to prepare 2024 Financial statements, support the Workday post-go-live, and assist with other related projects to assist in ensuring a smooth transition. Specifically, this would help the department achieve the outcome of efficient service delivery that supports departments functional strengths and the outcome of supporting sound fiscal management.

## Department Programs:

- [Accounting, Treasury, Accounts Payable/Accounts Receivable](#)
- [Administration](#)
- [Budget & Grants](#)
- [Payroll](#)
- [Purchasing](#)
- [Regulatory Licensing](#)
- [R126 Management](#)
- [Taxpayer Services & Compliance](#)





# City of Boulder - Budgeting for Resilience and Equity Dashboard

## DEPARTMENT SELECTION

Using the drop down selection list below, please select the department you would like to view.

Finance

## PROGRAM SELECTION

After selection of a department, the relevant programs will be displayed. Please select the specific program you wish to view by clicking on the corresponding button

All

SER Goal	Program	Outcome	Measure	Unit of Measure	Target 2024	Actual 2024	Target 2025
Responsibly Governed	Accounting, Treasury, AP/AR	Efficient administration of the Workday Financials Enterprise Resource Planning System that supports city staff's work	Address any Workday Financials support request tickets in a timely manner, first response within 24 hours of receiving Service Depot ticket.	Percentage of support tickets responded to within 24 hours	N/A	N/A	+10% from baseline
Responsibly Governed	Accounting, Treasury, AP/AR	Investment of city funds to ensure preservation of capital, liquidity, and generate returns	Meeting all three of these objectives as noted in quarterly reports provided by the city's investment advisor	Meeting all three objectives as noted in quarterly reports provided by the city's investment advisor	Meeting all three objectives each quarter for a total of 12 objectives met for the year.	N/A	N/A
Responsibly Governed	Accounting, Treasury, AP/AR	Accurate presentation of the city's financial reports	Receiving a "clean" or unmodified audit opinion of our Annual Comprehensive Financial Report, Receiving minimal number of findings (0 -3) in the annual external audit of the financial statements, and continuing to receive the Government Finance Officer's Association Certificate of Achievement for Excellence in Financial Reporting	Receiving minimal Number of findings (0-3) in the annual external audit of the financial statements	2 findings	N/A	N/A
Responsibly Governed	Accounting, Treasury, AP/AR	Trust in governance by residents that the city is properly accounting for taxpayer dollars	Trust in governance by residents as reported in biennial community survey	Trust in government as measured by community surveys (exact questions and target measures TBD)	N/A	N/A	N/A
Responsibly Governed	Accounting, Treasury, AP/AR	Efficient vendor setup to support the timely provision of city services and contribute to financial health of the city's vendors	Vendors paid within specific number of day of due date	First contact with new vendor within 48 hours of receiving request from department	Reaching out to the vendor within 48 hours 75% of the time.	N/A	N/A
Responsibly Governed	Administration	Policies and procedures support sound fiscal management	Credit ratings by Standard & Poor's Global Ratings and/or Moody's Investors Services, Inc	Credit ratings	AAA or better	N/A	AAA or better
Responsibly Governed	Administration	More informed decision-making with a focus on key policy issues	EBT, department leadership and department finance staff as measured by an annual survey	Satisfaction ratings on a numerical scale	N/A	N/A	+10% from baseline
Responsibly Governed	Administration	Efficient service delivery that supports departments' functional strengths	Policies and procedures documented, easily available to employees, and training of key staff is provided upon hire and annually thereafter	Number of completed trainings in Workday	At least two trainings provided each quarter	N/A	N/A

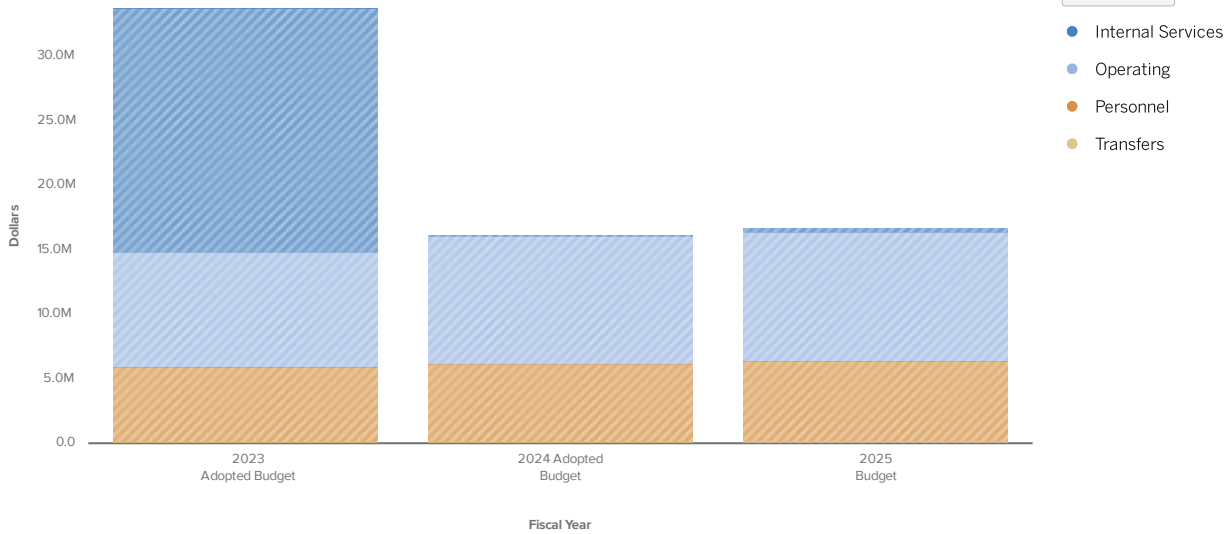
Please note: When viewing the results in the table above some columns might display a value of "N/A". This is intended and represents a current lack of data. As data is collected and added field marked with "N/A" will automatically update.

[Microsoft Power BI](#)



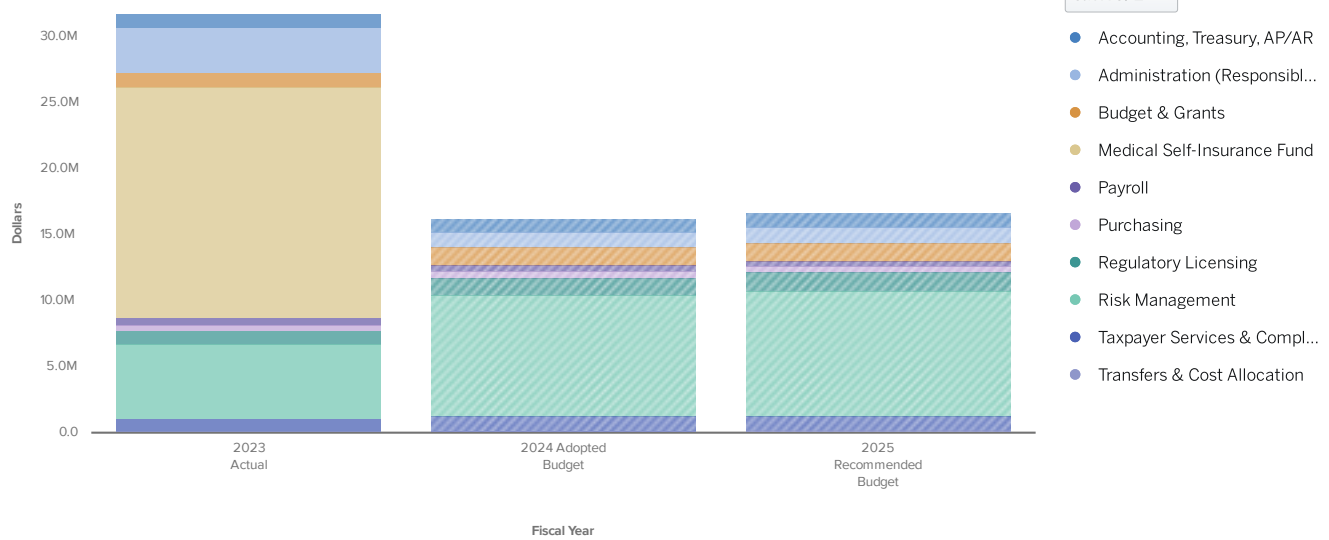
## Operating Budget (FY2023-2025)

### Visualization



## Expenditure by Program

## Visualization



## Program Overview

### Administration

Provides strategic financial direction for the organization, directs financial programs and activities, communicates and collaborates with city departments related to city financial matters.

### Accounting, Treasury, Accounts Payable / Accounts Receivable

Responsible for the daily fiscal operations that include accounts payable, accounts receivable, fixed asset reporting, cash receipting, collections, general ledger maintenance, project tracking, purchasing card administration and all financial reporting needs.

### Budget & Grants

Coordinates citywide operating budget development activities, collaborates with the Planning & Development Service 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, provide centralized grants coordination and management, and performs policy analysis at the request of the City Manager.

### Payroll

Provides accurate bi-weekly payroll, ensures employment tax compliance, makes pension, benefit plan, and other required remittances.

### Purchasing

Assists project managers in all departments to help ensure purchases of goods and services are compliant with procurement rules and provide the best overall value to the city.

### Regulatory Licensing

Works with businesses to process new or renewing regulatory licenses such as liquor licenses, medical and recreational marijuana business licenses, hemp licenses, special event licenses and other miscellaneous licenses.

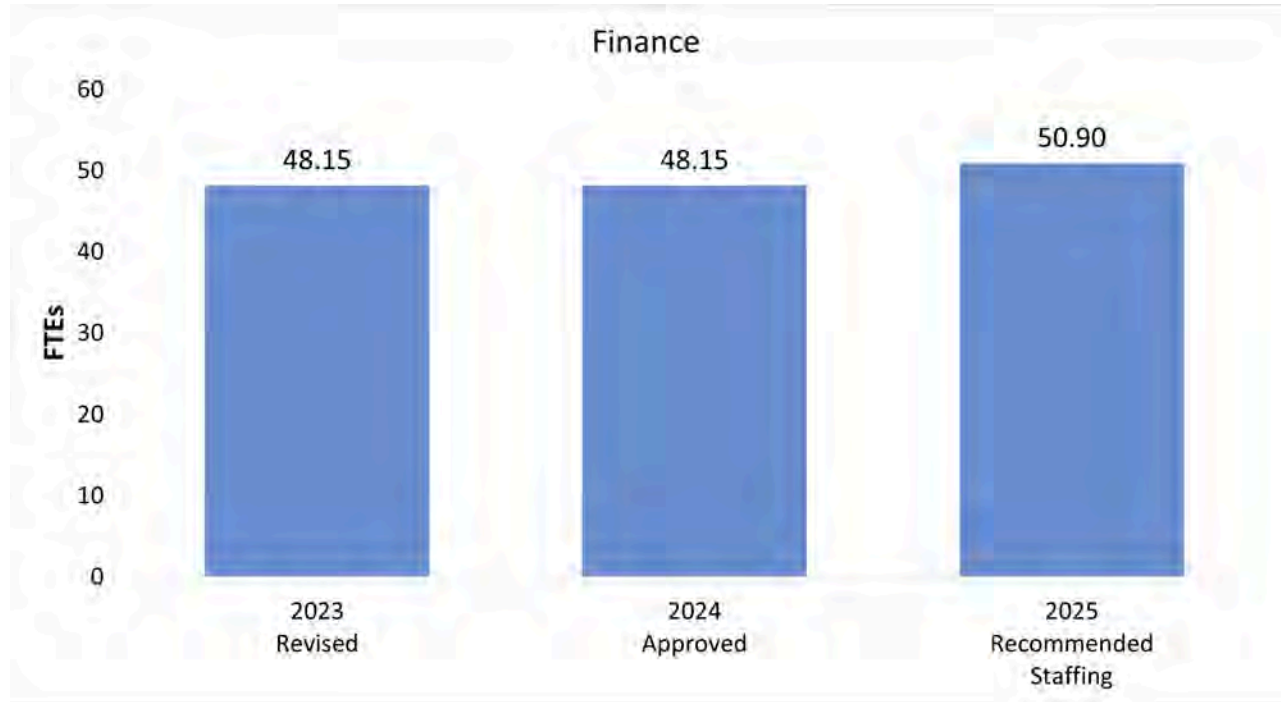
### Risk Management

Oversees the city's general liability and workers compensation programs managing the insurance portfolio, managing and processing claims, developing a robust and comprehensive safety program, ensuring compliance with the Americans with Disabilities Act and Title VI, and prioritizing and conducting internal audits or program reviews.

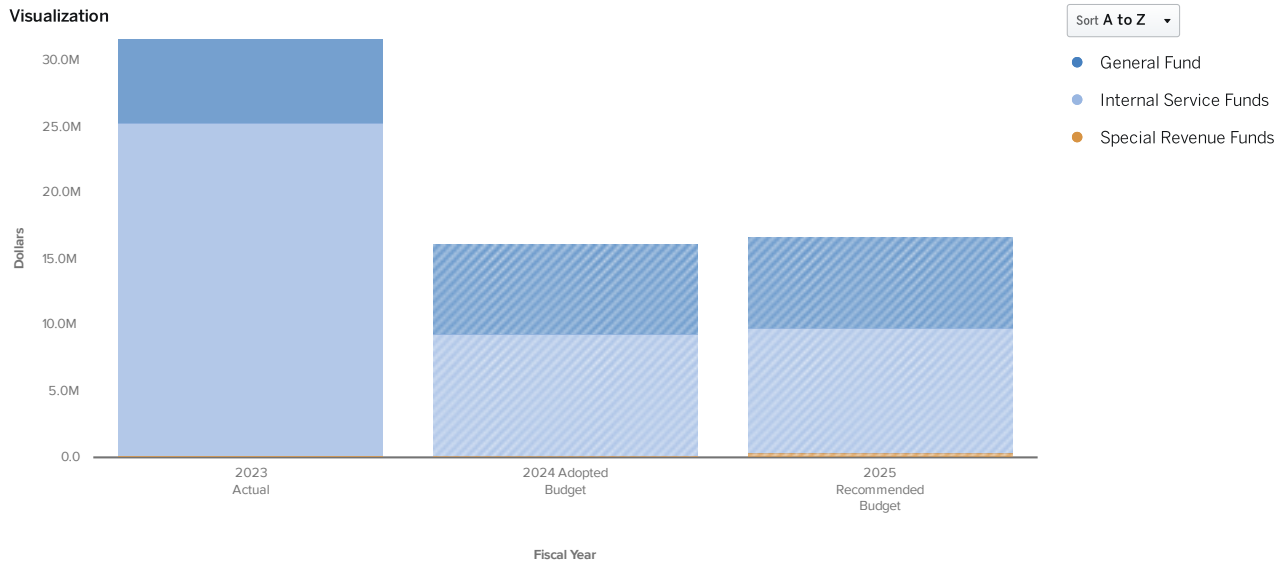


Provides business licensing (sales tax licensing), tax collection, reporting, education, and compliance functions for sales and use taxes, accommodation taxes, admission taxes, and other city transactional taxes for over 13,000 licensed businesses.

## Department Staffing



## Expenditure by Fund





# Accounting, Treasury, AP/AR

Responsibly Governed  
Finance  
FY2025 Budget

## Program Budget Overview

### Description

The Accounting, Treasury and Accounts Payable/Accounts Receivable program provides accurate and timely financial management and reporting to ensure the city is properly accounting for taxpayer dollars and other resources. The team is responsible for general accounting, external financial reporting, internal audit, daily cash management, debt management, bond disclosures, other compliance requirements, finance enterprise resource program (ERP), accounts payable and accounts receivable functions including vendor tax documentation; and other functions such as financial document imaging, records retention, and centralized mail coordination.

### Summary of 2025 Budget Enhancements and Realignment:

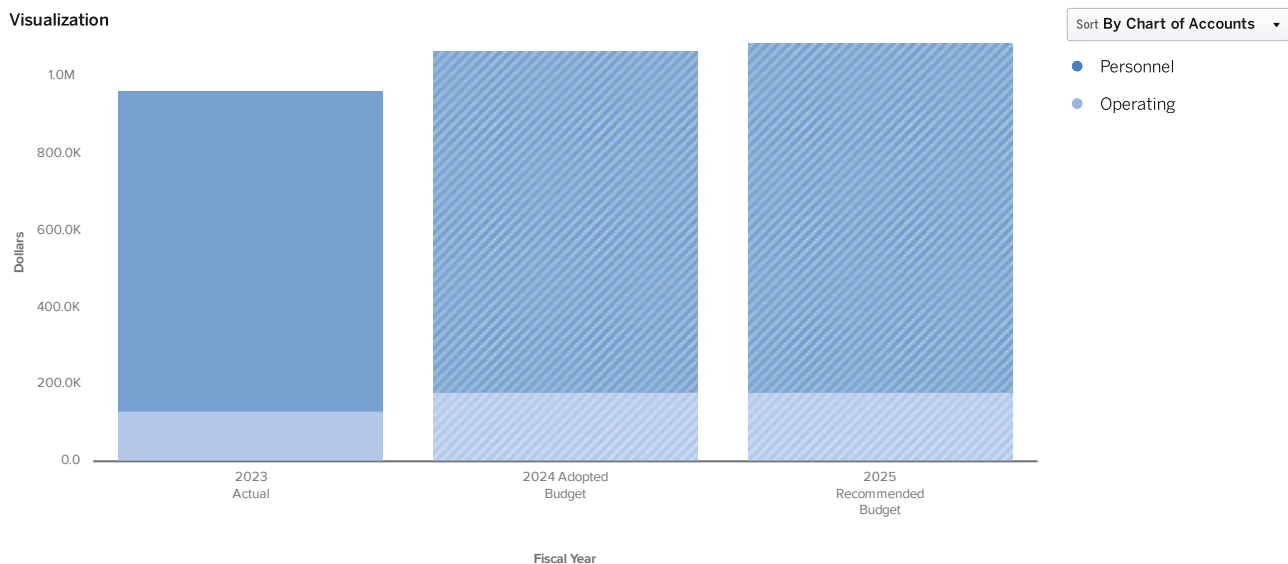
The 2024 budget includes a base cost increase of \$2,500 to reflect the actual cost of the annual financial audit. Having a financial audit is required by Charter and is critical to responsibly governing and building trust in government.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Responsibly Governed

#### • Responsibly Governed

- Models stewardship, resilience and sustainability of the city's financial, human, information, and physical assets.

### Visualization





# Finance Department Administration

Responsibly Governed  
Finance  
FY2025 Budget

## Program Budget Overview

### Description

Finance Administration includes senior finance leadership and special projects and planning including disaster response and recovery and support of citywide strategic initiatives. Senior finance leadership partners with the City Manager's Office, the Financial Strategy Committee, and other department leaders to develop financial strategies to meet community priorities, build greater financial transparency and trust, ensure the city has effective financial systems and controls in place, and provide overall direction for the Finance Department and its activities.

### Summary of 2025 Budget Enhancements and Realignment:

1) Continuation of Existing Fixed-Term Position Request and training realignment: \$58,718 - through June 30, 2025. This fixed-term extension request is the IT Administrator I position to be extended through June 30, 2025 to continue to support the Munis system as it is used to prepare 2024 Financial statements, support the Workday post-go-live, and assist with other related projects to assist in ensuring a smooth transition. Specifically this would help the department achieve the outcome of efficient service delivery that supports departments functional strengths and the outcome of supporting sound fiscal management.

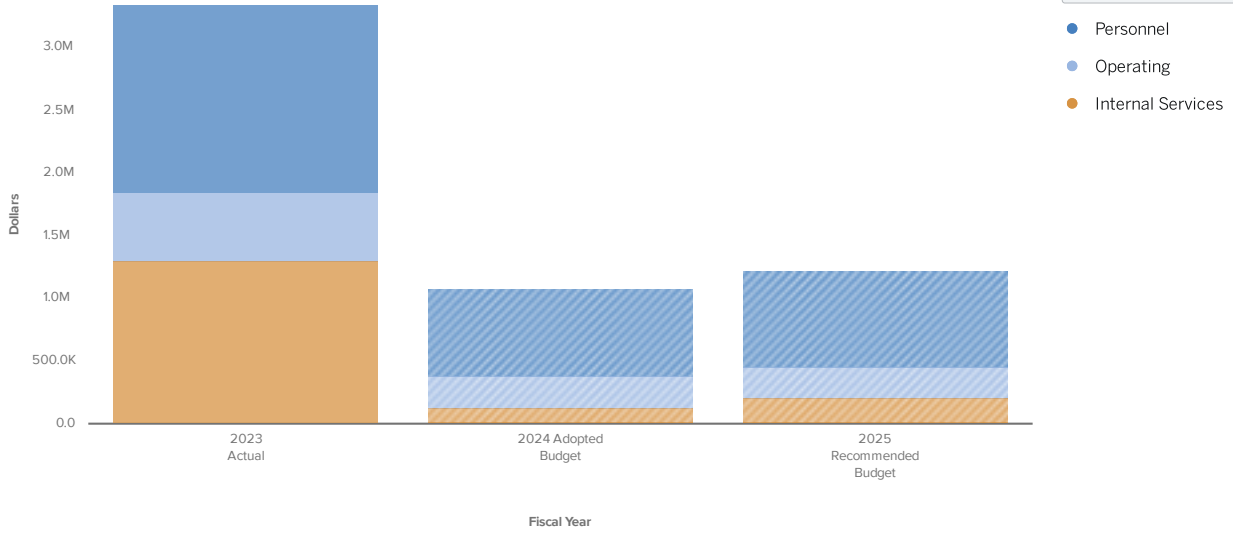
### Sustainability, Equity and Resilience (SER) Goals & Objectives: Safe

#### • Responsibly Governed

- Furthers the city's interests through the development and enhancement of strategic alliances and informed engagement with community partners and local, regional, state, and federal government entities.
- Provides assurance of regulatory and policy compliance and seeks to influence other levels of government to ensure policy and regulations are equitable.
- Enhances and facilitates transparency, accuracy, efficiency, effectiveness, and quality customer service in all city business.
- Models stewardship, resilience, and sustainability of the city's financial, human, information, and physical assets.

Visualization

Sort By Chart of Accounts ▾





# Budget & Grants

Responsibly Governed  
Finance  
FY2025 Budget

## Program Budget Overview

### Description

The Budget Program includes all citywide budget development activities, including collaboration with departments in the monitoring, reporting, and policy direction associated with budgeting across the organization. The division supports the annual development of the budget, including operations, 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. The Budget Division, as established in the 2023 Budget, also includes the Citywide Grants Division which provides organization-wide support in pursuing and managing grant resources from federal, state, and private sources, and management of citywide grant programs such as the Community, Culture, Resilience, and Safety (CCRS) Tax Nonprofit Grant Program, the Boulder Wildfire Resilient Homes Assistance Program, and the E-Bike Program.

The Budget Program supports the entire organization pursuit of citywide goals and objectives articulated in the City's Sustainability, Equity, and Resilience (SER) Framework. Specifically, the Budget Program is aligned with the Responsibly Governed goal area of the SER Framework and seeks to advance the SER objectives of "Models stewardship, resilience, sustainability of the city's financial, human, information, and physical assets" and "Furthers the city's interests through development and enhancement of strategic alliances and informed engagement with community partners and local, regional, state, and federal government entities."

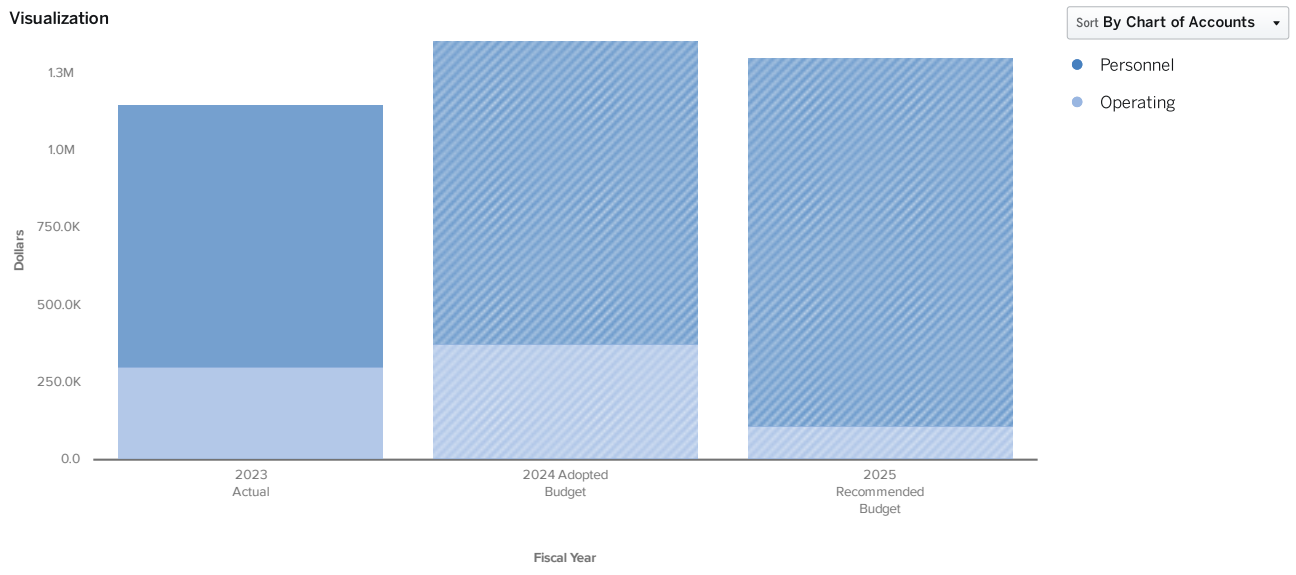
Within the Budget & Grants program \$111,233 in funding supports the Community Wildfire Resilience program budget.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Responsibly Governed

#### • Responsibly Governed

- Models stewardship, resilience, and sustainability of the city's financial, human, information, and physical assets; and furthers the city's interests through development and enhancement of strategic alliances and informed engagement with community partners and local, regional, state, and federal government entities.

Visualization





# Payroll

Responsibly Governed  
Finance  
FY2025 Budget

## Program Budget Overview

### Description

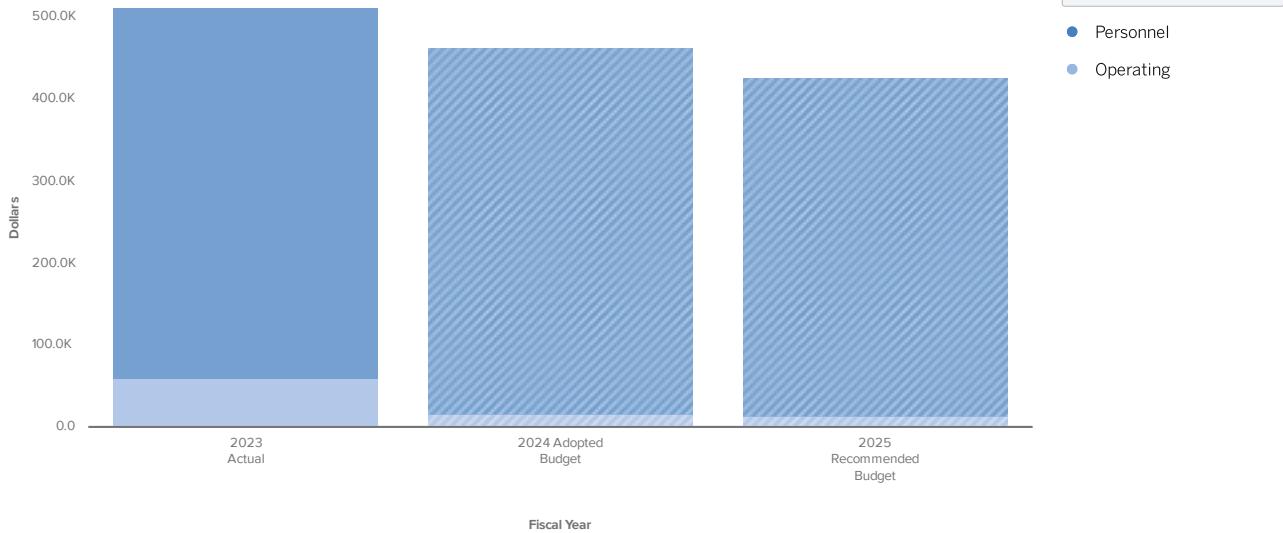
Payroll provides accurate bi-weekly payroll, employment tax compliance, and pension and benefit plan remittances.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Safe

#### • Responsibly Governed

- Provides assurance of regulatory and policy compliance and seeks to influence other levels of government to ensure policy and regulations are equitable.
- Enhances and facilitates transparency, accuracy, efficiency, effectiveness, and quality customer service in all city business.
- Models stewardship, resilience, and sustainability of the city’s financial, human, information, and physical assets.

### Visualization





# Purchasing

Responsibly Governed  
Finance  
FY2025 Budget

## Program Budget Overview

### Description

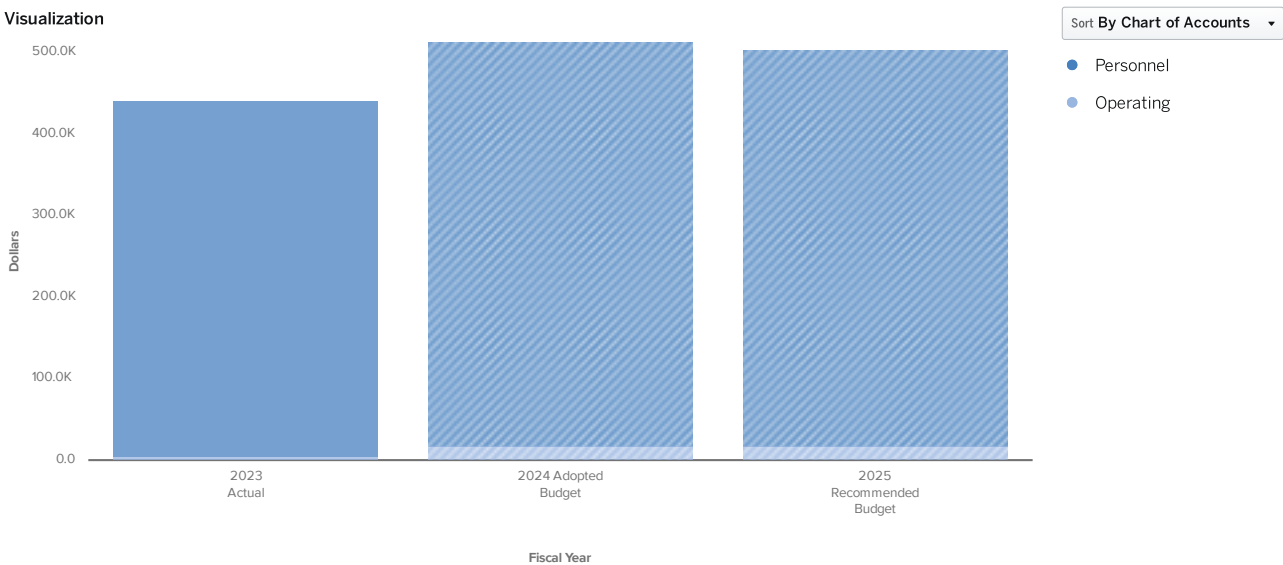
The Purchasing team coordinates citywide procurement activities, collaborates with all departments in the development and review of their solicitation activities to promote compliant awards that align with city values and objectives, and develops and performs data analysis to provide oversight and guidance to city departments for purchase of goods and services. The Purchasing team also leads contracting processes to help ensure program objectives are met, and risk is minimized. The Purchasing team researches market conditions and provides input on the impact of the procurement landscape on the city's purchases and performs policy analysis at the request of the City Manager. The Purchasing team's outcomes include demonstrating progress towards goals articulated in the city's Sustainability, Equity, and Resilience framework and ensure high-quality procurement activities.

### Sustainability, Equity and Resilience (SER) Goals & Objectives:

- **Responsibly Governed**

- Models stewardship, resilience, and sustainability of the city's financial, human, information, and physical assets.

### Visualization







# Regulatory Licensing

Safe  
Responsibly Governed  
Finance  
FY2025 Budget

## Program Budget Overview

### Description

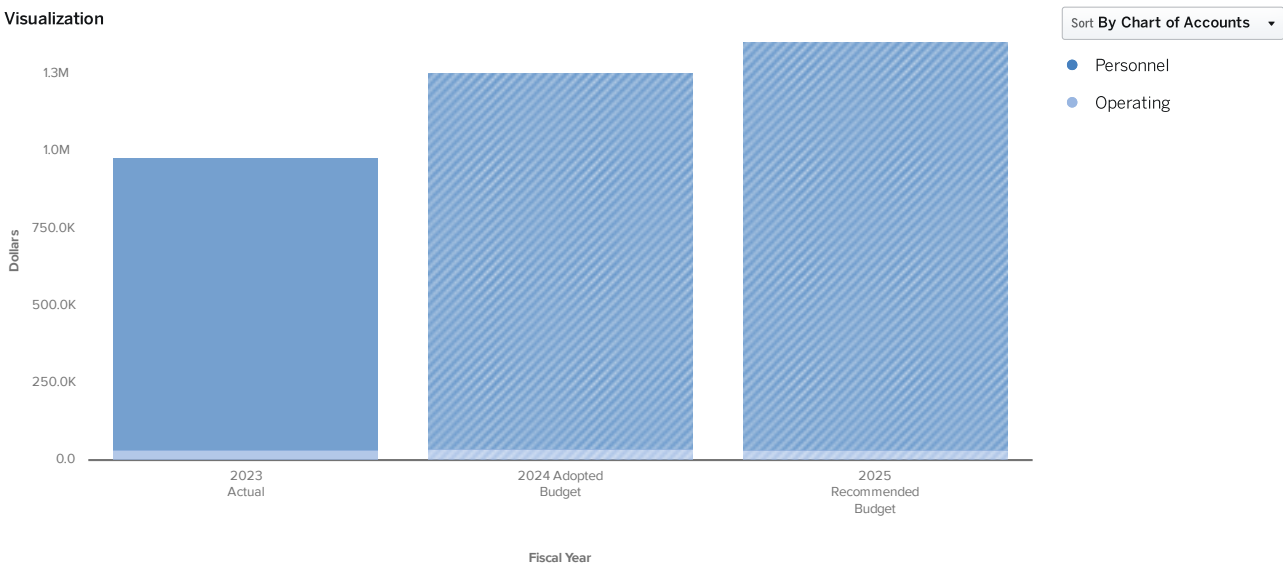
The Regulatory Licensing program is in place to protect the public health, safety, and welfare. The program licenses and regulates the activities of the sale and service of alcoholic beverages, the growing, processing, and sale of marijuana, the sale of tobacco, hemp extraction, mobile food vehicles, itinerant merchants (door-to-door sales), secondhand dealers, carnivals, circus or menageries, and auctions. The program also supports the Beverage Licensing Authority (BLA) and the Cannabis Licensing and Advisory Board (CLAB) and their business meetings.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Responsibly Governed

#### • Safe and Economically Vital

- Fosters a climate of safety for individuals in homes, businesses, neighborhoods and public spaces.
- The Regulatory Licensing program is economically vital and helps support a healthy, accessible, resilient, and sustainable economy by creating a regulatory environment that protects the public health, safety, and welfare of the Boulder community. The program also supports local businesses in obtaining regulatory licenses to operate and helps ensure that these businesses are operating compliantly.

### Visualization





# Risk Management

Safe  
Finance  
FY2025 Budget

## Program Budget Overview

### Description

The Risk Management program minimizes risk exposure for city employees, residents and visitors, and the city's fleet and facilities. The division works closely with departments, providing training, guidance, and recommendations to safely meet objectives. This program also manages the city's insurance programs, including workers' compensation insurance and liability insurance. The program works to proactively reduce the likelihood and severity of claims by proactively addressing known risks and reducing the likelihood they would occur. By way of best practices and intentionally managing the risk profile of the city the division reduces the impact on the city, its residents, visitors, and employees allowing them to focus on their own mission, vision, and values. In 2023, Risk added a new FTE focusing on creating an internal auditing program for the city.

### Summary of 2025 Budget Enhancements and Realignment:

The 2025 budget includes a net increase of \$330,000 to reflect higher premiums for the city's multiple lines of insurance consistent with industry-wide trends (property, crime, general liability workers compensation, etc.). These increases are partially offset by a decrease in miscellaneous consultant services and projected claims costs. This program minimizes risk exposure for the city and models stewardship of the city's financial resources.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Responsibly Governed

#### • Safe

- Plans for and provides equitable, timely, and effective response and recovery to emergencies and natural disasters.
- Fosters a climate of safety for individuals in homes, businesses, neighborhoods, and public spaces.
- Leverages partnerships and encourages shared community responsibility to keep Boulder safe.

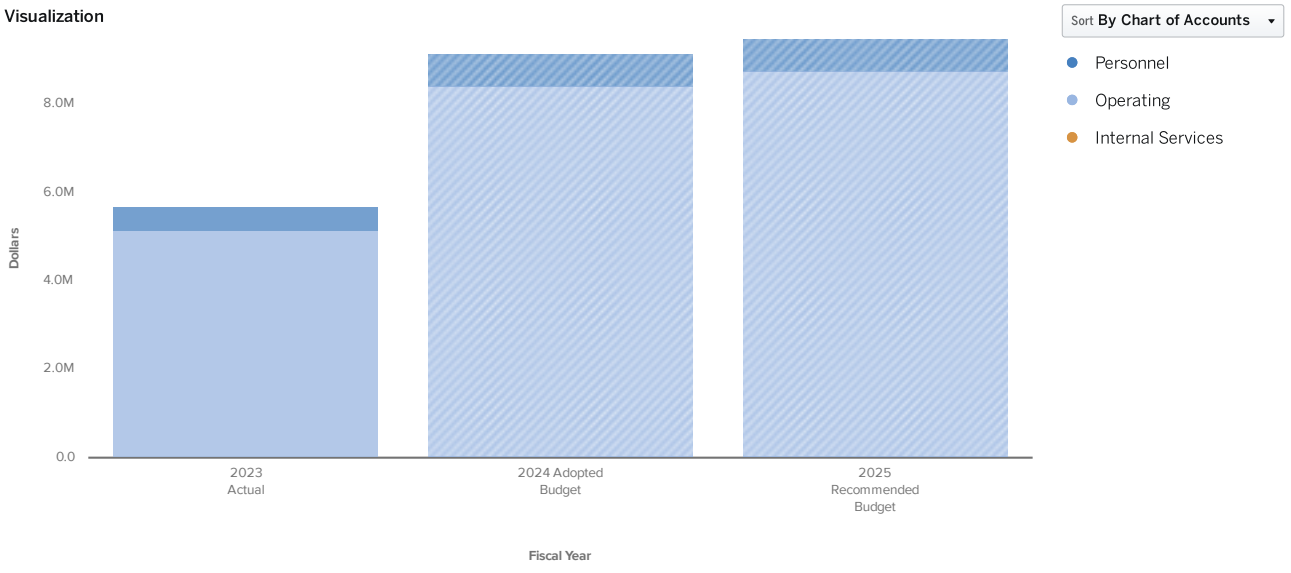
#### Responsibly Governed

- Models stewardship, resilience, and sustainability of the city's financial, human, information, and physical assets.

#### Accessible & Connected

- Ensures physical and digital access to government services and public spaces.

Visualization





# Taxpayer Services & Compliance

Economically Vital  
Finance  
FY2025 Budget

## Program Budget Overview

### Description

The Taxpayer Services & Compliance Division is responsible for business licensing as well as tax reporting, collection, education, and compliance functions in the city of Boulder. Sales and Use tax comprises approximately half of the city's revenues when excluding utilities, and funds core government services, such as public safety, parks, and open space. The division accomplishes its duties through two functional sections, Taxpayer Services & Compliance and Tax Audit. The division provides taxpayer education, issues business licenses, and engages with businesses to review licensing and tax reporting and payment requirements involving over 13,000 active licensees. The tax and fee types included in the division's oversight include sales and use taxes, admissions taxes, accommodation taxes, recreational marijuana and sugar-sweetened beverage excise taxes, and other transaction taxes and fees. Additionally, staff conduct compliance audits of taxpayer operations to identify improvement areas and take corrective action to ensure taxes and fees are remitted as required by the Boulder Revised Code.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Safe

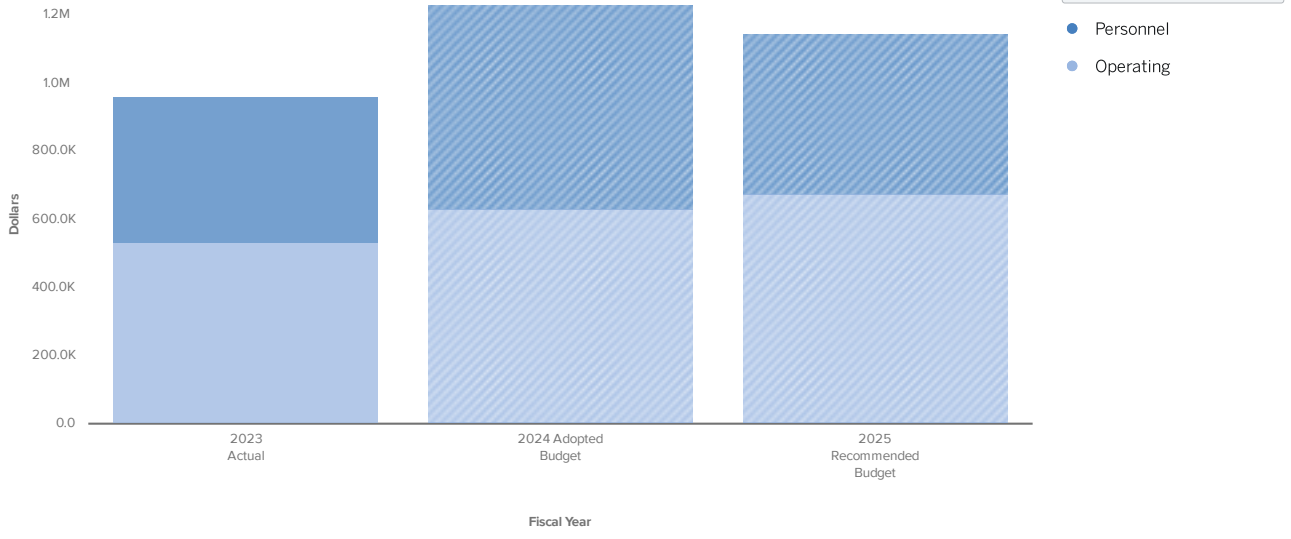
- **Economically Vital**

- Fosters a collaborative, resource-rich, and thriving regional environment for business, educational, and public institutions.

- **Responsibly Governed**

- Provides assurance of regulatory and policy compliance and seeks to influence other levels of government to ensure policy and regulations are equitable.
- Enhances and facilitates transparency, accuracy, efficiency, effectiveness, and quality customer service in all city business.
- Models stewardship, resilience, and sustainability of the city's financial, human, information, and physical assets.

Visualization





# Fire-Rescue

2025 Budget

## 2025 Budget:

**\$33,951,993**

**142.0 FTE**

### Department Overview:

The Boulder Fire-Rescue Department protects lives and property from harm through effective risk reduction, emergency response, and recovery assistance.



### Summary of 2025 Budget Enhancements:

- 1) **\$250,000** in one-time support to continue the department's **Wellness-Fitness Initiative**.
- 2) **\$30,200** to support an increase in **snow removal** expenses.
- 3) **\$100,000** in one-time support to continue the department's **workforce development**.
- 4) **\$29,000** to support the regional initiative of a **Closest Unit Dispatch** model.

### Department Programs:

- Office of the Chief
- Administration
- Emergency Operations



# City of Boulder - Budgeting for Resilience and Equity Dashboard

## DEPARTMENT SELECTION

Using the drop down selection list below, please select the department you would like to view.

Fire-Rescue

## PROGRAM SELECTION

After selection of a department, the relevant programs will be displayed. Please select the specific program you wish to view by clicking on the corresponding button

All

SER Goal	Program	Outcome	Measure	Unit of Measure	Target 2024	Actual 2024	Target 2025
Safe	Administration (formerly Support Services)	By 2030, 35% of the department's stations will be ADA compliant and achieve a net-zero energy profile.	The department will complete a Service Level Agreement (SLA) with the facilities department to include data sharing and establish baseline energy consumption rates	Count of energy consumption rates	N/A	N/A	Trends for energy consumption challenges will be identified for Station 4 and Station 7.
Safe	Administration (formerly Support Services)	By 2022, 75% of capital emergency response equipment will be replaced prior to its prescribed life cycle	The department will establish and formalize a list of assets subject to being considered critical capital safety and emergency response equipment	Count of capital emergency response equipment replaced prior to its prescribed life cycle	N/A	N/A	Life cycle schedules for current in-service PPE turnout gear will be developed.
Safe	Administration (formerly Support Services)	By 2022, BFR's Fleet will meet all performance directives regarding downtime, most notably evidenced by front line engine availability 95% of the time	The department will establish baseline service levels based on unit capability for all front-line apparatus	Count of hours of front line engine availability	N/A	N/A	Out of service data for prior 3 years will be compiled for all front-line apparatus.
Safe	Emergency Operations	By 2023, 60% of homes in the Wildland Urban Interface will have received a personalized wildfire assessment	10 percent of homes in the urban interface will receive detailed home assessments and a sustainable program plan will be developed	Count of homes in the wildland urban interface that have received detailed home assessments	N/A	N/A	All previous detailed home assessments will be entered into the new, comprehensive software.
Safe	Emergency Operations	By 2025, BFR will increase the cardiac survival rate to 12%, besting the national average of 8% (as measured by patients being discharged from hospital with no neural deficits)	Establish Baseline Cardiac Survival Rates that can be tracked year-over-year and integrated into RMS upgrades	Count of cardiac survival rate (as measured by patients being discharged from hospital with no neural deficits)	N/A	N/A	100% of future patient data will be accessible once data sharing with Boulder

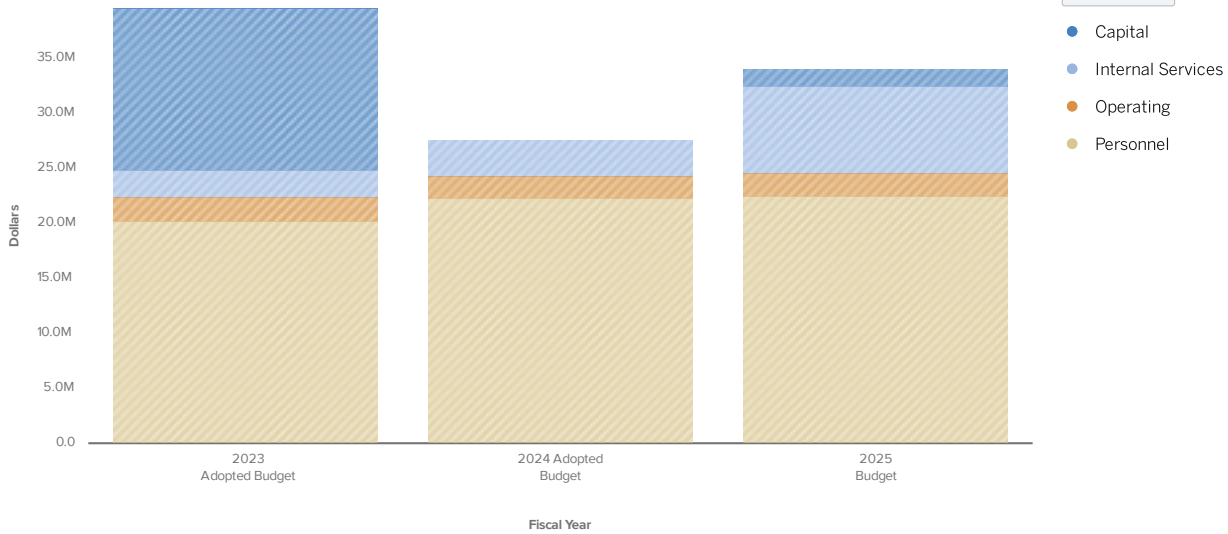
Please note: When viewing the results in the table above some columns might display a value of "N/A". This is intended and represents a current lack of data. As data is collected and added field marked with "N/A" will automatically update.

[Microsoft Power BI](#)



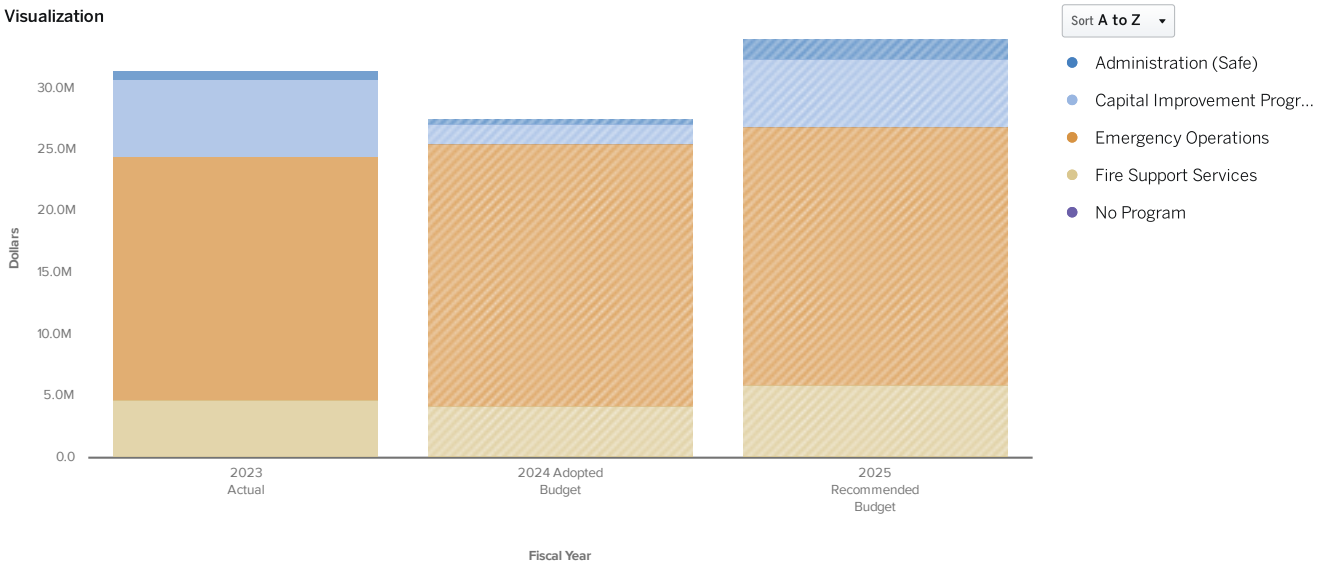
## Operating Budget (FY2023-2025)

### Visualization



## Expenditure by Program

Visualization



## Program Overview

### Office of the Chief

The Office of the Chief program within the Fire-Rescue Department comprises the Administrative Office of the Chief, Business Services, Workplace Development, Strategic Development & Data Analytics, and External Relationships & Contracts subprogram areas.

### Administration

The Administration program (formerly Support Services) provides support and training for the department, including personnel management, accounting, budget, basic payroll, purchasing and general management of the department. The Support Services program comprises Facilities, Fleet, Internal Services, Occupational Health, Safety Equipment, Supplies Equipment, Technology, and Training subprogram areas.

### Emergency Operations

The Emergency Operations program provides a full range of emergency response services as noted in the City Charter, Boulder Valley Comprehensive Plan and Fire-Rescue Strategic Plan. These services are carried out by Emergency Operations personnel stationed at eight strategically located fire stations throughout the city. In addition, several emergency response contracts with cooperative entities ensure resiliency and cost-effective service provision.

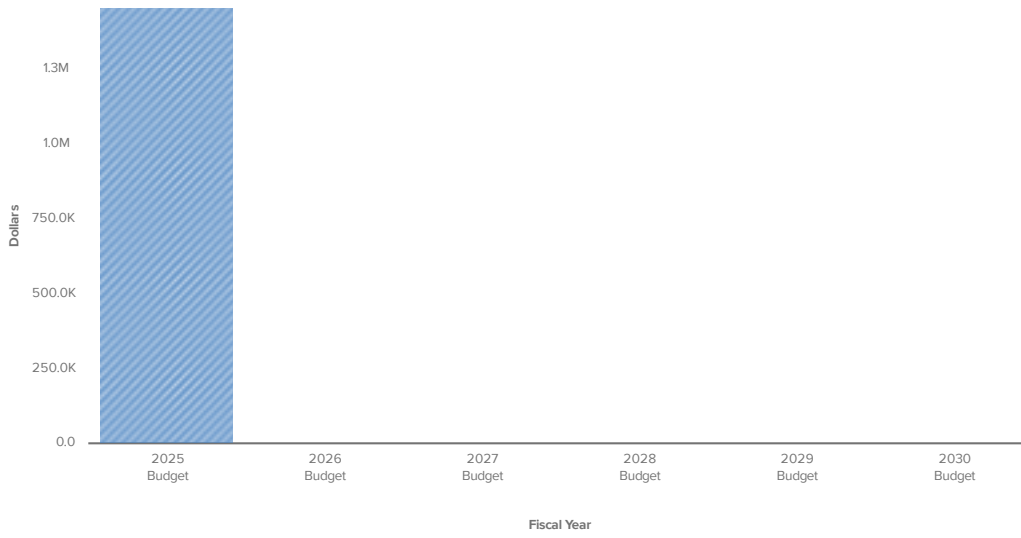
## Six Year Capital Improvement Program Spending



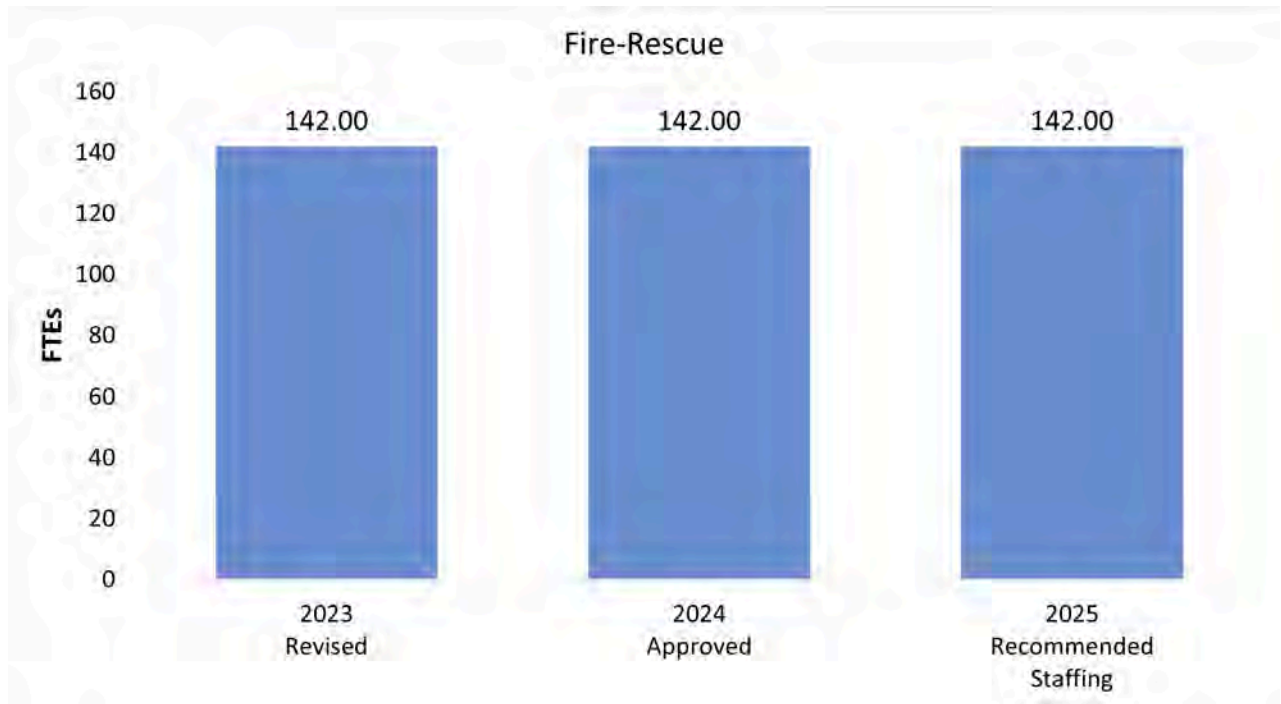
### Visualization

Sort **Large to Small** ▾

● Capital Project Funds

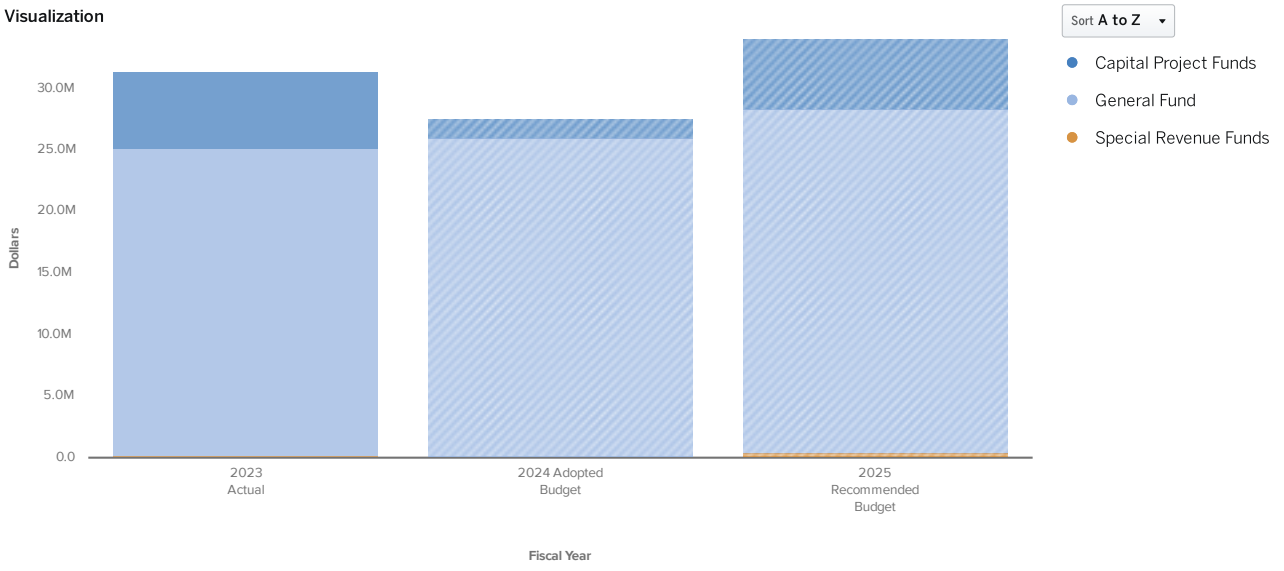


## Department Staffing



## Expenditure by Fund

Visualization





# Fire Administration

Safe  
Fire-Rescue  
FY2025 Budget

## Program Budget Overview

### Description

The Administration program (formerly Support Services) provides support and training for the department, including personnel management, accounting, budget, basic payroll, purchasing and general management of the department. The Administration program comprises Facilities, Fleet, Internal Services, Occupational Health, Safety Equipment, Supplies Equipment, Technology, and Training subprogram areas.

### Summary of 2025 Budget Enhancements and Realignments:

1) In 2025, a total of \$280,200 in one-time operational enhancements will support the Fire Administration program, including \$250,000 to supplement the department's existing funding for continuation and expansion of the Wellness-Fitness Initiative (National Fire Protection Association (NFPA) 1582). The program will also receive an additional \$30,200 to support an increase in snow removal expenses.

2) Fire-Rescue reinstated funding to reintroduce the Wellness-Fitness Initiative in 2022, which is a critical service for Fire personnel and serves as a full physical and behavioral umbrella for the entire department with 150+ indicators, such as Fit for Duty Physical and Behavioral Screening, Oncology Screening, Infectious Disease Screening and Immunizations, Abnormal Cardiac Follow-up, Sleep Disturbance, and Occupational Stress Awareness. 2025 sees an additional enhancement of Self-Contained Breathing Apparatus (SCBA) fit testing for personnel as well as implementing chaplaincy support.

3)The department will also be supported with a capital funding increase of \$3.3 million across 2025 and 2026 to enhance the department's Fleet Replacement Fund, which due to extended apparatus build and delivery times, has a critical need to move forward. Fire-Rescue has an aging fleet of apparatus, with a replacement schedule based on a multivariate model that includes industry best practice life cycle, repair expense total over the life of the vehicle, and changing resource allocation needs based on the risk profile of the community. These variables all factor into replacement decisions, as well as the production time, which due to supply-chain issues, can now take as long as 36+ months for delivery. These purchases, which should significantly reduce repair costs over time, as well as a re-modeling of a multi-year apparatus funding model, is being supported with funding for 2025.

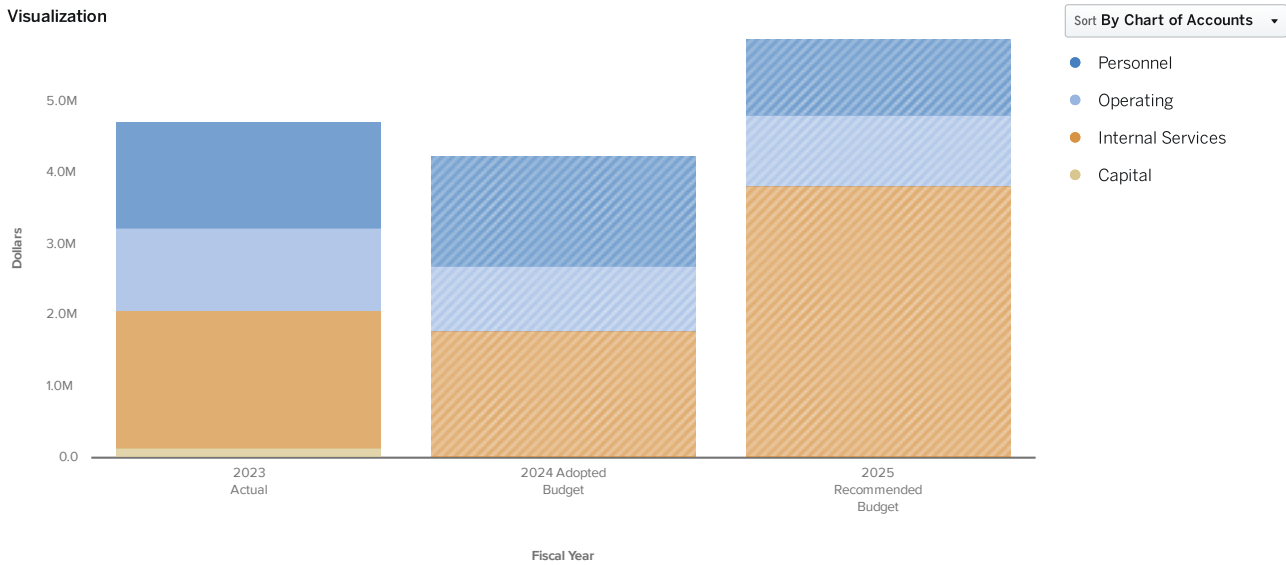
### Sustainability, Equity and Resilience (SER) Goals & Objectives: Safe

#### • Objectives

##### • Safe

- Plans for and provides equitable, timely, and effective response and recovery to emergencies and natural disasters.

Visualization



## Facilities

Facilities operates and maintains all department facilities to ensure safety and functionality.

Facilities has two intended outcomes:

- 1) 35% of BFR stations will incorporate community space and appropriate facilities for the delivery of emergency services.
- 2) 35% of the department’s stations will be ADA-compliant and achieve a net-zero energy profile.



## Fleet

Fleet manages the maintenance, repair and replacement processes needed to ensure that the department’s fleet is able to reliably, safely and efficiently meet response metrics and environmental objectives.

Fleet has three intended outcomes:

- 1) Fire-Rescue’s fleet will meet all performance directives regarding downtime, most notably evidenced by front line engine availability at 95% of the time.
- 2) 99% of capital safety equipment will pass standard annual safety inspections.
- 3) 75% of capital emergency response equipment will be replaced prior to its prescribed life cycle.

## Internal Services

Internal Services provides support and training for the department, including personnel management, accounting, budget, basic payroll, purchasing and general management of the department.

## Occupational Health

Occupational Health is responsible for minimizing the frequency and severity of job-related injury, illness, and psychological stress through prevention, early detection, and quality treatment.

Support Services Occupational Health has three intended outcomes:

- 1) Reduce number of shift days lost to injury by 15% year over year.
- 2) Increase fitness evaluation participation rate by 20% year over year until 90% achieved.
- 3) Reduce annual injury related costs (overtime, worker's compensation) by 5% year over year.

## Safety Equipment

Safety Equipment provides, inspects, and maintains all Research and Development approved and National Fire Protection Association (NFPA) compliant safety equipment to all members of the department.

Support Services Safety Equipment has three intended outcomes:

- 1) Ensure 100% of department personnel are provided prescribed PPE.
- 2) Ensure 100% of department Self Contained Breathing Apparatus (SCBA) remains within three versions of the National Fire Protection Association (NFPA) standard.
- 3) Ensure 100% of SCBA inventory receive annual flow tests.

## Supplies Equipment

Supplies Equipment maintains an effective and safe inventory of supplies and equipment needed to fulfill the daily response capability of the department.

## Technology

Technology maintains and evaluates technologies that ensure the continuity and advancement of data and technology solutions within the department.

## Training

Training provides training for fire fighters, helping them maintain and expand the skills needed to handle the wide variety of demands based on community risk. This includes emergency medical skills training for fire fighters and associated certifications based on national standards.

Support Services Training has three intended outcomes:

- 1) Increase proportion of employees certified to NFPA standards by 15% year over year until 100% achieved.
- 2) Increase certification compliance by 15% year over year until 100% achieved.

3) Achieve 10% year over year increase in workforce participation in elective professional development (measured as number of hours offered/attended).



# Emergency Operations

Safe  
Fire-Rescue  
FY2025 Budget

## Program Budget Overview

### Description

The Emergency Operations program provides a full range of emergency response services as noted in the City Charter, Boulder Valley Comprehensive Plan and Fire-Rescue Strategic Plan. These services are carried out by Emergency Operations personnel stationed at eight strategically located fire stations throughout the city. In addition, several emergency response contracts with cooperative entities ensure resiliency and cost-effective service provision. Boulder Fire-Rescue will continue to focus on community resilience throughout 2025 with an All-Hazards response team, including improving cardiac outcomes with the continued growth and implementation of Advanced Life Support (ALS) within Emergency Medical Services, and increased firefighter training and equipment throughout Emergency Operations to include both structure fire operations and specialty operations (Hazmat, Technical Rescue, Water Rescue, and Wildland Response).

Within the Emergency Operations program and Community Risk Reduction subprogram total, \$380,759 in funding supports the Community Wildfire Resilience program budget.

### Summary of 2025 Budget Enhancements and Realignment:

1) The realignment of Fire Station #6 staff planned for 2024 has been delayed due to a regional agreement to move to a Closest Unit Dispatch model of call assignment. The technical nature of this project requires a delay of physical reassignment of department resources (firefighters and fire apparatus) until the project is complete (estimated 2026).

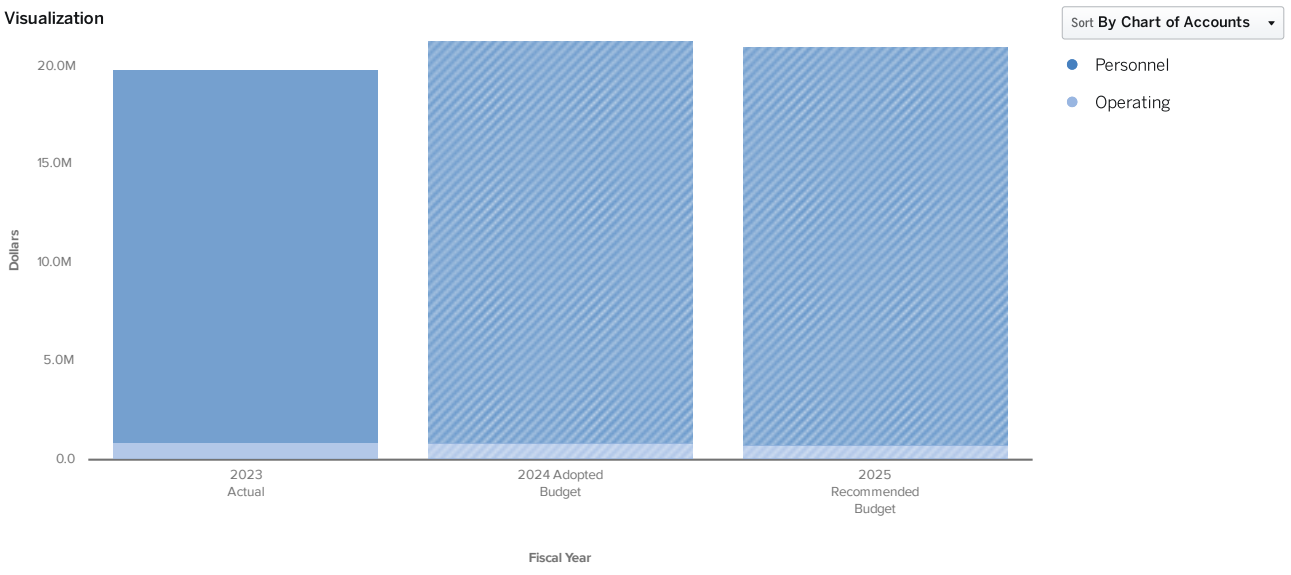
2) The department looks forward to moving into New Fire Station #3 in 2024, funded via the City of Boulder Facilities CIP budget. This station will be a dual-company station (two crews located at the station instead of one) and will also be the home of one of the department's two RTX electric fire apparatus engines. The other RTX will be housed at Fire Station #1. These engines are expected to arrive in 2024 and in service in 2025, if not before.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Safe

#### • Objectives

- Plans for and provides equitable, timely, and effective response and recovery to emergencies and natural disasters.
- Prevent crime, alleviate harm, and improve quality of life for community members and visitors while minimizing disparate impacts on community members of color and considering the needs of different cultures, individuals, and community values.

Visualization



# Emergency Operations Subprograms





## Community Risk Reduction

The Community Risk Reduction subprogram provides fire prevention services through coordinated engineering, education, and enforcement initiatives. The public education program targets specific groups based on risk and key demographics. The workgroup also offers evaluation and intervention for children ages 3 to 18 who have been involved in a fire-setting incident. Community Risk Reduction also provides inspection and enforcement services to ensure existing buildings and new construction meet fire and safety code requirements, as well as providing fire cause and origin determination on all fires.

Community Risk Reduction Investigations has an outcome goal of having investigators on scene within 60 minutes 90% of the time. Community Risk Reduction Public Education has outcome goals of:

- 1) Increasing the percentage of student contact vs. Boulder student population 5% year-over-year.
- 2) Increasing interactions with juvenile fire setters by any percentage year-over-year.

The Community Risk Reduction subprogram comprises the Code Enforcement, Investigations, and Public Education divisions. Code Enforcement provides services to ensure existing buildings and new construction meet fire and safety code requirements. Investigations provides information regarding the cause, origin and circumstances related to fires, explosions, or other hazardous conditions. Public Education provides fire and life safety education to the individuals or groups who live and work in the city of Boulder.

## Emergency Medical Services

Emergency Medical Services program provides prompt and effective emergency medical response within the city of Boulder.

The Emergency Medical Services subprogram intends to initiate Advanced Life Support (ALS) with the following three intended outcomes:

- 1) Fire-Rescue will reduce response times of the first-arriving Advanced Life Support (ALS) provider from 10 minutes 46 seconds to 8 minutes at the 90th percentile.
- 2) Fire-Rescue will divert 20 percent of non-emergency 911 calls to alternative response methods.
- 3) Fire-Rescue will identify and pursue opportunities with regional partners (i.e., neighboring fire/rescue

agencies) for mutual and/or shared response models.

## Technical Rescue

Technical Rescue provides all technical rescue response services in the city of Boulder and beyond through mutual aid agreements with regional partners.

Water Rescue is a response area within Technical Rescue that provides all water rescue operations and recovery services in the city of Boulder and beyond through direct response and mutual aid agreements with regional partners.

The Technical Rescue subprogram has two intended outcomes:

- 1) Technical Rescue Units to be at arrival and operational within 60 minutes of full response request for each of the identified technical rescue disciplines; Rope Rescue, Confined Space Rescue, Trench Rescue, Structural Collapse Rescue, Dive and Swift Water Rescue, Heavy Vehicle Extrication, and In-Shaft Elevator Rescue.
- 2) Deployment of a Rapid Extraction Module Support (REMS) team would be within two hours of dispatch, as is normal operating procedure for a Wildland incident resource request. Deployment for a local incident would remain at the 60-minute response to the Incident Command Post. Initial arriving units to be working at the operations level within 15 minutes of dispatch.



## Hazmat

Hazmat provides all hazardous material response services in the city of Boulder and beyond through mutual aid agreements with regional partners.

The Hazmat subprogram has the following two intended outcomes:

- 1) Contribute 3 hazmat technicians on scene within 90 minutes of the time per Intergovernmental Agreement (IGA). Hazmat Authority is responsible for 13.
- 2) Hazmat team members to participate in 70% of annual trainings to maintain certifications; increase participation rate on per employee basis by 10% year over year until standard is met.



## Wildland Response

Wildland Response provides initial fire attack for wildland fires on city-owned open space. In addition, the division conducts forest thinning services, pre-planning and coordination of wildfire response with neighboring fire districts.

The Wildland Response subprogram has the following six intended outcomes:

- 1) Fire-Rescue Wildland Response will reduce first-arriving total response time from 9 minutes 3 seconds to 8 minutes 6 seconds at the 90th percentile for wildland fires.
- 2) Fire-Rescue Wildland Response will keep 90% of fire starts (non-management ignited) to 1 acre or less on an annual basis within the municipal boundary.
- 3) Fire-Rescue Wildland Response will keep 90% of fire starts (non-management ignited) to 1 acre or less on an annual basis for city owned and managed land outside the municipal boundary utilizing cooperating agency partners.
- 4) Fire-Rescue Wildland Response will increase prescribed burns by 10% year over year (conditions permitting).
- 5) Fire-Rescue Wildland Response will increase wildfire home assessments by 10% year over year.
- 6) Fire-Rescue Wildland Response will increase education / outreach sessions (detailed assessments/ HOA preparedness talks) by 5% year over year.



# Fire-Rescue Department Office of the Chief

Safe  
Fire-Rescue  
FY2025 Budget

## Program Budget Overview

### Description

The Office of the Chief program within the Fire-Rescue Department comprises the Administrative Office of the Chief, Business Services, Workplace Development, Strategic Development & Data Analytics, and External Relationships & Contracts subprogram areas. In 2025, an ongoing enhancement of \$100,000 will support recruitment equity and diversity as well as ongoing development of Advanced Life Support service in alignment with the Fire-Rescue Strategic Plan. The department will be able to offer paramedic school tuition as an incentive in the highly competitive paramedic job market, as well as employ additional enhanced recruitment strategies that will provide a larger pool of applicants as well as remove financial barriers to application, allowing for greater gender and socio-economic diversity in the application pool of candidates.

### Summary of 2025 Budget Enhancements and Realignment:

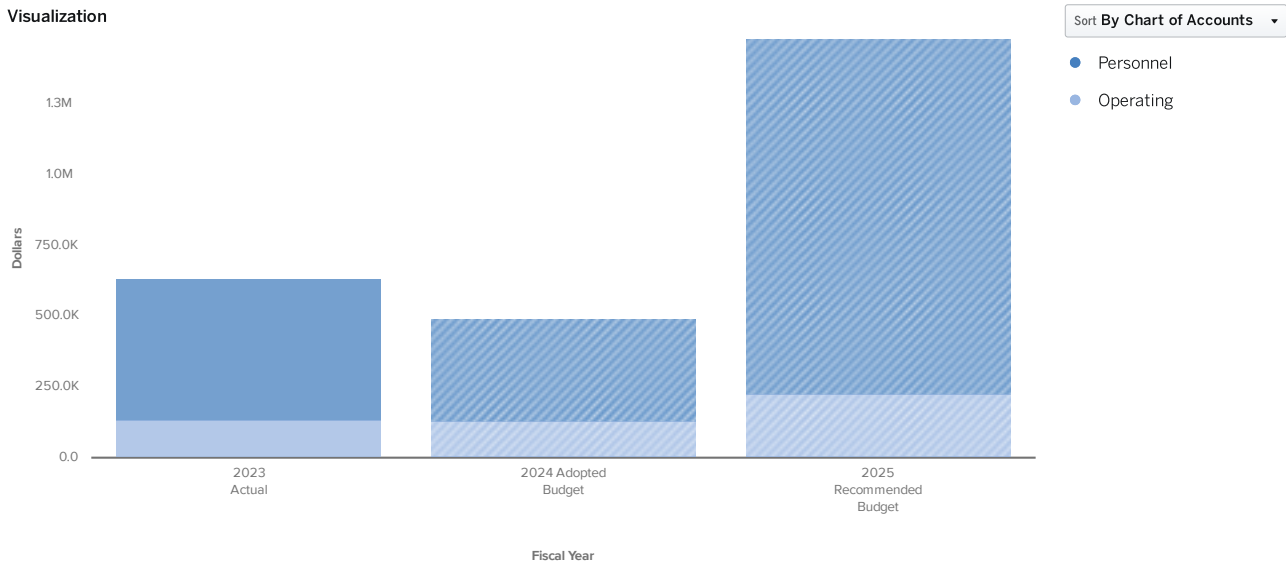
1) The 2025 Budget includes the extension of the Workforce Development efforts the department began in 2023 for our Hiring Academy, which allowed for a vastly increased interview pool. Next steps include using the funding to support a series of evaluations that for financial and other reasons can be a barrier to entry for many. This change to the department's hiring process should lead to greater diversity within the department, provide a more equitable approach to a career in the fire service, and foster better connections within the community.

2) The 2025 Budget includes \$29,000 to support the regional initiative of a Closest Unit Dispatch model.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Safe

#### • Objectives

- Safe
  - Cultivates a wide range of recreational, cultural, educational, civic, and social opportunities for all people regardless of their race, ethnicity, age, gender, sexual identity, ability, or socioeconomic status.
  - Fosters racial equity, inclusion, and diversity community wide.



## Administrative Office of the Chief

Administrative Office of the Chief provides leadership and human resources support for the department, as well as regional networking to develop interdepartmental relationships and agreements. Administrative Office of the Chief Human Resources / Workplace Development has an intended outcome of insuring 25% of the firefighting workforce will be comprised of female firefighters by 2030.

## Business Services

Business Services is responsible for establishing and maintaining sound financial control and strategic direction for the department in alignment with city guidelines and policies as well as industry best practices. These strategic and operational initiatives involve budgeting, procurement, revenue recognition, contracting, timekeeping and departmental policy development.

## External Relationships and Contracts

The External Relationships and Contracts Program manages and expands the department's external relationships, in an operationally efficient and fiscally responsible manner, to enhance the department's response capabilities.

## Workplace Development

Workforce Development works to promote and foster an environment of employee engagement that reflects dedication to high performance and city values.

## Strategic Planning & Data Analytics

Strategic Planning supports the department by aligning department mission, vision, and values with an accreditation framework that addresses:

- 1) All-Hazard Risk Assessment and Response
- 2) Strategies
- 3) Current Deployment and Performance

4) Department Goals and Objectives  
Measurement of Organizational Progress



# Housing & Human Services

2025 Budget

**\$54,390,338**

**66.75 FTE**

## Department Overview:

The Housing & Human Services Department (HHS) strives to enable all Boulder community members to thrive. HHS provides services and investments in community projects so everyone can experience Boulder as a just, inclusive, and equitable community. HHS commits to achieving this mission by building relationships with those served, fostering collaborative partnerships, addressing systemic inequities, investing in and implementing effective, sustainable and solution-based policies and programs, and by creating and preserving a diversity of housing options.

HHS strategic goals are: 1) affordability, enabling diverse community members to be able to afford to live in Boulder; and 2) inclusivity, fostering a safe and welcoming environment for all Boulder community members. Throughout the past few years, HHS has deepened and expanded its services and investments to meet the unique needs of low-income community members and others who have experienced socio-economic and health disparities. Key services include direct assistance and programming for older adults, youth and families, mental and behavioral health services, rental assistance and eviction prevention, community mediation, support for a wide variety of sheltering, case management and housing programs for people experiencing homelessness, affordable housing and homeownership programs, and investments in a wide range of health equity, human services and substance use prevention programs.



**Summary of 2025 Budget  
Enhancements and Realignment:**

- 1) Enhancement of \$200,000 to help maintain stable funding for competitive grants through the Human Services fund.
- 2) Enhancement of \$7,440,000 to support Affordable Housing Fund Projects.
- 3) Enhancement of \$1,303,000 to support Community Housing Assistance Program (CHAP) fund projects.
- 4) Realignment of \$27,000 to increase the current Bilingual Family Resource School Program Manager from .75 FTE to 1 FTE.
- 5) Total additional funding of \$315,000 to support Eviction Prevention & Rental Assistance (EPRAS) programming to support those facing potential eviction, supported by a revenue enhancement of \$62,000 from the long-term rental tax and a realignment of \$253,000 from a General Fund Loan repayment.

**Department Programs:**

- Administration
- Affordable Housing Policy and Planning
- Behavioral Health Response
- Community Investments
- Community Mediation and Resolution
- Youth and Family Services
- HHS Community Relations
- Homelessness Services
- Older Adult Services





# City of Boulder - Budgeting for Resilience and Equity Dashboard

## DEPARTMENT SELECTION

Using the drop down selection list below, please select the department you would like to view.

Housing & Human Services

## PROGRAM SELECTION

After selection of a department, the relevant programs will be displayed. Please select the specific program you wish to view by clicking on the corresponding button

All

SER Goal	Program	Outcome	Measure	Unit of Measure	Target 2024	Actual 2024	Target 2025
Responsibly Governed	Administration (Responsibly Governed)	Increased data-driven decision making and efficiencies across all Housing & Human Services (HHS) programs	Number of requested large and medium-size data and technology projects that were successfully completed by the Data Analytics team at current staffing levels (outside routine data support work)	Number of projects completed	18	N/A	20
Responsibly Governed	Administration (Responsibly Governed)	Increased cultural competency among Housing & Human Services (HHS) staff	Percentage of Housing & Human Services (HHS) staff who apply information learned in racial equity trainings on a daily or weekly basis	Percentage of Housing & Human Services staff	75%	N/A	75%
Responsibly Governed	Administration (Responsibly Governed)	Increased successful monitoring of affordable housing rental compliance program	Percentage of monitored permanently affordable rental housing projects that require 30 day resolution on corrective action	Percentage of affordable rental housing projects	<10%	N/A	<10%
Responsibly Governed	Administration (Responsibly Governed)	Increased budget competency – department program managers have access to spend monitoring reports and projection data to guide team decisions and ensure spending is directly impacting key performance measures	Percentage of program managers that are able to demonstrate budget literacy (self report, using any of the available financial/projection reports to manage their budgets)	Percentage of Housing & Human Services staff	80%	N/A	80%
Livable	Affordable Housing Policy and Planning	Increased percentage of homes that are permanently affordable	Percentage increase in total permanently affordable homes in Boulder since 2010	Percentage of all homes	78%	N/A	80%
Livable	Affordable Housing Policy and Planning	Reduced percentage of households cost burdened by housing	Percentage of Boulder residents who are 'severely cost burdened' and pay more than 50 Percent of income towards housing costs	Percentage of Boulder residents	Decrease from 2023 value	N/A	Decrease from 2023 value
Healthy & Socially Thriving	Behavioral Health Response	Increased capacity for primary care delivery, preventive services	Crisis Intervention Response Team (CIRT) and Community Assistance Response and Engagement (CARE) behavioral health crisis program hours are a close match with high-volume demand hours	Alignment of Percentage across demand and service	Close match between demand and CIRT calls for service	N/A	Close match between demand and CIRT calls for service
Healthy & Socially Thriving	Behavioral Health Response	Increased capacity for primary care delivery, prevention services	Percentage change in volume of 911 calls for Crisis Intervention Response Team (CIRT) and Community Assistance Response and Engagement (CARE) case management clients over time	Percentage change in volume of 911 calls	Reduce	N/A	Reduce
Healthy & Socially	Behavioral Health	Increased capacity for primary care delivery,	Percentage of eligible 911 calls for service that are	Percentage of all eligible	Increase	N/A	Increase

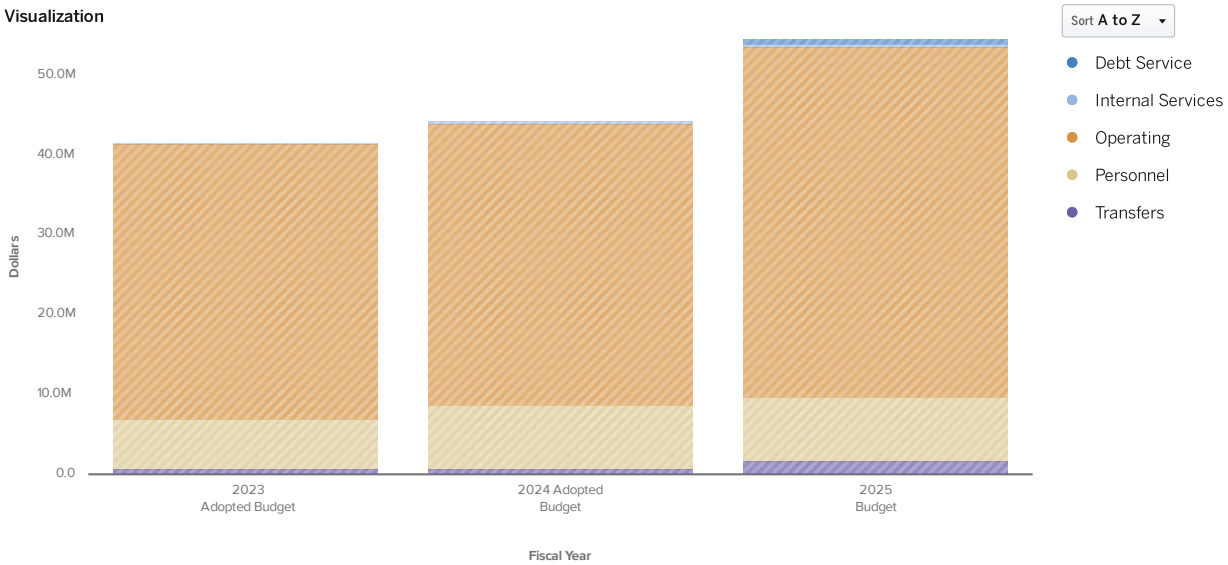
Please note: When viewing the results in the table above some columns might display a value of "N/A". This is intended and represents a current lack of data. As data is collected and added field marked with "N/A" will automatically update.

Microsoft Power BI



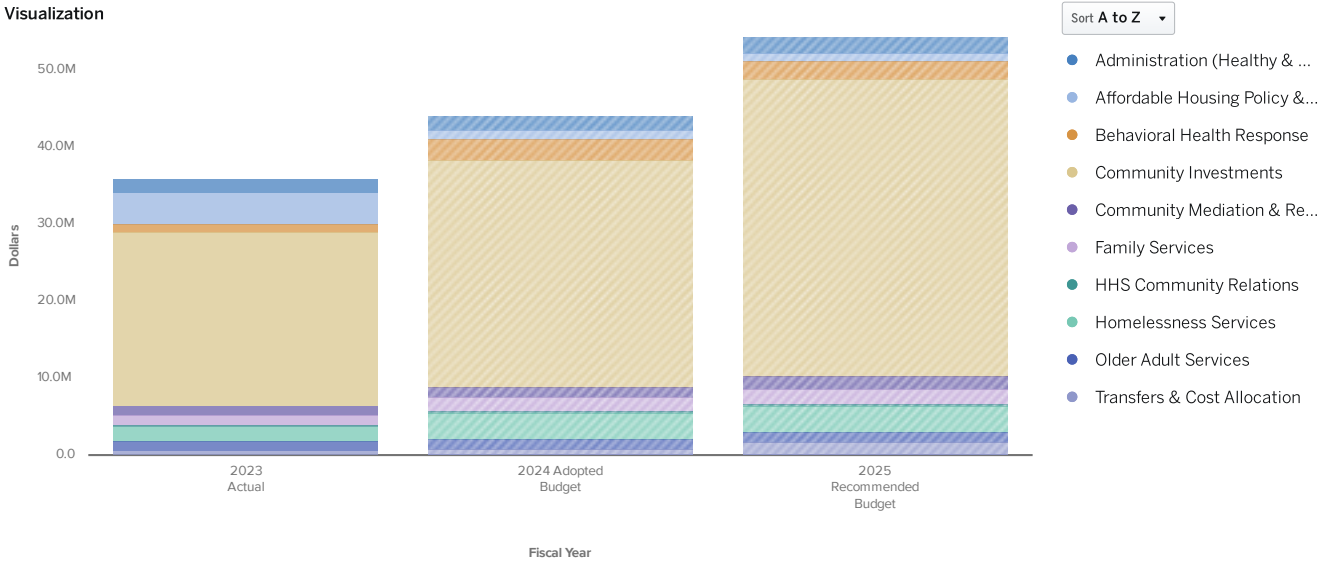
## Operating Budget (FY2023-2025)

Visualization



## Expenditure by Program

Visualization



## Program Overview

### Administration

Provides oversight of department work programs, policy development and implementation, strategic and community planning, implementation of housing initiatives, human services and homelessness strategies, regional partnership development and coordination, finance and budget oversight, data management, and public communications. Staff also manage all US Department of Housing and Urban Development (HUD) regulatory compliance, reporting, planning, and Annual Action Plan submittal. This team works with the Home Investment Partnerships Grant (HOME) local Consortium to allocate annual HOME funding across Boulder and Broomfield counties and is also charged with ensuring environmental review is completed for all projects funded through federal funding.

### Affordable Housing Policy and Planning

Leads initiatives to address community housing needs, social policy and equity issues through community and stakeholder engagement; supportive policy, market and data analysis; development of effective policies and programs; identification and creation of effective social response systems and oversees development and implementation of housing strategies. Coordinates with other city departments, community organizations and

partners to implement city programs, policies and regulations including the Inclusionary Housing Ordinance, and the Boulder County Regional Housing Partnership. The team establishes and monitors appropriate metrics to measure program success and effectiveness. The team also staffs the Housing Advisory Board.

### **Behavioral Health Response**

The Behavioral Health Response program is comprised of Behavioral Health Strategy Partnerships including the county-wide Behavioral Health Roadmap and support for the Regional Opioid Council; the Crisis Intervention and Response Team (CIRT); and a new pilot program for 2023 to support non-law enforcement alternative response, called Community Assistance Response and Engagement (CARE), for a subset of low-level emergency and non-emergency calls. Collectively, these strategies and services are designed to decrease trauma and unnecessary engagement with the criminal justice system and to increase mental well-being among Boulder community members in need.

### **Community Investments**

Community Investments works to provide millions of dollars annually to housing partners and community-serving agencies. Local and federal funds including the Affordable Housing Fund help create and preserve affordable housing; federal community development funding facilitates capital improvements to community facilities and supports programs serving low- and moderate-income community members. Grants from the Human Services Fund, Health Equity Fund, Substance Education and Awareness Fund and Human Relations Fund collectively support roughly 100 community programs including those providing health and wellness services, increasing food security and nutrition, childcare and academic assistance, cultural engagement and education, and substance use prevention.

### **Community Mediation and Resolution**

Community Mediation and Resolution assists community members with a range of conflict resolution services with special emphasis on housing-related matters. Services include the Eviction Prevention and Rental Assistance Services program (EPRAS), mediation, restorative justice, meeting facilitation, and landlord-tenant information and resources. In addition to direct services by staff, this team collaborates with nonprofit legal consultants and restorative justice volunteers, and coordinates and serves the Tenant Advisory Committee. Staff also administer the Food Tax Rebate program; a rebate on municipal sales tax on food items to income-qualified individuals and families living in the city.

### **Community Relations**

Community Relations provides resources, guidance and assistance to community members experiencing discrimination or otherwise concerned with human rights. This includes enforcement of the municipal Human Rights Ordinance and the Failure to Pay Wages Ordinance and collaborating closely with the Community Mediation and Resolution program and other HHS staff to help low-income and diverse community members resolve conflict. Staff also support to the Human Relations Commission, charged with identifying and addressing human relations issues and social problems, fostering positive community relations and protecting human rights, and making social policy recommendations to City Council.

### **Youth and Family Services**

Youth and Family Services includes the Child Care Subsidy Program, subsidies to support childcare providers in offering financial assistance to low- and lower-middle-income families for quality, affordable childcare; and Family Resource Schools, a partnership with the Boulder Valley School District to provide outreach, direct services and referrals for families and children to remove academic and non-academic barriers to success in five Boulder elementary schools. Family Services promotes youth leadership development and civic engagement through the Youth Opportunities Program and the Youth Opportunities Advisory Board, which advises the city on youth-related issues in the community.

### **Homelessness Services**

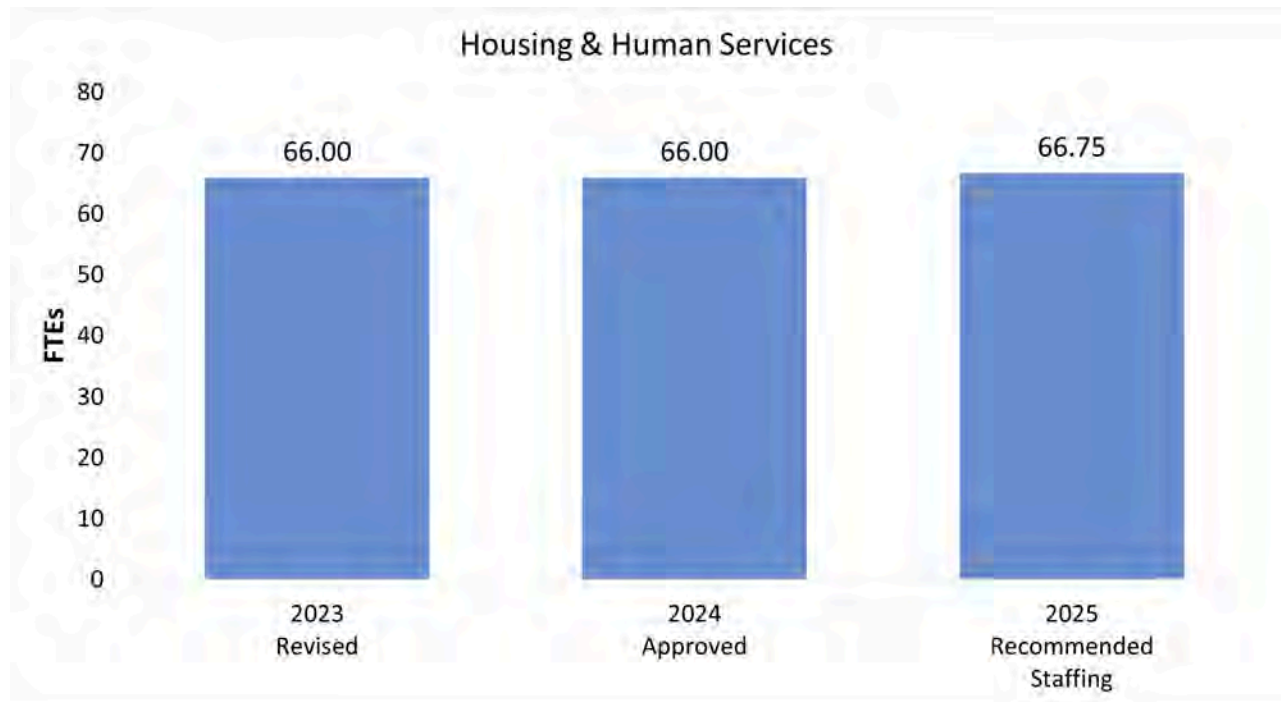
Homelessness Services supports a variety of interventions to transition community members from homelessness to housing. Homelessness Services creates programming and partners with other city, regional and nonprofit agencies to provide programs addressing the needs of underserved and vulnerable community members experiencing homelessness. These activities include targeted and coordinated outreach and

engagement, finding unique housing solutions for high system utilizers, mitigation of the impacts of encampments within public spaces, providing critical weather sheltering, and connecting unhoused persons with mental and behavioral health treatment. Key initiatives include support of sheltering options for people experiencing homelessness; management of a local vouchers program; creation of coordinated service hubs including a Homelessness Day Services Center and a respite center; and providing housing retention and peer support services to recently housed formerly unhoused community members.

**Older Adult Services**

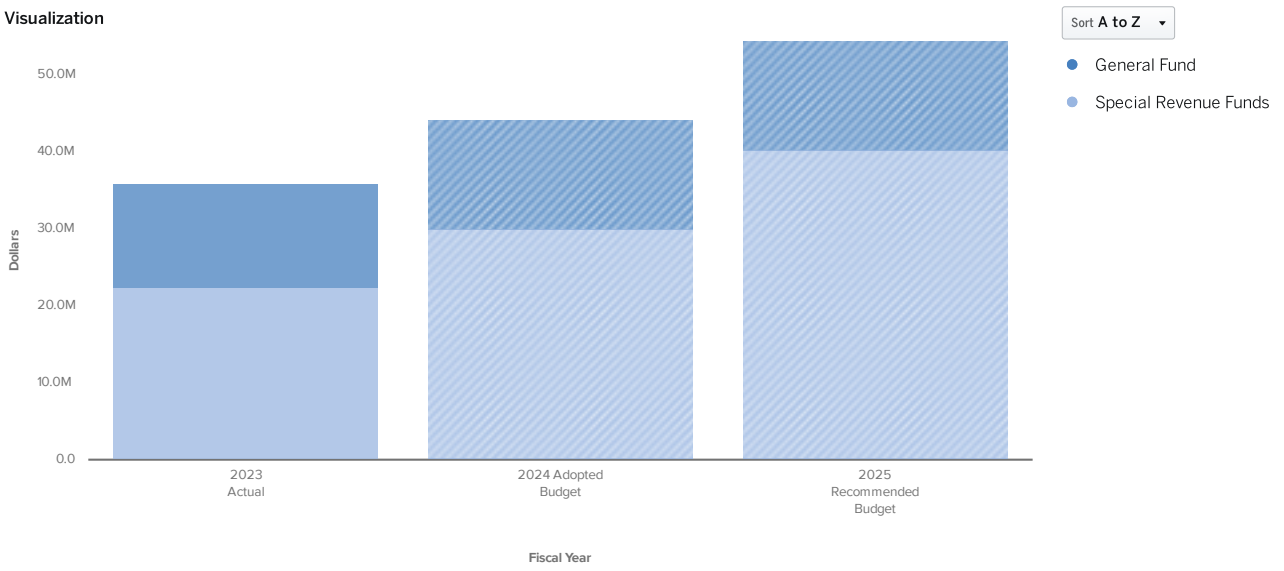
Older Adult Services (OAS) provides programs and services to adults age 60+ at two Age Well Centers including health and wellness, fitness, lifelong learning and social programs, day trips, and educational programs. Resource and referral to community services, and short-term case management with financial assistance for basic needs to older adults with lower incomes are also available. OAS is part of the Regional Aging Network which is a countywide collaboration with other governmental older adult services to plan, coordinate and evaluate services for older adults. OAS has an Age Well Advisory Committee that advises OAS staff on programs related to older adults. The West Age Well Center is the location for the congregate meal site for Boulder through Meals on Wheels Boulder’s Eat Well Café.

**Department Staffing**



**Expenditure by Fund**

Visualization





# HHS Administration

Healthy & Socially Thriving  
Housing & Human Services  
FY2025 Budget

## Program Budget Overview

### Description

Provides oversight of the department work programs, policy development and implementation, strategic and community planning, implementation of housing initiatives, human services and homelessness strategies, regional partnership development and coordination, finance and budget oversight, data management, regulatory compliance, and public communications. The HHS Administration team is critical to all aspects of the HHS mission, ensuring that community members can experience maximum benefits from HHS services and investments, and that the department has the information necessary to improve programs.

Compliance staff manage US Department of Housing and Urban Development (HUD) regulatory compliance, reporting, planning, and report submittal including the Consolidated Plan, Annual Action Plans, and the annual Comprehensive Activity Performance and Evaluation Report (CAPER). This team administers the Home Investments Partnerships Grant (HOME) local Consortium to allocate annual HOME funding across Boulder and Broomfield counties and is also charged with ensuring all environmental review, Fair Housing, Section 3, and other Federal requirements are met for all city projects funded with federal funding.

### Summary of 2025 Budget Enhancements and Realignments:

1) The 2025 budget includes the realignment of the Compliance program from Investments.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Healthy & Socially Thriving

#### Objectives

- Builds organizational capacity for advancing racial equity by normalizing conversations about race, developing a shared understanding of institutional and structural racism, confronting oppression, and operationalizing equity strategies.
- Supports strategic decision-making with opportunities for accessible community engagement in multiple languages and timely and reliable data and analysis.
- Enhances and facilitates transparency, accuracy, efficiency, effectiveness, and quality customer service in all city business.
- Furthers the city's interests through the development and enhancement of strategic alliances and informed engagement with community partners and local, regional, state, and federal government entities.
- Provides assurance of regulatory and policy compliance and seeks to influence other levels of government to ensure policy and regulations are equitable.
- Disaggregates data by race and ethnicity to ensure programs, policies, and financial decisions do not have a disparate impact on historically excluded community members.
- Ensures that the city is a safe, equitable, and inclusive workplace.

Updated On 24 Sep, 2024

← Back ↻ History ▾ ↻ Reset

Broken down by

**Expenses**

▾ Housing & Human Services

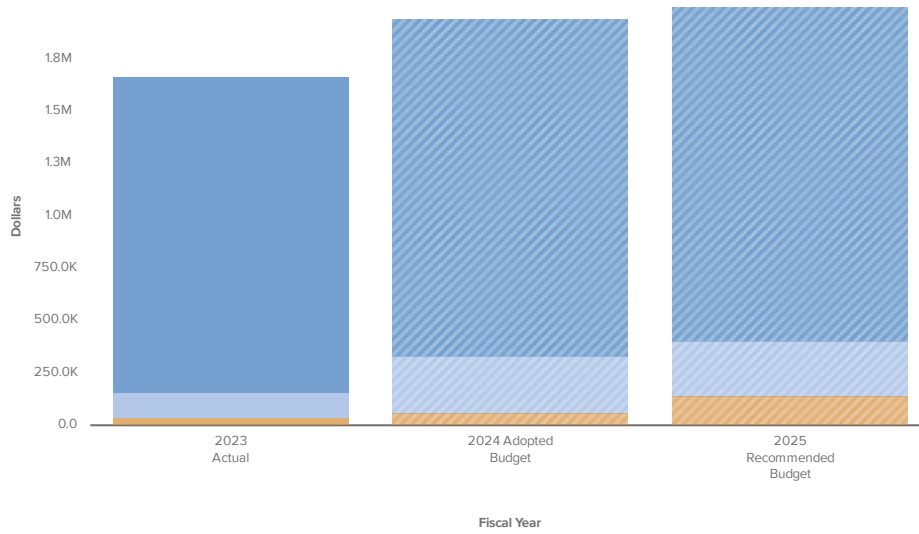
▾ Administration (Healthy & Soci...



Sort By Chart of Accounts ▾

- Personnel
- Operating
- Internal Services

Visualization





# Affordable Housing Policy and Planning

Livable  
Housing & Human Services  
FY2025 Budget

## Program Budget Overview

### Description

Leads initiatives to address community housing needs, social policy and equity issues through community and stakeholder engagement; supportive policy, market and data analysis; development of effective policies and programs; identification and creation of effective social response systems and oversees development and implementation of Housing Strategies. Coordinates with other city departments, community organizations and partners to implement city programs, policies and regulations including the Inclusionary Housing Ordinance, and the Boulder County Regional Housing Partnership. The team establishes and monitors appropriate metrics to measure program success and effectiveness. The team also staffs the Housing Advisory Board.

### Sustainability , Equity and Resilience (SER) Goals & Objectives: Livable

#### Objectives

- Provides a variety of housing types with a full range of affordability.
- Supports community members who are unhoused or underhoused to navigate systems, programs, and services to achieve housing security.
- Encourages sustainable and well-regulated development of buildings supported by reliable and affordable city services and public infrastructure.
- Increases the prevalence of 15-minute neighborhoods, in which individuals can access their most basic needs within a 15-minute walk from home.





Updated On 23 Sep, 2024

← Back ↻ History ▾ ↻ Reset

Broken down by

**Expenses**

▾ Housing & Human Services

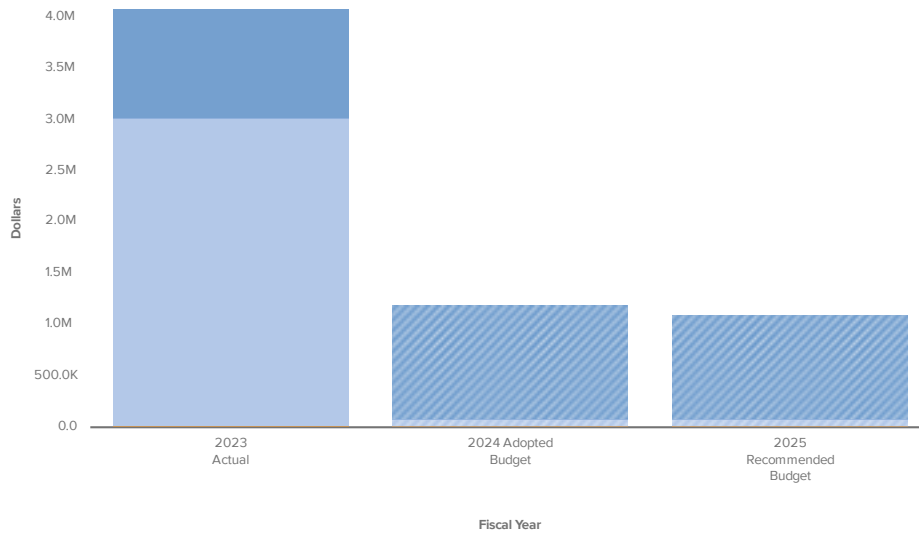
▾ Affordable Housing Policy & Pla...



Sort By Chart of Accounts ▾

- Personnel
- Operating
- Internal Services

**Visualization**





# Behavioral Health Response

Healthy & Socially Thriving  
Housing & Human Services  
FY2025 Budget

## Program Budget Overview

### Description

The Behavioral Health Response program is comprised of Behavioral Health Strategy Partnerships including the county-wide Behavioral Health Roadmap and support for the Regional Opioid Council; the Crisis Intervention and Response Team (CIRT); and the Community Assistance Response and Engagement (CARE) program, implemented in 2023 to support non-law enforcement alternative response. Collectively, these strategies and services are designed to decrease trauma and unnecessary engagement with the criminal justice system and to increase mental well-being among Boulder community members in need.

The professional CIRT and CARE staff often engage with people on their worst days. Through these programs community members are able to get the right help at the right time, build resilience and hopefully connect with other mental and behavioral health services they need.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Healthy & Socially Thriving

#### Objectives

- Cultivates a wide range of recreational, cultural, educational, civic, and social opportunities for all people regardless of their race, ethnicity, age, gender, sexual identity, ability, or socioeconomic status.
- Supports the physical and mental well-being of its community members by providing public gathering places and programs to encourage social connection and prevent isolation.
- Fosters racial equity, inclusion, and diversity community wide.



Help Share

Updated On 23 Sep, 2024

Back History Reset

Broken down by

Expenses

Housing & Human Services

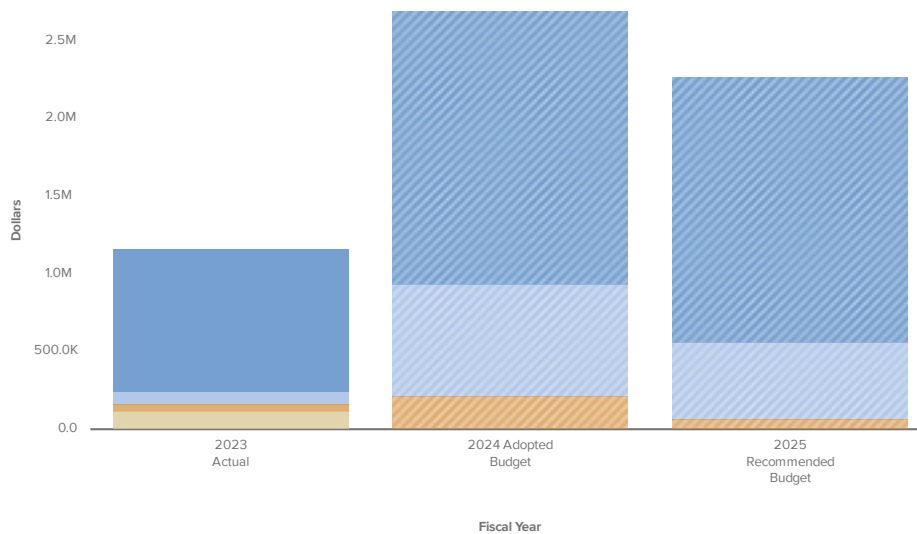
Behavioral Health Response



Sort By Chart of Accounts

- Personnel
- Operating
- Internal Services
- Capital

Visualization





# Community Investments

Livable  
Housing & Human Services  
FY2025 Budget

## Program Budget Overview

### Description

The challenges faced by low-income community members in Boulder are too great for the city to address alone. We rely on nonprofit human services and housing partner agencies to help advance the HHS mission for all people to thrive. Community Investment staff work to provide millions of dollars annually to these agencies for human services and housing programs that benefit Boulder's diverse low-income populations.

Grants from the Human Services Fund, Health Equity Fund, Substance Education and Awareness Fund and Human Relations Fund collectively support roughly 100 community programs each year, including those providing health and wellness services, increasing food security and nutrition, childcare and academic assistance, cultural engagement and education, and substance use prevention. Staff also coordinate and manage grant investments for affordable housing from Boulder's local Affordable Housing Fund and with federal funds from the US Department of Housing and Urban Development (HUD). The team also utilizes federal community development funds for capital improvements to community facilities, supports programs serving low- and moderate-income community members and works with the Home Investment Partnerships Grant (HOME) Consortium to allocate funds for affordable housing across Boulder and Broomfield counties.

### Summary of 2025 Budget Enhancements and Realignment:

- 1) The 2025 Budget includes an enhancement for \$200,000 to help maintain stable funding for competitive grants through the Human Services Fund. Grant awards will enable health and housing services; financial assistance and literacy services; childcare and youth academic support; legal services for immigrants and people experiencing violence or discrimination; and much more.
- 2) The 2025 Budget includes an enhancement for \$7,440,000 to support the Affordable Housing Fund Projects.
- 3) The 2025 Budget includes an enhancement for \$1,303,218 to support the Community Housing Assistance Program (CHAP) Fund Projects.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Livable

#### Objectives

- Cultivates a wide range of recreational, cultural, educational, civic, and social opportunities for all people regardless of their race, ethnicity, age, gender, sexual identity, ability, or socioeconomic status.
- Supports the physical and mental well-being of its community members by providing public gathering places and programs to encourage social connection and prevent isolation.
- Fosters racial equity, inclusion, and diversity community wide.



Help ▾ Share ▾

Updated On 23 Sep, 2024

← Back ↻ History ▾ ↻ Reset

Broken down by

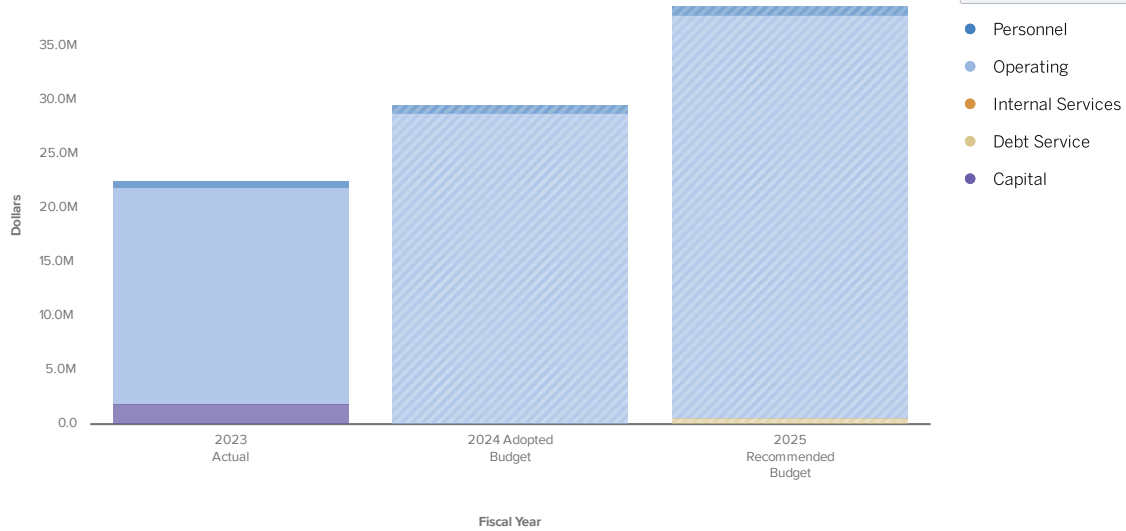
**Expenses**

Housing & Human Services
  Community Investments



Visualization

Sort By Chart of Accounts ▾





# Community Mediation and Resolution

Livable  
Housing & Human Services  
FY2025 Budget

## Program Budget Overview

### Description

When Boulder community members experience conflict, the Community Mediation and Resolution Center works to bring people together and offer space to effectively find solutions. Staff and consultants provide a range of conflict resolution services, with special emphasis on housing-related matters that impact low-income community members. Services include the Eviction Prevention and Rental Assistance Services program (EPRAS), mediation, restorative justice, meeting facilitation, and landlord-tenant information and resources. In addition to direct services by staff, this team collaborates with nonprofit legal consultants and restorative justice volunteers, and coordinates and serves a Tenant Advisory Committee. Staff also administer the Food Tax Rebate program; a rebate on municipal sales tax on food items to income-qualified individuals and families living in the city.

### Summary of 2025 Budget Enhancements and Realignment:

- 1) An enhancement request of \$62,000 from the long-term rental tax increase that supports EPRAS.
- 2) A realignment of \$252,691 from a General Fund Loan repayment is included in the 2025 recommended budget for the Eviction Prevention and Rental Assistance Services Program (EPRAS). This program provides support to those facing potential eviction, including legal services, rental assistance, and mediation. The additional \$314,691 budget will allow for rental assistance to an estimated 125 households.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Livable

#### Objectives

- Provides a variety of housing types with a full range of affordability.
- Supports community members who are unhoused or underhoused to navigate systems, programs, and services to achieve housing security.
- Encourages sustainable and well-regulated development of buildings supported by reliable and affordable city services and public infrastructure.
- Increases the prevalence of 15-minute neighborhoods, in which individuals can access their most basic needs within a 15-minute walk from home.

Updated On 23 Sep, 2024

← Back ↻ History ▾ ↻ Reset

Broken down by

**Expenses**

▾ Housing & Human Services

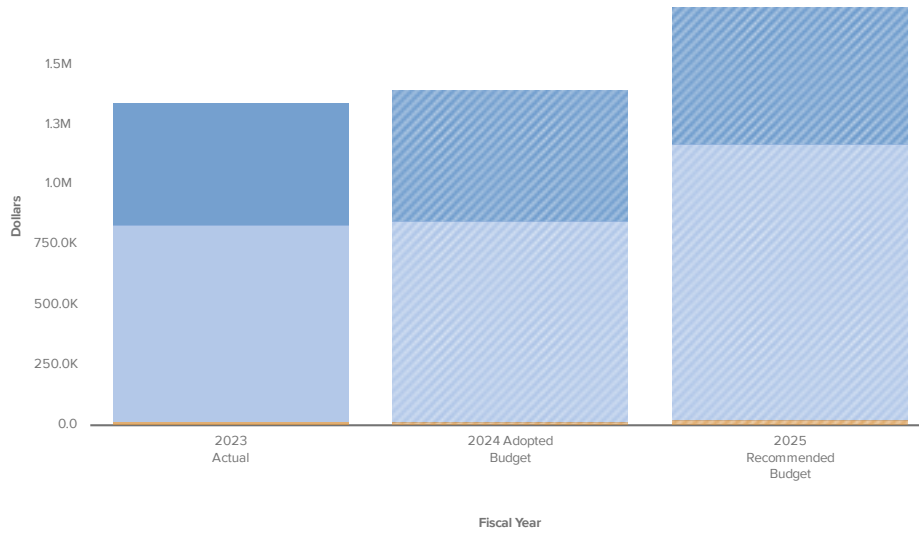
▾ Community Mediation and Res...



Sort By Chart of Accounts ▾

- Personnel
- Operating
- Internal Services

**Visualization**





# Community Relations

Healthy & Socially Thriving  
Housing & Human Services  
FY2025 Budget

## Program Budget Overview

### Description

Community Relations provides resources, guidance and assistance to community members experiencing discrimination or otherwise concerned with human rights. This includes enforcement of the municipal Human Rights Ordinance and the Failure to Pay Wages Ordinance and collaborating closely with the Community Mediation and Resolution program and other HHS staff to help low-income and diverse community members resolve conflict. Staff also support the Human Relations Commission, charged with identifying and addressing human relations issues and social problems, fostering positive community relations and protecting human rights, and making social policy recommendations to City Council.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Healthy & Socially Thriving

#### Objectives

- Cultivates a wide range of recreational, cultural, educational, civic, and social opportunities for all people regardless of their race, ethnicity, age, gender, sexual identity, ability, or socioeconomic status.
- Supports the physical and mental well-being of its community members by providing public gathering places and programs to encourage social connection and prevent isolation.
- Fosters racial equity, inclusion, and diversity community wide.



Updated On 23 Sep, 2024

← Back ↻ History ▾ ↻ Reset

Broken down by

**Expenses**

▾ Housing & Human Services

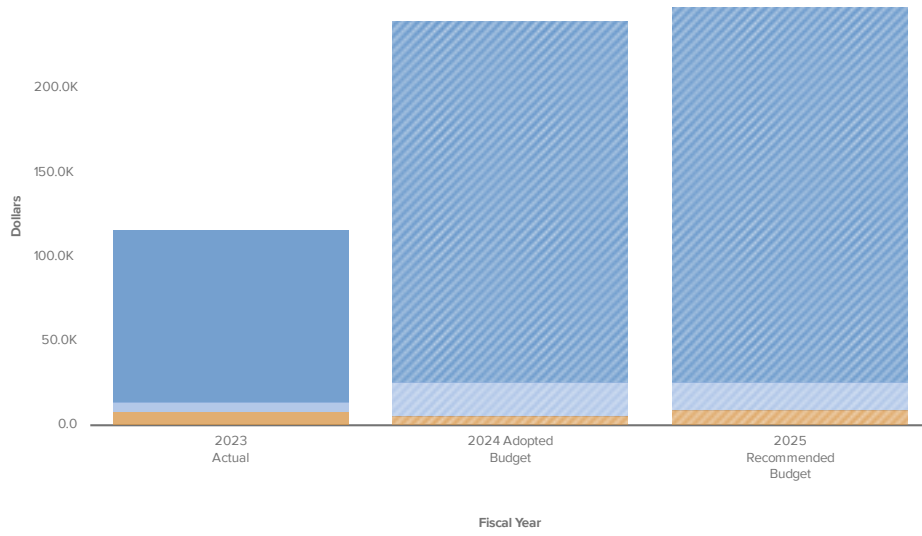
▾ Community Relations



Sort By Chart of Accounts ▾

- Personnel
- Operating
- Internal Services

Visualization





# Homelessness Services

## Livable

Housing & Human Services  
FY2025 Budget

## Program Budget Overview

### Description

When Boulder community members experience homelessness, Homelessness Services works to transition them to housing and provide other supportive services so they can stay housed. This helps all community members feel safe and accepted and ensures that public spaces are clean and usable for everyone.

Homelessness Services creates programming and partners with other city, regional and nonprofit agencies to provide programs addressing the needs of underserved and vulnerable community members experiencing homelessness. These activities include targeted and coordinated outreach and engagement, finding unique housing solutions for high system utilizers, mitigation of the impacts of encampments within public spaces, providing critical weather sheltering, and connecting unhoused persons with mental and behavioral health treatment. Key initiatives include support of sheltering options for people experiencing homelessness; management of a local vouchersing program; creation of coordinated service hubs including a Homelessness Day Services Center and a respite center; and providing housing retention and peer support services to recently housed formerly unhoused community members.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Livable

#### Objectives

- Provides a variety of housing types with a full range of affordability.
- Supports community members who are unhoused or underhoused to navigate systems, programs, and services to achieve housing security.
- Encourages sustainable and well-regulated development of buildings supported by reliable and affordable city services and public infrastructure.
- Increases the prevalence of 15-minute neighborhoods, in which individuals can access their most basic needs within a 15-minute walk from home.



Help ▾ Share ▾

Updated On 23 Sep, 2024

← Back ↻ History ▾ ↺ Reset

Broken down by

**Expenses**

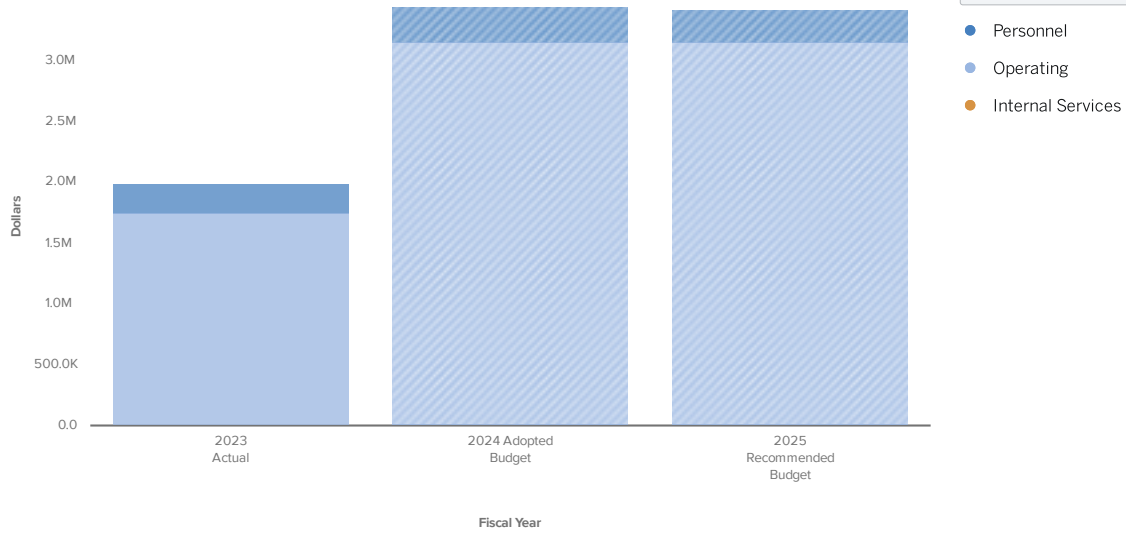
▾ Housing & Human Services

▾ Homelessness Services



Visualization

Sort By Chart of Accounts ▾





# Older Adult Services

Healthy & Socially Thriving  
Housing & Human Services  
FY2025 Budget

## Program Budget Overview

### Description

The city believes that community members should have access to all the services and resources they need to age well in Boulder. Older Adult Services (OAS) provides programs and services to adults age 60+ at the East and West Age Well Centers which include health and wellness, fitness, lifelong learning and social programs, day trips, and educational programs. Resource and referral to community services, and short-term case management with financial assistance for basic needs to older adults with lower incomes are also available.

OAS is part of the Regional Aging Network which is a countywide collaboration with other governmental older adult services to plan, coordinate and evaluate services for older adults. OAS has an Age Well Advisory Committee that advises OAS staff on programs related to older adults. The West Age Well Center is the location for the congregate meal site for Boulder through Meals on Wheels Boulder's Eat Well Café.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Healthy & Socially Thriving

#### Objectives

- Supports the physical and mental well-being of its community members by providing public gathering places and programs to encourage social connection and prevent isolation.
- Supports community members who are unhoused or underhoused to navigate systems, programs, and services to achieve housing security.
- Supports financial security, economic opportunity, and social mobility for all people regardless of their race, ethnicity, age, gender, ability, or socioeconomic status.



Help ▾ Share ▾

Updated On 23 Sep, 2024

← Back ↻ History ▾ ↺ Reset

Broken down by

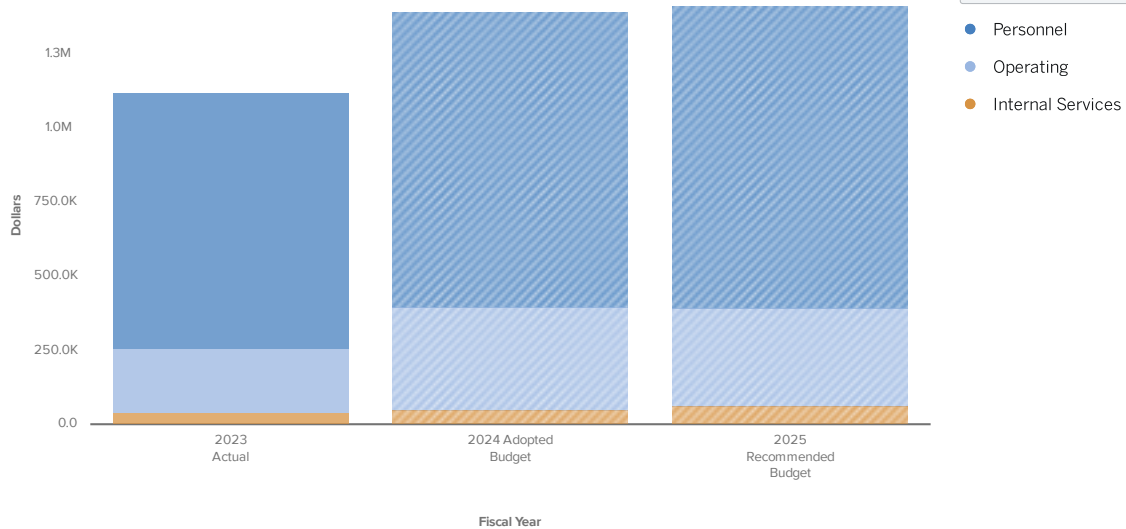
**Expenses**

- Housing & Human Services
- Older Adult Services



Sort By Chart of Accounts ▾

**Visualization**





# Youth and Family Services

Healthy & Socially Thriving  
Housing & Human Services  
FY2025 Budget

## Program Budget Overview

### Description

Youth and Family Services works to provide holistic support and referrals for any assistance that a low-income family may need in order for children, parents and caregivers to thrive. Services includes the Child Care Subsidy Program, subsidies to support childcare providers in offering financial assistance to low- and lower-middle-income families for quality, affordable childcare; Family Resource Schools, a partnership with the Boulder Valley School District, provide outreach, direct services and referrals for families and children to remove academic and non-academic barriers to success in five Boulder elementary schools. Family Services also promotes youth leadership development and civic engagement through the Youth Opportunities Program and the Youth Opportunities Advisory Board, which advises the city on youth-related issues in the community.

From Family Services' efforts, children are better able to stay healthy, do better in school, feel safe and cared for. Teens have more confidence and ability to advocate for their needs and help make decisions that affect their lives. Parents are better able to keep their families housed, take care of critical household expenses and feel included in our Boulder community.

### Summary of 2025 Budget Enhancements and Realignment:

1) Family Services has an enhancement request for \$26,524 to increase the current Bilingual Family Resource School Program Manager from .75 FTE to 1 FTE.

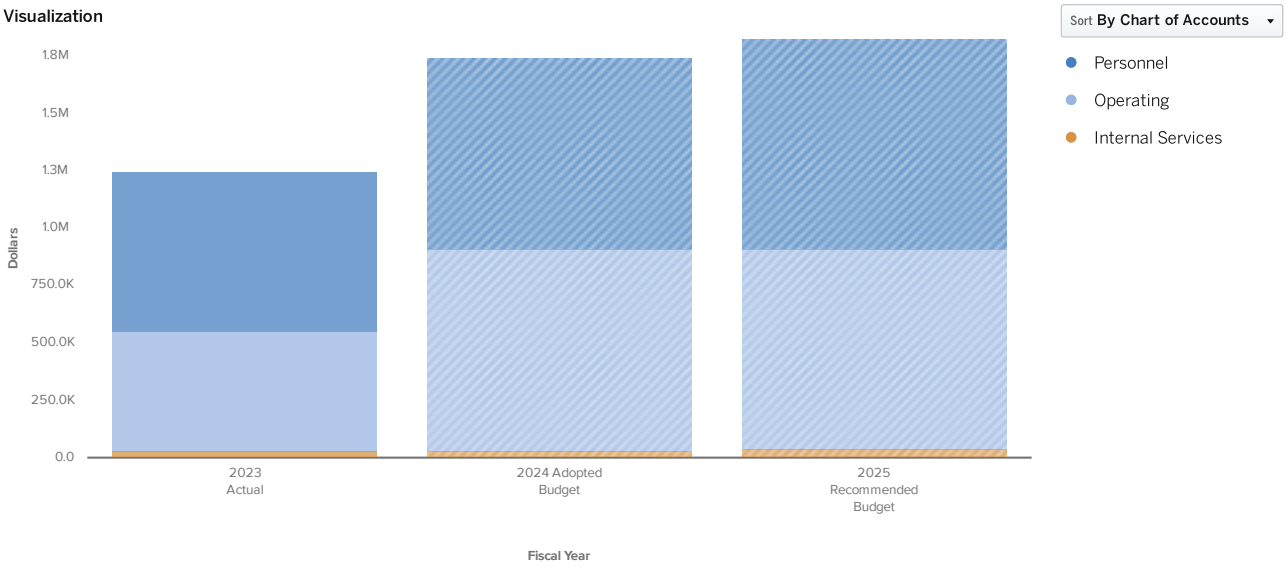
### Sustainability, Equity and Resilience (SER) Goals & Objectives: Healthy & Socially Thriving

#### Objectives

- Cultivates a wide range of recreational, cultural, educational, civic, and social opportunities for all people regardless of their race, ethnicity, age, gender, sexual identity, ability, or socioeconomic status.
- Supports the physical and mental well-being of its community members by providing public gathering places and programs to encourage social connection and prevent isolation.
- Fosters racial equity, inclusion, and diversity community wide.



Visualization





# Human Resources

2025 Budget

## 2025 Budget:

**\$4,613,075**

**28.00 FTE**

### Department Overview:

The Human Resources (HR) Department seeks to maximize the city's significant investment in people by fostering a culture and brand that embody our core values, and by aligning our workforce to best meet desired citywide business outcomes. This is done by providing services focused on improving the employee experience to attract, retain, and reward high performing staff at all levels of the city organization.



### Summary of 2025 Budget Enhancements and Realignment:

- **Continuation of two fixed-term HR Generalist positions** for one more year to assist with ongoing projects (\$250,000).

### Department Programs:

- [Human Resources Operations](#)
- [Human Resources Strategy](#)
- [Labor and Employee Relations](#)
- [Learning and Development](#)
- [Total Rewards](#)
- [Well-Being](#)





# City of Boulder - Budgeting for Resilience and Equity Dashboard

## DEPARTMENT SELECTION

Using the drop down selection list below, please select the department you would like to view.

Human Resources

## PROGRAM SELECTION

After selection of a department, the relevant programs will be displayed. Please select the specific program you wish to view by clicking on the corresponding button

All

SER Goal	Program	Outcome	Measure	Unit of Measure	Target 2024	Actual 2024	Target 2025
Responsibly Governed	Human Resources Operations	Minimal pay issues from entry error or processing delay	Employee efficiency and self-sufficiency within HR system	Count of issues	N/A	N/A	N/A
Responsibly Governed	Human Resources Operations	Simplify manager transactions in HR system	Manager efficiency and self-sufficiency within HR system	Number of transactions	N/A	N/A	N/A
Responsibly Governed	Human Resources Operations	Positive onboarding experience for new employees	New employee orientation and nboarding satisfaction survey	Count of positive employee respondents	N/A	N/A	N/A
Responsibly Governed	Human Resources Strategy	Employees have distinct individual agency in career growth at the City	All employee retention rate	Turnover count	N/A	N/A	N/A
Responsibly Governed	Human Resources Strategy	Employees have distinct individual agency in career growth at the City	Employee completion rate of skill-build/development training, required and optional	Number of class participants average by	N/A	N/A	N/A
Responsibly Governed	Human Resources Strategy	People Managers/Supervisors are empowered in decision-making related to employee issues	People Managers/Supervisors completion rates of courses, required and optional	Number of class participants average by class	N/A	N/A	N/A
Responsibly Governed	Labor and Employee Relations	People Managers/Supervisors are empowered in decision-making related to collective bargaining agreement provisions and employee issues	Employee completion rate of skill-build/development training, required and optional	Number of class participants average by class	N/A	N/A	N/A
Responsibly Governed	Labor and Employee Relations	People Managers/Supervisors are empowered in decision-making related to collective bargaining agreement provisions and employee issues	People Manager/Supervisor completion rate of courses, required and optional	Number of class participants average by class	N/A	N/A	N/A
Responsibly Governed	Labor and Employee Relations	Develop consistency in implementation of city-wide HR/employee-based initiatives at department level	Reduction of employmet issues, concerns, grievances	Number of issues by type	N/A	N/A	N/A
Responsibly Governed	Learning and Development	Employees have distinct individual agency in career growth at the City	Course completion ratio	Number of class participants average by class	N/A	N/A	N/A
Responsibly Governed	Learning and Development	In-house offerings for most common training and support needs, across all city departments	Employee engagement survey responses regarding career opportunities, career development	Count of positive employee respondents	N/A	N/A	N/A

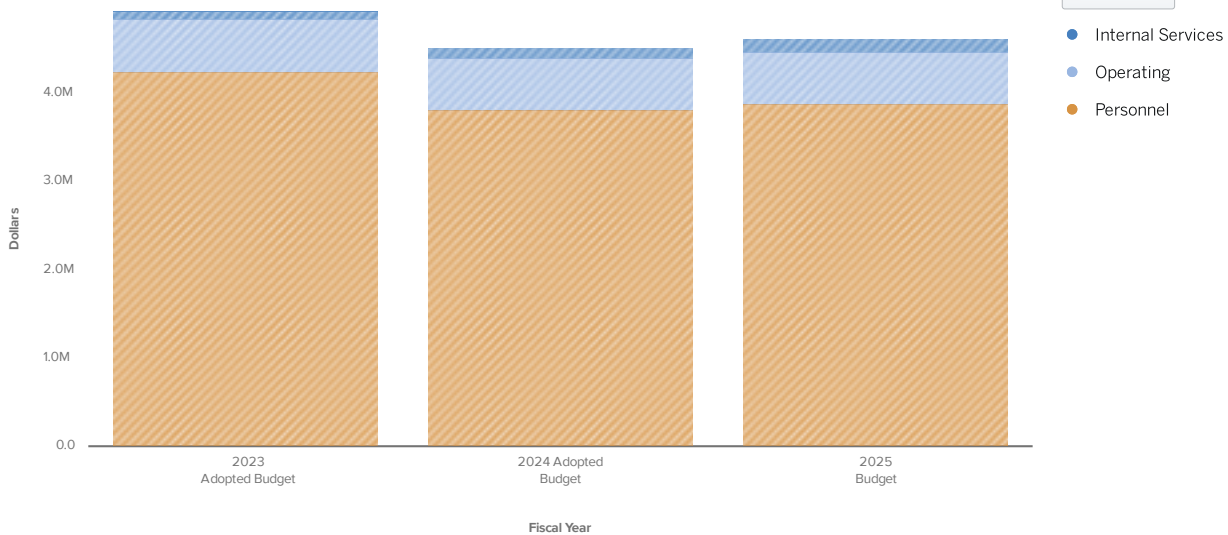
Please note: When viewing the results in the table above some columns might display a value of "N/A". This is intended and represents a current lack of data. As data is collected and added field marked with "N/A" will automatically update.

[Microsoft Power BI](#)



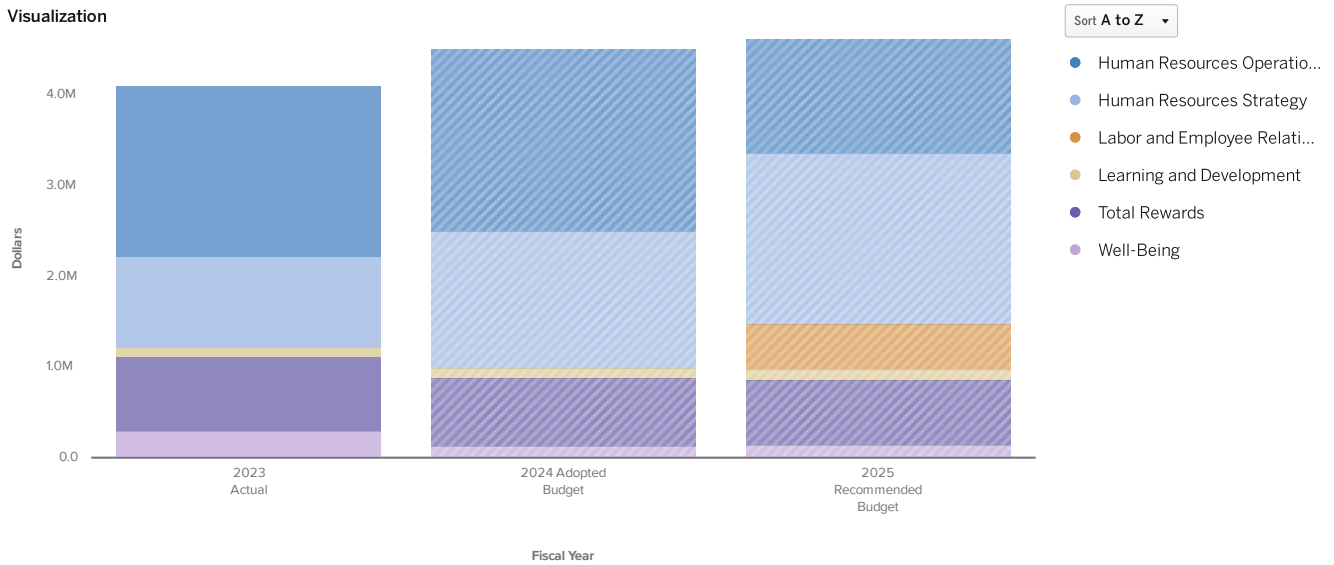
## Operating Budget (FY2023-2025)

Visualization



## Expenditure by Program

Visualization



## Program Overview

### Human Resources Operations

Human resources Operations consists of systems and processes to ensure smooth activity for employees, from candidate selection to retirement. This team coordinates talent acquisition, employee onboarding and employee information, HR systems and manager/employee self-service transactions. This group is also primarily responsible for data integrity, data sharing and integration and records retention and request response.

### Human Resources Strategy

The HR Leadership Team focuses on department work-planning in support of all departments and employees in the organization. Setting strategy and road-mapping full HR-systems plans, this team ensures alignment of all HR teams and implementation of initiatives in accordance with the city-wide plans. In addition, this team will respond to any new city initiatives which impact employees and structures in support of employees.

### Labor and Employee Relations

Labor and Employee Relations teams support partnerships with three unions (each representing a different set of city employees) labor negotiations and contract implementation, and various labor-related study and work groups required by the contract. This team also coordinates any grievance or conflict resolution steps. Employee relations issues, such as discipline, conflict, performance management and improvement and manager support are also addressed by this group.

### Learning and Development

As a core tenant of employee growth, learning and training are directly supported by this HR team. Learning program development, class content development, delivery of content and record tracking for all employees is facilitated by this group. Activity of this group also supports successful delivery of all other HR programs.

### Total Rewards

A critical component of employee recruitment and retention, the Total rewards team focuses on quality compensation structures and employee benefit options. Through market analysis and tracking of employment trends, the team supports quality compensation structures for internal equity and role clarity in job descriptions. The team manages all benefit plans such as medical, dental, vision, life, disability insurances, and ancillary benefits focused on employee mental health, home health, and discretionary insurance plans.

### Well-Being

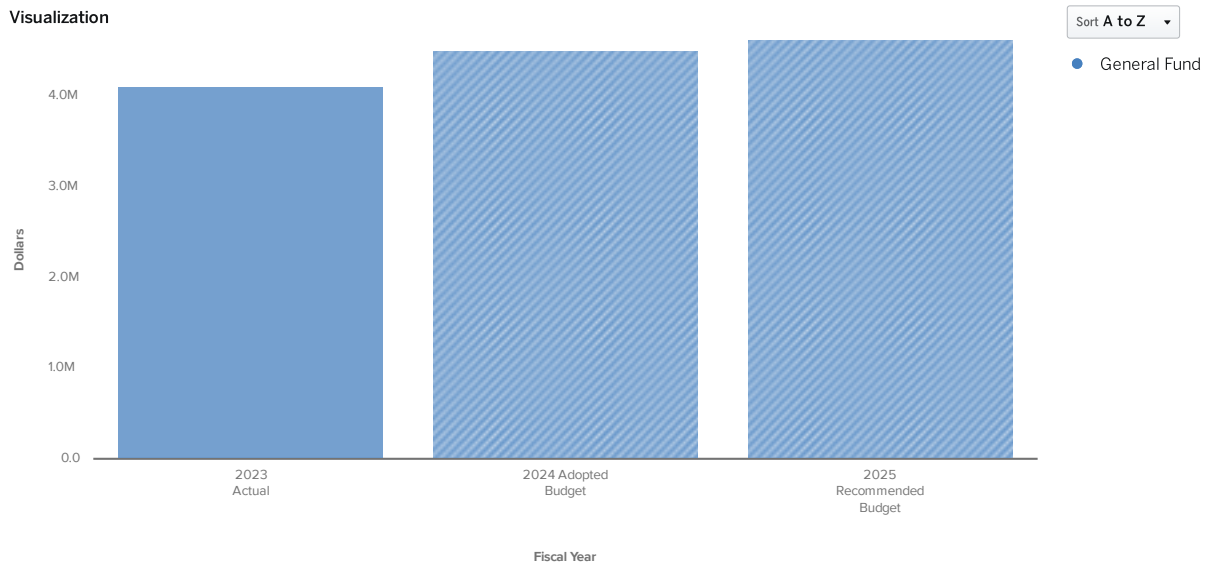
The HR Well-Being program is supported by the Total Rewards team. This program delivers regular trainings, learnings, and support sessions to city employees related to physical, mental, relationship, financial and other

health. Coordinated closely with benefit plans, the programs are designed to connect with overall health goals for employees, and are flexible with changing trends in health care and wellness.

## Department Staffing



## Expenditure by Fund





# Human Resources Operations

Responsibly Governed  
Human Resources  
FY2025 Budget

## Program Budget Overview

### Description

The Human Resources (HR) Operations team is focused on efficient and accurate access to systems and information for city employees. The structures of HR systems and data are built based on subject matter expertise translating business process/needs to systems structure setups, inputs and outputs – such as job description competency tracking and employee-level competency/strength tracking. Through this work the City and Human Resources has the opportunity to create data, reports and dashboards with pertinent decision-making information related to employees and employment. This team is a core component in the partnership with Innovation & Technology Workday Product team in development and utilization of the Workday features to best serve city employees.

### Summary of 2025 Budget Enhancements and Realignment:

- Continuation of two fixed-term HR Generalist positions. These positions support the development of HR transactional processes for city-wide HR programs and strengthen the systems functions in partnership with systems team and Workday Product team. One-time enhancement of \$250,000.
- In 2025, the Human Resources Department is reorganizing program structure. This is represented by realignments from the Human Resources Operations program into other programs. The effects of these realignments are budget-neutral.

Updated On 26 Sep, 2024

← Back ↻ History ▾ ↺ Reset

Broken down by

**Expenses**

Human Resources

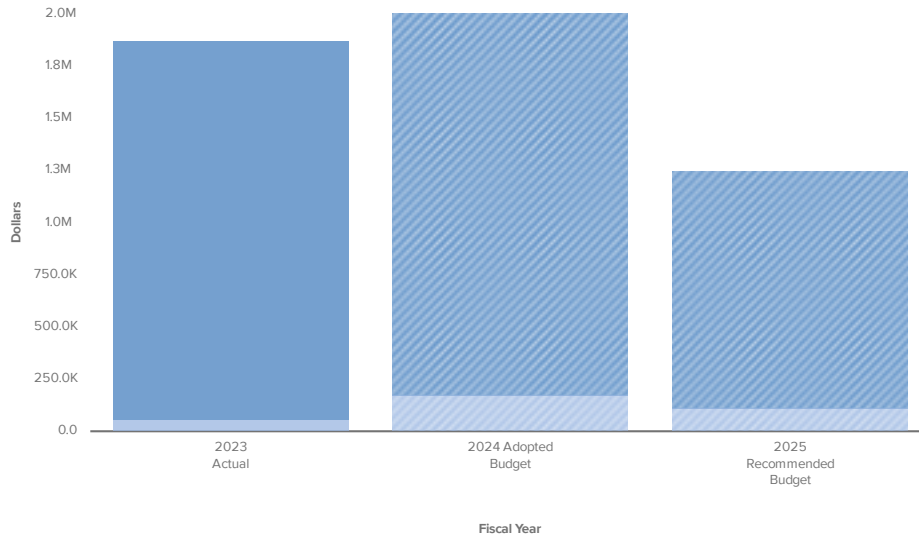
Human Resources Operations



Sort By Chart of Accounts ▾

- Personnel
- Operating

**Visualization**





# Human Resources Strategy

Responsibly Governed  
Human Resources  
FY2025 Budget

## Program Budget Overview

### Description

The Human Resources Strategy program provides oversight to every area and aspect of human resources program development, implementation, improvement, and response. The Human Resources Strategy team responds to all critical issues within the city related to changes in the employee environment and unexpected concerns, acts to support culture development and consistency of employee/manager behaviors and outcomes, and direct labor relations and negotiations activity and support.

### Summary of 2025 Budget Enhancements and Realignments:

In 2025, the Human Resources Department is reorganizing program structure. This is represented by realignment of resources from other programs into the Human Resources and Strategy program. The effects of these realignments are budget-neutral.

Help ▾ Share ▾

Updated On 26 Sep, 2024

← Back ↻ History ▾ ↻ Reset

Broken down by

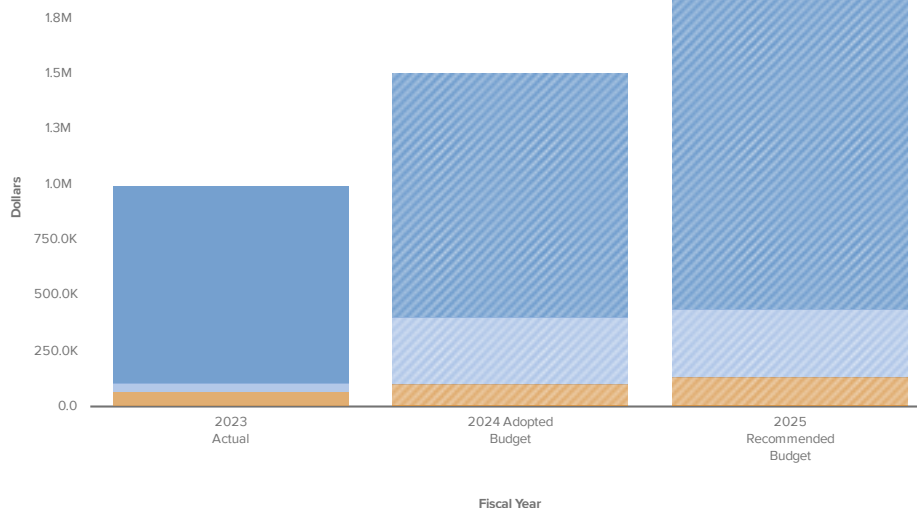
Expenses ▾ Human Resources ▾ Human Resources Strategy



Sort By Chart of Accounts ▾

- Personnel
- Operating
- Internal Services

### Visualization





# Labor and Employee Relations

Responsibly Governed  
Human Resources  
FY2025 Budget

## Program Budget Overview

### Description

The Labor and Employee Relations program provides specific support to department leaders regarding the full spectrum of HR services, with deepest focus on manager support and development, manager foundation training support, employee performance issues, performance review and employee grievance and discipline.

### Summary of 2025 Budget Enhancements and Realignments:

In 2025, the Human Resources Department is reorganizing program structure. This is represented by realignment of resources from other programs into the Labor and Employee Relations program. The effects of these realignments are budget-neutral.

Help ▾ Share ▾

Updated On 26 Sep, 2024

← Back ↺ History ↻ Reset

Broken down by

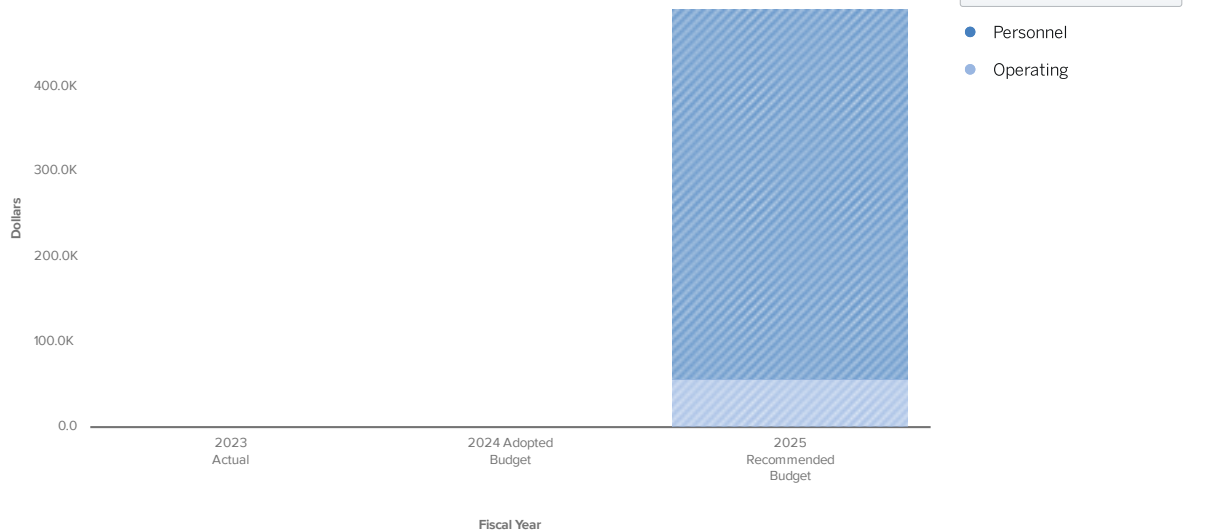
Expenses ▾ Human Resources ▾ HR LbrRlt



Sort By Chart of Accounts ▾

- Personnel
- Operating

### Visualization





# Learning and Development

Responsibly Governed  
Human Resources  
FY2025 Budget

## Program Budget Overview

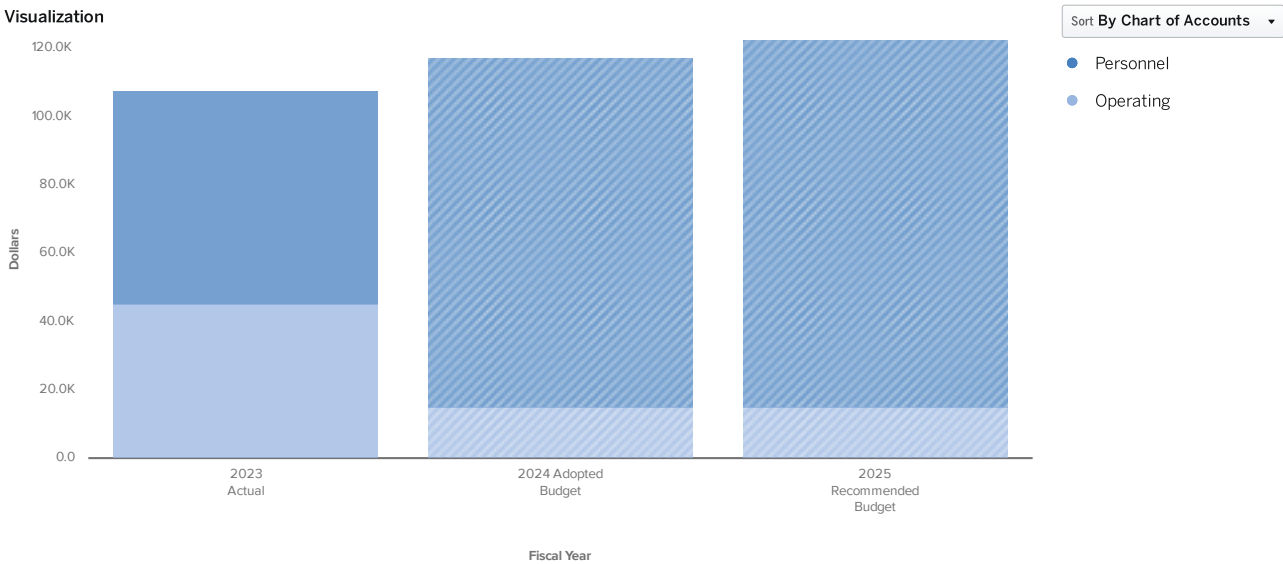
### Description

The Learning and Development program provides learning and training opportunities to city employees through required and self-selected training. The program supports the city culture by offering programs that maintain align with the city vision. The program creates partnerships to develop linkage of training to job description competencies

### Summary of 2025 Budget Enhancements and Realignments:

In 2025, the Human Resources Department is reorganizing program structure. This is represented by realignment of resources from other programs into the Learning and Development program. The effects of these realignments are budget-neutral.

### Visualization







# Total Rewards

Responsibly Governed  
Human Resources  
FY2025 Budget

## Program Budget Overview

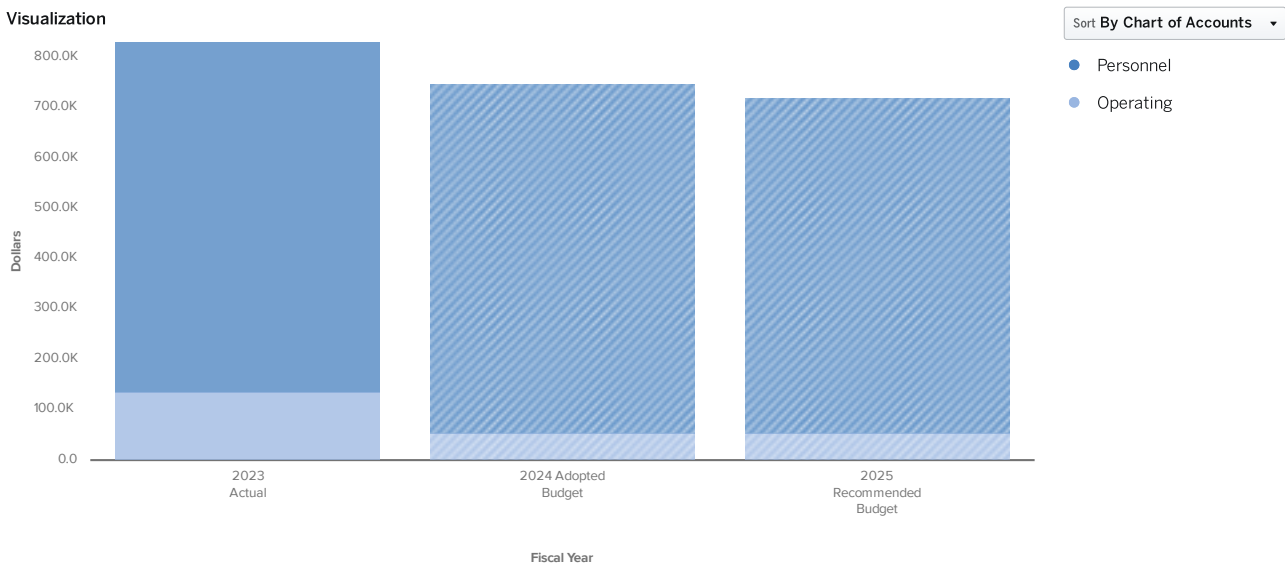
### Description

The Total Rewards team is primarily focused on benefits and well-being, supporting all benefit plans, leaves of absence, wellness/well-being functions for the city. This is work which has potential to impact every employee, and effective process improvement and delivery is critical. The team advances specific employee supports and runs case management/personal service as issues brought to this team are personal and specific.

### Summary of 2025 Budget Enhancements and Realignments:

In 2025, the Human Resources Department is reorganizing program structure. This is represented by realignments from the Total Rewards program into other programs. The effects of these realignments are budget-neutral.

### Visualization





# Well-Being

Responsibly Governed  
Human Resources  
FY2025 Budget

## Program Budget Overview

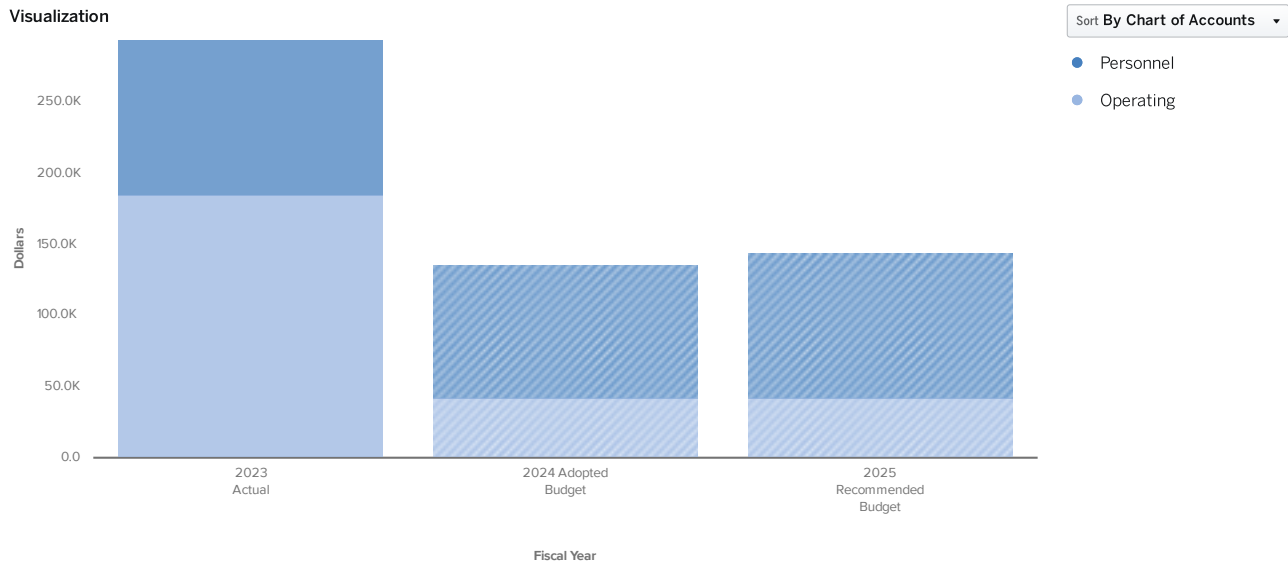
### Description

The objectives of the Well-Being program are to provide physical and mental wellness programs to employees on a regular cadence, follow best practices in wellness and provide programming to engage employees and support healthy living and employee medical needs, and champion well-being through annual health fairs and group events.

### Summary of 2025 Budget Enhancements and Realignments:

In 2025, the Human Resources Department is reorganizing program structure. This is represented by realignments from the Well-Being program into other programs. The effects of these realignments are budget-neutral.

Visualization





# Innovation & Technology

2025 Budget

## 2025 Budget:

**\$20,884,970**

**61.20 FTE**

### Department Overview:

The Innovation & Technology (IT) department enables impactful, efficient, and high-quality services for constituents and employees through operational effectiveness, innovation, and technology systems.

The 2025 budget for the IT Department reflects increased resources for data and analytic services, disaster planning and a new citywide strategy to centralize funding for all enterprise software and technology.

### Summary of 2025 Budget Enhancements and Realignments:

- 1) **\$80,000** in one-time funding to support disaster recovery planning.
- 2) **\$150,000** to extend two fixed term employees performing Public Safety data analysis.
- 3) **\$120,000** to add a new Data Analyst to support departments without data analysis resources.
- 4) **\$14,000** for a position upgrade of GIS Administrator Principal to GIS Manager.
- 5) **\$88,000** to extend a fixed term AV Technical Support Administrator.

### Department Programs:

- Administration (Accessible & Connected)
- Application Support
- Cybersecurity and Privacy
- Data and Analytic Services
- Innovation and Digital Transformation
- IT Infrastructure Services
- IT Project Management





# City of Boulder - Budgeting for Resilience and Equity Dashboard

## DEPARTMENT SELECTION

Using the drop down selection list below, please select the department you would like to view.

Innovation & Technology

## PROGRAM SELECTION

After selection of a department, the relevant programs will be displayed. Please select the specific program you wish to view by clicking on the corresponding button

All

SER Goal	Program	Outcome	Measure	Unit of Measure	Target 2024	Actual 2024	Target 2025
Accessible & Connected	Administration (Accessible & Connected)	Management of citywide financial model to support the hardware, software, and technical services of the city	Accuracy rate of financial forecasts within the citywide financial model	Mean squared error (Dollars)	0.1	N/A	0.1
Accessible & Connected	Administration (Accessible & Connected)	Support other program initiatives across the city	Cross-Program Collaboration measured through number of program initiatives supported across the city through collaborative efforts	Number of initiatives supported	N/A	N/A	N/A
Accessible & Connected	Administration (Accessible & Connected)	Development and implementation of multiyear IT and Innovation roadmap to support citywide needs	Percentage completion of milestones outlined in the multiyear IT and Innovation roadmap	Percentage completion of unique milestones	N/A	N/A	N/A
Accessible & Connected	Application Support	Continuous improvement and optimization of software solutions	Number avoidable application support requests	Count of submitted support tickets closed due to availability of training resources or outside of IT scope	N/A	N/A	N/A
Accessible & Connected	Application Support	Regular monitoring and evaluation of application usage and user feedback	Number of recurring application support issues	Count of support tickets with same subcategory and user within given quarter	N/A	N/A	N/A
Accessible & Connected	Application Support	Uninterrupted access to services	Percentage of adherence to Security and Compliance Standards	Count of IT-administered systems meeting defined security standards as a percentage of IT-administered systems	90%	N/A	90%
Accessible & Connected	Application Support	Timely and responsive software support, addressing technical issues and inquiries promptly	Percentage of application support tickets completed within SLA	Percentage of completed support tickets within SLA of count of application support tickets	90%	N/A	90%
Responsibly Governed	Cybersecurity and Privacy	Enhanced Cybersecurity Measures: Implementation of robust cybersecurity protocols to safeguard sensitive data and protect against cyber threats, invasion the integrity and privacy.	Number of cybersecurity incidents detected and resolved	Count of unique cybersecurity incidents detected and resolved	N/A	N/A	N/A

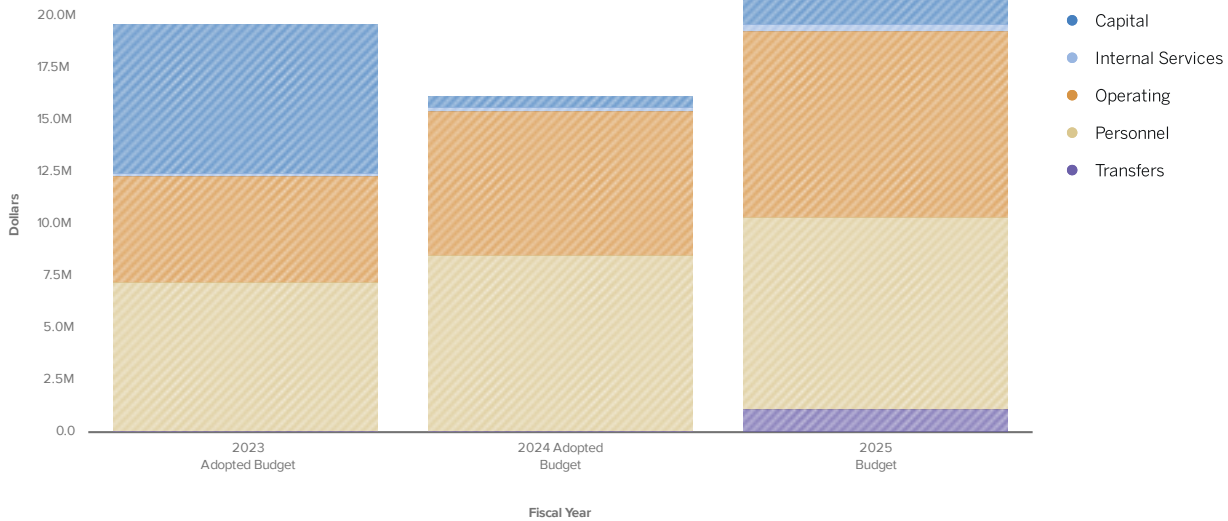
Please note: When viewing the results in the table above some columns might display a value of "N/A". This is intended and represents a current lack of data. As data is collected and added field marked with "N/A" will automatically update.

[Microsoft Power BI](#)



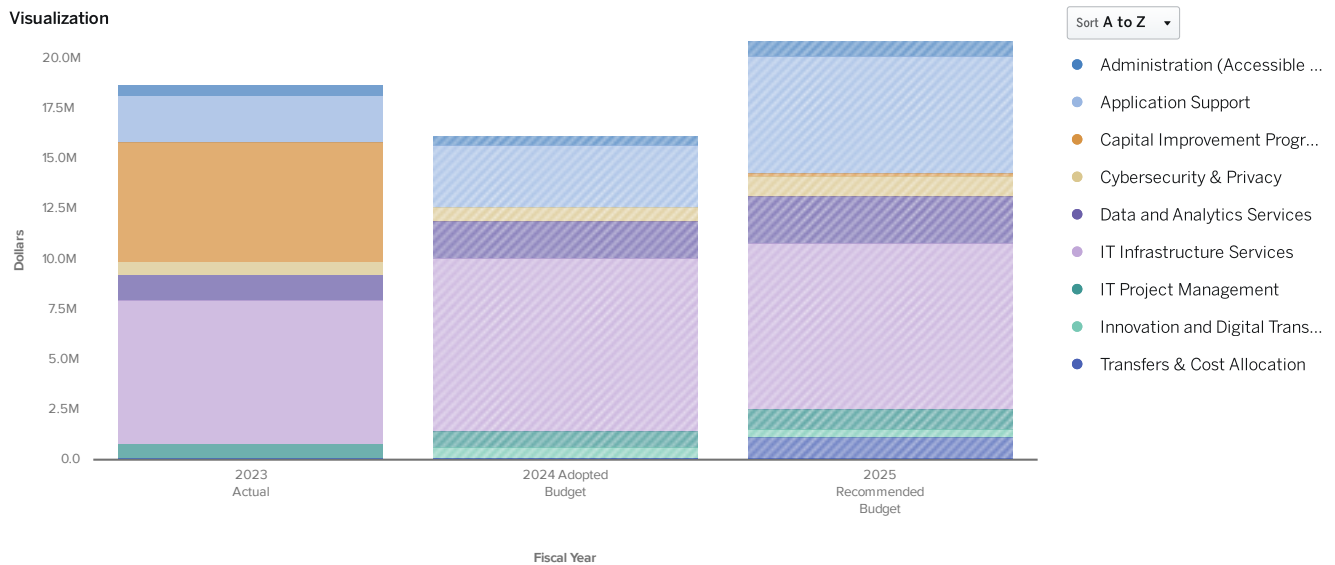
## Operating Budget (FY2023-2025)

### Visualization



## Expenditure by Program

## Visualization



## Program Overview

### Administration (Accessible & Connected)

Program provides overall leadership, strategic planning, and management support to IT, including financial management and administration of citywide technology funds.

### Application Support

The Application Services program provides software support, application development, application data management, software implementation, and reporting support to both the city's customer-facing municipal services and internal business operations.

### Cybersecurity & Privacy

The Cyber Security group provides technology risk management, data governance and data loss prevention, security incident handling and recovery, vendor and application security assessments, enterprise-wide technology and process hardening, business continuity planning, policy development, contract assessment, and staff education.

### Data and Analytics Services

This program provides leadership and execution of data initiatives pertaining to data governance, data infrastructure and data analytics. This program works to improve citywide data assets and to support informed decision-making.

### Innovation and Digital Transformation

The Innovation Center of Excellence and the Digital Transformation group provides enterprise thought leadership in human-centered service design, smart city technologies, and performance management that drive new services and solutions that fundamentally improve how the organization serves the community.

### IT Infrastructure Services

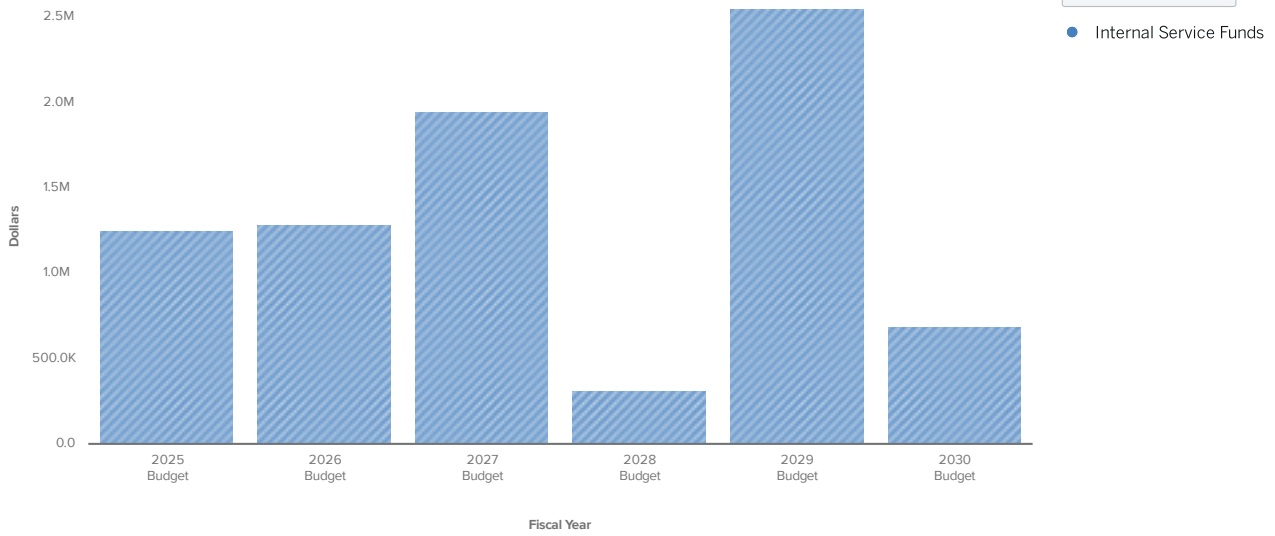
The Infrastructure Services group provides a reliable and robust data, voice, and fiber optic communications infrastructure supporting over 1,600 city employees, telephones, workstations, mobile devices, and over 350 physical and virtual servers providing voice, web, email, GIS, database, and office productivity services.

### IT Project Management

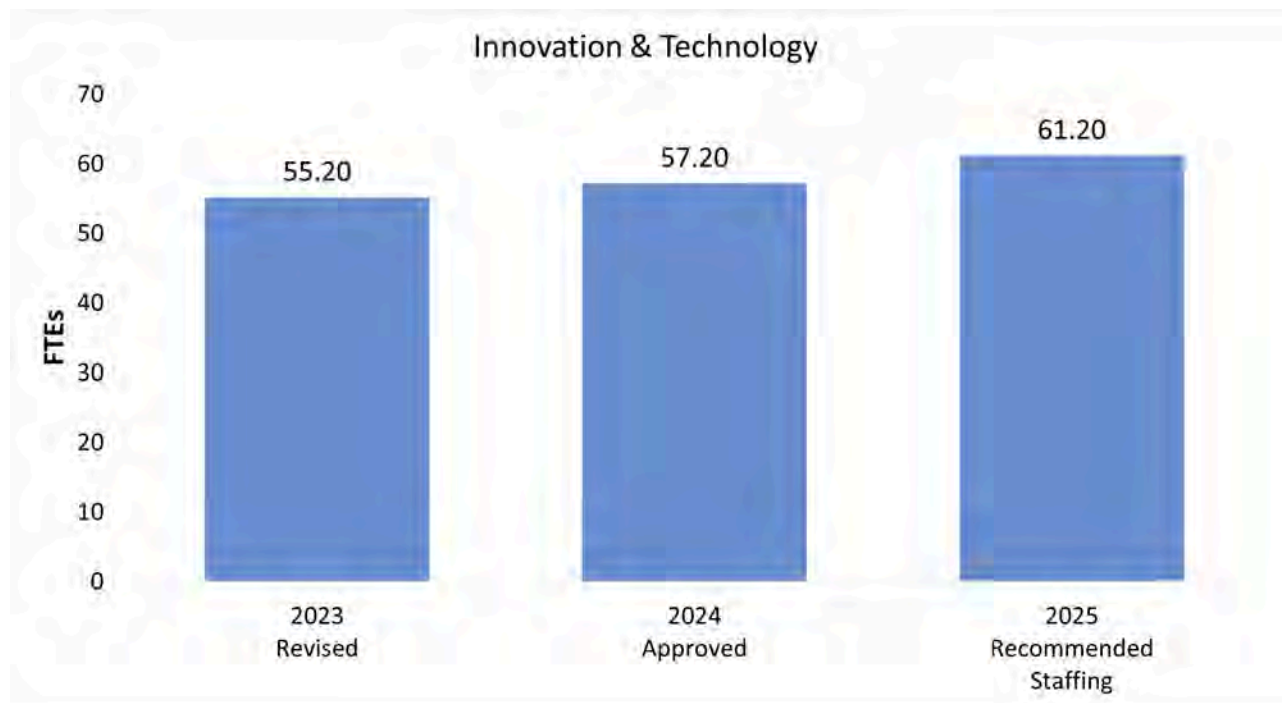
The IT Project Management Office (PMO) specializes in meeting the city's project management, business analysis, and process improvement needs in the technology space.

# Six Year Capital Improvement Program Spending

Visualization

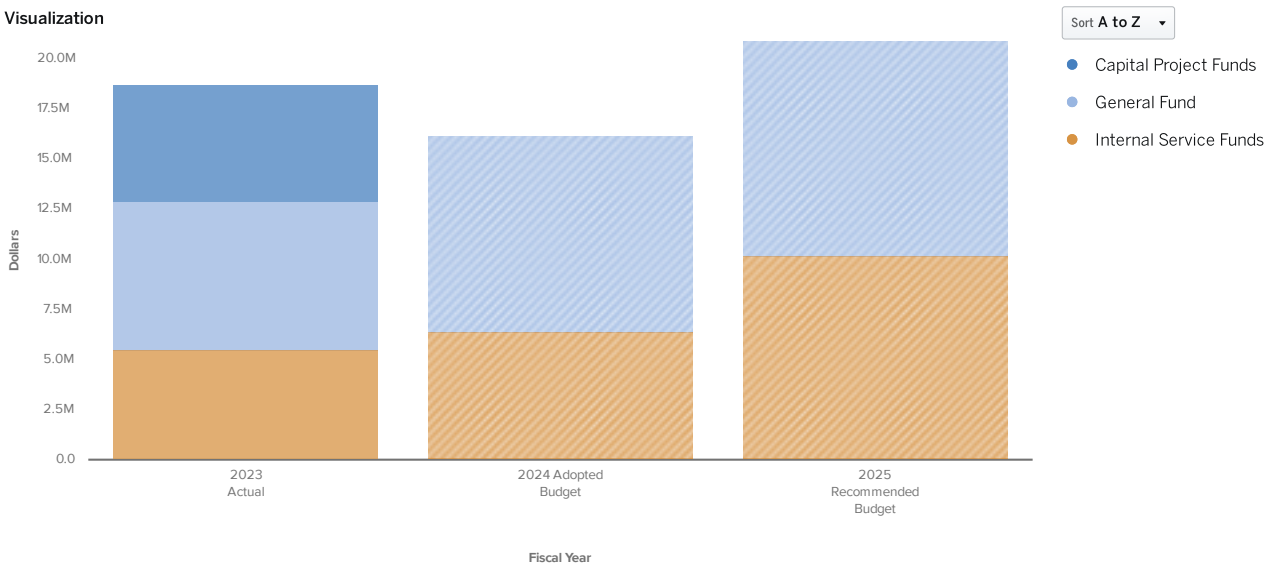


## Department Staffing



## Expenditure by Fund

Visualization





# IT Administration

Accessible & Connected  
Innovation & Technology  
FY2025 Budget

## Program Budget Overview

### Description

The IT Administration program provides overall leadership, strategic planning, and management support to IT, including financial management and administration of citywide technology funds.

### Summary of 2025 Budget Enhancements and Realignments:

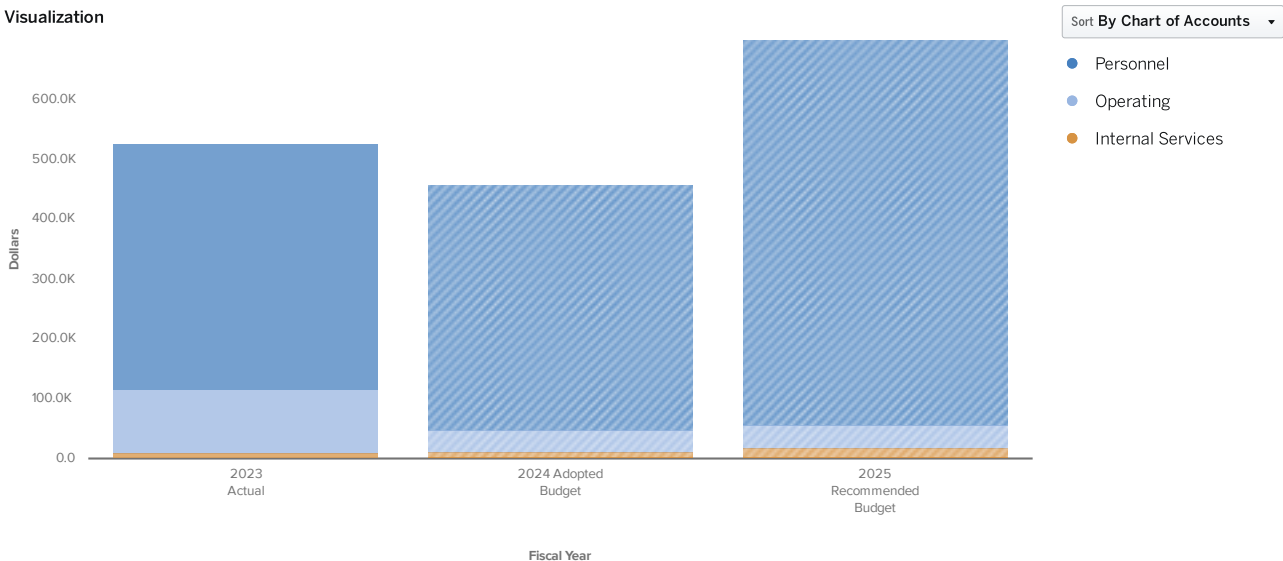
1) The 2025 Budget includes a realignment of one FTE to this program area and base budget updates to reflect this group's contributions to the entire department. The base budget also includes updates to the Enterprise Technology Fund (ETF) amount for this group.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Accessible and Connected

#### • Objectives

- Encourages diverse populations to connect through places of work, educational opportunities, retail, and nature to strengthen the larger community.
- Ensures physical and digital access to government services and public spaces.
- Enhances digital equity by investing in broadband infrastructure and providing relevant content on a variety of platforms to support democratic participation.

### Visualization







# Application Support

Accessible & Connected  
Innovation & Technology  
FY2025 Budget

## Program Budget Overview

### Description

The Application Services program provides software support, application development, application data management, software implementation, and reporting support to both the city’s customer-facing municipal services and internal business operations.

### Summary of 2025 Budget Enhancements and Realignments:

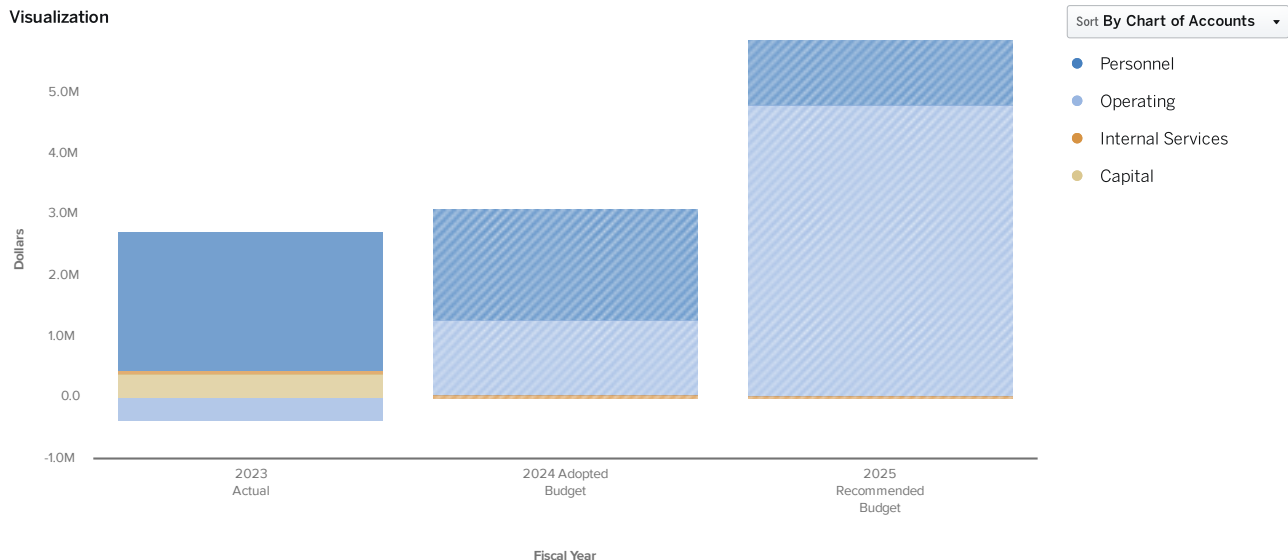
- 1) The 2025 Budget reflects a re-organization of IT FTEs and the reallocation of related salaries to support this work. There is also a small base cost adjustment to reflect updated Enterprise Technology Fund (ETF) charges.
- 2) This program's budget for 2025 is significantly larger than it has appeared in previous years because the city has changed its approach to technology spending across the organization, centralizing funding for enterprise applications in the ETF, which is managed by IT.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Accessible & Connected

#### • Objectives

- Encourages diverse populations to connect through places of work, educational opportunities, retail, and nature to strengthen the larger community.
- Ensures physical and digital access to government services and public spaces.
- Enhances digital equity by investing in broadband infrastructure and providing relevant content on a variety of platforms to support democratic participation.

#### Visualization





# Cybersecurity & Privacy

Responsibly Governed  
Innovation & Technology  
FY2025 Budget

## Program Budget Overview

### Description

The Cyber Security program provides technology risk management, data governance and data loss prevention, security incident handling and recovery, vendor and application security assessments, enterprise-wide technology and process hardening, business continuity planning, policy development, contract assessment, and staff education.

### Summary of 2025 Budget Enhancements and Realignment:

- 1) The 2025 budget for this program includes some realignments to cover the group's contributions to the Enterprise Technology Fund and to simplify the way FTEs are allocated.
- 2) The program also received a one-time expenditure of \$80,000 to assist with disaster recovery planning.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Responsibly Governed

#### • Objectives

- Model stewardship, resilience, and sustainability of the city's financial, human, information, and physical assets.  
Supports strategic decision-making with opportunities for accessible community engagement in multiple languages and timely and reliable data and analysis.  
Enhances and facilitates transparency, accuracy, efficiency, effectiveness, and quality customer service in all city business.

Updated On 24 Sep, 2024

← Back ↻ History ▾ ↺ Reset

Broken down by

**Expenses**

▾ Innovation & Technology

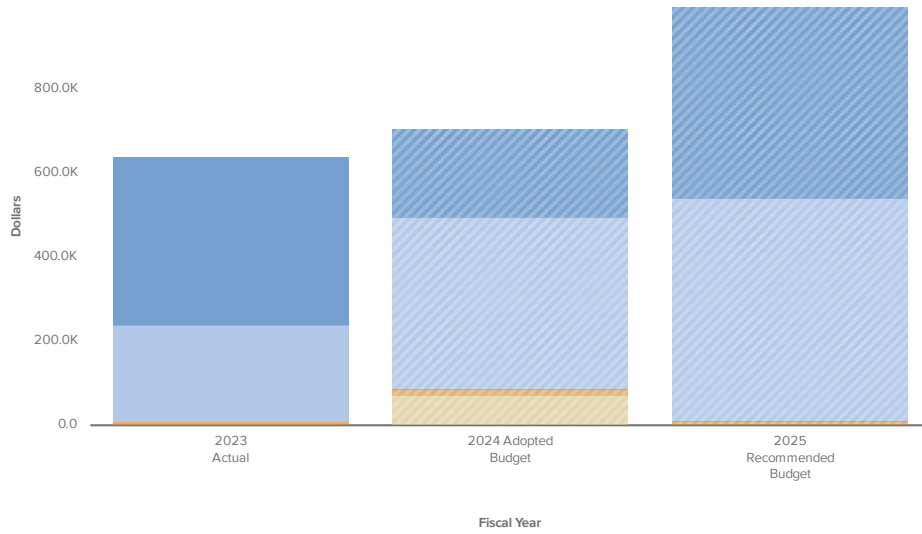
▾ Cybersecurity & Privacy



Sort By Chart of Accounts ▾

- Personnel
- Operating
- Internal Services
- Capital

**Visualization**





# Data and Analytics Services

Responsibly Governed  
Innovation & Technology  
FY2025 Budget

## Program Budget Overview

### Description

This program provides leadership and execution of data initiatives pertaining to data governance, data infrastructure and data analytics. This program works to improve citywide data assets and to support informed decision-making.

### Summary of 2025 Budget Enhancements and Realignments:

- 1) The 2025 budget for this program includes an increase in resources for this work, which was achieved through realignment. Specifically, resources were re-allocated from more traditional application support to Data and Analytic Services
- 2) The 2025 budget for this program also includes new dollars to increase Public Safety analysis resources and to create an FTE to support city departments without dedicated data staff (\$270,000).
- 3) The 2025 budget for this program includes additional funds to upgrade a GIS Administrator Principal to a GIS Manager (\$14,000).

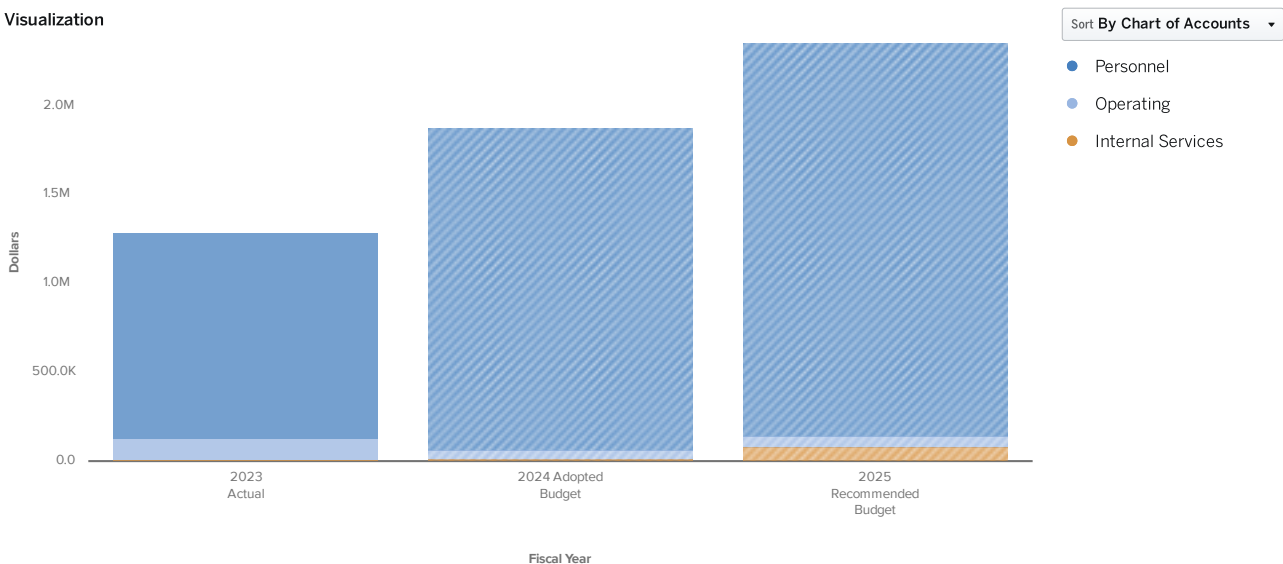
### Sustainability, Equity and Resilience (SER) Goals & Objectives: Responsibly Governed

#### • Objectives

- Enhances and facilitates transparency, accuracy, efficiency, effectiveness, and quality customer service in all city business.

Disaggregates data by race and ethnicity to ensure programs, policies, and financial decisions do not have a disparate impact on historically excluded community members

### Visualization





# Innovation and Digital Transformation

Accessible & Connected  
Innovation & Technology  
FY2025 Budget

## Program Budget Overview

### Description

The Innovation and Digital Transformation group provides enterprise thought leadership in human-centered service design, smart city technologies, and performance management that drive new services and solutions that fundamentally improve how the organization serves the community.

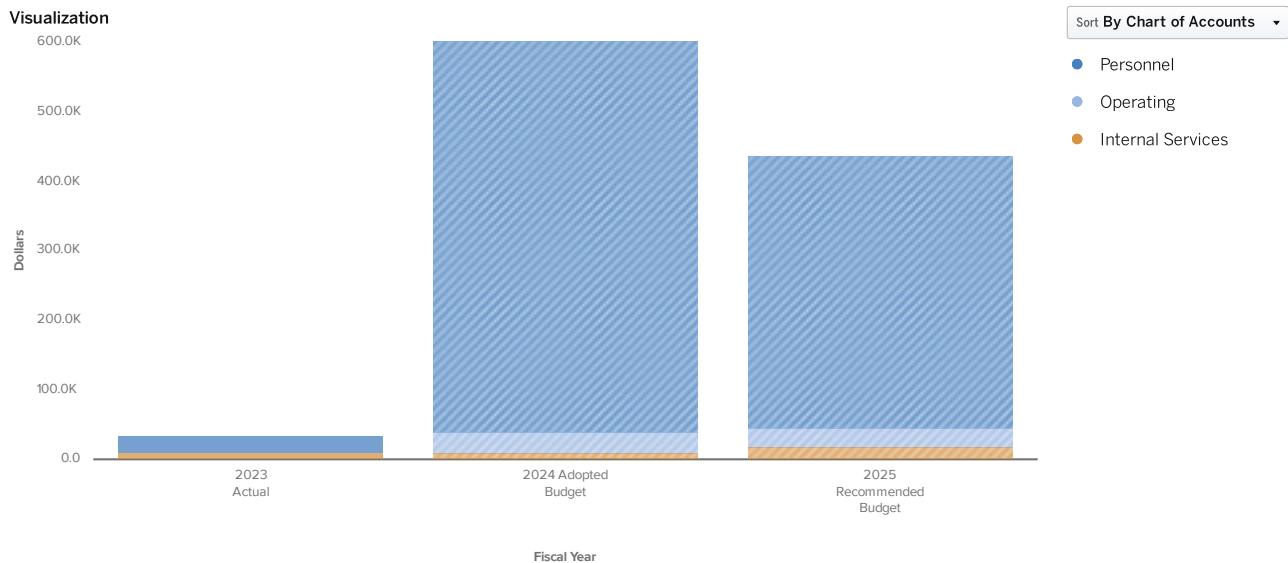
### Summary of 2025 Budget Enhancements and Realignments:

1) The 2025 Budget reflects a re-organization of IT FTEs and the reallocation of related salaries to support this work. There is also a small base cost adjustment to reflect updated Enterprise Technology Fund (ETF)

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Accessible & Connected

#### • Objectives

- Ensures physical and digital access to government services and public spaces.





# IT Infrastructure Services

Responsibly Governed  
 Innovation & Technology  
 FY2025 Budget

## Program Budget Overview

### Description

The Infrastructure Services group provides a reliable and robust data, voice, and fiber optic communications infrastructure supporting more than 1,600 city employees, telephones, workstations, mobile devices, and over 350 physical and virtual servers providing voice, web, email, GIS, database, and office productivity services. Infrastructure Services also takes a leadership role in the research, selection, and implementation of new devices, Internet of Things, server, storage, managed cloud services, and telecommunication technologies to help improve city services now and in the future.

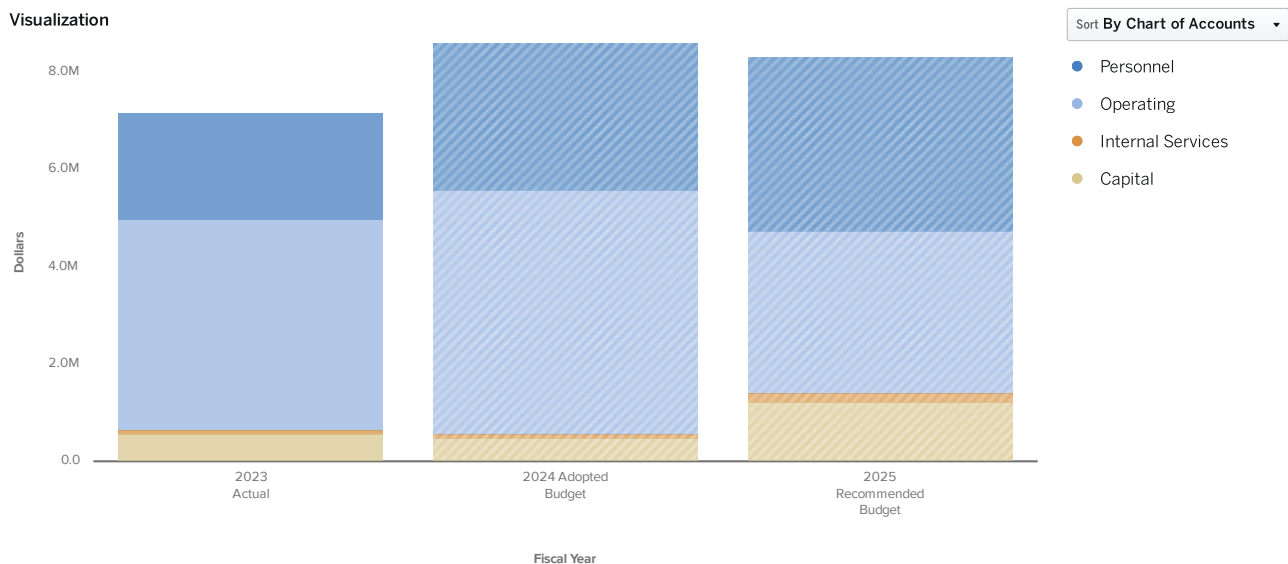
### Summary of 2025 Budget Enhancements and Realignment:

- 1) The 2025 budget for this program includes some realignments to cover the group's contributions to the Enterprise Technology Fund and to simplify the way FTEs are allocated
- 2) It also includes the one-year extension of a fixed-term audio/visual support position (\$88,000).

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Responsibly Governed

#### • Objectives

- Provides highly reliable infrastructure.  
 Ensures physical and digital access to government services and public spaces.  
 Enhances digital equity by investing in broadband infrastructure.





# IT Project Management

Responsibly Governed  
Innovation & Technology  
FY2025 Budget

## Program Budget Overview

### Description

The IT Project Management Office (PMO) specializes in meeting the city’s project management, business analysis, and process improvement needs in the technology space.

### Summary of 2025 Budget Enhancements and Realignments:

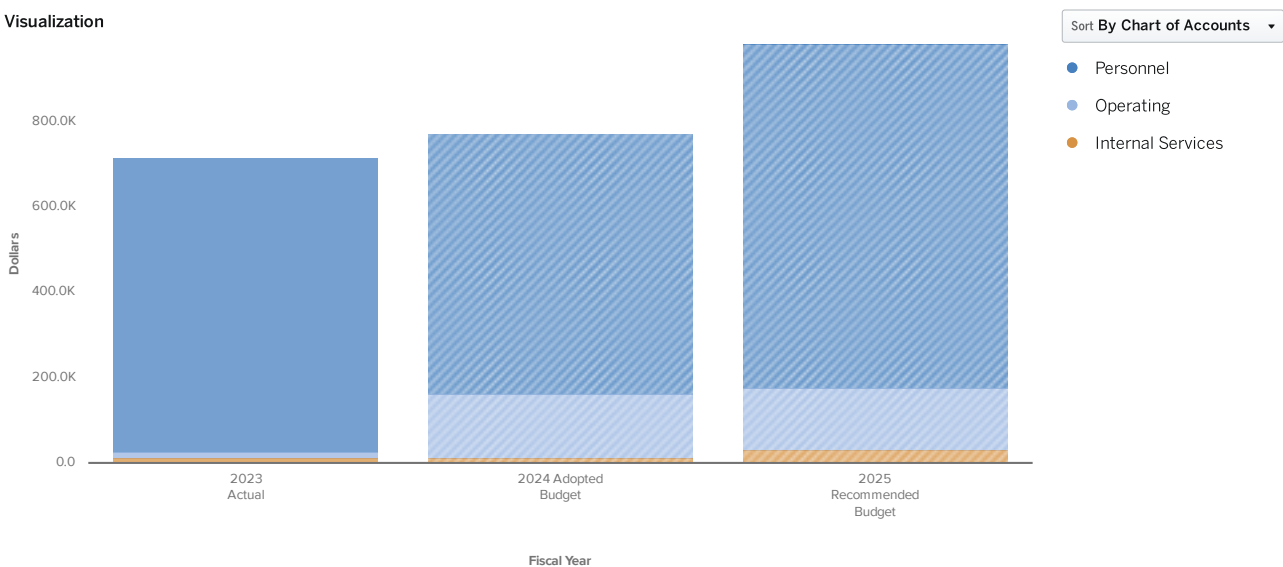
1) The 2025 Budget reflects a re-organization of IT FTEs and the reallocation of related salaries to support this work. There is also a small base cost adjustment to reflect updated Enterprise Technology Fund (ETF)

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Responsibly Governed

#### • Objectives

- Models stewardship, resilience, and sustainability of the city’s financial, human, information, and physical assets.
- Supports strategic decision-making with opportunities for accessible community engagement in multiple languages and timely and reliable data and analysis.
- Enhances and facilitates transparency, accuracy, efficiency, effectiveness, and quality customer service in all city business.

#### Visualization





# Municipal Court

2025 Budget

## 2025 Budget:

**\$2,768,075**

**18.35 FTE**

### Department Overview:

The Municipal Court Department provides an accessible, efficient, and impartial forum for all participants in cases involving municipal ordinance violations; adjudicates cases consistent with the law, the needs of the individual, and the community's values; and promotes public trust in both the justice system and local government.

The 2025 budget reflects an increase in internal services and administration expenses guided by CPI increases.

### Department Programs:

- Administration (Safe)
- Adjudication
- Case Management







# City of Boulder - Budgeting for Resilience and Equity Dashboard

## DEPARTMENT SELECTION

Using the drop down selection list below, please select the department you would like to view.

Municipal Court

## PROGRAM SELECTION

After selection of a department, the relevant programs will be displayed. Please select the specific program you wish to view by clicking on the corresponding button

All

SER Goal	Program	Outcome	Measure	Unit of Measure	Target 2024	Actual 2024	Target 2025
Responsibly Governed	Adjudication	Judicial policies and processes reviewed and plain language was implemented.	Number policy/procedures reviewed	Document	4	0	12
Responsibly Governed	Adjudication	Customers perceive the court provides fair and accessible service.	Survey	Survey	70	0	75
Safe	Adjudication	Prevent future criminal activity	Compliance Rate Average	Compliance	78	80	80
Accessible & Connected	Administration (Safe)	All forms from FullCourt Enterprise are written in plain language	Number documents converted to plain language / total number of documents in FCE	Number of forms converted	10	0	50
Accessible & Connected	Administration (Safe)	In accordance with State law HB21-1-1110, all public court data is made digitally available	Number of converted forms from pdf to formstack / total number of forms on webpage	Number of forms converted	14	14	0
Accessible & Connected	Administration (Safe)	Court space is accessed and compliant with ADA Title II	Accessibility of physical court space	Report	100	N/A	0
Responsibly Governed	Case Management	Case files are complete and accurate.	Accuracy percentage improvement	Entry / Closed Quality Control Review	N/A	0	90
Responsibly Governed	Case Management	FullCourt Enterprise processes have been reviewed and automation has been adopted where possible.	Number processes improved	Document	1	N/A	3
Safe	Case Management	Partnerships and community resources to increase compliance of court sanctions.	Number of court sanctions completed in collaboration with community partners	Compliance Community Court	97	98.8	97

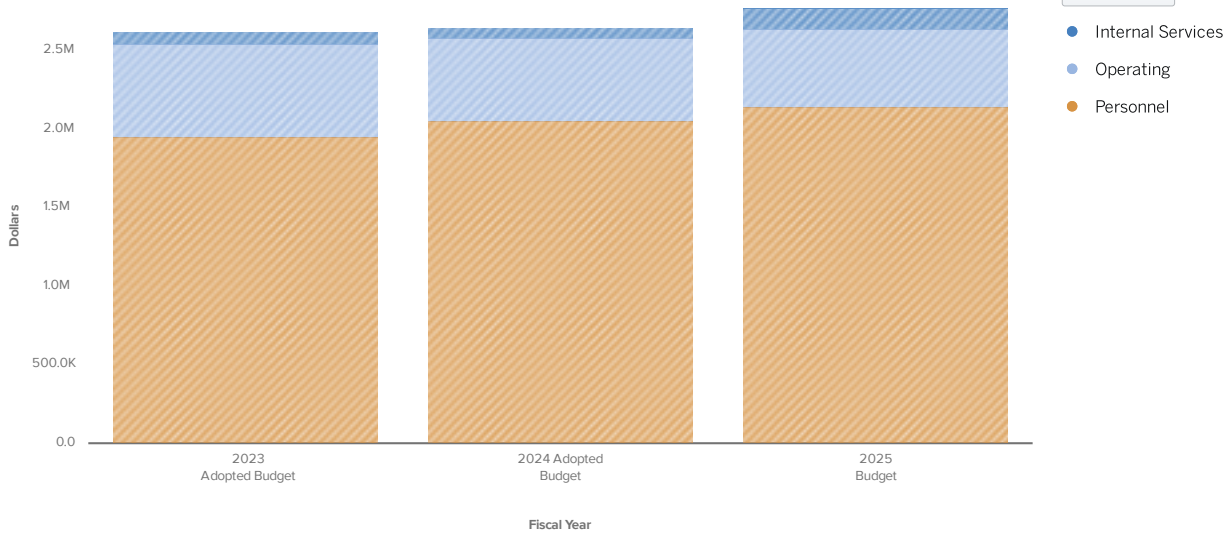
Please note: When viewing the results in the table above some columns might display a value of "N/A". This is intended and represents a current lack of data. As data is collected and added field marked with "N/A" will automatically update.

[Microsoft Power BI](#)



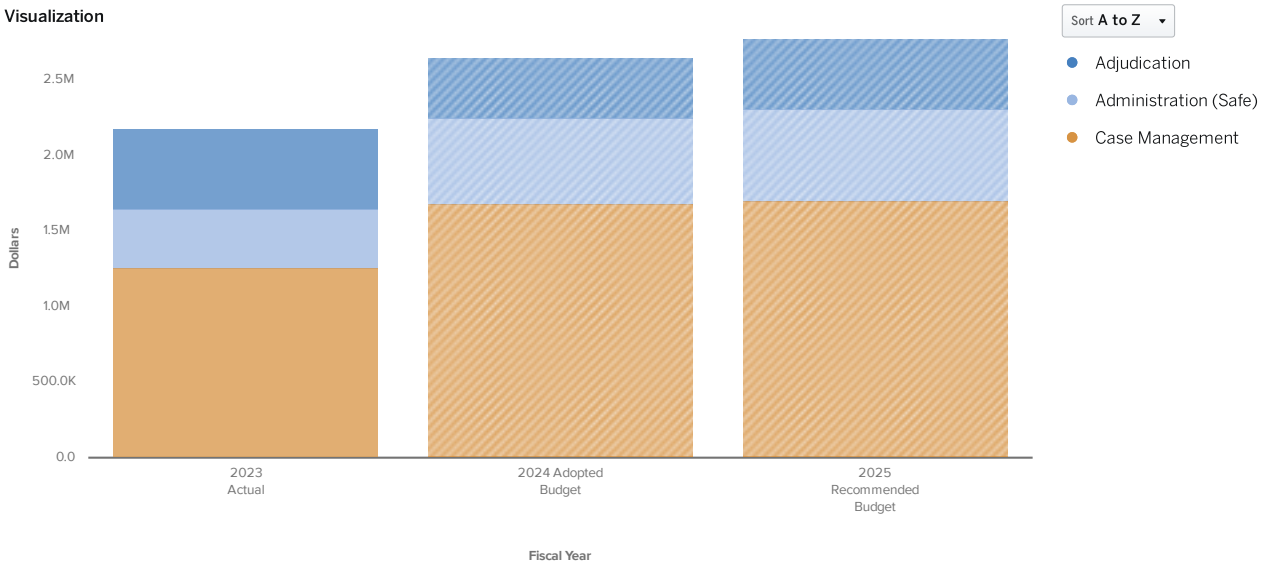
## Operating Budget (FY2023-2025)

### Visualization



## Expenditure by Program

Visualization



## Program 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, a court data analyst, a budget analyst, and administrative support.

sentence summary

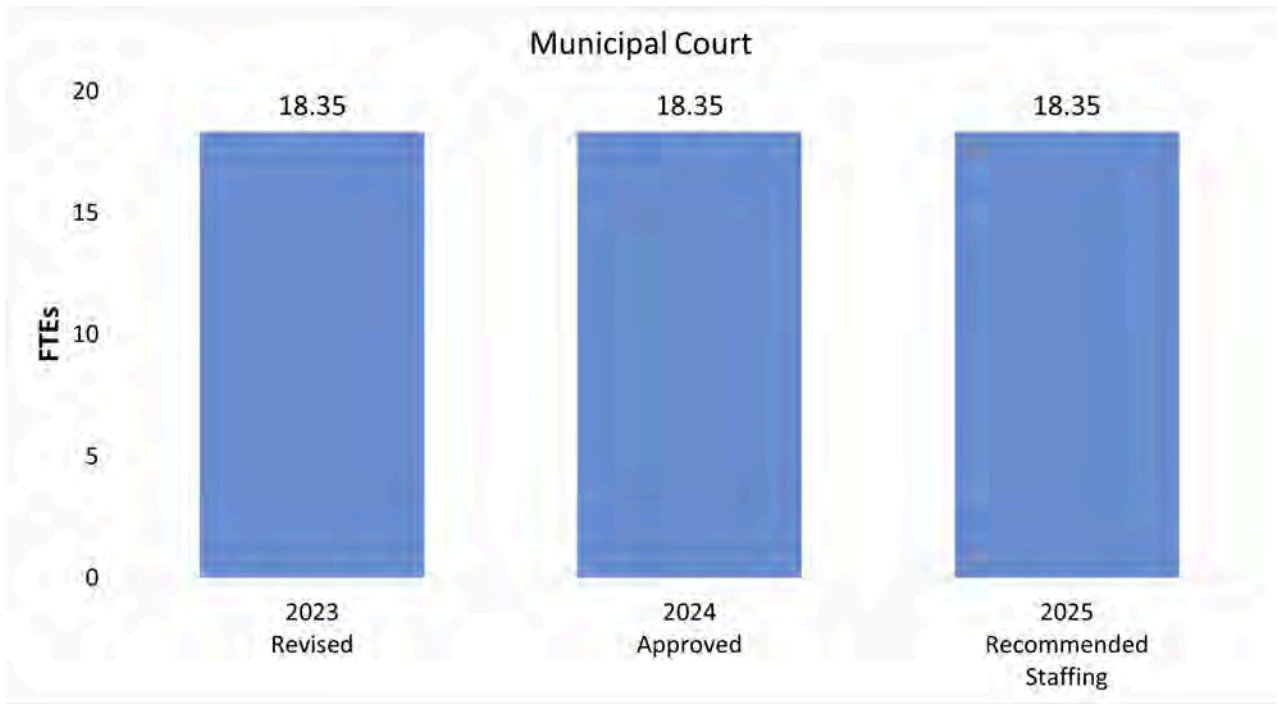
### Adjudication

Adjudication consists of all court functions that occur in the courtroom. Judges preside over Court sessions for animal, general, parking, photo radar, photo red light, traffic violations, and selected administrative and civil hearings. The judges also participate in local, state, and national associations that inform them of current criminal justice system trends.

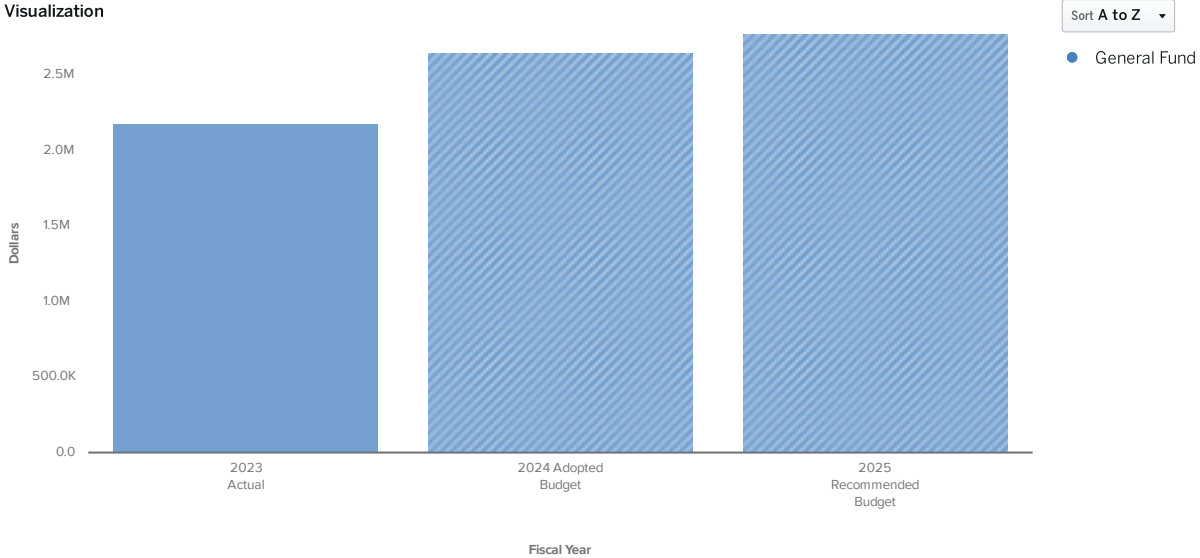
### Case Management

Case Management enhances and facilitates transparency, accuracy, efficiency, effectiveness, and quality customer service in all city businesses. The court provides phone, in-person, and digital information in English and Spanish on navigating the municipal court system. Court processes are evaluated and refined to ensure efficiency in case flow. Customer service and procedural fairness are central to all court-to-public interactions.

## Department Staffing



## Expenditure by Fund





# Adjudication

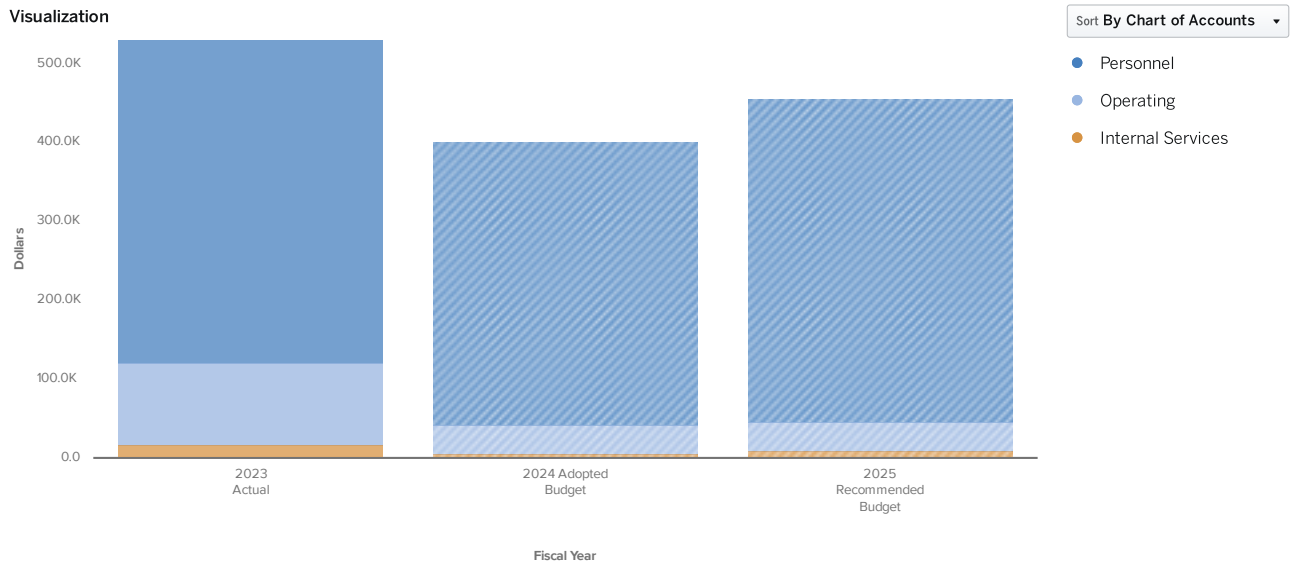
Safe  
Municipal Court  
FY2025 Budget

## Program Budget Overview

### Description:

The Adjudication program leverages partnerships and encourages shared community responsibility to keep Boulder safe. The judge handles everything that happens in the courtroom. The judge oversees court sessions with animal, general, parking, photo radar, photo red light and traffic violations, as well as some administrative and civil hearings. In line with the problem-solving approach adopted by Boulder Municipal Court, the judge often partners with various social service and education programs to address the underlying causes of criminal behavior.

### Visualization





# Municipal Court Administration

Accessible and Connected  
Municipal Court  
FY2025 Budget

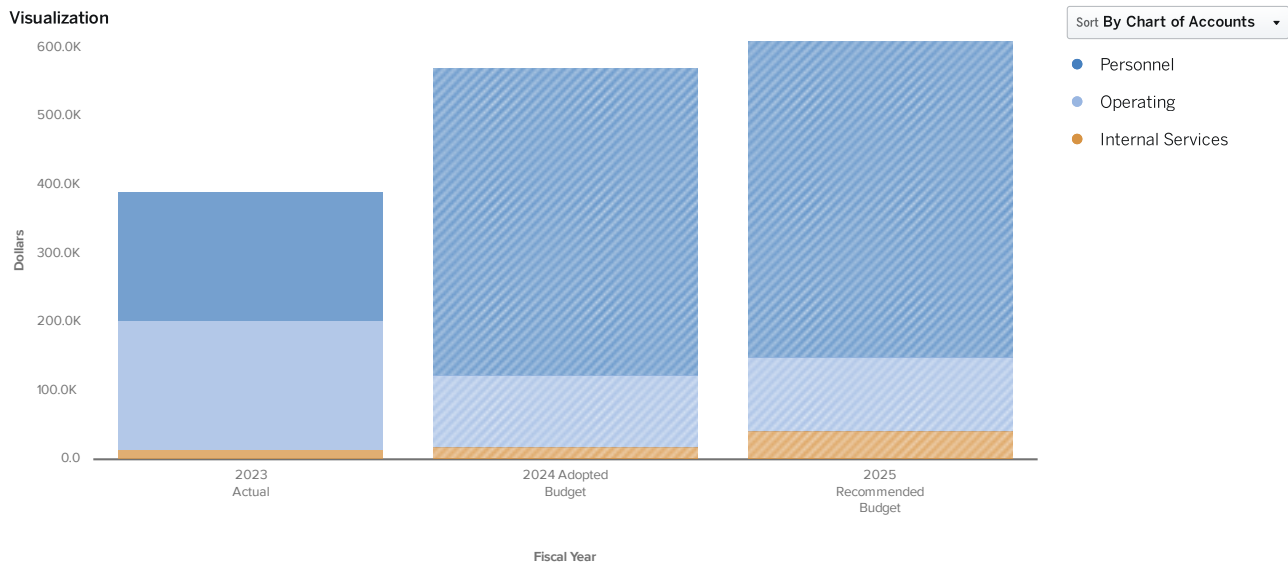
## Program Budget Overview

### Description:

Administration leverages partnerships and encourages shared community responsibility to keep Boulder safe. The Administration program is responsible for achieving department goals and objectives; managing budgetary and financial information; data analysis and process improvement; assuring adherence to policies and regulations; and leading, developing and supervising court staff. This program also seeks to influence other levels of government to ensure regulations are equitable by regularly meeting with local, state, and national professional court groups and promote best practices in court management.

### Access to Services:

- Provides services in English and Spanish.
- Offers in-person and virtual hearings.
- Streams court proceedings on YouTube.
- Provides clear signage in court areas.





# Case Management

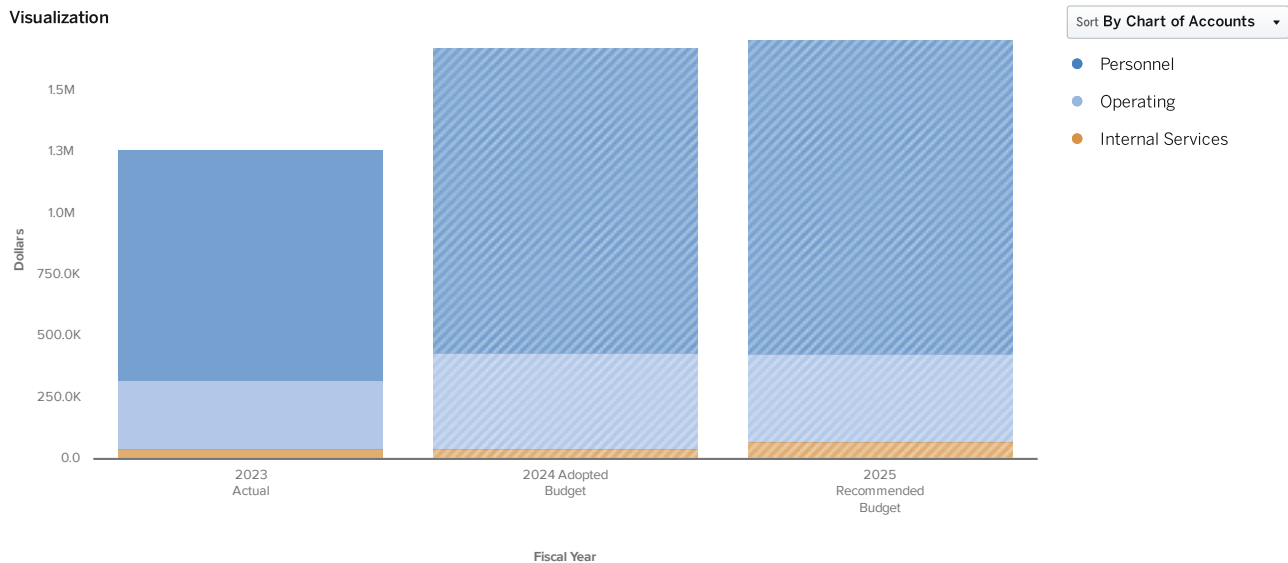
Safe  
Municipal Court  
FY2025 Budget

## Program Budget Overview

### Description:

Case Management leverages partnerships and encourages shared community responsibility to keep Boulder safe. The purpose of this program is to discourage criminal activity through management of current violations coupled with education and assistance to address the underlying causes of criminal activity. This program includes a variety of functions that comprise the core work of the court including scheduling, payment processing, database management, collections and other noncompliance actions.

The majority of court staff consists of front-line employees who interact with the public in English and Spanish 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 processes cases for defendants at in-custody sessions at the Boulder County jail. Navigation staff partner with local non-profits to leverage the court's contact with unhoused individuals through the Community Court program.





# Open Space & Mountain Parks

2025 Budget

## 2025 Budget:

**\$41,421,863**

**147.60 FTE**

### Department Overview:

The Open Space & Mountain Parks Department (OSMP) preserves and protects the natural environment and land resources that characterize Boulder. The department fosters appreciation and uses that to sustain the natural values of the land for current and future generations.

OSMP budget changes in 2025 include base cost increases to account for living wage adjustments to temporary positions and minimum wage adjustments to seasonal positions. The department is also supporting the addition of two grant-funded, fixed-term positions to coordinate the Mount Sanitas Trail Improvement Project. OSMP's 2025 budget includes realignment of the Volunteerism, Service Learning & Partnerships work group to combine with the Education & Outreach work group.

### Summary of 2025 Budget Enhancements and Realignments:

- 1) Base cost increases to account for living wage adjustments to temporary positions and minimum wage adjustments to seasonal positions.
- 2) Realignment of the Volunteerism, Service Learning & Partnerships work group to combine with the Education & Outreach work group. This includes elimination of a vacant Volunteerism, Service Learning & Partnerships Senior Manager position (-1.0 FTE). The work group previously reporting to that role will report to the existing Community Outreach Senior Manager.
- 3) Addition of two fixed-term, grant-funded positions to coordinate the Mount Sanitas Trail Improvement Project.



### Department Programs:

- Administration (Environmentally Sustainable)
- Community Connections
- Open Space Central Services
- Resource Stewardship
- Visitor Experience & Infrastructure



# City of Boulder - Budgeting for Resilience and Equity Dashboard

## DEPARTMENT SELECTION

Using the drop down selection list below, please select the department you would like to view.

Open Space & Mountain Parks

## PROGRAM SELECTION

After selection of a department, the relevant programs will be displayed. Please select the specific program you wish to view by clicking on the corresponding button

All

SER Goal	Program	Outcome	Measure	Unit of Measure	Target 2024	Actual 2024	Target 2025
Environmentally Sustainable	Administration (Environmentally Sustainable)	Understand total cost of system management	Incorporation of asset classes into an assessment management system (Beehive) at OSMP	Percentage of total asset classes	85%	N/A	85%
Environmentally Sustainable	Administration (Environmentally Sustainable)	Implement the OSMP Master Plan's 46 strategies with an emphasis on tier 1 strategies	OSMP percentage capital investment in master plan tier 1, 2, and 3 strategies	Percentage of total capital investment	70% for Tier 1	N/A	70% for Tier 1
Environmentally Sustainable	Administration (Environmentally Sustainable)	Invest in workforce development and operational needs	OSMP staff employee engagement as indicated by a staff survey	OSMP staff employee engagement average survey responses	N/A	N/A	N/A
Healthy & Socially Thriving	Community Connections	Connect youth to the outdoors	Care for nature as indicated by student survey results who receive OSMP nature programming and experiences	Student survey average response to "care for nature" question	4	N/A	4
Healthy & Socially Thriving	Community Connections	Enhance communication and interactions with visitors	Number of in-person community contacts per year as tracked by OSMP staff	Number of in-person community contacts per year	N/A	N/A	N/A
Healthy & Socially Thriving	Community Connections	Welcome diverse backgrounds and abilities	Number of participants in OSMP programming, including Jr Ranger programming, for underserved populations	Number of participants in OSMP programming	N/A	N/A	N/A
Accessible & Connected	Open Space Central Services	Enhance communication with visitors	Digital accessibility of OSMP web content	Percentage of OSMP web content analyzed and considered accessible	60%	N/A	60%
Environmentally Sustainable	Open Space Central Services	Take care of what we have	Percentage of OSMP CIP for capital maintenance	Percentage of OSMP CIP	52%	N/A	52%
Environmentally Sustainable	Open Space Central Services	Invest in workforce development and operational needs	Percentage of trainings that occurred and number of people reached	Number of trainings and staff reached by trainings	4 formal trainings, 1 per quarter and onboarding every new standard employee	N/A	4 formal trainings, 1 per quarter and onboarding every new standard employee

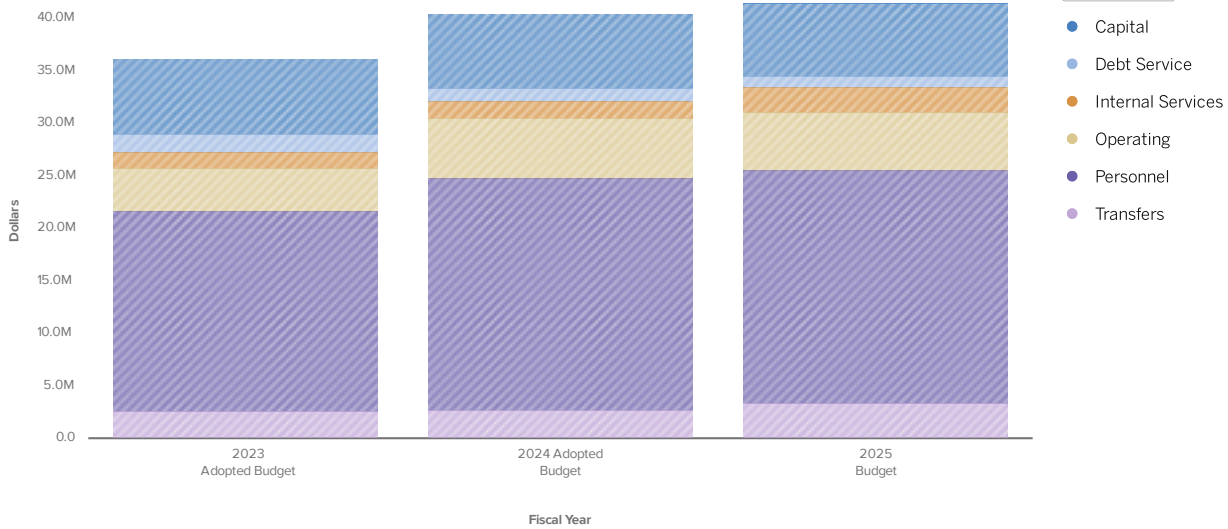
Please note: When viewing the results in the table above some columns might display a value of "N/A". This is intended and represents a current lack of data. As data is collected and added field marked with "N/A" will automatically update.

[Microsoft Power BI](#)



## Operating Budget (FY2023-2025)

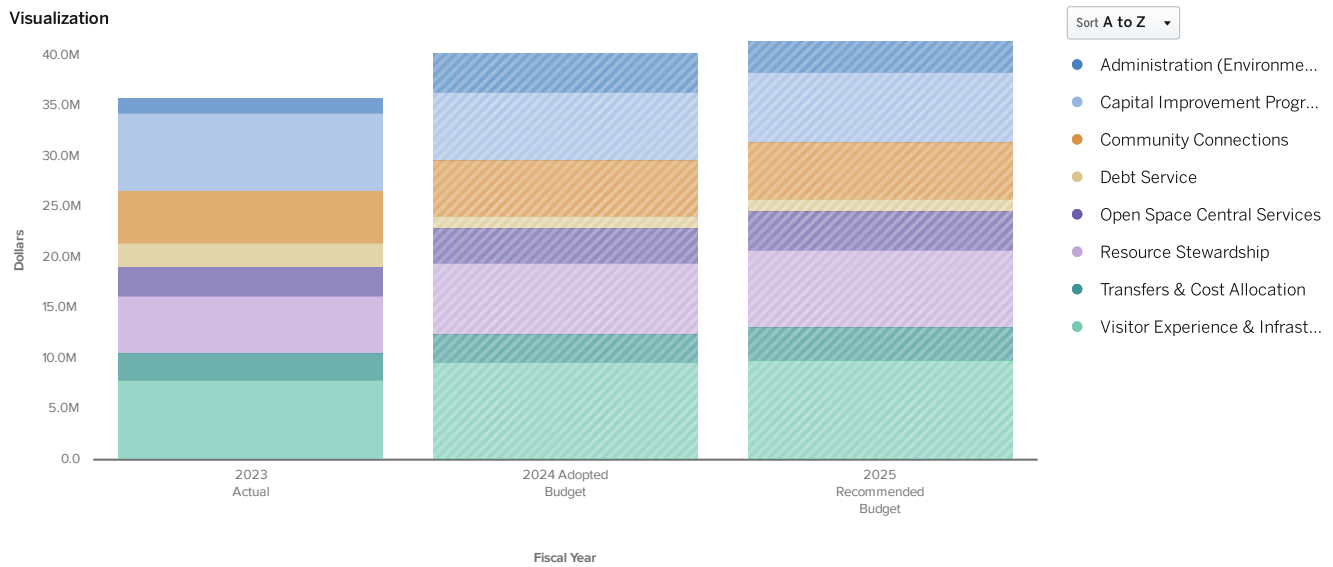
### Visualization



## Expenditure by Program



## Visualization



## Program Overview

### Administration (Environmentally Sustainable)

The Administration program is comprised of the OSMP Director's Team and the Business Services work group. This program ensures strategic alignment of OSMP's projects with the department's mission and priorities, including implementation of the Master Plan and focus on strategic enhancements like equity, climate resilience, and presence on the land. Administration also supports the customer service and finance tasks in the department, including preparation, analysis, and management of the OSMP budget and related financial systems. This program includes the director, deputy directors, and business services staff.

### Open Space Central Services

The Central Services program supports the daily internal operations of the department. This division offers real estate, information resources, and planning services, including acquisition of land interests, addressing real estate related matters, and management of easement requests; management of data, geographic information systems, and web content; and department-wide planning and design efforts.

### Community Connections

The Community Connections program engages community members around the mission and vision of OSMP. This program coordinates public-facing community efforts in education, outreach, volunteerism, and Ranger services, including volunteer projects and services, as well as the Junior Ranger Program; and visitor engagement, emergency response, and law enforcement.

### Resource Stewardship

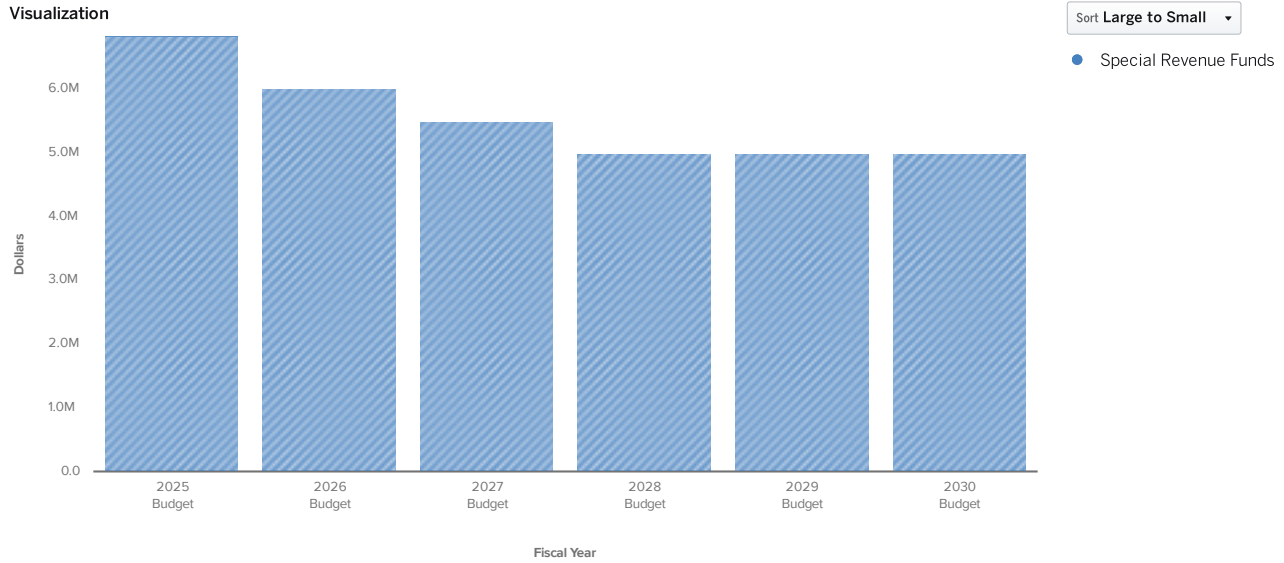
The Resource Stewardship program enhances Boulder's natural and agricultural environment by protecting its ecological, agricultural, and water assets. This program contains expertise in ecosystem and natural resource conservation and management, ecological systems, wildfire resilience and climate resilience, including preservation and restoration of ecological, agricultural and water resources; research and monitoring of the variety of natural and agricultural systems across OSMP; and work to enhance wildfire and climate resilience on Open Space and adjacent lands.

### Visitor Experience & Infrastructure

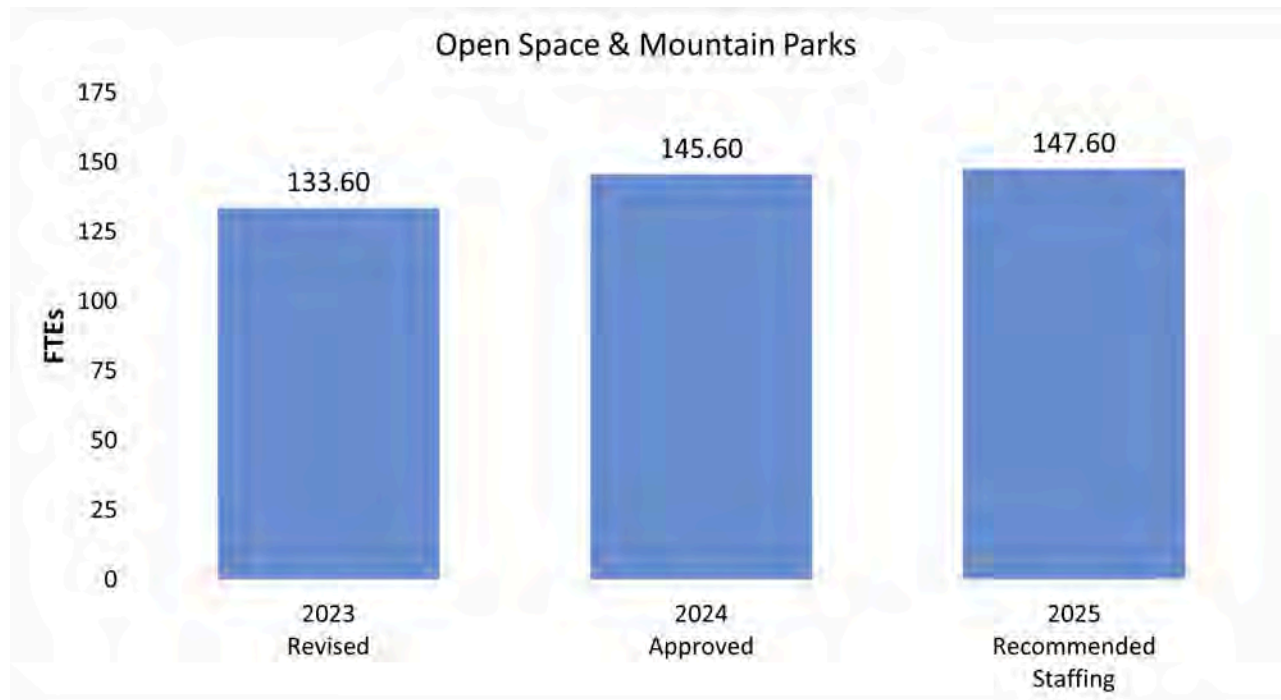
The Visitor Experience & Infrastructure program supports the OSMP mission and focuses primarily in the realm of responsible recreation, stewardship and enjoyment. Through the work of a variety of teams, staff annually complete the design, construction, and management of OSMP's physical infrastructure related to visitor experience and infrastructure. The program also includes a subprogram area related to Recreation and Cultural Stewardship which has a major focus on recreation management, historic and cultural resources, and human dimensions. This sub program compliments the infrastructure teams through strategic recreation management, critical data gathering, synthesis and analysis to inform decision-making and management

activities and ensures the long-term preservation of historic and cultural resources. The team is responsible for managing OSMP's trails network, signs and graphics, trailheads, and other access points; office buildings and other structures across the open space system; the department's equipment and vehicle assets; cultural resources on the system; and research around visitor use and impacts.

## Six Year Capital Improvement Program Spending

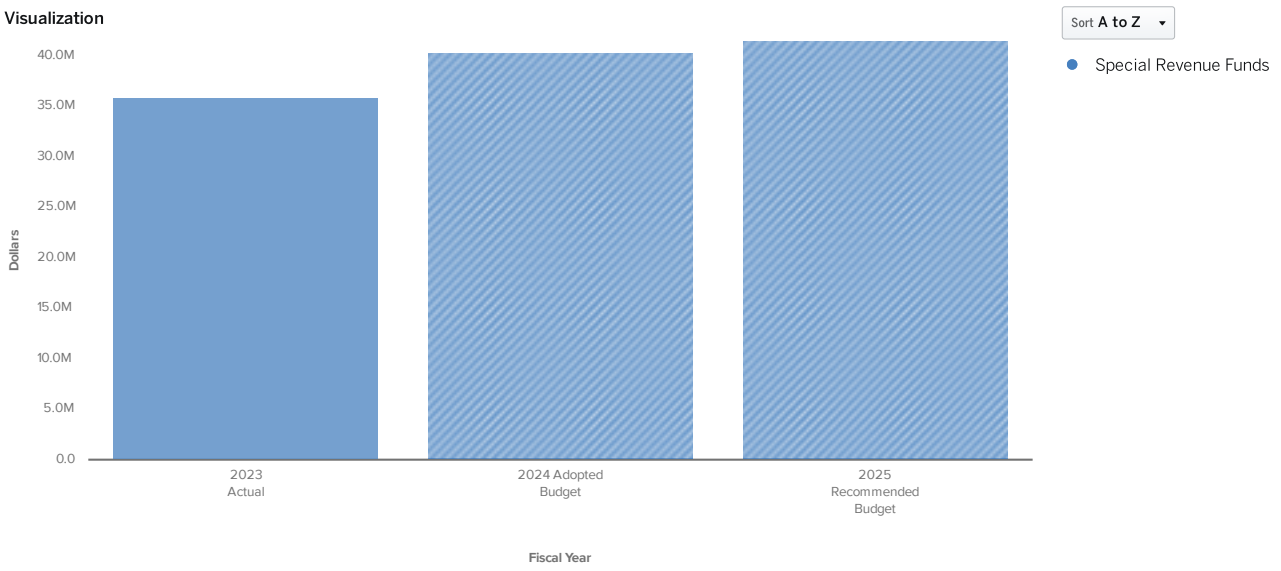


## Department Staffing



## Expenditure by Fund

Visualization





# Open Space & Mountain Parks Department Administration

Environmentally Sustainable  
Open Space & Mountain Parks  
FY2025 Budget

## Program Budget Overview

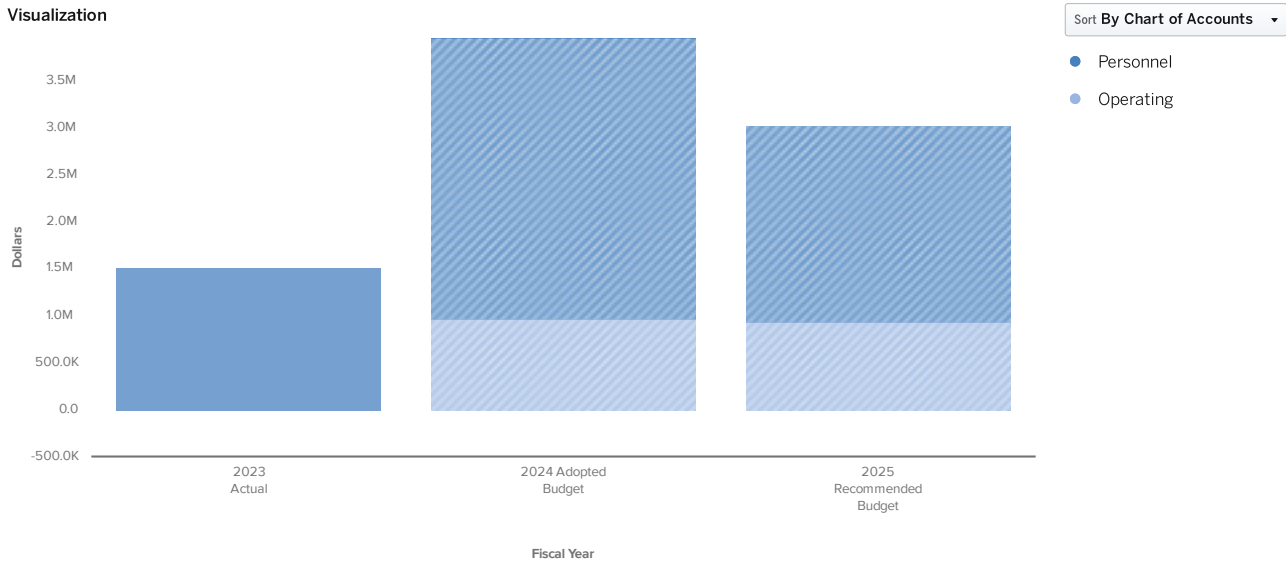
### Description

The Administration program is comprised of the OSMP Director’s Team and the Business Services work group. This program ensures strategic alignment of OSMP’s projects with the department’s mission and priorities, including implementation of the Master Plan and focus on strategic enhancements like equity, climate resilience, and presence on the land. Administration also supports the customer service and finance tasks in the department, including preparation, analysis, and management of the OSMP budget and related financial systems. This program includes the director, deputy directors, and business services staff.

### Summary of 2025 Budget Enhancements and Realignments:

- 1) Base cost increases to account for living wage adjustments to temporary positions.

### Visualization





# Community Connections

Healthy & Socially Thriving  
 Open Space & Mountain Parks  
 FY2025 Budget

## Program Budget Overview

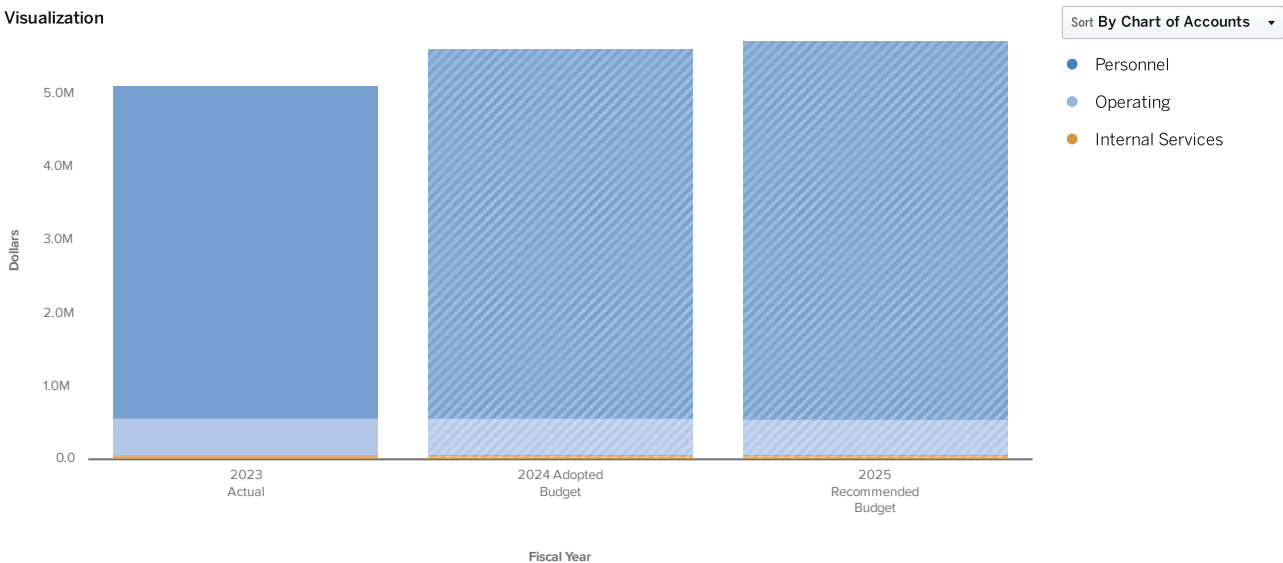
### Description

The Community Connections program engages community members around the mission and vision of OSMP. This program coordinates public-facing community efforts in education, outreach, volunteerism, and Ranger Services, including volunteer projects and services, as well as the Junior Ranger Program; and visitor engagement, emergency response, and law enforcement.

### Summary of 2025 Budget Enhancements and Realignments:

- 1) Base cost increases to account for living wage adjustments to temporary positions and minimum wage adjustments to seasonal positions.
- 2) Realignment of the Volunteerism, Service Learning & Partnerships work group to combine with the Education & Outreach work group. This includes elimination of a vacant Volunteerism, Service Learning & Partnerships Senior Manager position (-1.0 FTE). The work group previously reporting to that role will report to the existing Community Outreach Senior Manager.

Visualization



## Community Connections Subprograms:



## Education & Outreach

Through conversations and programming, education and outreach co-create and deliver meaningful, relevant, welcoming, and inclusive experiences on the land that heighten understanding and appreciation of OSMP. Education provides a variety of public programs, inspiring nature connection, and provides information about safety issues, natural history, and resource protection. Outreach focuses on short educational and informational contacts. This includes information exchanges with the community and visitors at OSMP trailheads and places like the Chautauqua Ranger Cottage and public events.

## Ranger Services

The Ranger work group provides four overarching services: public safety and system presence; resource protection; emergency services; and environmental education. Emergency response includes law enforcement, search and rescue, wildland fires, medical response, wildlife emergencies, and natural disaster emergencies. The Ranger team also enforces seasonal wildlife closures, and writes necessary tickets systemwide.



## Volunteerism & Service Learning

Volunteerism & Service Learning recruits, retains, and coordinates volunteer service throughout the department. This includes individuals, groups, and ongoing and one-time projects and programs. Volunteers provide critical service to the department to meet its mission and goals. This sub-program also includes Junior Rangers. The Junior Ranger Program creates an enriching paid work experience for ages 14-17 dedicated to preserving land through trail maintenance, stewardship, and resource management service. It fosters awareness, knowledge, and respect for natural and human communities while cultivating personal growth.



# Open Space Central Services

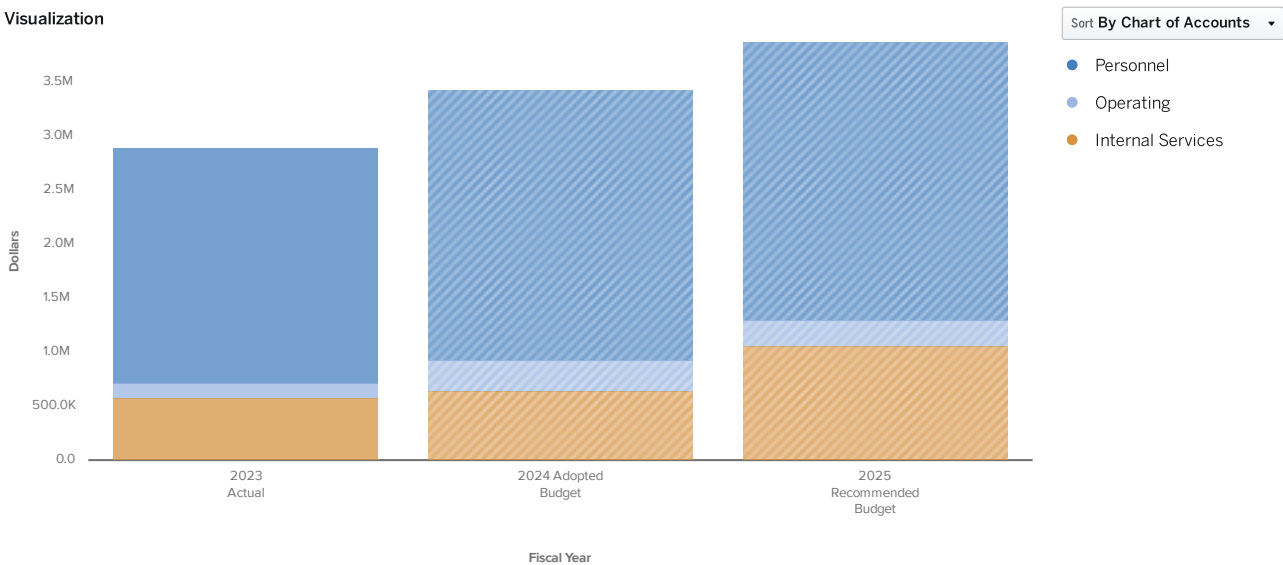
Environmentally Sustainable  
Open Space & Mountain Parks  
FY2025 Budget

## Program Budget Overview

### Description

The Central Services program supports the daily internal operations of the department. This division offers real estate, information resources, and planning services, including acquisition of land interests, addressing real estate related matters, and management of easement requests; management of data, geographic information systems, and web content; and department-wide planning and design efforts.

Visualization



## Open Space Central Services Subprograms:



## Planning & Design Services

Planning & Design Services develops goals, policies, strategies, and measures of success for the city's open space infrastructure, resources, and services-- and their relationships with the OSMP Department Plan and other management and implementation plans. This group organizes information and resources, plans and prioritizes master and management plan services and projects, communicates and schedules implementation actions among affected city staff, solicits community feedback, and responds to community stakeholders.

## Real Estate Services

Real Estate Services provides support to the department for the suite of real estate related matters on the OSMP system, including the acquisition and disposal of land and conservation easements, mineral and water rights, and identifying and working with other agencies, organizations, and private property owners who have access easements and other rights across the OSMP system.



## Resource Information Services

Resource Information Services provides Geographic Information System (GIS), GPS, and database support for all OSMP programs. GIS services include data management, data analysis, and mapping. Map products are provided internally and to the public (in public meetings, out on the system, or via the OSMP web page). GPS services include GPS fleet management, data collection, and data transfer. Database services include the design, build, and maintenance of SQL databases, reporting, and user-friendly front ends. These databases equip OSMP with the ability to inventory and monitor system information, and to measure the department's success.





# Resource Stewardship

Environmentally Sustainable  
Open Space & Mountain Parks  
FY2025 Budget

## Program Budget Overview

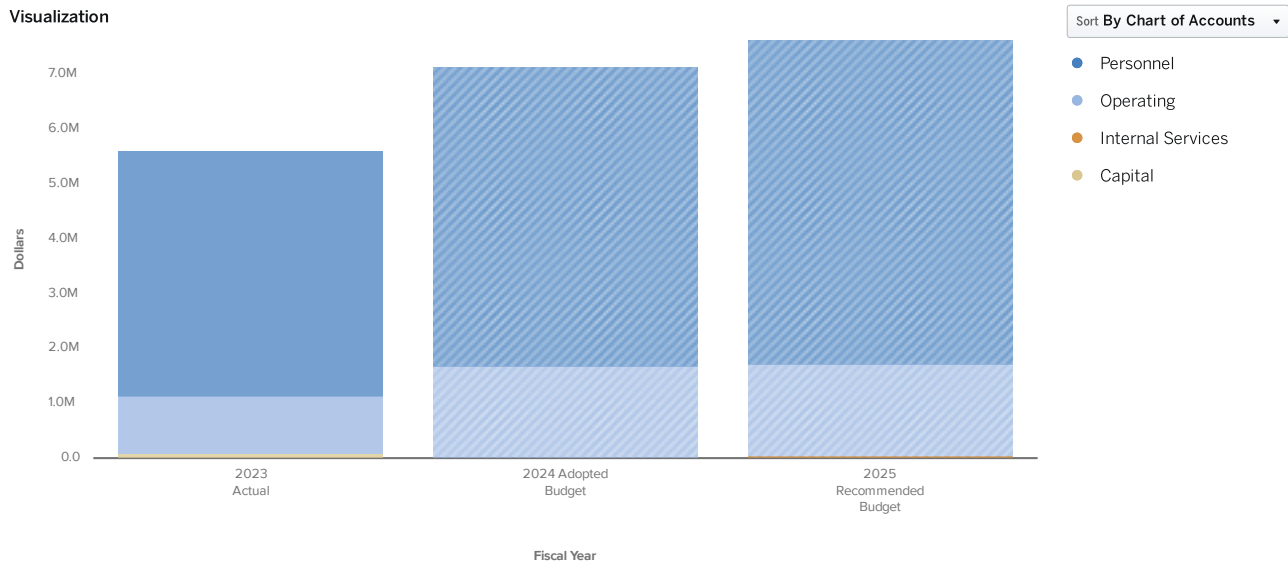
### Description

The Resource Stewardship program enhances Boulder’s natural and agricultural environment by protecting its ecological, agricultural, and water assets. This program contains expertise in ecosystem and natural resource conservation and management, ecological systems, wildfire resilience and climate resilience, including preservation and restoration of ecological, agricultural and water resources; research and monitoring of the variety of natural and agricultural systems across OSMP; and work to enhance wildfire and climate resilience on Open Space and adjacent lands.

### Summary of 2025 Budget Enhancements and Realignments:

- 1) Base cost increases to account for living wage adjustments to temporary positions.

#### Visualization



## Resource Stewardship Subprograms:



## Agricultural & Water Stewardship

Agricultural & Water Stewardship manages agricultural land and leases for the benefit of natural resources and to support local agriculture. This sub-program also manages the department's extensive water portfolio to benefit natural resources and agriculture, irrigation operations, maintenance, and water rights protection.

## Ecological Stewardship

Ecological Stewardship is responsible for understanding, caring for, and promoting the ecological well-being of open space lands within a department-wide context. This group ensures appropriate management, protection and restoration of native grassland, wetland/ riparian and wildlife resources. This includes rare and imperiled habitats and species listed at the local, state and federal level including two species listed under the Endangered Species Act.



## Science & Climate Resilience

Science & Climate Resilience delivers an integrated approach to science, climate action, and wildfire resilience. Specific services include the delivery of high quality science, transparent science communication, implementation of climate action to increase ecosystem resilience and lower GHG emissions, and enhancements related to wildfire resilient landscapes, wildfire response, and fire-adapted communities.

## Vegetation Stewardship

Vegetation Stewardship in OSMP includes forest ecology, restoration plant ecology, and vegetation management. Forest ecology is responsible for restoring and sustaining forest health on OSMP as well as mitigation of wildfire risk to OSMP land and the community. Restoration plant ecology restores degraded lands to maintain native biodiversity and provide improved ecosystem services. Vegetation management provides vegetation and invasive species management for OSMP and addresses the threat noxious and non-native species pose to Boulder's native ecosystems.





# Visitor Experience & Infrastructure

Healthy & Socially Thriving  
Open Space & Mountain Parks  
FY2025 Budget

## Program Budget Overview

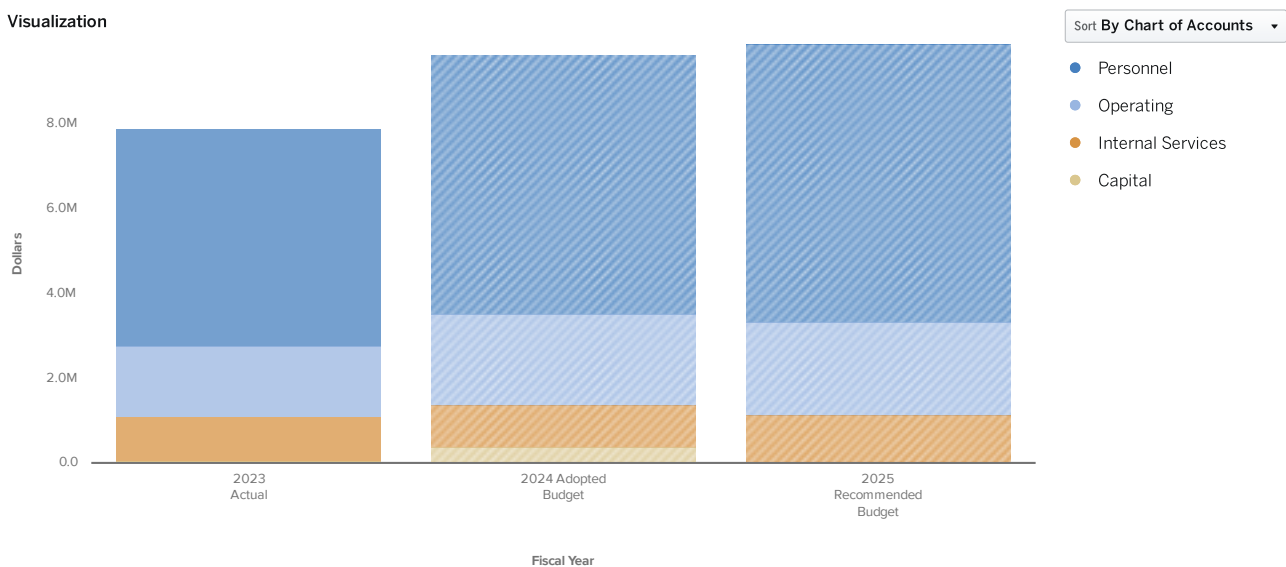
### Description

The Visitor Experience & Infrastructure program supports the OSMP mission and focuses primarily in the realm of responsible recreation, stewardship and enjoyment. Through the work of a variety of teams, staff annually complete the design, construction, and management of OSMP’s physical infrastructure related to visitor experience and infrastructure. The program also includes a subprogram area related to Recreation and Cultural Stewardship which has a major focus on recreation management, historic and cultural resources, and human dimensions. This sub program compliments the infrastructure teams through strategic recreation management, critical data gathering, synthesis and analysis to inform decision-making and management activities and ensures the long-term preservation of historic and cultural resources. The team is responsible for managing OSMP’s trails network, signs and graphics, trailheads, and other access points; office buildings and other structures across the open space system; the department’s equipment and vehicle assets; cultural resources on the system; and research around visitor use and impacts.

### Summary of 2025 Budget Enhancements and Realignments:

- 1) Addition of two fixed-term, grant-funded positions to coordinate the Mount Sanitas Trail Improvement Project.
- 2) Base cost increases to account for living wage adjustments to temporary positions.

### Visualization



## Visitor Experience & Infrastructure Subprograms:



## Facilities

The Facilities subprogram provides for the strategic planning, operations, management, construction, and renovation of all OSMP facilities including agricultural, recreation, and operational structures.

## Fleet

Fleet delivers professional equipment and fleet services to the department staff to support all the services that OSMP delivers. This includes consultation with OSMP staff, technical assistance, and management to enhance the department's operations.



## Recreation & Cultural Stewardship

Recreation & Cultural Stewardship in OSMP includes recreation management, historic and cultural resources stewardship, and human dimensions work. This sub-program is responsible for understanding, caring for, and promoting the recreational, scenic, and cultural well-being of open space lands within a department-wide context. It identifies and protects cultural, prehistoric, and paleontological resources on OSMP system. Human dimensions provides research, analysis, consultation, and technical assistance that helps inform management decisions and actions to enhance visitor experiences and resource protection on OSMP properties.

## Visitor Infrastructure

Visitor Infrastructure in OSMP includes trails stewardship, trailhead maintenance, and signs/graphics displays. Trail stewardship performs yearly maintenance of the existing trail system, as well as constructing new trails and coordinates large scale projects to make existing trails more sustainable. This includes fence repair, ADA access, cleaning infrastructure, vegetation management, and constructing new trailheads or updating existing trailheads to meet visitor demand. Trailhead maintenance performs ongoing janitorial maintenance at trailheads. This sub-program also designs, constructs, and installs educational, regulatory, and informational signs. Within the Visitor Infrastructure budget sub-program is also funding for project management. Three staff within this sub-program provide strategic work related to the feasibility studies, strategic work planning, design and construction of various assets across the system. The team annually implements various actions and projects from a variety of plans to provide new infrastructure, major renovation of existing infrastructure and careful integration of all aspects of ecological values and visitor experience.





# Parks & Recreation

2025 Budget

**\$44,562,212**

**153.25 FTE**

## Department Overview:

Boulder Parks and Recreation (BPR) promotes the health and well-being of the entire Boulder community by collaboratively providing high-quality parks, facilities, and programs. This mission will be accomplished through sustainable practices, partnerships, continuous improvement and a focus on the common good, service excellence and with health at the core of all we do.

BPR staff manage over 1,800 acres of urban parkland. They also oversee three recreation centers, two outdoor pools, the Boulder Reservoir, Flatirons Golf Course, Valmont City Park and the Pearl Street Mall. Across the parks and facilities, BPR delivers a variety of recreation programming such as swim lessons, camps, sports, therapeutic recreation, wellness, and youth outreach.

The 2022 Department Plan, developed with extensive input from the community, continues to guide BPR decisions, investments and operations. BPR remains focused on implementing key initiatives and goals from the 2022 BPR Plan, while ensuring alignment with the citywide Sustainability, Resilience and Equity (SER) Framework. BPR's work contributes to each SER goal in different ways but our work most strongly aligns with fostering a "Healthy and Socially Thriving Community" through careful stewardship of greenspaces and public spaces. We are committed to advancing equity through inclusive engagement practices and by utilizing the Racial Equity Instrument to understand who benefits and who is impacted by funding and policy decisions. The 2025 budget focuses money where it will have the most impact to our community. It supports program expansion for recreation in growing areas, addresses cost escalation, and provides funding for prioritized maintenance projects and equipment replacement across the system to support "Taking Care of What We Have."



## **BPR's budget supports:**

- Access to safe and welcoming parks and facilities.
- Access for historically excluded community members.
- Maintaining service levels for recreation programs and facilities.
- Prioritizing investment in taking care of parks and facilities so they last longer and can support more play.

## **Summary of 2025 Budget Enhancements and Realignments:**

1) Supports a Ranger program of 3.0 FTE and maintains seasonal staffing from April to November to sustain existing operational hours and increase capacity for education and positive community interactions (\$469,000).

2) Realigns historically unspent budget allocation to support the non-personnel needs associated with the Urban Rangers program (\$91,000).

3) Transfers approximately \$2.1 million in funding from the .25 Cent Sales Tax Fund to the Recreation Activity Fund to support athletic field and sports complex maintenance and community benefit services.

4) Allows for BPR to maintain EXPAND's internship program which supports programming for our youth, teens and those with disabilities (\$10,000).

5) Changes Landscape Architect Senior FTE from fixed term to permanent (\$162,000).

6) Includes increases to seasonal staffing to budget for a potential increase to minimum wage (\$215,000).

7) Includes an appropriation of \$500,000 associated with the sale of the Broncos to implement early recommendations from the Child Friendly City Initiative.

## **Department Programs:**

- Administration
- Community Building & Partnership
- Natural Resources
- Park Operations
- Planning, Design & Construction
- ~~232~~ Recreation Operations
- Urban Park Rangers





# City of Boulder - Budgeting for Resilience and Equity Dashboard

## DEPARTMENT SELECTION

Using the drop down selection list below, please select the department you would like to view.

Parks & Recreation

## PROGRAM SELECTION

After selection of a department, the relevant programs will be displayed. Please select the specific program you wish to view by clicking on the corresponding button

All

SER Goal	Program	Outcome	Measure	Unit of Measure	Target 2024	Actual 2024	Target 2025
Healthy & Socially Thriving	Administration (Healthy & Socially Thriving)	An expert, informed workforce with institutional knowledge, employer of choice	Annual department and group work plans developed to include strong succession planning and resilience; trained staff, job satisfaction and stability of staff	Staff turnover/average tenure/upward mobility	<10%; 7 years standard staff, 5% promotions	N/A	<10%; 7 years standard staff, 5% promotions
Healthy & Socially Thriving	Administration (Healthy & Socially Thriving)	A Parks & Recreation agency accredited in accordance with national industry standards	Consistent operations and procedures delivered as promised to staff and the public	CAPRA standards met and accreditation received in 2025	CAPRA accreditation on track	N/A	CAPRA accreditation achieved
Healthy & Socially Thriving	Administration (Healthy & Socially Thriving)	Qualified staff provide leadership aligned with city and department plans; proactive rather than reactive	Department decisions are guided by leadership with full knowledge and capacity, services are thoughtfully aligned with public needs	2022 BPR Plan initiatives and goals achieved, plan alternatives at fiscally constrained level. BPRs work supports citywide strategies, policy and targets	3	N/A	5
Healthy & Socially Thriving	Administration (Healthy & Socially Thriving)	Programs, plans, and policies include and lift up staff and community members alike, achieve SER objectives	Visitation and program participation, completed plans, projects and policy, inclusive communication and public engagement across demographics	Visits and participation numbers, number of public activities and events, projects completed, types of communication methods and inclusive community engagement	500,000 visits across centers; 4 community events supported; 2 CIP projects completed	N/A	500,000 visits across centers; 4 community events supported; 2 CIP projects completed
Healthy & Socially Thriving	CIP	Facilities and parks are available to all community members year-round, regardless of background, with minimal down-time	Asset management program measures CFI, API, lifecycle, and CRV to ensure assets are kept in good condition	Improved Facility Condition Index (FCI), reduced maintenance backlog	Update FCI by Asset Management types	N/A	Total spent on CIP: 1 playground and 1 park refresh completed
Healthy & Socially Thriving	CIP	Facilities are thoughtfully designed and operated as part of a holistic system; reactive investment limited to unforeseen/emergent failures	Plans completed in accordance with 2022 BPR Plan direction at Fiscally Constrained plan alternative	Initiatives completed from relevant plans, indicating alignment between the plans and work completed	Progress report on all CIP completed YTD; status of all others	N/A	Complete outlined projects per 2025 phase

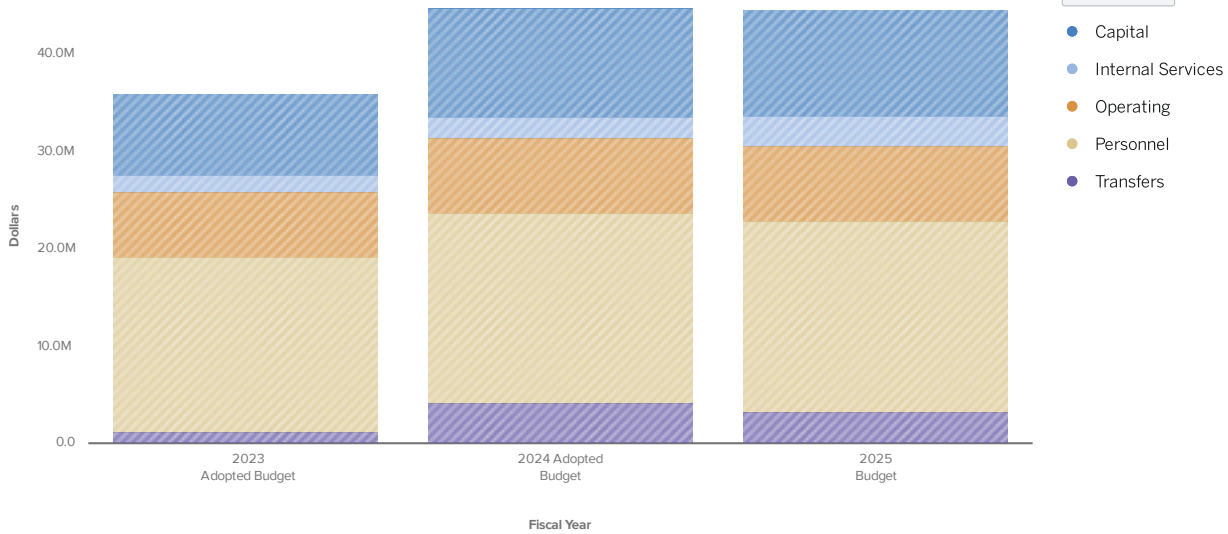
Please note: When viewing the results in the table above some columns might display a value of "N/A". This is intended and represents a current lack of data. As data is collected and added field marked with "N/A" will automatically update.

[Microsoft Power BI](#)



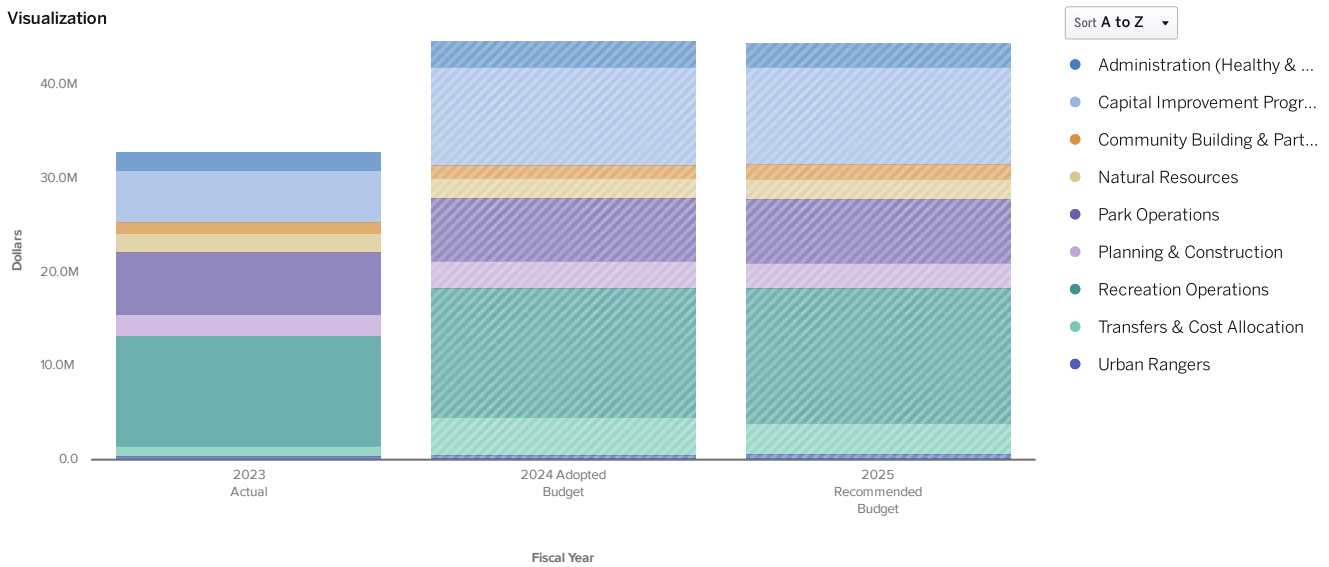
## Operating Budget (FY2023-2025)

### Visualization



## Expenditure by Program

## Visualization



## Program Overview

### Administration (Healthy & Socially Thriving)

Administration for the department includes the department leadership, finance, marketing, communications, information technology, staff training and development, and business planning and process improvement analysis. These teams work closely with city Finance, Human Resources and IT staff to support operations.

### Community Building & Partnership

The Community Building & Partnership team provides camps, EXPAND, Youth Services Initiative (YSI) and other recreation programming for people with disabilities and low-income families and volunteer efforts. This includes targeted outreach to increase awareness of public recreation programming for those from underrepresented communities as well as individuals with disabilities, coordinating system-wide volunteer efforts, and partnerships to build alternative funding to achieve community goals.

### Natural Resources

Natural Resources manages the urban forestry and natural lands. This team is committed to maintaining a healthy and safe urban forest as well as preserving extensive and diverse natural environments for current and future generations.

### Park Operations

The Park Operations team maintains more than 80 parks including sports fields, playgrounds, picnic shelters, skate parks, the Pearl Street Mall, the Civic Area, Valmont City Park, community parks, neighborhood parks, pocket parks, dog parks and more.

### Planning, Design & Construction

The Planning, Design & Construction program area manages capital project planning, design and construction, and twelve historic and cultural resources. This team leads asset management and park renovation projects, and community engagement related to planning efforts.

### Recreation Operations

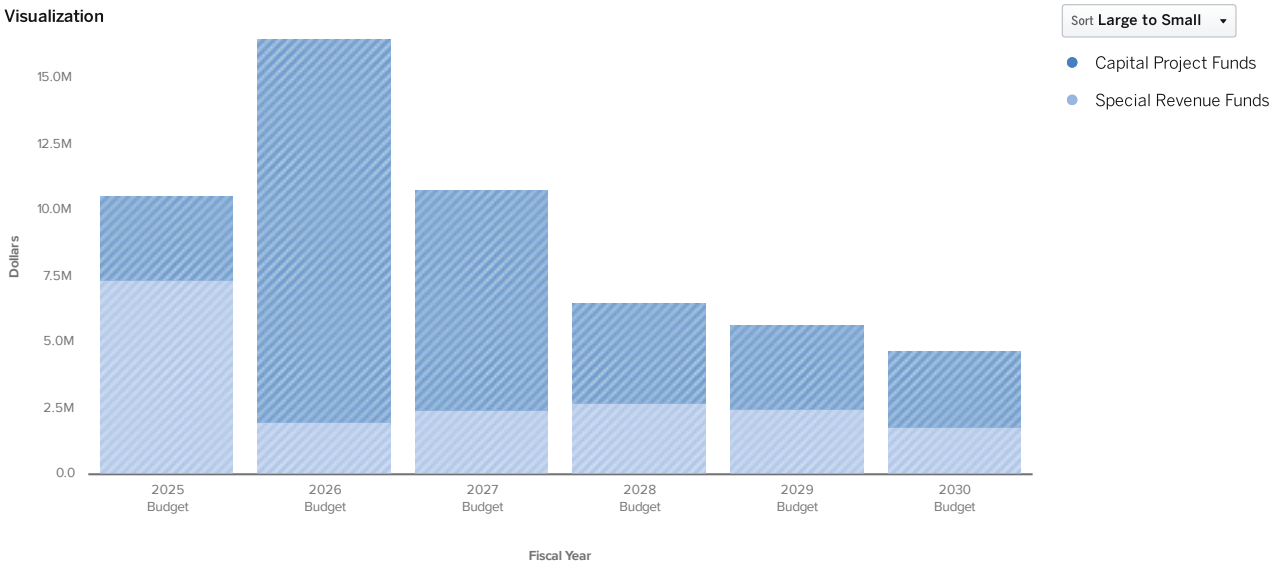
The Recreation Operations team performs the day-to-day management of the community's recreation centers and outdoor pools along with sports, health and wellness, aquatics and general recreation programming. This team also operates the Boulder Reservoir and the Flatirons Golf Course.

### Urban Park Rangers

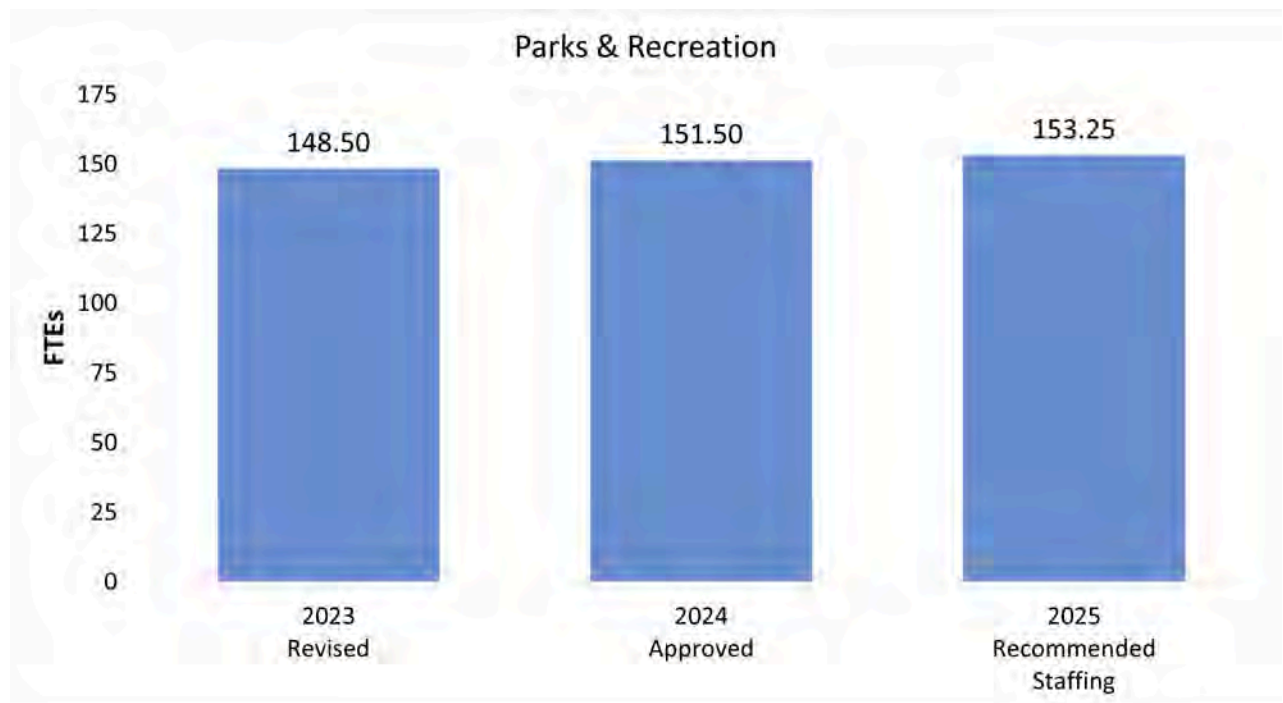
Urban Park Rangers help foster safe and welcoming parks and facilities, provide security to visitors and staff by enforcing rules and regulations, creatively solve problems, build relationships, and engage community members to experience nature close to home.

# Six Year Capital Improvement Program Spending

Visualization

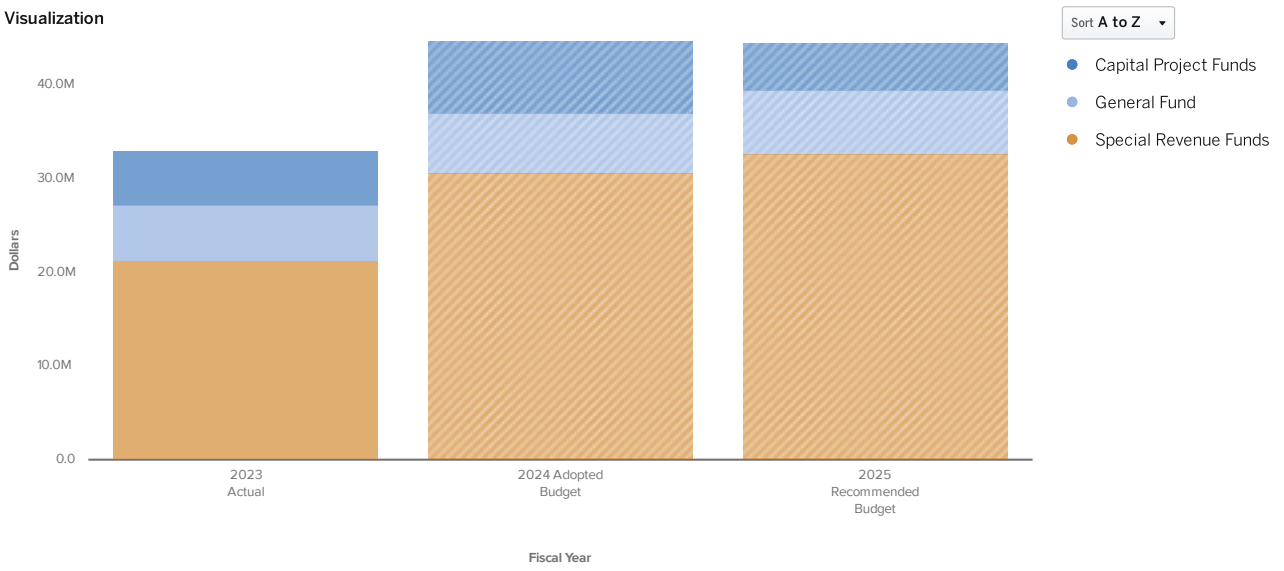


# Department Staffing



# Expenditure by Fund

Visualization





# Parks & Recreation Department Administration

Healthy & Socially Thriving  
 Parks & Recreation  
 FY2025 Budget

## Program Budget Overview

### Description

Administration for the department includes the department leadership, finance, marketing, communications, information technology, staff training and development, and business planning and process improvement analysis. These teams work closely with city Finance, Human Resources and IT staff to support operations.

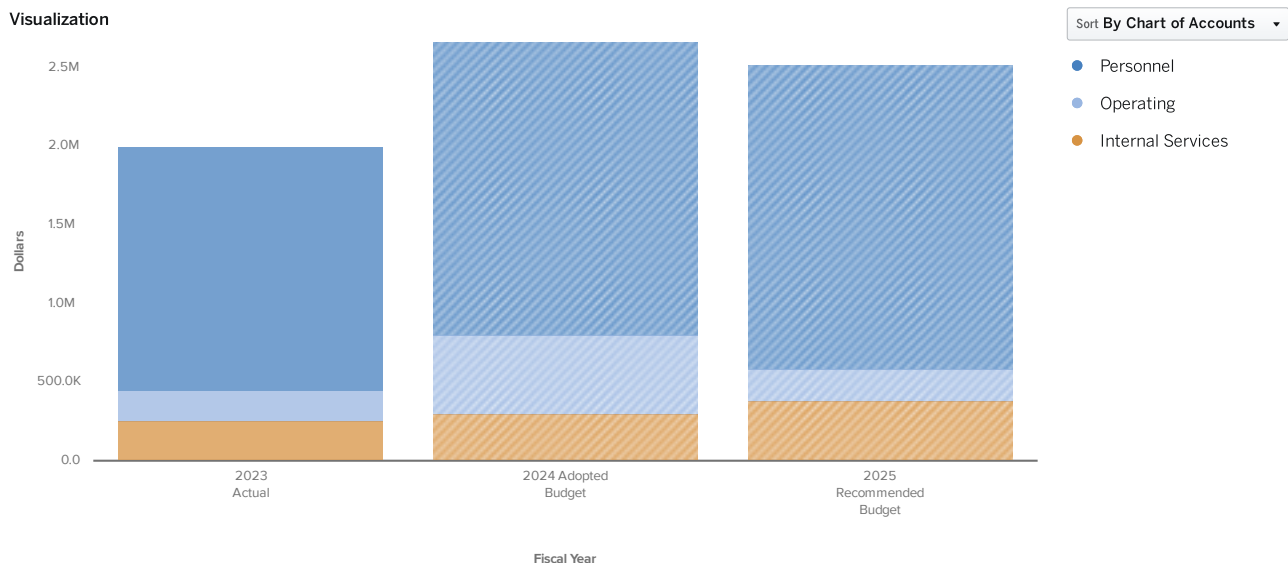
### Summary of 2025 Budget Enhancements and Realignments:

- 1) Provides resources for continuing staff education, team building, skill development and improving internal processes, which are all paramount to BPR’s success in serving the Boulder community.
- 2) Supports achieving the Commission for Accreditation of Park and Recreation Agencies (CAPRA) national accreditation, planned for October 2025.
- 3) Addresses cost escalation for energy, technology and fleet.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Healthy & Socially Thriving

#### • Objectives

- Cultivates a wide range of recreational, cultural, educational, civic, and social opportunities for all people regardless of their race, ethnicity, age, gender, sexual identity, ability or socioeconomic status.
- Fosters racial equity, inclusion and diversity community-wide.
- Supports the physical and mental well-being of its community members by providing public gathering places and programs to encourage social connection and prevent isolation.





# Community Building & Partnership

Healthy & Socially Thriving  
Parks & Recreation  
FY2025 Budget

## Program Budget Overview

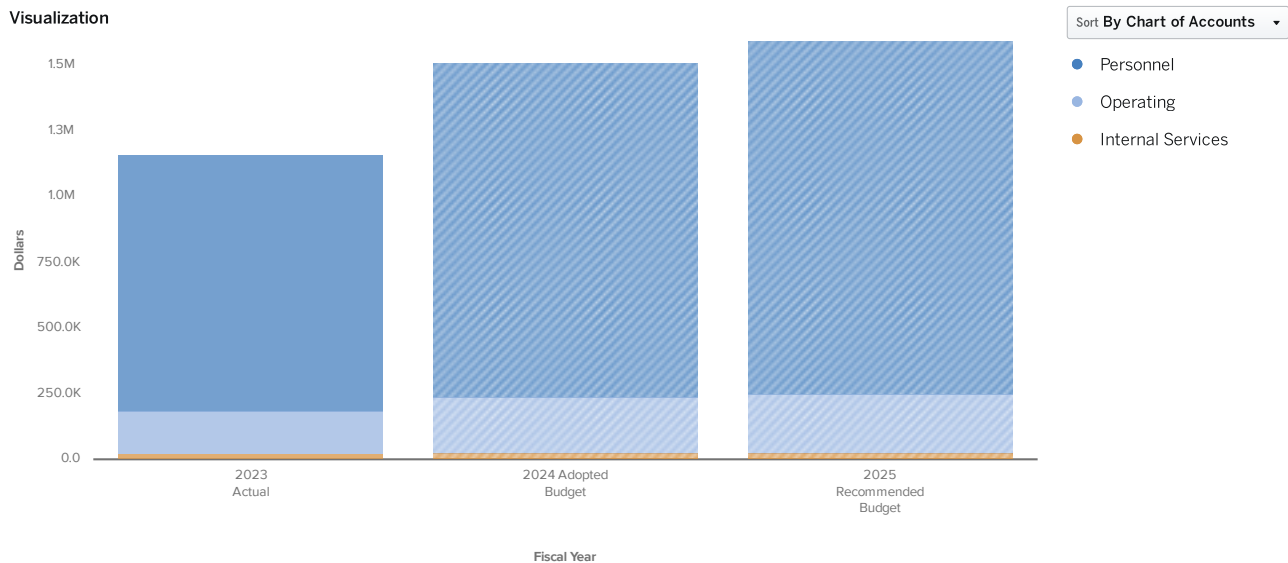
### Description

The Community Building & Partnership team provides camps, EXPAND, Youth Services Initiative (YSI) and other recreation programming for people with disabilities and low-income families and volunteer efforts. This includes targeted outreach to increase awareness of public recreation programming for those from underrepresented communities as well as individuals with disabilities, coordinating system-wide volunteer efforts, and partnerships to build alternative funding to achieve community goals.

### Summary of 2025 Budget Enhancements and Realignments:

- 1) Provides adequate resources to sustain operations for the department’s community programs.
- 2) Allows for BPR to maintain EXPAND’s internship program which supports programming for our youth, teens and those with disabilities.
- 3) Supports the PLAY Boulder Foundation partnership to seek non-traditional funding sources for capital campaigns, community grants and park enhancement projects.

### Visualization



## Community Building & Partnership Subprograms:



## Access & Inclusion

Fostering inclusion by creating a community of all abilities through recreation.

The EXPAND program provides affordable programming for children, youth and adults with disabilities allowing them to take full advantage of recreational opportunities and experiences. Serving community members with disabilities is regularly ranked as a priority by the community, and EXPAND's level of service and the city's investment in it aligns with that community input.

Youth and teen-focused programming provides recreational services to all young community members and on-site services to youth from historically underrepresented communities. The opportunity to engage in positive activities increases well-being and engagement in positive activities in safe spaces and has been shown to decrease youth misbehavior and criminal activity.

## Community Building & Partnerships

BPR's Community Building & Partnership team is dedicated to identifying funding through alternative methods to support core community benefit services and support reliable, relevant programming that cultivates a wide range of enriching opportunities. Community volunteers contribute their time and talent to support causes, leading to a deep sense of ownership and commitment. Their contributions are invaluable in building stronger, more connected communities.





# Planning & Construction

Healthy & Socially Thriving  
Parks & Recreation  
FY2025 Budget

## Program Budget Overview

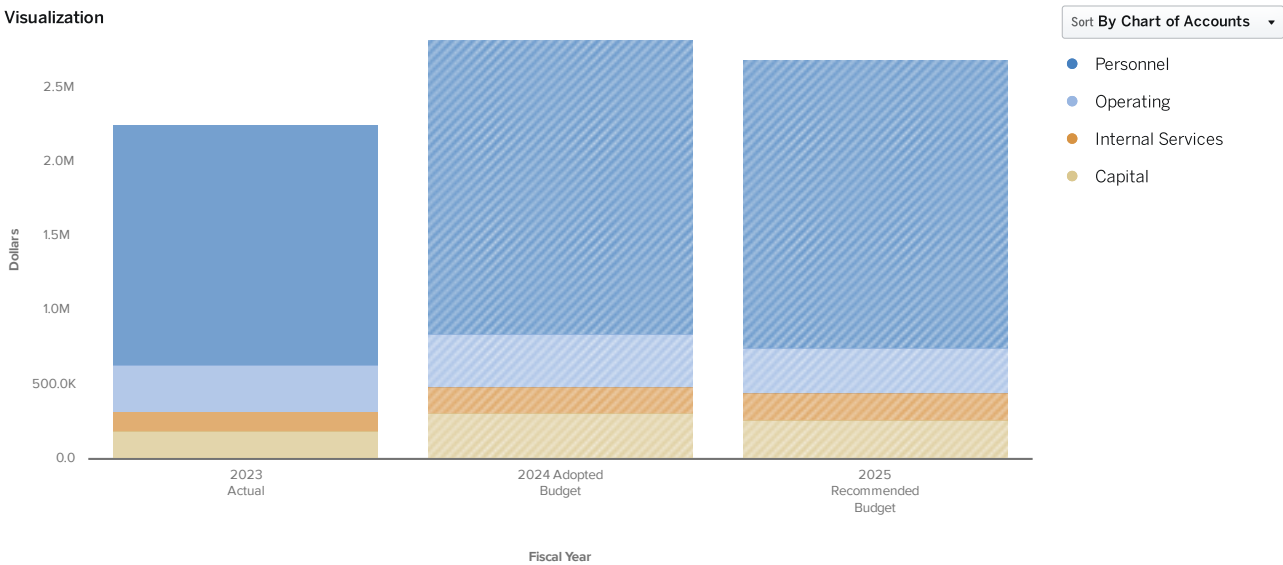
### Description

The Planning, Design & Construction program area manages capital project planning, design and construction, and twelve historic and cultural resources. This team leads asset management and park renovation projects, and community engagement related to planning efforts.

### Summary of 2025 Budget Enhancements and Realignments:

- 1) Sufficiently staff program area along with related equipment, training, and vehicles to effectively manage maintenance and improvement of our facilities and natural spaces.
- 2) Addresses contractual increases and additional costs associated with technology, energy and fleet.
- 3) Supports staffing to prioritize asset management and Capital Improvement Plan (CIP) projects identified in the CIP budget, in line with the BPR Department Plan key goal of “Taking Care of What We Have.”

### Visualization







# Recreation Operations

Healthy & Socially Thriving  
Parks & Recreation  
FY2025 Budget

## Program Budget Overview

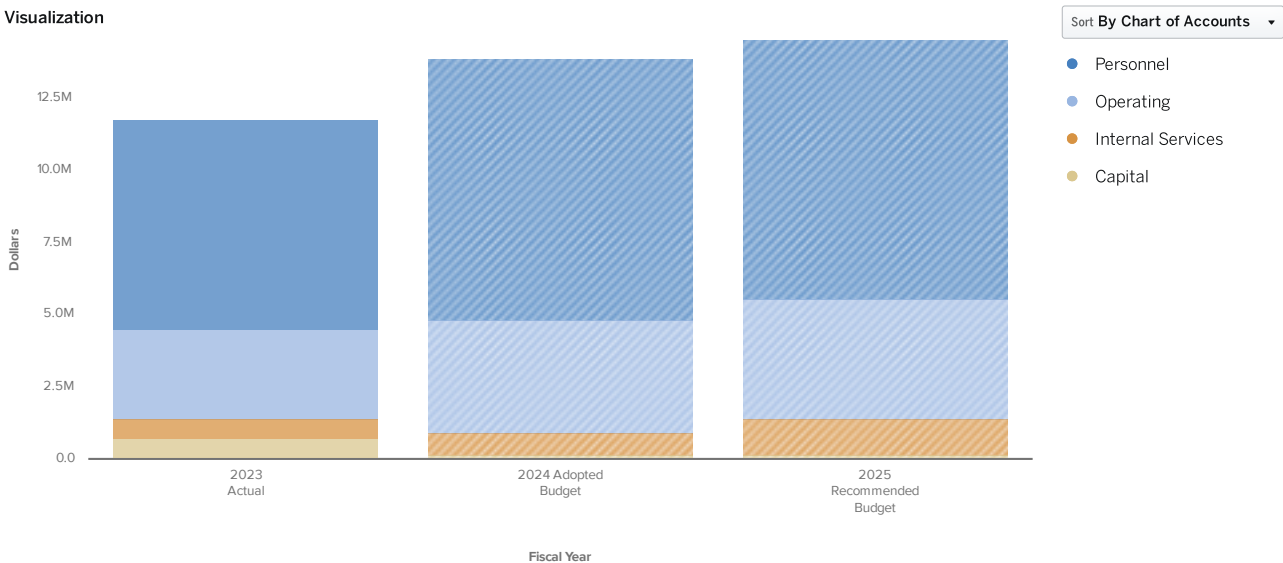
### Description

The Recreation Operations team performs the day-to-day management of the community’s recreation centers and outdoor pools along with sports, health and wellness, aquatics and general recreation programming. This team also operates the Boulder Reservoir and the Flatirons Golf Course.

### Summary of 2025 Budget Enhancements and Realignments:

- 1) Maintains non-standard staffing amounts to align with service levels and realigns historically unspent non-personnel expense allocation to underfunded areas to address shortfalls.
- 2) Addresses cost escalation experienced with inflationary, contractual and mandated increases to maintain existing service levels and community benefit programming.
- 3) Transfers approximately \$2.1 million in funding from the .25 Cent Sales Tax Fund to the Recreation Activity Fund to support athletic field and sports complex maintenance and community benefit services.

### Visualization



## Recreation Operations Subprograms:



## Boulder Reservoir

The Boulder Reservoir is a 700-acre, multi-use recreation and water-storage facility, owned and managed by the City of Boulder and operated as a water supply by the Northern Colorado Water Conservancy District. It is used for recreation, drinking water and irrigation. Popular recreation activities at the Reservoir include boating, swimming, sunbathing, water skiing, fishing, picnicking, walking, running, cycling and wildlife viewing.

## Flatirons Golf Course

Flatirons Golf Course is open year-round and features an 18-hole golf course, practice facility, instruction programs, ProShop and special events with views of Boulder's Flatirons. The facility recently welcomed the grand opening of a newly constructed family-friendly restaurant and bar called Ironwood Bar and Grille with a gorgeous new lawn for the whole community to enjoy outdoor events.



## Recreation Facilities

BPR facilities offer community members the opportunity to exercise and recreate in all four seasons, which consists of three recreation centers and two outdoor aquatic facilities. There are many amenities including: individual and group fitness programming, full-court gymnasium equipped with basketball and volleyball nets, indoor pools complete with play features and swim lessons, pool and meeting room rentals and more.

## Recreation Services

BPR offers and partners with local organizations to offer over 2,500 diverse types of recreation programs that promote physically and mentally active lifestyles for people of all backgrounds, ages and abilities. Some programs include a fee, while others are subsidized to ensure all members of the community have access to recreation. Gymnastics, a variety of camps, sports and youth-focused programs are a few examples that help ensure a healthy and active community.





# Urban Rangers

Safe  
Parks & Recreation  
FY2025 Budget

## Program Budget Overview

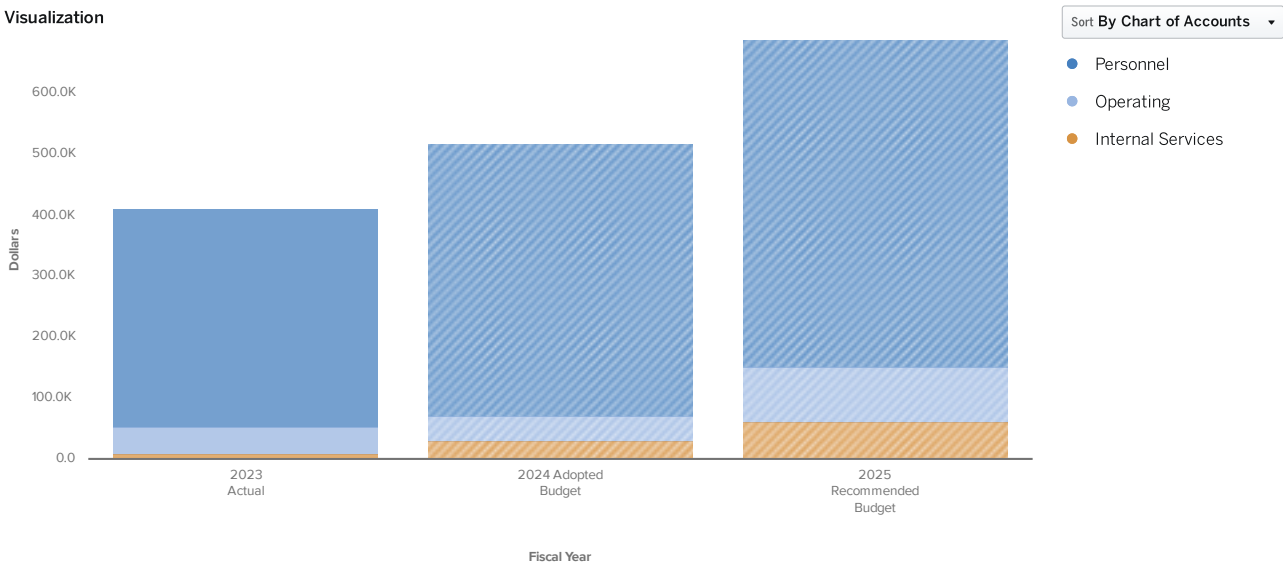
### Description

Urban Park Rangers help foster safe and welcoming parks and facilities, provide security to visitors and staff by enforcing rules and regulations, creatively solve problems, build relationships, and engage community members to experience nature close to home.

### Summary of 2025 Budget Enhancements and Realignments:

- 1) Supports a Ranger program of 3.0 FTE and maintains seasonal staffing from April to November to sustain existing operational hours and increase capacity for education and positive community interactions.
- 2) Addresses cost escalation experienced with vehicle and equipment replacement.
- 3) Realigns historically unspent budget allocation to support the non-personnel needs associated with this program.

### Visualization





# Natural Resources

Environmentally Sustainable  
Parks & Recreation  
FY2025 Budget

## Program Budget Overview

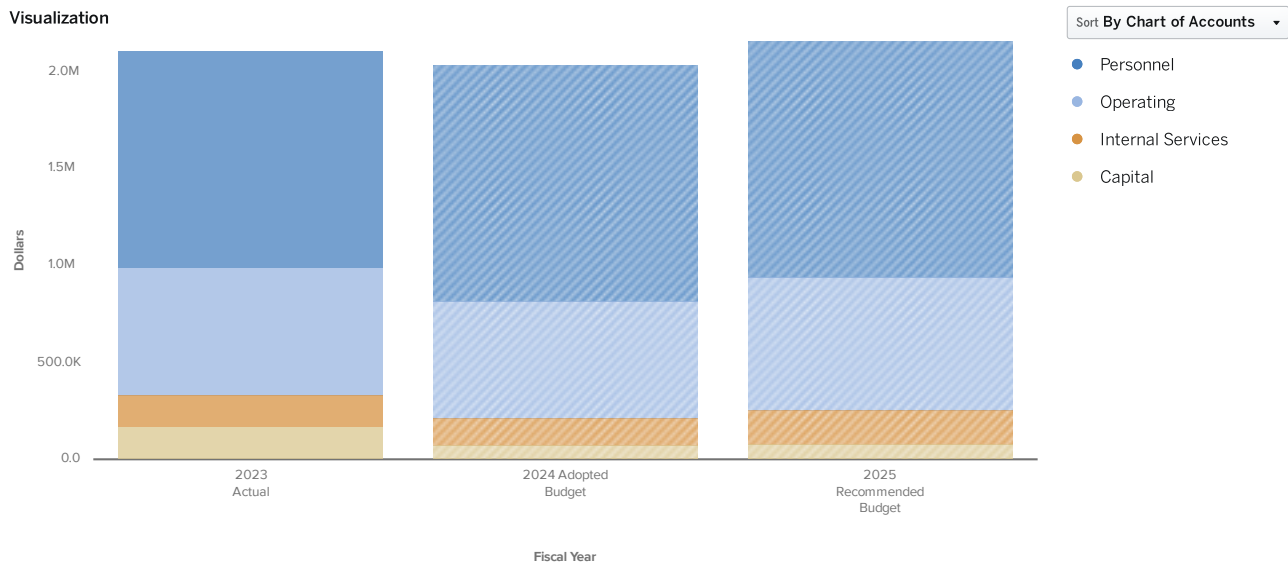
### Description

Natural Resources manages the urban forestry and natural lands. This team is committed to maintaining a healthy and safe urban forest as well as preserving extensive and diverse natural environments for current and future generations.

### Summary of 2025 Budget Enhancements and Realignments:

- 1) Provides resources for the Forestry and Natural Lands teams to effectively manage maintenance and improvement of Boulder’s urban forestry and natural areas.
- 2) Enhanced funding for contracted pruning and planting allows BPR to maintain service levels while addressing escalating costs and continue to invest in the urban tree canopy that is aligned with the “Fiscally Constrained” scenario identified in the 2018 Urban Forest Strategic Plan.
- 3) Addresses contractual increases and additional costs associated with vehicle and equipment replacement.

### Visualization





# Park Operations

Healthy & Socially Thriving  
Parks & Recreation  
FY2025 Budget

## Program Budget Overview

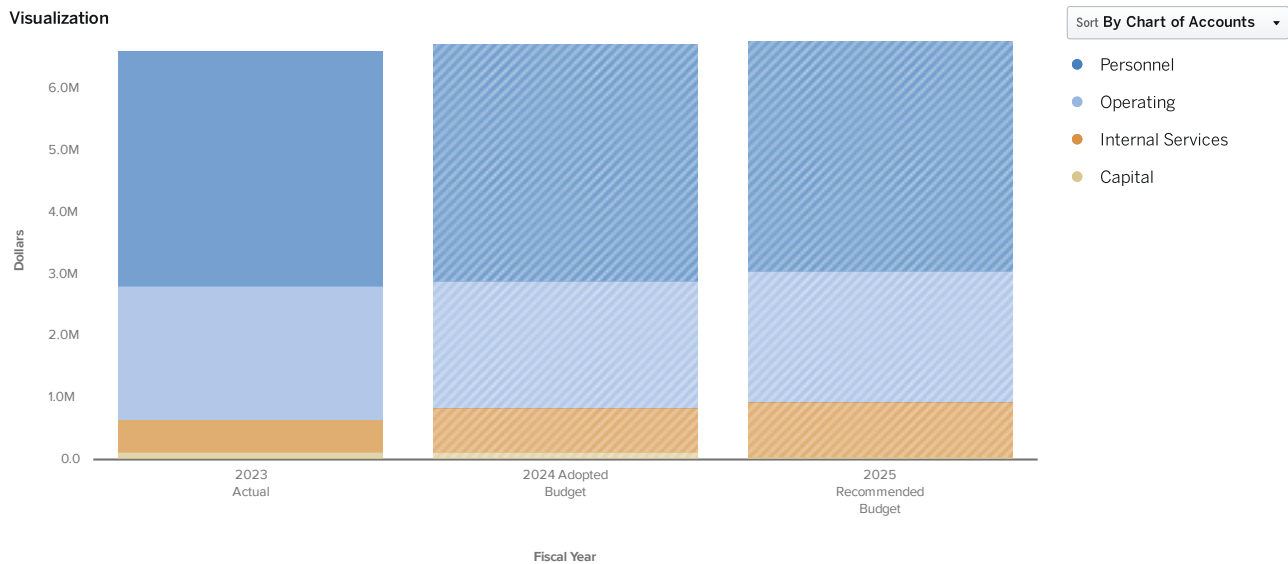
### Description

The Park Operations team maintains more than 80 parks including sports fields, playgrounds, picnic shelters, skate parks, the Pearl Street Mall, the Civic Area, Valmont City Park, community parks, neighborhood parks, pocket parks, dog parks and more.

### Summary of 2025 Budget Enhancements and Realignments:

- 1) Maintains core service levels and essential maintenance across our parks system by addressing cost escalation experienced with inflationary, contractual and mandated increases.
- 2) Addresses costs associated with technology, energy and fleet.
- 3) Realigns historically unspent non-standard staffing allocation to underfunded areas to support core service levels and community benefit contracts.

### Visualization





# Planning & Development Services

2025 Budget

## 2025 Budget:

**\$17,551,871**

**98.65 FTE**

### Department Overview:

The Planning and Development Services Department collaborates with Boulder's community to define and implement an inclusive vision for the city's future while providing consistent and equitable administration of codes and policies to ensure the health, safety and well-being of the community.



### Summary of 2025 Budget Enhancements and Realignments:

1) Additional appropriation of \$600,000 one-time funds is recommended in 2025 for engagement and consultant services for the Boulder Valley Comprehensive Plan update.

### Department Programs:

- [Administration \(Livable\)](#)
- [Building Services](#)
- [Business and Support Services](#)
- [Code Compliance](#)
- [Comprehensive Planning](#)
- [Development Review](#)
- [Engineering Review & Inspection](#)
- [Information Resources](#)



# City of Boulder - Budgeting for Resilience and Equity Dashboard

## DEPARTMENT SELECTION

Using the drop down selection list below, please select the department you would like to view.

Planning & Development Service

## PROGRAM SELECTION

After selection of a department, the relevant programs will be displayed. Please select the specific program you wish to view by clicking on the corresponding button

All

SER Goal	Program	Outcome	Measure	Unit of Measure	Target 2024	Actual 2024	Target 2025
Environmentally Sustainable	Building Services	New and altered buildings are energy efficient and reduce greenhouse gas emissions	Percentage of permits issued in compliance with Boulder's advanced energy codes	Number of permits issued	100%	N/A	100%
Responsibly Governed	Building Services	Building permits are reviewed in a timely manner	Percentage of permit reviews completed within department service standard	Percentage of permit reviews	85%	N/A	85%
Safe	Building Services	New construction is built in safe and compliant manner	Percentage of inspections completed within department service standard	Percentage of inspections	75%	N/A	75%
Responsibly Governed	Business & Support Services	Timely and reliable information about codes and regulations, permits, inspections, plans, licensing, enforcement, and development processes delivered to the community	Percentage of all Inquire Boulder topics assigned to dept that meet established timeframes	Percentage of IB topics assigned that meet timeframe	85%	N/A	85%
Responsibly Governed	Business & Support Services	Efficient and effective service that connects the community to the right planning and development subject-matter expert or process the first time	Percentage of customers who report satisfied or better in surveys	Customers reporting satisfied or better	65%	N/A	65%
Responsibly Governed	Business & Support Services	Regulatory and policy compliance for short-term and long-term rental and contractor licensing	Percentage of rental and contractor licenses that are completed within service standard	Rental and contractor licenses completed	85%	N/A	85%
Safe	Code Compliance	Increase proactive caseload	Percentage of cases that are proactive	Percentage of proactive cases	10%	N/A	10%
Safe	Code Compliance	Correct building-related life/safety issues citywide	Percentage of code cases closed through permit process	Percentage of code cases closed through permits	80%	N/A	85%
Safe	Code Compliance	Reduce the number of properties in disrepair (either rental or owner/relative occupied)	Percentage of code cases closed within 180 days (6 months)	Percentage of code cases closed	50%	N/A	50%
Liveable	Comprehensive Planning	Diverse community input is effectively gathered and reflected in land use plans	Number activities designed specifically to gather input from historically excluded communities	Number of activities	more than 10	N/A	more than 10
Liveable	Comprehensive Planning	Useful data and analysis informs City Council, Planning Board, the community, and internal departments	Number of new data outputs and calculations incorporated into the ArcUrban land use model (eg, housing units, jobs created, water use, carbon emissions, vehicle trips, etc) in 2025	Number of new data outputs	3 additional	N/A	3 additional
Liveable	Comprehensive	The community meaningfully participates in the	Percentage of Community Assembly members that	Percentage of community	85%	N/A	85%

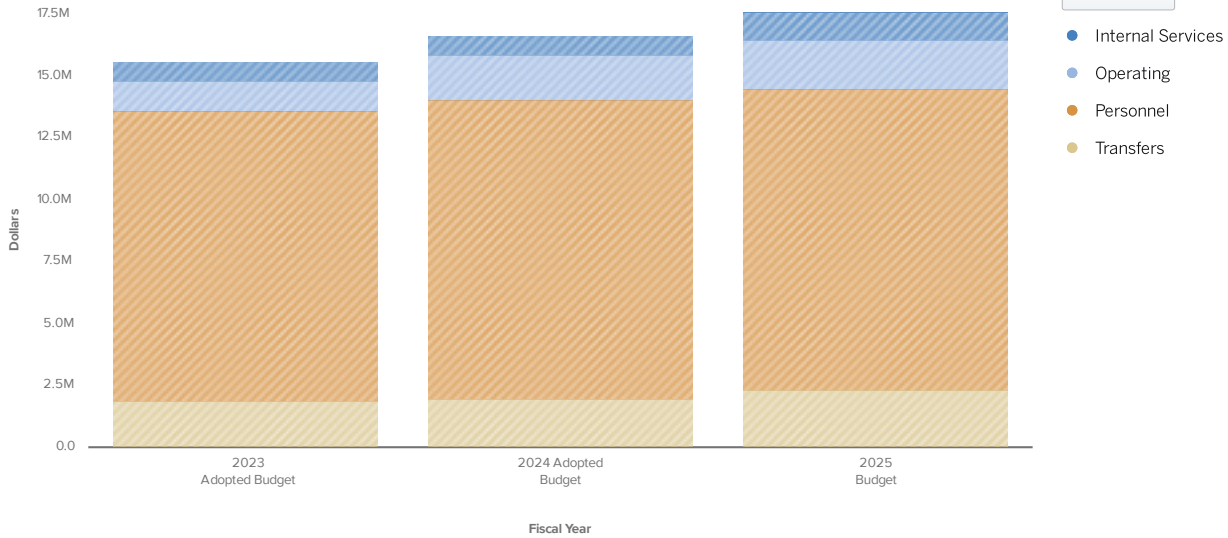
Please note: When viewing the results in the table above some columns might display a value of "N/A". This is intended and represents a current lack of data. As data is collected and added field marked with "N/A" will automatically update.

[Microsoft Power BI](#)



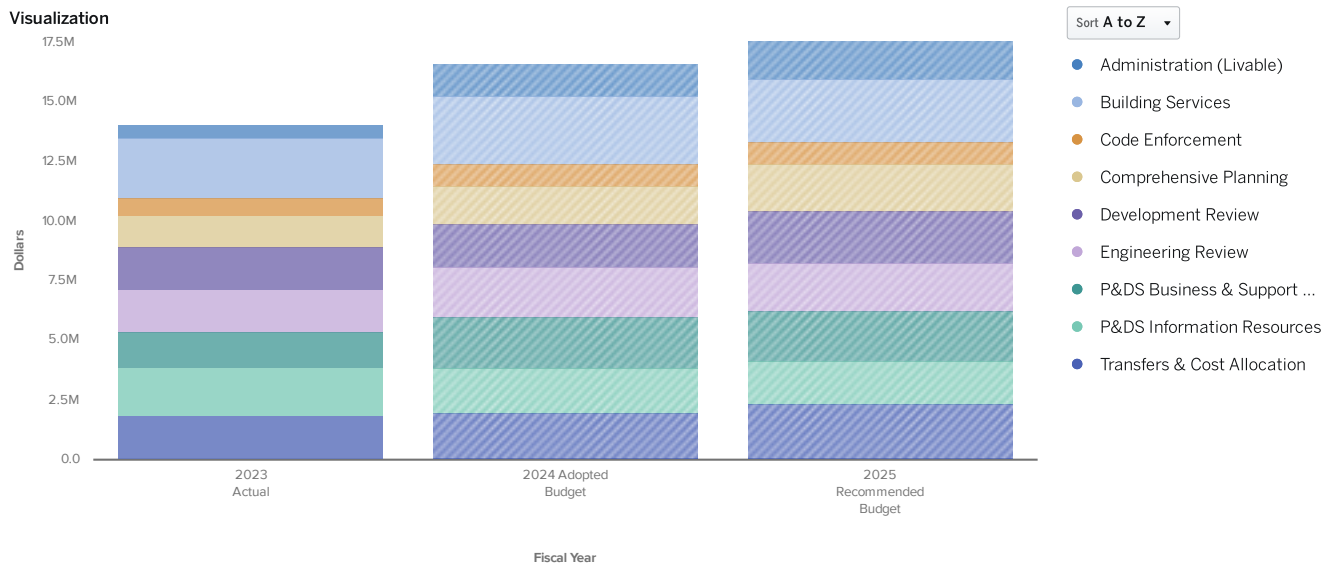
## Operating Budget (FY2023-2025)

### Visualization



## Expenditure by Program





## Program Overview

### Administration

Department Administration includes management of the department through the Director and Deputy Director. Also included in this program is financial workgroup including budgeting, fee setting and financial transactions. Support provided to P&DS through the Center for Project Excellence is also funded here.

### Building Services

Building Services establishes minimum requirements to safeguard public health, safety, general welfare and the environment through the effective application of city building codes, which determine standards for how buildings may be built, modified, occupied and maintained. Plan review and inspection services include verification of code compliance for structural, mechanical, electrical, plumbing and energy conservation components of buildings. Building Services coordinates with other city divisions to develop code amendments to meet Boulder’s Climate Commitment goals and collaborates with customers to gather feedback and ensure construction codes and regulations are well understood.

### Business and Support Services

Business and Support Services administers all Planning & Development Services operations, including internal and external customer service. It also provides support to four advisory boards; administers the licensing program, including contractor licensing, rental housing licensing and short-term rental housing licensing; and provides administrative, financial, programmatic and project support to the department.

### Code Compliance

The Code Compliance team is responsible for enforcing city regulations involving land use, building code and residential rental property maintenance. It works in partnership with all divisions within Planning & Development Services, as well as the Code Enforcement Unit within the Police Department, which is responsible for property nuisance matters such as trash and weeds.

### Comprehensive Planning

Comprehensive Planning leads the long-range land use planning and policy development programs that define the future of the City of Boulder. The division develops and implements the Boulder Valley Comprehensive Plan, prepares subcommunity and area plans and other special planning efforts, manages the historic preservation program, acts as an urban design resource for the city and coordinates the urban wildlife management program. Comprehensive Planning is responsible for ensuring the orderly balance of future urban change with community desires and environmental systems.

### Development Review

Development Review Planning reviews development projects for consistency with the city’s adopted code and policy documents and makes criteria-based decisions and professional recommendations to Planning Board and City Council. Additionally, the team administers the city’s zoning code and responds to technical zoning and process related inquiries from the community and our customers. Collaborating with other workgroups across the city organization as well as external organizations and stakeholders, the Development Review team ensures consistent application of city regulations and policies in both “by right” and discretionary review projects. The group also engages with the community in coordinating regular updates to the city’s zoning code.

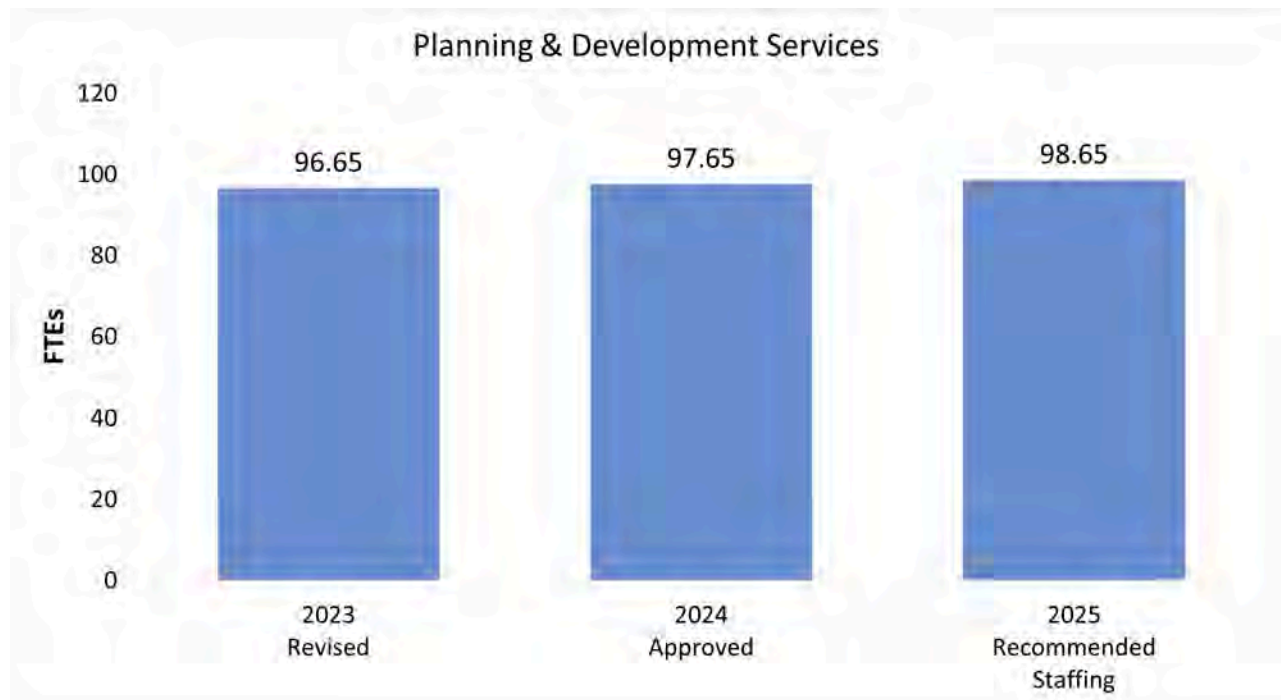
**Engineering Review & Inspection**

The Engineering Review and Inspection program is responsible for technical development review, permitting and inspection of work or impacting public rights-of-way and public easements. Areas of responsibility include city-maintained infrastructure such as domestic water, wastewater, stormwater and, transportation, along with improvements maintained by private service providers for electric, telecommunications and natural gas. The workgroup is also responsible for administration of floodplain and wetland protection ordinances for both public and private projects.

**Information Resources**

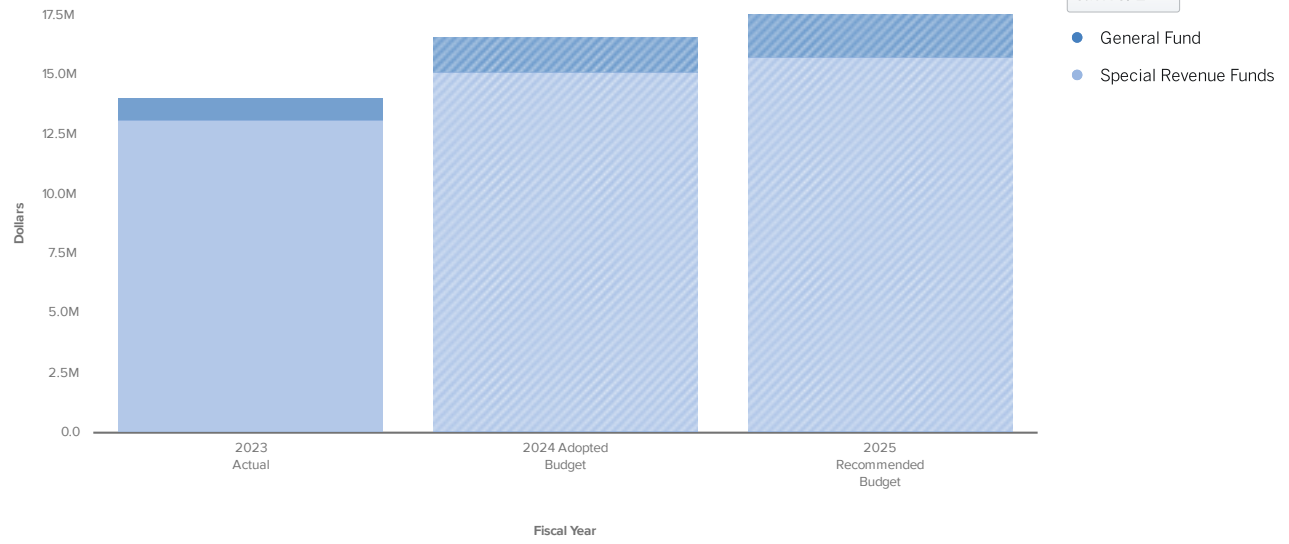
Information Resources supports the Planning & Development Services Department’s business systems. This support includes the administration and management of the land management, permitting, the licensing system, EnerGov, geographic information systems (GIS), analysis services and records and research. This Division also provides information support during emergency response incidents.

**Department Staffing**



**Expenditure by Fund**

Visualization





# Planning & Development Services Department Administration

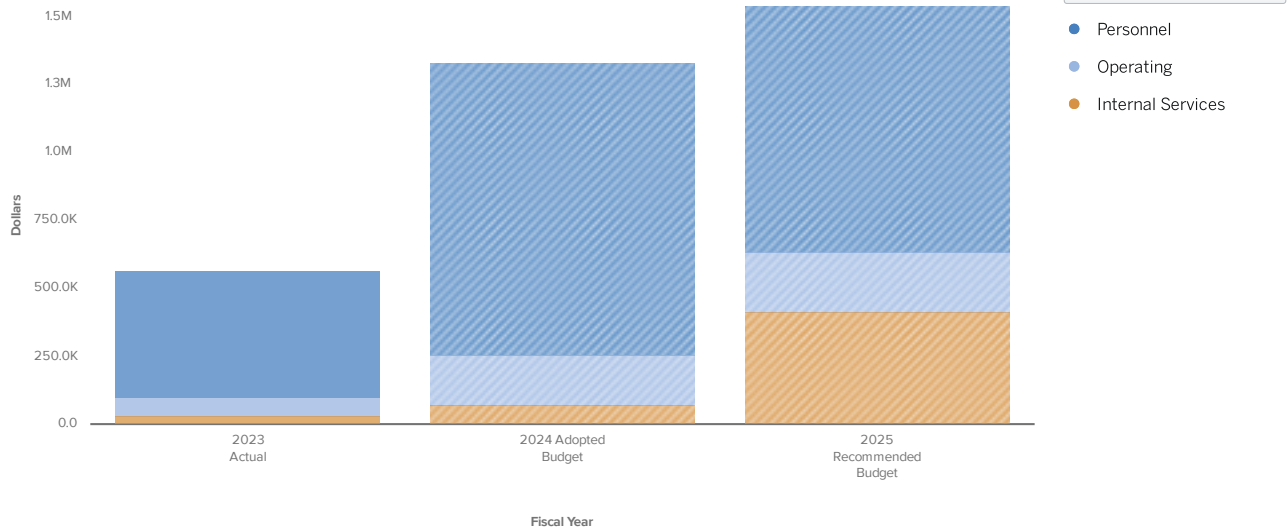
Livable  
Planning & Development Services  
FY2025 Budget

## Program Budget Overview

### Description

- Department Administration includes management of the department through the Director and Deputy Director. Also included in this program is the financial workgroup including budgeting, fee setting, and financial transactions.

### Visualization





# Building Services

Safe  
Planning & Development Services  
FY2025 Budget

## Program Budget Overview

### Description

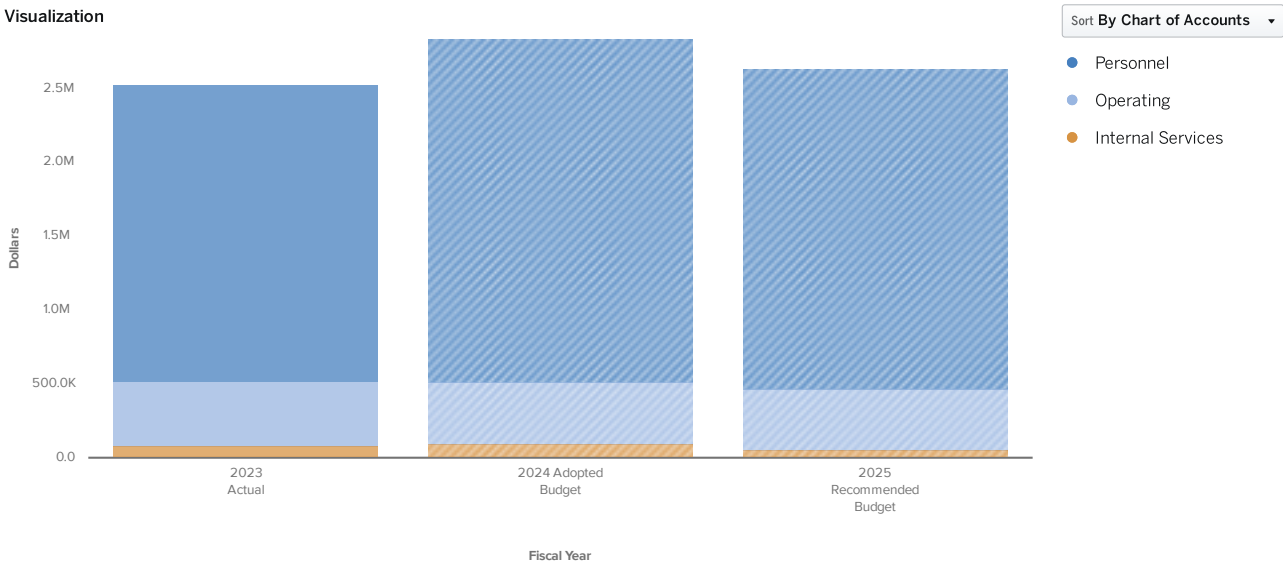
Building Services establishes minimum requirements to safeguard public health, safety, general welfare and the environment through the effective application of city building codes, which determine standards for how buildings may be built, modified, occupied and maintained. Plan review and inspection services include verification of code compliance for structural, mechanical, electrical, plumbing and energy conservation components of buildings. Building Services coordinates with other city divisions to develop code amendments to meet Boulder’s Climate Commitment goals and collaborates with customers to gather feedback and ensure construction codes and regulations are well understood.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Safe

#### • Objectives

- Builds and maintains resilient infrastructure, landscapes and neighborhoods to mitigate existing and future hazards and risks.
- Fosters a climate of safety for individuals in homes, businesses, neighborhoods and public spaces.

#### Visualization





# Code Compliance

Safe  
Planning & Development Services  
FY2025 Budget

## Program Budget Overview

### Description

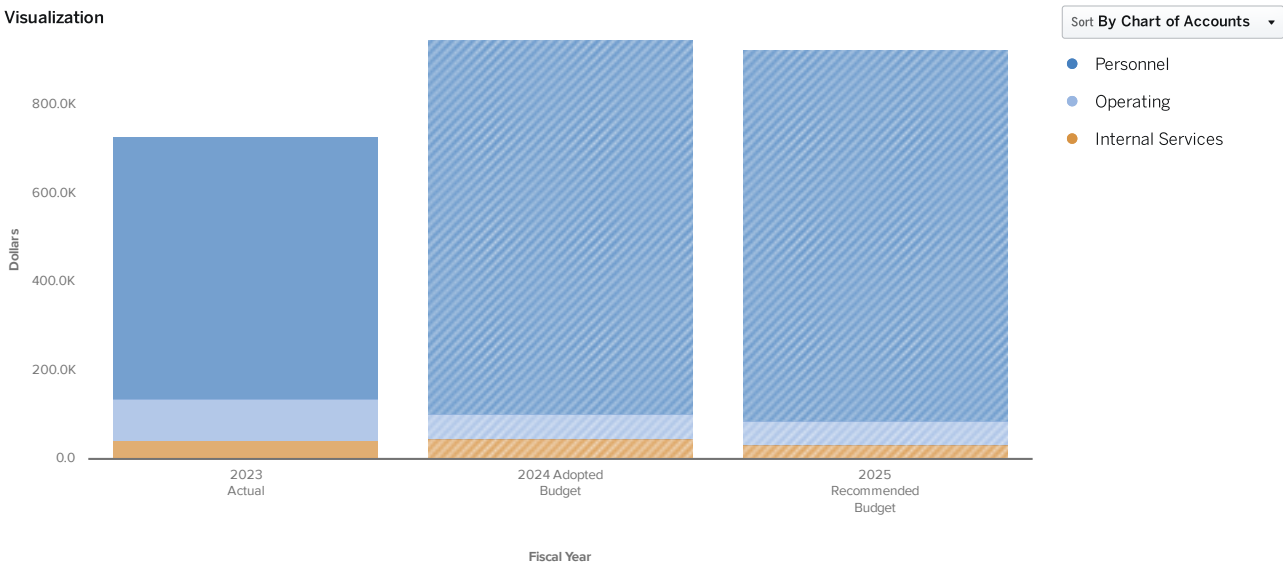
The Code Compliance team is responsible for enforcing city regulations involving land use, building code and residential rental property maintenance. It works in partnership with all divisions within Planning & Development Services, as well as the Code Enforcement Unit within the Police Department, which is responsible for property nuisance matters such as trash and weeds.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Safe

#### • Objectives

- Prevent crime, alleviate harm and improve quality of life for community members and visitors while minimizing disparate impacts on community members of color and considering the needs of different cultures, individuals and community values.
- Fosters a climate of safety for individuals in homes, businesses, neighborhoods and public spaces.

### Visualization





# Comprehensive Planning

Livable  
Planning & Development Services  
FY2025 Budget

## Program Budget Overview

### Description

Comprehensive Planning leads the long-range land use planning and policy development programs that define the future of the City of Boulder. The division develops and implements the Boulder Valley Comprehensive Plan, prepares subcommunity and area plans and other special planning efforts, manages the historic preservation program, acts as an urban design resource for the city and coordinates the urban wildlife management program. Comprehensive Planning is responsible for ensuring the orderly balance of future urban change with community desires and environmental systems.

### Summary of 2025 Budget Enhancements and Realignments:

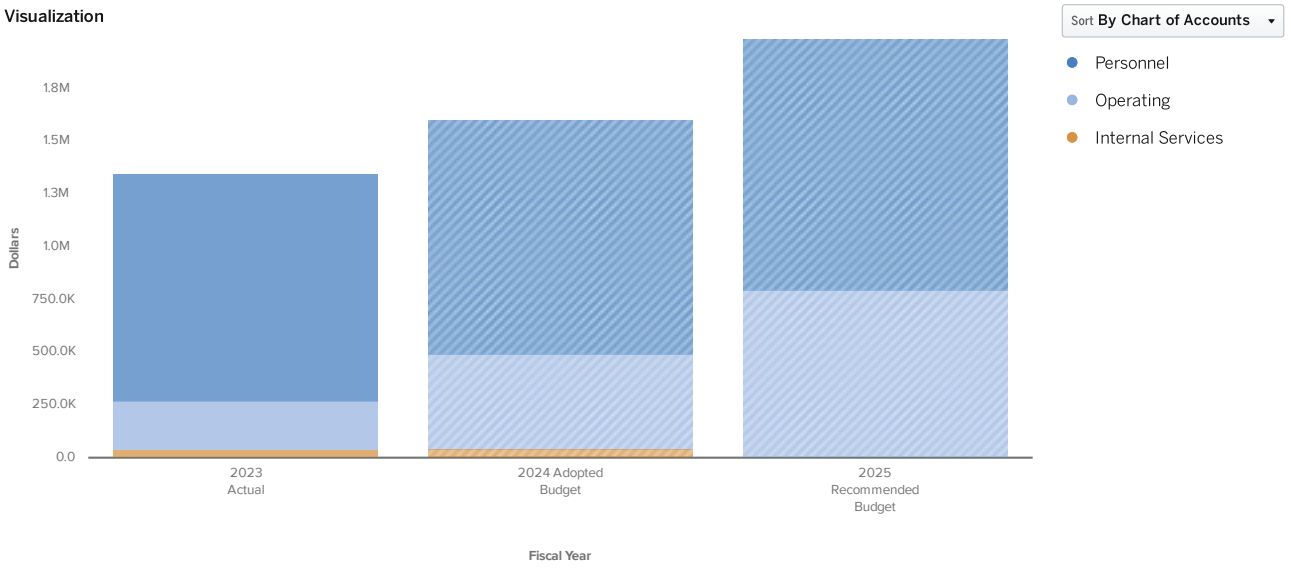
1) One-time funding of \$600,000 (\$300,000 from P&DS Fund and \$300,000 from General Fund) to support community engagement activities and technical consultant services for the Boulder Valley Comprehensive Plan update. The 2025 Budget request will directly enable the creation of a Community Assembly that is intended to achieve a more representative and deliberate dialogue around key issues impacting our community. It will also support additional engagement activities and fund necessary external consultant expertise to inform policy decisions and community discussions to complete the project on the prioritized 2026 timeline.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Livable

#### • Objectives

- Encourages sustainable and well-regulated development of buildings supported by reliable and affordable city services and public infrastructure.
- Increases the prevalence of 15-minute neighborhoods, in which individuals can access their most basic needs within a 15-minute walk from home.

Visualization







# Development Review

Livable  
Planning & Development Services  
FY2025 Budget

## Program Budget Overview

### Description

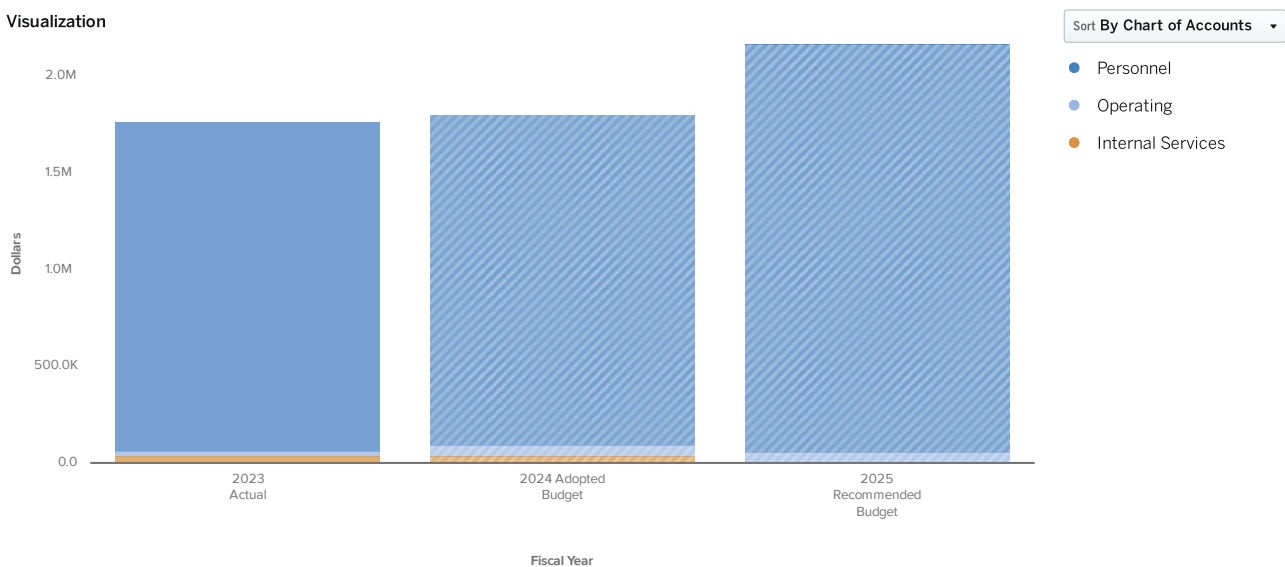
Development Review Planning reviews development projects for consistency with the city’s adopted code and policy documents and makes criteria-based decisions and professional recommendations to Planning Board and City Council. Additionally, the team administers the city’s zoning code and responds to technical zoning and process related inquiries from the community and our customers. Collaborating with other workgroups across the city organization as well as external organizations and stakeholders, the Development Review team ensures consistent application of city regulations and policies in both “by right” and discretionary review projects. The group also engages with the community in coordinating regular updates to the city’s zoning code.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Livable

#### • Objectives

- Encourages sustainable and well-regulated development of buildings supported by reliable and affordable city services and public infrastructure.
- Provides a variety of housing types with a full range of affordability.
- Increases the prevalence of 15-minute neighborhoods, in which individuals can access their most basic needs within a 15-minute walk from home.

#### Visualization





# Engineering Review

Safe  
Planning & Development Services  
FY2025 Budget

## Program Budget Overview

### Description

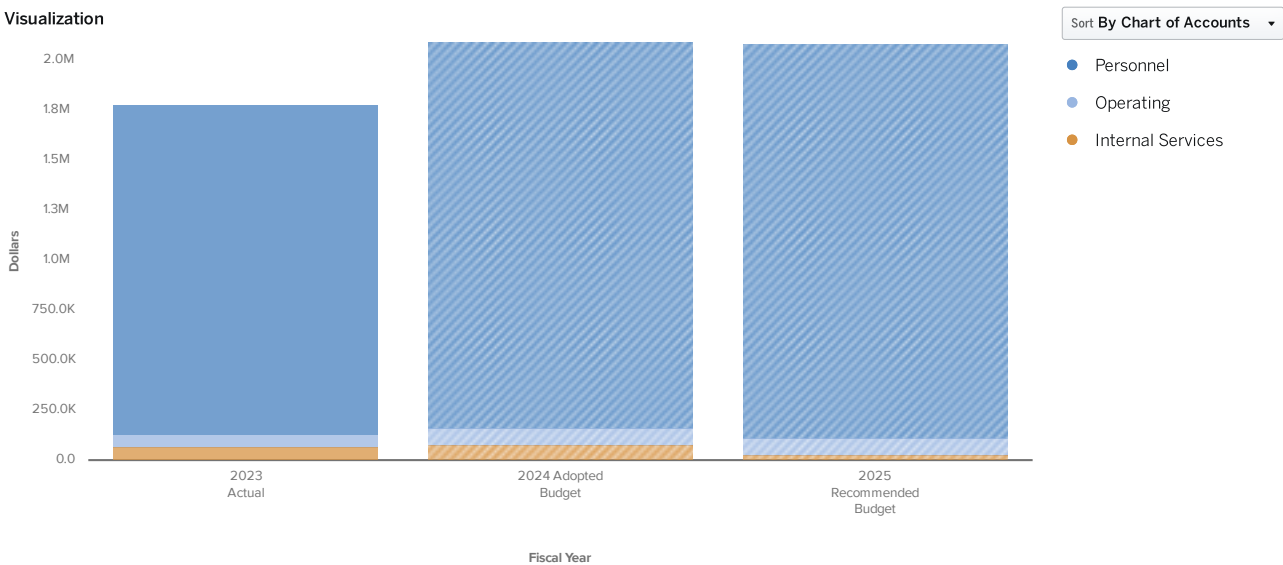
The Engineering Review and Inspection program is responsible for technical development review, permitting and inspection of work or impacting public rights-of-way and public easements. Areas of responsibility include city-maintained infrastructure such as domestic water, wastewater, stormwater and transportation, along with improvements maintained by private service providers for electric, telecommunications and natural gas. The workgroup is also responsible for administration of floodplain and wetland protection ordinances for both public and private projects.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Safe

#### • Objectives

- Builds and maintains resilient infrastructure, landscapes and neighborhoods to mitigate existing and future hazards and risks.
- Fosters a climate of safety for individuals in homes, businesses, neighborhoods and public spaces.
- Operates services necessary to support basic public health including safe, drinking water, removal of snow, wastewater and stormwater, and a reliable, multimodal transportation system.

#### Visualization





# P&DS Business & Support Services

Responsibly Governed  
Planning & Development Services  
FY2025 Budget

## Program Budget Overview

### Description

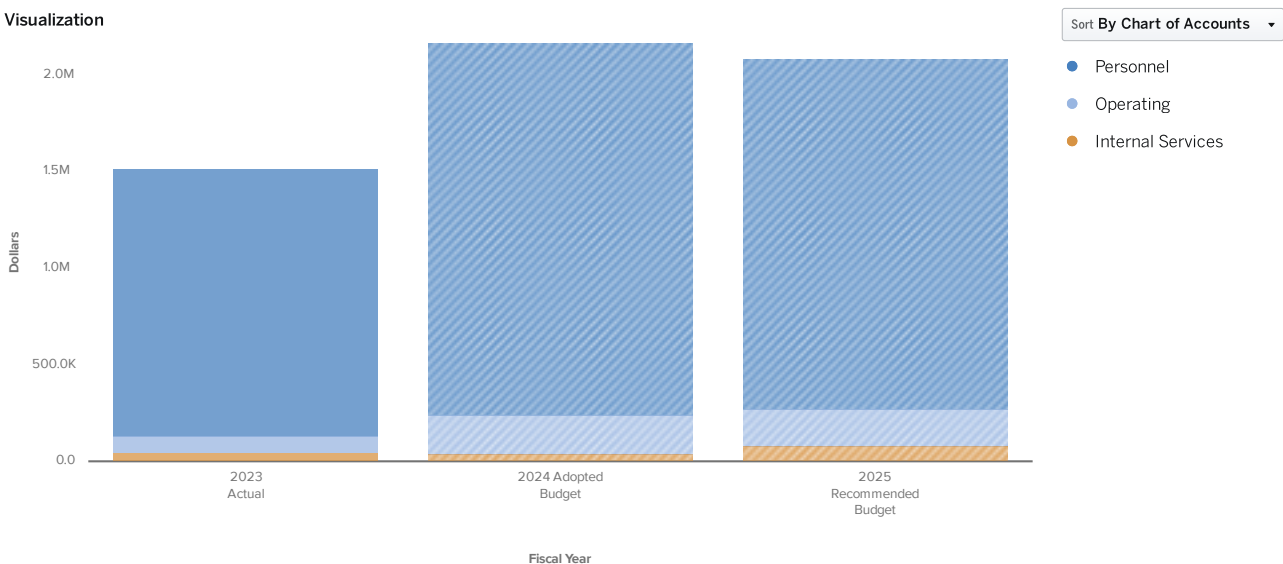
Business and Support Services administers all Planning & Development Services operations, including internal and external customer service. It also provides support to four advisory boards; administers the licensing program, including contractor licensing, rental housing licensing and short-term rental housing licensing; and provides administrative, financial, programmatic and project support to the department.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Responsibly Governed

#### • Objectives

- Supports strategic decision-making with opportunities for accessible community engagement in multiple languages and timely and reliable data and analysis.
- Enhances and facilitates transparency, accuracy, efficiency, effectiveness and quality customer service in all city business.
- Provides assurance of regulatory and policy compliance and seeks to influence other levels of government to ensure policy and regulations are equitable.
- Ensures that the city is a safe, equitable and inclusive workplace.
- Builds organizational capacity for advancing racial equity by normalizing conversations about race, developing a shared understanding of institutional and structural racism, confronting oppression and operationalizing equity strategies.

### Visualization





# P&DS Information Resources

Responsibly Governed  
Planning & Development Services  
FY2025 Budget

## Program Budget Overview

### Description

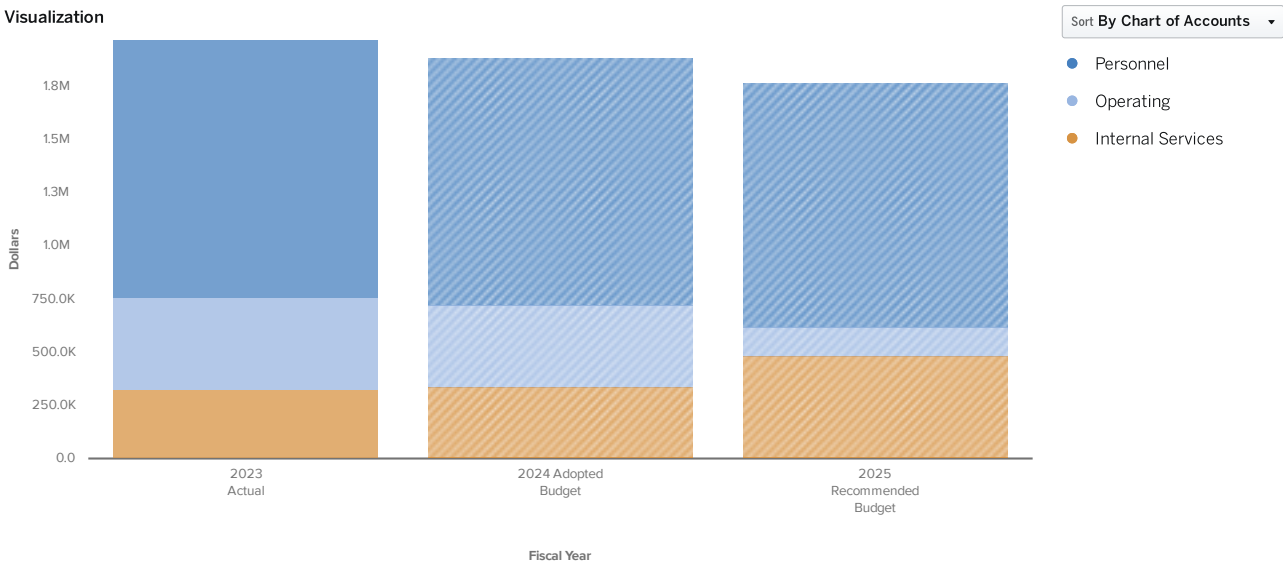
Information Resources supports the Planning & Development Services Department’s business systems. This support includes the administration and management of the land management, permitting and licensing system, EnerGov, geographic information systems (GIS), analysis services and records and research. This Division also provides information support during emergency response incidents.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Responsibly Governed

#### • Objectives

- Supports strategic decision-making with opportunities for accessible community engagement in multiple languages and timely and reliable data and analysis.
- Enhances and facilitates transparency, accuracy, efficiency, effectiveness and quality customer service in all city business.
- Provides assurance of regulatory and policy compliance and seeks to influence other levels of government to ensure policy and regulations are equitable.

#### Visualization





# Police

2025 Budget

## 2025 Budget:

**\$46,425,876**

**284.50 FTE**

### Department Overview:

The Boulder Police Department partners with the community to provide service and safety. The mission entails a full range of services, which includes but are not limited to crime prevention, enforcement, security, investigations, management of public disorder and quality of life issues, emergency and disaster response, and training. The Boulder Police Department strives to be a premier law enforcement agency and a model of excellence in policing by creating partnerships, building trust, reducing crime, and improving the quality of life for our community.

Within the overarching umbrella of the Reimagine Policing Plan, in 2025, the Boulder Police Department will be focused on delivering high quality and equitable policing utilizing modern and evidence-based programs as well as technology and advanced courses of training.

The 2025 Police Department Budget includes several budget realignments for software and positions, one-time funding for wellness, department-wide training, and several fixed-term positions, and new ongoing funding for positions and base budget increases.



## **Summary of 2025 Budget Enhancements and Realignments:**

- 1) One-time funding to extend the fixed-term Victim Services Specialist position for one more year (\$80,000).
- 2) Realignment of funding to purchase additional E-Bikes (\$19,000).
- 3) Realignment of a sergeant position from the Departmental Support Services Program to Police Services (180,000).
- 4) One-time funding for a two-year fixed term Police Accreditation Manager position (\$130,000).
- 5) One-time increase in funding for department-wide training (\$50,000) and realignment of funding for reporting software (\$109,000).
- 6) One-time increase for the Employee Assistance Program (EAP) due to overwhelming participation (\$50,000)
- 7) Addition of a civilian Property & Evidence supervisor allowing the department to realign the current sergeant position to proactive policing (\$130,000).
- 8) Realignment of a half-time Police Service Coordinator position from the Fleet & Facilities Department (\$44,000).
- 9) Realignment of funding for a civilian armor (\$116,000).
- 10) Ongoing funding for the Digital Forensics Lab Task Force (\$82,000).
- 11) Increase in funding for the regional Boulder County Drug Task Force (\$13,200).

**Department Programs:**

- [Police Administration](#)
- [Alternative Response](#)
- [Departmental Support Services](#)
- [Police & Fire Communications](#)
- [Police Services](#)



## City of Boulder - Budgeting for Resilience and Equity Dashboard

**DEPARTMENT SELECTION**

Using the drop down selection list below, please select the department you would like to view.

Police

**PROGRAM SELECTION**

After selection of a department, the relevant programs will be displayed. Please select the specific program you wish to view by clicking on the corresponding button

All

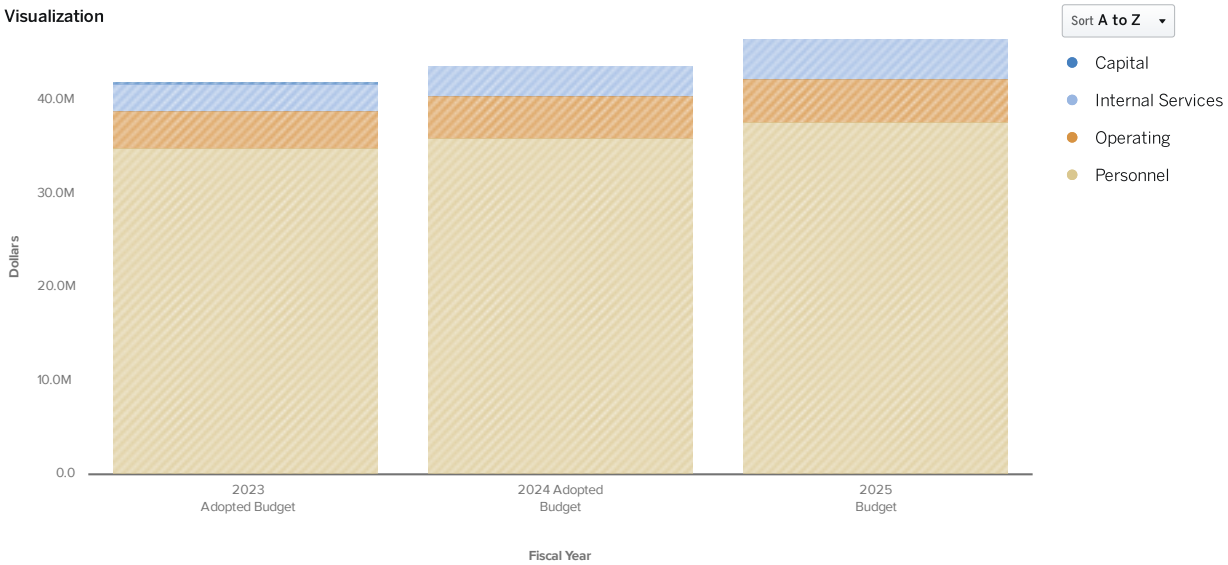
SER Goal	Program	Outcome	Measure	Unit of Measure	Target 2024	Actual 2024	Target 2025
Safe	Administration (Safe)	Ensuring compliance through accreditation and policy management	Achieving and maintaining CALEA accreditation annually	Yes/No	Achieved	N/A	Achieved
Safe	Administration (Safe)	Improve communication with community	Number of community engagement events	Number of community engagement events	20	N/A	25
Safe	Administration (Safe)	Improve training in leadership positions within the department	Number of leadership trainings and professional development trainings attended by command/management staff	Number of trainings attended	5	N/A	5
Safe	Alternative Response	Improved quality of life in lived and visited spaces	Number of Code Enforcement issues addressed	Count	1,934	N/A	N/A
Safe	Alternative Response	Connecting individuals to community services	Number of encampment and prohibited items tickets	Count	N/A	N/A	N/A
Safe	Alternative Response	Respond to community issues in a holistic and non-traditional law enforcement capacity	Number of photo enforcement citations issued	Count	60,000	N/A	65,000
Safe	Alternative Response	Improved connection to non-policing services	Number of victims helped	Count	1,600	N/A	1,600
Safe	Police & Fire Communications	Accurate triage of incidents resulting in appropriate resource response	Average compliant score (85 Percent) or above for Quality Assurance checks annually	Audit score	90%	N/A	92%
Safe	Police & Fire Communications	Ensure equal access to emergency resources and information	Increase usage of text communication with community (number of text-2-911 calls and chat sessions processed)	Count	11,000	N/A	12,000
Safe	Police & Fire Communications	Efficient response to public safety calls for service	Meet APCO/NENA standard of 90 Percent of emergency, 911, calls are answered within 15 seconds	Number of calls answered w/in 15 seconds	Meet the standard, 90% or better	N/A	Meet the standard, 90% or better
Responsibly Governed	Police Departmental Support Services	Improving health and well-being of staff with a robust employee assistance program	Number of EAP visits	Count	500	N/A	500
Responsibly Governed	Police Departmental Support Services	Improving sense of community through peer support related functions	Number of peer support functions	Count	4	N/A	6
Responsibly Governed	Police Departmental Support Services	Maintain compliance with department-mandated training	Percentage of officers that complete department-mandated training	Percentage	80%	N/A	85%

Please note: When viewing the results in the table above some columns might display a value of "N/A". This is intended and represents a current lack of data. As data is collected and added field marked with "N/A" will automatically update.

Microsoft Power BI

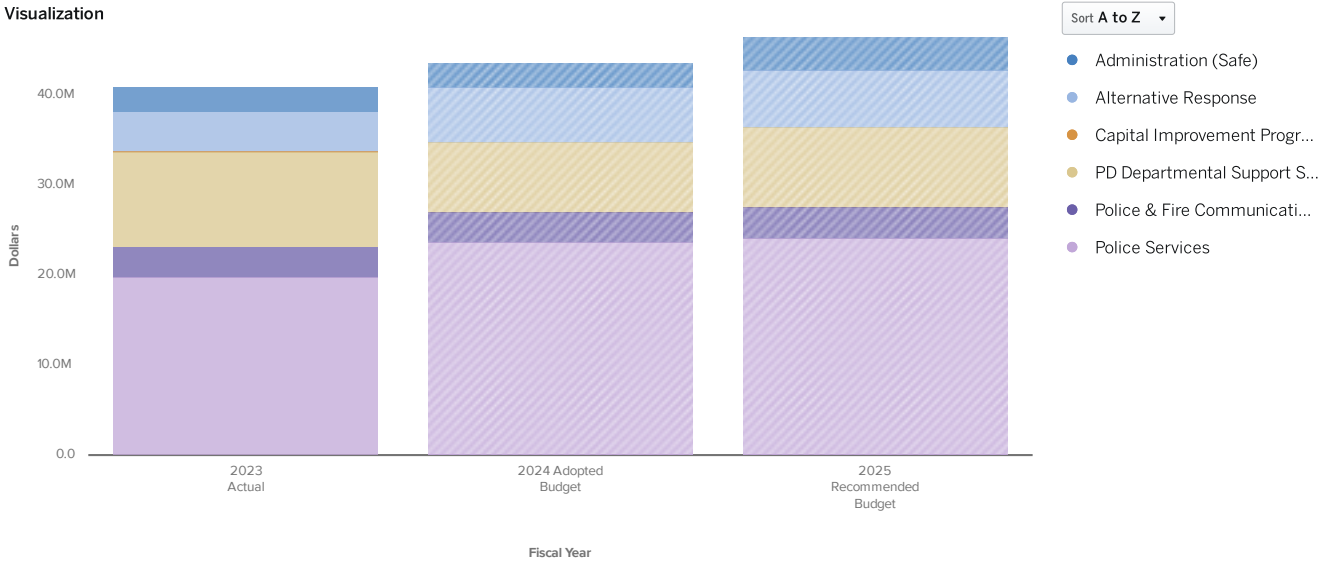
## Operating Budget (FY2023-2025)

Visualization



## Expenditure by Program

Visualization



## Program Overview

### Administration

Administration includes the Police Chief and support staff.

### Alternative Response

Consists of Crime Prevention, Animal Protection, Code Enforcement, Photo Enforcement, Homeless Outreach Team, Mall Team, Encampment Team, and Victim Services.

### Departmental Support Services

Consists of Records and Information Systems, Finance/Budget/Grants, Fleet, Facilities Maintenance, Property and Evidence, Personnel and Technology, Training, and Wellness.

### Police & Fire Communications

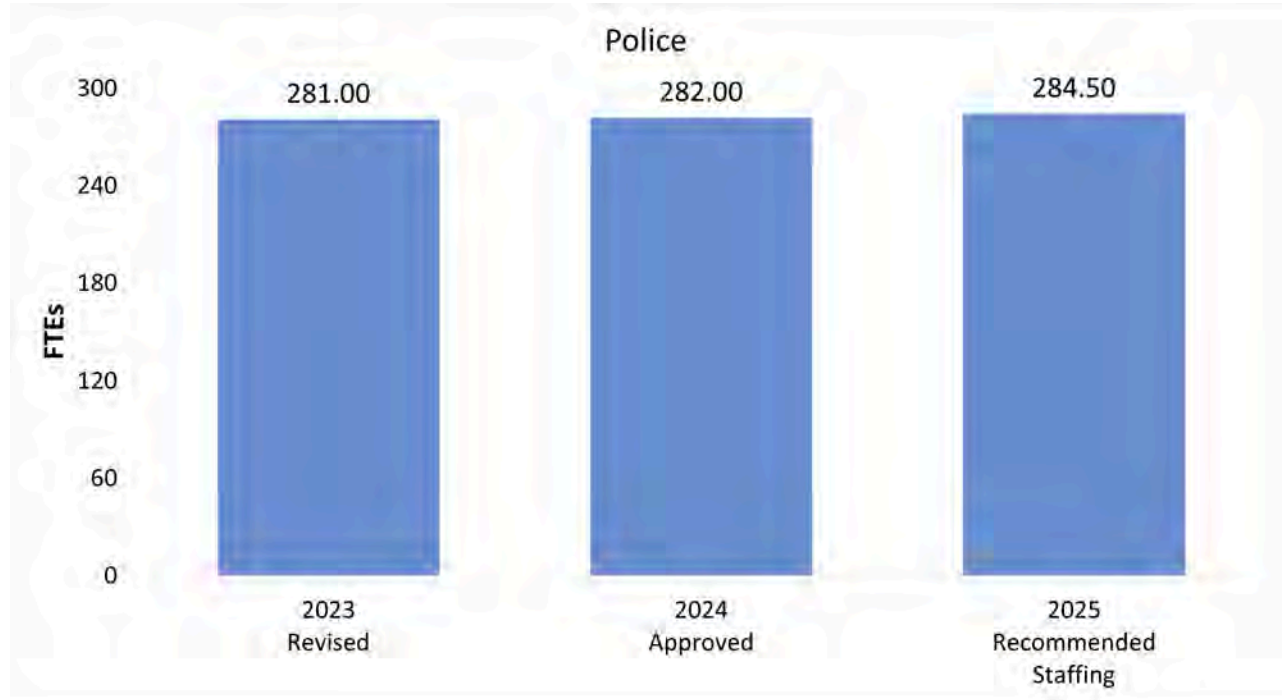
Police and Fire Communications is the Public Safety Answering Point for all 911 calls and other non-emergency police and fire requests for service.



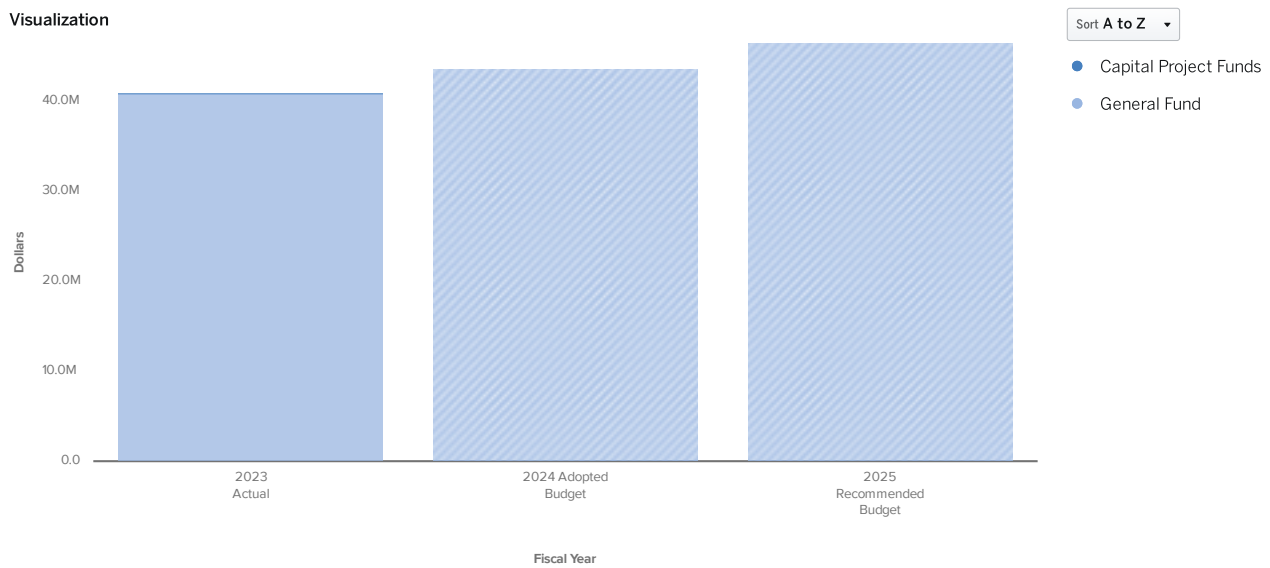
## Police Services

Consists of the Target Crime Team, Narcotics, the Crime Lab, Crime Analysis, Major Crimes Unit, Special Investigations, Patrol Watches, Neighborhood Impact Team, Traffic Enforcement, Special Weapons and Tactics (SWAT), Bomb Squad, and Drone Team (UAS).

## Department Staffing



## Expenditure by Fund





# Police Department Administration

Safe  
Police  
FY2025 Budget

## Program Budget Overview

### Description

The Police Department's Administration program is responsible for administrative oversight of the entire Police Department and includes the Chief's Office, Professional Standards Unit, and all general administration not directly related to another program.

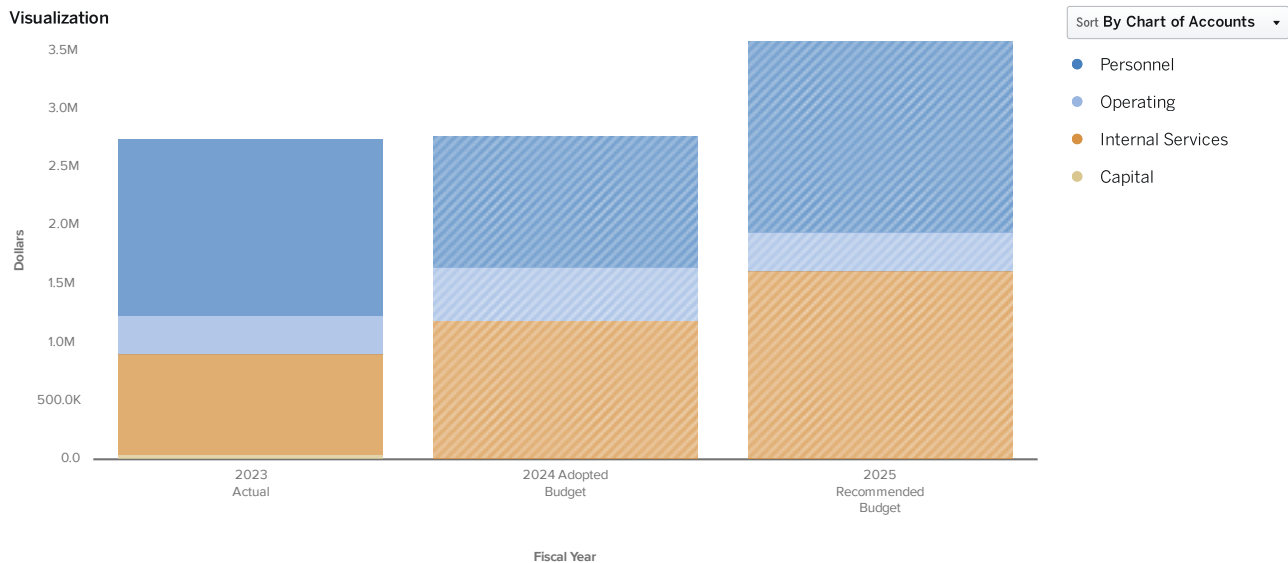
### Summary of 2025 Budget Enhancements and Realignment:

- 1) One-time funding for a two-year fixed term Police Accreditation Manager position.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Safe

#### • Objectives

- Enhances and facilitates transparency, accuracy, efficiency, effectiveness, and quality customer service in all city business.





# Alternative Response

Safe  
Police  
FY2025 Budget

## Program Budget Overview

### Description

The Police Department's Alternative Response program's purpose is to respond to community issues in a holistic and non-traditional law enforcement capacity. This will be accomplished through collaboration with other city departments and community stakeholders. The desired outcome of this program is an overall increase in the level of safety and quality of life that community members feel within both visited and lived city spaces. This program's services include Crime Prevention, Animal Protection, Code Enforcement, Photo Enforcement, Victim Services, Homeless Outreach and Encampment teams, and the Mall unit.

### Summary of 2025 Budget Enhancements and Realignments:

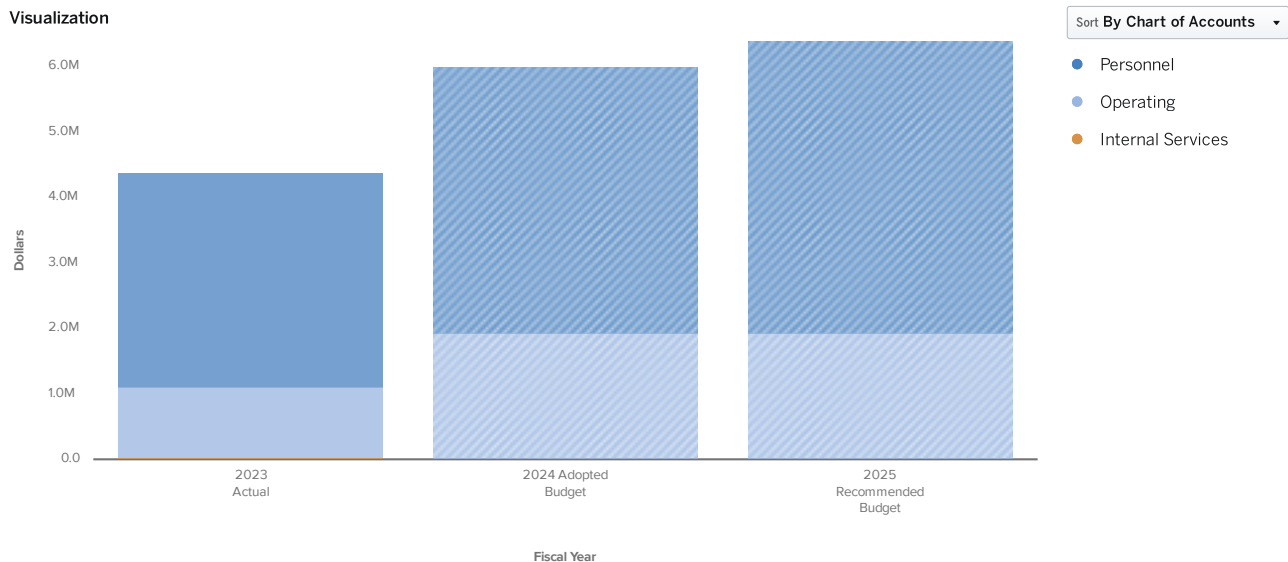
- 1) Realignment of funding to purchase additional E-Bikes.
- 2) One-time funding to extend the fixed-term Victim Services Specialist position for one more year.
- 3) Realignment of a sergeant position from the Departmental Support Services Program.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Safe

#### • Objectives

- Prevent crime, alleviate harm, and improve quality of life for community members and visitors while minimizing disparate impacts on community members of color and considering the needs of different cultures, individuals, and community values.

### Visualization





# PD Departmental Support Services

Responsibly Governed  
Police  
FY2025 Budget

## Program Budget Overview

### Description

The Police Department's Support Services program is comprised of a wide range of services including police records, property & evidence, technology, personnel, recruitment, business services, crime analysis, fleet, training (for both current employees and new recruits), maintaining training records, mentoring new police officers, wellness (including employee assistance, peer support, family activities, upkeep of gym and equipment) and grants. The program is the bedrock of the agency and allows other Police Department programs to run smoothly and efficiently.

### Summary of 2025 Budget Enhancements and Realignments:

- 1) One-time increase in funding for department-wide training.
- 2) One-time increase for the Employee Assistance Program (EAP) due to overwhelming participation.
- 3) Addition of a civilian Property & Evidence supervisor allowing the department to realign the current sergeant position to proactive policing.
- 4) Realignment of funding for reporting software.
- 5) Realignment of a half-time Police Services Coordinator position from the Fleet & Facilities Department.
- 6) Realignment of funding for a civilian armorer.

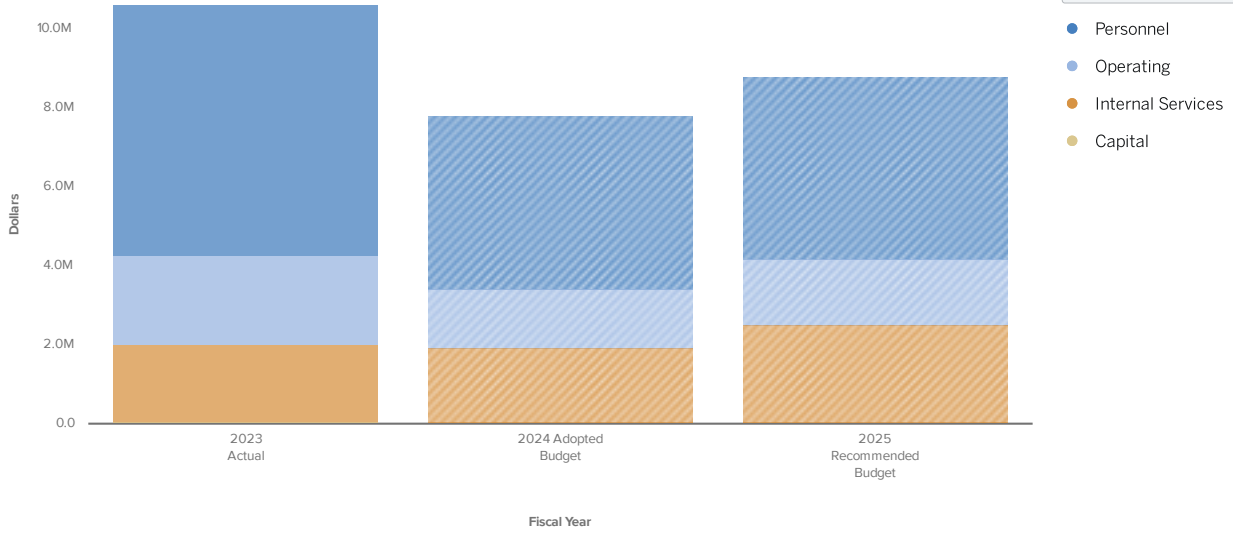
### Sustainability, Equity and Resilience (SER) Goals & Objectives: Responsibly Governed

#### • Objectives

- Enhances and facilitates transparency, accuracy, efficiency, effectiveness, and quality customer service in all city business.

Visualization

Sort By Chart of Accounts ▾





# Police & Fire Communications

Safe  
Police  
FY2025 Budget

## Program Budget Overview

### Description

The Police and Fire Communications program is comprised of answering and processing emergency, and non-emergency, calls for service from the public and initiating public alert and warning notifications during emergencies and natural disasters. Incorporating new technology for call handling and emergency alerts provides equal access to this program’s services. Specifically, the new text to 911, live video streaming ability, and translation services give the public in under-served areas access to services. Staff training and certification in medical, police, and fire call-taking ensure efficient and accurate response to public safety concerns. A robust Quality Assurance/Quality Improvement program helps recognize trends in service, flags inappropriate triage and resource response, and sets corrective action in motion.

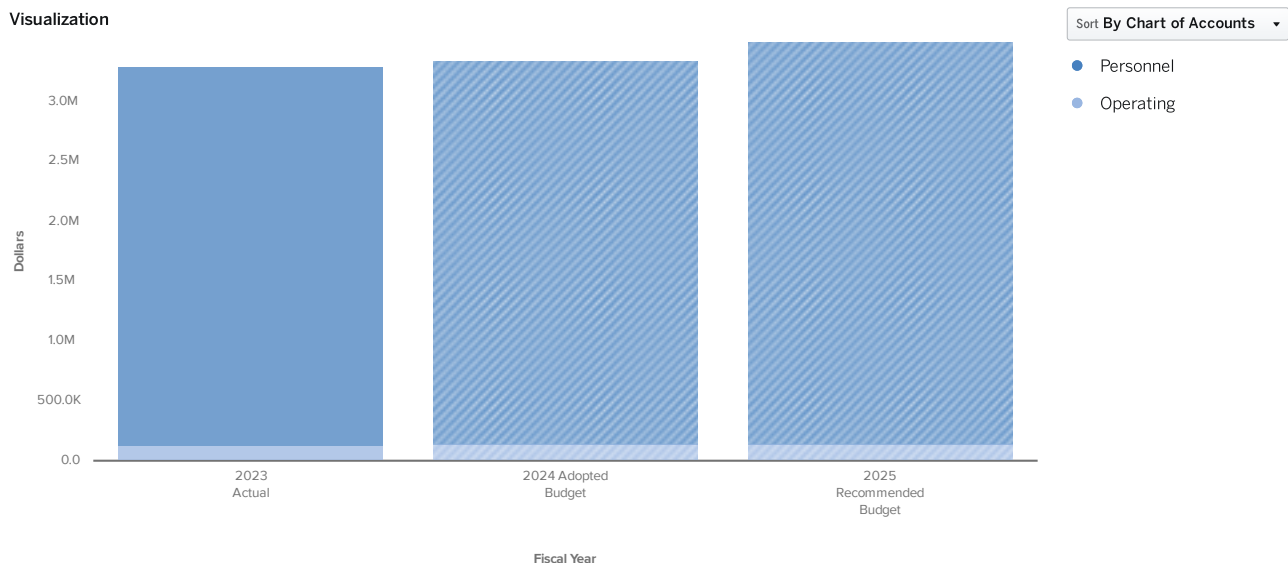
### Summary of 2025 Budget Enhancements and Realignment:

1) Ongoing funding from the Boulder Regional Telephone Service Authority (BRETSA) has been included to support FTEs, dispatcher training, and overtime.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Safe

#### • Objectives

- Prevent crime, alleviate harm, and improve quality of life for community members and visitors while minimizing disparate impacts on community members of color and considering the needs of different cultures, individuals, and community values.





# Police Services

Safe  
Police  
FY2025 Budget

## Program Budget Overview

### Description

The Police Services Program consists of Patrol, Traffic Enforcement, Tactical Services and Investigative Services.

The purpose of the Patrol, Traffic Enforcement, Tactical Services is to provide day-to-day policing operations and increase the department's capabilities to respond to incidents within the city that create a significant risk to life and safety above and beyond normal day-to-day police operations. This program's services include patrol, traffic enforcement, the neighborhood impact team, SWAT, bomb squad unit, canine program (explosives-detection and community engagement dog) and the unmanned aircraft systems (drone) team with oversight by the Deputy Chief of Operations.

The purpose of Investigative Services is to manage, assign, track, and complete ongoing criminal investigations in an efficient and effective manner. The program provides follow-up investigations of felony and violent crimes requiring specialized skills, knowledge, and abilities. This program's services include Detectives, Narcotics, Special Enforcement Unit, criminalists, and alcohol and marijuana enforcement.

### Summary of 2025 Budget Enhancements and Realignment:

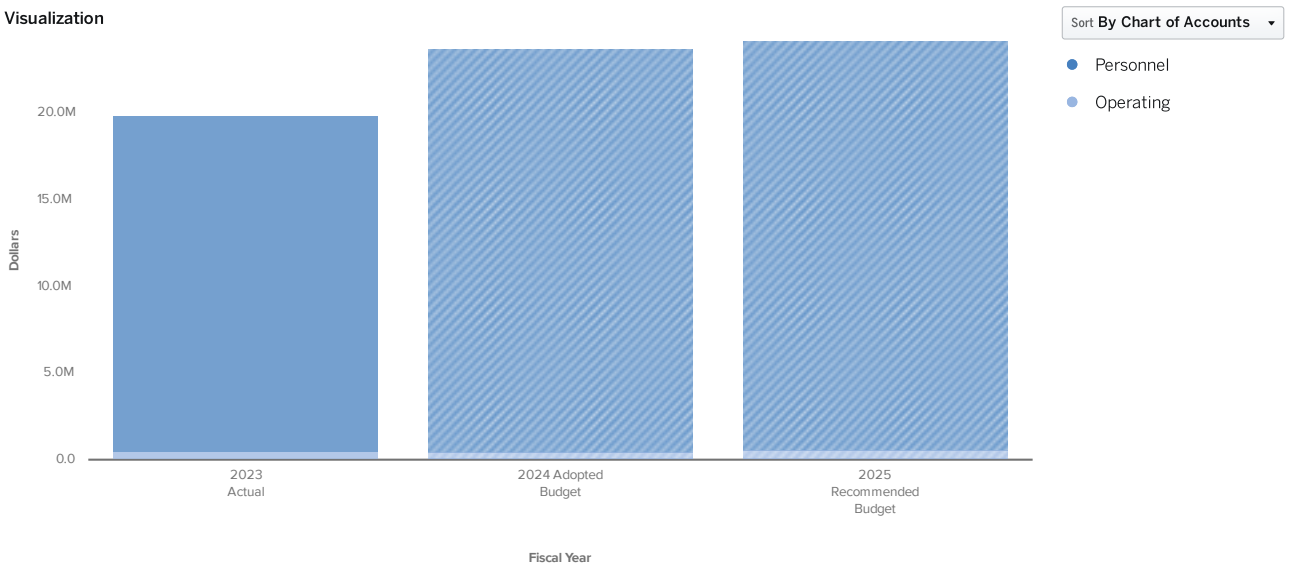
- 1) Ongoing funding for the Digital Forensics Lab Task Force.
- 2) Increase in funding for the regional Boulder County Drug Task Force.

### Sustainability, Equity and Resilience (SER) Goals & Objectives: Safe

#### • Objectives

- Prevent crime, alleviate harm, and improve quality of life for community members and visitors while minimizing disparate impacts on community members of color and considering the needs of different cultures, individuals, and community values.

Visualization







# Transportation & Mobility

2025 Budget

**2025 Budget:**  
**\$67,916,468**  
**98.85 FTE**

## Department Overview:

The City of Boulder Transportation & Mobility Department (T&M) is dedicated to travel safety in and around Boulder as well as maintaining existing infrastructure. The department's top priority is improving quality of life in Boulder by planning, maintaining and managing public transportation investments.

The department is dedicated to building a people-first transportation system where everyone of all mobility levels can get where they need to go safely and efficiently. Walking and rolling are great ways to experience Boulder's beautiful outdoors – in fact, Boulder features more than 150 miles of bike-friendly infrastructure and is consistently rated as one of the most bike- and pedestrian-friendly cities in the country.

Boulder strives to create a transportation system that is sustainable and reduces negative impacts on Boulder's natural environment, whether that's through electrifying the city's local bus fleet, supporting walkable neighborhoods, or building multimodal infrastructure that makes it easy and convenient to choose non-vehicular modes of travel. Boulder is also a Vision Zero city, which means it joins other cities worldwide in working to eliminate all serious injuries and fatalities caused by traffic crashes through safe street design.

The department's 2025 budget request includes a significant realignment to support the purchase of 4,500 streetlights, a base cost increase for the HOP bus service contract with Via Mobility Services, and a \$78,000 enhancement for shared micromobility for the Equity Program, education & safety messaging and infrastructure & parking improvements.

Note: Business Services staff that support both the Transportation & Mobility (T&M) Department and the Utilities Department are allocated 100% to Transportation & Mobility. Approximately 9.5 FTE included in the 98.85 FTE department staffing are dedicated to supporting the Utilities Department. This equates to approximately \$1,000,000 in personnel expenses in the T&M budget that are for Utilities staffing. T&M receives an annual cash transfer from Utilities for this amount to offset the expense.



## Department Programs:

- [Transportation & Mobility Administration](#)
- [Transportation & Mobility Planning](#)
- [Transportation & Mobility Operations](#)
- [Transportation & Mobility Maintenance](#)
- [Airport](#)



## City of Boulder - Budgeting for Resilience and Equity Dashboard

**DEPARTMENT SELECTION**  
Using the drop down selection list below, please select the department you would like to view.

Transportation & Mobility

**PROGRAM SELECTION**  
After selection of a department, the relevant programs will be displayed. Please select the specific program you wish to view by clicking on the corresponding button

All

SER Goal	Program	Outcome	Measure	Unit of Measure	Target 2024	Actual 2024	Target 2025
Accessible & Connected	Administration (Accessible & Connected)	Street pavement should be maintained in good condition to support general community mobility and safety needs as well, provide choices for multimodal travel and provide emergency response routes that meet the needs and expectations of the residents	Pavement Conditions Index	Pavement Conditions Index (PCI) score	75 or above	N/A	75 or above
Accessible & Connected	Administration (Accessible & Connected)	Develop asset management program to support operation of newly acquired streetlights in meeting city goals around energy use, equity in service delivery, efficiency in operations, safety and livability	Percentage of inventory development of street light asset data (converting Xcel and Pike Engineering data to Beehive Asset Management data)	Number of assets	50%	N/A	100%
Accessible & Connected	Administration (Accessible & Connected)	Grow and evolve the sophistication of the asset management program to support operation of streetlights in meeting city goals around energy use, equity in service delivery, efficiency in operations, safety and livability	Rating of Sophistication of Asset Management Program based on ISO 55000 standards	Rating given based on standards	0.75	N/A	Average of 1.0 score
Accessible & Connected	Airport	Delivery of a safe environment by conducting Daily inspections, proactive pavement management, wildlife management, and Winter Operations Program	Compliance score for the FAA's Annual Safety Inspection	Score	Zero violations for non compliant facilities	N/A	Zero violations for non compliant facilities
Accessible & Connected	Airport	Meet Federal Aviation Administration (FAA) grant obligations by delivering a safe and compliant operational environment absent discriminatory policies and or actions	Number of out of compliant hangars, Number of liability claims for unsafe facility conditions in Winter Operations and/or Wildlife Management	Number	Zero Violations for non compliance	N/A	Zero violations for non compliance
Accessible & Connected	Airport	Lease Administration - Ensure compliance with contractual obligations by leasees - including timely payments to the city as stipulated in their respective contracts	Percentage of on-time collected tenant rental revenues and/or compliance actions rectified timely consistent with City accountability protocols	Percentage	90% collection rate	N/A	100% collection rate
Accessible & Connected	Transportation & Mobility Maintenance	Clean Streets - Reduce debris to keep stormwater drains clear so standing water won't attract mosquitoes	Increase annual curb miles by 25 percent	Miles	6,036 curb miles	N/A	10,800 curb miles

Please note: When viewing the results in the table above some columns might display a value of "N/A". This is intended and represents a current lack of data. As data is collected and added field marked with "N/A" will automatically update.

[Microsoft Power BI](#)

## Program Overview

### Transportation & Mobility Administration

Administration is responsible for managing divisions and providing budgetary and administrative support and assistance to the overall department. Additionally, this program provides guidance on division work processes to operate smoothly and efficiently as a department.

### Transportation & Mobility Planning

Transportation Planning includes the planning, programming and policy work of the department by encouraging Boulder to design and use the multimodal system, including transit and the operation of the transportation demand management system. This group also oversees the city's progress toward meeting the goals of the 2019 Transportation Master Plan.

### Transportation & Mobility Operations

Transportation Operations ensures a safe and efficient multi-modal transportation system including the operating, and maintaining of appropriate infrastructure and traffic control, including signage, pavement

markings and traffic signals.

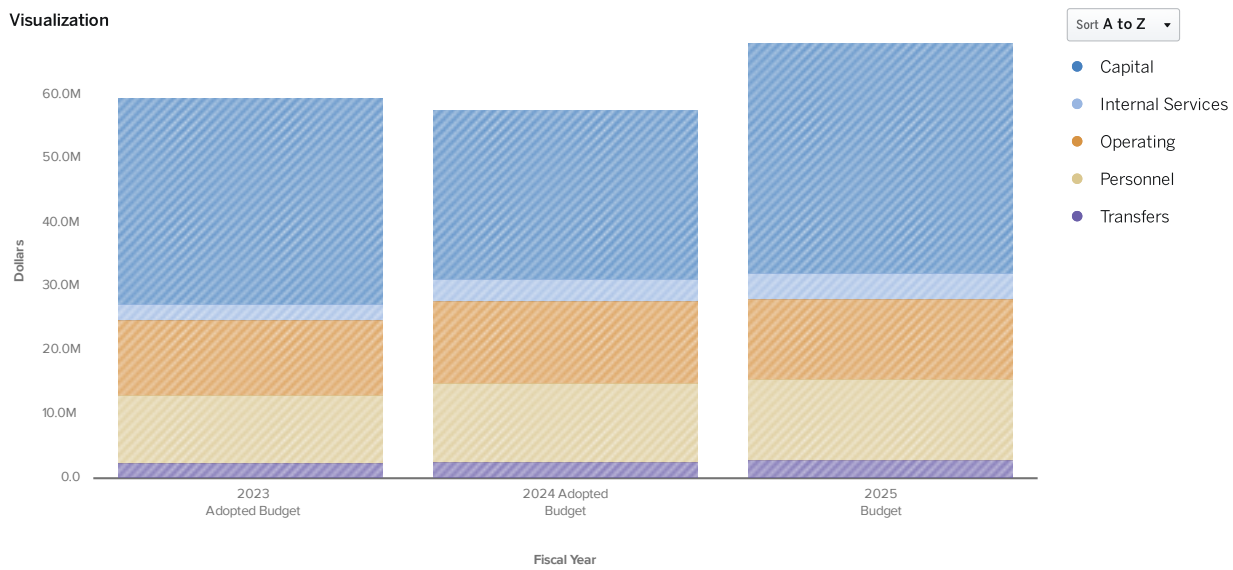
## Transportation & Mobility Maintenance

Transportation Maintenance includes the maintenance, operations, and repairs to city streets, bike paths, medians, underpasses, and contracted maintenance for state highways. This workgroup responds to emergencies and maintains mobility through weather-related events.

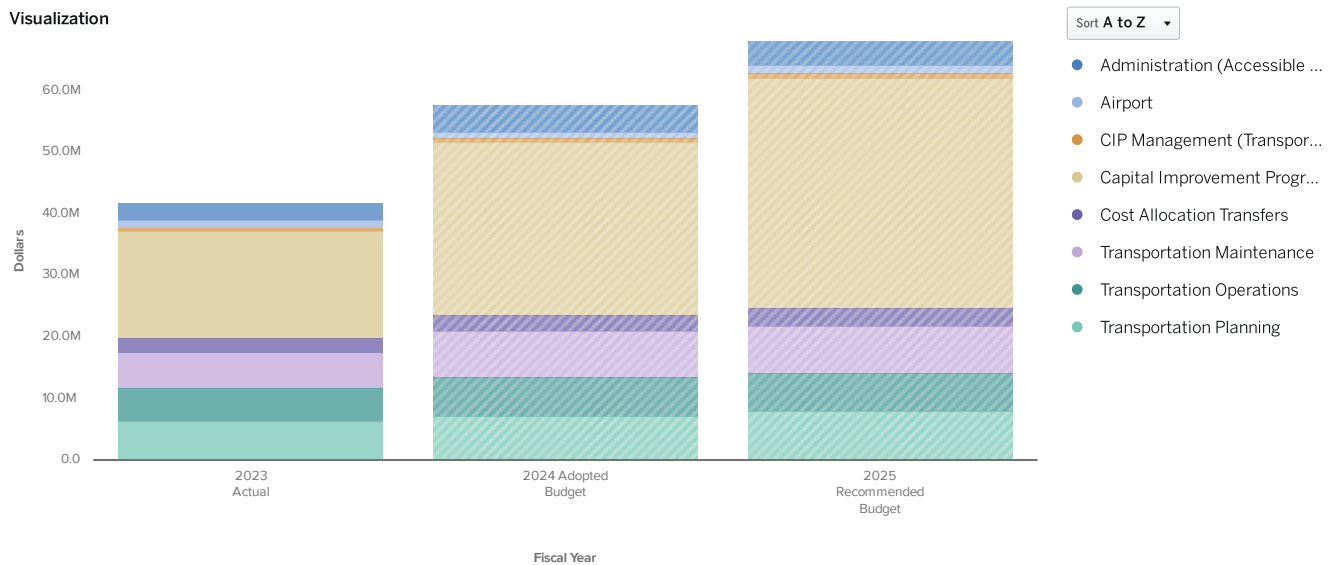
## Airport

The Airport program consists of airport operations, repair and renovation of associated city buildings, grounds maintenance, pavement upkeep and repairs, fueling system maintenance, snow removal, planning and management of all CIP projects, and natural resource management at the Boulder Municipal Airport.

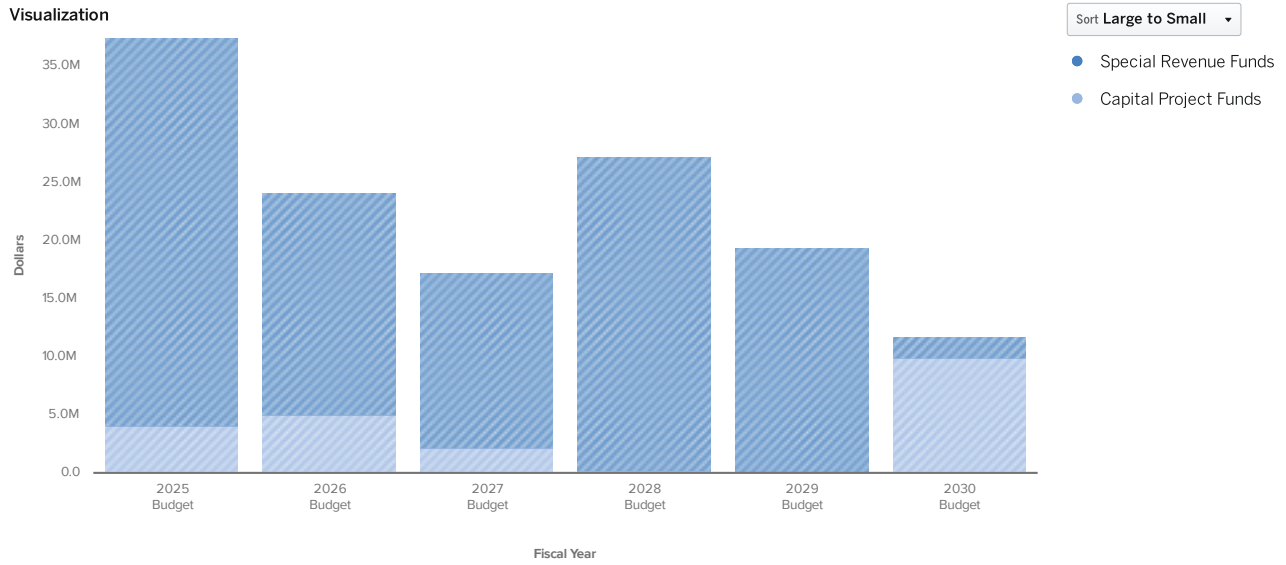
## Operating Budget (FY2023-2025)



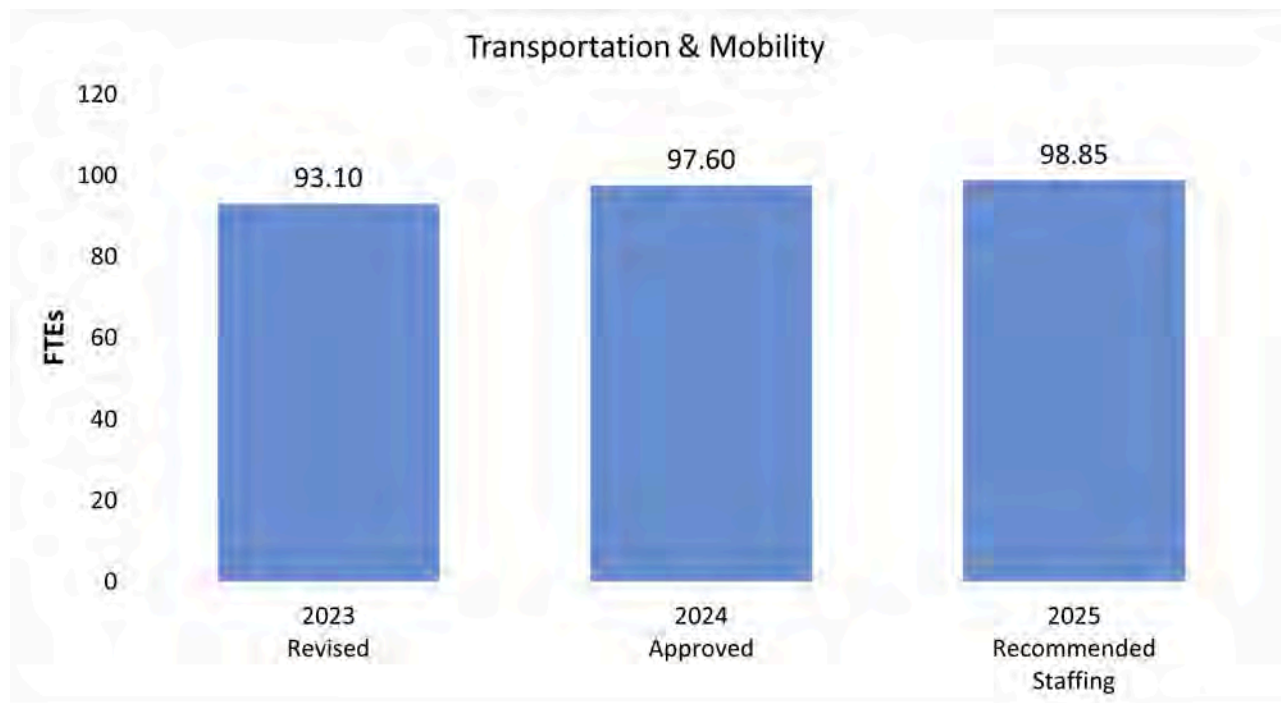
## Expenditure by Program



# Six Year Capital Improvement Program Spending

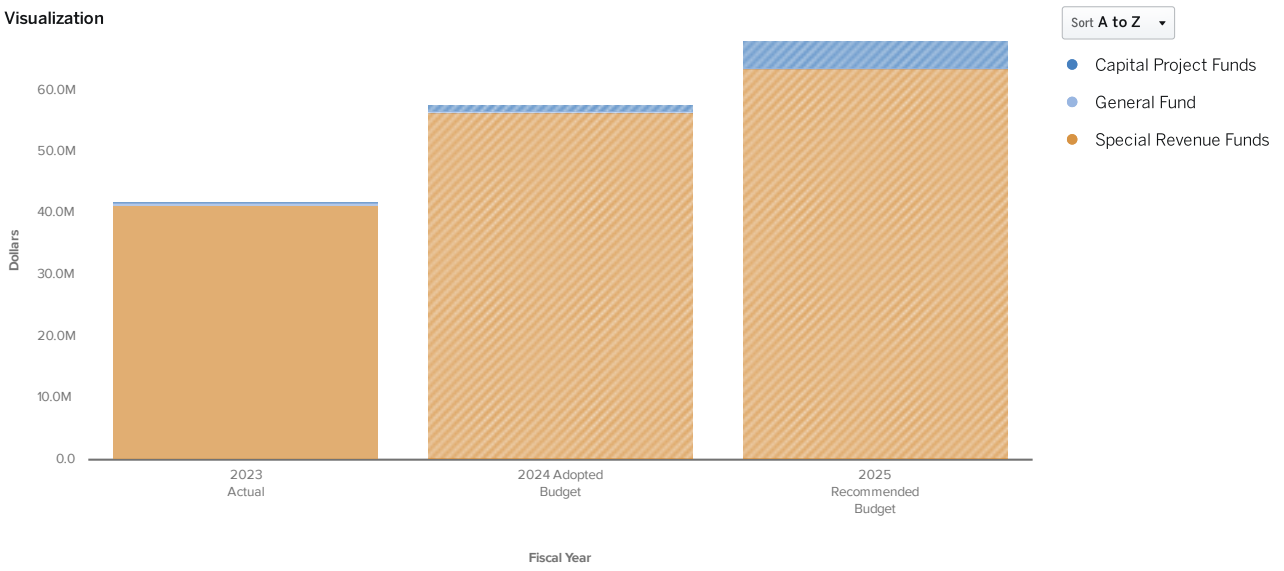


## Department Staffing



## Expenditure by Fund

Visualization





# Transportation & Mobility Department Administration

Accessible & Connected  
 Transportation & Mobility  
 FY2025 Budget

## Program Budget Overview

### Description

Transportation & Mobility Administration is responsible for managing divisions and providing budgetary and administrative support and assistance to the overall department, including Capital Improvements Plan (CIP) Management.

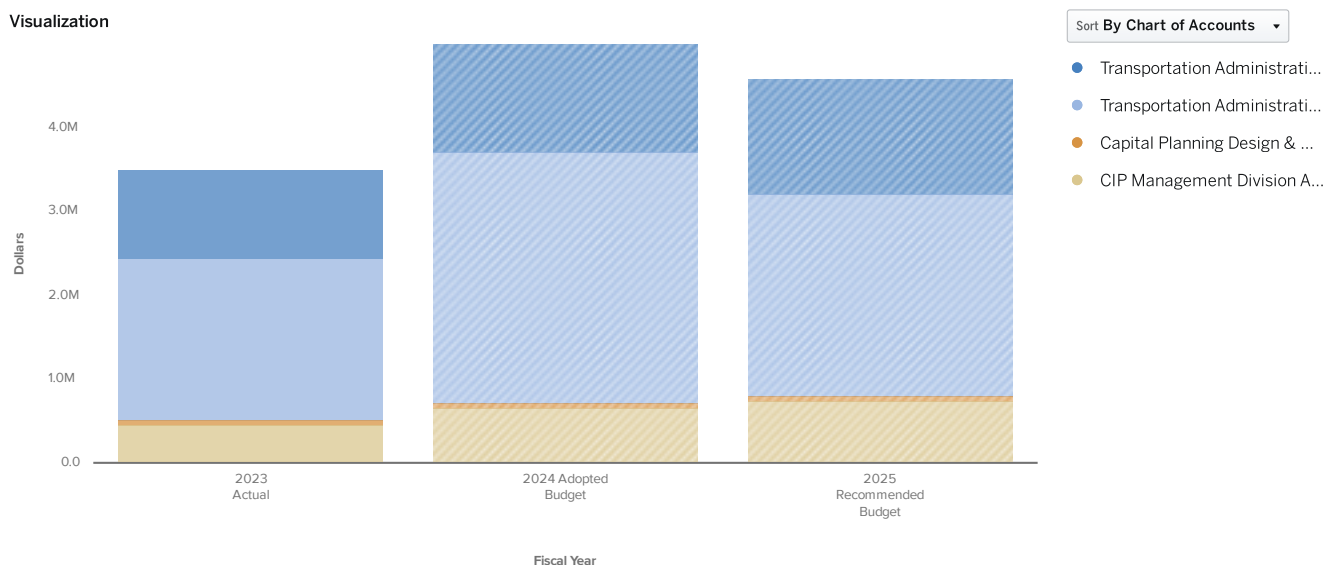
Additionally, this program provides guidance on division work processes to operate smoothly and efficiently as a department.

### Summary of 2025 Budget Enhancements and Realignments:

Requested realignment of \$227,000 from the Transportation Administration program to the Transportation Planning program.

- Realign \$165,000 one-time to cover the city portion of the acquisition of seven electric buses for the HOP service.
- Realign \$62,000 ongoing for base cost increases in the Transportation Planning program for bus stop maintenance, specialized paratransit, Annual Walk & Bike Month and Winter Bike to Work Day, Flex Service and employee dues and memberships.

### Visualization



# Transportation & Mobility Administration Subprograms

## CIP Management

The CIP (Capital Improvement Program) Management subprogram is responsible for the management of capital projects from design to construction. This includes consultant management, construction project documentation, processes, and grant administration. The current focus is on council priorities such as the Core Arterial Network, Vision Zero and capital maintenance programs and projects.

## Business Services Division (BSD)

The Transportation & Mobility Administration Program also includes the Business Services Division (BSD), which is shared with the Utilities Department, and provides administrative and financial services, non-CIP project management, GIS and asset management support services, volunteer coordination, and system administration to the delivery of essential services.

The BSD is jointly funded by the Utilities and Transportation & Mobility departments.





# Airport

Accessible & Connected  
Transportation & Mobility  
FY2025 Budget

## Program Budget Overview

### Description

The Airport Program Budget consists of airport operations, repair and renovation of associated 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 at the [Boulder Municipal Airport](#). The airport does not receive sales or property tax revenue, and instead receives funds from the Boulder Airport Enterprise Fund and state and federal grants.

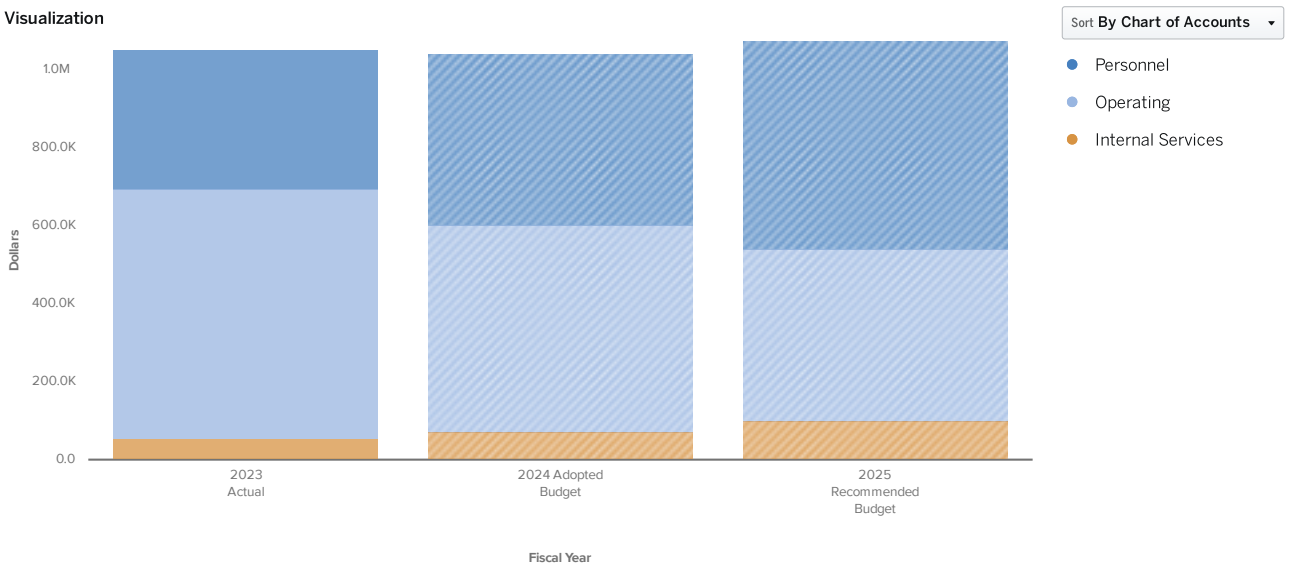
### Summary of 2025 Budget Enhancements and Realignment:

- \$84,000 realignment from operating to personnel for the ongoing expense of the new Airport Facilities Technician, 1.0 FTE, approved in March 2024. Instead of paying contractors for seasonal airport functions like landscaping, summer mowing and winter snow removal, the new Facilities Technician is responsible for these tasks.





Visualization



For the full Airport budget including Capital, Transfers and Cost Allocation please view the [Airport Fund Financial](#). For details on the 2025-2030 CIP please view the [Transportation & Mobility CIP](#) page.



# Transportation & Mobility Maintenance

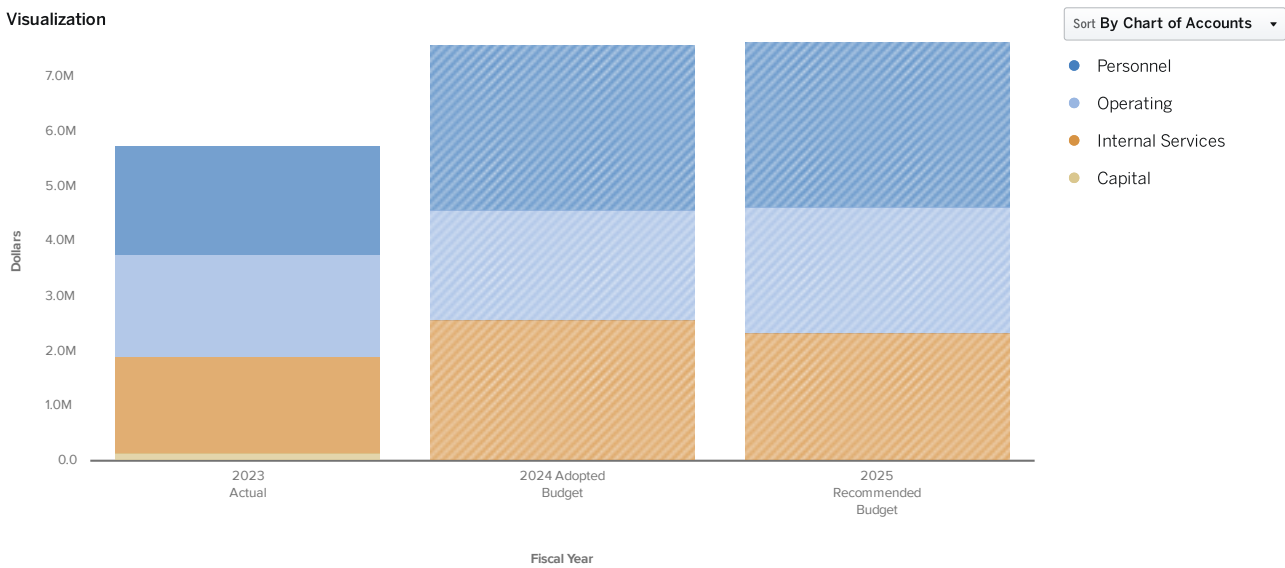
Accessible & Connected  
Transportation & Mobility  
FY2025 Budget

## Program Budget Overview

### Description

Transportation Maintenance includes maintenance, operations and repairs to city streets, bike paths, medians, and underpasses, and contracted maintenance for state highways. This workgroup also responds to emergencies and maintains mobility through weather-related events.

#### Visualization



## Transportation & Mobility Maintenance Subprograms



## Snow & Ice

The Snow and Ice subprogram supports safe travel for all modes of transportation during snow events. Snow and ice response supports multimodal travel and accessibility for all people by focusing on equity, mobility and customer service before, during and after snow events.

## Pavement Maintenance & Potholes

Pavement maintenance and pothole repairs focus on extending the lifespan of streets, reducing capital maintenance costs and improving the safety and functionality of city streets.

This is achieved through small to large projects, including restorations and mill and overlay. Maintenance patching and pothole repairs typically only include part of the street and not the full width of a street. Pothole repairs remove and replace small, damaged areas by hand, extending the life of the pavement by preventing damaged areas from growing larger.



## Bikeways & Path Maintenance

This subprogram performs maintenance on multi-use paths to provide safe surfaces for users, removes graffiti, and clears debris and vegetation from the sides of paths to reduce hazards.

## Medians & Irrigation

This subprogram manages medians by maintaining vegetation within code compliance heights, repairs and adjusts irrigation infrastructure, removes and reduces noxious weed populations in public areas, and maintains sight lines at roadway crossings and access points. Medians serve an important role in public safety by limiting conflict points along busy streets and calming travel speeds. Medians also support the city's tree canopy, consistent with Boulder's climate goals.



## Street Sweeping

This subprogram manages sweeping operations along city streets to prevent debris flowing into storm water systems and to reduce hazards like broken glass for people walking and biking.

## Alley & Unpaved Road Maintenance

The core function of this subprogram is to smooth the driving surface in unpaved alleys to provide safe access for emergency response vehicles and public multimodal travel.





# Transportation Operations

Accessible & Connected  
Transportation & Mobility  
FY2025 Budget

## Program Budget Overview

### Description

Transportation Operations carries out the legally required Boulder Revised Code duties of the City Traffic Engineer, as stated in BRC 2-2-11:

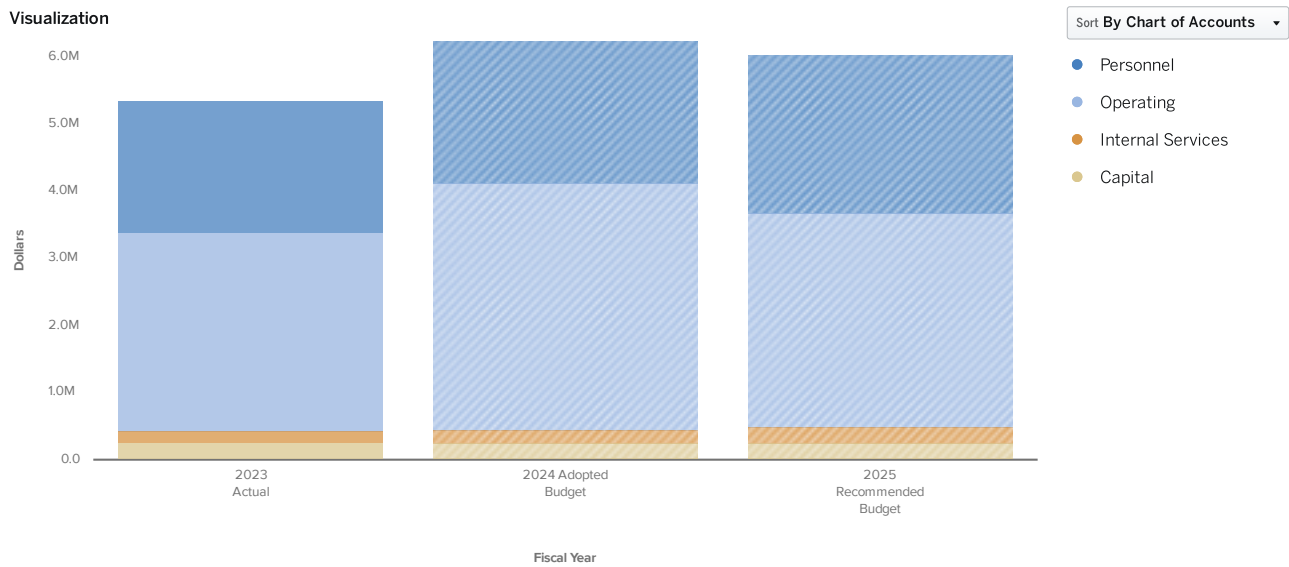
- Core operation and maintenance activities of the traffic control device infrastructure.
- Collects and analyzes system performance metrics.
- Collects and analyzes traffic crash data to identify and implement Vision Zero travel safety strategies.
- Supports the technical implementation of:
  - Multimodal infrastructure,
  - Community planning, master planning, and area planning.
  - Development review.
  - Work zone traffic control oversight.
  - Special events permitting support.
- Responses to community member concerns and requests related to transportation system operations in the areas of signs, markings, traffic signals, streetlights, parking regulation and pedestrian crossings.

### Summary of 2025 Budget Enhancements and Realignments:

\$755,000 realignment request associated with the city's acquisition of 4,500 streetlights. \$755,000 realigned from Gas and Electricity to the following:

- \$300,000 to fund the new Streetlight Maintenance Capital Maintenance Program in the Capital Improvement Plan (CIP).
- \$225,000 to Repairs and Maintenance (R&M) Infrastructure for ongoing streetlight maintenance.
- \$230,000 to fund two new FTEs (2.0), Streetlight Maintenance Technicians. This includes \$220,000 in personnel expenses and \$10,000 in non-personnel expenses.

## Visualization



# Transportation Operations Subprograms

## Signs and Markings



The Signs and Markings subprogram installs and maintains traffic signs and pavement markings across the city's transportation system.

The subprogram provides:

- Response-based, routine and preventative maintenance that complies with national standards and best practices.
- Technical oversight of projects to enhance the transportation system and ensure consistency of signs and markings across the city.
- Oversight of work zone traffic control signs and markings.
- Assistance with review of special events.

**Sign assets** include 41,000 signs of all types, including regulatory, warning, guide, information, Boulder Bikeways and other, such as temporary traffic control.

**Pavement marking assets** include nearly 12,000 unique markings totaling approximately 1 million square feet, including lane lines, edge lines, stop bars, crosswalks, bike lanes, bike symbols, green conflict markings, lane arrows, word messages, chevrons, and others.

Performance measures used include the number of signs replaced each year to meet the department's goal of replacing all signs after a 20-year lifecycle duration.

## Vision Zero

The Vision Zero program's main focus is to review and analyze crash data and conduct crash analyses. Based on crash data trends, crash patterns, and identification of risk factors along the transportation system, this program develops and implements countermeasures and projects focused on reducing serious-injury and fatal crashes to work toward the city's Vision Zero goal – zero serious injuries or fatal crashes.



## Signals and Lighting

Signals and Lighting installs, maintains and operates the city's traffic signal system and city-owned streetlights.

This subprogram provides:

- Oversight and coordination related to the operation and maintenance of streetlights.
- Response-based, routine and preventative maintenance in compliance with national standards and best practices.
- Technical oversight of projects to enhance transportation system and ensure consistency of signals and lighting across the city.
- Utility location services for underground city signal infrastructure.
- Periodical reviews of signal timing and phasing and implementation of changes to improve operational efficiency or safety.

## Traffic Engineering

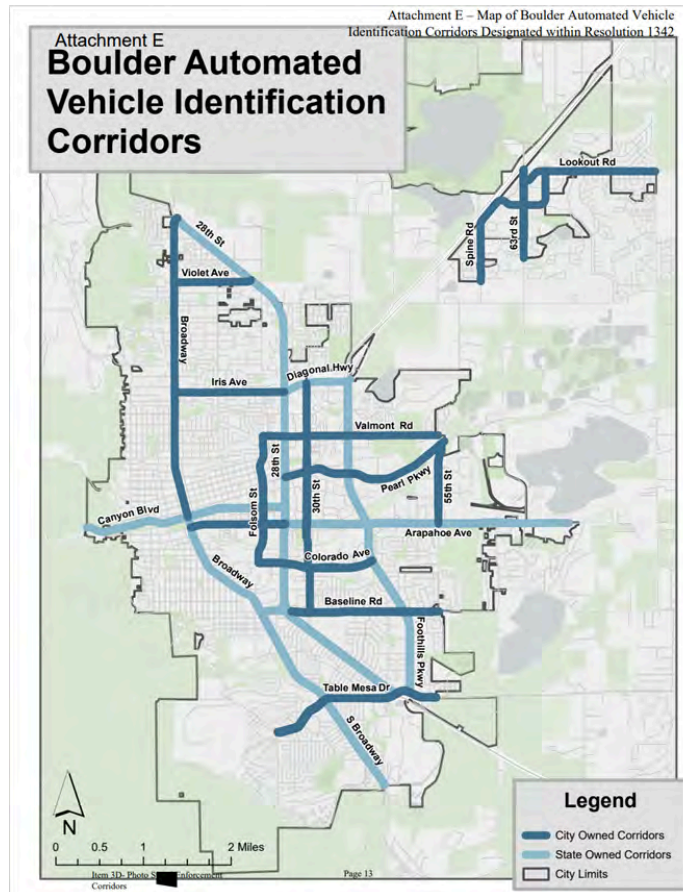
The Traffic Engineering subprogram completes traffic engineering studies to review, assess and evaluate conditions across the transportation system. Examples include:

• Vehicular, pedestrian and bicycle daily and peak hour volumes.



- Vehicle speeds, travel times, pedestrian and bicycle crossing activity, and traffic operations.

Traffic Engineering applies analysis and engineering judgment to determine recommended changes to traffic control, pedestrian crossing treatments, speed limits, and other operational concerns related to signs, markings, traffic signals and street lighting.





# Transportation Planning

Accessible & Connected  
Transportation & Mobility  
FY2025 Budget

## Program Budget Overview

### Description

Transportation & Mobility Planning includes the planning, programming and policy work of the department by encouraging Boulder to design and use the multimodal system, including transit and the operation of the transportation demand management system. This group also oversees the city's progress toward meeting the goals of the 2019 Transportation Master Plan.

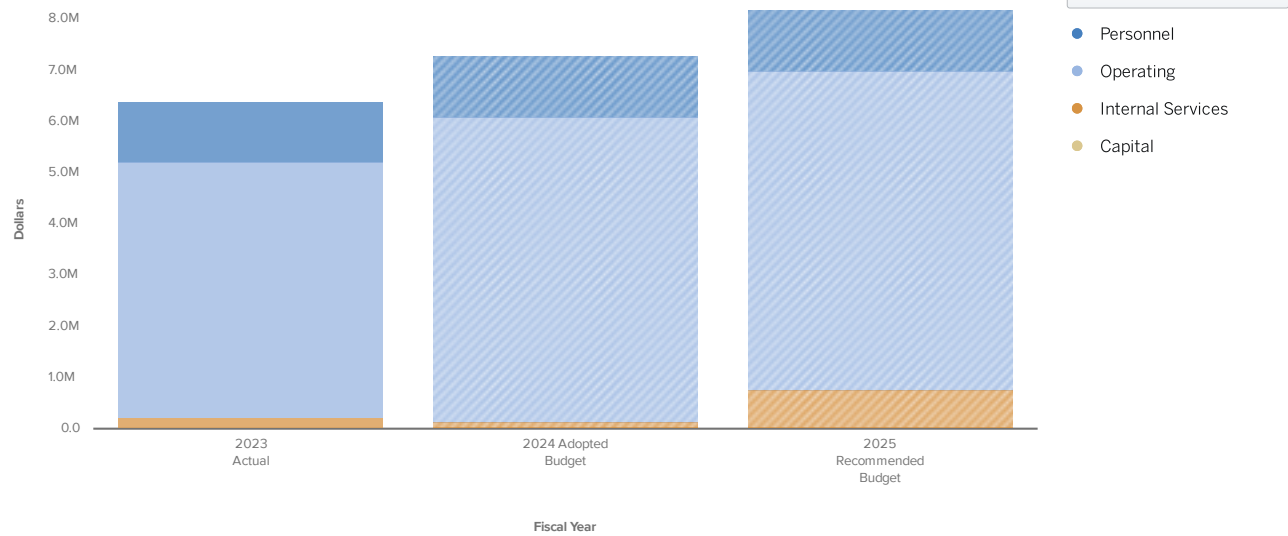
This program's primary focus for 2025 includes:

- Continuing planning, design, and community engagement work on the Core Arterial Network (CAN).
- Regional transportation corridor planning.
- Implementation of the city's curbside management policy and internal guidebook.
- Expansion and monitoring of the city's shared micromobility program
- Citywide wayfinding and education and courtesy campaigns for multi-use paths.
- Ongoing multimodal planning and support of Transportation Operations and Capital Projects efforts.

### Summary of 2025 Budget Enhancements and Realignments:

1. Requested realignment of \$227,000 from the Transportation Administration program to the Transportation Planning program.
  - Realign \$165,000 one-time to pay for the city's portion of the acquisition of seven electric buses for the HOP bus service.
  - Realign \$62,000 ongoing for base cost increases in the Transportation Planning program for bus stop maintenance, specialized paratransit, annual Walk & Bike Month and Winter Bike to Work Day, Flex Service and employee dues and memberships.
2. Base cost increase request of \$117,000 for the contract with Via Mobility Services for HOP bus services.
3. Enhancement request of \$78,000 for the following:
  - \$12,000 for the Equity Program: Low-Income (Lime Access and BCycle Access) Support: The City will perform programmatic outreach to ensure awareness and utilization of equity programs (paying Community Connectors, production materials, etc). Programmatically and financially, the city will provide outreach services via Community Connectors focusing on sign ups in currently identified micromobility equity zones.
  - \$51,000 for Education & Safety Messaging: The city will create and share message campaigns focused on educating riders how to legally ride and park shared micromobility vehicles. This can include, but is limited to, campaigns from digital media to print media on buses and in-person engagement.
  - \$15,000 for Infrastructure & Parking Improvements: The city will partner with Lime on creating and implementing improvements such as wayfinding signage to point riders to the nearest shared micromobility corral and/or riding infrastructure. This will also be used to advance parking data management efforts.

Visualization



# Transportation Planning Subprograms



## Advance (Long-Range) and Regional Planning

This subprogram includes:

- Regional multimodal corridor planning.
- Pursuit of grant funding for capital projects and transit programs.
- Coordination with state and regional partners, including the Colorado Department of Transportation (CDOT), the Regional Transportation District (RTD), and the Denver Regional Council of Governments (DRCOG).
- The Transportation Master Plan update.
- Participation in the Northwest Area Mayors & Commissioners Coalition, CO 119 and CO 7 Coalitions.
- Long-range land use transportation planning.

Performance measures used include the measuring of total vehicle miles of travel (VMT). Subprogram objectives include the reduction of VMT by 20% by 2030.

## Bicycle/Pedestrian Planning

This subprogram works to implement the Transportation Master Plan, and specifically, the Low Stress Walk and Bike Network Plan and Vision Zero Action Plan. This subprogram provides funding for staff to lead these efforts as well as the resources to contract with community organizations to provide programming that supports and encourages walking and biking for the Boulder community.

Performance measures used include number of traffic fatalities on the city's road network.



## Transit Planning & Operations

This subprogram oversees and manages service agreements and funding requirements for the provision of enhanced transit services in the community.

Contracted services include the HOP fixed route bus service, specialized senior and paratransit services, and FLEX regional service between Fort Collins and Boulder.

This subprogram also coordinates the cleaning, maintenance and repair of community bus stops. The subprogram manages the grant and procurement activities for the continued electrification of the HOP bus fleet.

## Transportation Demand Management (TDM) & Metrics

The TDM & Metrics subprogram uses a variety of policies, strategies and programs to meet TMP goals such as funding employer outreach, including through Boulder Chamber Transportation Connections, subsidizing transit and vanpool programs, and tracking performance through our metrics program.

The most effective TDM programs in the City of Boulder are the suite of EcoPass programs for employees, residents and university students. The city provides rebates to new employers joining the Business EcoPass Program as well as ongoing subsidies to residents participating in the Neighborhood EcoPass. EcoPass holders are six-times more likely to use transit and they also make more walking and biking trips than residents or employees without access to the EcoPass.





# Utilities

2025 Budget

## 2025 Budget:

**\$134,456,040**

**181.10 FTE**

### Department Overview:

The Utilities Department provides water, wastewater, and stormwater and flood management services to protect human and environmental health through efficient management of fiscal and natural resources.

The Utilities 2025 budget request includes a significant realignment to support the Greenways Maintenance Program, as well as inflationary adjustments for operations and maintenance expenses, including equipment, maintenance, chemicals, and energy. Key enhancements in the budget include:

**Addition of a two-year Systems Administrator** to enhance customer service and maintain consistent service delivery (\$112,000).

**Transition of the Greenways Program Manager** from a two-year fixed-term role to a permanent position (\$121,000). This transition reflects the role's success in meeting its objectives, leading the department to establish it as a permanent Greenways Program Manager position.

**Increase of a Lab Technician FTE** from 0.75 to 1.0 (\$23,000). This adjustment is necessary due to process upgrades at the Water Resource Recovery Facility aimed at reducing phosphorus in wastewater effluent, which will require additional analyses to support operations and prepare for a new Colorado Discharge Permit anticipated within the next three to five years.

**Addition of an Industrial Mechanic** at the Boulder Water Resource Recovery Facility (\$102,000). This position will help achieve full compliance with all permits, regulations, and reporting requirements by maintaining the infrastructure essential for optimal treatment process performance.





# City of Boulder - Budgeting for Resilience and Equity Dashboard

## DEPARTMENT SELECTION

Using the drop down selection list below, please select the department you would like to view.

Utilities

## PROGRAM SELECTION

After selection of a department, the relevant programs will be displayed. Please select the specific program you wish to view by clicking on the corresponding button

All

SER Goal	Program	Outcome	Measure	Unit of Measure	Target 2024	Actual 2024	Target 2025
Responsibly Governed	Administration (Responsibly Governed)	Financial Stability of Utilities	Bond Rating from Standard and Poor's	Rating	N/A	AAA	AAA
Responsibly Governed	Administration (Responsibly Governed)	Healthy and thriving team culture	Hours per year spent on strategic culture work	Training/coordination hours	2 hours per month	N/A	N/A
Responsibly Governed	Administration (Responsibly Governed)	Improved accuracy of monthly customer bills.	Reduced number of cancel/rebill transactions on customer accounts	Number of transactions	N/A	N/A	N/A
Safe	Utilities Engineering/CIP	Effective capital project forecasting, planning and implementation	Percent of new infrastructure projects started in planned Capital Improvement Plan	Percent	N/A	100%	TBD based on the results of FY 2023 data
Safe	Utilities Engineering/CIP	Reliability of Utilities Infrastructure	Condition Indices (Asset Management)	Aggregate CI	N/A	Aggregate # TBD	TBD based on the results of FY 2023 data
Safe	Utilities Engineering/CIP	Increased protection of life and property through implementation of flood and stormwater capital improvement projects.	Number of structures removed from floodplains	Percentage	N/A	N/A	TBD based on the results of FY 2023 data
Safe	Utilities Maintenance	Improved piped stormwater system reliability for safe passage of stormwater.	Address system vulnerabilities through repairs and patches on the piped stormwater system	Number of repairs	128 repairs and patches	N/A	Compared against historic program performance
Safe	Utilities Maintenance	Improved reliability of wastewater collections system through preventative maintenance.	Complete 381 miles of sewer line cleaning on a 3-5 year cycle	Miles	95	N/A	Compared against historic program performance
Safe	Utilities Maintenance	Improved water distribution system reliability by replacing aging water mains.	Linear feet of water mains replaced annually	Lineal Feet	3,000 feet	N/A	Compared against historic program performance
Environmentally Sustainable	Wastewater Treatment	Protection of public health and the environment by ensuring compliance with wastewater discharge, stormwater, and air pollution permits	Compliance with state and federal sampling, analyses, and reporting	Percentage	N/A	N/A	100%

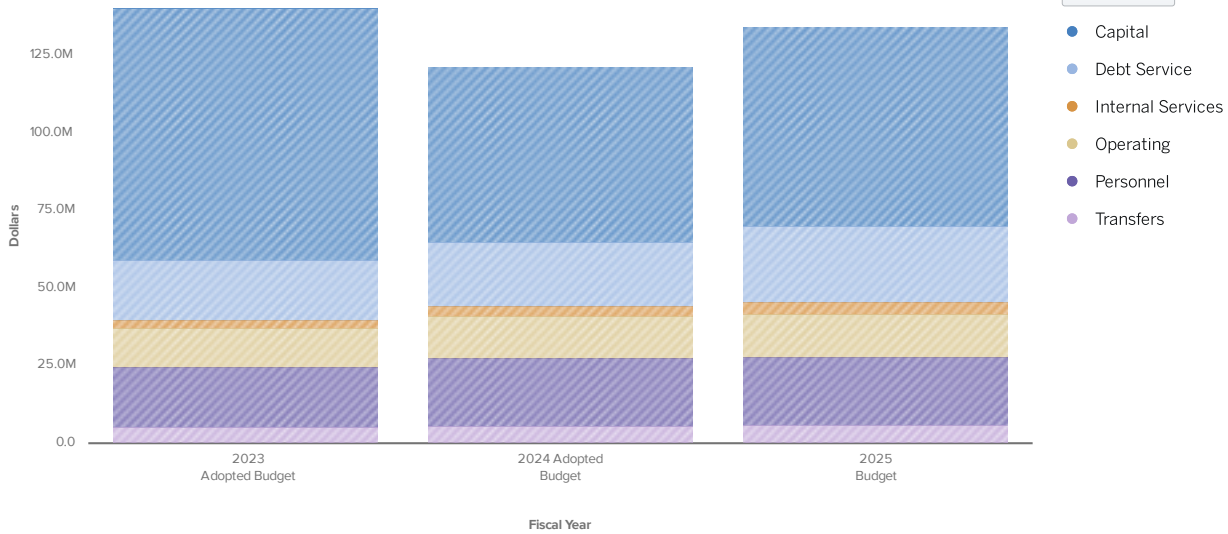
Please note: When viewing the results in the table above some columns might display a value of "N/A". This is intended and represents a current lack of data. As data is collected and added field marked with "N/A" will automatically update.

[Microsoft Power BI](#)



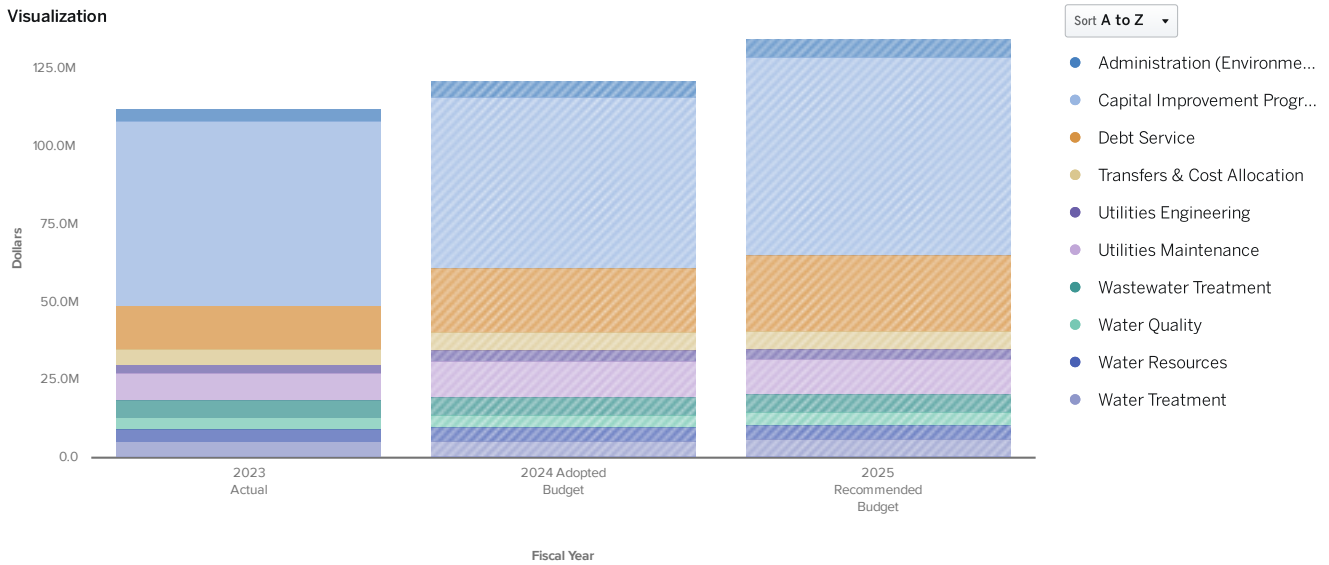
## Operating Budget (FY2023-2025)

### Visualization



## Expenditure by Program

Visualization



## Program Overview

### Administration

The Administrative team is responsible for planning and executing a comprehensive range of administrative services which support operations. These services encompass the areas of human resource management, financial management, systems and information management, project management and support services.

### Utilities Engineering

Utilities Engineering protects public health and the economic vitality of our city through quality utility system management. This team provides planning, public engagement, project management, engineering, construction, and asset management for water, wastewater, and stormwater/flood management infrastructure.

### Utilities Maintenance

Utilities Maintenance operates, maintains, and provides emergency response for the water distribution, wastewater collection, flood control facilities and stormwater conveyance systems of the city. This workgroup also performs all water meter reading, maintenance, and repair along with all underground utility locates. There is also a team that handles the Public Space Management and associated encampment cleanup for all Utility corridors including Boulder Creek and adjacent properties, as part of the inter-departmental Safe and Managed Public Spaces team.

### Water Quality

Water Quality serves as a technical resource and provides regulatory support for Utilities and other city departments. Services include implementation of and support for regulatory permits, monitoring to meet regulations, evaluating performance of wastewater and drinking water treatment processes, and implementation of programs to protect public and environmental health, including the city's source water and stormwater systems.

### Water Treatment

Water Treatment operates and maintains the two water treatment plants responsible for providing the Boulder community with potable water for public health and fire response. This team is responsible for ensuring compliance with federal and state regulations including the Safe Drinking Water Act.

### Water Resources

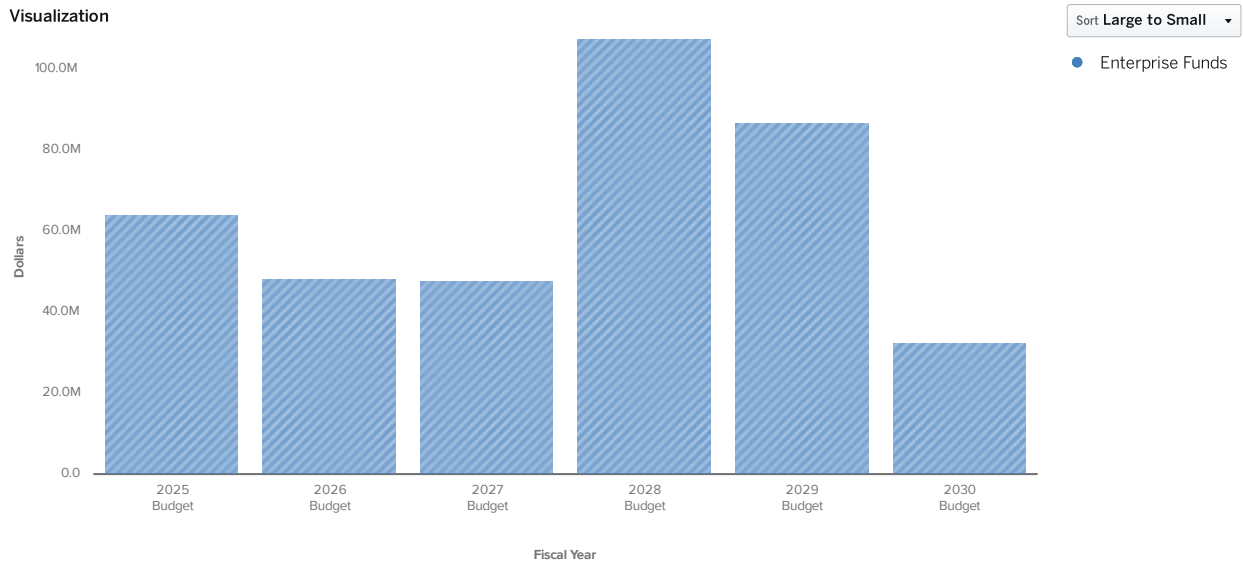
Water Resources manages the city's municipal raw water supplies and hydroelectric facilities. This group manages the diversion, storage, and delivery of raw water and completes water rights accounting. This workgroup also manages the water conservation program, leasing of raw water supplies to agricultural 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.



## Wastewater Treatment

Wastewater Treatment operates and maintains the Boulder Water Resource Recovery Facility (WRRF) and the Boulder Lift Station. At the WRRF, raw wastewater from city residents and businesses is processed into treated water effluent that is discharged into Boulder Creek according to the city's National Pollutant Discharge Elimination System permit. In addition to returning water to the creek, biosolids fertilizer and renewable natural gas are recovered at the WRRF.

## Six Year Capital Improvement Program Spending

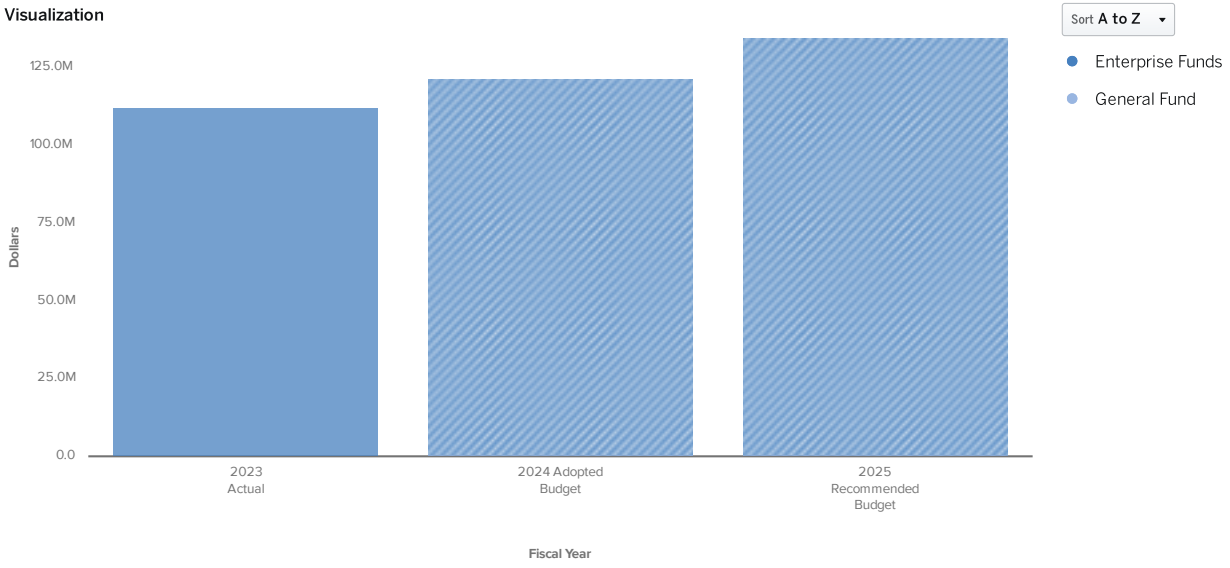


## Department Staffing



# Expenditure by Fund

Visualization





# Utilities Department Administration

Responsibly Governed  
Utilities  
FY2025 Budget

## Program Budget Overview

### Description

The Utilities team responsible for department administration oversees the department's strategic direction and tactical operations, including planning and executing a comprehensive range of leadership, management and administrative services which support operations. These services encompass the areas of human resource management, financial and budget management, systems and information management, project management and support services. The Utilities Administration Program also includes the Business Services Division (BSD), which is shared with the Transportation & Mobility Department, and provides administrative and financial transaction services, non-CIP project management, GIS and asset management support services, volunteer coordination and system administration to the delivery of essential services. The BSD is jointly funded by Utilities and Transportation & Mobility.

Another specific workgroup is the Utility Billing team (UTB). The UTB staff are responsible for customer calls, inquiries, CRM management, water budget adjustments, leak adjustments and customer hardship issues as well as accurate billing and collection. Performance metrics tracked and evaluated includes the number of customer calls received.

### Summary of 2025 Budget Enhancements and Realignment:

The FY 2025 budget includes a 2-year fixed-term systems administrator position, resulting in an enhancement of \$112,000. This position is designed to ensure continuity in service delivery and mitigate downtime risks related to system maintenance or unexpected absences. By strengthening operational resilience and increasing team capacity, the city enhances the efficiency and reliability of essential utility services for residents. Additionally, this role will support improvements to the billing system and customer service through systems automation and optimization, potentially reducing overall resource demands for Billing Services.

Updated On 23 Sep, 2024

← Back ↻ History ▾ ↻ Reset

Broken down by

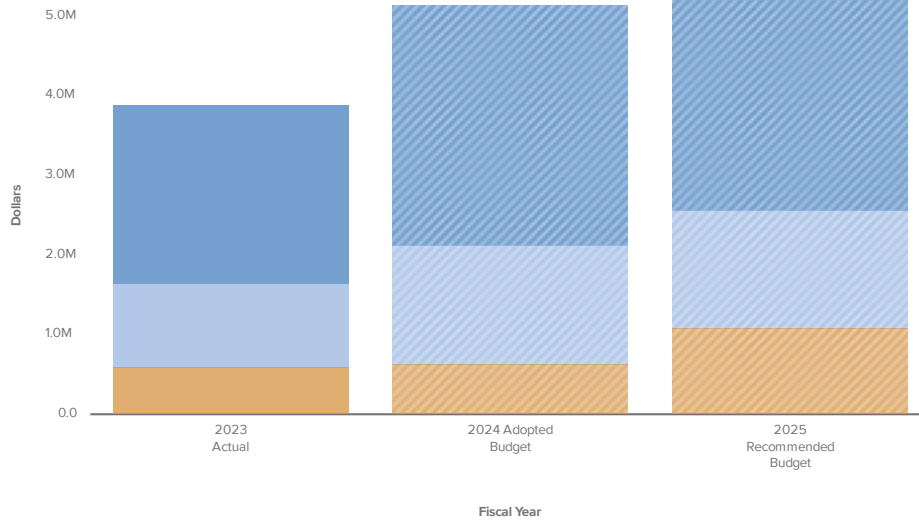
**Expenses** ▾ Utilities ▾ Administration (Environmental...



Sort By **Chart of Accounts** ▾

- Personnel
- Operating
- Internal Services

**Visualization**





# Utilities Engineering

Safe  
Utilities  
FY2025 Budget

## Program Budget Overview

### Description

Utilities Engineering protects public health and the economic vitality of our city through quality utility system management. This team provides planning, public engagement, project management, engineering, construction, and asset management for water, wastewater, and stormwater/flood management infrastructure. The Utilities Engineering team is responsible for implementing the capital improvement program for the department, advancing key projects and programs for new infrastructure as well as rehabilitation and replacement of aging infrastructure.

### Summary of 2025 Budget Enhancements and Realignments:

1.) The FY 2025 budget includes additional staffing investments to accommodate grade reclassification of staff, involving a realignment of \$11,000. The expected salary increase for this position will be accommodated within the Utilities Engineering salary operating budget. This role will enhance project coordination, stakeholder engagement, technical expertise, risk management, and data-driven decision-making, ensuring that our stormwater and flood infrastructure projects comply with regulatory requirements and address the community needs identified in the 2022 Comprehensive Flood and Stormwater Master Plan.

Updated On 23 Sep, 2024

← Back ↻ History ▾ ↻ Reset

Broken down by

**Expenses**

Utilities

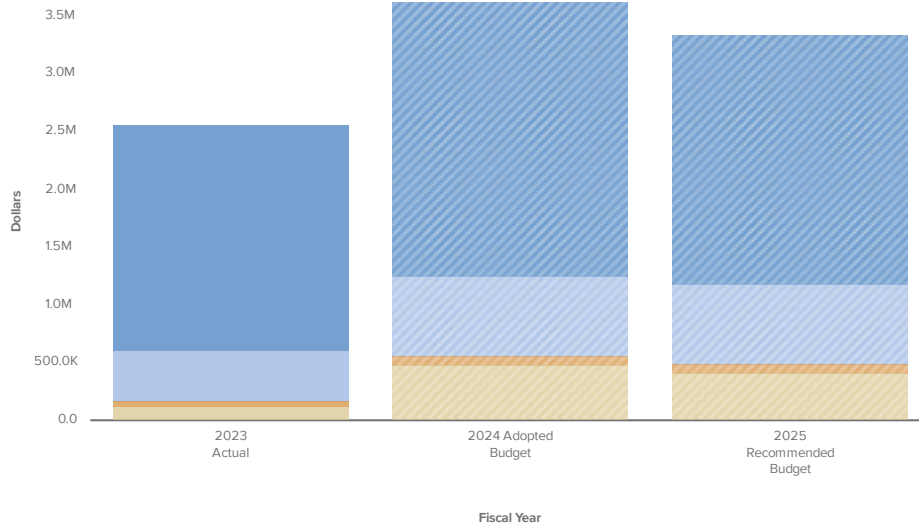
Utilities Engineering



Sort By Chart of Accounts ▾

- Personnel
- Operating
- Internal Services
- Capital

Visualization





# Utilities Maintenance

Safe  
Utilities  
FY2025 Budget

## Program Budget Overview

Utilities Maintenance operates, maintains and provides emergency response for the water distribution, wastewater collection, flood control facilities and stormwater conveyance systems of the city. This team also performs all water meter reading, maintenance and repair along with all underground utility locates. The Public Space Management team which provides encampment cleanup services resides in the Utilities Maintenance workgroup and is a critical component of the inter-departmental Safe and Managed Public Spaces (SAMPS) program.

### Summary of 2025 Budget Enhancements and Realignments:

1. Utilities Maintenance will receive a fund realignment of \$114,000 from Utilities Engineering and Stormwater Quality Operation. A comprehensive [Boulder Urban Stream Condition Assessment](#) conducted in 2023 identified vegetation management needs in Utilities-managed areas, along with ongoing monitoring, maintenance, project support, training and other program requirements. The Greenways Maintenance Program is essential for meeting the goals outlined in the 2022 Utilities Comprehensive Stormwater and Flood (CFS) Master Plan, specifically for stream corridor preservation and maintenance, as well as ensuring compliance with the Colorado Noxious Weed Act.

Help ▾ Share ▾

Updated On 23 Sep, 2024

← Back ↻ History ▾ ↺ Reset

Broken down by

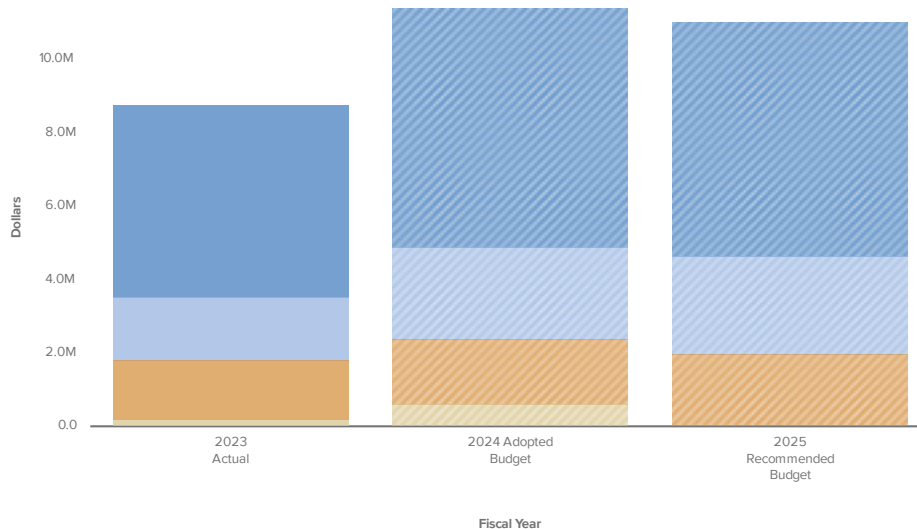
Expenses ▾ Utilities ▾ Utilities Maintenance



Sort By Chart of Accounts ▾

- Personnel
- Operating
- Internal Services
- Capital

Visualization





# Wastewater Treatment

Environmentally Sustainable  
Utilities  
FY2025 Budget

## Program Budget Overview

### Description

Wastewater Treatment operates and maintains the Boulder Water Resource Recovery Facility (WRRF) and the Boulder Lift Station. At the WRRF, raw wastewater from city community members and businesses is processed into treated water effluent that is discharged into Boulder Creek according to the city's National Pollutant Discharge Elimination System permit. In addition to returning water to the creek, biosolids fertilizer and renewable natural gas are recovered at the WRRF.

### Summary of 2025 Budget Enhancements and Realignment:

1. The FY 2025 budget includes the addition of an industrial mechanic position, resulting in an enhancement of \$101,700. This position will help achieve full compliance with all permits, regulations and reporting requirements by maintaining the infrastructure essential for optimal treatment process performance. Additionally, it will contribute to reducing greenhouse gas (GHG) emissions over time by maximizing the uptime of the biogas upgrading system and ensuring that equipment is well-maintained and more energy efficient.
2. The FY 2025 budget includes operational realignments and a base cost increase of \$144,000 for new chemical expenses, necessary to effectively remove phosphorus from wastewater in compliance with new federal regulations. This funding is essential for supporting fundamental treatment processes, ensuring permit compliance, and protecting public health and the environment.
3. The FY 2025 budget also includes a base cost increase of \$50,000 to cover incurred overtime expenses, aimed at enhancing operational resilience and improving emergency response.
4. The FY 2025 budget includes an enhancement of \$24,000 for equipment replacement and maintenance



Updated On 23 Sep, 2024

← Back ↻ History ▾ ↻ Reset

Broken down by

**Expenses**

Utilities

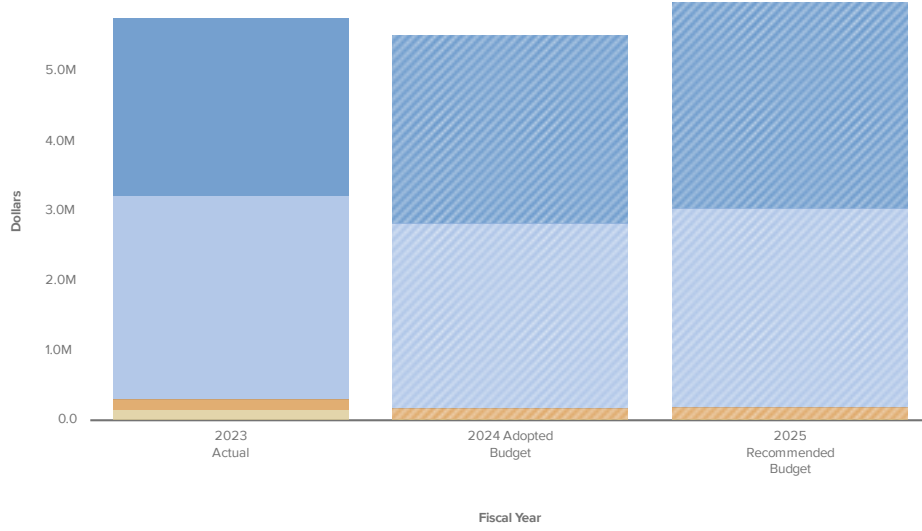
Wastewater Treatment



Sort By Chart of Accounts ▾

- Personnel
- Operating
- Internal Services
- Capital

Visualization





# Water Quality

Environmentally Sustainable  
Utilities  
FY2025 Budget

## Program Budget Overview

### Description

Water Quality serves as a technical resource and provides regulatory support for the Utilities Department and other city departments.

Services include implementation of and support for regulatory permits, monitoring to meet regulations, evaluating performance of wastewater and drinking water treatment processes, and implementation of programs to protect public and environmental health, including the city's source water and stormwater systems.

The group also provides project management services in support of integrating water quality enhancement and regulatory compliance into the city's capital projects.

### Summary of 2025 Budget Enhancements and Realignment:

1. The FY 2025 budget supports a lab technician FTE increase from 0.75 to 1.0, at a cost of \$23,000.
  - The lab at the Water Resource Recovery Facility (WRRF) supports wastewater, stormwater and industrial pretreatment compliance, as well as WRRF operations and process upgrades, special projects, and source water sampling.
  - The WRRF is currently implementing process upgrades to further reduce phosphorus in the wastewater effluent and is anticipating a new Colorado Discharge Permit in the next three to five years. These advancements require additional analyses to support operations and preparation for the new permit.
2. The FY 2025 budget includes funding to convert the Greenways Program Manager position from fixed term to permanent, resulting in a budget enhancement of \$121,000.
  - In 2022, a two-year fixed-term role was established to pilot the Utilities Greenways Program Manager position. This role has been successful in meeting its objectives, prompting the department to transition it into a permanent Greenways Program Manager position.
  - Key accomplishments from the first year (2023) included monitoring and removing noxious weeds and invasive trees, providing ecological support for Utilities projects, developing the program, and coordinating efforts with a cross-departmental land manager work group and the Mile High Flood District (MHFD).
  - Permanent status for this position will ensure continued effective management of Greenways vegetation and associated water quality and ecosystem health.

Updated On 23 Sep, 2024

← Back ↻ History ▾ ↻ Reset

Broken down by

**Expenses**

Utilities

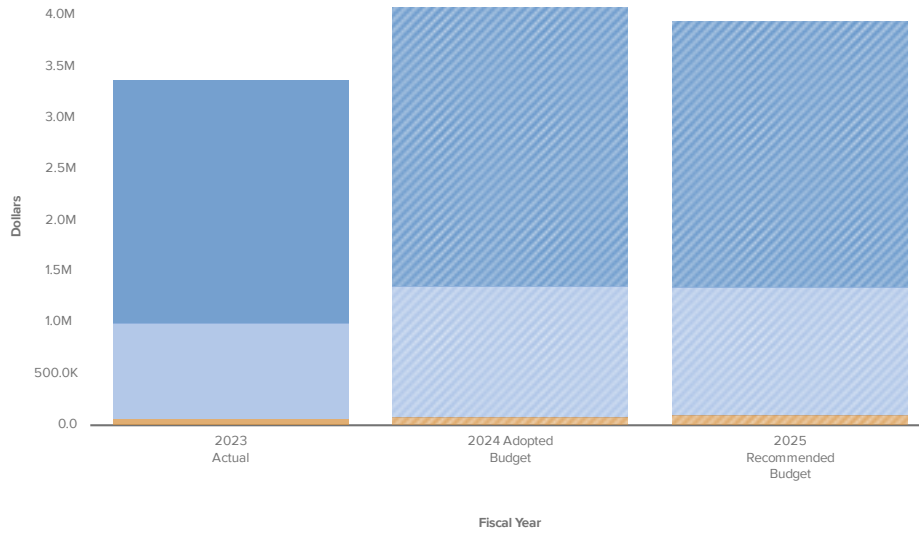
Water Quality



Sort By Chart of Accounts ▾

- Personnel
- Operating
- Internal Services

Visualization





# Water Resources

Environmentally Sustainable  
Utilities  
FY2025 Budget

## Program Budget Overview

### Description

The Water Resources Team ensures the protection and conservation of water sources through comprehensive watershed management practices, monitoring water quality, and implementing pollution prevention measures. By safeguarding our rivers, ditches, and streams, the team secures a reliable and sustainable water supply while promoting ecosystem health and biodiversity. Simultaneously, this team oversees hydroelectric operations to harness renewable energy from water resources, contributing to Boulder's clean energy goals. Through these integrated efforts, the Source Water Team not only supports sustainable water management but also advances Boulder's resilience to climate change impacts and fosters a balance between environmental stewardship and renewable energy development.

### Summary of 2025 Budget Enhancements and Realignment:

1. An operational realignment of \$80,000 involves reallocating funds from ditch assessments and repair and maintenance programs to cover annual fees and membership costs for United States Geological Survey (USGS) stream gauges. This adjustment in operating costs enables the Water Resources team to enhance sustainability and resilience by ensuring stable funding, aligning incentives, demonstrating commitment, and supporting long-term planning.
2. Operational and maintenance cost increases of \$53,000 are due to inflationary adjustments that raised the base costs of equipment, maintenance, and energy (such as gas and electricity). These adjustments are necessary to maintain effective water resource operations.

Updated On 23 Sep, 2024

← Back ↻ History ▾ ↻ Reset

Broken down by

**Expenses**

Utilities

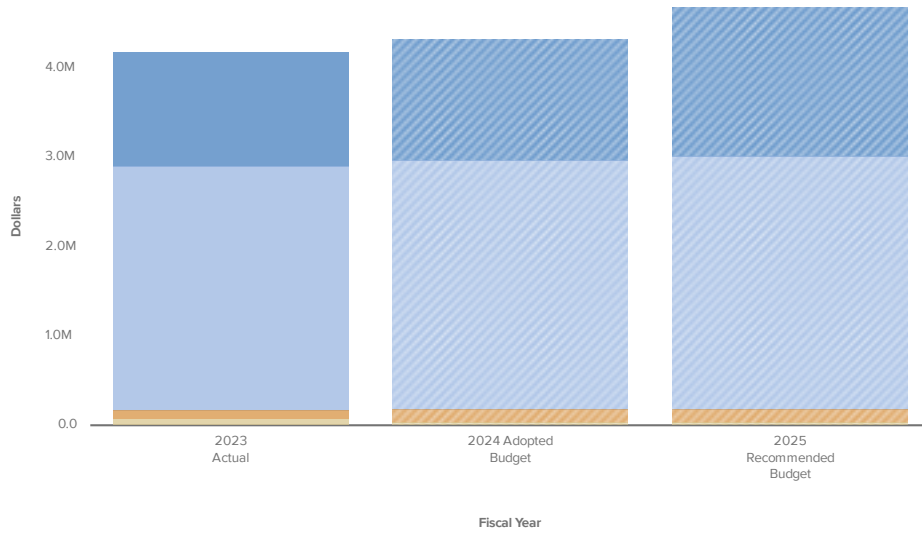
Water Resources - Utilities



Sort By Chart of Accounts ▾

- Personnel
- Operating
- Internal Services
- Capital

Visualization





# Water Treatment

Safe  
Utilities  
FY2025 Budget

## Program Budget Overview

### Description

The Water Treatment team operates and maintains the city's two Water Treatment Plants or WTPs (Betasso and 63rd Street), essential community facilities vital to protection of public health and community vitality. The WTPs receive raw water from our source water system, process and treat the water to potable levels suitable for drinking and delivers the water to all of the community's customers in accordance with State and Federal permits and regulations. Through a complex set of physical, mechanical, and chemical treatment methods, the facilities treat water for not only indoor potable use, but irrigation and fire protection needs, as well.

### Summary of 2025 Budget Enhancements and Realignments:

- 1.) The FY 2025 budget realigns \$44,000 in chemical expenses.
- 2.) The FY 2025 budget includes a base-cost increase of \$124,000 to account for inflationary adjustments. These increases in equipment, maintenance, and energy costs (such as gas and electricity) are essential for maintaining effective water treatment operations.

Help ▾ Share ▾

Updated On 23 Sep, 2024

← Back ↻ History ↻ Reset

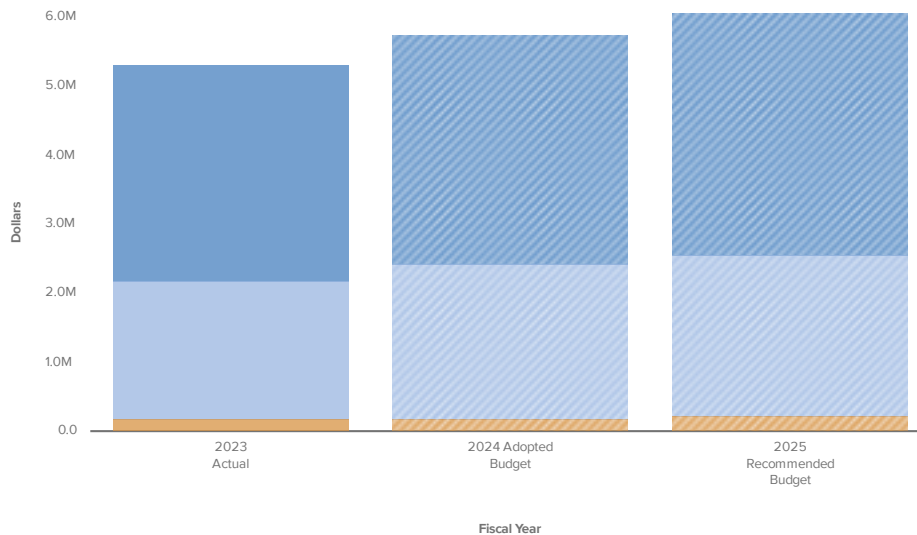
Broken down by

Expenses Utilities Water Treatment



Sort By Chart of Accounts ▾

### Visualization





CITY OF BOULDER

# **CAPITAL IMPROVEMENT PROGRAM**



# Capital Improvement Program

## 2025-30 Six-Year Capital Improvement Program (CIP) Summary

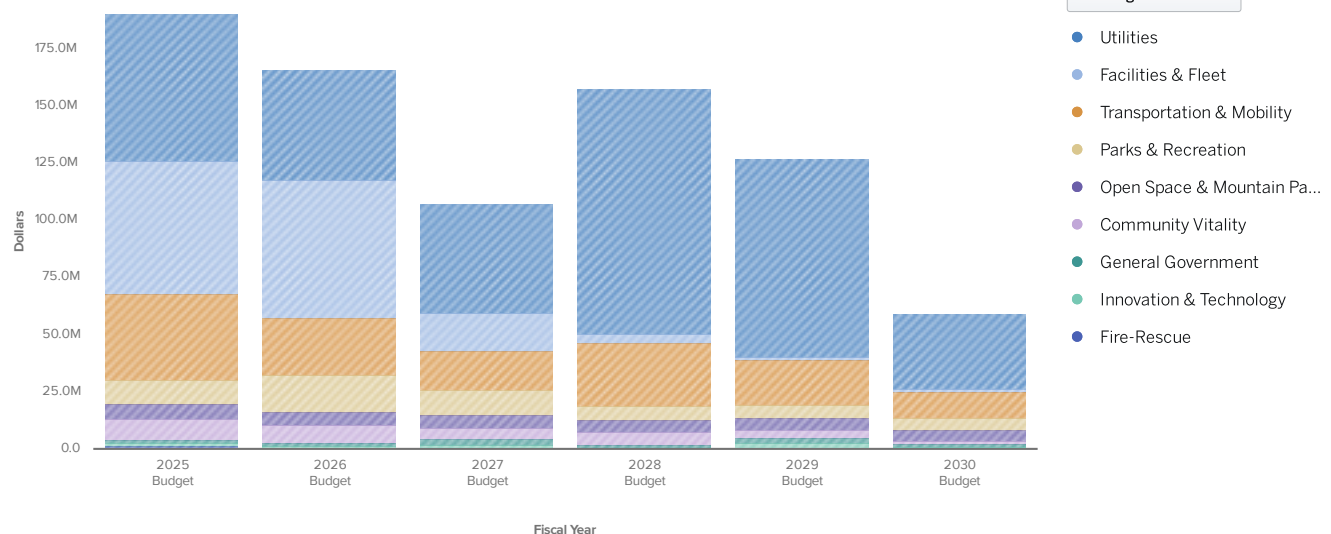
The City of Boulder’s Capital Improvement Program (CIP) is a comprehensive, six-year plan for maintaining, enhancing, and expanding public and service-delivery infrastructure. The 2025-2030 CIP identifies all planned capital improvement projects and their estimated costs over the six-year period, comprising \$190.2 million in new appropriation for 2025 and \$807.4 million in planned spending between 2025-2030 to support over 200 capital projects.

Due to the multi-year nature of the capital budget, appropriations do not expire at the end of the fiscal year and remain in effect until the project is completed. In addition, capital appropriation from the annual CIP may significantly fluctuate between years due to timing of projects and availability of funding. This can be demonstrated by the range in annual spending in the 2025-2030 CIP, ranging between \$58.9 million and \$190.2 million over the six-year period.

As reflected in the below chart, nine city departments have planned spending on capital projects between 2025-2030. The majority of planned spending within the 2025-2030 CIP supports Utilities, Transportation, and Facilities & Fleet capital projects, which represents 82% of all projects within the CIP. Additional detail on department CIPs can be found within their respective pages included below. In addition, capital maintenance and enhancement projects typically comprise most investments within the CIP, representing 86% of capital projects across the 2025-2030 CIP.

Included in the six-year CIP are significant planned investments in citywide capital infrastructure projects funded by the Community, Culture, Resilience, and Safety Tax, which received voter renewal of the 0.3% sales & use tax in 2021. Key projects included in the 2025-2030 CIP are: Civic Area Phase II, East Boulder Community Center Retrofit and Renovations, Pearl Street Mall Refresh, Fire Stations #2 and #4, the Central Avenue Bridge Replacement, Primos Park and the Violet Avenue Bridge Replacement. These projects will be supported by an estimated \$123.5 million in funding over the 2025-2030 CIP.

### Visualization





## Utilities



Utilities plans to spend \$64.0 million on infrastructure projects in 2025, including investments in Betasso Water Treatment Plant Improvements, Barker Water System, and Water Resource Recovery Facility Standby Power Improvements Project.

2025 Budget: \$64.0 million  
2025-30 Planned Spending:  
\$386.3 million

## Transportation & Mobility



Transportation & Mobility plans to invest \$37.4 million in 2025 to support transportation projects such as the Safe Streets 4 All (SS4A) Project, Sumac Reconstruction Project and Baseline Road Phase 2 Improvements.

2025 Budget: \$37.4 million  
2025-30 Planned Spending:  
\$117.3 million

## Facilities & Fleet



The Facilities & Fleet CIP includes \$58.4 million in 2025 to support facilities and fleet maintenance projects as aligned with the Facilities' Master Plan. Most notably, in 2025 the department includes \$40 million to support the Western City Campus Development at Alpine-Balsam.

2025 Budget: \$58.4 million  
2025-30 Planned Spending:  
\$142.4 million

## Parks & Recreation



The Parks & Recreation CIP includes \$10.5 million in 2025 to support projects such as Civic Center Phase II, Barker Park Refresh and Primos Park..

2025 Budget: \$10.5 million  
2025-30 Planned Spending: \$54.7 million

## Open Space & Mountain Parks



Open Space & Mountain Parks plans a total of \$6.8 million in spending in 2025 to support new and enhanced trailheads to support accessibility, visitor experience and responsible recreation and the North Trail Study Area Implementation: Wonderland Lake Project.

2025 Budget: \$6.7 million  
2025-30 Planned Spending: \$33.3 million

## Community Vitality



Community Vitality plans to invest \$8.9 million in 2025 for Spruce Garage Renovations Project, Hill Streetscape Renovations Project, and Garage Security Enhancement Project.

2025 Budget: \$8.9 million  
2025-30 Planned Spending: \$33.1 million

## Fire-Rescue



Fire-Rescue plans to purchase a replacement of an incident command vehicle with \$1.5 million in planned spending in 2025.

2025 Budget: \$1.5 million  
2025-30 Planned Spending: \$1.5 million

## Innovation & Technology



Innovation & Technology plans to spend \$1.3 million in 2025 on network hardware replacement and software replacement to support the City's existing technology systems.

2025 Budget: \$1.3 million  
2025-30 Planned Spending: \$8.0 million

# Community, Culture, Resilience, & Safety Tax

Boulder voters approved the renewal of the 0.3% Community, Culture, Resilience, and Safety (CCRS) sales & use tax in November 2021 to support citywide capital infrastructure investments as well as dedicate 10% of revenues for community non-profit grants. To kick start several shovel ready projects, Council appropriated \$1.9 million mid-year in 2022 and further approved \$29.6 million in the 2023 Budget and \$12.9 million in the 2024 Budget to support citywide infrastructure plans.

Included in the 2025-2030 CIP is \$123.5 million to invest in several key community capital projects, including:

- Civic Area Phase II (\$16.6M) capital project will support schematic design and scoping for Boulder's most central park and public space
- East Boulder Community Center (EBCC) Retrofit & Renovations (\$47.5M) Project will provide a full energy efficiency and infrastructure retrofit of the EBCC
- Pearl Street Mall Project (\$1.2M) will support capital maintenance and transformative enhancements on the Pearl Street Mall ahead of the 50th Anniversary celebration in 2027
- Fire Stations #2 and #4 (\$38.0M) are included in the CIP to support the acquisition, design, and construction of replacements of the two fire stations, which will help support the Fire-Rescue Department's current and future operational needs
- Central Avenue Bridge Replacement (\$5.0M) to support the safety and reliability of mobility options in the Flatirons Business Park area
- Violet Avenue Bridge Replacement (\$5.9M) to replace an aging bridge that is adjacent to historically marginalized residents in the Boulder Meadows community and add access to Primos Park

## 2025-2030 All CIP By Project

	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
East Boulder Community Center Deep Retrofit & Renovations	\$5,000,000	\$42,500,000	\$0	\$0	\$0	\$0
Transmission System Repair & Replacement Program	\$10,700,000	\$4,069,000	\$17,710,000	\$2,606,000	\$5,108,000	\$4,630,000
Alpine Balsam Implementation	\$40,000,000	\$0	\$0	\$0	\$0	\$0
Barker Dam Outlet Works System Rehabilitation and Replacement	\$0	\$0	\$0	\$35,096,000	\$0	\$0
Upper Goose Creek Stormwater Improvements	\$2,080,000	\$0	\$0	\$29,620,819	\$0	\$0
Pavement Management Program	\$5,124,902	\$4,708,214	\$4,694,190	\$5,458,718	\$5,622,479	\$5,791,154
Arapahoe Trunk Sewer Replacement	\$0	\$0	\$1,226,000	\$1,275,000	\$26,523,000	\$0
Safe Streets 4 All (SS4A) Grant Projects	\$3,000,000	\$4,800,000	\$0	\$12,000,000	\$7,800,000	\$0
Sanitary Sewer Rehabilitation	\$3,950,000	\$4,110,000	\$4,270,000	\$4,450,000	\$4,620,000	\$4,810,000
Betasso Water Treatment Facility Disinfection & Corrosion	\$15,600,000	\$5,408,000	\$0	\$0	\$0	\$0
Fire Station #4 Replacement	\$4,000,000	\$2,000,000	\$15,000,000	\$0	\$0	\$0
Water Resource Recovery Facility Temperature Regulation Compliance	\$0	\$0	\$0	\$1,638,000	\$17,033,000	\$0
Barker Gravity Pipeline Repair	\$4,129,000	\$4,456,000	\$4,814,000	\$5,194,000	\$0	\$0
Civic Area Phase II	\$2,000,000	\$10,000,000	\$5,500,000	\$0	\$0	\$0
Distribution Waterline Replacement	\$425,000	\$0	\$0	\$5,400,000	\$5,600,000	\$5,800,000
Fire Station #2 Replacement	\$2,000,000	\$15,000,000	\$0	\$0	\$0	\$0
Park Refresh	\$540,000	\$2,200,000	\$0	\$3,100,000	\$2,300,000	\$2,000,000
Main Sewer Improvements	\$0	\$0	\$0	\$0	\$9,730,000	\$0
10% Community Non-Profit Grants	\$1,391,365	\$1,419,779	\$1,453,931	\$1,489,282	\$1,525,894	\$1,563,835
Local Drainage Improvements	\$1,154,400	\$1,200,576	\$1,248,599	\$1,298,543	\$1,350,485	\$1,404,504
Violet Avenue Bridge	\$1,000,000	\$4,500,000	\$2,000,000	\$0	\$0	\$0
Future High Quality Trail Network	\$0	\$1,432,000	\$1,680,000	\$1,328,000	\$1,416,000	\$1,604,000
Boulder Canyon Hydroelectric (BCH) Penstock Repair	\$650,000	\$1,000,000	\$1,100,000	\$1,140,000	\$1,190,000	\$1,230,000
Facilities Capital Maintenance	\$1,583,115	\$890,000	\$890,000	\$890,000	\$890,000	\$890,000
TIP Local Match/TMP Implementation	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Major Capital Reconstruction	\$928,818	\$856,682	\$985,383	\$1,014,944	\$1,045,393	\$1,076,755
Spruce Garage Renovations	\$5,000,000	\$0	\$0	\$0	\$0	\$750,000
Chautauqua Undergrounding	\$1,713,019	\$1,983,943	\$1,879,388	\$0	\$0	\$0
Water Resource Recovery Facility Primary Clarifiers Recoating and Replacement	\$1,560,000	\$0	\$0	\$351,000	\$3,650,000	\$0
Gregory Creek Flood Mitigation	\$0	\$5,408,000	\$0	\$0	\$0	\$0
Preflood Property Acquisition	\$800,800	\$832,832	\$866,145	\$900,791	\$936,823	\$974,296
30th St Construction (Colo to Aurora)	\$1,200,000	\$1,100,000	\$3,000,000	\$0	\$0	\$0
Infrastructure Replacement	\$5,150,000	\$0	\$0	\$0	\$0	\$0

	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Transportation & Stormwater/Flood Coordination	\$769,600	\$800,384	\$832,399	\$865,695	\$900,323	\$936,336
Storm Sewer Rehabilitation	\$769,600	\$800,384	\$832,399	\$865,695	\$900,323	\$936,336
Randolph Garage Renovations	\$0	\$0	\$0	\$5,000,000	\$0	\$0
St. Julien Garage Renovation	\$0	\$5,000,000	\$0	\$0	\$0	\$0
Folsom Bridge	\$0	\$0	\$1,000,000	\$4,000,000	\$0	\$0
Central Avenue Bridge Replacement	\$4,000,000	\$1,000,000	\$0	\$0	\$0	\$0
BWTF Chemical Feed Systems R&R	\$0	\$0	\$0	\$4,679,000	\$0	\$0
Future Trailhead Improvement Projects to Support Accessibility	\$0	\$1,175,129	\$801,229	\$900,000	\$900,000	\$900,000
Pearl Garage Renovations	\$0	\$0	\$4,500,000	\$0	\$0	\$0
TIP Local Match TMP Implementation	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000
South Boulder Creek Trunk Sewer Improvements	\$520,000	\$0	\$0	\$0	\$1,947,000	\$2,025,000
Water Resource Recovery Facility Standby Power Improvements	\$4,160,000	\$0	\$0	\$0	\$0	\$0
Lower Goose Creek Trunk Sewer Replacement	\$312,000	\$3,786,000	\$0	\$0	\$0	\$0
Ped Facilities Repair, Replace, ADA	\$657,732	\$667,598	\$677,612	\$687,776	\$698,093	\$708,564
Sumac Reconstruction	\$3,000,000	\$1,000,000	\$0	\$0	\$0	\$0
Water Resource Recovery Facility Rehabilitation	\$582,000	\$606,000	\$630,000	\$655,000	\$681,000	\$709,000
Network Hardware Replacement	\$900,000	\$735,000	\$650,000	\$310,000	\$300,000	\$686,000
Barker Dam and Reservoir Repair and Improvements	\$0	\$0	\$0	\$3,510,000	\$0	\$0
Sanitary Sewer Manhole Rehabilitation	\$500,000	\$750,000	\$750,000	\$750,000	\$360,000	\$370,000
Water Resource Recovery Facility Digester Complex	\$0	\$0	\$3,375,000	\$0	\$0	\$0
63rd Water Treatment Facility Chemical Feed Systems	\$0	\$0	\$3,375,000	\$0	\$0	\$0
Sunshine Campus Repair & Replacement and Improvements	\$0	\$3,245,000	\$0	\$0	\$0	\$0
Middle Boulder Creek Stormwater Improvements	\$0	\$3,244,800	\$0	\$0	\$0	\$0
Baseline Road Phase 1 & 2	\$3,122,000	\$0	\$0	\$0	\$0	\$0
Broadway BAT Lanes	\$3,100,000	\$0	\$0	\$0	\$0	\$0
Streetlight Capital Maintenance	\$245,860	\$326,614	\$452,329	\$600,000	\$700,000	\$750,000
Park Central and New Britain Deconstruction	\$0	\$0	\$50,000	\$3,000,000	\$0	\$0
RTD Garage Renovations	\$0	\$0	\$0	\$0	\$3,000,000	\$0
Urban Forest Management	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Ungrounding CAGID Power Lines	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Water Resource Recovery Pumps	\$166,000	\$1,974,000	\$844,000	\$0	\$0	\$0
Primos Park	\$2,920,000	\$0	\$0	\$0	\$0	\$0
Water Resource Recovery Facility Secondary Clarifiers Repair	\$2,912,000	\$0	\$0	\$0	\$0	\$0
Multiuse Path Capital Maintenance	\$442,170	\$451,013	\$460,034	\$469,234	\$478,619	\$488,191
Restoration of Irrigated Agricultural Fields with Prairie Dog Conflict	\$500,000	\$440,000	\$440,000	\$440,000	\$440,000	\$440,000
Fort Chambers/Poor Farm Site Manage	\$500,000	\$300,000	\$400,000	\$600,000	\$500,000	\$300,000
Facility Assessment Repairs	\$420,000	\$425,000	\$430,000	\$435,000	\$440,000	\$445,000
Boulder Reservoir South Shore	\$0	\$400,000	\$1,500,000	\$600,000	\$0	\$0
Asset Management- Play Areas	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Meter Replacement Program	\$200,000	\$200,000	\$700,000	\$700,000	\$700,000	\$0
Treated Water Other Miscellaneous Repair & Replacement	\$0	\$0	\$0	\$0	\$0	\$2,479,409
Water System Master Plan & COS	\$0	\$0	\$0	\$0	\$2,433,000	\$0
Treated Water Other Miscellaneous Repair & Replacement	\$364,000	\$379,000	\$394,000	\$409,000	\$426,000	\$443,000
Water Mains In-House Repair & Replacement Program	\$350,000	\$350,000	\$500,000	\$600,000	\$600,000	\$0
Court System Plan	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
East Arapahoe Final Design	\$2,286,550	\$0	\$0	\$0	\$0	\$0
Water Resource Recovery Facility Activated Sludge	\$0	\$0	\$0	\$0	\$341,000	\$1,898,000
Software Replacement	\$350,000	\$550,000	\$1,300,000	\$0	\$0	\$0
Four Mile 05 - Violet Park Flood Improvements	\$2,184,000	\$0	\$0	\$0	\$0	\$0
Pearl Street Mall Refresh CAGID	\$0	\$2,000,000	\$0	\$0	\$0	\$0
General Fund Capital	\$0	\$0	\$1,000,000	\$0	\$1,000,000	\$0
Drainageway Maintenance/Enhancement	\$291,200	\$302,848	\$314,962	\$327,560	\$340,663	\$354,289
Asset Management - Regional Facilities	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Sidewalk Maintenance	\$262,465	\$266,402	\$270,398	\$274,454	\$278,571	\$282,749
Hill Streetscape Renovations	\$1,627,500	\$0	\$0	\$0	\$0	\$0
Multiuse Path - Enhancements	\$250,000	\$257,500	\$265,225	\$273,182	\$281,377	\$289,819
Stormwater Quality Improvements	\$228,800	\$237,952	\$247,470	\$257,369	\$267,664	\$278,370
Folsom Corridor Study	\$1,500,000	\$0	\$0	\$0	\$0	\$0
Facilities Emergency Capital Maintenance	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Asset Management- Restrooms and Picnic Shelter	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Boulder Creek Flood Mitigation	\$0	\$0	\$0	\$865,695	\$0	\$616,179
Server Hardware Replacement	\$0	\$0	\$0	\$0	\$1,450,000	\$0
Incident Command Vehicle	\$1,450,000	\$0	\$0	\$0	\$0	\$0

	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Water Resource Recovery Facility Permit Improvements	\$1,352,000	\$87,000	\$0	\$0	\$0	\$0
South Mesa Trailhead Re-design	\$1,400,000	\$0	\$0	\$0	\$0	\$0
R&R Access& Mobility	\$300,000	\$300,000	\$200,000	\$200,000	\$200,000	\$200,000
Source Water Rehabilitation Program	\$208,000	\$216,000	\$225,000	\$234,000	\$243,000	\$253,000
Vision Zero - PMP Integration	\$150,000	\$200,000	\$225,000	\$250,000	\$250,000	\$275,000
Silver Lake Hydroelectric/Pressure Reducing Valve Upgrades	\$0	\$0	\$169,000	\$1,170,000	\$0	\$0
RTOT CAM-Sign Enhancements	\$1,300,000	\$0	\$0	\$0	\$0	\$0
Asset Management- General Maintenance	\$200,000	\$200,000	\$250,000	\$250,000	\$200,000	\$200,000
Water Resource Recovery Facility Instrumentation & Control Rehabilitation	\$0	\$108,000	\$1,125,000	\$0	\$0	\$0
US-36 TAP Grant	\$434,000	\$736,000	\$0	\$0	\$0	\$0
Pearl Street Mall Refresh	\$150,000	\$1,000,000	\$0	\$0	\$0	\$0
North Trail Study Area Implementation: Wonderland Lake	\$1,025,000	\$60,000	\$60,000	\$0	\$0	\$0
Mount Sanitas Trail Improvement Project	\$377,351	\$349,871	\$398,771	\$0	\$0	\$0
Asset Management- Aquatics Facilities	\$100,000	\$0	\$1,000,000	\$0	\$0	\$0
Local Food Farm Sites Improvements	\$200,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000
Water Resource Recovery Facility Hot Water Loop Replacement	\$1,040,000	\$0	\$0	\$0	\$0	\$0
Wastewater Collection System Monitoring & Analysis	\$156,000	\$162,000	\$169,000	\$175,000	\$182,000	\$190,000
Garage Security Enhancements	\$1,000,000	\$0	\$0	\$0	\$0	\$0
Historic Agriculture Facilities Rehabilitation	\$200,000	\$0	\$200,000	\$200,000	\$200,000	\$200,000
Watershed Fire Mitigation and CR Inventory Study	\$175,000	\$175,000	\$150,000	\$150,000	\$150,000	\$190,000
Ped Facs Enh Missing Links Crossing	\$135,000	\$150,000	\$165,000	\$175,000	\$175,000	\$185,000
Kossler Dam Rehabilitation	\$94,000	\$876,000	\$0	\$0	\$0	\$0
Climate Strategies & Solutions Projects	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Water Resource Recovery Facility Redundant Strain-Press Improvements	\$0	\$0	\$0	\$877,000	\$0	\$0
NF 53 and 54_Foothills Trail Permitting, Final Design and Construction	\$876,749	\$0	\$0	\$0	\$0	\$0
Improve and Maintain Irrigation Infrastructure (CIP)	\$133,000	\$138,000	\$140,000	\$142,000	\$144,000	\$146,000
R&R Irrigation	\$210,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Wastewater Utility Master Plan	\$832,000	\$0	\$0	\$0	\$0	\$0
Wittermyer Ponds Improvements to Facilitate Water Exchanges	\$0	\$0	\$0	\$0	\$0	\$822,000
Faciliites Master Plan Updates	\$200,000	\$200,000	\$100,000	\$100,000	\$100,000	\$100,000
1% for Public Art	\$125,223	\$127,780	\$130,854	\$134,035	\$137,330	\$140,745
Regenerate Soils on Leased Properties	\$110,000	\$115,000	\$115,000	\$120,000	\$125,000	\$130,000
Manhattan SRTS	\$707,222	\$0	\$0	\$0	\$0	\$0
Miscellaneous Repair & Replacement	\$104,000	\$108,000	\$112,000	\$117,000	\$122,000	\$127,000
System Planning	\$120,000	\$60,000	\$50,000	\$50,000	\$400,000	\$0
Remove non-native species in wetland and riparian areas	\$75,000	\$600,000	\$0	\$0	\$0	\$0
Greenways Program - Flood Fund	\$101,400	\$105,456	\$109,674	\$114,061	\$118,624	\$123,369
Meter Replacement Program	\$94,000	\$97,000	\$101,000	\$105,000	\$109,000	\$114,000
Water Resource Recovery Facility Digester Cleaning	\$0	\$0	\$0	\$351,000	\$0	\$256,000
Boulder Juntion Public Improvements	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
R & R Fields	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Barker Dam Stability Project	\$52,000	\$541,000	\$0	\$0	\$0	\$0
Improve Soil Health and Restore Unleased Agricultural Lands 2021-2025	\$100,000	\$90,000	\$100,000	\$100,000	\$100,000	\$100,000
Source Systems Condition Assessment	\$447,000	\$142,000	\$0	\$0	\$0	\$0
Greenways Program Transportation	\$97,500	\$97,500	\$97,500	\$97,500	\$97,500	\$97,500
Database Hardware Replacement	\$0	\$0	\$0	\$0	\$575,000	\$0
Traffic Signal Upgrades	\$140,000	\$140,000	\$140,000	\$140,000	\$0	\$0
14th & Canyon Traffic Signal	\$550,000	\$0	\$0	\$0	\$0	\$0
Water Resource Recovery Facility Access Safety Improvements	\$520,000	\$0	\$0	\$0	\$0	\$0
47TH/BNSF Sidewalk	\$508,750	\$0	\$0	\$0	\$0	\$0
Future Soil Health Improvement	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Future Restoration of Vegetation, Riparian Habitats, and Wetlands	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Boulder Junction Park	\$500,000	\$0	\$0	\$0	\$0	\$0
Affordable Commercial Capital Prog	\$500,000	\$0	\$0	\$0	\$0	\$0
Hydro Faciliites Rehab Program	\$73,000	\$76,000	\$79,000	\$82,000	\$85,000	\$89,000
Operational Planning	\$200,000	\$0	\$0	\$0	\$270,000	\$0
Green Lake 2 Dam Rehabilitation	\$260,000	\$210,000	\$0	\$0	\$0	\$0
Iris Corridor Improvement	\$450,000	\$0	\$0	\$0	\$0	\$0
Mitigate Fuels and Remove Invasive Tree Species	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Stockwater Project - Drought Resilience and Support of Diversified Ag	\$60,000	\$70,000	\$80,000	\$80,000	\$80,000	\$80,000
Access Improvements at Pleasant View Fields	\$448,000	\$0	\$0	\$0	\$0	\$0

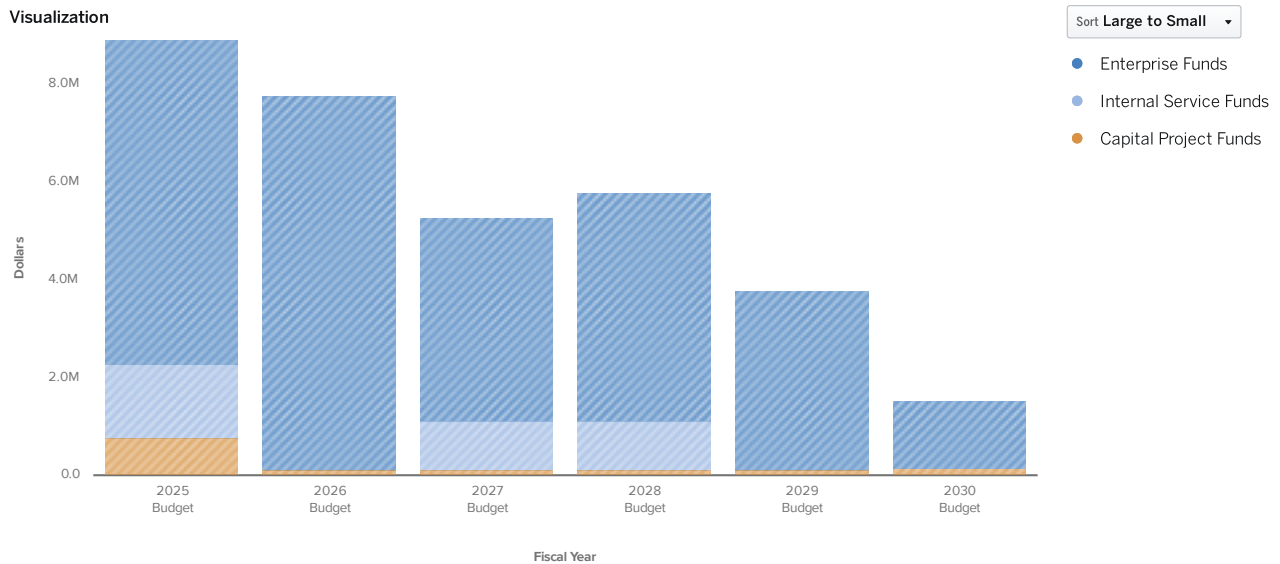
	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Facilities Cap Maint Controls Upgrade	\$445,000	\$0	\$0	\$0	\$0	\$0
Reconstruct airport entrance road Phase I and II	\$0	\$431,111	\$0	\$0	\$0	\$0
Asset Management-Natural Lands	\$50,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Silver Lake Dam	\$416,000	\$0	\$0	\$0	\$0	\$0
Old Fire Station #3 Deconstruction	\$400,000	\$0	\$0	\$0	\$0	\$0
Signal Maintenance & Upgrade	\$0	\$0	\$200,000	\$0	\$200,000	\$0
Lakewood Pipeline Inspection & Maintenance	\$387,000	\$0	\$0	\$0	\$0	\$0
Water Resource Recovery Facility Biogas System Upgrades	\$0	\$0	\$0	\$0	\$0	\$380,000
Wildlife fencing Phases II and III	\$356,000	\$0	\$0	\$0	\$0	\$0
Northern Colorado Water Conservancy District Conv - Boulder Feeder Canal	\$78,000	\$81,000	\$84,000	\$110,000	\$0	\$0
Age Well West Colocation with Recreation Centers Study	\$350,000	\$0	\$0	\$0	\$0	\$0
Watershed Improvements	\$52,000	\$54,000	\$56,000	\$58,000	\$61,000	\$63,000
Interior Tenant Space Repairs	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Columbia Cemetery Capital Maintenance	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Misc Development Coordination	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Water Resource Recovery Facility Electrical Systems Upgrades	\$260,000	\$0	\$0	\$0	\$0	\$0
Orodell Hydroelectric/Pressure Reducing Valve Upgrades	\$260,000	\$0	\$0	\$0	\$0	\$0
Future Visitor Communication and Education Enhancement	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Valmont Butte Compliance & Safety	\$75,000	\$0	\$75,000	\$0	\$75,000	\$0
Water Resource Recovery Facility Building Asset Rehabilitation	\$52,000	\$54,000	\$56,000	\$58,000	\$0	\$0
Kohler Hydro/Pressure Reducing Valve Upgrades	\$83,000	\$0	\$0	\$117,000	\$0	\$0
Traffic Signal Broadband Fiber	\$200,000	\$0	\$0	\$0	\$0	\$0
Data Backup and Disaster Recovery	\$0	\$0	\$0	\$0	\$170,000	\$0
Lakewood Hydroelectric/Pressure Reducing Valve Upgrades	\$0	\$162,000	\$0	\$0	\$0	\$0
Sunshine Hydroelectric/Pressure Reducing Valve Upgrades	\$0	\$162,000	\$0	\$0	\$0	\$0
Rehabilitate East Hangar, Helicopter Apron, Taxi-lane	\$0	\$0	\$140,000	\$0	\$0	\$0
Rehabilitate Runway 8G 26G	\$0	\$125,000	\$0	\$0	\$0	\$0
Barker Dam Hydroelectric Feasibility Analysis	\$0	\$108,000	\$0	\$0	\$0	\$0
Carter Lake Hydroelectric Feasibility Analysis	\$104,000	\$0	\$0	\$0	\$0	\$0
Teahouse Roof Replacement	\$100,000	\$0	\$0	\$0	\$0	\$0
Install Infrastructure to Support Virtual Fencing	\$50,000	\$50,000	\$0	\$0	\$0	\$0
Development of a Food Forest on an Open Space Location	\$50,000	\$50,000	\$0	\$0	\$0	\$0
Wetland restoration at Suitts	\$50,000	\$50,000	\$0	\$0	\$0	\$0
Farmer's Ditch Improvements & Maintenance	\$100,000	\$0	\$0	\$0	\$0	\$0
Goose Lake Dam Rehabilitation	\$93,000	\$0	\$0	\$0	\$0	\$0
Gebhard Site Plan Implementation: Construction	\$87,000	\$0	\$0	\$0	\$0	\$0
Betasso Hydroelectric / Pressure Reducing Facility	\$0	\$87,000	\$0	\$0	\$0	\$0
Coal Creek Restoration Planning	\$75,000	\$0	\$0	\$0	\$0	\$0
Wood Brothers Nature Discovery Interpretive Trail	\$70,000	\$0	\$0	\$0	\$0	\$0
Instream Flow Structures and Gaging	\$10,000	\$11,000	\$11,000	\$12,000	\$12,000	\$13,000
South Boulder Creek Instream Flow	\$60,000	\$0	\$0	\$0	\$0	\$0
Maxwell Hydroelectric/Pressure Reducing Valve Upgrades	\$52,000	\$0	\$0	\$0	\$0	\$0
Security Administration	\$0	\$0	\$0	\$0	\$50,000	\$0
Restoration of Vegetation, Riparian Habitats, and Wetlands	\$50,000	\$0	\$0	\$0	\$0	\$0
Livestock Corrals Installation on Leased Properties	\$50,000	\$0	\$0	\$0	\$0	\$0
O'Connor Complex Boundary and Interior Fencing	\$50,000	\$0	\$0	\$0	\$0	\$0
Deploy Mobile Hotspots on Flagstaff for Parking Payment and Staff use	\$30,000	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$190,185,091</b>	<b>\$166,163,368</b>	<b>\$107,278,492</b>	<b>\$157,749,353</b>	<b>\$126,991,161</b>	<b>\$58,990,400</b>



# Capital Improvement Program

2025-30 Community Vitality Department Capital Improvement Program (CIP) Summary

## Spending on Projects within Community Vitality



## Overview of Department Community Vitality

The Community Vitality Capital Improvement Program is focused on building and maintaining infrastructure and public art as well as investing in maintenance measures to prolong the life of these valuable assets. Community Vitality manages several general improvement districts and district-owned assets including seven mixed use structures that provide commercial and retail spaces in addition to off street parking. The Office of Arts + Culture utilizes 1% of all qualified capital projects budgeted citywide to integrate art into those projects.

## 1% For Public Art



Community Vitality is committed to enhancing and maintaining its assets, including public artwork for the community's collection. Like many other cities, a percent for art program helps integrate works of art into many capital building projects by applying a formula of funding: 1% of the construction budget of certain capital projects will be used to integrate artwork into the building.

2025-30 Planned Spending:  
\$795,967  
2025 Budget: \$125,223

## Affordable Commercial Capital Program



In 2022 and 2023, Community Vitality engaged with the CU Real Estate Center to complete an analysis of affordable commercial offerings throughout the city. The culmination of this work was a proposal for an affordable commercial pilot program. An RFP for the pilot program was issued in 2024, for which the city is currently seeking proposals. The pilot program will support small businesses in Boulder that have been negatively impacted by the COVID-19 pandemic and address the increasing cost of commercial space, especially for low-income entrepreneurs. The program will help retain local businesses that represent and foster the unique cultural character of Boulder and remove barriers to finding affordable commercial space for independent, locally owned small businesses.

2025-30 Planned Spending:  
\$500,000  
2025 Budget: \$500,000

## Garage Security Enhancements



This project aims to bolster security and enhance community safety in Boulder's district-owned parking garages. Some projects could include implementing security measures such as advanced cameras, robust cell phone boosters, reliable radio repeaters, and enhanced lighting systems, with a goal to create a safer environment for all residents and visitors.

2025-30 Planned Spending:  
\$1,000,000  
2025 Budget: \$1,000,000



## University Hill Streetscape Renovations



This project will focus on the University Hill streetscape to revitalize and enhance the urban environment through improvements to the area's infrastructure. The investment aims to create a more inviting and aesthetically pleasing streetscape, fostering community pride and encouraging economic activity. Enhancements could include transformation of medians with drought-resistant plants and artistic elements, upgraded alleys, installation of larger and well-designed tree wells with sustainable irrigation systems, and diverse landscaping solutions that incorporate native plants.

2025-30 Planned Spending: \$1,627,500  
 2025 Budget: \$1,627,500

## Garage Renovations



Over the past several years, Community Vitality has been providing ongoing repairs and maintenance to city-owned parking garages. More extensive maintenance will begin in 2025 with the 11th and Spruce Garage. Major repairs will be completed for one parking garage each year through 2030.

Repairs and maintenance will ensure each structure's safety, longevity and functionality with minimal disruption to customers. The project will be executed under the Construction Manager/General Contractor (CMGC) delivery method, which will align the design and construction phases for greater efficiency.

2025-30 Planned Spending: \$23,250,000  
 2025 Budget: \$5,000,000

## Powerline Undergrounding



Several overhead power lines exist within the Central Area General Improvement District (CAGID). These power lines can pose a threat during weather events and during redevelopment activities. Xcel currently has undergrounding funds to leverage alongside capital funds to complete the undergrounding work. In addition to mitigating risks associated with the overhead power lines, it will also enhance the vibrant sense of place within the downtown district.

2025-30 Planned Spending: \$3,000,000  
 2025 Budget: \$500,000

Community Vitality CIP by project

	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Spruce Garage Renovations	\$5,000,000	\$0	\$0	\$0	\$0	\$750,000
Randolph Garage Renovations	\$0	\$0	\$0	\$5,000,000	\$0	\$0
St. Julien Garage Renovation	\$0	\$5,000,000	\$0	\$0	\$0	\$0
Pearl Garage Renovations	\$0	\$0	\$4,500,000	\$0	\$0	\$0
RTD Garage Renovations	\$0	\$0	\$0	\$0	\$3,000,000	\$0
Ungrounding CAGID Power Lines	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Pearl Street Mall Refresh CAGID	\$0	\$2,000,000	\$0	\$0	\$0	\$0
Hill Streetscape Renovations	\$1,627,500	\$0	\$0	\$0	\$0	\$0
Garage Security Enhancements	\$1,000,000	\$0	\$0	\$0	\$0	\$0
321 4% for Public Art	\$125,223	\$127,780	\$130,854	\$134,035	\$137,330	\$140,745

	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
<b>Boulder Juntion Public Improvements</b>	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
<b>Affordable Commercial Capital Prog</b>	\$500,000	\$0	\$0	\$0	\$0	\$0
<b>Interior Tenant Space Repairs</b>	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
<b>TOTAL</b>	<b>\$8,902,723</b>	<b>\$7,777,780</b>	<b>\$5,280,854</b>	<b>\$5,784,035</b>	<b>\$3,787,330</b>	<b>\$1,540,745</b>



# Capital Improvement Program

Community, Culture, Resilience, & Safety (CCRS) Tax

## CCRS Capital Improvement Program Summary

Boulder's Community, Culture, Resilience & Safety (CCRS) Tax supports citywide capital infrastructure investments as well as dedicates 10% of revenues for community non-profit grants. Council approved \$1.9 million mid-year in 2022 to kick-start capital projects such as multimodal transportation projects and the enterprise data platform and, with adoption of the 2023 Budget, Council approved \$29.6 million in 2023 for several key CCRS infrastructure projects.

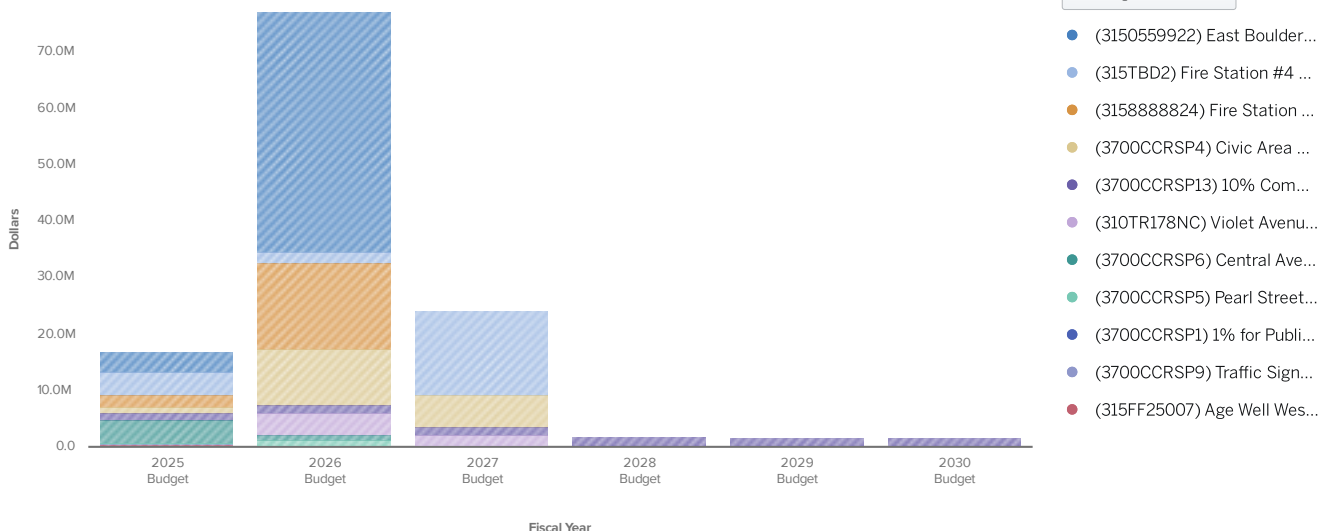
With the adoption of the 2024 Budget, Council approved an additional \$12.9M in 2024 for projects including the land acquisition for the new Fire Station #2 (\$6.0 million) and the initial design for renovations and retrofits to the East Boulder Community Center (\$4.0 million).

The 2025-2030 Capital Improvement Program recommends an additional \$17.1 million in 2025 to support several CCRS capital projects, including the design and land acquisition for the new Fire Station #4 (\$4.0 million), construction costs for the replacement of the Central Avenue Bridge (\$4.0 million) and further design for the East Boulder Community Center Deep Retrofit and Renovation (\$3.8 million).

Most significantly, the recommended CIP proposes \$123.5 million over the six-year time horizon for key community projects supported by CCRS, which includes an anticipated debt issuance in 2026 of \$69.5 million

The Community, Culture, Resilience, & Safety (CCRS) Tax is a 0.3% sales and use tax that supports capital infrastructure across the community, including non-profit support. For more information on the tax and non-profit grant program, please visit [this page](#).

### Visualization



## East Boulder Community Center Deep Retrofit and Renovations



A deep energy retrofit and renovation to modernize and provide opportunities for community members to recreate and maintain a healthy and active lifestyle. The project aligns with various departmental master plans and is guided by the key pillars in putting buildings on a path towards environmental sustainability, social responsibility, and financial stewardship.

Design work will include robust community engagement, energy assessments and modeling and options analysis to inform and develop a full modernization plan for the facility. Implementation and construction will follow in subsequent years. CIP outyears also include funding for synergistic upgrades to other recreation centers to address program and infrastructure needs.

2025-30 Budget: \$47,500,000  
2025 Budget: \$3,800,000

Estimated Completion Date: 2027

## Fire Stations 2 & 4 Replacements



The existing Fire Stations 2 and 4 are past their operational life span and no longer accommodate the Fire Departments service needs or goals. Replacement of these Fire Stations will provide modernized emergency services to the community ensuring safety and resilience. Construction of the new facilities will be guided by the three pillars of the Facilities Master Plan to ensure sustainability and social goals are being met and buildings are well maintained. In 2024, land was acquired for the site of Fire Station #2.

In 2025, the Facilities and Fire-Rescue Departments will work on initial design and scoping for Station #2 and the land acquisition for Station #4.

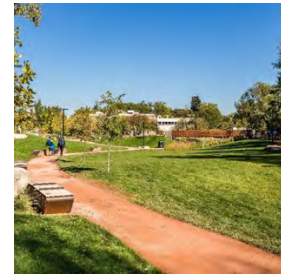
**Fire Station 2:**  
2025-30 Budget: \$17,000,000  
2025 Budget: \$2,000,000

Estimated Completion Date: 2028

**Fire Station 4:**  
2025-30 Budget: \$21,000,000  
2025 Budget: \$4,000,000

Estimated Completion Date: 2032

## Civic Area Phase II



The Civic Area Phase II Reimagining project is critical to maintaining Boulder's way of life, with the opportunity arising at the heart of downtown to rethink urban park design to ensure the connection to nature, robust local economy, dynamic art scene and the brimming culture can continue to thrive. The project vision encompasses the makings of a beautiful recreational river park at the core, with incredible views to the celebrated Flatirons. This area is flanked by bookends that can entertain civic, cultural, and commercial development that are alive with activity, collaboration, and innovation. This will be a space for everyone - a lively and distinct destination that reflects the community's values, where people of all ages, abilities, backgrounds, and incomes feel welcome to recreate, socialize, relax and enjoy the ambience of a high-altitude urban center at the feet of the Rocky Mountains. This project focuses on the "Park at the Core", designed around the green ribbon along Boulder Creek is the unifying design that will weave metropolitan and park space into a richly diverse, sustainable, equitable, resilient, communal, recreational, artistic, cultural, educational, and social gathering space that reflects Boulder's

identity as a funky, fun and friendly place to live.

2025-30 Budget: \$16,600,000  
2025 Budget: \$1,100,000

Estimated Completion Date: 2027

### Pearl Street Revitalization



Located within downtown Boulder, the iconic and nationally renowned Pearl Street Mall is a stretch of pedestrian activity, novelty retail and outdoor public space that is the heart of Boulder. The 50th anniversary of the creation of this mall from 11th to 15th Street will enhance the mall with improvements in 2026. The project will update play spaces, art programming, and redesign key spaces to better serve users and business owners with a focus on improving access to public restrooms.

2025-30 Budget: \$1,150,000  
2025 Budget: \$150,000

Estimated Completion Date: 2027

### Central Avenue Bridge Replacement



Project will replace the failing bridges on Central Avenue in Flatirons Business Park over Dry Creek #2.

This project will offers and encourage a variety of safe, comfortable, affordable, reliable, convenient, and clean mobility options which is an Accessible and Connected SER Framework objective.

2025-30 Budget: \$5,000,000  
2025 Budget: \$4,000,000

Estimated Completion Date: 2026

### Violet Avenue Bridge



The existing Violet Avenue bridge over Fourmile Canyon Creek is in poor condition and one of the worst rated bridges in the city. This is a multi-departmental effort to address infrastructure deficiencies and make enhancements to this historically underserved area.

With adjacent Violet Park planning efforts underway by the Parks & Recreation Department, the Transportation & Mobility Department is taking this opportunity to prepare a final design and construction for the Violet Avenue bridge. The department is also coordinating with the Utilities Department on need-based improvements to the Fourmile Canyon Creek Conveyance Channel.

2025-30 CCRS Budget: \$5,900,000 (additional budget supplemented from the Transportation Fund)  
2025 Budget: \$0 (additional budget supplemented from the Transportation Fund)

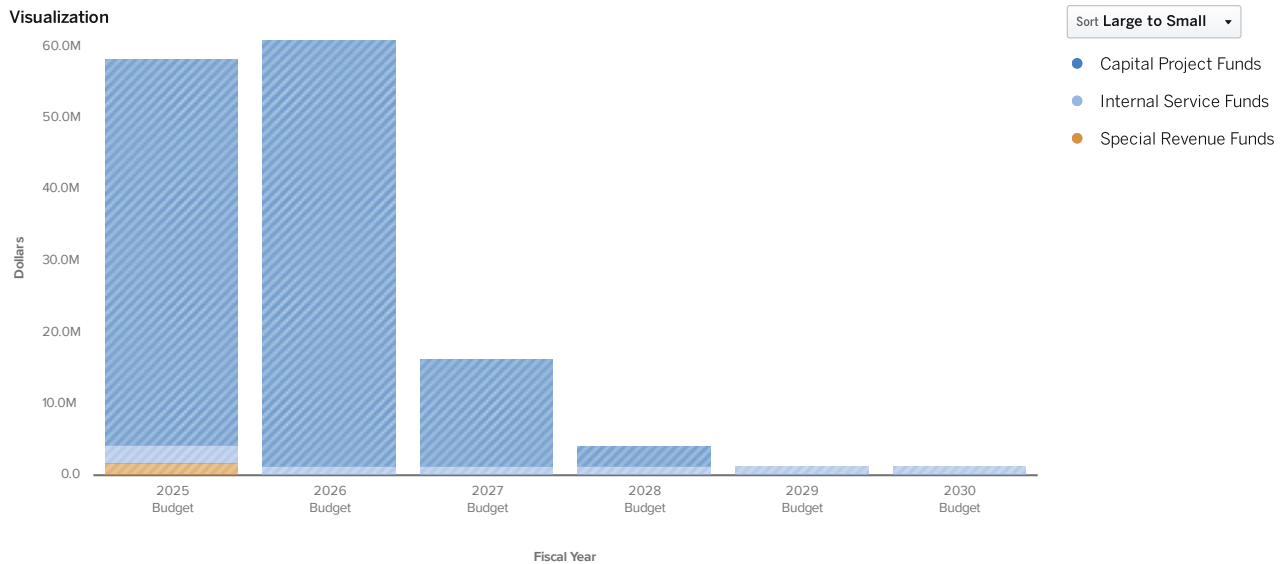
	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
East Boulder Community Center Deep Retrofit & Renovations	\$3,800,000	\$42,500,000	\$0	\$0	\$0	\$0
Fire Station #4 Replacement	\$4,000,000	\$2,000,000	\$15,000,000	\$0	\$0	\$0
Fire Station #2 Replacement	\$2,000,000	\$15,000,000	\$0	\$0	\$0	\$0
Civic Area Phase II	\$1,100,000	\$10,000,000	\$5,500,000	\$0	\$0	\$0
10% Community Non-Profit Grants	\$1,391,365	\$1,419,779	\$1,453,931	\$1,489,282	\$1,525,894	\$1,563,835
Violet Avenue Bridge	\$0	\$3,900,000	\$2,000,000	\$0	\$0	\$0
Central Avenue Bridge Replacement	\$4,000,000	\$1,000,000	\$0	\$0	\$0	\$0
Pearl Street Mall Refresh	\$150,000	\$1,000,000	\$0	\$0	\$0	\$0
1% for Public Art	\$125,223	\$127,780	\$130,854	\$134,035	\$137,330	\$140,745
Traffic Signal Upgrades	\$140,000	\$140,000	\$140,000	\$140,000	\$0	\$0
Age Well West Colocation with Recreation Centers Study	\$350,000	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$17,056,588</b>	<b>\$77,087,559</b>	<b>\$24,224,785</b>	<b>\$1,763,317</b>	<b>\$1,663,224</b>	<b>\$1,704,580</b>



# Capital Improvement Program

2025-30 Facilities & Fleet Department Capital Improvement Program (CIP) Summary

## Spending on Projects within Facilities & Fleet



## Overview of Facilities & Fleet Projects

Boulder's Facilities Master Plan (FMP) established the framework to inform Capital Projects planning, development, and implementation. The three pillars of asset management and six guiding principles aid in prioritizing replacement of aging infrastructure and buildings, and serve to guide new projects that are built to last.

The Facilities Master Plan sets the standard for excellence in facilities to achieve capital and operations fiscal transparency, reduction of deferred equipment replacement, and progress towards achieving department and city-wide goals in buildings.

## Alpine-Balsam and Western City Campus Implementation



The Facilities & Fleet Department is leading development of the Alpine-Balsam site which will result in construction of a new Western City Campus and a mix of housing types from market rate to affordable which is being developed by Boulder Housing Partners. The vision for the Alpine-Balsam area exemplifies Boulder’s innovative goals. This project consists of infrastructure improvements across the site including construction of a new greenway along Balsam Ave, pedestrian connections, utilities improvements, street and crossings enhancements, and construction of a new 11<sup>th</sup> street running north to south through the site.

The new Western City Campus is comprised of extensive renovations to three existing buildings on the site: the Pavilion building, the parking structure on Broadway and the Brenton Building which was renovated in 2018. The campus will centralize community services and roughly 500 city staff currently spread across nine buildings to this one location. The project is a leading example of low-carbon redevelopment and will exemplify

## Fire Stations #2 & #4 Replacements



The existing Fire Stations 2 and 4 are past their operational life span and no longer accommodate the Fire Department's service needs or goals. Replacement of these Fire Stations will provide modernized emergency services to the community ensuring safety and resilience. Construction of the new facilities will be guided by the three pillars of the Facilities Master Plan to ensure sustainability and social goals are being met and buildings are well maintained.

The search for property for Fire Station 2 began late last year, and in early 2024, property was purchased adjacent to the existing Fire Station 2. An architect consultant was then selected and design work will begin in August. The search for suitable property for Station 4 is ongoing and may take some time. The two stations will have similar programs and it is intended that the same consultant will design both, allowing Station 4 to progress more quickly and efficiently once property is acquired.

**Fire Station 2:**  
 2025-30 Planned Spending: \$17,000,000  
 2025 Budget: \$2,000,000

## East Boulder Community Center Deep Retrofit and Renovations



In 2024 a design team was brought on and is under contract to complete both Phase 1 and Phase 2 of this project. Phase 1 looks at the 3 major recreation centers and the services they provide as a whole to the community. This phase will lean heavily on community engagement and input about the future of recreation centers in Boulder. Phase 1 will streamline into Phase 2 which is the deep energy retrofit and renovation of East Boulder Community Center (EBCC). The information gathered in Phase 1 will help the design team program the needs of the community for EBCC.

In 2025 design work will include community engagement, energy assessments and modeling and options analysis to inform and develop a full modernization plan for the facility. Implementation and construction will follow in subsequent years. CIP outyears also include funding for synergistic upgrades to other recreation centers to address program and infrastructure needs.

2025-30 Planned Spending: \$47,500,000  
 2025 Budget: \$3,800,000



the city's Sustainability, Equity and Resilience goals.

Construction on infrastructure improvements across the site began in late 2024. Construction on the new Western City Campus is planned to begin in the first half of 2025.

2025-30 Planned Spending: \$40,000,000\*  
2025 Budget: \$40,000,000

Estimated Completion Date: 2028

\*Total planned spending is actually \$140 million, with \$100 million being financed by the issuance of debt in early 2025. Once the debt is issued, budget action will occur to formally appropriate the \$100 million in debt proceeds.

Total project cost estimate: \$25,000,000\*\*

Estimated Completion Date: 2028

**Fire Station 4:**  
2025-30 Planned Spending: \$21,000,000  
2025 Budget: \$4,000,000  
Total project cost estimate: \$21,000,000\*\*

Estimated Completion Date: 2032

\*\*The \$4 million difference in project costs between the two fire stations is due to the land acquisition costs; land for fire station 2 was acquired at a higher cost as it was previously an income-generating property.

Total project cost estimate: \$53,000,000 (The total planned spending for 2025-2030 includes \$1.2 million that is reflected in the Parks and Recreation Capital Improvement Program.)

Estimated Completion Date: 2027

**Facilities & Fleet CIP By Project**

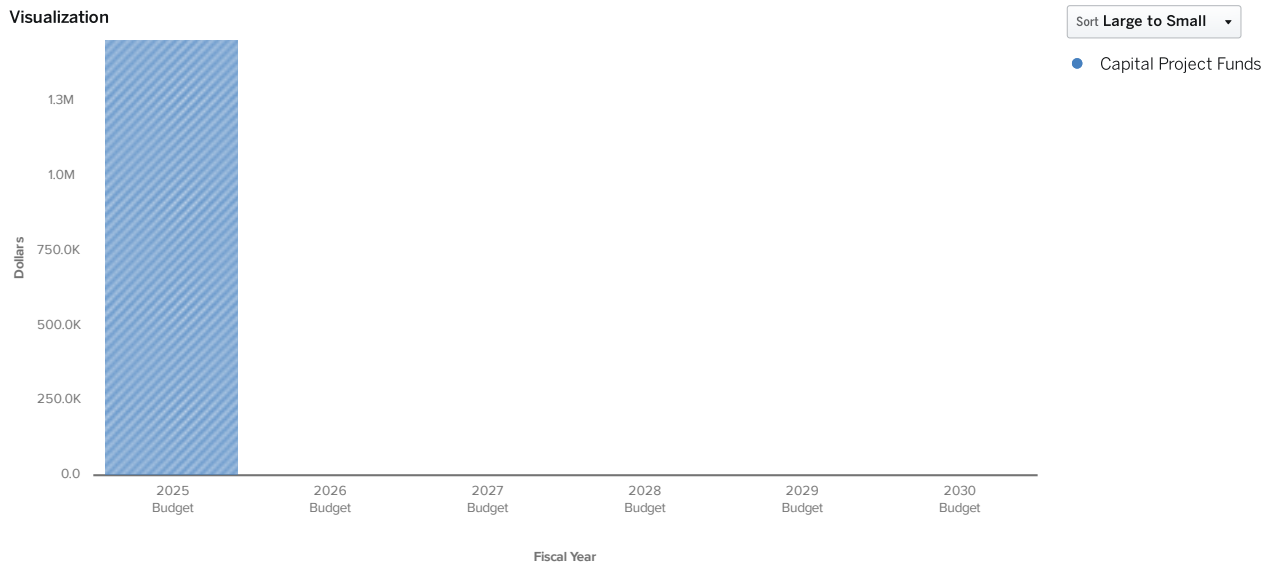
	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
East Boulder Community Center Deep Retrofit & Renovations	\$3,800,000	\$42,500,000	\$0	\$0	\$0	\$0
Alpine Balsam Implementation	\$40,000,000	\$0	\$0	\$0	\$0	\$0
Fire Station #4 Replacement	\$4,000,000	\$2,000,000	\$15,000,000	\$0	\$0	\$0
Fire Station #2 Replacement	\$2,000,000	\$15,000,000	\$0	\$0	\$0	\$0
Facilities Capital Maintenance	\$1,583,115	\$890,000	\$890,000	\$890,000	\$890,000	\$890,000
Major Infrastructure Replacement	\$5,150,000	\$0	\$0	\$0	\$0	\$0
Park Central and New Britain Deconstruction	\$0	\$0	\$50,000	\$3,000,000	\$0	\$0
Facilities Emergency Capital Maintenance	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Facilities Master Plan Updates	\$200,000	\$200,000	\$100,000	\$100,000	\$100,000	\$100,000
Facilities Cap Maint Controls Upgrade	\$445,000	\$0	\$0	\$0	\$0	\$0
Old Fire Station #3 Deconstruction	\$400,000	\$0	\$0	\$0	\$0	\$0
Age Well West Colocation with Recreation Centers Study	\$350,000	\$0	\$0	\$0	\$0	\$0
Valmont Butte Compliance & Safety	\$75,000	\$0	\$75,000	\$0	\$75,000	\$0
Teahouse Roof Replacement	\$100,000	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$58,353,115</b>	<b>\$60,840,000</b>	<b>\$16,365,000</b>	<b>\$4,240,000</b>	<b>\$1,315,000</b>	<b>\$1,240,000</b>



# Capital Improvement Program

2025-30 Fire-Rescue Department Capital Improvement Program (CIP) Summary

## Spending on Projects within Fire-Rescue



## Overview of Fire-Rescue Projects

Fire-Rescue updated its departmental Master Plan in early 2020 and included a number capital replacement and enhancement elements that would enable the department to achieve its council-accepted strategic goals over the next 7-10 years.

## Replacement of Public Safety Incident Command Vehicle

A replacement of the Public Safety Incident Command Vehicle (ICV) is planned for 2025, which will serve as a shared asset with the City's public safety departments and City of Boulder regional partners. The vehicle will be used for critical incidents within the City of Boulder and regionally and will be used as the command center for Police and Fire-Rescue Departments to strategize their response during critical incidents such as fires, floods, riots, or other emergencies. A new vehicle will replace the existing ICV.



2025-2030 Planned Spending: \$1,450,000  
 2025 Budget: \$1,450,000

Estimated Purchase Date: 2025

### Fire-Rescue CIP By Project

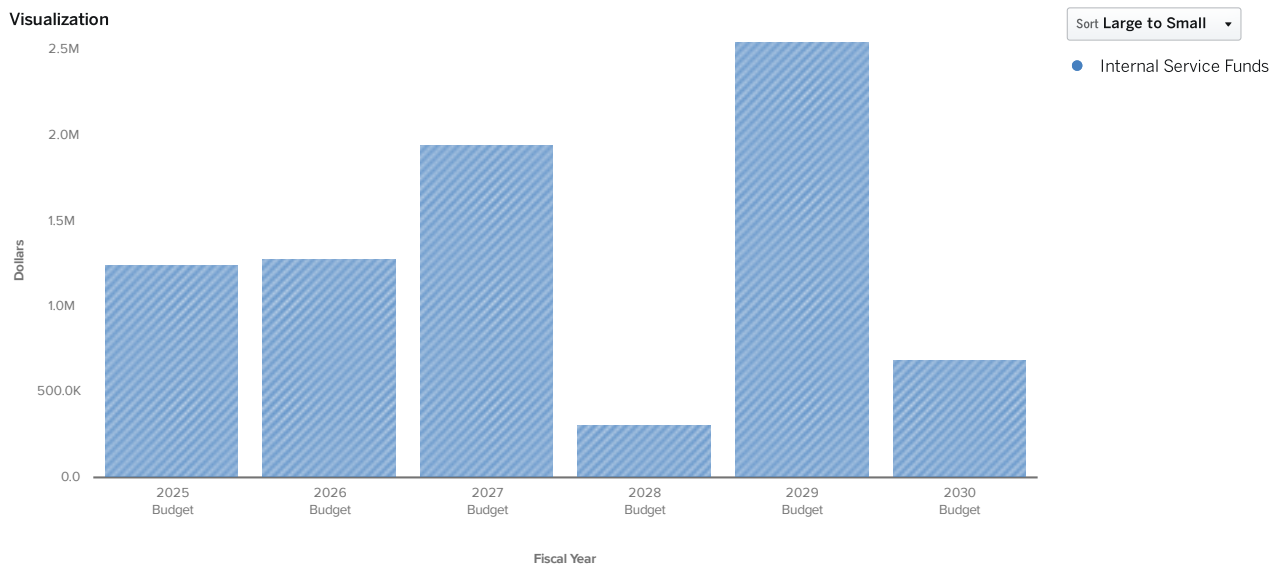
	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Incident Command Vehicle	\$1,450,000	\$0	\$0	\$0	\$0	\$0
TOTAL	\$1,450,000	\$0	\$0	\$0	\$0	\$0



# Capital Improvement Program

2025-30 Innovation & Technology Department Capital Improvement Program (CIP) Summary

## Spending on Projects within Innovation & Technology



### Overview of Innovation & Technology Projects

The majority of the Innovation & Technology department's projects are capital maintenance projects that involve the replacement and upgrade to existing systems and software. In the next few years, the department expects to focus significant efforts on transforming technical operations and capacity. The pace of change in technology is a significant factor to consider when planning projects and offers both new opportunities and challenging threats to mitigate. The timing of several hardware replacement projects has been shifted to reflect an anticipated confluence in technical operations, making it advantageous to plan concurrent replacement instead of staged implementations.

The department will continue to assist with the replacement of the City's finance system along with continuing the phased implementation of the enterprise data platform. Additionally, the City plans to upgrade internal communication platforms, and scope a major initiative around asset management.

## Software Replacement



This is an ongoing Capital Maintenance project for software and other project expenses needed to ensure timely replacement of the city's software applications. These systems are necessary to conduct day to day city business. During 2025 IT will implement additional finance/HR system functionality, and update the city's internal intranet website.

2025-30 Planned Spending: \$2,200,000

2025 Budget: \$350,000

Estimated Completion Date: Ongoing

## Network Hardware Replacement



This is an ongoing Capital Maintenance project and includes the hardware and related software used to provide and support a reliable and secure high-speed data and voice communications infrastructure to connect City computing devices to internal data repositories and computing services, while supporting connectivity to the Internet and other external data resources and services. Project involves maintenance and end of life equipment replacement.

2025-30 Planned Spending: \$3,581,000

2025 Budget: \$900,000

Estimated Completion Date: Ongoing

### IT CIP By Project

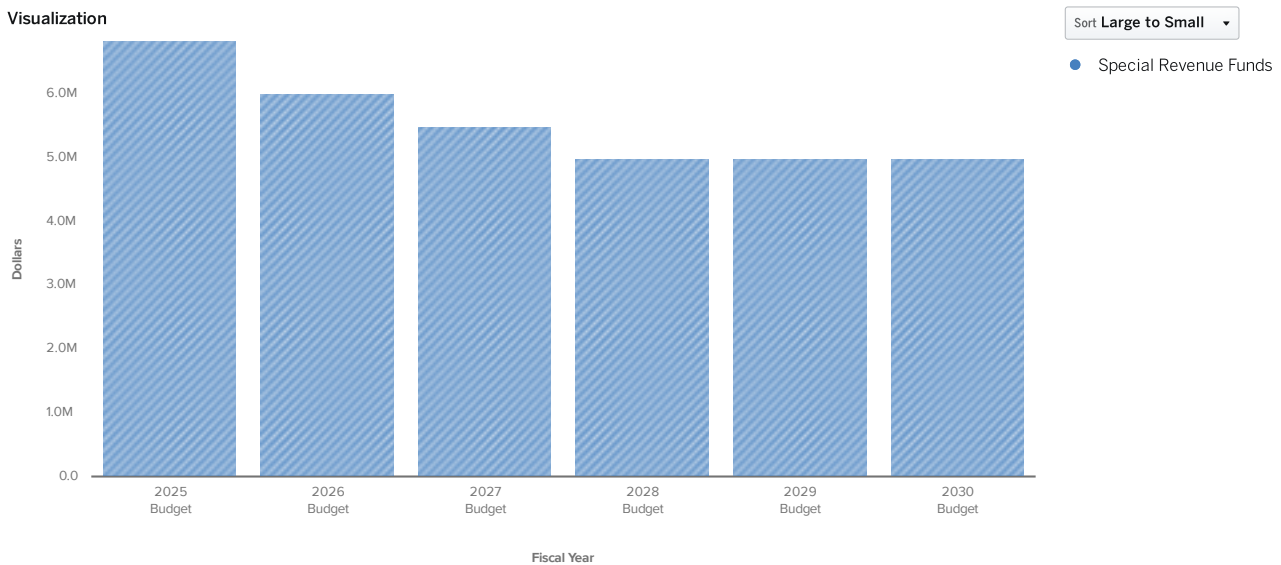
	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
<b>Network Hardware Replacement</b>	\$900,000	\$735,000	\$650,000	\$310,000	\$300,000	\$686,000
<b>Software Replacement</b>	\$350,000	\$550,000	\$1,300,000	\$0	\$0	\$0
<b>Server Hardware Replacement</b>	\$0	\$0	\$0	\$0	\$1,450,000	\$0
<b>Database Hardware Replacement</b>	\$0	\$0	\$0	\$0	\$575,000	\$0
<b>Data Backup and Disaster Recovery</b>	\$0	\$0	\$0	\$0	\$170,000	\$0
<b>Security Administration</b>	\$0	\$0	\$0	\$0	\$50,000	\$0
<b>TOTAL</b>	<b>\$1,250,000</b>	<b>\$1,285,000</b>	<b>\$1,950,000</b>	<b>\$310,000</b>	<b>\$2,545,000</b>	<b>\$686,000</b>



# Capital Improvement Program

2025-30 Open Space & Mountain Parks Department Capital Improvement Program (CIP) Summary

## Spending on Projects within Open Space & Mountain Parks



## Overview of Open Space & Mountain Parks Projects

The 2025 Open Space & Mountain Parks (OSMP) Department capital budget includes projects that are a part of the department’s core mission, including capital maintenance of trailheads and trails; agricultural lands management; capital ecosystem maintenance and restoration; and strategic and resource planning. The department’s 2025 capital budget incorporates city and department guidance, including the OSMP Master Plan. Projects will align with the OSMP Master Plan focus areas, which serve as departmental work program priorities for 2025:

### Agriculture Today and Tomorrow

Agriculture and water projects aim to improve soil health, integrate sustainable agricultural practices and resource protection, take care of existing infrastructure, and support the next generation of ranchers and farmers.

### Community Connections, Education, and Inclusion

Interpretive and integrated planning projects support enhanced communications across the system, foster connection with nature, and engage youth corps to encourage stewardship as a career and responsible lifestyle.

### Ecosystem Health and Resilience

Ecological and restoration projects safeguard large habitat blocks and corridors, reduce undesignated trails, maintain and restore grasslands, forests, wetlands and riparian areas, control invasive species, and promote biodiversity of plants and animals.

**Responsible Recreation, Stewardship, and Enjoyment**

These projects maintain and improve trails and visitor infrastructure, support enjoyable passive recreation opportunities on OSMP lands, protect scenic resources, and address visitation levels and growth where appropriate.

**Financial Sustainability**

Capital projects across OSMP support department efforts to take care of what we have and understand total cost of system management. In 2025, OSMP will continue to invest in asset management and other systems in support of Master Plan objectives.

## Fort Chambers/Poor Farm Site Management Plan Implementation



This site management plan will determine short- and long-term management goals and actions for the management of the Fort Chambers/Poor Farm property, including the Queen Anne house, associated outbuildings and the surrounding cultural landscape, agricultural activities, interpretive opportunities, ecological protection and restoration opportunities and the relationship of the property to Fort Chambers. The project includes site inventories, development of alternatives, selection, and finer scale planning and design of the preferred alternative (or package of management recommendations) with associated phasing and costing. OSMP staff extend their gratitude to the Cheyenne and Arapaho Tribes, the Northern Arapaho Tribe and the Northern Cheyenne Tribe providing guidance on a planned site management plan for the Fort Chambers/Poor Farm property, which has a direct, local connection to the Sand Creek Massacre.

2025-30 Planned Spending:  
\$2,600,000  
2025 Budget: \$500,000

## Foothills Trail Permitting, Final Design, and Construction



In 2025, this project specifically focuses on the implementation of the North Trail Study Area (NTSA) plan. The plan identifies the North Foothills trail as a trail section with great opportunity. The 2025 project will reroute and surface the trail from Dakota Blvd to the Foothills Trailhead to increase accessibility, as well as reduce sections with substantial maintenance challenges through better trail sustainability, better trail grades, and drainage.

2025-30 Planned Spending:  
\$876,749  
2025 Budget: \$876,749

## Mount Sanitas Trail Improvement Project



OSMP was successfully awarded a grant from the National Parks Service's Land and Water Conservation Fund to conduct significant trail repairs on Mount Sanitas and construct two new, short trails to allow visitors to experience one of Boulder's most iconic locations and recreation areas. Funding will also support climbing access improvements, closures of undesigned trails, and restoration of areas impacted by undesigned trails. Work outlined within the grant will take place from 2025 through 2027. In 2025, this project will begin the work of repairing trails in the area and removing undesigned trails.

2025-30 Planned Spending:  
\$1,125,993  
2025 Budget: \$377,351



## OSMP Climate Plan Implementation



This project provides funding for a suite of climate strategy projects to incorporate opportunities or improvements that increase OSMP's climate resiliency and preparedness, manage its carbon footprint, and increase communications to the public to bolster climate action. The department will finalize an internal Climate Plan in 2024 to guide climate efforts for the next several years. Funding to support this plan will pay for wildfire resilience efforts, enhanced efforts to manage carbon emissions, enhanced efforts to increase ecosystem resilience to climate change, and department-wide planning efforts to align climate strategy work.

2025-30 Planned Spending:  
\$900,000  
2025 Budget: \$150,000

## Wetland and Riparian Restoration



This project designs and implements the restoration of wetlands and riparian areas on Boulder Creek and Coal Creek, South Boulder Creek and associated floodplains in 2025. The design phase will include plans and construction specifications that will guide the implementation of the plan. Design elements will vary between sites but will include restoring riparian and floodplain wetlands that existed along Boulder Creek, Coal Creek, and South Boulder Creek prior to irrigation infrastructure installation, gravel mining, channelization and other human impacts. The projects will restore naturally functioning wetlands, convert formerly mined gravel pits (gravel ponds) to habitat that will support wetland and riparian dependent species, including the federally listed Ute Ladies' Tresses Orchid and Preble's meadow jumping mouse, and northern leopard frogs (a Colorado Tier 1 Species of Greatest Conservation Need), convert non-native grasslands to native grasslands, and create aquatic habitat to support several native fish species of concern. This project supports improved resiliency of these important habitats to flooding, climate change, and other disturbances.

2025-30 Planned Spending:  
\$50,000  
2025 Budget: \$50,000

## Regenerate Soils on Leased Properties



This project will improve soil health and increase resilience to climate extremes on leased agricultural properties. Funding will support systematic implementation of soil health principles: reducing tillage, integrating livestock, armoring soil, diversifying plants in time and space, and maintaining continuous live plant and root systems. Methods will include keyline plowing, cover-cropping, seeding, invasive plant species management, prairie dog barrier fence installation, field irrigation infrastructure maintenance, mob grazing, and compost application, while also experimenting with cutting-edge practices found in agricultural literature and through consultation with colleagues at partner agencies.

2025-30 Planned Spending:  
\$110,000  
2025 Budget: \$715,000

## South Mesa Trailhead Redesign



This project supports trailhead access enhancements with a focus specifically on the South Mesa Trailhead redesign and improvements in 2025. Improvements in 2025 include a complete redesign of the trailhead to address existing parking congestion and provide adequate parking and multi-modal access for visitors to access the adjacent open space. One of the key improvements for the trailhead will be a shuttle drop off area and bus parking to encourage and facilitate alternative modes of transportation and allow for school groups to access the site for field trips and nature-based education opportunities. The new trailhead will also feature a variety of bike parking options to encourage visitors to arrive by bike and have a safe and visible location to lock their bike.

2025-30 Planned Spending:  
\$1,400,000  
2025 Budget: \$1,400,000

## Wood Brothers Nature Discovery Interpretive Trail



This project will enhance visitor communications through the design of an interpretive trail on the Wood Brothers property. OSMP will incorporate youth-generated ideas for the nature discovery space in accordance with existing regulations and site needs. Options to explore include an interpretive trail with a dog-walking loop, as well as potential nature discovery learning pods along the way. This initiative will accomplish department goals around welcoming and enhancing communication with visitors and assist in inspiring visitors to be good stewards of the land.

2025-30 Planned Spending:  
\$70,000  
2025 Budget: \$70,000

## Wildfire Resilient Landscapes: Fuels Mitigation



OSMP partners with local ditch irrigation companies to support agricultural operations and enhance vegetation and habitat condition. This project provides funding to work with these partners to remove invasive trees, remove ditch spoils and mitigate fuels for wildfire resilience. Mitigation work will occur in irrigation ditches, multiple diversion structures, wells, and structures. This project will also fund pilot work on virtual fencing installation to manage grazing for non-native species control, support of native grassland and wetland health, and fuel mitigation efforts on OSMP properties. A virtual fencing system requires installation of base stations and GPS collars to manage the location of each individual grazing animal on OSMP.

2025-30 Planned Spending:  
\$550,000  
2025 Budget: \$125,000

### Open Space & Mountain Parks CIP By Project

	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Future High Quality Trail Network	\$0	\$1,432,000	\$1,680,000	\$1,328,000	\$1,416,000	\$1,604,000
Future Trailhead Improvement Projects to Support Accessibility	\$0	\$1,175,129	\$801,229	\$900,000	\$900,000	\$900,000
Restoration of Irrigated Agricultural Fields with Prairie Dog Conflict	\$500,000	\$440,000	\$440,000	\$440,000	\$440,000	\$440,000
Fort Chambers/Poor Farm Site Manage	\$500,000	\$300,000	\$400,000	\$600,000	\$500,000	\$300,000
Facility Assessment Repairs	\$420,000	\$425,000	\$430,000	\$435,000	\$440,000	\$445,000
338 South Mesa Trailhead Re-design	\$1,400,000	\$0	\$0	\$0	\$0	\$0

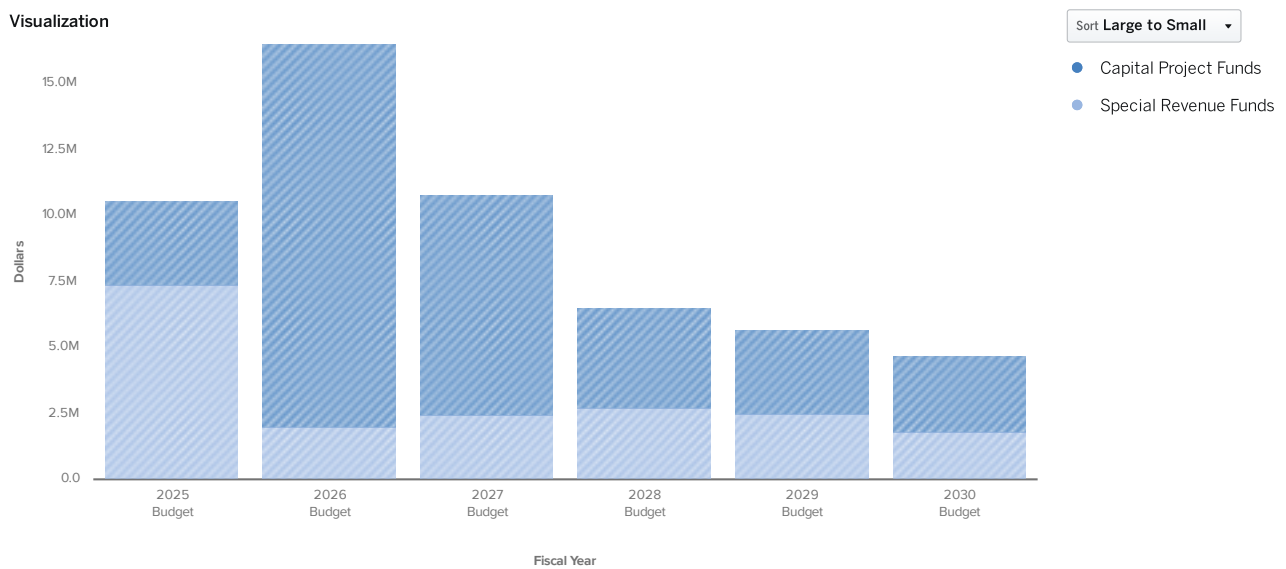
	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
North Trail Study Area Implementation: Wonderland Lake	\$1,025,000	\$60,000	\$60,000	\$0	\$0	\$0
Mount Sanitas Trail Improvement Project	\$377,351	\$349,871	\$398,771	\$0	\$0	\$0
Local Food Farm Sites Improvements	\$200,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000
Historic Agriculture Facilities Rehabilitation	\$200,000	\$0	\$200,000	\$200,000	\$200,000	\$200,000
Climate Strategies & Solutions Projects	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
NF 53 and 54_Foothills Trail Permitting, Final Design and Construction	\$876,749	\$0	\$0	\$0	\$0	\$0
Improve and Maintain Irrigation Infrastructure (CIP)	\$133,000	\$138,000	\$140,000	\$142,000	\$144,000	\$146,000
Regenerate Soils on Leased Properties	\$110,000	\$115,000	\$115,000	\$120,000	\$125,000	\$130,000
Remove non-native species in wetland and riparian areas	\$75,000	\$600,000	\$0	\$0	\$0	\$0
Improve Soil Health and Restore Unleased Agricultural Lands 2021-2025	\$100,000	\$90,000	\$100,000	\$100,000	\$100,000	\$100,000
Future Soil Health Improvement	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Future Restoration of Vegetation, Riparian Habitats, and Wetlands	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Mitigate Fuels and Remove Invasive Tree Species	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Stockwater Project - Drought Resilience and Support of Diversified Ag	\$60,000	\$70,000	\$80,000	\$80,000	\$80,000	\$80,000
Future Visitor Communication and Education Enhancement	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Install Infrastructure to Support Virtual Fencing	\$50,000	\$50,000	\$0	\$0	\$0	\$0
Development of a Food Forest on an Open Space Location	\$50,000	\$50,000	\$0	\$0	\$0	\$0
Wetland restoration at Suitts	\$50,000	\$50,000	\$0	\$0	\$0	\$0
Gebhard Site Plan Implementation: Construction	\$87,000	\$0	\$0	\$0	\$0	\$0
Coal Creek Restoration Planning	\$75,000	\$0	\$0	\$0	\$0	\$0
Wood Brothers Nature Discovery Interpretive Trail	\$70,000	\$0	\$0	\$0	\$0	\$0
South Boulder Creek Instream Flow	\$60,000	\$0	\$0	\$0	\$0	\$0
Restoration of Vegetation, Riparian Habitats, and Wetlands	\$50,000	\$0	\$0	\$0	\$0	\$0
Livestock Corrals Installation on Leased Properties	\$50,000	\$0	\$0	\$0	\$0	\$0
O'Connor Complex Boundary and Interior Fencing	\$50,000	\$0	\$0	\$0	\$0	\$0
Deploy Mobile Hotspots on Flagstaff for Parking Payment and Staff use	\$30,000	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$6,824,100</b>	<b>\$6,000,000</b>	<b>\$5,500,000</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>



# Capital Improvement Program

2025-30 Parks and Recreation Department Capital Improvement Program (CIP) Summary

## Spending on Projects within Parks and Recreation



## Overview of Parks and Recreation Projects

The department prioritizes capital projects that maintain existing assets and decrease the maintenance backlog of parks and facilities. Most projects included in the Capital Improvement Program will not increase maintenance costs due to the replacement of aging infrastructure and efficiencies associated with new and improved facilities and systems. With the accepted 2022 BPR Plan, the department is focusing increasingly on the renovation and refurbishment of existing assets as part of the theme of "Taking Care of What We Have".

## Primos Park



Located on a 9-acre site along Violet Avenue between Broadway and 19th Streets, this new neighborhood park is designed to be within walking distance and will be inviting and accessible to all ages, cultures, and people with disabilities. The community recommended the park name of “Primos Park,” to reflect local hopes and dreams for the site, as well as a visual brand that is of and from the community. “Primos” means “cousins” in Spanish and reflects neighbors’ hopes of gathering with friends and family in the future park. It will be adjacent to the recently opened North Boulder Branch Library and the city’s largest manufactured home community. In 2024, preliminary plan concepts emerged through extensive community engagement and reflect how local identities and cultural preferences helped shape the look, feel, and function of the neighborhood-scale park concept plan that is truly unique to this community. Innovative design and construction practices will highlight the ways green infrastructure and ecosystem enhancements can address flooding, increase biodiversity, and provide inclusive recreation spaces that foster community

## Park Refreshes: Barker Park (2025)



Boulder's urban park system is foundational to the mission of the Parks and Recreation Department. Upon completion of the department's plan in 2014, the department committed to ongoing park system renovations/repairs based on priority needs and asset management for all outdoor facilities. This commitment was reaffirmed with the adoption of the 2022 BPR Plan with the key theme of “Taking Care of What We Have.”

This CIP category combines individual funding for playgrounds, parking lots, shelters, courts and ADA for significant park improvements at a single park to breathe new life into them. Each year, the department prioritizes the assets that need replacement or renovation based on the condition and criticality of the asset. Park refreshes will follow the typical construction process, with community engagement, proposed plans, permitting, building, and activation of park spaces. Project refreshes will be determined approximately 2 years in advance to determine which park and assets will be refreshed based on criteria including safety and code compliance, age of the equipment, location in the city,

## Civic Area Phase II Reimagining



Boulder has routinely been named one of the top places in America to call home and in keeping with this charge, the Civic Area Phase II project is critical to maintaining this way of life. At the heart of downtown the city can rethink urban park design and ensure a connection to nature, a robust local economy, a dynamic art scene, and the brimming culture can continue to thrive through space activation.

The project vision encompasses the makings of a beautiful recreational river park at the core, with incredible views of the Flatirons. This area is flanked by bookends that can entertain civic, cultural, and commercial development that are alive with activity, collaboration and innovation. This will be a space for everyone - a lively and distinct destination that reflects the community's values, where people of all ages, abilities, backgrounds, and incomes feel welcome to recreate, socialize, relax and enjoy the ambience of a high-altitude urban center at the feet of the Rocky Mountains.

This project focuses on the “Park at the Core,” with the green ribbon along Boulder Creek as the

health and wellbeing. These nature-based solutions will support youth and community identity and cultural practices, while promoting the many physical, mental, and emotional benefits of time spent outdoors.

2025-30 Planned Spending:

\$2,920,000

2025 Budget: \$2,920,000

2023-24 Budget for Community Outreach & Design: \$1,850,000

Estimated Completion Date: 2026

asset condition, park amenities, user visitation, and opportunities for efficiencies, collaboration or partnerships with other departments or the surrounding neighborhood. The chosen park project(s) will be communicated to the public through a robust community engagement process.

Recent Park renovations have included Tantra Park, Arapahoe Ridge Park, Christensen Park and Crestview Park. Future projects include Barker Park in 2025 and Eben G Fine in 2026.

2025-30 Planned Spending:

\$10,140,000

2025 Budget (Barker Park):

\$540,000

Estimated Completion Date:

Ongoing

unifying design that will weave metropolitan and park space into a diverse, sustainable, equitable, resilient, communal, recreational, artistic, cultural, educational, and social gathering space that reflects Boulder's identity as a fun and friendly place to live.

2025-30 Planned Spending:

\$17,500,000

2025 Budget: \$2,000,000

2023-24 Budget for Community Outreach and Design: \$1,000,000

Estimated Completion Date: 2027

## Access Improvements at Pleasant View Fields

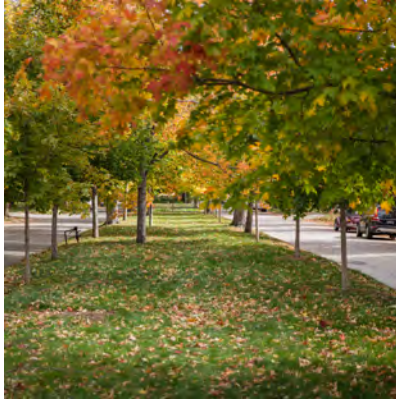


As the Pleasant View Fields Sports Complex has grown in popularity, field configurations have adjusted to allow for more usage (e.g., smaller 8v8 youth fields). The amount of vehicle parking has remained the same and strained the ability to program this complex to its full capacity. This has resulted in facility users and event spectators frequently overwhelming parking in adjacent neighborhoods and motor vehicle crashes in the parking lot, including one with a cyclist. These access improvements will address safety concerns; encourage and improve multimodal access to, from, and within the site; and provide and enhance overflow parking options.

2025-30 Planned Spending:  
\$448,000  
2024 Budget: \$752,000

Estimated Completion Date: 2025

## Urban Forest Management



Funding will support the preservation of existing trees through routine pruning and maintenance, planting of new trees, and associated infrastructure improvements, such as irrigation, to ensure the sustainability of trees. This project overlaps with the Cool Boulder initiative and the Urban Forest Strategic Plan.

2025-30 Planned Spending:  
\$3,000,000  
2025 Budget: \$500,000

Estimated Completion Date:  
Ongoing

## Pearl Street Mall Refresh



Located within downtown Boulder, the iconic and nationally renowned Pearl Street Mall is a stretch of pedestrian activity, novelty retail and outdoor public space that is the heart of Boulder. This project delivers upgrades to critical infrastructure for its 50th anniversary in 2027. The purpose of the project is to develop and implement a flexible and sustainable plan for the mall to address deteriorating infrastructure, provide equitable and sufficient space for high-quality public gathering, enhance economic vitality and improve access while honoring the mall's rich historic legacy. The project will create a refreshed environment with play spaces, art programming, educational opportunities with water quality gardens, redesign key spaces to serve users and maintenance improvements for everyday function and operational needs. The 2027 project will identify future enhancement phases that could occur with additional funding, in line with the Commercial District Connections and Quality of Life project

currently underway by the  
Community Vitality Department.

2025-30 Planned Spending:

\$3,150,000

2025 Budget: \$150,000

Estimated Completion Date: 2027



## Court System Plan



BPR recently completed a Court System Plan that analyzed and evaluated the city's racket sport courts and made recommendations and identified potential opportunities in the short- and long-term. This includes the number of courts, use type for each court (shared or dedicated), capital investment, management, and programming. The plan provides a balanced approach, identifies priorities over the next ten years, and considers interests and desires that outweigh available funding while also providing opportunities to maximize community benefit through joint-use agreements and partnerships. Key recommendations of the plan include:

- BPR should continue to invest \$400K per year over the next six years to improve playability of existing courts and reduce long-term maintenance costs.
- BPR should develop additional outdoor courts as funding and capacity allow. The recommended additions are 22 additional dedicated tennis courts and 22 dedicated pickleball courts.
- BPR should pursue programming, reservation, and maintenance improvements.

## Play Areas



Located across the parks system, play areas will be updated over the coming years to incorporate the latest research in creating fun, learning and skills building opportunities for age ranges 0-5, 6-12, and teens. The range of play areas will be unique to this community, with an emphasis on accessibility. Innovative design and construction practices will also highlight the ways a combination of structured play (pre-fabricated play structures), and unstructured play (nature play and natural materials) promote the many physical, mental, and emotional benefits of time spent in play.

The new play areas in Boulder will provide a range of benefits including fostering empowerment, creativity and independence while promoting physical and mental well-being.

2025-30 Planned Spending:  
\$2,500,000

Estimated Completion Date:  
Ongoing

## Picnic Shelters and Restrooms



Parks are one of the quickest and most effective ways to build a sense of community and improve quality of life. They provide places for people to connect and interact in a shared, green environment. Picnic shelters and bathrooms in parks support public gathering spaces that encourage social connection and prevent isolation. Refreshed bathrooms and picnic shelters increase park visitation and activity which are shown to increase utilization and reduce crime.

BPR has developed an approach to reinforce bathrooms to stand up to more intense uses by installing heavy grade toilets and sinks and upgrading utilities to deal with the abuse they now receive on a regular basis.

The forty picnic shelters across BPR's system are all in relatively good condition. New funding to maintain these amenities will support their replacement due to weather damaging smaller shelters and the typical repair work for all shelters including painting, upgrading picnic tables, fixing gutters and roofs.

Ultimately, the goal is for parks to be safely enjoyed by visitors who make use of high-quality shelter

The current funding of \$400k per annum enables BPR to convert existing court foundations to post tension concrete which will increase their life and reduce maintenance.

2025-30 Planned Spending:  
\$2,400,000  
2025 Budget: \$400,000

Estimated Completion Date:  
Ongoing

facilities for gatherings. Staff continually work to manage shelter restrooms due to unintended use, preserve the availability of free, dignified public restrooms, and decrease associated repair costs.

2025-30 Planned Spending:  
\$1,500,000  
2025 Budget: \$250,000

Estimated Completion Date:  
Ongoing

**Parks & Recreation CIP By Project**

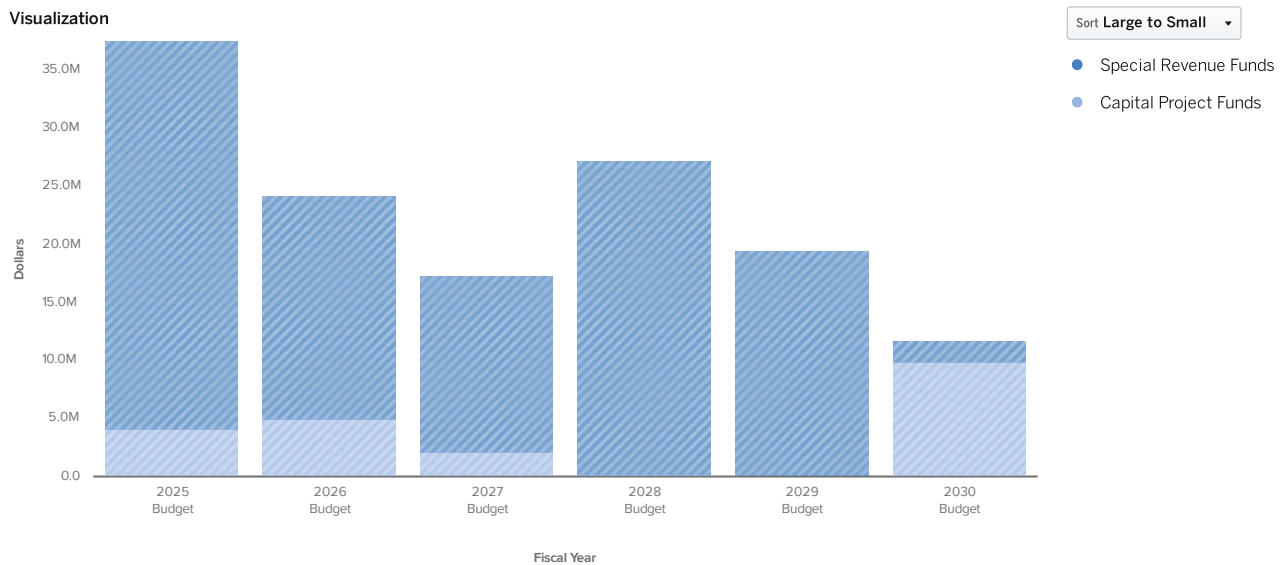
	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Civic Area Phase II	\$2,000,000	\$10,000,000	\$5,500,000	\$0	\$0	\$0
Park Refresh	\$540,000	\$2,200,000	\$0	\$3,100,000	\$2,300,000	\$2,000,000
Urban Forest Management	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Primos Park	\$2,920,000	\$0	\$0	\$0	\$0	\$0
Boulder Reservoir South Shore	\$0	\$400,000	\$1,500,000	\$600,000	\$0	\$0
Asset Management- Play Areas	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Court System Plan	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Asset Management - Regional Facilities	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Asset Management- Restrooms and Picnic Shelter	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
R&R Access& Mobility	\$300,000	\$300,000	\$200,000	\$200,000	\$200,000	\$200,000
Asset Management- General Maintenance	\$200,000	\$200,000	\$250,000	\$250,000	\$200,000	\$200,000
East Boulder Community Center Deep Retrofit & Renovations	\$1,200,000	\$0	\$0	\$0	\$0	\$0
Pearl Street Mall Refresh	\$150,000	\$1,000,000	\$0	\$0	\$0	\$0
Asset Management- Aquatics Facilities	\$100,000	\$0	\$1,000,000	\$0	\$0	\$0
R&R Irrigation	\$210,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
System Planning	\$120,000	\$60,000	\$50,000	\$50,000	\$400,000	\$0
R & R Fields	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Boulder Junction Park	\$500,000	\$0	\$0	\$0	\$0	\$0
Operational Planning	\$200,000	\$0	\$0	\$0	\$270,000	\$0
Access Improvements at Pleasant View Fields	\$448,000	\$0	\$0	\$0	\$0	\$0
Asset Management-Natural Lands	\$50,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Columbia Cemetery Capital Maintenanc	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
<b>TOTAL</b>	<b>\$10,538,000</b>	<b>\$16,460,000</b>	<b>\$10,800,000</b>	<b>\$6,500,000</b>	<b>\$5,670,000</b>	<b>\$4,700,000</b>



# Capital Improvement Program

2025-2030 Transportation & Mobility Department Capital Improvement Program (CIP) Summary

## Spending on Projects within Transportation & Mobility



### Overview of Transportation & Mobility Projects

The Transportation & Mobility Capital Improvement Program (CIP) is the primary way in which the goals and objectives of the City of Boulder 2019 [Transportation Master Plan](#), [Vision Zero Action Plan](#) and [Core Arterial Network](#) are accomplished.

To deliver these goals and objectives, this program includes design and construction projects that provide transportation infrastructure enhancements, capital programs that help to preserve existing infrastructure, and other improvements and initiatives that improve safety and mobility for the community.

## Folsom Corridor Study & Preliminary Design



Folsom Street is an important north-south corridor in the city. The city will study Folsom Street from Colorado Avenue to Pine Street to identify ways to make biking, walking, driving and taking transit safer and more convenient. This project will develop a preliminary design that the city will use to pursue grant opportunities for funding future final design and construction.

- Total Project Budget: \$1,500,000.
- 2025 Budget: \$1,500,000.
- Estimated Completion Date: 2026.

## Baseline Road Transportation Safety Project Phase 2 Improvements



This project will build on Phase 1 improvements to Baseline Road that were completed during 2023 to improve safety and mobility through expanded multimodal improvements to the street. Improvements include improved transit stop treatments, protected bike lanes and intersections, safer pedestrian crossings and ADA improvements.

- Total Project Budget: \$3,980,000.
- 2025 Budget: \$3,122,000.
- Estimated Completion Date: 2027.

## Broadway Business Access and Transit (BAT) Lanes



The Broadway Business Access and Transit (BAT) Lanes project supports continuous business access and transit lane from Table Mesa Drive to Regent Drive. The project will modify the intersections at Broadway and Table Mesa Drive and Broadway and Regent Drive. This project will improve both regional and local transit reliability, supporting the community's climate action goal to reduce single occupancy vehicle travel and improve travel choices.

- Total Project Budget: \$4,600,000.
- 2025 Budget: \$3,100,000.
- Estimated Completion Date: 2027.

## 47th St & BNSF Sidewalk Crossing



47th Street and BNSF Railway railroad crossing does not have a sidewalk crossing and has been a top priority in the city's list of missing sidewalk links for many years. This project will connect the existing sidewalks on the north and south with a new sidewalk across the BNSF railway tracks.

- Total Project Budget: \$936,250.
- 2025 Budget: \$508,750.
- Estimated Completion Date: 2026.

## Iris Avenue Transportation Improvements Project



The Iris Avenue Transportation Improvements Project will identify and implement ways to make Iris Avenue between Broadway and 28th Street safer, more connected and more comfortable. This project will develop improvements focused on:

- Increasing mobility choices.
- Improving safety for everyone.
- Making walking, bicycling and taking transit more attractive and convenient.
- Improving connections to local and citywide destinations.

The project is currently funded through the final design phase. City staff expect to use the final design documents to pursue grant funding for the implementation and construction phase of the project.

- Total Project Budget: \$450,000.
- 2025 Budget: \$450,000.
- Estimated Completion Date: 2026.

## Pavement Management Program



Through the city's Pavement Management Program (PMP), the city inspects all streets in Boulder's 300-mile street system every three years to check existing conditions and guide where pavement repairs will be made.

The Pavement Management Program Mobility Enhancements Initiative takes advantage of cost-saving opportunities by including bicycle, pedestrian and transit facility improvements into annual pavement resurfacing work to help make city streets safer for walking and biking.

- 2025-2030 Planned Spending: \$31,399,657
- 2025 Budget: \$5,562,000.
- Estimated Completion Date: Ongoing.

## Missing Sidewalk Links Program



Construction of missing sidewalk links supports the city's Pedestrian Policy Plan, part of the Transportation Master Plan, by filling in gaps in the sidewalk system and ensuring connections to transit.

The Transportation & Mobility Department prioritizes the construction of small and large missing sidewalk link projects based on several factors, including existing utility and roadway conditions.

- 2025-2030 Planned Spending: \$985,000.
- 2025 Budget: \$135,000.
- Estimated Completion Date: Ongoing.

## Violet Avenue Bridge

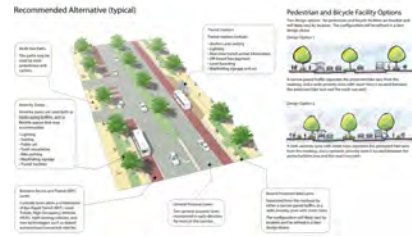


The existing Violet Avenue bridge over Fourmile Canyon Creek is in poor condition and one of the worst rated bridges in the city. This is a multi-departmental effort to address infrastructure deficiencies and make enhancements to this historically underserved area.

With adjacent Violet Park planning efforts underway by the Parks & Recreation Department, the Transportation & Mobility Department is taking this opportunity to prepare a final design and construction for the Violet Avenue bridge. The department is also coordinating with the Utilities Department on need-based improvements to the Fourmile Canyon Creek Conveyance Channel.

- Total Project Budget: \$8,000,000.
- 2025 Budget: \$1,000,000.
- Estimated Completion Date: 2027.

## East Arapahoe Final Design



The city has partnered with the Colorado Department of Transportation (CDOT) to continue the design of CO 7/East Arapahoe between 28th Street and Foothills Parkway. The design will advance the concepts developed in the East Arapahoe Transportation Plan. The design will be refined in a 15% level design currently being led by CDOT. This final design effort will take place in 2024 and 2025 in close cooperation with CDOT and will set the stage for future grant funding opportunities for implementation and construction.

- Total Project Budget: \$2,966,000.
- 2025 Budget: \$2,286,550.
- Estimated Completion Date: 2026.

### Transportation & Mobility CIP By Project

	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Pavement Management Program	\$5,124,902	\$4,708,214	\$4,694,190	\$5,458,718	\$5,622,479	\$5,791,154
Safe Streets 4 All (SS4A) Grant Projects	\$3,000,000	\$4,800,000	\$0	\$12,000,000	\$7,800,000	\$0
Violet Avenue Bridge	\$1,000,000	\$4,500,000	\$2,000,000	\$0	\$0	\$0
TIP Local Match/TMP Implementation	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Major Capital Reconstruction	\$928,818	\$856,682	\$985,383	\$1,014,944	\$1,045,393	\$1,076,755
30th St Construction (Colo to Aurora)	\$1,200,000	\$1,100,000	\$3,000,000	\$0	\$0	\$0
Folsom Bridge	\$0	\$0	\$1,000,000	\$4,000,000	\$0	\$0
Central Avenue Bridge Replacement	\$4,000,000	\$1,000,000	\$0	\$0	\$0	\$0

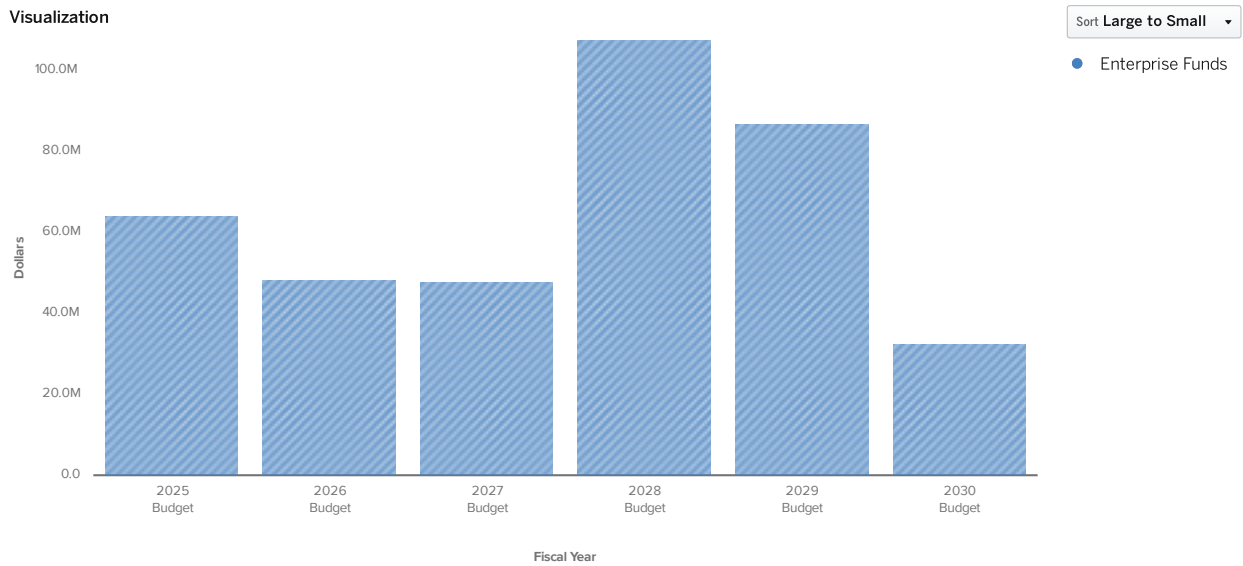
	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
TIP Local Match TMP Implementation	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000
Ped Facilities Repair, Replace, ADA	\$657,732	\$667,598	\$677,612	\$687,776	\$698,093	\$708,564
Sumac Reconstruction	\$3,000,000	\$1,000,000	\$0	\$0	\$0	\$0
Baseline Road Phase 1 & 2	\$3,122,000	\$0	\$0	\$0	\$0	\$0
Broadway BAT Lanes	\$3,100,000	\$0	\$0	\$0	\$0	\$0
Streetlight Capital Maintenance	\$245,860	\$326,614	\$452,329	\$600,000	\$700,000	\$750,000
Multiuse Path Capital Maintenance	\$442,170	\$451,013	\$460,034	\$469,234	\$478,619	\$488,191
East Arapahoe Final Design	\$2,286,550	\$0	\$0	\$0	\$0	\$0
Chautauqua Undergrounding	\$491,238	\$585,537	\$678,207	\$0	\$0	\$0
Sidewalk Maintenance	\$262,465	\$266,402	\$270,398	\$274,454	\$278,571	\$282,749
Multiuse Path - Enhancements	\$250,000	\$257,500	\$265,225	\$273,182	\$281,377	\$289,819
Folsom Corridor Study	\$1,500,000	\$0	\$0	\$0	\$0	\$0
Vision Zero - PMP Integration	\$150,000	\$200,000	\$225,000	\$250,000	\$250,000	\$275,000
RTOT CAM-Sign Enhancements	\$1,300,000	\$0	\$0	\$0	\$0	\$0
US-36 TAP Grant	\$434,000	\$736,000	\$0	\$0	\$0	\$0
Ped Facs Enh Missing Links Crossing	\$135,000	\$150,000	\$165,000	\$175,000	\$175,000	\$185,000
Manhattan SRTS	\$707,222	\$0	\$0	\$0	\$0	\$0
Greenways Program Transportation	\$97,500	\$97,500	\$97,500	\$97,500	\$97,500	\$97,500
Traffic Signal Upgrades	\$140,000	\$140,000	\$140,000	\$140,000	\$0	\$0
14th & Canyon Traffic Signal	\$550,000	\$0	\$0	\$0	\$0	\$0
47TH/BNSF Sidewalk	\$508,750	\$0	\$0	\$0	\$0	\$0
Iris Corridor Improvement	\$450,000	\$0	\$0	\$0	\$0	\$0
Reconstruct airport entrance road Phase I and II	\$0	\$431,111	\$0	\$0	\$0	\$0
Signal Maintenance & Upgrade	\$0	\$0	\$200,000	\$0	\$200,000	\$0
Wildlife fencing Phases II and III	\$356,000	\$0	\$0	\$0	\$0	\$0
Misc Development Coordination	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Traffic Signal Broadband Fiber	\$200,000	\$0	\$0	\$0	\$0	\$0
Rehabilitate East Hangar, Helicopter Apron, Taxi-lane	\$0	\$0	\$140,000	\$0	\$0	\$0
Rehabilitate Runway 8G 26G	\$0	\$125,000	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$37,440,207</b>	<b>\$24,199,171</b>	<b>\$17,250,878</b>	<b>\$27,240,808</b>	<b>\$19,427,032</b>	<b>\$11,744,732</b>



# Capital Improvement Program

2025-30 Utilities Department Capital Improvement Program (CIP) Summary

## Spending on Projects within Utilities



## Overview of Utilities Projects

The key theme for the Utilities Capital Improvement Program (CIP) continues to be maintenance of existing and aging infrastructure. Maintaining existing infrastructure is critical to delivering safe and reliable services to our customers and investment into maintenance of existing infrastructure is less costly in the long run.



## Betasso Water Treatment Plant Improvements



The Betasso Water Treatment Plant Disinfection & Corrosion Control System Improvements Project is a multi-phased construction project. The project includes upgrades to the calcium hydroxide (lime), carbon dioxide and disinfection systems. The project addresses aging assets, regulatory compliance, future capacity and adds redundancy to increase operational flexibility. Portions of the construction have begun, and overall project completion is scheduled for 2027. The current estimated total construction cost is \$32M.

FY 2025 - FY 2030 Budget:  
\$21,008,000

## Barker Water System Rehabilitation Projects



The Barker Water System includes multiple Barker source water rehabilitation projects. The largest is the Barker Gravity line, a 12-mile long pipeline that delivers water from Barker Reservoir in Nederland to Kossler Reservoir, located up Flagstaff Road. The pipeline is over 100 years old, and repair and/or replacement is critical to maintain water supply from the Middle Boulder Creek system to the city for treated water demands. The project is scheduled for approximately 1-mile of pipeline segment rehabilitation annually for 12 years, which began in 2017.

The outlet works at Barker Dam is over 100 years old. Although it remains functional, replacement is necessary to maintain this critical infrastructure. The project will enable water to be withdrawn from different levels of the reservoir and enhance overall water quality. The estimated total construction cost for the outlet works is \$35M.

FY 2025 - FY 2030 Budget:  
\$54,390,000

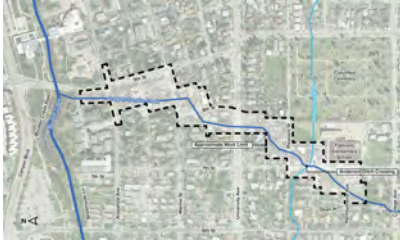
## Main Sewer Improvements Project



The main sewer conveys most of the wastewater from the Boulder community to the city's Water Resource Recovery Facility (WRRF). The project will construct a new 42" to 54" sanitary sewer line from Valmont Road and Butte Mill Drive to the WRRF, and replace a siphon from Gunbarrel. The existing line will be rehabilitated to continue serving flows from the Fourmile Trunk Sewer and Airport Road, as well as providing resiliency during future flooding events. A rehabilitation project was completed in early 2023 to address the most severely degraded portions of the existing line. Construction is underway and 65% of the pipeline has been installed. Completion is expected in 2025. The first two project phases have an estimated cost of \$58M. Due to higher than anticipated construction costs, the third phase of the project has been deferred at an estimated cost of \$9.7M.

FY 2025 - FY 2030 Budget:  
\$9,730,000

### Gregory Canyon Creek Flood Project - Phase 1



### South Boulder Creek Flood Mitigation - Phase 1



### Trunk Sewer Improvement Projects



Gregory Canyon Creek Drainageway Phase 1 improvements are planned from Arapahoe Ave. to Pennsylvania Ave. to provide capacity for a 25-year flood event. Gregory Canyon Creek is a steep, narrow drainageway with mature vegetation that has limited capacity to convey flood waters from the Chautauqua area north down to Boulder Creek. The updated estimate for Phase 1 has increased to \$19M, with final design and property acquisition scheduled for 2025 and construction set to begin in 2026. Phase 2 of the project (from Chautauqua to Pennsylvania) is not scheduled in the 6-year CIP window.

FY 2025 - FY 2030 Budget:  
\$5,408,000

South Boulder Creek Flood Mitigation Phase 1 is currently in the 90% design and permitting phase. The project includes the construction of a dam near the intersection of US 36 and Table Mesa Drive. The project and associated funding was approved last year as part of the 2024 budget. This project is scheduled for construction in 2025 and has a current estimated construction cost of \$63M.

FY 2025 - FY 2030 Budget: \$0 (\$63,000,000 in expenses for this project will be appropriated in 2025 outside of the regular budget development, at the time of debt approval for the associated municipal bond)

Trunk sewer improvement projects are critical infrastructure initiatives undertaken by municipal utilities to manage and transport wastewater from residential, commercial, and industrial areas to treatment facilities. The City of Boulder has three Tier 1 trunk sewer projects planned over the next six years, with two key projects detailed below:

- **Goose Creek Trunk Sewer Improvements:** This project focuses on upgrading the trunk sewer to enhance capacity and rehabilitate outdated infrastructure in the Goose Creek service area. Phase 1 of the construction was completed in 2021, while Phase 2 is set to begin in 2026.
- **Arapahoe Trunk Sewer Improvements (design pictured above):** This project focuses on upgrading the trunk sewer that serves a large part of central Boulder. Construction is expected to begin around 2029. The start date was postponed to accommodate essential replacements of other Tier 1 trunk sewer projects, such as the Main Sewer Interceptor Project, and to facilitate the planned paving of Arapahoe Road in 2026.

FY 2025 - FY 2030 Budget:  
\$37,614,000

**Utilities CIP By Project**


	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Transmission System Repair & Replacement Program	\$10,700,000	\$4,069,000	\$17,710,000	\$2,606,000	\$5,108,000	\$4,630,000
Barker Dam Outlet Works System Rehabilitation and Replacement	\$0	\$0	\$0	\$35,096,000	\$0	\$0
Upper Goose Creek Stormwater Improvements	\$2,080,000	\$0	\$0	\$29,620,819	\$0	\$0
Arapahoe Trunk Sewer Replacement	\$0	\$0	\$1,226,000	\$1,275,000	\$26,523,000	\$0
Sanitary Sewer Rehabilitation	\$3,950,000	\$4,110,000	\$4,270,000	\$4,450,000	\$4,620,000	\$4,810,000
Betasso Water Treatment Facility Disinfection & Corrosion	\$15,600,000	\$5,408,000	\$0	\$0	\$0	\$0
Water Resource Recovery Facility Temperature Regulation Compliance	\$0	\$0	\$0	\$1,638,000	\$17,033,000	\$0
Barker Gravity Pipeline Repair	\$4,129,000	\$4,456,000	\$4,814,000	\$5,194,000	\$0	\$0
Distribution Waterline Replacement	\$425,000	\$0	\$0	\$5,400,000	\$5,600,000	\$5,800,000
Main Sewer Improvements	\$0	\$0	\$0	\$0	\$9,730,000	\$0
Local Drainage Improvements	\$1,154,400	\$1,200,576	\$1,248,599	\$1,298,543	\$1,350,485	\$1,404,504

	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Boulder Canyon Hydroelectric (BCH) Penstock Repair	\$650,000	\$1,000,000	\$1,100,000	\$1,140,000	\$1,190,000	\$1,230,000
Water Resource Recovery Facility Primary Clarifiers Recoating and Replacement	\$1,560,000	\$0	\$0	\$351,000	\$3,650,000	\$0
Gregory Creek Flood Mitigation	\$0	\$5,408,000	\$0	\$0	\$0	\$0
Preflood Property Acquisition	\$800,800	\$832,832	\$866,145	\$900,791	\$936,823	\$974,296
Transportation & Stormwater/Flood Coordination	\$769,600	\$800,384	\$832,399	\$865,695	\$900,323	\$936,336
Storm Sewer Rehabilitation	\$769,600	\$800,384	\$832,399	\$865,695	\$900,323	\$936,336
BWTF Chemical Feed Systems R&R	\$0	\$0	\$0	\$4,679,000	\$0	\$0
South Boulder Creek Trunk Sewer Improvements	\$520,000	\$0	\$0	\$0	\$1,947,000	\$2,025,000
Water Resource Recovery Facility Standby Power Improvements	\$4,160,000	\$0	\$0	\$0	\$0	\$0
Lower Goose Creek Trunk Sewer Replacement	\$312,000	\$3,786,000	\$0	\$0	\$0	\$0
Water Resource Recovery Facility Rehabilitation	\$582,000	\$606,000	\$630,000	\$655,000	\$681,000	\$709,000
Chautauqua Undergrounding	\$1,221,781	\$1,398,406	\$1,201,181	\$0	\$0	\$0
Barker Dam and Reservoir Repair and Improvements	\$0	\$0	\$0	\$3,510,000	\$0	\$0
Sanitary Sewer Manhole Rehabilitation	\$500,000	\$750,000	\$750,000	\$750,000	\$360,000	\$370,000
Water Resource Recovery Facility Digester Complex	\$0	\$0	\$3,375,000	\$0	\$0	\$0
63rd Water Treatment Facility Chemical Feed Systems	\$0	\$0	\$3,375,000	\$0	\$0	\$0
Sunshine Campus Repair & Replacement and Improvements	\$0	\$3,245,000	\$0	\$0	\$0	\$0
Middle Boulder Creek Stormwater Improvements	\$0	\$3,244,800	\$0	\$0	\$0	\$0
Water Resource Recovery Pumps	\$166,000	\$1,974,000	\$844,000	\$0	\$0	\$0
Water Resource Recovery Facility Secondary Clarifiers Repair	\$2,912,000	\$0	\$0	\$0	\$0	\$0
Meter Replacement Program	\$200,000	\$200,000	\$700,000	\$700,000	\$700,000	\$0
Treated Water Other Miscellaneous Repair & Replacement	\$0	\$0	\$0	\$0	\$0	\$2,479,409
Water System Master Plan & COS	\$0	\$0	\$0	\$0	\$2,433,000	\$0
Treated Water Other Miscellaneous Repair & Replacement	\$364,000	\$379,000	\$394,000	\$409,000	\$426,000	\$443,000
Water Mains In-House Repair & Replacement Program	\$350,000	\$350,000	\$500,000	\$600,000	\$600,000	\$0
Water Resource Recovery Facility Activated Sludge	\$0	\$0	\$0	\$0	\$341,000	\$1,898,000
Four Mile 05 - Violet Park Flood Improvements	\$2,184,000	\$0	\$0	\$0	\$0	\$0
Drainageway Maintenance/Enhancement	\$291,200	\$302,848	\$314,962	\$327,560	\$340,663	\$354,289
Stormwater Quality Improvements	\$228,800	\$237,952	\$247,470	\$257,369	\$267,664	\$278,370
Boulder Creek Flood Mitigation	\$0	\$0	\$0	\$865,695	\$0	\$616,179
Water Resource Recovery Facility Permit Improvements	\$1,352,000	\$87,000	\$0	\$0	\$0	\$0
Source Water Rehabilitation Program	\$208,000	\$216,000	\$225,000	\$234,000	\$243,000	\$253,000
Silver Lake Hydroelectric/Pressure Reducing Valve Upgrades	\$0	\$0	\$169,000	\$1,170,000	\$0	\$0
Water Resource Recovery Facility Instrumentation & Control Rehabilitation	\$0	\$108,000	\$1,125,000	\$0	\$0	\$0
Water Resource Recovery Facility Hot Water Loop Replacement	\$1,040,000	\$0	\$0	\$0	\$0	\$0
Wastewater Collection System Monitoring & Analysis	\$156,000	\$162,000	\$169,000	\$175,000	\$182,000	\$190,000
Watershed Fire Mitigation and CR Inventory Study	\$175,000	\$175,000	\$150,000	\$150,000	\$150,000	\$190,000
Kossler Dam Rehabilitation	\$94,000	\$876,000	\$0	\$0	\$0	\$0
Water Resource Recovery Facility Redundant Strain-Press Improvements	\$0	\$0	\$0	\$877,000	\$0	\$0
Wastewater Utility Master Plan	\$832,000	\$0	\$0	\$0	\$0	\$0
Wittemyer Ponds Improvements to Facilitate Water Exchanges	\$0	\$0	\$0	\$0	\$0	\$822,000
Miscellaneous Repair & Replacement	\$104,000	\$108,000	\$112,000	\$117,000	\$122,000	\$127,000
Greenways Program - Flood Fund	\$101,400	\$105,456	\$109,674	\$114,061	\$118,624	\$123,369
Meter Replacement Program	\$94,000	\$97,000	\$101,000	\$105,000	\$109,000	\$114,000
Water Resource Recovery Facility Digester Cleaning	\$0	\$0	\$0	\$351,000	\$0	\$256,000
Barker Dam Stability Project	\$52,000	\$541,000	\$0	\$0	\$0	\$0
Source Systems Condition Assessment	\$447,000	\$142,000	\$0	\$0	\$0	\$0
Water Resource Recovery Facility Access Safety Improvements	\$520,000	\$0	\$0	\$0	\$0	\$0
Hydro Facilities Rehab Program	\$73,000	\$76,000	\$79,000	\$82,000	\$85,000	\$89,000
Green Lake 2 Dam Rehabilitation	\$260,000	\$210,000	\$0	\$0	\$0	\$0
Silver Lake Dam	\$416,000	\$0	\$0	\$0	\$0	\$0
Lakewood Pipeline Inspection & Maintenance	\$387,000	\$0	\$0	\$0	\$0	\$0
Water Resource Recovery Facility Biogas System Upgrades	\$0	\$0	\$0	\$0	\$0	\$380,000
Northern Colorado Water Conservancy District Conv - Boulder Feeder Canal	\$78,000	\$81,000	\$84,000	\$110,000	\$0	\$0
Watershed Improvements	\$52,000	\$54,000	\$56,000	\$58,000	\$61,000	\$63,000
Water Resource Recovery Facility Electrical Systems Upgrades	\$260,000	\$0	\$0	\$0	\$0	\$0
Orodell Hydroelectric/Pressure Reducing Valve Upgrades	\$260,000	\$0	\$0	\$0	\$0	\$0
Water Resource Recovery Facility Building Asset Rehabilitation	\$52,000	\$54,000	\$56,000	\$58,000	\$0	\$0
Boulder Hydro/Pressure Reducing Valve Upgrades	\$83,000	\$0	\$0	\$117,000	\$0	\$0

	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Lakewood Hydroelectric/Pressure Reducing Valve Upgrades	\$0	\$162,000	\$0	\$0	\$0	\$0
Sunshine Hydroelectric/Pressure Reducing Valve Upgrades	\$0	\$162,000	\$0	\$0	\$0	\$0
Barker Dam Hydroelectric Feasibility Analysis	\$0	\$108,000	\$0	\$0	\$0	\$0
Carter Lake Hydroelectric Feasibility Analysis	\$104,000	\$0	\$0	\$0	\$0	\$0
Farmer's Ditch Improvements & Maintenance	\$100,000	\$0	\$0	\$0	\$0	\$0
Goose Lake Dam Rehabilitation	\$93,000	\$0	\$0	\$0	\$0	\$0
Betasso Hydroelectric / Pressure Reducing Facility	\$0	\$87,000	\$0	\$0	\$0	\$0
Instream Flow Structures and Gaging	\$10,000	\$11,000	\$11,000	\$12,000	\$12,000	\$13,000
Maxwell Hydroelectric/Pressure Reducing Valve Upgrades	\$52,000	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$64,035,581</b>	<b>\$48,181,638</b>	<b>\$47,677,829</b>	<b>\$107,185,228</b>	<b>\$86,720,905</b>	<b>\$32,515,088</b>



CITY OF BOULDER  
**APPENDIX**  
2025 RECOMMENDED BUDGET



# CITY OF BOULDER ANNUAL BUDGET FISCAL YEAR 2025

## BUDGET POLICIES

---

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; and
- 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

Annual appropriations, with the exception of mid-year adjustments-to-base, capital 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 adjustments to the original 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 recommended 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 incorporating historical trend analyses for revenues and expenditures with an adjustment for current financial trends and developments as appropriate.

### 1.6 Budgetary Control

The City of Boulder monitors revenues and expenditures on a quarterly basis, at a minimum, and ensures that expenditures do not exceed appropriations 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 for six years and updated annually with the annual budget, and semi-annually in the financial system to incorporate revised revenue changes used to develop the annual budget.



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.

Fees will be reviewed and updated on an annual basis as part of the annual budget development process.

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

Adopted 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; and
- Development and design of rate schedules.

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 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.

## 2.7 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.

## 2.8 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.

### 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 Facilities & Fleet Department 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.

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.

### 3.6 Grant Expenditures

Expenditures related to grants shall continue only during the period of time they are funded by the grant.

Any employees funded using grant funds will be considered seasonal, temporary or fixed-term.

Grant applications should be submitted centrally through Finance Department staff for review and approval with the assistance of requesting departments.

### 3.7 Property & Casualty, Workers Compensation, and Medical/Dental Self-Insurance Funds

The Property & Casualty Workers' Compensation, Medical Self-Insurance, and Dental Self-Insurance 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 to determine the appropriate reserve levels.

### 3.8 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.

### 3.9 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.

#### 4.2 Inclusion of Operating Costs

Prior to approval of capital projects, associated operating costs must be identified, in accordance with the Budget Policy Manual, 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.

### 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, direct purchase notes, 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

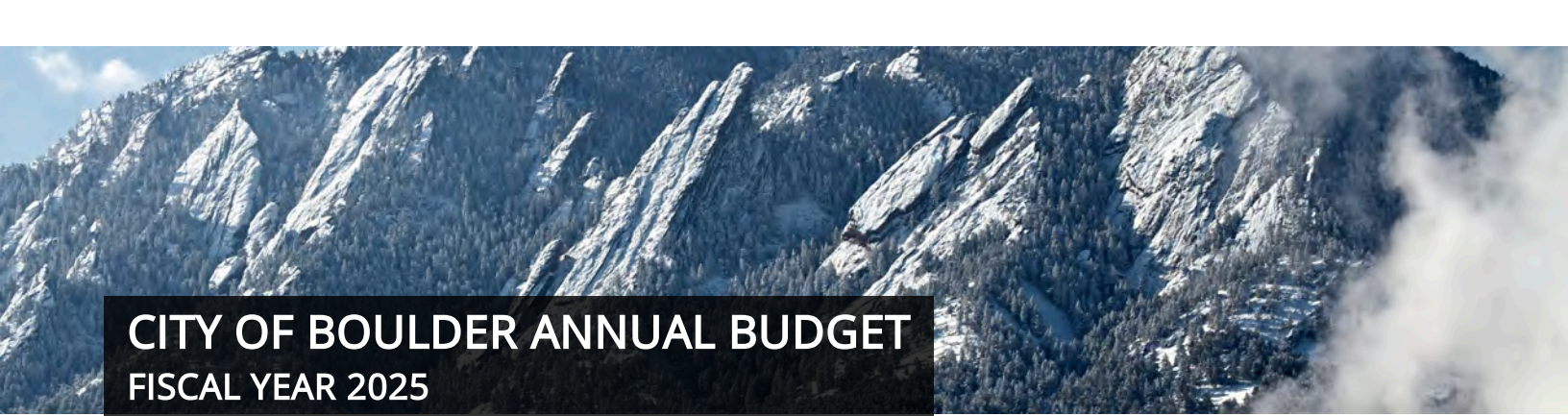
All excess cash, except for cash in certain restricted and special accounts, shall be pooled for investment purposes. The investment income derived from the pooled investment account shall be allocated to the contributing funds based upon the proration their respective average balances bear to the total 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.

**2025 Reserves- Recommended Budget**

Fund	2025 Reserves	Operating Reserves (%)	Reserve Category
(1100) General	\$ 40,552,280	20.0%	Emergency Stabilization Operating Reserve
(1150) Community Housing Assistance Program	\$ 104,324	16.7%	Operating Reserve
(2120) Planning and Development Services	\$ 2,756,345	20.0%	Operating Reserve
(2140) Affordable Housing	\$ 188,882	16.7%	Operating Reserve
(2180) .25 Cent Sales Tax	\$ 1,345,314	16.7%	Operating Reserve
(2300) Recreation Activity	\$ 2,521,169	16.7%	Operating Reserve
(2400) Climate Tax	\$ 1,139,923	16.7%	Operating Reserve
(2500) Open Space	\$ 10,031,516	18.0%	Operating and Capital Reserve
(2600) Sugar Sweetened Beverage Distribution Tax	\$ 49,763	16.7%	Operating Reserve
(2610) Eviction Prevention & Rental Assistance	\$ 96,664	7.0%	Operating Reserve
(2620) Arts, Culture, Heritage	\$ 302,992	16.7%	Operating Reserve
(2700) Airport	\$ 195,692	16.7%	Operating Reserve
(2800) Transportation	\$ 4,424,667	16.7%	Operating Reserve
(2810) Transportation Development	\$ 4,175	16.7%	Operating Reserve
(2820) Transit Pass GID (Forest Glen)	\$ 3,201	16.7%	Operating Reserve
(2830) Boulder Junction Access GID TDM	\$ 58,857	16.7%	Operating Reserve
(3300) Permanent Park and Recreation	\$ 283,816	16.7%	Operating Reserve
(6100) Water Utility	\$ 15,940,477	16.7%	Operating and Capital Reserve
(6200) Wastewater Utility	\$ 8,075,245	16.7%	Operating and Capital Reserve
(6300) Stormwater/Flood Management Utility	\$ 4,694,509	16.7%	Operating and Capital Reserve
(6400) Downtown Commercial District	\$ 1,213,219	16.7%	Operating Reserve
(6500) University Hill Commercial District	\$ 78,527	16.7%	Operating Reserve
(6800) Boulder Junction GID Parking	\$ 32,033	16.7%	Operating Reserve
(7110) Property and Casualty Insurance	\$ 1,975,545	27.7%	Operating Reserve
(7120) Worker's Compensation Insurance	\$ 2,516,994	64.6%	Risk Margin Reserve
(7130) Dental Self Insurance	\$ 205,524	16.7%	Operating Reserve
(7140) Medical Self Insurance	\$ 3,098,819	16.7%	Operating Reserve
(7190) Compensated Absences	\$ 171,613	16.7%	Operating Reserve
(7210) Fleet Operations and Replacement	\$ 790,062	16.7%	Operating Reserve
(7300) Enterprise Technology Fund	\$ 838,703	16.7%	Operating Reserve
(7400) Equipment Replacement	\$ 6,361	16.7%	Operating Reserve
(7500) Facility Renovation & Replace	\$ 369,721	16.7%	Operating Reserve



# CITY OF BOULDER ANNUAL BUDGET

## FISCAL YEAR 2025

## 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.

**Adjustment to Base (ATB)** - This is an appropriation above the annual budget appropriation to account for changing programs and priorities, also known as a supplemental budget. The city has two ATB processes, one in the spring and one in the fall.

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

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

**Assessed Valuation** - Basis for determining property taxes. The County Assessor determines the assessed valuation of residential real property.

**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 (CIP)** - 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 six-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.

**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.

**Excise Tax** - Indirect tax on the manufacture, sale, or use of certain goods and/or products.

**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 number of employee's based on a 40-hour work week.

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

**General Improvement District (GID)** - Local taxing entities created for the purpose of constructing, operating or maintaining specific public improvements or certain services within the district. The city has five general improvement districts.

**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 Internal 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

**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.

**Occupation Tax** - Tax imposed for the privilege of carrying on a business, trade, or profession.

**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.

**Sales Tax** - Tax collected or required to be collected and remitted by a retailer on taxable sales.

**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.

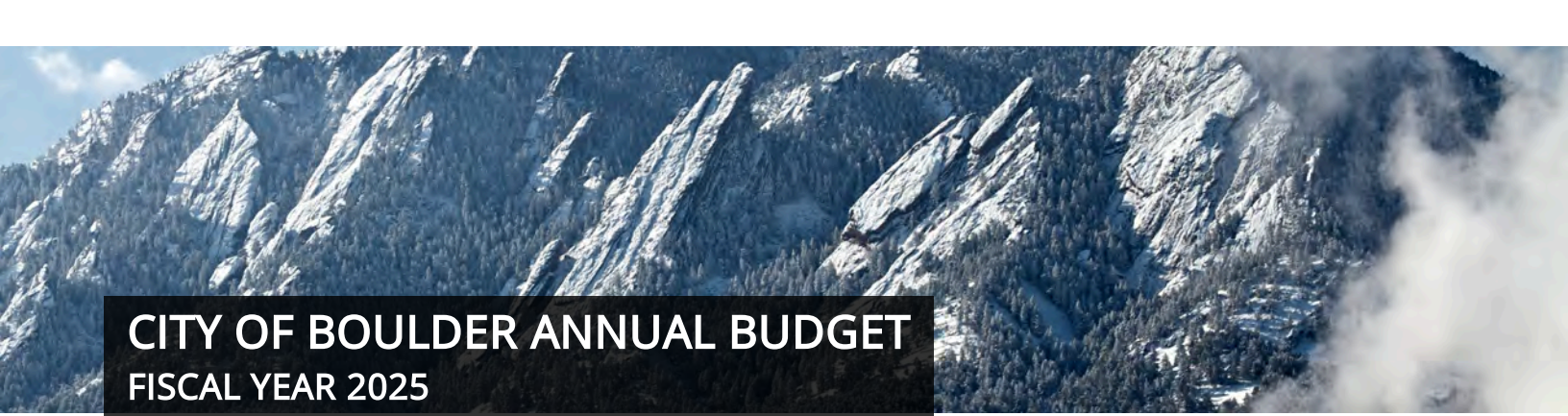
**TABOR** - Colorado's Taxpayer Bill of Rights was approved by voters in 1992 and placed significant technical restrictions on the amount of revenue the State of Colorado can retain and spend.

**Transportation Demand Management (TDM) Program** - Helps to make Boulder's transportation system more efficient by influencing how, when, and how often people travel, the routes they take, and the cost of the trip. The goal of GO Boulder's TDM program, as outlined in city's Transportation Master Plan (TMP), is to maintain zero growth in vehicle miles traveled and, by 2025, to reduce single-occupant vehicle travel to 25% of all trips.

**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.

**Use Tax** - Tax paid or required to be paid by a consumer for the use, storage, distribution or otherwise consuming tangible personal property or taxable services in the city. The use tax is a complement to the sales tax, and its purposes are to equalize competition between in-city and out-of-city vendors and lessors of tangible personal property and services and to eliminate incentives for city residents to leave the city to purchase or lease tangible personal property and taxable services.

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



# CITY OF BOULDER ANNUAL BUDGET

## FISCAL YEAR 2025

## CODIFIED FEES, RATES, & CHARGES

---

The City of Boulder delivers numerous services to residents and businesses throughout the year. For certain services, good financial management requires the city to recover its costs, in part or in full. In general, these services are of special or unique benefit to the resident or business receiving the service, for example: building safety inspections, development review, vehicle parking, and wastewater treatment.

Similarly to households or private enterprises, city departments face cost increases related to wages and benefits, fuel, utilities, office equipment, and building renovation and repair. Cost recovery practices for the city thus include a periodic review of the fees charged to determine whether city expenditures on selected services are appropriately offset by the fee revenue collected. This review often takes place as part of the development of the budget and the city includes adjustments to fees in the budget document. 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.

This section provides a summary of fees, rates, or user charges codified in the Boulder Revised Code (BRC) section 4-20 for the following departments/divisions:

- Community Vitality
- Finance - Tax & License
- Planning & Development Services
- Utilities

The information in this section includes what the city charges in 2024, the 2025 recommended fees, and the annual percentage change of the fees, which are recommended to be effective January 1, 2025 unless otherwise noted. For many fees in this section, the change mirrors the rate of inflation in the general level of prices in the economy, the change in construction cost indices widely used in various industries, or the result of a calculation of costs incurred by the city when the actual costs are known.

## COMMUNITY VITALITY

---

Community Vitality sets a schedule of user fees to recover the cost of providing the Neighborhood Parking Program as well as 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 Consumer Price Index (CPI) projections to increase fees for the parking permits and 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 the Downtown Commercial District (CAGID) and University Hill Commercial District (UHGID) long-term parking rates with private sector rates and adjusts in alignment with demand and the market. These rate changes also help CAGID and UHGID keep pace with rising expenses. For 2025, Downtown garage permits will remain at \$165 per month, Downtown lots will increase to \$100 per month (which is a change in unit from the 2024 fee of \$287 per quarter, or about \$95 per month), and all Neighborhood Parking Program and Mall permits will increase by 2025's projected CPI of roughly 3.1% or a minimum of \$0.50 to aid in the cost recovery of that program (and additionally, Commuter Neighborhood Parking Permits changed units from quarterly to monthly, which equals to about \$38.33 per month in 2024 fees). In addition to this increase, a new permit will be issued for two-week guest visits at a cost of \$5.00 per permit after the first two no-cost permits are issued. "No parking" sign costs increased by \$0.10 per sign.

FEE PAID BY TYPICAL BUSINESS / INDIVIDUAL						
	2024		2025		Percent Change	B.R.C. Section
	Approved		Recommended	Units		
<b>Parking Products</b>						
Alpine and Broadway Garage Permit	\$	150.00	\$	150.00	per quarter	0.0%
Animal Drawn Vehicle Permit		51.50		51.50	per vehicle	0.0%
Boulder Junction Garage		225.00		225.00	per quarter	0.0%
Downtown Garages		165.00		165.00	per month	0.0%
Downtown Surface Lots		287.00		100.00	per month*	4.5%
Downtown garage short-term parking fee		1.75		1.75	per hour	0.0%
Enforcement fee for events		58.00		58.00	per hour/per officer	0.0%
Neighborhood Parking Permits - Residential		50.00		51.50	per year	3.0%
Neighborhood Parking Permits - Chautauqua		10.00		10.50	per season	5.0%
Neighborhood Parking Permits - Commuter		115.00		39.50	per month*	3.0%
Neighborhood Parking Permits - Business		75.00		77.00	per year	2.7%
Neighborhood Parking Permits - Visitor		5.00		5.00	per year	0.0%
No parking signs		1.00		1.10	per sign	10.0%
On-street short-term parking fee		1.50 - 2.50		1.50 - 2.50	per hour	0.0%
Parking Meterhood or Sign - Daily		15 - 25		15 - 25	per day	0.0%
Parking Meterhood or Sign - Weekly		90 - 150		90 - 150	per week	0.0%
Parking Meterhood or Sign - Monthly		360 - 600		360 - 600	per month	0.0%
Parking Meterhood or Sign - Annual		18,720 - 46,800		18,720 - 46,800	per year	0.0%
Permit replacement fee		10.00		10.00	per hangtag	0.0%
Trinity garage permit		300.00		300.00	per quarter	0.0%
<b>Mall Permits/Fees</b>						
Ambulatory Vendor Permit (May-Sep)	\$	128.00	\$	128.00	per month	0.0%
Ambulatory Vendor Permit (Oct-Apr)		65.00		65.00	per month	0.0%
Electricity Event Fee		22.00		22.00	per day	0.0%
Entertainment Vending Permit		16.50		16.50	per month	0.0%
Mobile Vending Carts		2,534.00		2,534.00	per year	0.0%
Mall Kiosk Advertising		4,760.00		4,760.00	per year	0.0%
Newspaper vending machine permit		66.50		66.50	per year	0.0%
Newspaper box lease fee - full box		96.00		96.00	per year	0.0%
Newspaper box lease fee - double slot		49.00		49.00	per year	0.0%
Newspaper box lease fee - single slot		27.50		27.50	per year	0.0%
Personal Services Vending Permit (May-Sep)		128.00		128.00	per month	0.0%
Personal Services Vending Permit (Oct-Apr)		65.00		65.00	per month	0.0%

\*change in unit of measurement

DEPARTMENT REVENUE IMPACT					
Community Vitality	2024		2025		Percent Change
	Approved		Recommended		
Alpine and Broadway Garage Permit	\$	27,200	\$	27,764	2.1%
Boulder Junction Garage		57,150		50,242	-12.1%
Downtown Long Term Permits		4,288,490		4,352,817	1.5%
Downtown garage short-term parking fee		1,642,440		1,667,077	1.5%
Neighborhood Parking Permits		202,640		206,692	2.0%
On-street short-term parking fee		3,283,471		3,270,099	-0.4%
Parking Meterhood or Sign - All Types		124,900		127,398	2.0%
<b>Total</b>	<b>\$</b>	<b>9,626,291</b>	<b>\$</b>	<b>9,702,089</b>	<b>0.8%</b>

# FINANCE - TAX & LICENSE

The Finance Department charges a fee for the following city licenses: Auction Licenses; Circus, Carnival, and Menagerie Licenses; Hemp Licenses; Itinerant Merchant Licenses; Secondhand Dealer and Pawnbroker Licenses; Mobile Food Vehicle Licenses; and Tobacco Licenses. In 2025, all of these license fees will be increased by the amount of the Consumer Price Index (CPI).

The fees for Medical and Recreational Marijuana licenses are not recommended to change. These fees are determined in collaboration with Police, Fire, Planning & Development, and the City Attorney's Office, by collecting and reviewing citywide expenditures, to allow for determination of reasoned and concrete rationale before suggesting any changes to those license fees.

The fees for Liquor Licensing are set and capped by the State Liquor Code and State Rules.

## FEE PAID BY TYPICAL APPLICANTS

	2024 Approved	2025 Recommended (CPI Increase)	Units	Percent Change	B.R.C. Section
<b>Auctioneer License Fee</b>					
Application Fee	\$ 25.00	\$ 25.00	per application	0.0%	4-20-3
Annual License Fee	\$ 82.00	\$ 84.50	per year	3.0%	4-20-3
Background check	\$ 7.00	\$ 7.00	per check	0.0%	4-20-3
<b>Circus, Carnival, &amp; Menagerie License Fee</b>					
Application Fee	\$ 50.00	\$ 50.00	per application	0.0%	4-20-5
License Fee	\$ 500.00	\$ 515.00	per day	3.0%	4-20-5
<b>Itinerant Merchant License Fee</b>					
Application Fee	\$ 25.00	\$ 25.00	per application	0.0%	4-20-10
Annual License Fee	\$ 48.00	\$ 49.50	per year	3.1%	4-20-10
Background check	\$ 7.00	\$ 7.00	per check	0.0%	4-20-10
<b>Secondhand Dealer &amp; Pawnbroker License Fee</b>					
Application Fee	\$ 50.00	\$ 50.00	per application	0.0%	4-20-17
Annual License Fee	\$ 95.00	\$ 98.00	per year	3.2%	4-20-17
Background check	\$ 7.00	\$ 7.00	per check	0.0%	4-20-17
<b>Mobile Food Vehicle License Fees</b>					
Application Fee	\$ 100.00	\$ 100.00	per application	0.0%	4-20-66
Annual License Fee	\$ 205.00	\$ 210.00	per year	2.4%	4-20-66
<b>Tobacco and ESD Retailer License Fees</b>					
Application Fee	\$ 25.00	\$ 25.00	per application	0.0%	4-20-75 and CM Rule
License Fee (new)	\$ 390.00	\$ 400.00	per year	2.6%	4-20-75 and CM Rule
License Fee (renewal)	\$ 290.00	\$ 300.00	per year	3.4%	4-20-75 and CM Rule
<b>Hemp Business License Fees</b>					
Application Fee	\$ 100.00	\$ 100.00	per application	0.0%	4-20-73
License Fee (new)	\$ 1,695.00	\$ 1,745.00	per year	2.9%	4-20-73
License Fee (renewal)	\$ 1,130.00	\$ 1,165.00	per year	3.1%	4-20-73

# PLANNING AND DEVELOPMENT SERVICES (P&DS)

## IMPACT FEES AND THE TRANSPORTATION EXCISE TAX

Excise taxes and impact fees are one-time charges to fund capital improvements necessitated by new development, helping the city build new facilities, purchase equipment such as fire trucks, develop multi-modal transportation facilities, and support affordable housing. The maximum amount the city can charge as an excise tax is limited by the amounts approved by voters.

For 2025, the recommended impact fees and the residential Transportation Excise Tax are adjusted by an inflationary factor, using the Engineering News Record cost index and the prior year's Consumer Price Index, respectively. The first table below demonstrates the impact the changes will have on three types of development scenarios.

### FEE PAID BY TYPICAL PROJECT

	2024 Approved	2025 Recommended	Units	Percent Change	B.R.C. Section
<b>Single Family Residential (3,000 sq. ft)</b>					
Capital Facility Impact Fees	\$ 11,147.19	\$ 11,871.76	per application	6.5%	4-20-62
Transportation Excise Taxes	4,458.37	4,690.21	per application	5.2%	3-8-3
<b>Multifamily Residential (10 units)</b>					
Capital Facility Impact Fees	\$ 73,313.67	\$ 78,079.06	per application	6.5%	4-20-62
Transportation Excise Taxes	32,346.20	34,028.20	per application	5.2%	3-8-3
<b>Non-residential (7,500 sq. ft. retail)</b>					
Capital Facility Impact Fees	\$ 19,301.88	\$ 20,556.50	per application	6.5%	4-20-62
Affordable Housing Linkage Fee	\$ 161,522.08	\$ 172,020.96	per application	6.5%	4-20-62
Transportation Excise Taxes <sup>1</sup>	18,600.00	18,600.00	per application	0.0%	3-8-3
Leases for Point-to-Point Telecommunications Conduit Crossings	\$ 20.15	\$ 21.20	per lineal foot	5.2%	4-20-20

#### Notes:

The above table demonstrates the impact that the inflationary 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

<sup>1</sup>The non-residential Transportation Excise Tax rate is at its maximum.



**DEPARTMENT REVENUE IMPACT**

	<b>2024</b>	<b>2025</b>	<b>Percent</b>
	<b>Approved</b>	<b>Recommended</b>	<b>Change</b>
<b>Planning &amp; Development Services</b>			
Capital Facility Impact Fees	\$ 1,520,107	\$ 1,521,091	0.1%
Affordable Housing Linkage Fee	2,800,000	2,000,000	-28.6%
Transportation Excise Taxes	1,185,219	1,192,102	0.6%
Transportation Impact Fee	54,172	66,209	22.2%
Leases for Point-to-Point Telecommunications Conduit Crossings	1,600	1,600	0.0%
<b>Total</b>	<b>\$ 5,561,098</b>	<b>\$ 4,781,002</b>	<b>-14.0%</b>

## 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 revenues are sufficient to meet operating, maintenance and capital 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 90 percent of total revenues.

The monthly customer bill for water and wastewater services includes a quantity charge based on the volume of use and a fixed service charge based on meter size. Most of the costs associated with the water and wastewater utilities are fixed and the fixed portion of the bill helps support revenue stability and more equitable distribution of costs. The variable portion of the bill is intended to provide a price signal to incentivize efficient water use and helps cover the additional costs the city incurs related to peak demand periods.

Comparing bills from year-to-year is a challenge due to the impact weather has on utility bills. In relatively wet and cooler summers, bills will be lower due to reduced outdoor use. Not including weather impacts, customer bill changes are generally a result of rate increases to fund additional infrastructure investment, keep pace with inflation, and meet regulatory requirements. The following table shows estimates of the effects on total utility bills for three sample customer types:

Single Family Inside City Residential account with an average winter consumption of 4,000 gallons, total annual water consumption of 90,000 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 a 1" meter, 412,000 gallons of annual consumption, and 7,000 square feet of impervious area; and

Inside City Commercial - Hotel with a 3" meter, 3,200,000 gallons of annual consumption, and 153,000 square feet of impervious area.

Utilities also assesses charges to new customers and customers increasing use of 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. Changes in the fees are generally attributable to cost changes in equipment, materials, fleet, and personnel costs. The table below displays the changes to fees paid by typical users of these services.

**UTILITY BILL FOR TYPICAL ACCOUNT**

	2024 Approved	2025 Recommended	Units	Percent Change	Boulder Revised Code Section
<b>Water Utility Bill</b>					
Residential Use	\$ 55.27	\$ 59.70	per month	8.0%	4-20-25
Commercial Use - Restaurant	172.70	186.51	per month	8.0%	4-20-25
Commercial Use - Hotel	1,634.94	1,765.74	per month	8.0%	4-20-25
<b>Wastewater Utility Bill</b>					
Residential Use	\$ 46.85	\$ 50.60	per month	6.0%	4-20-28
Commercial Use - Restaurant	290.12	313.33	per month	6.0%	4-20-28
Commercial Use - Hotel	2,255.30	2,435.72	per month	6.0%	4-20-28
<b>Stormwater/Flood Management Utility Bill</b>					
Residential Use	\$ 27.10	\$ 29.81	per month	5.0%	4-20-45
Commercial Use - Restaurant	73.77	81.15	per month	5.0%	4-20-45
Commercial Use - Hotel	1,150.91	1,266.00	per month	5.0%	4-20-45

**DEPARTMENT REVENUE IMPACT**

	2024 Approved	2025 Recommended	Percent Change
<b>Public Works - Utilities</b>			
Water Utility Rates <sup>1</sup>	\$ 39,295,126	\$ 41,526,832	5.7%
Wastewater Utility Rates <sup>1</sup>	\$ 27,226,586	\$ 28,427,905	4.4%
Stormwater / Flood Management Utility Rates	\$ 20,341,383	\$ 21,409,220	5.2%
Water Utility Specific Service Charges	\$ 578,183	\$ 598,658	3.5%
Wastewater Utility Specific Service Charges	\$ 248,000	\$ 264,120	6.5%
<b>Total</b>	<b>\$ 87,689,278</b>	<b>\$ 92,226,736</b>	<b>5.2%</b>

<sup>1</sup>Billed usage revenue is dependent on multiple factors including indoor usage efficiencies and weather affecting outdoor watering.

# CITY OF BOULDER ANNUAL BUDGET FISCAL YEAR 2025

## DEBT SERVICE

### DEBT POLICY

As stated in the Financial and Management Policies, debt shall be considered only for capital purchases/projects and the term of the debt shall not exceed the useful life of the financed asset. Municipal bonds, notes, direct purchase notes, interfund loans, equipment leases (with the exception of vehicles), certificates of participation, and sale/leaseback agreements are approved methods for financing capital projects

### DEBT ADMINISTRATION

The following table shows the city's outstanding debt issuance as of January 31, 2024.

SUMMARY OF OUTSTANDING DEBT (PRINCIPAL ONLY)			
	Government	Business	Total
General Obligation Bonds	\$ 6,520,000	820,000	7,340,000
Revenue Bonds	\$ -	213,315,000	213,315,000
Direct Purchase Notes	\$ 32,965,000	4,150,000	37,115,000
Notes Payable	\$ 313,000	-	313,000
Capital Lease Purchase Agreements	\$ 3,603,000	-	3,603,000
Lease Purchase Revenue Notes	\$ 6,511,000	-	6,511,000
Certificates of Participation	\$ 47,955,000	-	47,955,000
Other	\$ 16,207,000	4,000,000	20,207,000
<b>Total</b>	<b>\$ 114,074,000</b>	<b>\$ 222,285,000</b>	<b>\$ 336,359,000</b>

The Combined Schedule of Long-Term Debt Payable and the current debt schedules by fund for 2025-2030 present more detailed information about the debt position of the city.

The city's general obligation and revenue bond credit rating has been established as Aa1 by Moody's Investors Service and AAA by Standard & Poor's. The primary reasons for these high rating levels are the general strength and diversity of the Boulder economy anchored by a major university, above average income indicators, strong financial performance and reserve policies, and affordable debt levels.

Under the City Charter, the city's general obligation bonded debt issuances are subject to a legal limitation based on 3% of total assessed value of real and personal property. None of the city's outstanding debt is supported by property taxes. As a result, all bonded debt is considered to be

self-supporting and the ratio of net bonded debt to assessed valuation is zero. The actual calculation of the debt margin is presented in the Computation of Legal Debt Margin schedule.

## **GENERAL OBLIGATION BONDS**

General Obligation Bonds are direct obligations of that pledge the full faith and credit of the City from ad valorem taxes and other general revenues. Except for refunding bonds issued to achieve savings, City voters must approve general obligation debt prior to issuance. The City's total general obligation debt limit per the City Charter is 3% of the total assessed value of real and personal property. The City's current general obligation debt is issued as sales tax revenue bonds enhanced by a general obligation pledge of the full faith and credit of the City.

### **SERIES 2014 OPEN SPACE ACQUISITION BONDS**

In October 2014, the City issued \$10 million of Open Space Acquisition Bonds Series 2014 to finance open space acquisitions. Funding for the bond is payable from the Open Space Fund sales tax revenues and are also backed by the full faith and credit of the City. The bonds will mature in 2034 and, as of 12/31/2022, has a total liability of \$7.81 million at an interest rate between 2.00% and 3.00%. This does not include any premiums.

## **REVENUE BONDS**

Revenue Bonds are payable from specific, dedicated source of revenues which does not pledge the full faith and credit of the City. Except for enterprise funds and refunding bonds issued to achieve savings, City voters must approve dedicated tax revenue bonds prior to issuance.

### **SERIES 2012 WATER AND SEWER REVENUE REFUNDING BONDS**

In October 2012, the City issued \$32 million in Water and Sewer Revenue Refunding Bonds to provide funds to advance refund a portion of certain previously issued bonds of the city, purchase a surety bond for deposit in the reserve fund, and pay expenses relating to the 2012 Bonds. The Refunding Notes will mature in 2025 and, as of 12/31/2022, have a total liability of \$9.33 million at an interest rate between 4.00% and 5.00%. This does not include any premiums.

### **SERIES 2015 WATER AND SEWER REVENUE BONDS**

In September 2015, the City issued \$10.21 million in revenue bonds from the Water and Sewer Fee billed to customers of the City's water and sewer systems to provide funds to water and sewer improvements by the Utility and pay the costs of issuance of the Series 2015 Bonds. The revenue bonds are paid through the Water Utility Fund and Wastewater Utility Fund. The bonds will mature in 2035 and, as of 12/31/2022, has a total liability of \$8.81 million at an interest rate between 2.00% and 3.25%. This does not include any premiums.

### **SERIES 2016 WATER AND SEWER REVENUE BONDS**

In June 2016, the City issued \$34.145 million in revenue bonds from the Water and Sewer Fee billed to customers of the City's water and sewer systems to provide funds to water and sewer improvements by the Utility and pay the costs of issuance of the Series 2016 Bonds. The revenue

bonds are paid through the Water Utility Fund and Wastewater Utility Fund. The bonds will mature in 2035 and, as of 12/31/2022, has a total liability of \$29.35 million at an interest rate between 2.00% and 3.13%. This does not include any premiums.

#### SERIES 2022 WATER AND SEWER REVENUE BONDS

In April 2022, the City issued \$48 million in revenue bonds from the Water and Sewer Fee billed to customers of the City's water and sewer systems to fund capital improvements to the City's Water System and Wastewater System. The revenue bonds are paid through the Water Utility Fund and Wastewater Utility Fund. The bonds will mature in 2042 and, as of 12/31/2022, has a total liability of \$64.10 million at an interest rate between 3.88% and 5.00%. This does not include any premiums.

#### SERIES 2018 WATER UTILITY FUND AND WASTEWATER UTILITY FUND REVENUE BONDS

In June 2018, the City issued \$38.26 million in revenue bonds from the Water and Sewer funds to construct and improve the City's water treatment plant, a solar photovoltaic project to provide power to the plant, and replacement of sewer lines. The revenue bonds are paid through the Water Utility Fund and Wastewater Utility Fund. The bonds will mature in 2038 and, as of 12/31/2022, has a total liability of \$42.33 million at an interest rate between 3.00% and 3.38%. This does not include any premiums.

#### SERIES 2015 STORMWATER/FLOOD MANAGEMENT UTILITY FUND REVENUE BONDS

In July 2015, the City issued \$22.85 million in revenue bonds from the Stormwater/Flood Management Utility Fund to finance storm water and flood management improvements. The revenue bonds are paid through the Storm Water/Flood Management Utility Fund. The bonds will mature in 2035 and, as of 12/31/2022, has a total liability of \$19.07 million at an interest rate between 2.00% and 3.50%. This does not include any premiums.

#### SERIES 2024 STORMWATER/FLOOD MANAGEMENT UTILITY FUND REVENUE BONDS

In 2024, the City issued \$83 million in revenue bonds from the Stormwater/Flood Management Utility Fund. These bonds will mature in 2042.

### **DIRECT PURCHASE NOTES**

Direct purchase notes are long-term debt obligations which typically mature within 15 years or less but may mature within a longer period of time.

#### SERIES 2021 CAPITAL IMPROVEMENT PROJECTS GENERAL FUND – REFUNDING NOTE

In March 2012, the City issued \$49 million in General Fund Capital Improvements to finance over 89 individual capital improvement projects including: Boulder Reservoir infrastructure improvements, park shelter replacements, main library renovations, and road reconstruction. The City has pledged all legally available funding and revenues of their General Fund for repayment. In January 2021, the City issued a General Fund Refunding Note in the amount of \$26.8 million to advance refund the outstanding Series 2012 General Fund Capital Improvements. The Refunding Note will mature in 2031 and, as of 12/31/2022, has a total liability of \$27.66 million at an interest rate of 1.25%.

### SERIES 2020 - TAXABLE PENSION OBLIGATION REFUNDING NOTES

In September 2020, the City issued \$5.45 million in Taxable Pension Obligation Refunding Notes to refund the Series 2010 Taxable Pension Obligation Bonds. The purpose of the Series 2010 Taxable Pension Obligation Bonds was to establish a more predictable pension obligation payment schedule with the proceeds that were invested. The City has pledged all legally available funding and revenues of their General Fund to repay the Note. The Refunding Notes will mature in 2030 and, as of 12/31/2022, has a total liability of \$4.77 million at an interest rate of 1.66%.

### SERIES 2020 - GENERAL OBLIGATION WASTE REDUCTION REFUNDING NOTES

In November 2009, the City issued \$6 million in General Obligation Waste Reduction Bonds to finance the City's acquisition of a parcel of land at 6400 Arapahoe Road and to construct and improve recycling and waste reduction facilities on the property. On January 16, 2020, these bonds were refunded and replaced with \$3.515 million of Series 2020 GO Waste Reduction Refunding Notes which are payable from the City's trash tax revenues and additionally secured by the full faith and credit of the City. The Refunding Notes will mature in 2029 and, as of 12/31/2022, has a total liability of \$2.73 million at an interest rate of 2.01%.

### SERIES 2020 - WATER AND SEWER REVENUE REFUNDING NOTES

In July 2020, the City issued \$6.4 million in Water and Sewer Refunding Notes to refund the City's Water and Sewer Bonds at a lower interest rate. The purpose of the Notes are to refund the Series 2010 Bonds and pay necessary issuance costs related to the Note. The Refunding Notes will mature in 2030 and, as of 12/31/2022, have a total liability of \$4.42 million at an interest rate of 1.40%.

## **NOTES PAYABLE**

A Note Payable is a shorter-term financial agreement to acquire a property. At the end of the agreement, the City will acquire the property in question.

## **CAPITAL LEASE PURCHASE AGREEMENTS**

A Capital Lease Purchase Agreement is a lease agreement in which the lessor agrees to transfer the ownership rights to the lessee after the completion of the lease period. The leases are subject to annual appropriation and do not constitute a general obligation or other indebtedness of the City. The City's obligation to make payments relating to its leases is contingent upon the City appropriating the rental payments for the then-current fiscal year. In the event of non-appropriation, the lease terminates, and the pledged assets are liquidated to the benefits of the lease holders.

### ENERGY EFFICIENCY IMPROVEMENT PROJECT – PHASES II AND III WITH SUNTRUST EQUIPMENT FINANCE & LEASING CORP.

In October 2010, the City entered into a \$6.5 million Capital Lease Agreement with All American Investment Group, LLC to fund the second phase of energy efficiency improvements to help the City meet its environmental sustainability goals. In January 2012, the City refinanced this lease

with SunTrust Equipment Finance and Leasing Corporation and borrowed an additional \$3.24 million for the third phase of the energy efficiency improvements to several different city buildings. The refinancing extended the term of the lease agreement expiration to 2027 and, as of 12/31/2022, has a total liability of \$3.69 million an interest rate of 2.67%.

## **LEASE PURCHASE REVENUE NOTES**

A Lease Purchase Revenue Note is a lease agreement in which the lessor agrees to transfer the ownership rights to the lessee after the completion of the lease period. The leases are subject to annual appropriation and do not constitute a general obligation or other indebtedness of the City. The City's obligation to make payments relating to its leases is contingent upon the City appropriating the rental payments for the then-current fiscal year.

### SERIES 2018 - LIPPENCOTT PROPERTY

In November 2018, the City issued a \$6.975 million Boulder Municipal Property Authority Lease Purchase Revenue Note for the purchase of the Lippincott Ranch property and relevant water and mineral rights for open space purposes. Open Space and Mountain Parks (OSMP) real estate staff and the Lippencotts have negotiated a transaction including earnest funds and down payment of \$775 thousand and using a 20-year BMPA note with 3.5% interest for the \$6.975 million principal amount. The Revenue Note is set to mature in 2039 and, as of 12/31/2022, has a total liability of \$7.85 million at an interest rate of 3.50%.

## **CERTIFICATES OF PARTICIPATION**

A Certificate of Participation is a long-term obligations that allow investors to participate in a pro/rata share of a lease-financing agreement. A lease-financing agreement is used by a municipality or local government to acquire real property.

### SERIES 2015 - TAXABLE CERTIFICATES OF PARTICIPATION

In September 2015, the City issued \$41 million in certificates in order to provide funds to acquire the Boulder Community Hospital Broadway Campus. In order to facilitate this transaction, the City's East Boulder Community Center, Public Safety Building, and Park Central were used as collateral for the Certificates and transferred to The Boulder Municipal Property Authority (BMPA). BMPA then leases the property back to the City and the City's annual lease payments are used by BMPA to make the certificate payments. The Certificates will mature in 2036 and, as of 12/31/2022, have a total liability of \$39.52 million at an interest rate between 3.00% and 4.00%. This does not include any premiums.

### SERIES 2019 - BROADBAND- TAXABLE CERTIFICATES OF PARTICIPATION

In August 2019, the City issued \$20 million in certificates in order to finance Phase I of the Fiber/Broadband initiative, an approximate 65-mile new dark fiber backbone infrastructure. In order to facilitate this transaction, the City's Municipal and Atrium buildings were used as collateral for the Certificates and transferred to The Boulder Municipal Property Authority (BMPA). BMPA then leases the property back to the City and the City's annual lease payments are used by BMPA to make the certificate payments. The Certificates will mature in 2039 and, as of 12/31/2022,



have a total liability of \$22.25 million at an interest rate between 2.25% and 2.90%. This does not include any premiums.

## **OTHER DEBT**

### SECTION 108 AFFORDABLE HOUSING FUND LOAN

In 2024, the City was issued a \$4 million loan by the US Department of Housing and Urban Development. This loan is used to support the Modular Factory Project which aims to build affordable housing in Boulder and meet the city's goal of having 15% of all homes within Boulder to be defined as affordable. The loan will mature in 2033 and the current variable interest rate is 5.6%.

### COLORADO WATER RESOURCES AND POWER DEVELOPMENT AUTHORITY (CWRPDA) LOAN

In December 2023, the City secured a loan from the CWRPDA to finance the Phosphorus Upgrades Project at the Water Resource Recovery Facility (WRRF). This initiative is designed to meet new regulatory requirements for phosphorus removal and to improve the facility's nitrogen removal processes. The loan agreement consists of three separate loans, outlined as follows:

- The Green Project Reserve loan is for \$3 million and a 20-year term. Loan payments expire on 11/1/2043. The interest rate is a fixed 0.50% for the life of the loan.
- The Bipartisan Infrastructure Law loan is for \$2.87 million and a 20-year term. Loan payments expire on 11/1/2043. The interest rate is a fixed 3.00% for the life of the loan. This loan includes \$1.5 million in up-front principal forgiveness.
- The Leveraged loan is for an estimated amount of up to \$12.1 million and a 20-year term plus construction. Loan payments expire on 8/1/2044. The interest rate will be a fixed rate that will not exceed a net effective interest rate of 5.25%.

<b>General Fund (1100)</b>							
Fund/Dept Issues	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	
<b>Direct Purchase Notes</b>							
<b>General Obligation Waste Reduction Notes, issued 1/16/2020 - final payment occurs in 2029</b>							
Principal	355,000	360,000	370,000	375,000	380,000		
Interest	36,984	29,849	22,613	15,176	7,638		
<b>Subtotal</b>	<b>391,984</b>	<b>389,849</b>	<b>392,613</b>	<b>390,176</b>	<b>387,638</b>		
<b>Taxable Pension Obligation Refunding Notes, issued 9/16/2020 - final payment occurs in 2030</b>							
Principal	540,000	550,000	555,000	565,000	575,000	585,000	
Interest	55,875	46,921	37,802	28,601	19,233	9,699	
<b>Subtotal</b>	<b>595,875</b>	<b>596,921</b>	<b>592,802</b>	<b>593,601</b>	<b>594,233</b>	<b>594,699</b>	
<b>General Fund Bonds - Refunding Note - Capital Improvement Projects, issued 1/19/2021 - final payment occurs in 2031</b>							
Principal	2,815,000	2,855,000	2,890,000	2,925,000	2,960,000	3,000,000	
Interest	256,000	220,813	185,125	149,000	112,438	75,438	
<b>Subtotal</b>	<b>3,071,000</b>	<b>3,075,813</b>	<b>3,075,125</b>	<b>3,074,000</b>	<b>3,072,438</b>	<b>3,075,438</b>	
<b>Certificates of Participation</b>							
<b>Taxable Certificates of Participation, issued 11/17/2015, final payment occurs in 2036</b>							
Principal	1,840,000	1,900,000	1,960,000	2,025,000	2,095,000	2,170,000	
Interest	983,046	923,246	861,496	797,796	728,946	655,621	
<b>Subtotal</b>	<b>2,823,046</b>	<b>2,823,246</b>	<b>2,821,496</b>	<b>2,822,796</b>	<b>2,823,946</b>	<b>2,825,621</b>	
<b>Broadband - Taxable Certificates of Participation, issued 9/26/2019, final payment occurs in 2039</b>							
Principal	885,000	905,000	930,000	950,000	975,000	1,000,000	
Interest	425,178	403,053	380,428	357,178	333,428	309,053	
<b>Subtotal</b>	<b>1,310,178</b>	<b>1,308,053</b>	<b>1,310,428</b>	<b>1,307,178</b>	<b>1,308,428</b>	<b>1,309,053</b>	
<b>Total</b>	<b>8,192,083</b>	<b>8,193,881</b>	<b>8,192,464</b>	<b>8,187,750</b>	<b>8,186,682</b>	<b>7,804,811</b>	

<b>Open Space Fund (2500)</b>							
Fund/Dept Issues	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	
<b>Bonds</b>							
<b>Open Space Acquisition Bonds, issued 9/20/2014, final payment occurs in 2034</b>							
Principal	495,000	505,000	520,000	530,000	545,000	560,000	
Interest	157,631	146,494	134,500	121,500	105,600	89,250	
<b>Subtotal</b>	<b>652,631</b>	<b>651,494</b>	<b>654,500</b>	<b>651,500</b>	<b>650,600</b>	<b>649,250</b>	
<b>Revenue Notes</b>							
<b>Lippencott Property (BMPA Lease Payment), issued 11/1/2018, final payment occurs in 2038</b>							
Principal	303,188	313,799	324,782	336,150	347,915	360,092	
Interest	187,581	176,969	165,987	154,619	142,853	130,677	
<b>Subtotal</b>	<b>490,769</b>	<b>490,769</b>	<b>490,769</b>	<b>490,769</b>	<b>490,769</b>	<b>490,769</b>	
<b>Total</b>	<b>1,143,400</b>	<b>1,142,262</b>	<b>1,145,269</b>	<b>1,142,269</b>	<b>1,141,369</b>	<b>1,140,019</b>	

<b>Water Utility Fund (6100)</b>							
Fund/Dept Issues	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	
<b>Bonds</b>							
<b>Water and Sewer Revenue Bonds, issued 6/7/2016, final payment occurs in 2036</b>							
Principal	1,690,000	1,725,000	1,765,000	1,805,000	1,850,000	1,895,000	
Interest	566,081	532,281	493,469	453,756	408,631	362,381	
<b>Subtotal</b>	<b>2,256,081</b>	<b>2,257,281</b>	<b>2,258,469</b>	<b>2,258,756</b>	<b>2,258,631</b>	<b>2,257,381</b>	
<b>Water and Sewer Revenue Bonds, issued 6/18/2018, final payment occurs in 2038</b>							
Principal	1,563,222	1,608,665	1,658,651	1,708,638	1,758,625	1,813,156	
Interest	841,686	794,789	746,529	696,770	645,511	592,752	
<b>Subtotal</b>	<b>2,404,908</b>	<b>2,403,454</b>	<b>2,405,181</b>	<b>2,405,408</b>	<b>2,404,135</b>	<b>2,405,908</b>	
<b>Water and Sewer Revenue Bonds, issued 6/1/2022, final payment occurs in 2042</b>							
Principal	979,180	1,027,620	1,079,520	1,131,420	1,190,240	1,249,060	
Interest	1,239,666	1,190,707	1,139,326	1,085,350	1,028,779	969,267	
<b>Subtotal</b>	<b>2,218,846</b>	<b>2,218,327</b>	<b>2,218,846</b>	<b>2,216,770</b>	<b>2,219,019</b>	<b>2,218,327</b>	
<b>Water and Sewer Revenue Bonds, issued 1/31/2024, final payment occurs in 2043</b>							
Principal		351,500	370,000	390,350	410,700	434,750	
Interest	1,498,112	1,498,112	1,480,537	1,462,037	1,442,519	1,421,984	
<b>Subtotal</b>	<b>1,498,112</b>	<b>1,849,612</b>	<b>1,850,537</b>	<b>1,852,387</b>	<b>1,853,219</b>	<b>1,856,734</b>	
<b>Total</b>	<b>8,377,947</b>	<b>8,728,674</b>	<b>8,733,033</b>	<b>8,733,321</b>	<b>8,735,005</b>	<b>8,738,350</b>	

**Wastewater Utility Fund (6200)**

Fund/Debt Issues	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Bonds</b>						
<b>Water and Sewer Revenue Refunding Bonds, issued 11/20/2012, final payment occurs in 2025</b>						
Principal	2,945,000	-	-	-	-	-
Interest	147,250	-	-	-	-	-
<b>Subtotal</b>	<b>3,092,250</b>	-	-	-	-	-
<b>Water and Sewer Revenue Bonds, issued 10/1/2015, final payment occurs in 2035</b>						
Principal	485,000	500,000	515,000	530,000	545,000	560,000
Interest	192,681	178,131	163,131	147,681	131,781	115,431
<b>Subtotal</b>	<b>677,681</b>	<b>678,131</b>	<b>678,131</b>	<b>677,681</b>	<b>676,781</b>	<b>675,431</b>
<b>Water and Sewer Revenue Bonds, issued 6/18/2018, final payment occurs in 2038</b>						
Principal	156,778	161,336	166,349	171,362	176,375	176,375
Interest	84,414	79,711	74,870	69,880	64,739	64,739
<b>Subtotal</b>	<b>241,192</b>	<b>241,046</b>	<b>241,219</b>	<b>241,242</b>	<b>241,115</b>	<b>241,115</b>
<b>Water and Sewer Revenue Bonds, issued 6/1/2022, final payment occurs in 2042</b>						
Principal	435,820	457,380	480,480	503,580	529,760	529,760
Interest	551,759	529,968	507,099	483,075	457,896	457,896
<b>Subtotal</b>	<b>987,579</b>	<b>987,348</b>	<b>987,579</b>	<b>986,655</b>	<b>987,656</b>	<b>987,656</b>
<b>Water and Sewer Revenue Bonds, issued 1/31/2024, final payment occurs in 2043</b>						
Principal	661,222	630,000	630,000	664,850	699,300	740,250
Interest	2,550,839	387,920	2,520,914	2,489,414	2,456,181	2,421,216
<b>Subtotal</b>	<b>2,550,839</b>	<b>1,049,142</b>	<b>3,150,914</b>	<b>3,154,064</b>	<b>3,155,481</b>	<b>3,161,466</b>
<b>Water and Sewer CWRPDA Loan, issued 12/12/2023</b>						
Principal	642,922	598,500	676,295	689,080	709,157	720,969
Interest	403,243	2,550,839	372,295	356,367	340,384	324,094
<b>Subtotal</b>	<b>1,046,165</b>	<b>3,149,339</b>	<b>1,048,590</b>	<b>1,045,447</b>	<b>1,049,541</b>	<b>1,045,063</b>
<b>Direct Purchase Notes</b>						
<b>Water and Sewer Revenue Refunding Notes, issued 9/17/2020, final payment occurs in 2030</b>						
Principal	510,000	515,000	520,000	530,000	535,000	535,000
Interest	44,170	37,030	29,820	22,540	15,120	15,120
<b>Subtotal</b>	<b>554,170</b>	<b>552,030</b>	<b>549,820</b>	<b>552,540</b>	<b>550,120</b>	<b>550,120</b>
<b>Total</b>	<b>5,552,872</b>	<b>2,458,555</b>	<b>2,456,749</b>	<b>2,458,118</b>	<b>2,455,672</b>	<b>6,660,850</b>

**Flood Control Fund (6300)**

Fund/Debt Issues	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Bonds</b>						
<b>Storm Water &amp; Flood Management Revenue Bonds, issued 7/20/2015, final payment occurs in 2035</b>						
Principal	1,170,000	1,205,000	1,240,000	1,275,000	1,315,000	1,355,000
Interest	421,038	385,938	349,788	312,588	274,338	234,888
<b>Subtotal</b>	<b>1,591,038</b>	<b>1,590,938</b>	<b>1,589,788</b>	<b>1,587,588</b>	<b>1,589,338</b>	<b>1,589,888</b>
<b>Total</b>	<b>1,591,038</b>	<b>1,590,938</b>	<b>1,589,788</b>	<b>1,587,588</b>	<b>1,589,338</b>	<b>1,589,888</b>

**BMPA (6700)**


Fund/Debt Issues	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Certificates of Participation</b>						
<b>Taxable Certificates of Participation, issued 11/17/2015, final payment occurs in 2035</b>						
Principal	1,840,000	1,900,000	1,960,000	2,025,000	2,095,000	2,170,000
Interest	983,046	923,246	861,496	797,796	728,946	655,621
<b>Subtotal</b>	<b>2,823,046</b>	<b>2,823,246</b>	<b>2,821,496</b>	<b>2,822,796</b>	<b>2,823,946</b>	<b>2,825,621</b>
<b>Broadband - Taxable Certificates of Participation, issued 9/26/2019, final payment occurs in 2039</b>						
Principal	885,000	905,000	930,000	950,000	975,000	1,000,000
Interest	425,178	403,053	380,428	357,178	333,428	309,053
<b>Subtotal</b>	<b>1,310,178</b>	<b>1,308,053</b>	<b>1,310,428</b>	<b>1,307,178</b>	<b>1,308,428</b>	<b>1,309,053</b>
<b>Revenue Notes</b>						
<b>Lippencott Property, issued 11/1/2018, final payment occurs in 2038</b>						
Principal	303,188	313,799	324,782	336,150	347,915	360,092
Interest	187,581	176,969	165,987	154,619	142,853	130,677
<b>Subtotal</b>	<b>490,769</b>	<b>490,769</b>	<b>490,769</b>	<b>490,769</b>	<b>490,769</b>	<b>490,769</b>
<b>Total</b>	<b>4,623,992</b>	<b>4,622,067</b>	<b>4,622,693</b>	<b>4,620,742</b>	<b>4,623,142</b>	<b>4,625,443</b>

**Facilities Asset Management Fund (7500)**

Fund/Debt Issues	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Capital Leases</b>						
<b>Energy Efficiency Lease - Phases 2 &amp; 3, issued 1/25/2012, final payment occurs in 2027</b>						
Principal	970,120	482,269	245,427	-	-	-
Interest	43,120	15,620	3,159	-	-	-
<b>Subtotal</b>	<b>1,013,240</b>	<b>497,889</b>	<b>248,586</b>	-	-	-
<b>Total</b>	<b>1,013,240</b>	<b>497,889</b>	<b>248,586</b>	-	-	-

**Affordable Housing Fund (2140)**

Fund/Debt Issues	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Section 108 Debt Service, issued 1/31/2024, final payment 2033</b>						
Principal	395,000	396,000	398,000	400,000	401,000	403,000
Interest	180,000	165,400	142,700	120,300	97,400	74,700
<b>Subtotal</b>	<b>575,000</b>	<b>561,400</b>	<b>540,700</b>	<b>520,300</b>	<b>498,400</b>	<b>477,700</b>
<b>Total</b>	<b>575,000</b>	<b>561,400</b>	<b>540,700</b>	<b>520,300</b>	<b>498,400</b>	<b>477,700</b>



# CITY OF BOULDER ANNUAL BUDGET FISCAL YEAR 2025

## GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) - DISTINGUISHED BUDGET PRESENTATION AWARDS

GFOA established the Distinguished Budget Presentation Awards Program (Budget Awards Program) in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting and then to recognize individual governments that succeed in achieving that goal. Approximately 1,800 governments, including states, cities, counties, special districts, school districts, and more have been recognized for transparency in budgeting. To earn recognition, budget documents must meet program criteria and excel as a policy document, financial plan, operations guide, and communication tool. More information about the GFOA Award Programs can be found at [www.gfoa.org/awards](http://www.gfoa.org/awards).

The city has received this award annually since 1995 and believes the following budget conforms to program requirements and as such will submit it to GFOA to determine its eligibility for another award. Below are PDF copies of previous GFOA Distinguished Budget Presentations Awards presented to the City of Boulder.

[2024 GFOA Budget Award - City of Boulder](#)

[2023 GFOA Budget Award - City of Boulder](#)

[2022 GFOA Budget Award - City of Boulder](#)

[2021 GFOA Budget Award - City of Boulder](#)

[2020 GFOA Budget Award - City of Boulder](#)

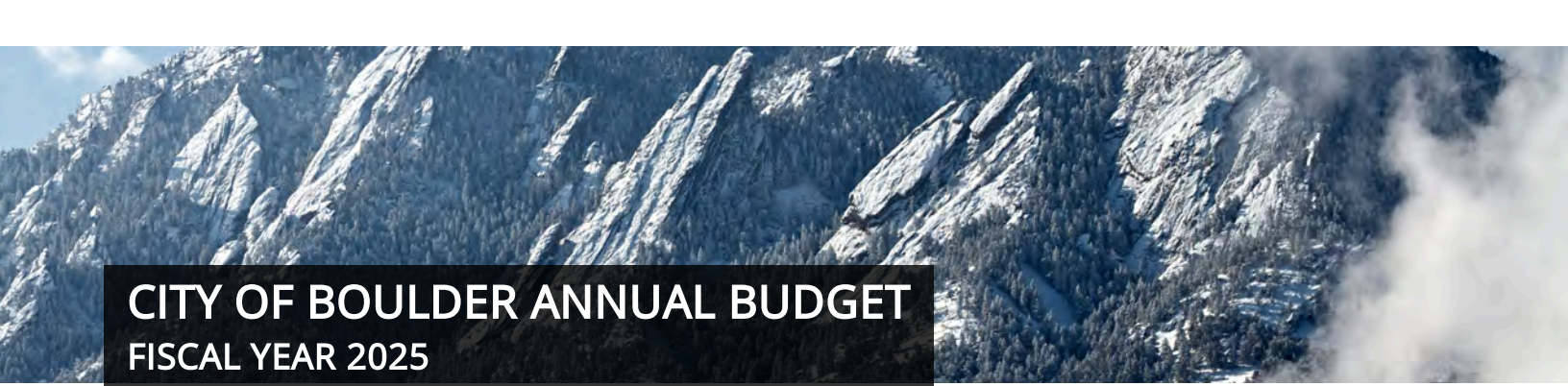
[2019 GFOA Budget Award - City of Boulder](#)

[2018 GFOA Budget Award - City of Boulder](#)

[2017 GFOA Budget Award - City of Boulder](#)

[2016 GFOA Budget Award - City of Boulder](#)

The City of Boulder was also awarded the [GFOA Triple Crown Award in 2022](#). GFOA's Triple Crown recognizes governments who have received GFOA's Certificate of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting Award, and the Distinguished Budget Presentation Award.



# CITY OF BOULDER ANNUAL BUDGET FISCAL YEAR 2025

## FUND DEFINITIONS AND FUND FINANCIALS

---

### GOVERNMENTAL FUNDS

GENERAL FUND - Accounts 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 - Accounts 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:

.25 Cent Sales Tax Fund accounts for earmarked 0.25% sales tax authorized by the voters in 1995 for parks and recreation operating and capital needs.

Affordable Housing Fund accounts for cash in lieu of 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.

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

Arts Culture & Heritage Fund dedicated for arts, cultural and heritage purposes, including funding for grants, public arts, education, multi-cultural programs, and venues.

Boulder Junction Access (GID) - Travel Demand Management Fund accounts for dedicated property tax and payments in lieu of taxes (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.

Boulder Municipal Property Authority (BMPA) Fund accounts for base rentals from the General Fund and Open Space Fund for the purpose of acquiring real and personal property and leasing, selling, or otherwise conveying the same to the city.

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, human services, municipal offices, streets, and parks and recreation.

[Climate Tax Fund](#) accounts for tax levied on city residents and businesses and is based on the amount of electricity they consume, and funds programs related to increasing energy efficiency, increasing renewable energy use, reducing emissions from motor vehicles, and taking other steps toward the goal of meeting the Kyoto Protocol.

[Community Development Block Grant Fund](#) accounts for the funds granted by the Community Development Block Grant program administered by the U.S. Department of Housing and Urban Development to fund activities that benefit low- and moderate-income persons.

[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.

[Eviction Prevention and Assistance Services \(EPRAS\) Fund](#) accounts for long-term rental tax collected to provide legal and rental assistance for those facing a potential eviction. This fund was created in 2021.

[HOME Investment Partnership Grant Fund](#) accounts for funds granted by the HOME program administered by the U.S. Department of Housing and Urban Development to fund a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low-income people.

[Lottery Fund](#) accounts for State Conservation Trust Fund proceeds to be utilized for the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site.

[Open Space Fund](#) accounts for dedicated sales tax for the acquisition and maintenance of open space land.

[Planning & Development Services Fund](#) accounts for fees for services related to development and building services functions.

[Recreation Activity Fund](#) accounts for fees for services related to the provision of recreation, reservoir, and golf course services/programs.

[Sugar-Sweetened Beverage Distribution Tax Fund](#) accounts for two cents per ounce excise tax on the distribution of beverages with added sugar and other sweeteners to fund programs related to health promotion, general wellness programs, and chronic disease prevention that improve health equity, and other health programs especially for low-income residents and those most affected by chronic disease linked to sugary drink consumption.

[Transit Pass GID Fund](#) accounts for earmarked property tax authorized by the voters in 2000 to fund bus transit passes for participating neighborhoods.

[Transportation Development Fund](#) accounts for development fees to be utilized for the construction of transportation capital improvements related to new development and growth.

[Transportation Fund](#) accounts for dedicated sales tax and supplemented by city's share of the county road and bridge tax, state highway users' tax, and state auto registration fees for the construction operation, and maintenance of all major thoroughfares, local streets, bikeways, and walkways.

Funds). The City of Boulder has the following Capital Project Funds:

[Boulder Junction Improvement Fund](#) accounts for a portion of the use taxes collected from development in the area for the development of a new “Boulder Junction” 160-acre site located around 30th and Pearl Streets

[Community, Culture, Resilience, & Safety \(CCRS\) Fund](#) accounts for dedicated sales tax for the construction and improvement of capital assets outlined within the ballot language including improving community spaces, bolstering cultural projects and organizations, and enhancing safety.

[Governmental Capital Fund](#) accounts for a transfer from the General Fund to provide funding for general capital projects throughout the city.

[Permanent Park & Recreation Fund](#) accounts for 0.900 mills of dedicated property tax for the acquisition of park land or permanent improvements of park and recreation facilities.

## PROPRIETARY FUNDS

ENTERPRISE FUNDS - Established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services which are supported 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:

[Boulder Junction Access \(GID\)](#) - Parking Fund accounts for dedicated property tax and fees to fund programs to meet the parking facilities and service goals.

[Downtown Commercial District Fund \(formerly CAGID\)](#) accounts for dedicated property tax and fees for the maintenance and operations of parking facilities and services to the district.

[Stormwater/Flood Management Utility Fund](#) accounts for user fees and plant investment fees to support the acquisition, operation, and maintenance of stormwater and flood management facilities.

[University Hill Commercial District Fund \(formerly UHGID\)](#) accounts for dedicated property tax and fees for the maintenance and operations of parking facilities and services to the district.

[Wastewater Utility Fund](#) accounts for user fees and plant investment fees to support the acquisition, operation, and maintenance of wastewater facilities.

[Water Utility Fund](#) accounts for user fees and plant investment fees to support the acquisition, operation, and maintenance of water facilities.

INTERNAL SERVICE FUNDS - Established to finance and account for services and/or commodities required by other funds. The City of Boulder has the following Internal Service Funds:

[Compensated Absences Fund](#) accounts for a transfer from the General Fund for allowable payments (typically outstanding vacation accrual) to employees existing the organization.



Enterprise Technology Fund accounts for internal department transfers for the costs of acquiring and maintaining computer equipment used by other city departments. Formerly identified as the Computer Replacement Fund.

Dental Self-Insurance Fund accounts for employee and city premium dental contributions and claims payments; and facilitates the monitoring of the city's self-insured employee dental plan.

Equipment Replacement Fund accounts for internal department transfers for the costs of acquiring equipment used by other city departments.

Facility Renovation & Replacement Fund accounts for internal department transfers for the costs of maintaining and replacing facilities within the City of Boulder.

Fleet Operations & Replacement Fund accounts for internal department transfers for the costs of acquiring automotive equipment used by other city departments, as well as the associated operating and maintenance costs.

Medical Self-Insurance Fund accounts for employee and city premium medical contributions and claims payments; and facilitates the monitoring of the city's self-insured employee medical plan.

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

Telecommunications Fund accounts for internal department transfers for the costs of operating, acquiring, and maintaining telecommunications equipment used by all city departments. This fund is being closed out in 2025.

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

## FIDUCIARY FUNDS

PENSION TRUST FUNDS - Accounts 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.

Fire Pension Fund accounts for retirement annuity payments for the City of Boulder's firefighters.

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

**GENERAL FUND - 2025 FUND FINANCIAL (1100)**

	2023	2024	2024	2025	2026	2027	2028	2029	2030
	Actuals	Adopted	Revised (CYE)	Recommended	Projected	Projected	Projected	Projected	Projected
<b>Beginning Fund Balance</b>	\$ 69,583,620	\$ 61,237,990	\$ 61,237,990	\$ 60,835,233	\$ 40,582,232	\$ 45,501,913	\$ 47,432,652	\$ 52,203,097	\$ 55,509,382
<b>Sources of Funds</b>									
Sales and Use Tax	\$ 82,136,646	\$ 82,728,947	\$ 82,160,963	\$ 80,686,654	\$ 82,288,000	\$ 84,217,895	\$ 86,216,783	\$ 88,288,171	\$ 98,255,144
Property Tax	41,583,580	50,170,710	51,690,163	48,783,511	54,972,289	53,194,806	56,880,850	56,880,850	62,177,995
Accommodation-Admission Taxes	12,264,265	11,415,188	12,872,006	13,113,556	13,359,855	13,610,999	13,867,085	14,128,215	14,394,490
Licenses, Permits & Fines	5,860,195	6,396,519	5,202,188	5,271,500	5,346,103	5,421,939	5,499,029	5,577,395	5,657,057
Franchise Fees	6,190,055	6,000,981	6,150,000	6,050,981	6,085,083	6,064,206	6,047,922	6,031,963	6,016,324
Parking Revenues	3,594,987	3,647,300	3,569,810	3,641,206	3,714,030	3,788,311	3,864,077	3,941,359	4,020,186
Specific Ownership & Tobacco Tax	2,538,571	2,445,248	2,709,474	2,714,031	2,718,600	2,723,179	2,727,770	2,732,373	2,736,986
Recreational Marijuana Excise and Use Taxes	264,067	500,000	222,395	227,955	216,557	205,729	201,615	197,582	193,631
Trash Hauler Recycling Occupation Tax	1,793,584	1,756,607	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
Electronic Smoking Device Sales Tax	642,575	606,286	517,072	517,072	517,072	517,072	517,072	517,072	517,072
Food Service Tax	658,651	822,434	855,506	872,616	890,068	907,870	926,027	944,548	963,439
Telephone Occupation Tax	753,929	732,450	732,450	732,450	732,450	732,450	732,450	732,450	732,450
Liquor Occupation Taxes	579,585	652,926	585,835	597,552	609,503	621,693	634,127	646,809	659,745
Grant Revenues	8,922,986	1,268,000	16,740,111	1,414,474	1,151,730	811,730	811,730	811,730	811,730
Other Revenues	2,680,713	14,916,990	12,597,021	1,314,120	1,314,120	1,314,120	1,314,120	1,314,120	1,314,120
Intergovernmental Revenues	803,906	1,398,408	1,400,408	1,670,843	1,662,026	1,653,342	1,641,925	1,630,737	1,792,274
Transfers In	976,719	961,556	961,556	2,003,650	1,075,340	556,420	556,420	296,960	296,960
Investment Earnings & Bonds	3,434,757	500,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Charges for Services	380,188	329,530	258,121	260,192	262,304	264,458	266,655	268,896	271,183
Leases, Rents & Royalties	113,127	81,120	81,120	62,954	64,842	66,788	68,791	70,855	72,981
Misc. Sales of Materials & Goods	119,427	25,001	25,001	25,751	26,266	26,791	27,327	27,874	28,431
Cost Allocation	12,741,197	13,112,845	13,112,845	16,891,752	18,866,808	20,619,641	22,181,315	23,181,327	24,250,200
<b>Total Sources of Funds</b>	\$ 189,033,709	\$ 200,469,045	\$ 216,194,045	\$ 190,602,820	\$ 199,623,046	\$ 201,069,439	\$ 208,733,091	\$ 211,971,286	\$ 228,912,397
<b>Uses of Funds</b>									
City Attorney's Office	\$ 4,149,482	\$ 4,513,217	\$ 4,513,217	\$ 4,882,030	\$ 4,893,622	\$ 5,053,399	\$ 5,218,394	\$ 5,388,775	\$ 5,564,719
City Council	365,049	480,399	480,399	466,354	478,248	490,445	502,953	515,780	528,935
City Manager's Office	8,864,114	8,676,393	8,676,393	10,335,644	10,598,116	10,794,795	10,995,343	11,199,837	11,408,354
Climate Initiatives	1,739,032	1,615,913	1,615,913	2,184,080	2,236,217	2,289,597	2,344,252	2,400,212	2,457,507
Communications & Engagement	4,195,174	4,545,829	4,545,829	3,898,646	3,879,084	3,991,198	4,106,617	4,225,441	4,347,768
Community Vitality	4,036,051	4,351,048	4,351,048	3,226,128	3,114,095	3,195,819	3,279,687	3,365,756	3,454,085
Facilities & Fleet	7,062,573	6,576,863	6,576,863	6,966,351	6,969,873	7,130,730	7,157,375	7,325,897	7,498,386
Finance	6,297,094	6,884,578	6,884,578	6,855,477	6,999,622	7,204,798	7,415,988	7,633,369	7,857,122
Fire-Rescue	25,030,553	26,008,129	26,008,129	27,985,520	28,435,341	29,289,045	30,168,379	31,074,113	32,007,040
General Government	52,094,651	51,404,260	71,855,065	55,960,149	39,457,886	40,007,421	40,623,264	40,855,735	50,698,680
Housing & Human Services	13,427,191	14,207,228	14,207,228	14,009,177	14,015,412	13,939,848	14,209,539	14,484,588	14,765,103
Human Resources	4,106,300	4,509,808	4,509,808	4,613,075	4,536,307	4,666,083	4,799,789	4,937,542	5,079,466
Innovation & Technology	7,421,347	9,791,841	9,791,841	10,713,518	10,643,920	10,954,903	11,274,972	11,604,392	11,943,438
Library	8,143,580	-	-	-	-	-	-	-	-
Municipal Court	2,184,627	2,650,215	2,650,215	2,768,075	2,849,028	2,932,348	3,018,105	3,106,371	3,197,217
Parks & Recreation	5,812,486	6,458,407	6,458,407	6,867,895	5,849,049	6,005,104	6,165,322	6,329,815	6,498,697
Planning & Development Services	1,974,930	1,460,102	1,460,102	1,760,446	1,500,503	1,541,772	1,584,290	1,628,094	1,673,225
Police	40,899,028	41,053,210	41,053,210	46,425,876	47,288,760	48,671,721	50,096,811	51,565,315	53,078,554
Transportation & Mobility	312,559	310,745	310,745	312,663	317,548	322,510	327,549	332,667	337,864
Utilities	263,518	647,811	647,811	624,715	640,735	657,165	674,017	691,302	709,029
<b>Total Uses of Funds</b>	\$ 197,379,339	\$ 196,145,996	\$ 216,596,801	\$ 210,855,821	\$ 194,703,366	\$ 199,138,700	\$ 203,962,646	\$ 208,665,001	\$ 223,105,190
<b>Ending Fund Balance Before Reserves</b>	\$ 61,237,990	\$ 65,561,038	\$ 60,835,233	\$ 40,582,232	\$ 45,501,913	\$ 47,432,652	\$ 52,203,097	\$ 55,509,382	\$ 61,316,589
<b>Reserves</b>									
Emergency Reserve	\$ 34,419,324	\$ 36,447,480	\$ 36,447,480	\$ 36,977,945	\$ 37,920,475	\$ 38,900,116	\$ 39,827,620	\$ 40,790,518	\$ 41,565,538

**GENERAL FUND - 2025 FUND FINANCIAL (1100)**

	2023 Actuals	2024 Adopted	2024 Revised (CYE)	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Other Reserves	6,645,926	4,217,581	4,217,581	3,574,335	1,938,129	2,001,387	2,063,064	2,123,199	2,183,334
<b>Total Reserves</b>	<b>\$ 41,065,250</b>	<b>\$ 40,665,061</b>	<b>\$ 40,665,061</b>	<b>\$ 40,552,280</b>	<b>\$ 39,858,604</b>	<b>\$ 40,901,504</b>	<b>\$ 41,890,684</b>	<b>\$ 42,913,717</b>	<b>\$ 43,748,872</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 20,172,740</b>	<b>\$ 24,895,977</b>	<b>\$ 20,170,172</b>	<b>\$ 29,953</b>	<b>\$ 5,643,309</b>	<b>\$ 6,531,148</b>	<b>\$ 10,312,413</b>	<b>\$ 12,595,665</b>	<b>\$ 17,567,717</b>

## COMMUNITY HOUSING ASSISTANCE PROGRAM - 2025 FUND FINANCIAL (1150)

	2023	2024	2024	2025	2026	2027	2028	2029	2030
	Actual	Approved	Revised	Recommended	Projected	Projected	Projected	Projected	Projected
<b>Beginning Fund Balance</b>	\$ 5,454,662	\$ 7,892,932	\$ 7,892,932	\$ 7,969,473	\$ 6,655,794	\$ 4,152,080	\$ 2,474,851	\$ 528,535	\$ 470,305
<b>Sources of Funds</b>									
Property Tax	\$ 3,342,500	\$ 4,034,637	\$ 3,994,607	\$ 3,923,081	\$ 4,420,771	\$ 4,241,860	\$ 4,574,254	\$ 4,574,254	\$ 5,000,241
Development Excise Taxes	-	-	-	-	-	-	-	-	-
Interest & Investment Earnings	119,631	58,000	247,838	312,403	270,921	167,774	99,024	21,171	18,842
Charges for Services	6,291	5,000	4,716	5,000	5,000	5,000	5,000	5,000	5,000
Intergovernmental Revenues	8,544	-	-	-	-	-	-	-	-
Real Estate Sales	1,334,991	1,000,000	2,474,504	1,000,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
<b>Total Sources of Funds</b>	<b>\$ 4,811,957</b>	<b>\$ 5,097,637</b>	<b>\$ 6,721,665</b>	<b>\$ 5,240,484</b>	<b>\$ 5,946,692</b>	<b>\$ 5,664,634</b>	<b>\$ 5,928,278</b>	<b>\$ 5,850,425</b>	<b>\$ 6,274,083</b>
<b>Uses of Funds</b>									
Housing Asset Management	\$ 407,110	\$ 469,541	\$ 469,541	\$ 624,697	\$ 498,136	\$ 513,080	\$ 528,473	\$ 544,327	\$ 560,657
Community Investment	1,826,723	4,553,726	\$ 6,031,533	5,622,000	7,622,000	6,482,000	6,982,000	4,982,000	4,982,000
Cost Allocation & Transfers	139,854	144,050	\$ 144,050	307,465	330,270	346,783	364,122	382,328	401,445
<b>Total Uses of Funds</b>	<b>\$ 2,373,687</b>	<b>\$ 5,167,317</b>	<b>\$ 6,645,124</b>	<b>\$ 6,554,163</b>	<b>\$ 8,450,406</b>	<b>\$ 7,341,863</b>	<b>\$ 7,874,595</b>	<b>\$ 5,908,655</b>	<b>\$ 5,944,102</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 7,892,932</b>	<b>\$ 7,823,252</b>	<b>\$ 7,969,473</b>	<b>\$ 6,655,794</b>	<b>\$ 4,152,080</b>	<b>\$ 2,474,851</b>	<b>\$ 528,535</b>	<b>\$ 470,305</b>	<b>\$ 800,287</b>
<b>Reserves</b>									
Operating Reserve	\$ 67,987	\$ 78,413	\$ 78,413	\$ 104,324	\$ 83,189	\$ 85,684	\$ 88,255	\$ 90,903	\$ 93,630
Pay Period 27 Reserve	15,491	15,491	-	-	-	-	-	-	-
Alpine Balsam Reserve	-	-	-	-	-	-	-	-	-
<b>Total Reserves</b>	<b>\$ 83,478</b>	<b>\$ 93,904</b>	<b>\$ 78,413</b>	<b>\$ 104,324</b>	<b>\$ 83,189</b>	<b>\$ 85,684</b>	<b>\$ 88,255</b>	<b>\$ 90,903</b>	<b>\$ 93,630</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 7,809,453</b>	<b>\$ 7,729,347</b>	<b>\$ 7,891,059</b>	<b>\$ 6,551,469</b>	<b>\$ 4,068,891</b>	<b>\$ 2,389,167</b>	<b>\$ 440,280</b>	<b>\$ 379,403</b>	<b>\$ 706,657</b>

**GOVERNMENTAL CAPITAL - 2025 DRAFT FUND FINANCIAL (1300)**

	2023 Actuals	2024 Adopted	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ 37,710,799	\$ 12,248,990	\$ 29,333,338	\$ 8,760,119	\$ (22,703,140)	\$ (18,804,942)	\$ (3,356,744)	\$ 3,591,454	\$ 11,539,652
<b>Sources of Funds</b>									
Interest & Investment Earnings	\$ 320,581	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Leases, Rents, and Royalties	-	-	-	-	-	-	-	-	-
Transfers In	18,777,973	19,959,687	25,959,687	123,136,027	7,547,912	23,047,912	10,547,912	12,547,912	17,492,644
<b>Total Sources of Funds</b>	<b>\$ 19,098,554</b>	<b>\$ 19,959,687</b>	<b>\$ 25,959,687</b>	<b>\$ 123,136,027</b>	<b>\$ 7,547,912</b>	<b>\$ 23,047,912</b>	<b>\$ 10,547,912</b>	<b>\$ 12,547,912</b>	<b>\$ 17,492,644</b>
<b>Uses of Funds</b>									
Innovation and Technology Capital Projects	\$ 5,823,260	\$ -	\$ 11,390,559	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Citywide Capital Projects	-	1,000,000	91,330	-	-	1,000,000	-	1,000,000	1,000,000
Community Vitality Capital Projects	85,019	-	352,689	650,000	-	-	-	-	-
Police Capital Projects	448,670	69,060	69,929	-	-	-	-	-	-
Facilities & Fleet Capital Projects	14,071,738	20,237,714	23,802,338	147,110,313	2,814,000	5,764,000	2,764,000	2,764,000	2,764,000
HHS Capital Projects	-	5,000,000	4,250,000	-	-	-	-	-	-
Parks & Recreation Capital Projects	-	-	1,250,000	-	-	-	-	-	-
Library Capital Projects	810,031	-	2,997,000	-	-	-	-	-	-
Fire-Rescue Capital Projects	6,237,297	1,564,529	1,579,061	5,585,714	835,714	835,714	835,714	835,714	835,714
Transportation - Capital Projects	-	-	-	-	-	-	-	-	9,944,732
Transfers Out	-	-	750,000	1,253,259	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 27,476,015</b>	<b>\$ 27,871,303</b>	<b>\$ 46,532,906</b>	<b>\$ 154,599,286</b>	<b>\$ 3,649,714</b>	<b>\$ 7,599,714</b>	<b>\$ 3,599,714</b>	<b>\$ 4,599,714</b>	<b>\$ 4,599,714</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 29,333,338</b>	<b>\$ 4,337,374</b>	<b>\$ 8,760,119</b>	<b>\$ (22,703,140)</b>	<b>\$ (18,804,942)</b>	<b>\$ (3,356,744)</b>	<b>\$ 3,591,454</b>	<b>\$ 11,539,652</b>	<b>\$ 24,432,582</b>
<b>Reserves</b>									
Capital Reserve	16,733,323	2,253,259	7,253,259	-	-	-	500,000	1,000,000	1,500,000
<b>Total Reserves</b>	<b>\$ 16,733,323</b>	<b>\$ 2,253,259</b>	<b>\$ 7,253,259</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,500,000</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 12,600,015</b>	<b>\$ 2,084,115</b>	<b>\$ 1,506,860</b>	<b>\$ (22,703,140)</b>	<b>\$ (18,804,942)</b>	<b>\$ (3,356,744)</b>	<b>\$ 3,091,454</b>	<b>\$ 10,539,652</b>	<b>\$ 22,932,582</b>

**Note:** Anticipated Bond Revenues and Capital Budget appropriation of \$100,000,000 anticipated in 2025 are reflected in this Fund Financial, however, formal Budget Appropriation and Debt Authorization for the project will occur through a 2025 Ordinance distinct from the 2025 Budget Adoption Ordinance.

**CAPITAL DEVELOPMENT FUND - 2025 FUND FINANCIAL (2100)**

	2023 Actuals	2024 Adopted	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ 15,636,595	\$ 10,122,389	\$ 10,122,389	\$ 7,328,654	\$ 4,145,189	\$ 5,750,127	\$ 7,432,554	\$ 9,196,968	\$ 11,046,807
<b>Sources of Funds</b>									
Development & Impact Fees	\$ 1,267,984	\$ 1,445,107	\$ 1,445,107	\$ 1,445,266	\$ 1,459,719	\$ 1,474,316	\$ 1,489,059	\$ 1,503,950	\$ 1,518,989
Investment Earnings & Bonds	348,873	179,454	179,454	294,074	168,709	232,305	300,275	371,558	446,291
<b>Total Sources of Funds</b>	<b>\$ 1,616,857</b>	<b>\$ 1,624,561</b>	<b>\$ 1,624,561</b>	<b>\$ 1,739,340</b>	<b>\$ 1,628,428</b>	<b>\$ 1,706,621</b>	<b>\$ 1,789,334</b>	<b>\$ 1,875,507</b>	<b>\$ 1,965,280</b>
<b>Uses of Funds</b>									
Capital Improvement Program	\$ 7,109,567	\$ 500,000	\$ 4,396,155	\$ 4,900,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Cost Allocation	21,496	22,141	22,141	22,805	23,490	24,194	24,920	25,668	26,438
<b>Total Uses of Funds</b>	<b>\$ 7,131,063</b>	<b>\$ 522,141</b>	<b>\$ 4,418,296</b>	<b>\$ 4,922,805</b>	<b>\$ 23,490</b>	<b>\$ 24,194</b>	<b>\$ 24,920</b>	<b>\$ 25,668</b>	<b>\$ 26,438</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 10,122,389</b>	<b>\$ 11,224,809</b>	<b>\$ 7,328,654</b>	<b>\$ 4,145,189</b>	<b>\$ 5,750,127</b>	<b>\$ 7,432,554</b>	<b>\$ 9,196,968</b>	<b>\$ 11,046,807</b>	<b>\$ 12,985,649</b>
<b>Total Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 10,122,389</b>	<b>\$ 11,224,809</b>	<b>\$ 7,328,654</b>	<b>\$ 4,145,189</b>	<b>\$ 5,750,127</b>	<b>\$ 7,432,554</b>	<b>\$ 9,196,968</b>	<b>\$ 11,046,807</b>	<b>\$ 12,985,649</b>

**LOTTERY FUND - 2025 FUND FINANCIAL (2110)**

	2023 Actuals	2024 Adopted	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ 4,303,463	\$ 5,258,674	\$ 5,258,674	\$ 1,057,274	\$ 50,719	\$ 852,783	\$ 1,187,235	\$ 1,235,200	\$ 1,685,102
<b>Sources of Funds</b>									
Intergovernmental Revenues	\$ 1,504,221	\$ 1,100,000	\$ 1,100,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
Investment Earnings & Bonds	88,374	23,530	23,530	41,445	2,064	34,452	47,964	49,902	68,078
<b>Total Sources of Funds</b>	<b>\$ 1,592,595</b>	<b>\$ 1,123,530</b>	<b>\$ 1,123,530</b>	<b>\$ 1,341,445</b>	<b>\$ 1,302,064</b>	<b>\$ 1,334,452</b>	<b>\$ 1,347,964</b>	<b>\$ 1,349,902</b>	<b>\$ 1,368,078</b>
<b>Uses of Funds</b>									
Capital Projects - Parks & Recreation	\$ 41,043	\$ 1,555,000	\$ 2,615,821	\$ 2,348,000	\$ 500,000	\$ 1,000,000	\$ 1,300,000	\$ 900,000	\$ 500,000
Tributary Greenways - Public Works			2,227,536						
Capital Projects - Open Space	596,341		481,573						
<b>Total Uses of Funds</b>	<b>\$ 637,384</b>	<b>\$ 1,555,000</b>	<b>\$ 5,324,930</b>	<b>\$ 2,348,000</b>	<b>\$ 500,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,300,000</b>	<b>\$ 900,000</b>	<b>\$ 500,000</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 5,258,674</b>	<b>\$ 4,827,204</b>	<b>\$ 1,057,274</b>	<b>\$ 50,719</b>	<b>\$ 852,783</b>	<b>\$ 1,187,235</b>	<b>\$ 1,235,200</b>	<b>\$ 1,685,102</b>	<b>\$ 2,553,180</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 5,258,674</b>	<b>\$ 4,827,204</b>	<b>\$ 1,057,274</b>	<b>\$ 50,719</b>	<b>\$ 852,783</b>	<b>\$ 1,187,235</b>	<b>\$ 1,235,200</b>	<b>\$ 1,685,102</b>	<b>\$ 2,553,180</b>

**PLANNING & DEVELOPMENT SERVICES FUND - 2025 FUND FINANCIAL (2120)**

	2023 Actuals	2024 Adopted	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Beginning Fund Balance	\$ 15,397,132	\$ 19,278,746	\$ 19,278,746	\$ 19,326,586	\$ 19,733,627	\$ 20,277,499	\$ 20,659,388	\$ 20,859,624	\$ 20,857,022
<b>Sources of Funds</b>									
Licenses, Permits & Fines	\$ 12,478,870	\$ 8,790,000	\$ 10,540,000	\$ 10,996,600	\$ 11,326,498	\$ 11,666,293	\$ 12,016,282	\$ 12,376,770	\$ 12,748,073
Development Fees	757,095	910,000	910,000	875,000	910,000	946,400	984,256	1,023,626	1,064,571
Investment Earnings & Bonds	378,762	355,790	605,353	761,578	803,159	825,294	840,837	848,987	848,881
Charges for Services	13,124								
Intergovernmental Revenues	2,331								
Grant Revenues	130								
Other Revenues	33								
Transfers In	3,322,129	3,418,272	3,418,272	3,489,857	3,560,543	3,667,359	3,777,380	3,890,702	4,007,423
<b>Total Sources of Funds</b>	<b>\$ 16,952,474</b>	<b>\$ 13,474,062</b>	<b>\$ 15,473,625</b>	<b>\$ 16,123,035</b>	<b>\$ 16,600,200</b>	<b>\$ 17,105,347</b>	<b>\$ 17,618,755</b>	<b>\$ 18,140,085</b>	<b>\$ 18,668,948</b>
<b>Uses of Funds</b>									
Administration	\$ 567,233	\$ 1,331,200	\$ 1,340,881	\$ 1,536,792	\$ 1,598,264	\$ 1,662,194	\$ 1,728,682	\$ 1,797,829	\$ 1,869,742
Building Services	2,528,925	2,831,695	2,918,230	2,635,040	2,740,442	2,850,059	2,964,062	3,082,624	3,205,929
Business & Support Services	1,345,548	1,691,986	1,692,986	1,444,592	1,502,376	1,562,471	1,624,970	1,689,968	1,757,567
Code Compliance	463,387	610,507	610,576	606,104	630,348	655,562	681,785	709,056	737,418
Comprehensive Planning	751,191	846,384	851,384	1,102,626	834,731	868,120	902,845	938,959	976,517
Development Review	1,770,865	1,799,704	2,035,535	2,162,682	2,249,189	2,339,157	2,432,723	2,530,032	2,631,233
Engineering Review	1,773,924	2,086,636	2,102,089	2,082,059	2,165,341	2,251,955	2,342,033	2,435,715	2,533,143
Information Resources	1,970,973	1,891,416	1,899,477	1,776,764	1,847,835	1,921,748	1,998,618	2,078,563	2,161,705
Transfers & Cost Allocation	1,898,814	1,974,627	1,974,627	2,369,335	2,487,802	2,612,192	2,742,801	2,879,942	3,023,939
<b>Total Uses of Funds</b>	<b>\$ 13,070,860</b>	<b>\$ 15,064,155</b>	<b>\$ 15,425,785</b>	<b>\$ 15,715,994</b>	<b>\$ 16,056,327</b>	<b>\$ 16,723,458</b>	<b>\$ 17,418,518</b>	<b>\$ 18,142,687</b>	<b>\$ 18,897,194</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 19,278,746</b>	<b>\$ 17,688,653</b>	<b>\$ 19,326,586</b>	<b>\$ 19,733,627</b>	<b>\$ 20,277,499</b>	<b>\$ 20,659,388</b>	<b>\$ 20,859,624</b>	<b>\$ 20,857,022</b>	<b>\$ 20,628,776</b>
<b>Reserves</b>									
Operating Reserve	\$ 2,234,409	\$ 2,617,906	\$ 2,690,232	\$ 2,669,332	\$ 2,713,705	\$ 2,822,253	\$ 2,935,143	\$ 3,052,549	\$ 3,174,651
State Historic Tax Credit	10,320	12,320	12,320	12,320	12,320	12,320	12,320	12,320	12,320
Sick/Vacation Reserve	70,405	83,303	72,518	74,693	76,934	79,242	81,619	84,068	86,590
<b>Total Reserves</b>	<b>\$ 2,315,134</b>	<b>\$ 2,713,529</b>	<b>\$ 2,775,069</b>	<b>\$ 2,756,345</b>	<b>\$ 2,802,959</b>	<b>\$ 2,913,815</b>	<b>\$ 3,029,083</b>	<b>\$ 3,148,937</b>	<b>\$ 3,273,561</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 16,963,612</b>	<b>\$ 14,975,124</b>	<b>\$ 16,551,516</b>	<b>\$ 16,977,282</b>	<b>\$ 17,474,540</b>	<b>\$ 17,745,572</b>	<b>\$ 17,830,542</b>	<b>\$ 17,708,085</b>	<b>\$ 17,355,215</b>



## AFFORDABLE HOUSING FUND - 2025 FUND FINANCIAL (2140)

	2023 Actual	2024 Approved	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ 17,661,892	\$ 13,048,369	\$ 13,048,369	\$ 10,720,251	\$ 9,940,577	\$ 1,826,825	\$ 12,408,864	\$ 8,286,902	\$ 5,894,286
<b>Sources of Funds</b>									
Development & Impact Fees	\$ 6,401,980	\$ 2,800,000	\$ 5,400,000	\$ 13,800,000	\$ 4,100,000	\$ 17,300,000	\$ 8,400,000	\$ 8,400,000	\$ 8,400,000
Leases, Rents and Royalties	379,341	300,081	356,278	310,848	241,503	172,245	103,078	91,604	94,627
Real Estate Sales	-	-	809,315	1,000,000	1,000,000	7,000,000	1,000,000	1,000,000	1,000,000
Other Revenues	82,873	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Anticipated Grants				3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Interest & Investment Earnings	447,957	200,000	409,719	420,234	404,581	73,804	501,318	334,791	238,129
Loan Proceeds			4,000,000		-	-	-	-	-
Transfers In	1,029,486	1,169,439	1,169,439	3,265,512	2,466,558	2,446,558	2,426,558	2,426,558	2,396,558
<b>Total Sources of Funds</b>	<b>\$ 8,341,636</b>	<b>\$ 4,519,520</b>	<b>\$ 12,194,751</b>	<b>\$ 22,346,594</b>	<b>\$ 11,762,642</b>	<b>\$ 30,542,607</b>	<b>\$ 15,980,954</b>	<b>\$ 15,802,953</b>	<b>\$ 15,679,314</b>
<b>Uses of Funds</b>									
Administration (Healthy & Socially Thriving)	\$ 317,453	\$ 467,448	\$ 467,448	\$ 496,815	\$ 512,216	\$ 528,095	\$ 544,466	\$ 561,344	\$ 578,746
HHS Policy & Planning	631,105	596,600	607,825	634,213	653,874	674,144	695,042	716,588	738,803
Community Investment	11,834,153	13,133,175	13,269,974	21,334,914	18,016,986	18,030,371	18,099,077	16,115,116	15,331,496
Cost Allocation & Transfers	172,448	177,622	177,622	660,326	693,318	727,959	764,331	802,520	842,618
<b>Total Uses of Funds</b>	<b>\$ 12,955,159</b>	<b>\$ 14,374,845</b>	<b>\$ 14,522,869</b>	<b>\$ 23,126,268</b>	<b>\$ 19,876,394</b>	<b>\$ 19,960,568</b>	<b>\$ 20,102,916</b>	<b>\$ 18,195,569</b>	<b>\$ 17,491,664</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 13,048,369</b>	<b>\$ 3,193,044</b>	<b>\$ 10,720,251</b>	<b>\$ 9,940,577</b>	<b>\$ 1,826,825</b>	<b>\$ 12,408,864</b>	<b>\$ 8,286,902</b>	<b>\$ 5,894,286</b>	<b>\$ 4,081,936</b>
<b>Reserves</b>									
Operating Reserve	\$ 158,409	\$ 177,696	\$ 179,571	\$ 188,882	\$ 194,737	\$ 200,774	\$ 206,998	\$ 213,415	\$ 220,031
Pay Period 27 Reserve	23,402	26,111	-	-	-	-	-	-	-
Ponderosa HOA Reserve	101,694								
<b>Total Reserves</b>	<b>\$ 181,811</b>	<b>\$ 203,807</b>	<b>\$ 179,571</b>	<b>\$ 188,882</b>	<b>\$ 194,737</b>	<b>\$ 200,774</b>	<b>\$ 206,998</b>	<b>\$ 213,415</b>	<b>\$ 220,031</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 12,866,558</b>	<b>\$ 2,989,237</b>	<b>\$ 10,540,680</b>	<b>\$ 9,751,695</b>	<b>\$ 1,632,088</b>	<b>\$ 12,208,090</b>	<b>\$ 8,079,904</b>	<b>\$ 5,680,871</b>	<b>\$ 3,861,906</b>

**.25 CENT SALES TAX FUND - 2025 FUND FINANCIAL (2180)**

	2023 Actuals	2024 Adopted	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ 11,925,775	\$ 14,341,033	\$ 14,341,033	\$ 6,275,815	\$ 5,408,518	\$ 4,605,101	\$ 3,927,075	\$ 3,478,940	\$ 3,197,920
<b>Sources of Funds</b>									
Sales and Use Tax	\$ 11,277,793	\$ 11,369,343	\$ 11,292,861	\$ 11,594,711	\$ 11,831,487	\$ 12,116,090	\$ 12,410,684	\$ 12,715,783	\$ 13,031,958
Investment Earnings & Bonds	335,412	55,000	450,308	246,012	220,127	186,046	158,654	140,549	129,196
Other Revenues	113,800	65,000	65,000	65,000	67,015	69,092	71,234	73,443	75,719
Charges for Services	113,297	-	16,100	-	-	-	-	-	-
Grant Revenues	90,452	-	-	-	-	-	-	-	-
Transfers In	-	-	-	13,744	-	-	-	-	-
<b>Total Sources of Funds</b>	\$ 11,930,754	\$ 11,489,343	\$ 11,824,269	\$ 11,919,467	\$ 12,118,629	\$ 12,371,229	\$ 12,640,572	\$ 12,929,775	\$ 13,236,873
<b>Uses of Funds</b>									
Administration	\$ 1,012,940	\$ 1,513,654	\$ 1,561,282	\$ 1,340,869	\$ 1,282,020	\$ 1,298,679	\$ 1,316,852	\$ 1,336,540	\$ 1,357,850
Community Building & Partnerships	531,495	631,694	631,694	631,934	651,524	671,721	692,545	714,013	736,148
Facility Operations	505,691	527,944	588,736	549,938	566,986	584,563	602,684	621,367	640,630
Natural Resources	1,088,910	1,066,464	1,196,051	1,125,524	1,160,415	1,196,388	1,233,476	1,271,714	1,311,137
Park Operations	3,278,000	2,958,598	3,097,594	3,044,929	3,139,322	3,236,641	3,336,977	3,440,423	3,547,076
Planning & Construction	614,044	948,430	1,000,354	977,485	1,007,787	1,039,028	1,071,238	1,104,447	1,138,685
Urban Rangers Program	-	-	-	298,141	307,383	316,912	326,737	336,865	347,308
Transfers Out .25 Cent Sales Tax Fund (Ongoing)	-	1,231,984	1,231,984	1,270,176	1,309,551	1,350,147	1,392,002	1,435,154	1,435,154
Transfers Out .25 Cent Sales Tax Fund (Conditional)	311,000	1,984,715	1,984,715	850,000	800,000	700,000	400,000	-	-
Transfers & Cost Allocation	686,525	706,859	706,859	887,768	1,172,058	1,230,175	1,291,198	1,355,272	1,422,550
Capital Improvement Program	1,486,891	2,903,000	7,890,218	1,810,000	1,525,000	1,425,000	1,425,000	1,595,000	1,325,000
<b>Total Uses of Funds</b>	\$ 9,515,496	\$ 14,473,342	\$ 19,889,487	\$ 12,786,764	\$ 12,922,046	\$ 13,049,254	\$ 13,088,708	\$ 13,210,795	\$ 13,261,537
<b>Ending Fund Balance Before Reserves</b>	\$ 14,341,033	\$ 11,357,034	\$ 6,275,815	\$ 5,408,518	\$ 4,605,101	\$ 3,927,075	\$ 3,478,940	\$ 3,197,920	\$ 3,173,256
<b>Reserves</b>									
Operating Reserve	\$ 1,340,777	\$ 1,932,247	\$ 2,003,878	\$ 1,330,793	\$ 1,355,278	\$ 1,393,437	\$ 1,432,945	\$ 1,473,837	\$ 1,516,165
Pay Period 27 Reserve	135,251	-	-	-	-	-	-	-	-
Sick/Vacation Reserve	16,129	16,613	14,098	14,521	14,956	15,405	15,867	16,343	16,833
<b>Total Reserves</b>	\$ 1,492,157	\$ 1,948,860	\$ 2,017,976	\$ 1,345,314	\$ 1,370,234	\$ 1,408,842	\$ 1,448,812	\$ 1,490,180	\$ 1,532,998
<b>Ending Fund Balance After Reserves</b>	\$ 12,848,876	\$ 9,408,173	\$ 4,257,839	\$ 4,063,204	\$ 3,234,867	\$ 2,518,234	\$ 2,030,128	\$ 1,707,740	\$ 1,640,258

**RECREATION ACTIVITY FUND - 2025 FUND FINANCIAL (2300)**

	2023 Actuals	2024 Adopted	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ 3,360,613	\$ 3,364,279	\$ 3,364,279	\$ 3,434,090	\$ 3,209,699	\$ 3,091,644	\$ 2,746,834	\$ 1,925,093	\$ 227,665
<b>Sources of Funds</b>									
Charges for Services	\$ 7,240,508	\$ 7,498,631	\$ 7,574,131	\$ 8,046,756	\$ 8,304,252	\$ 8,569,988	\$ 8,835,658	\$ 9,109,563	\$ 9,391,960
Leases, Rents & Royalties	1,965,148	2,171,863	2,171,863	2,168,800	2,238,202	2,309,824	2,383,738	2,460,018	2,538,739
Other Revenues	416,860	205,081	205,081	415,081	427,118	439,505	452,250	465,366	478,861
Misc. Sales of Materials & Goods	238,699	246,567	246,567	191,743	197,304	203,025	208,913	214,972	221,206
Investment Earnings & Bonds	67,570	-	105,638	134,616	130,635	124,902	110,972	77,774	9,198
Transfers In General Fund Subsidy	2,107,713	1,607,713	1,607,713	1,607,713	1,607,713	1,607,713	1,607,713	1,607,713	1,607,713
Transfer In Transportation Fund	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Transfers In .25 Cent Sales Tax Fund (Ongoing)		1,231,984	1,231,984	1,270,176	1,309,551	1,350,147	1,392,002	1,435,154	1,435,154
Transfers In .25 Cent Sales Tax Fund (Conditional)	311,000	1,984,715	1,984,715	850,000	800,000	700,000	400,000		
Implementation of Fee Policy/Business Plans	-	-	-		750,000	1,000,000	1,250,000		
<b>Total Sources of Funds</b>	<b>\$ 12,360,498</b>	<b>\$ 14,959,554</b>	<b>\$ 15,140,692</b>	<b>\$ 14,697,885</b>	<b>\$ 15,777,774</b>	<b>\$ 16,318,105</b>	<b>\$ 16,654,246</b>	<b>\$ 16,633,559</b>	<b>\$ 16,945,830</b>
<b>Uses of Funds</b>									
Community Building & Partnerships	\$ 632,029	\$ 880,507	\$ 882,947	\$ 960,034	\$ 989,795	\$ 1,020,479	\$ 1,052,114	\$ 1,084,729	\$ 1,118,356
Recreation Operations	11,724,803	13,866,336	14,187,934	13,962,243	14,906,034	15,642,437	16,423,873	17,246,259	18,111,937
<b>Total Uses of Funds</b>	<b>\$ 12,356,832</b>	<b>\$ 14,746,843</b>	<b>\$ 15,070,881</b>	<b>\$ 14,922,277</b>	<b>\$ 15,895,829</b>	<b>\$ 16,662,915</b>	<b>\$ 17,475,987</b>	<b>\$ 18,330,988</b>	<b>\$ 19,230,293</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 3,364,279</b>	<b>\$ 3,576,990</b>	<b>\$ 3,434,090</b>	<b>\$ 3,209,699</b>	<b>\$ 3,091,644</b>	<b>\$ 2,746,834</b>	<b>\$ 1,925,093</b>	<b>\$ 227,665</b>	<b>\$ (2,056,799)</b>
<b>Reserves</b>									
Operating Reserve	\$ 1,235,683	\$ 2,212,026	\$ 2,516,837	\$ 2,492,020	\$ 2,654,603	\$ 2,782,707	\$ 2,918,490	\$ 3,061,275	\$ 3,211,459
Pay Period 27 Reserve	135,251								
Sick/Vacation Reserve	16,129	16,613	28,300	29,149	30,024	30,924	31,852	32,808	33,792
<b>Total Reserves</b>	<b>\$ 1,387,063</b>	<b>\$ 2,228,639</b>	<b>\$ 2,545,137</b>	<b>\$ 2,521,169</b>	<b>\$ 2,684,627</b>	<b>\$ 2,813,631</b>	<b>\$ 2,950,342</b>	<b>\$ 3,094,083</b>	<b>\$ 3,245,251</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 1,977,216</b>	<b>\$ 1,348,351</b>	<b>\$ 888,953</b>	<b>\$ 688,529</b>	<b>\$ 407,017</b>	<b>\$ (66,797)</b>	<b>\$ (1,025,248)</b>	<b>\$ (2,866,418)</b>	<b>\$ (5,302,050)</b>

**CLIMATE TAX FUND - 2025 FUND FINANCIAL (2400)**

	2023	2024	2024	2025	2026	2027	2028	2029	2030
	Actuals	Adopted	Current Year Estimate*	Recommended	Projected	Projected	Projected	Projected	Projected
<b>Beginning Fund Balance</b>	\$ 3,324,691	\$ 6,620,881	\$ 6,620,881	\$ 4,263,312	\$ 2,717,833	\$ 3,066,260	\$ 3,503,281	\$ 4,163,570	\$ 5,061,547
<b>Sources of Funds</b>									
Climate Tax	\$ 6,500,000	\$ 6,701,500	\$ 6,701,500	\$ 6,902,545	\$ 7,109,621	\$ 7,322,910	\$ 7,542,597	\$ 7,768,875	\$ 8,001,941
Disposable Bag Fee	173,297	183,808	284,358	223,000	223,000	223,000	223,000	223,000	223,000
Energy Impact Offset Fund	14,449	350,000	350,000	300,000	275,000	150,000	150,000	150,000	150,000
Boulder County Sustainability Matching Grant	-	211,774	211,774	211,774	211,774	211,774	211,774	211,774	211,774
Interest	68,799	25,000	207,896	167,122	110,616	123,877	141,533	168,208	204,487
Transfers In	3,112,873	-	376,676	250,000	-	-	-	-	-
<b>Total Sources of Funds</b>	<b>\$ 9,869,417</b>	<b>\$ 7,472,082</b>	<b>\$ 8,132,204</b>	<b>\$ 8,054,441</b>	<b>\$ 7,930,011</b>	<b>\$ 8,031,561</b>	<b>\$ 8,268,904</b>	<b>\$ 8,521,857</b>	<b>\$ 8,791,202</b>
<b>Uses of Funds</b>									
Administration	\$ 422,524	\$ 632,495	\$ 402,674	\$ 643,571	\$ 663,522	\$ 684,091	\$ 705,298	\$ 727,162	\$ 749,704
Circular Economy (Disposable Bag Fee)	103,246	95,000	47,993	289,482	150,000	150,000	150,000	150,000	150,000
Community Risk Reduction	131,489	-	-	380,758	392,561	404,731	417,278	430,213	443,550
Community Wildfire Resilience	841,676	1,500,000	690,523	1,071,101	992,757	977,033	960,821	944,106	926,874
Cross-Cutting Climate Programs	636,658	652,472	866,238	647,705	667,784	688,485	709,828	731,833	754,520
Energy Systems	3,525,529	4,997,835	7,223,840	4,688,740	2,706,453	2,640,353	2,572,204	2,501,942	2,579,503
Finance Budget and Financial Analysis	-	-	-	111,233	114,681	118,236	121,902	125,681	129,577
Nature-Based Climate Solutions	783,662	1,323,962	1,126,219	1,341,330	1,138,127	1,138,127	1,138,127	1,138,127	1,138,127
Debt Service	-	-	-	-	-	-	-	-	-
Transfers & Cost Allocation	128,443	132,286	132,286	425,999	755,699	793,484	833,158	874,816	918,556
Capital Improvement Program	-	-	-	-	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 6,573,227</b>	<b>\$ 9,334,050</b>	<b>\$ 10,489,773</b>	<b>\$ 9,599,919</b>	<b>\$ 7,581,585</b>	<b>\$ 7,594,540</b>	<b>\$ 7,608,615</b>	<b>\$ 7,623,880</b>	<b>\$ 7,790,409</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 6,620,881</b>	<b>\$ 4,758,913</b>	<b>\$ 4,263,312</b>	<b>\$ 2,717,833</b>	<b>\$ 3,066,260</b>	<b>\$ 3,503,281</b>	<b>\$ 4,163,570</b>	<b>\$ 5,061,547</b>	<b>\$ 6,062,340</b>
<b>Reserves</b>									
Operating Reserve	\$ 1,536,695	\$ 1,729,700	\$ 1,532,045	\$ 1,139,923	\$ 1,135,776	\$ 1,131,501	\$ 1,127,094	\$ 1,147,599	\$ 1,183,175
Other reserves, if applicable	-	-	-	-	-	-	-	-	-
Pay Period 27 Reserve	-	-	-	-	-	-	-	-	-
Sick/Vacation Reserve	-	-	-	-	-	-	-	-	-
<b>Total Reserves</b>	<b>\$ 1,536,695</b>	<b>\$ 1,729,700</b>	<b>\$ 1,532,045</b>	<b>\$ 1,139,923</b>	<b>\$ 1,135,776</b>	<b>\$ 1,131,501</b>	<b>\$ 1,127,094</b>	<b>\$ 1,147,599</b>	<b>\$ 1,183,175</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 5,084,187</b>	<b>\$ 3,029,213</b>	<b>\$ 2,731,267</b>	<b>\$ 1,577,911</b>	<b>\$ 1,930,484</b>	<b>\$ 2,371,780</b>	<b>\$ 3,036,476</b>	<b>\$ 3,913,948</b>	<b>\$ 4,879,165</b>

**OPEN SPACE FUND - 2025 FUND FINANCIAL (2500)**

	2023 Actual	2024 Adopted	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ 27,527,472	\$ 29,669,079	\$ 29,669,079	\$ 20,448,852	\$ 17,684,561	\$ 15,618,000	\$ 14,052,557	\$ 12,205,116	\$ 10,106,507
<b>Sources of Funds</b>									
Sales and Use Taxes	\$ 34,735,543	\$ 35,017,575	\$ 34,782,011	\$ 35,711,709	\$ 36,440,980	\$ 37,317,557	\$ 38,224,908	\$ 39,164,612	\$ 40,138,429
Investment Earnings & Bonds	877,693	477,186	864,363	821,195	719,762	630,967	562,102	488,205	404,260
Leases, Rents & Royalties	616,728	610,179	626,044	652,315	672,472	693,251	714,672	736,756	759,521
Grant Revenues	447,176	-	152,596	485,361	457,881	506,781	-	-	-
Other Revenues	105,251	324,649	324,649	340,881	357,926	375,822	394,613	414,344	435,061
Parking Revenue	320,764	316,893	316,893	332,738	332,738	349,375	349,375	366,843	366,843
Intergovernmental Revenues	306,548	245,384	245,384	245,384	245,384	245,384	245,384	245,384	245,384
Licenses, Permits & Fines	47,722	64,751	64,751	67,989	67,989	71,388	71,388	74,957	74,957
Contributions & Donations	56,900	-	98,250	-	-	-	-	-	-
Intragovernmental Charges	3,860	-	-	-	-	-	-	-	-
<b>Total Sources of Funds</b>	<b>\$ 37,518,185</b>	<b>\$ 37,056,617</b>	<b>\$ 37,474,941</b>	<b>\$ 38,657,572</b>	<b>\$ 39,295,130</b>	<b>\$ 40,190,525</b>	<b>\$ 40,562,442</b>	<b>\$ 41,491,101</b>	<b>\$ 42,424,456</b>
<b>Operating Uses of Funds</b>									
Administration (Environmentally Sustainable)	\$ 1,508,197	\$ 3,951,874	\$ 3,864,503	\$ 3,024,059	\$ 3,049,201	\$ 3,140,677	\$ 3,234,897	\$ 3,331,944	\$ 3,431,902
Community Connections	5,135,596	5,624,883	5,658,425	5,728,834	5,874,949	5,750,782	5,923,305	6,101,004	6,284,034
Resource Stewardship	5,613,251	7,142,401	7,724,041	7,619,071	7,821,893	7,923,717	8,161,429	8,406,271	8,658,460
Open Space Central Services	2,899,757	3,425,588	3,443,965	3,870,089	3,960,442	3,961,599	4,080,447	4,202,860	4,328,946
Visitor Experience & Infrastructure	7,901,237	9,665,119	9,861,069	9,874,810	9,875,444	9,796,424	9,867,817	10,163,852	10,468,767
Debt Service	2,441,096	1,139,200	1,139,200	1,143,400	1,142,263	1,145,269	1,142,269	1,141,369	1,140,019
Transfers & Cost Allocation	2,722,788	2,793,274	2,793,274	3,337,500	3,637,500	4,537,500	4,999,720	5,242,409	5,504,529
Capital Improvement Program	7,154,656	6,653,209	12,210,690	6,824,100	6,000,000	5,500,000	5,000,000	5,000,000	5,000,000
<b>Total Uses of Funds</b>	<b>\$ 35,376,578</b>	<b>\$ 40,395,548</b>	<b>\$ 46,695,167</b>	<b>\$ 41,421,863</b>	<b>\$ 41,361,692</b>	<b>\$ 41,755,967</b>	<b>\$ 42,409,884</b>	<b>\$ 43,589,710</b>	<b>\$ 44,816,657</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 29,669,079</b>	<b>\$ 26,330,148</b>	<b>\$ 20,448,852</b>	<b>\$ 17,684,561</b>	<b>\$ 15,618,000</b>	<b>\$ 14,052,557</b>	<b>\$ 12,205,116</b>	<b>\$ 10,106,507</b>	<b>\$ 7,714,306</b>
<b>Reserves</b>									
Operating Reserve	\$ 6,748,468	\$ 6,711,764	\$ 6,711,764	\$ 5,626,847	\$ 5,710,355	\$ 5,709,324	\$ 5,833,829	\$ 6,002,514	\$ 6,182,590
OSMP Acquisition Reserve	-	4,329,668	4,329,668	4,329,668	1,000,000	1,000,000	1,000,000	1,000,000	-
Sick/Vacation Reserve	64,077	65,999	72,817	75,001	77,251	79,569	81,956	84,415	86,947
<b>Total Reserves</b>	<b>\$ 6,812,545</b>	<b>\$ 11,107,431</b>	<b>\$ 11,114,249</b>	<b>\$ 10,031,516</b>	<b>\$ 6,787,606</b>	<b>\$ 6,788,893</b>	<b>\$ 6,915,785</b>	<b>\$ 7,086,929</b>	<b>\$ 6,269,537</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 22,856,534</b>	<b>\$ 15,222,717</b>	<b>\$ 9,334,603</b>	<b>\$ 7,653,045</b>	<b>\$ 8,830,394</b>	<b>\$ 7,263,664</b>	<b>\$ 5,289,330</b>	<b>\$ 3,019,578</b>	<b>\$ 1,444,769</b>

## SUGAR SWEETENED BEVERAGE DISTRIBUTION TAX - 2025 FUND FINANCIAL (2600)

	2023 Actual	2024 Approved	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ 2,402,436	\$ 2,405,713	\$ 2,255,740	\$ 2,255,740	\$ 2,065,136	\$ 1,868,990	\$ 1,658,791	\$ 1,431,162	\$ 1,185,233
<b>Sources of Funds</b>									
Other Taxes	\$ 4,205,692	\$ 4,200,000	\$ 4,200,000	\$ 4,200,000	\$ 4,200,000	\$ 4,200,000	\$ 4,200,000	\$ 4,200,000	\$ 4,200,000
Interest & Investment Earnings	24,956	20,000	47,000	46,899	58,549	60,790	60,342	59,744	59,744
Other Revenues	-	-	-	-	-	-	-	-	-
<b>Total Sources of Funds</b>	<b>\$ 4,230,648</b>	<b>\$ 4,220,000</b>	<b>\$ 4,247,000</b>	<b>\$ 4,246,899</b>	<b>\$ 4,258,549</b>	<b>\$ 4,260,790</b>	<b>\$ 4,260,342</b>	<b>\$ 4,259,744</b>	<b>\$ 4,259,744</b>
<b>Uses of Funds</b>									
Taxpayer Services & Compliance	\$ 28,349	\$ 70,954	\$ 70,954	\$ 72,635	\$ 74,814	\$ 77,058	\$ 79,370	\$ 81,751	\$ 84,204
Community Funding	4,076,734	4,173,064	4,173,064	4,175,346	4,179,246	4,183,263	4,187,401	4,191,662	4,196,052
Cost Allocation & Transfers	122,287	125,956	125,956	189,522	200,635	210,667	221,200	232,260	243,873
<b>Total Uses of Funds</b>	<b>\$ 4,227,370</b>	<b>\$ 4,369,974</b>	<b>\$ 4,369,974</b>	<b>\$ 4,437,503</b>	<b>\$ 4,454,695</b>	<b>\$ 4,470,988</b>	<b>\$ 4,487,971</b>	<b>\$ 4,505,673</b>	<b>\$ 4,524,129</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 2,405,713</b>	<b>\$ 2,255,740</b>	<b>\$ 2,132,766</b>	<b>\$ 2,065,136</b>	<b>\$ 1,868,990</b>	<b>\$ 1,658,791</b>	<b>\$ 1,431,162</b>	<b>\$ 1,185,233</b>	<b>\$ 920,848</b>
<b>Reserves</b>									
Operating Reserve	\$115,595	\$49,101	\$49,101	\$49,763	\$50,778	\$51,824	\$52,901	\$54,010	\$55,153
Pay Period 27 Reserve	2,796	4,695	-	-	-	-	-	-	-
<b>Total Reserves</b>	<b>\$ 118,391</b>	<b>\$ 53,796</b>	<b>\$ 49,101</b>	<b>\$ 49,763</b>	<b>\$ 50,778</b>	<b>\$ 51,824</b>	<b>\$ 52,901</b>	<b>\$ 54,010</b>	<b>\$ 55,153</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 2,287,322</b>	<b>\$ 2,201,944</b>	<b>\$ 2,083,665</b>	<b>\$ 2,015,373</b>	<b>\$ 1,818,212</b>	<b>\$ 1,606,967</b>	<b>\$ 1,378,262</b>	<b>\$ 1,131,223</b>	<b>\$ 865,696</b>

**Note:** Starting 2019 the revenue cap at \$3.8M was removed based on outcome of 2019 ballot measure.

**EVICTION PREVENTION AND RENTAL ASSISTANCE SERVICES (EPRAS) - 2025 FUND FINANCIAL (2610)**

	2023 Actuals	2024 Approved	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ 520,905	\$ 470,165	\$ 465,031	\$ 400,442	\$ 403,969	\$ 404,940	\$ 401,804	\$ 394,299	\$ 382,151
<b>Sources of Funds</b>									
Other Taxes	1,394,791	1,500,000	1,500,000	1,562,000	1,601,050	1,633,071	1,665,732	1,699,047	1,733,028
<b>Total Sources of Funds</b>	<b>\$ 1,394,791</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,562,000</b>	<b>\$ 1,601,050</b>	<b>\$ 1,633,071</b>	<b>\$ 1,665,732</b>	<b>\$ 1,699,047</b>	<b>\$ 1,733,028</b>
<b>Uses of Funds</b>									
P&DS Business & Support Services	\$ 63,209	\$ 99,037	\$ 99,037	\$ 75,431	\$ 77,693	\$ 80,024	\$ 82,425	\$ 84,898	\$ 87,445
Community Mediation and Resolution	946,984	968,457	1,025,555	1,295,737	1,328,130	1,354,693	1,381,786	1,409,422	1,437,611
Cost Allocation & Transfers	343,333	343,333	343,333	90,642	95,175	99,933	104,930	110,176	115,685
<b>Total Uses of Funds</b>	<b>\$ 1,353,525</b>	<b>\$ 1,410,827</b>	<b>\$ 1,467,925</b>	<b>\$ 1,461,809</b>	<b>\$ 1,500,998</b>	<b>\$ 1,534,650</b>	<b>\$ 1,569,141</b>	<b>\$ 1,604,496</b>	<b>\$ 1,640,740</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 562,171</b>	<b>\$ 559,338</b>	<b>\$ 497,106</b>	<b>\$ 500,633</b>	<b>\$ 504,021</b>	<b>\$ 503,362</b>	<b>\$ 498,395</b>	<b>\$ 488,850</b>	<b>\$ 474,439</b>
<b>Reserves</b>									
Operating Reserve	\$ 92,006	\$ 94,306	\$ 96,664	\$ 96,664	\$ 99,081	\$ 101,558	\$ 104,097	\$ 106,699	\$ 109,366
<b>Total Reserves</b>	<b>\$ 92,006</b>	<b>\$ 94,306</b>	<b>\$ 96,664</b>	<b>\$ 96,664</b>	<b>\$ 99,081</b>	<b>\$ 101,558</b>	<b>\$ 104,097</b>	<b>\$ 106,699</b>	<b>\$ 109,366</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 470,165</b>	<b>\$ 465,031</b>	<b>\$ 400,442</b>	<b>\$ 403,969</b>	<b>\$ 404,940</b>	<b>\$ 401,804</b>	<b>\$ 394,299</b>	<b>\$ 382,151</b>	<b>\$ 365,072</b>

**ARTS, CULTURE & HERITAGE FUND - 2025 FUND FINANCIAL (2620)**

	2023 Actuals	2024 Adopted	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ 700,313	\$ 2,304,793	\$ 4,106,046	\$ 5,973,399	\$ 7,934,440
<b>Sources of Funds</b>									
Sales and Use Taxes	\$ -	\$ -	\$ -	\$ 3,478,414	\$ 3,549,446	\$ 3,634,827	\$ 3,723,205	\$ 3,814,735	\$ 3,909,587
Interest & Investment Earnings	-	-	-	-	28,503	93,114	123,181	179,202	238,033
<b>Total Sources of Funds</b>	\$ -	\$ -	\$ -	\$ 3,478,414	\$ 3,577,949	\$ 3,727,941	\$ 3,846,386	\$ 3,993,937	\$ 4,147,620
<b>Uses of Funds</b>									
Administration	\$ -	\$ -	\$ -	\$ 759,615	\$ 613,355	\$ 528,594	\$ 541,809	\$ 555,354	\$ 569,238
Grants & Sponsorships	-	-	-	1,533,770	1,065,114	1,091,742	1,119,036	1,147,012	1,175,687
Public Art	-	-	-	308,150	135,854	139,250	142,731	146,300	149,957
Special Events	-	-	-	25,000	-	-	-	-	-
Transfers & Cost Allocation	-	-	-	151,566	159,145	167,102	175,457	184,230	193,441
Capital	-	-	-	-	-	-	-	-	-
<b>Total Uses of Funds</b>	\$ -	\$ -	\$ -	\$ 2,778,101	\$ 1,973,468	\$ 1,926,688	\$ 1,979,033	\$ 2,032,896	\$ 2,088,323
<b>Ending Fund Balance Before Reserves</b>	\$ -	\$ -	\$ -	\$ 700,313	\$ 2,304,793	\$ 4,106,046	\$ 5,973,399	\$ 7,934,440	\$ 9,993,737
<b>Reserves</b>									
Operating Reserve	-	-	-	302,992	293,851	301,197	308,727	316,445	325,306
<b>Total Reserves</b>	\$ -	\$ -	\$ -	\$ 302,992	\$ 293,851	\$ 301,197	\$ 308,727	\$ 316,445	\$ 325,306
<b>Ending Fund Balance After Reserves</b>	\$ -	\$ -	\$ -	\$ 397,321	\$ 2,010,942	\$ 3,804,848	\$ 5,664,672	\$ 7,617,995	\$ 9,668,431



**AIRPORT FUND - 2025 FUND FINANCIAL (2700)**

	2023	2024	2024	2025	2026	2027	2028	2029	2030
	Actuals	Adopted	Current Year Estimate*	Recommended	Projected	Projected	Projected	Projected	Projected
<b>Beginning Fund Balance</b>	\$ 1,983,527	\$ 1,716,603	\$ 1,716,603	\$ 837,838	\$ 277,241	\$ (454,674)	\$ (777,256)	\$ (925,300)	\$ (1,080,775)
<b>Sources of Funds</b>									
Leases, Rents & Royalties	\$ 791,580	\$ 847,150	\$ 847,150	\$ 897,949	\$ 985,364	\$ 1,028,194	\$ 1,102,334	\$ 1,135,835	\$ 1,437,639
Interest & Investment Earnings	45,545	18,570	53,901	32,843	11,284	-	-	-	-
Charges for Services	34,167	40,000	40,000	26,851	27,693	28,542	29,426	30,339	31,279
Intergovernmental Revenues	9,417	324,944	-	9,567	9,863	10,169	10,484	10,809	11,144
Grant Revenues	28,600	290,000	-	-	-	-	-	-	-
Other Revenues	-	15,000	15,000	-	-	-	-	-	-
<b>Total Sources of Funds</b>	<b>\$ 909,309</b>	<b>\$ 1,535,664</b>	<b>\$ 956,051</b>	<b>\$ 967,210</b>	<b>\$ 1,034,204</b>	<b>\$ 1,066,905</b>	<b>\$ 1,142,244</b>	<b>\$ 1,176,983</b>	<b>\$ 1,480,062</b>
<b>Uses of Funds</b>									
Airport	\$ 1,142,742	\$ 1,043,430	\$ 1,400,321	\$ 1,073,122	\$ 1,106,389	\$ 1,140,687	\$ 1,176,048	\$ 1,212,506	\$ 1,250,093
Transfers & Cost Allocation	33,491	34,496	34,496	98,685	103,619	108,800	114,240	119,952	125,950
Capital Improvement Program	-	874,833	400,000	356,000	556,111	140,000	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 1,176,233</b>	<b>\$ 1,952,759</b>	<b>\$ 1,834,817</b>	<b>\$ 1,527,807</b>	<b>\$ 1,766,119</b>	<b>\$ 1,389,487</b>	<b>\$ 1,290,288</b>	<b>\$ 1,332,458</b>	<b>\$ 1,376,043</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 1,716,603</b>	<b>\$ 1,299,508</b>	<b>\$ 837,838</b>	<b>\$ 277,241</b>	<b>\$ (454,674)</b>	<b>\$ (777,256)</b>	<b>\$ (925,300)</b>	<b>\$ (1,080,775)</b>	<b>\$ (976,756)</b>
<b>Reserves</b>									
Operating Reserve	\$ 196,431	\$ 180,014	\$ 239,614	\$ 195,692	\$ 202,071	\$ 208,664	\$ 215,478	\$ 222,520	\$ 229,799
<b>Total Reserves</b>	<b>\$ 196,431</b>	<b>\$ 180,014</b>	<b>\$ 239,614</b>	<b>\$ 195,692</b>	<b>\$ 202,071</b>	<b>\$ 208,664</b>	<b>\$ 215,478</b>	<b>\$ 222,520</b>	<b>\$ 229,799</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 1,520,172</b>	<b>\$ 1,119,495</b>	<b>\$ 598,224</b>	<b>\$ 81,549</b>	<b>\$ (656,746)</b>	<b>\$ (985,921)</b>	<b>\$ (1,140,779)</b>	<b>\$ (1,303,296)</b>	<b>\$ (1,206,555)</b>

**Note:** For Fiscal Year 2024, a Current Year Estimate is provided in lieu of Total Expense Appropriation as some CIP Projects have been put on hold pending further decisionmaking.

**TRANSPORTATION FUND - 2025 FUND FINANCIAL (2800)**

	2023	2024	2024	2025	2026	2027	2028	2029	2030
	Actuals	Adopted	Current Year Estimate*	Recommended	Projected	Projected	Projected	Projected	Projected
<b>Beginning Fund Balance</b>	\$ 30,796,849	\$ 39,422,452	\$ 39,422,452	\$ 19,281,922	\$ 5,803,676	\$ 2,497,992	\$ 5,468,947	\$ 2,255,203	\$ 3,490,860
<b>Sources of Funds</b>									
Sales and Use Tax	\$ 33,833,378	\$ 34,108,028	\$ 33,878,583	\$ 34,784,133	\$ 35,494,461	\$ 36,348,270	\$ 37,232,053	\$ 38,147,349	\$ 31,276,698
Intergovernmental Revenues	9,801,976	9,234,997	8,508,662	19,204,683	12,197,959	9,726,008	16,894,158	13,566,512	4,916,175
Interest & Investment Earnings	1,002,351	584,813	584,813	755,851	236,210	100,919	220,945	91,110	141,031
Other Revenues	1,279,771	210,000	210,000	210,000	215,250	220,631	226,147	231,801	237,596
Leases, Rents & Royalties	66,000	75,000	75,000	66,000	67,650	69,341	71,075	72,852	74,673
Transfers In	841,669	1,039,642	1,039,642	1,078,127	1,023,461	1,049,048	1,075,274	1,102,156	1,129,710
<b>Total Sources of Funds</b>	<b>\$ 46,836,733</b>	<b>\$ 45,252,480</b>	<b>\$ 44,296,699</b>	<b>\$ 56,098,794</b>	<b>\$ 49,234,991</b>	<b>\$ 47,514,217</b>	<b>\$ 55,719,653</b>	<b>\$ 53,211,780</b>	<b>\$ 37,775,883</b>
<b>Uses of Funds</b>									
Administration	\$ 2,974,331	\$ 4,265,850	\$ 4,304,868	\$ 3,778,947	\$ 3,873,421	\$ 3,970,256	\$ 4,069,513	\$ 4,171,250	\$ 4,275,532
CIP Management	516,548	696,848	710,973	784,450	804,061	824,163	844,767	865,886	887,533
Transportation Maintenance	5,746,809	7,598,245	8,390,152	7,629,358	7,820,092	8,015,594	8,615,984	8,831,384	9,052,168
Transportation Operations	5,223,664	6,181,425	6,646,159	6,041,487	6,192,524	6,347,337	6,906,021	7,078,671	7,255,638
Transportation Planning	6,184,029	6,961,907	7,220,378	7,839,877	7,394,399	7,579,259	8,168,741	8,372,959	8,582,283
Transfers & Cost Allocation	2,450,390	2,533,508	2,533,508	2,858,714	3,653,119	3,835,775	4,027,563	4,228,942	4,440,389
Capital Improvement Program	15,115,358	25,334,559	34,631,192	40,644,207	22,803,060	13,970,878	26,300,808	18,427,032	1,000,000
<b>Total Uses of Funds</b>	<b>\$ 38,211,129</b>	<b>\$ 53,572,342</b>	<b>\$ 64,437,230</b>	<b>\$ 69,577,040</b>	<b>\$ 52,540,676</b>	<b>\$ 44,543,262</b>	<b>\$ 58,933,397</b>	<b>\$ 51,976,124</b>	<b>\$ 35,493,543</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 39,422,452</b>	<b>\$ 31,102,590</b>	<b>\$ 19,281,922</b>	<b>\$ 5,803,676</b>	<b>\$ 2,497,992</b>	<b>\$ 5,468,947</b>	<b>\$ 2,255,203</b>	<b>\$ 3,490,860</b>	<b>\$ 5,773,200</b>
<b>Reserves</b>									
Operating Reserve	\$ 3,447,779	\$ 4,292,614	\$ 4,554,513	\$ 4,354,378	\$ 4,356,111	\$ 4,465,014	\$ 4,777,039	\$ 4,896,465	\$ 5,018,877
Sick/Vacation Reserve		68,242	68,242	70,289	72,397	74,569	76,806	79,111	81,484
<b>Total Reserves</b>	<b>\$ 3,447,779</b>	<b>\$ 4,360,856</b>	<b>\$ 4,622,755</b>	<b>\$ 4,424,667</b>	<b>\$ 4,428,508</b>	<b>\$ 4,539,583</b>	<b>\$ 4,853,845</b>	<b>\$ 4,975,576</b>	<b>\$ 5,100,361</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 35,974,674</b>	<b>\$ 26,741,735</b>	<b>\$ 14,659,167</b>	<b>\$ 1,379,009</b>	<b>\$ (1,930,516)</b>	<b>\$ 929,364</b>	<b>\$ (2,598,642)</b>	<b>\$ (1,484,716)</b>	<b>\$ 672,839</b>

**TRANSPORTATION DEVELOPMENT FUND - 2025 FUND FINANCIAL - (2810)**

	2023 Actuals	2024 Adopted	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ 8,294,632	\$ 6,967,270	\$ 6,967,270	\$ 330,163	\$ 9,868	\$ 186,629	\$ 180,187	\$ 383,206	\$ 404,210
<b>Sources of Funds</b>									
Development & Impact Fees	\$ 549,772	\$ 989,391	\$ 1,476,121	\$ 1,005,562	\$ 1,016,623	\$ 1,027,806	\$ 1,039,112	\$ 1,050,542	\$ 1,062,098
Other Revenues	-	5,000	5,000	1,000,000	-	-	-	-	-
Interest & Investment Earnings	169,270	125,110	218,772	12,942	402	7,540	7,280	15,482	16,330
<b>Total Sources of Funds</b>	<b>\$ 719,042</b>	<b>\$ 1,119,501</b>	<b>\$ 1,699,893</b>	<b>\$ 2,018,504</b>	<b>\$ 1,017,025</b>	<b>\$ 1,035,346</b>	<b>\$ 1,046,391</b>	<b>\$ 1,066,023</b>	<b>\$ 1,078,428</b>
<b>Uses of Funds</b>									
CIP Management	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,775	\$ 26,574	\$ 27,398	\$ 28,247	\$ 29,123
Transportation Operations	20,433	50,000	100,000	-	-	-	-	-	-
Transfers & Cost Allocation	11,070	11,402	11,402	13,799	14,489	15,213	15,974	16,773	17,611
Capital Improvement Program	2,014,901	850,000	8,200,599	2,300,000	800,000	1,000,000	800,000	1,000,000	800,000
<b>Total Uses of Funds</b>	<b>\$ 2,046,404</b>	<b>\$ 936,402</b>	<b>\$ 8,337,001</b>	<b>\$ 2,338,799</b>	<b>\$ 840,264</b>	<b>\$ 1,041,787</b>	<b>\$ 843,372</b>	<b>\$ 1,045,020</b>	<b>\$ 846,734</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 6,967,270</b>	<b>\$ 7,150,369</b>	<b>\$ 330,163</b>	<b>\$ 9,868</b>	<b>\$ 186,629</b>	<b>\$ 180,187</b>	<b>\$ 383,206</b>	<b>\$ 404,210</b>	<b>\$ 635,903</b>
<b>Reserves</b>									
Operating Reserve	\$ 3,412	\$ 12,525	\$ 20,875	\$ 4,175	\$ 4,304	\$ 4,438	\$ 4,575	\$ 4,717	\$ 4,864
<b>Total Reserves</b>	<b>\$ 3,412</b>	<b>\$ 12,525</b>	<b>\$ 20,875</b>	<b>\$ 4,175</b>	<b>\$ 4,304</b>	<b>\$ 4,438</b>	<b>\$ 4,575</b>	<b>\$ 4,717</b>	<b>\$ 4,864</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 6,963,858</b>	<b>\$ 7,137,844</b>	<b>\$ 309,288</b>	<b>\$ 5,693</b>	<b>\$ 182,324</b>	<b>\$ 175,749</b>	<b>\$ 378,631</b>	<b>\$ 399,492</b>	<b>\$ 631,040</b>

## FOREST GLEN TRANSIT PASS GID - 2025 FUND FINANCIAL (2820)

	2023	2024	2024	2025	2026	2027	2028	2029	2030
	Actuals	Adopted	Revised	Recommended	Projected	Projected	Projected	Projected	Projected
<b>Beginning Fund Balance</b>	\$ 55,228	\$ 74,449	\$ 74,449	\$ 78,405	\$ 82,230	\$ 87,913	\$ 92,714	\$ 98,625	\$ 104,365
<b>Sources of Funds</b>									
Property Tax	\$ 19,208	\$ 15,661	\$ 15,661	\$ 15,379	\$ 17,348	\$ 16,654	\$ 17,969	\$ 17,969	\$ 19,641
Interest & Investment Earnings	979	38	2,388	3,073	3,347	3,552	3,746	3,984	4,216
Specific Ownership & Tobacco Tax	896	435	435	440	445	450	454	459	465
Transfers In	5,092	5,092	5,092	5,092	5,347	5,614	5,895	6,189	6,499
<b>Total Sources of Funds</b>	<b>\$ 26,175</b>	<b>\$ 21,226</b>	<b>\$ 23,576</b>	<b>\$ 23,984</b>	<b>\$ 26,486</b>	<b>\$ 26,269</b>	<b>\$ 28,064</b>	<b>\$ 28,603</b>	<b>\$ 30,820</b>
<b>Uses of Funds</b>									
Transportation Planning	\$ 6,514	\$ 19,167	\$ 19,167	\$ 19,167	\$ 19,761	\$ 20,374	\$ 21,005	\$ 21,657	\$ 22,328
Transfers & Cost Allocation	440	453	453	992	1,042	1,094	1,148	1,206	1,266
<b>Total Uses of Funds</b>	<b>\$ 6,954</b>	<b>\$ 19,620</b>	<b>\$ 19,620</b>	<b>\$ 20,159</b>	<b>\$ 20,803</b>	<b>\$ 21,467</b>	<b>\$ 22,154</b>	<b>\$ 22,862</b>	<b>\$ 23,594</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 74,449</b>	<b>\$ 76,055</b>	<b>\$ 78,405</b>	<b>\$ 82,230</b>	<b>\$ 87,913</b>	<b>\$ 92,714</b>	<b>\$ 98,625</b>	<b>\$ 104,365</b>	<b>\$ 111,591</b>
<b>Reserves</b>									
Operating Reserve	\$ 1,088	\$ 3,201	\$ 3,201	\$ 3,201	\$ 3,300	\$ 3,402	\$ 3,508	\$ 3,617	\$ 3,729
<b>Total Reserves</b>	<b>\$ 1,088</b>	<b>\$ 3,201</b>	<b>\$ 3,201</b>	<b>\$ 3,201</b>	<b>\$ 3,300</b>	<b>\$ 3,402</b>	<b>\$ 3,508</b>	<b>\$ 3,617</b>	<b>\$ 3,729</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 73,361</b>	<b>\$ 72,854</b>	<b>\$ 75,204</b>	<b>\$ 79,029</b>	<b>\$ 84,613</b>	<b>\$ 89,312</b>	<b>\$ 95,117</b>	<b>\$ 100,748</b>	<b>\$ 107,863</b>

**BOULDER JUNCTION ACCESS DISTRICT - TRAVEL DEMAND MANAGEMENT FUND (BJAD-TDM) - 2025 FUND FINANCIAL (2830)**

	2023 Actuals	2024 Adopted	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ 1,127,606	\$ 1,616,909	\$ 1,616,909	\$ 1,692,749	\$ 1,911,843	\$ 2,132,709	\$ 2,355,216	\$ 2,579,388	\$ 2,805,083
<b>Sources of Funds</b>									
Property Tax	\$ 524,200	\$ 546,510	\$ 546,510	\$ 557,440	\$ 568,589	\$ 579,961	\$ 591,560	\$ 603,391	\$ 615,459
Specific Ownership & Tobacco Tax	23,341	17,860	17,860	18,217	18,581	18,953	19,332	19,719	20,113
Interest & Investment Earnings	14,962	6,100	15,432	15,623	15,895	16,092	16,372	16,574	16,863
Transfers In	175,000	-	-	-	-	-	-	-	-
<b>Total Sources of Funds</b>	<b>\$ 737,503</b>	<b>\$ 570,470</b>	<b>\$ 579,802</b>	<b>\$ 591,280</b>	<b>\$ 603,065</b>	<b>\$ 615,005</b>	<b>\$ 627,263</b>	<b>\$ 639,684</b>	<b>\$ 652,435</b>
<b>Uses of Funds</b>									
Administration (Economically Vital)	\$ 30,571	\$ 53,480	\$ 53,675	\$ 51,854	\$ 53,150	\$ 54,479	\$ 55,841	\$ 57,237	\$ 58,668
Community Vitality Customer Service	8,078	15,901	15,901	16,150	16,554	16,968	17,392	17,827	18,272
Economic Vitality & District Management	170,180	266,767	288,339	275,840	282,736	289,804	297,050	304,476	312,088
Transfers & Cost Allocation	12,388	12,760	12,760	28,342	29,759	31,247	32,809	34,450	36,172
Capital Improvement Program	26,983	15,000	133,287	-	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 248,200</b>	<b>\$ 363,908</b>	<b>\$ 503,962</b>	<b>\$ 372,186</b>	<b>\$ 382,199</b>	<b>\$ 392,498</b>	<b>\$ 403,091</b>	<b>\$ 413,989</b>	<b>\$ 425,200</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 1,616,909</b>	<b>\$ 1,823,471</b>	<b>\$ 1,692,749</b>	<b>\$ 1,911,843</b>	<b>\$ 2,132,709</b>	<b>\$ 2,355,216</b>	<b>\$ 2,579,388</b>	<b>\$ 2,805,083</b>	<b>\$ 3,032,317</b>
<b>Reserves</b>									
Operating Reserve	56,137	57,422	57,422	58,857	60,329	61,837	63,383	64,968	66,592
<b>Total Reserves</b>	<b>\$ 56,137</b>	<b>\$ 57,422</b>	<b>\$ 57,422</b>	<b>\$ 58,857</b>	<b>\$ 60,329</b>	<b>\$ 61,837</b>	<b>\$ 63,383</b>	<b>\$ 64,968</b>	<b>\$ 66,592</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 1,560,773</b>	<b>\$ 1,766,049</b>	<b>\$ 1,635,327</b>	<b>\$ 1,852,986</b>	<b>\$ 2,072,380</b>	<b>\$ 2,293,379</b>	<b>\$ 2,516,005</b>	<b>\$ 2,740,115</b>	<b>\$ 2,965,726</b>

**COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) - 2025 FUND FINANCIAL (2910)**

	2023 Actual	2024 Approved	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sources of Funds</b>									
Grant Revenues	\$ 986,799	\$ 1,807,990	\$ 1,807,990	\$ 1,807,990	\$ 1,862,230	\$ 1,918,097	\$ 1,975,639	\$ 2,034,909	\$ 2,095,956
Intergovernmental Revenues	62,126	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Other Revenues	80,278			-					
<b>Total Sources of Funds</b>	<b>\$ 1,129,203</b>	<b>\$ 1,832,990</b>	<b>\$ 1,832,990</b>	<b>\$ 1,832,990</b>	<b>\$ 1,887,230</b>	<b>\$ 1,943,097</b>	<b>\$ 2,000,639</b>	<b>\$ 2,059,909</b>	<b>\$ 2,120,956</b>
<b>Uses of Funds</b>									
Community Investment	\$ 966,545	\$ 1,668,994	\$ 1,668,994	\$ 1,098,994	\$ 1,169,634	\$ 1,241,793	\$ 1,315,516	\$ 1,370,852	\$ 1,457,847
Family Services	119,943	120,000	120,000	120,000	123,600	127,308	131,127	135,061	139,113
Cost Allocation & Transfers	42,715	43,996	43,996	613,996	593,996	573,996	553,996	553,996	523,996
<b>Total Uses of Funds</b>	<b>\$ 1,129,203</b>	<b>\$ 1,832,990</b>	<b>\$ 1,832,990</b>	<b>\$ 1,832,990</b>	<b>\$ 1,887,230</b>	<b>\$ 1,943,097</b>	<b>\$ 2,000,639</b>	<b>\$ 2,059,909</b>	<b>\$ 2,120,956</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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.

## HOME INVESTMENT PARTNERSHIP GRANT - 2025 FUND FINANCIAL (2920)

	2023 Actual	2024 Approved	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sources of Funds</b>									
Grant Revenues	683,084	3,226,602	3,226,602	3,306,016	3,306,016	3,306,016	3,306,016	3,306,016	3,306,016
<b>Total Sources of Funds</b>	<b>\$ 683,084</b>	<b>\$ 3,226,602</b>	<b>\$ 3,226,602</b>	<b>\$ 3,306,016</b>	<b>\$ 3,306,016</b>	<b>\$ 3,306,016</b>	<b>\$ 3,306,016</b>	<b>\$ 3,306,016</b>	<b>\$ 3,306,016</b>
<b>Uses of Funds</b>									
Community Investment	\$ 642,759	\$ 3,185,067	\$ 3,185,067	\$ 3,264,481	\$ 3,264,481	\$ 3,264,481	\$ 3,264,481	\$ 3,264,481	\$ 3,264,481
Cost Allocation & Transfers	40,325	41,535	41,535	41,535	41,535	41,535	41,535	41,535	41,535
<b>Total Uses of Funds</b>	<b>\$ 683,084</b>	<b>\$ 3,226,602</b>	<b>\$ 3,226,602</b>	<b>\$ 3,306,016</b>	<b>\$ 3,306,016</b>	<b>\$ 3,306,016</b>	<b>\$ 3,306,016</b>	<b>\$ 3,306,016</b>	<b>\$ 3,306,016</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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.

**PERMANENT PARKS & RECREATION FUND - 2025 FUND FINANCIAL (3300)**

	2023 Actuals	2024 Adopted	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ 6,563,851	\$ 4,693,659	\$ 4,693,659	\$ 963,592	\$ 2,036,220	\$ 1,624,436	\$ 1,485,644	\$ 743,737	\$ 497,699
<b>Sources of Funds</b>									
Property Tax	\$ 3,753,683	\$ 4,538,966	\$ 4,493,933	\$ 4,413,466	\$ 4,973,367	\$ 4,772,092	\$ 5,146,036	\$ 5,146,036	\$ 5,625,271
Investment Earnings & Bonds	154,497	55,000	147,381	38,296	82,874	66,115	60,466	30,270	20,256
Other Revenues	20,811	-	-	-	-	-	-	-	-
Leases, Rents & Royalties	23,535	-	13,200	-	-	-	-	-	-
Transfers In	-	-	-	8,080	-	-	-	-	-
<b>Total Sources of Funds</b>	\$ 3,952,526	\$ 4,593,966	\$ 4,654,514	\$ 4,459,842	\$ 5,056,241	\$ 4,838,207	\$ 5,206,502	\$ 5,176,306	\$ 5,645,527
<b>Uses of Funds</b>									
Planning & Construction	\$ 1,576,117	\$ 1,815,798	\$ 1,846,766	\$ 1,668,132	\$ 1,719,844	\$ 1,773,159	\$ 1,828,127	\$ 1,884,799	\$ 1,943,228
Transfers & Cost Allocation	192,050	197,812	197,812	289,082	313,180	328,839	345,281	362,545	380,673
Capital Improvement Program	4,054,551	3,000,000	6,340,003	1,430,000	3,435,000	2,875,000	3,775,000	3,175,000	2,875,000
<b>Total Uses of Funds</b>	\$ 5,822,718	\$ 5,013,610	\$ 8,384,581	\$ 3,387,214	\$ 5,468,024	\$ 4,976,999	\$ 5,948,409	\$ 5,422,345	\$ 5,198,901
<b>Ending Fund Balance Before Reserves</b>	\$ 4,693,659	\$ 4,274,015	\$ 963,592	\$ 2,036,220	\$ 1,624,436	\$ 1,485,644	\$ 743,737	\$ 497,699	\$ 944,325
<b>Reserves</b>									
Operating Reserve	\$ 263,212	\$ 303,238	\$ 308,410	\$ 278,578	\$ 287,214	\$ 296,118	\$ 305,297	\$ 314,761	\$ 324,519
Pay Period 27 Reserve	40,734	-	-	-	-	-	-	-	-
Sick/Vacation Reserve	3,162	3,257	5,086	5,238	5,396	5,558	5,724	5,896	6,073
<b>Total Reserves</b>	\$ 307,108	\$ 306,495	\$ 313,496	\$ 283,816	\$ 292,610	\$ 301,676	\$ 311,021	\$ 320,657	\$ 330,592
<b>Ending Fund Balance After Reserves</b>	\$ 4,386,551	\$ 3,967,519	\$ 650,096	\$ 1,752,404	\$ 1,331,826	\$ 1,183,969	\$ 432,716	\$ 177,041	\$ 613,733



**BOULDER JUNCTION CAPITAL IMPROVEMENT FUND - 2025 FUND FINANCIAL (3500)**

	2023 Actuals	2024 Adopted	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ 6,095,214	\$ 6,723,672	\$ 6,723,672	\$ 4,262,250	\$ 4,278,125	\$ 4,804,877	\$ 5,355,505	\$ 5,932,302	\$ 6,536,367
<b>Sources of Funds</b>									
Development & Impact Fees	\$ 526,734	\$ 345,000	\$ 345,000	\$ 348,795	\$ 352,632	\$ 356,511	\$ 360,432	\$ 364,397	\$ 368,405
Interest & Investment Earnings	144,354	166,670	169,100	167,080	174,120	194,117	216,362	239,665	264,069
Transfers In	150,000	150,000	150,000	-	-	-	-	-	-
<b>Total Sources of Funds</b>	<b>\$ 821,088</b>	<b>\$ 661,670</b>	<b>\$ 664,100</b>	<b>\$ 515,875</b>	<b>\$ 526,751</b>	<b>\$ 550,629</b>	<b>\$ 576,797</b>	<b>\$ 604,065</b>	<b>\$ 632,479</b>
<b>Uses of Funds</b>									
Capital Improvement Program	\$ 192,630	\$ 2,000,000	\$ 3,125,521	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Uses of Funds</b>	<b>\$ 192,630</b>	<b>\$ 2,000,000</b>	<b>\$ 3,125,521</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 6,723,672</b>	<b>\$ 5,385,342</b>	<b>\$ 4,262,250</b>	<b>\$ 4,278,125</b>	<b>\$ 4,804,877</b>	<b>\$ 5,355,505</b>	<b>\$ 5,932,302</b>	<b>\$ 6,536,367</b>	<b>\$ 7,168,846</b>
<b>Total Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 6,723,672</b>	<b>\$ 5,385,342</b>	<b>\$ 4,262,250</b>	<b>\$ 4,278,125</b>	<b>\$ 4,804,877</b>	<b>\$ 5,355,505</b>	<b>\$ 5,932,302</b>	<b>\$ 6,536,367</b>	<b>\$ 7,168,846</b>

**CAPITAL IMPROVEMENT - COMMUNITY, CULTURE, RESILIENCE & SAFETY TAX - 2025 FUND FINANCIAL (3700)**

	2023 Actuals	2024 Adopted	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ 28,757,182	\$ 31,478,230	\$ 31,478,230	\$ 80,904	\$ (2,676,862)	\$ 3,313,980	\$ (13,733,213)	\$ (7,970,349)	\$ (1,746,390)
<b>Sources of Funds</b>									
Sales and Use Tax (CCRS 2021)	\$ 13,565,150	\$ 13,643,211	\$ 13,551,433	\$ 13,913,653	\$ 14,197,785	\$ 14,539,308	\$ 14,892,821	\$ 15,258,940	\$ 15,638,349
Interest & Investment Earnings	674,219	323,816	988,416	500,000	500,000	500,000	500,000	500,000	500,000
Transfers In	-	-	306,743	-	-	-	-	-	-
Debt Proceeds (CCRS)	-	-	-	-	69,500,000	-	-	-	-
<b>Total Sources of Funds</b>	<b>\$ 14,239,369</b>	<b>\$ 13,967,027</b>	<b>\$ 14,846,592</b>	<b>\$ 14,413,653</b>	<b>\$ 84,197,785</b>	<b>\$ 15,039,309</b>	<b>\$ 15,392,821</b>	<b>\$ 15,758,940</b>	<b>\$ 16,138,349</b>
<b>Uses of Funds</b>									
CCS1 (2014)	\$ 18,910	\$ -	\$ 192,789	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CCS2 (2017)	\$ 5,236,306	\$ -	\$ 5,687,859	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
CCRS (2021)	\$ 6,263,106	\$ 13,020,310	\$ 40,363,270	\$ 17,171,419	\$ 77,206,942	\$ 32,086,502	\$ 9,629,957	\$ 9,534,981	\$ 9,581,658
Fire Station #3	\$ 5,197,332	\$ -	\$ 9,587,205	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Constituent Relationship Management Software - IT	-	-	-	-	-	-	-	-	-
Constituent Relationship Management Software - IT - Capital Carryover	-	-	450,000	-	-	-	-	-	-
Enterprise Data Warehouse Platform - IT	5,850	-	-	-	-	-	-	-	-
Enterprise Data Warehouse Platform - IT - Capital Carryover	-	-	891,004	-	-	-	-	-	-
30th Street Multimodal Project - Transportation	143	-	-	-	-	-	-	-	-
30th Street Multimodal Project - Transportation - Capital Carryover	-	-	1,299,857	-	-	-	-	-	-
28th Street Multimodal Project - Transportation	-	-	-	-	-	-	-	-	-
28th Street Multimodal Project - Transportation - Capital Carryover	-	-	526,000	-	-	-	-	-	-
Boulder Creek Improvements - Parks & Recreation	-	-	450,000	-	-	-	-	-	-
Civic Area Phase II - Parks & Recreation	43,615	500,000	956,385	1,100,000	10,000,000	5,500,000	-	-	-
Pearl Street Mall Glow Up - Parks & Recreation & Community Vitality	-	-	-	150,000	1,000,000	-	-	-	-
Public Art 1% - Community Vitality	-	122,789	242,706	125,223	127,780	130,854	134,035	137,330	140,745
Pavement Management Program Support - Transportation	750,000	-	-	-	-	-	-	-	-
Central Avenue Bridge Replacement - Transportation	57,692	700,000	942,308	4,000,000	1,000,000	-	-	-	-
Traffic Signal Upgrades - Transportation	74,134	210,000	345,866	140,000	140,000	140,000	140,000	-	-
EBCB Retrofit and Renovations - Facilities & Fleet	-	4,000,000	5,500,000	3,800,000	42,500,000	-	-	-	-
Mass Alert System Replacement - Facilities & Fleet	1,950	-	98,050	-	-	-	-	-	-
Streetlight Acquisition - Transportation	-	-	7,000,000	-	-	-	-	-	-
Community Non-Profit Grants - Finance	120,732	1,364,321	3,950,689	1,391,365	1,419,779	1,453,931	1,489,282	1,525,894	1,563,835
Fire Station #2 - Facilities & Fleet	-	6,000,000	8,000,000	2,000,000	15,000,000	-	-	-	-
Fire Station #4 - Facilities & Fleet	-	-	-	4,000,000	2,000,000	15,000,000	-	-	-
Primos Park/Violet Bridge Replacement - Transportation	-	-	-	-	3,900,000	2,000,000	-	-	-
AWW Colocation Recreation Centers Study - Facilities & Fleet	-	-	-	350,000	-	-	-	-	-
Project Management Support	-	111,542	111,542	110,794	115,226	119,835	124,628	129,613	134,798
Transfers	11,658	11,658	11,658	-	-	-	-	-	-
Internal Service Charges	-	-	-	4,037	4,158	4,283	4,411	4,544	4,680
Pay Period 27	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	7,737,600	7,737,600	7,737,600	7,737,600
<b>Total Uses of Funds</b>	<b>\$ 11,518,321</b>	<b>\$ 13,020,310</b>	<b>\$ 46,243,918</b>	<b>\$ 17,171,419</b>	<b>\$ 78,206,942</b>	<b>\$ 32,086,502</b>	<b>\$ 9,629,957</b>	<b>\$ 9,534,981</b>	<b>\$ 9,581,658</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 31,478,230</b>	<b>\$ 32,424,947</b>	<b>\$ 80,904</b>	<b>\$ (2,676,862)</b>	<b>\$ 3,313,980</b>	<b>\$ (13,733,213)</b>	<b>\$ (7,970,349)</b>	<b>\$ (1,746,390)</b>	<b>\$ 4,810,301</b>
<b>Reserves</b>									
Administrative Contingency	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Community Non-Profit Grant Reserves	-	-	-	-	-	-	-	-	-
Pay Period 27	4,108	-	-	-	-	-	-	-	-
<b>Total Reserves</b>	<b>\$ 504,108</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 30,974,122</b>	<b>\$ 32,424,947</b>	<b>\$ 80,904</b>	<b>\$ (2,676,862)</b>	<b>\$ 2,813,980</b>	<b>\$ (14,233,213)</b>	<b>\$ (8,470,349)</b>	<b>\$ (2,246,390)</b>	<b>\$ 4,310,301</b>

**WATER FUND - 2025 FUND FINANCIAL (6100)**

	2023	2024	2024	2025	2026	2027	2028	2029	2030
	Actuals	Adopted	Revised	Recommended	Projected	Projected	Projected	Projected	Projected
<b>Beginning Fund Balance</b>	\$ 85,987,579	\$ 68,669,708	\$ 68,669,708	\$ 45,448,959	\$ 28,780,703	\$ 26,173,042	\$ 18,222,798	\$ 15,705,726	\$ 22,348,930
<b>Sources of Funds</b>									
Utility Revenues	\$ 36,553,513	\$ 41,772,014	\$ 41,772,016	\$ 44,024,195	\$ 46,550,896	\$ 49,549,855	\$ 52,752,778	\$ 56,173,728	\$ 59,827,751
Development & Impact Fees	2,219,406	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000
Investment Earnings & Bonds	2,107,557	1,000,000	1,000,000	1,704,839	1,171,375	1,057,391	546,684	471,172	670,468
Leases, Rents, Royalties	130,197	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Misc. Sales of Materials & Goods	3,504	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
Other Revenues	17,141	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500
Charges for Services	7,050	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Grant Revenues	13,203	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	35,162,009	-	-	-	35,096,000	-	-
Transfers In	70,521	-	-	60,958	-	-	-	-	-
<b>Total Sources of Funds</b>	\$ 41,122,092	\$ 46,309,514	\$ 81,471,525	\$ 49,327,492	\$ 51,259,770	\$ 54,144,745	\$ 91,932,962	\$ 60,182,400	\$ 64,035,719
<b>Uses of Funds</b>									
Administration	\$ 1,903,913	\$ 2,421,593	\$ 2,455,686	\$ 2,442,283	\$ 2,527,763	\$ 2,616,235	\$ 2,707,803	\$ 2,802,576	\$ 2,900,666
Engineering	780,598	1,150,497	1,164,880	1,054,007	1,090,897	1,129,079	1,168,596	1,209,497	1,251,830
Maintenance	3,187,346	3,963,446	4,231,672	3,946,769	4,084,906	4,227,878	4,375,853	4,529,008	4,687,523
Water Quality	1,173,490	1,299,124	1,391,426	1,206,369	1,248,592	1,292,293	1,337,523	1,384,336	1,432,788
Water Resources	4,081,873	4,204,271	4,377,246	4,547,677	4,706,846	4,871,585	5,042,091	5,218,564	5,401,214
Water Treatment	5,315,833	5,740,915	5,999,389	6,057,161	6,269,162	6,488,582	6,715,683	6,950,732	7,194,007
Debt Service	6,868,654	8,548,590	8,548,590	8,377,947	8,714,583	8,718,934	8,719,208	11,565,242	11,568,561
Transfers & Cost Allocation	2,193,487	2,369,682	2,369,682	2,470,789	2,720,432	2,856,454	2,999,277	3,149,241	3,306,703
Capital Improvement Program	32,934,769	37,035,000	74,153,703	35,892,746	22,504,251	29,893,950	61,384,000	16,730,000	13,660,000
<b>Total Uses of Funds</b>	\$ 58,439,963	\$ 66,733,119	\$ 104,692,274	\$ 65,995,748	\$ 53,867,431	\$ 62,094,989	\$ 94,450,034	\$ 53,539,196	\$ 51,403,291
<b>Ending Fund Balance Before Reserves</b>	\$ 68,669,708	\$ 48,246,103	\$ 45,448,959	\$ 28,780,703	\$ 26,173,042	\$ 18,222,798	\$ 15,705,726	\$ 22,348,930	\$ 34,981,358
<b>Reserves</b>									
Operating Reserve	\$ 3,886,062	\$ 4,555,650	\$ 4,695,754	\$ 4,606,290	\$ 4,774,746	\$ 4,891,742	\$ 5,012,128	\$ 5,611,115	\$ 5,740,579
Lakewood Pipeline Remediation Reserve	10,000,000	10,000,000	10,000,000	5,000,000	5,000,000	3,000,000	3,000,000	3,000,000	3,000,000
FEMA Deobligation Reserve	87,951	87,951	87,951	87,951	87,951	87,951	87,951	87,951	87,951
Resiliency Reserve	3,396,782	3,921,445	3,921,445	4,184,405	4,465,219	4,765,115	2,542,704	5,427,502	5,792,905
Sick/Vacation Reserve	58,282	60,030	60,030	61,831	63,686	65,597	67,597	69,592	71,680
Capital Replacement 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	2,000,000
<b>Total Reserves</b>	\$ 19,429,076	\$ 20,625,076	\$ 20,765,180	\$ 15,940,477	\$ 16,391,602	\$ 14,810,405	\$ 12,710,380	\$ 16,196,160	\$ 16,693,115
<b>Ending Fund Balance After Reserves</b>	\$ 49,240,632	\$ 27,621,027	\$ 24,683,779	\$ 12,840,226	\$ 9,781,440	\$ 3,412,393	\$ 2,995,346	\$ 6,152,770	\$ 18,288,243

**WASTEWATER FUND - 2025 FUND FINANCIAL (6200)**

	2023	2024	2024	2025	2026	2027	2028	2029	2030
	Actuals	Adopted	Revised	Recommended	Projected	Projected	Projected	Projected	Projected
<b>Beginning Fund Balance</b>	\$ 34,959,403	\$ 45,050,817	\$ 45,050,817	\$ 22,966,233	\$ 12,859,901	\$ 12,997,760	\$ 13,364,489	\$ 16,567,347	\$ 10,094,781
<b>Sources of Funds</b>									
Utility Revenues	\$ 25,700,910	\$ 27,466,586	\$ 27,466,586	\$ 28,683,505	\$ 30,128,133	\$ 31,663,980	\$ 33,279,397	\$ 34,978,542	\$ 37,354,074
Development & Impact Fees	860,377	1,158,000	1,158,000	1,258,520	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Misc. Sales of Materials & Goods	973,175	925,000	925,000	925,000	925,000	925,000	925,000	925,000	925,000
Investment Earnings & Bonds	918,936	323,620	323,620	853,236	523,398	525,109	400,935	497,020	302,843
Other Revenues	130,523	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000
Grant Revenues	1,500,000	-	-	-	-	-	-	-	-
Leases, Rents & Royalties	17,160	-	-	-	-	-	-	-	-
Bond Proceeds	16,207,675	-	60,600,000	-	-	-	-	43,556,000	-
Transfers In	-	-	-	43,285	-	-	-	-	-
<b>Total Sources of Funds</b>	<b>\$ 46,308,756</b>	<b>\$ 29,935,206</b>	<b>\$ 90,535,206</b>	<b>\$ 31,825,546</b>	<b>\$ 32,888,531</b>	<b>\$ 34,426,090</b>	<b>\$ 35,917,331</b>	<b>\$ 81,268,563</b>	<b>\$ 39,893,917</b>
<b>Uses of Funds</b>									
Administration	\$ 1,173,017	\$ 1,585,587	\$ 1,597,108	\$ 1,597,137	\$ 1,653,037	\$ 1,710,894	\$ 1,770,775	\$ 1,832,752	\$ 1,896,898
Engineering	652,704	850,533	894,167	831,943	861,061	891,198	922,390	954,674	988,087
Maintenance	2,015,530	2,109,728	2,202,191	2,131,006	2,205,592	2,282,787	2,362,685	2,445,379	2,530,967
Wastewater Treatment	5,780,889	5,525,883	5,753,673	5,990,776	6,200,453	6,417,469	6,642,080	6,874,553	7,115,163
Water Quality	1,285,161	1,482,951	1,523,015	1,519,930	1,573,128	1,628,187	1,685,174	1,744,155	1,805,200
Debt Service	5,595,206	10,699,782	11,054,892	9,149,640	6,671,127	6,670,352	6,671,741	6,674,812	10,206,212
Capital Improvement Program	18,002,119	14,035,000	87,857,242	18,968,060	11,734,000	12,546,000	10,685,000	65,176,000	10,752,000
Transfers & Cost Allocation	1,712,716	1,737,502	1,737,502	1,743,385	1,852,275	1,912,474	1,974,629	2,038,805	2,105,066
<b>Total Uses of Funds</b>	<b>\$ 36,217,342</b>	<b>\$ 38,026,965</b>	<b>\$ 112,619,790</b>	<b>\$ 41,931,878</b>	<b>\$ 32,750,673</b>	<b>\$ 34,059,360</b>	<b>\$ 32,714,474</b>	<b>\$ 87,741,129</b>	<b>\$ 37,399,593</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 45,050,817</b>	<b>\$ 36,959,057</b>	<b>\$ 22,966,233</b>	<b>\$ 12,859,901</b>	<b>\$ 12,997,760</b>	<b>\$ 13,364,489</b>	<b>\$ 16,567,347</b>	<b>\$ 10,094,781</b>	<b>\$ 12,589,105</b>
<b>Reserves</b>									
Operating Reserve	\$ 2,750,968	\$ 3,709,819	\$ 3,838,275	\$ 3,537,446	\$ 3,194,705	\$ 3,267,468	\$ 3,343,143	\$ 3,421,738	\$ 4,091,239
Bond Reserves	670,139	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	36,445
Sick/Vacation Reserve	58,282	58,282	39,443	40,626	41,845	43,100	44,393	45,725	47,097
Capital Replacement Reserve	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
<b>Ending Fund Balance After Reserves</b>	<b>\$ 41,034,983</b>	<b>\$ 31,984,372</b>	<b>\$ 17,881,931</b>	<b>\$ 8,075,245</b>	<b>\$ 8,554,625</b>	<b>\$ 8,847,337</b>	<b>\$ 11,973,227</b>	<b>\$ 5,420,733</b>	<b>\$ 7,244,185</b>

**STORMWATER AND FLOOD FUND - 2025 FUND FINANCIAL (6300)**

	2023 Actuals	2024 Adopted	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ 46,726,525	\$ 51,997,523	\$ 51,997,523	\$ 30,309,398	\$ 29,052,398	\$ 23,593,150	\$ 27,789,219	\$ 6,503,006	\$ 13,805,623
<b>Sources of Funds</b>									
Utility Revenues	\$ 18,951,731	\$ 20,345,383	\$ 20,345,383	\$ 21,409,220	\$ 22,479,681	\$ 24,053,259	\$ 25,977,519	\$ 28,575,271	\$ 31,432,798
Intergovernmental Revenues	-	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Interest & Investment Earning	1,003,762	457,873	457,873	1,188,128	1,182,433	953,163	833,677	195,090	414,169
Development & Impact Fees	2,674,964	480,000	480,000	600,000	600,000	600,000	600,000	600,000	600,000
Other Revenue	15,840	35,005	35,005	15,840	15,840	15,840	15,840	15,840	15,840
Bond Proceeds	-	-	-	63,000,000	-	-	3,000,000	-	-
Transfers-In	-	-	-	33,510	-	-	-	-	-
<b>Total Sources of Funds</b>	\$ 22,646,297	\$ 22,718,261	\$ 22,718,261	\$ 87,646,698	\$ 25,677,954	\$ 27,022,262	\$ 31,827,036	\$ 30,786,201	\$ 33,862,807
<b>Uses of Funds</b>									
Administration	\$ 805,652	\$ 1,135,347	\$ 1,142,437	\$ 1,206,172	\$ 1,248,388	\$ 1,292,082	\$ 1,337,304	\$ 1,384,110	\$ 1,432,554
Engineering	1,125,525	1,613,533	2,020,371	1,451,309	1,502,105	1,554,678	1,609,092	1,665,410	1,723,700
Maintenance	3,327,922	4,669,666	4,952,300	4,315,454	4,466,495	4,622,822	4,784,621	4,952,083	5,125,406
Water Quality	922,280	1,293,456	1,438,455	1,221,333	1,264,080	1,308,322	1,354,114	1,401,508	1,450,560
Water Resources	105,667	128,043	128,043	128,043	132,525	137,163	141,964	146,932	152,075
Debt Service	1,585,668	1,590,088	1,593,103	6,696,874	6,696,773	6,695,624	6,693,423	6,938,308	6,938,858
Transfers and Cost Allocation	1,313,338	1,545,864	1,545,864	1,709,679	1,883,449	1,977,622	2,076,503	2,180,328	2,289,344
Capital Improvement Program	8,189,246	3,957,500	31,585,813	72,174,835	13,943,387	5,237,879	35,116,228	4,814,905	8,103,088
<b>Total Uses of Funds</b>	\$ 17,375,299	\$ 15,933,497	\$ 44,406,386	\$ 88,903,699	\$ 31,137,201	\$ 22,826,192	\$ 53,113,249	\$ 23,483,585	\$ 27,215,585
<b>Ending Fund Balance Before Reserves</b>	\$ 51,997,523	\$ 58,782,287	\$ 30,309,398	\$ 29,052,398	\$ 23,593,150	\$ 27,789,219	\$ 6,503,006	\$ 13,805,623	\$ 20,452,845
<b>Reserves</b>									
Operating Reserve	\$ 1,049,937	\$ 1,476,288	\$ 1,616,828	\$ 1,389,826	\$ 1,438,470	\$ 1,488,816	\$ 1,540,925	\$ 1,594,857	\$ 1,650,677
Bond Reserves	1,982,084	1,987,610	1,991,379	1,988,798	1,988,672	1,987,235	1,984,484	1,986,672	1,987,359
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	1,050,000
FEMA Deobligation Reserve	41,750	41,750	41,750	41,750	41,750	41,750	41,750	41,750	41,750
Sick/Vacation Reserve	20,261	23,433	24,136	24,136	24,860	25,605	26,374	27,165	27,980
Capital Replacement Reserve	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
<b>Total Reserves</b>	\$ 4,344,032	\$ 4,779,081	\$ 4,924,093	\$ 4,694,509	\$ 4,743,752	\$ 4,793,406	\$ 4,843,533	\$ 4,900,444	\$ 4,957,767
<b>Ending Fund Balance After Reserves</b>	\$ 47,653,491	\$ 54,003,207	\$ 25,385,305	\$ 24,357,888	\$ 18,849,398	\$ 22,995,813	\$ 1,659,473	\$ 8,905,179	\$ 15,495,078

**DOWNTOWN COMMERCIAL DISTRICT FUND (formerly CAGID) - 2025 FUND FINANCIAL (6400)**

	2023 Actuals	2024 Adopted	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ 20,781,431	\$ 20,977,971	\$ 20,977,971	\$ 15,846,547	\$ 12,914,192	\$ 7,920,555	\$ 6,276,703	\$ 4,100,741	\$ 2,876,182
<b>Sources of Funds</b>									
Parking Revenue	\$ 4,514,795	\$ 6,062,159	\$ 6,062,159	\$ 6,299,894	\$ 6,457,391	\$ 6,618,826	\$ 6,784,297	\$ 6,953,904	\$ 7,127,752
Property Tax	1,493,258	1,440,980	1,440,980	1,469,800	1,506,545	1,544,209	1,582,814	1,622,384	1,662,944
Leases, Rents & Royalties	156,000	497,010	497,010	504,465	517,077	530,004	543,254	556,835	570,756
Interest & Investment Earnings	487,662	226,811	502,975	502,976	405,506	237,617	188,301	123,022	86,285
Other Revenues	61,757	64,590	64,590	65,559	67,198	68,878	70,600	72,365	74,174
Specific Ownership & Tobacco Tax	69,767	64,150	64,150	65,433	67,069	68,746	70,464	72,226	74,031
Intergovernmental Revenues	30,681	-	-	-	-	-	-	-	-
Grant Revenues	1,704	-	-	-	-	-	-	-	-
Transfers In	968,819	968,819	968,819	723,753	716,855	716,855	716,855	716,855	716,855
<b>Total Sources of Funds</b>	<b>\$ 7,784,443</b>	<b>\$ 9,324,519</b>	<b>\$ 9,600,683</b>	<b>\$ 9,631,880</b>	<b>\$ 9,737,641</b>	<b>\$ 9,785,134</b>	<b>\$ 9,956,585</b>	<b>\$ 10,117,591</b>	<b>\$ 10,312,797</b>
<b>Uses of Funds</b>									
Administration (Economically Vital)	\$ 1,163,470	\$ 1,657,043	\$ 1,673,221	\$ 1,496,934	\$ 1,534,357	\$ 1,572,716	\$ 1,612,034	\$ 1,652,335	\$ 1,693,643
Community Vitality Customer Service	728,906	750,412	769,272	618,542	634,006	649,856	666,102	682,755	699,823
Economic Vitality & District Management	1,393,584	2,372,322	2,638,092	2,181,043	2,235,569	2,291,458	2,348,745	2,407,463	2,467,650
Parking Maintenance	942,127	1,129,624	1,448,547	1,630,834	1,671,605	1,713,395	1,756,230	1,800,136	1,845,139
Special Events				25,000	-	-	-	-	-
Debt Service	835,307	-	-	-	-	-	-	-	-
Transfers & Cost Allocation	420,471	787,082	787,082	1,061,882	1,105,741	1,151,560	1,199,436	1,249,462	1,301,740
Capital Improvement Program	2,104,038	4,930,000	7,415,893	5,550,000	7,550,000	4,050,000	4,550,000	3,550,000	1,300,000
<b>Total Uses of Funds</b>	<b>\$ 7,587,903</b>	<b>\$ 11,626,483</b>	<b>\$ 14,732,107</b>	<b>\$ 12,564,235</b>	<b>\$ 14,731,278</b>	<b>\$ 11,428,986</b>	<b>\$ 12,132,547</b>	<b>\$ 11,342,150</b>	<b>\$ 9,307,996</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 20,977,971</b>	<b>\$ 18,676,007</b>	<b>\$ 15,846,547</b>	<b>\$ 12,914,192</b>	<b>\$ 7,920,555</b>	<b>\$ 6,276,703</b>	<b>\$ 4,100,741</b>	<b>\$ 2,876,182</b>	<b>\$ 3,880,983</b>
<b>Reserves</b>									
Operating Reserve	\$ 1,118,313	\$ 1,171,377	\$ 1,171,377	\$ 1,199,273	\$ 1,232,291	\$ 1,266,285	\$ 1,301,289	\$ 1,337,335	\$ 1,378,793
Sick/Vacation Reserve		13,540	13,540	13,946	14,365	14,796	15,239	15,697	16,168
<b>Total Reserves</b>	<b>\$ 1,118,313</b>	<b>\$ 1,184,917</b>	<b>\$ 1,184,917</b>	<b>\$ 1,213,219</b>	<b>\$ 1,246,656</b>	<b>\$ 1,281,081</b>	<b>\$ 1,316,528</b>	<b>\$ 1,353,032</b>	<b>\$ 1,394,961</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 19,859,659</b>	<b>\$ 17,491,090</b>	<b>\$ 14,661,630</b>	<b>\$ 11,700,973</b>	<b>\$ 6,673,899</b>	<b>\$ 4,995,622</b>	<b>\$ 2,784,213</b>	<b>\$ 1,523,149</b>	<b>\$ 2,486,022</b>

**UNIVERSITY HILL COMMERCIAL DISTRICT FUND (formerly UHGID) - 2025 FUND FINANCIAL (6500)**

	2023 Actuals	2024 Adopted	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ 3,685,209	\$ 3,748,126	\$ 3,748,126	\$ 3,581,109	\$ 2,533,484	\$ 2,435,379	\$ 2,320,760	\$ 2,188,693	\$ 2,038,207
<b>Sources of Funds</b>									
Interest & Investment Earnings	\$ 84,413	\$ 48,320	\$ 87,064	\$ 89,797	\$ 76,005	\$ 73,061	\$ 69,623	\$ 65,661	\$ 61,146
Parking Revenue	58,219	79,060	59,092	59,979	60,878	61,792	62,718	63,659	64,614
Property Tax	35,093	35,880	35,795	39,481	40,271	41,076	41,898	42,736	43,590
Specific Ownership & Tobacco Tax	1,695	1,410	1,729	1,438	1,467	1,496	1,526	1,557	1,588
Transfers In	270,000	270,000	270,000	271,034	270,000	270,000	270,000	270,000	270,000
<b>Total Sources of Funds</b>	<b>\$ 449,420</b>	<b>\$ 434,670</b>	<b>\$ 453,680</b>	<b>\$ 461,729</b>	<b>\$ 448,620</b>	<b>\$ 447,425</b>	<b>\$ 445,765</b>	<b>\$ 443,612</b>	<b>\$ 440,938</b>
<b>Uses of Funds</b>									
Administration (Economically Vital)	\$ 60,293	\$ 109,899	\$ 110,189	\$ 103,173	\$ 105,752	\$ 108,396	\$ 111,106	\$ 113,884	\$ 116,731
Community Vitality Customer Service	38,345	79,007	79,231	40,240	41,246	42,277	43,334	44,417	45,528
Economic Vitality & District Management	28,900	55,261	65,261	65,600	67,240	68,921	70,644	72,410	74,220
Parking Maintenance	168,934	203,350	207,980	249,741	255,985	262,384	268,944	275,667	282,559
Transfers & Cost Allocation	52,913	64,220	64,220	73,100	76,502	80,067	83,803	87,720	91,826
Capital Improvement Program	37,118	15,000	93,816	977,500	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 386,503</b>	<b>\$ 526,737</b>	<b>\$ 620,697</b>	<b>\$ 1,509,354</b>	<b>\$ 546,724</b>	<b>\$ 562,045</b>	<b>\$ 577,831</b>	<b>\$ 594,099</b>	<b>\$ 610,864</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 3,748,126</b>	<b>\$ 3,656,059</b>	<b>\$ 3,581,109</b>	<b>\$ 2,533,484</b>	<b>\$ 2,435,379</b>	<b>\$ 2,320,760</b>	<b>\$ 2,188,693</b>	<b>\$ 2,038,207</b>	<b>\$ 1,868,281</b>
<b>Reserves</b>									
Operating Reserve	74,735	76,612	76,612	78,527	80,490	82,503	84,565	86,679	89,106
<b>Total Reserves</b>	<b>\$ 74,735</b>	<b>\$ 76,612</b>	<b>\$ 76,612</b>	<b>\$ 78,527</b>	<b>\$ 80,490</b>	<b>\$ 82,503</b>	<b>\$ 84,565</b>	<b>\$ 86,679</b>	<b>\$ 89,106</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 3,673,391</b>	<b>\$ 3,579,447</b>	<b>\$ 3,504,497</b>	<b>\$ 2,454,956</b>	<b>\$ 2,354,889</b>	<b>\$ 2,238,257</b>	<b>\$ 2,104,128</b>	<b>\$ 1,951,527</b>	<b>\$ 1,779,175</b>

**BOULDER MUNICIPAL PROPERTY AUTHORITY FUND (BMPA) - 2025 FUND FINANCIAL (6700)**

	2023 Actuals	2024 Adopted	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ 443,923	\$ 442,527	\$ 442,527	\$ 448,069	\$ 455,959	\$ 468,517	\$ 481,445	\$ 494,895	\$ 508,889
<b>Sources of Funds</b>									
Leases, Rents, and Royalties	\$ 5,215,035	\$ 4,621,305	\$ 4,621,305	\$ 4,623,993	\$ 4,622,067	\$ 4,622,693	\$ 4,620,742	\$ 4,623,142	\$ 4,625,443
Interest Earnings	4,604	11,542	11,542	13,889	18,558	18,928	19,450	19,994	20,559
<b>Total Sources of Funds</b>	<b>\$ 5,219,639</b>	<b>\$ 4,632,847</b>	<b>\$ 4,632,847</b>	<b>\$ 4,637,882</b>	<b>\$ 4,640,625</b>	<b>\$ 4,641,621</b>	<b>\$ 4,640,193</b>	<b>\$ 4,643,136</b>	<b>\$ 4,646,002</b>
<b>Uses of Funds</b>									
BMPA Debt Service - Principal	\$ 3,427,998	\$ 2,937,935	\$ 2,937,935	\$ 3,028,188	\$ 3,118,799	\$ 3,214,782	\$ 3,311,150	\$ 3,417,915	\$ 3,530,092
BMPA Debt Service - Interest	1,787,037	1,683,370	1,683,370	1,595,804	1,503,268	1,407,911	1,309,592	1,205,227	1,095,351
Administrative Fee	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
<b>Total Uses of Funds</b>	<b>\$ 5,221,035</b>	<b>\$ 4,627,305</b>	<b>\$ 4,627,305</b>	<b>\$ 4,629,992</b>	<b>\$ 4,628,067</b>	<b>\$ 4,628,693</b>	<b>\$ 4,626,742</b>	<b>\$ 4,629,142</b>	<b>\$ 4,631,443</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 442,527</b>	<b>\$ 448,069</b>	<b>\$ 448,069</b>	<b>\$ 455,959</b>	<b>\$ 468,517</b>	<b>\$ 481,445</b>	<b>\$ 494,895</b>	<b>\$ 508,889</b>	<b>\$ 523,448</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 442,527</b>	<b>\$ 448,069</b>	<b>\$ 448,069</b>	<b>\$ 455,959</b>	<b>\$ 468,517</b>	<b>\$ 481,445</b>	<b>\$ 494,895</b>	<b>\$ 508,889</b>	<b>\$ 523,448</b>



**BOULDER JUNCTION ACCESS (GID) - Parking - 2025 FUND FINANCIAL (6800)**

	2023 Actuals	2024 Adopted	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ 1,997,943	\$ 1,664,137	\$ 1,664,137	\$ 1,652,238	\$ 1,908,133	\$ 2,169,246	\$ 2,435,622	\$ 2,707,304	\$ 2,984,337
<b>Sources of Funds</b>									
Property Tax	\$ 459,177	\$ 433,680	\$ 433,680	\$ 442,354	\$ 451,201	\$ 460,225	\$ 469,429	\$ 478,818	\$ 488,394
Parking Revenues	88,111	173,510	89,433	89,402	90,743	92,104	93,486	94,888	96,311
Specific Ownership & Tobacco Tax	19,070	19,060	19,451	19,840	20,237	20,642	21,054	21,475	21,905
Investment Earnings & Bonds	12,287	5,120	12,673	13,071	13,463	13,867	14,283	14,712	15,153
<b>Total Sources of Funds</b>	<b>\$ 578,645</b>	<b>\$ 631,370</b>	<b>\$ 555,237</b>	<b>\$ 564,667</b>	<b>\$ 575,644</b>	<b>\$ 586,837</b>	<b>\$ 598,252</b>	<b>\$ 609,893</b>	<b>\$ 621,763</b>
<b>Uses of Funds</b>									
Administration (Economically Vital)	\$ 105,785	\$ 125,223	\$ 125,456	\$ 125,755	\$ 128,898	\$ 132,121	\$ 135,424	\$ 138,809	\$ 142,280
Community Vitality Customer Service	19,664	22,092	24,156	23,089	23,666	24,257	24,864	25,485	26,123
Economic Vitality & District Management	1,053	3,822	3,822	2,900	2,973	3,047	3,123	3,201	3,281
Parking Maintenance	17,838	34,601	35,143	35,393	36,278	37,185	38,114	39,067	40,044
Transfers & Cost Allocation	485,835	248,374	248,374	21,635	22,716	23,852	25,045	26,297	27,612
Capital Improvement Program	282,276	115,000	130,185	100,000	100,000	100,000	100,000	100,000	100,000
<b>Total Uses of Funds</b>	<b>\$ 912,451</b>	<b>\$ 549,112</b>	<b>\$ 567,136</b>	<b>\$ 308,771</b>	<b>\$ 314,530</b>	<b>\$ 320,462</b>	<b>\$ 326,570</b>	<b>\$ 332,860</b>	<b>\$ 339,339</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 1,664,137</b>	<b>\$ 1,746,395</b>	<b>\$ 1,652,238</b>	<b>\$ 1,908,133</b>	<b>\$ 2,169,246</b>	<b>\$ 2,435,622</b>	<b>\$ 2,707,304</b>	<b>\$ 2,984,337</b>	<b>\$ 3,266,761</b>
<b>Reserves</b>									
Operating Reserve	31,018	31,252	31,252	32,033	32,834	33,655	34,496	35,358	36,348
<b>Total Reserves</b>	<b>\$ 31,018</b>	<b>\$ 31,252</b>	<b>\$ 31,252</b>	<b>\$ 32,033</b>	<b>\$ 32,834</b>	<b>\$ 33,655</b>	<b>\$ 34,496</b>	<b>\$ 35,358</b>	<b>\$ 36,348</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 1,633,118</b>	<b>\$ 1,715,143</b>	<b>\$ 1,620,986</b>	<b>\$ 1,876,100</b>	<b>\$ 2,136,413</b>	<b>\$ 2,401,967</b>	<b>\$ 2,672,808</b>	<b>\$ 2,948,979</b>	<b>\$ 3,230,413</b>

**TELECOMMUNICATIONS - 2025 FUND FINANCIAL (7100)**

	2023 Actuals	2024 Adopted	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ 794,441	\$ 981,676	\$ 981,676	\$ 928,310					
<b>Sources of Funds</b>									
Charges for Services	\$ -	\$ 86,250	\$ 86,250						
Interest & Investment Earnings	24,850	17,816	17,816						
Miscellaneous	218,308								
Transfers In		299,000	299,000						
<b>Total Sources of Funds</b>	\$ 243,158	\$ 403,066	\$ 403,066	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Uses of Funds</b>									
IT Infrastructure Services	\$ 30,990	\$ 385,250	\$ 430,751						
Transfers & Cost Allocation	24,933	25,681	25,681	928,310					
Capital Improvement Program									
<b>Total Uses of Funds</b>	\$ 55,923	\$ 410,931	\$ 456,432	\$ 928,310	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance Before Reserves</b>	\$ 981,676	\$ 973,811	\$ 928,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Reserves</b>									
Operating Reserve	\$ 68,625	\$ 76,224							
Other reserves, if applicable	913,051	897,587							
<b>Total Reserves</b>	\$ 981,676	\$ 973,811	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance After Reserves</b>	\$ -	\$ -	\$ 928,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**PROPERTY AND CASUALTY FUND - 2025 FUND FINANCIAL (7110)**

	2023 Actuals	2024 Adopted	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ 2,022,151	\$ 3,995,972	\$ 3,995,972	\$ 3,304,756	\$ 2,789,339	\$ 2,290,734	\$ 1,977,306	\$ 2,005,132	\$ 1,992,983
<b>Sources of Funds</b>									
Property and Casualty Charges	\$ 6,474,567	\$ 6,474,567	\$ 6,474,567	\$ 6,474,567	\$ 6,804,770	\$ 7,321,932	\$ 7,907,687	\$ 8,105,379	\$ 8,348,541
Interest on Investments	71,412	70,285	70,285	129,546	113,526	92,546	79,883	81,007	80,517
<b>Total Sources of Funds</b>	<b>\$ 6,545,979</b>	<b>\$ 6,544,852</b>	<b>\$ 6,544,852</b>	<b>\$ 6,604,113</b>	<b>\$ 6,918,296</b>	<b>\$ 7,414,478</b>	<b>\$ 7,987,570</b>	<b>\$ 8,186,387</b>	<b>\$ 8,429,057</b>
<b>Uses of Funds</b>									
Property and Casualty Insurance Premiums									
Airport	7,260	16,500	16,500	13,015	13,405	13,808	14,222	14,648	15,088
Liability	818,759	1,560,000	1,560,000	1,748,644	1,801,103	1,855,136	1,910,791	1,968,114	2,027,158
Crime	-	15,593	15,593	16,612	17,110	17,624	18,152	18,697	19,258
Boiler	40,470	62,129	62,129	73,988	76,208	78,494	80,849	83,274	85,772
Property	2,644,873	2,443,068	2,443,068	2,581,855	2,659,311	2,739,090	2,821,263	2,905,901	2,993,078
Flood	176,901	244,961	244,961	457,052	470,764	484,886	499,433	514,416	529,849
Actuarial Valuation Expense and Consulting	68,821	180,000	180,000	180,000	185,400	190,962	196,691	202,592	208,669
Claims & 3rd Party Claims Administration	179,733	821,832	1,446,832	804,613	912,535	1,028,410	1,059,262	1,091,040	1,123,771
CAO - Internal Legal Consulting	201,242	220,267	220,267	220,676	227,296	234,115	241,139	248,373	255,824
External Legal Consultation	15,963	472,500	472,500	472,500	486,675	501,275	516,314	531,803	547,757
Program Administration	418,134	574,217	574,217	550,576	567,093	584,106	601,629	619,678	638,268
<b>Total Uses of Funds</b>	<b>\$ 4,572,157</b>	<b>\$ 6,611,067</b>	<b>\$ 7,236,067</b>	<b>\$ 7,119,531</b>	<b>\$ 7,416,901</b>	<b>\$ 7,727,907</b>	<b>\$ 7,959,744</b>	<b>\$ 8,198,536</b>	<b>\$ 8,444,492</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 3,995,972</b>	<b>\$ 3,929,756</b>	<b>\$ 3,304,756</b>	<b>\$ 2,789,339</b>	<b>\$ 2,290,734</b>	<b>\$ 1,977,306</b>	<b>\$ 2,005,132</b>	<b>\$ 1,992,983</b>	<b>\$ 1,977,548</b>
<b>Reserves</b>									
City Reserve Policy	2,649,423	2,649,423	2,649,423	1,975,545	1,975,545	1,975,545	1,975,545	1,975,545	1,975,545
<b>Total Reserves</b>	<b>\$ 2,649,423</b>	<b>\$ 2,649,423</b>	<b>\$ 2,649,423</b>	<b>\$ 1,975,545</b>	<b>\$ 1,975,545</b>	<b>\$ 1,975,545</b>	<b>\$ 1,975,545</b>	<b>\$ 1,975,545</b>	<b>\$ 1,975,545</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 1,346,549</b>	<b>\$ 1,280,333</b>	<b>\$ 655,333</b>	<b>\$ 813,794</b>	<b>\$ 315,189</b>	<b>\$ 1,761</b>	<b>\$ 29,587</b>	<b>\$ 17,438</b>	<b>\$ 2,003</b>

**WORKERS' COMPENSATION INSURANCE FUND - 2025 FUND FINANCIAL (7120)**

	2023 Actuals	2024 Adopted	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ 5,507,172	\$ 7,179,942	\$ 7,179,942	\$ 7,199,753	\$ 6,162,248	\$ 5,504,463	\$ 5,329,397	\$ 5,154,390	\$ 5,239,203
<b>Sources of Funds</b>									
Workers Compensation Insurance Charges	\$ 2,829,897	\$ 2,631,897	\$ 2,631,897	\$ 2,575,403	\$ 2,655,240	\$ 2,737,553	\$ 2,822,417	\$ 2,909,912	\$ 3,000,119
Interest Earnings	151,653	139,082	139,082	282,230	250,803	222,380	215,308	208,237	211,664
Insurance Proceeds	7	-	-	-	-	-	-	-	-
<b>Total Sources of Funds</b>	<b>\$ 2,981,558</b>	<b>\$ 2,770,979</b>	<b>\$ 2,770,979</b>	<b>\$ 2,857,633</b>	<b>\$ 2,906,044</b>	<b>\$ 2,959,933</b>	<b>\$ 3,037,725</b>	<b>\$ 3,118,149</b>	<b>\$ 3,211,783</b>
<b>Uses of Funds</b>									
Insurance Premiums & Consultants	\$ 229,797	\$ 254,383	\$ 254,383	\$ 286,788	\$ 295,392	\$ 304,253	\$ 313,381	\$ 322,782	\$ 332,466
Claims & 3rd Party Claims Administration	862,873	2,191,283	2,191,283	1,976,578	1,931,235	2,004,233	2,064,360	2,126,291	2,190,080
Program Administration	197,309	280,502	280,502	266,371	274,362	282,593	291,071	299,803	308,797
Risk Prevention Program	18,808	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Transfers & Cost Allocation	-	-	-	1,340,402	1,037,840	518,920	518,920	259,460	259,460
<b>Total Uses of Funds</b>	<b>\$ 1,308,787</b>	<b>\$ 2,751,168</b>	<b>\$ 2,751,168</b>	<b>\$ 3,895,139</b>	<b>\$ 3,563,829</b>	<b>\$ 3,134,999</b>	<b>\$ 3,212,732</b>	<b>\$ 3,033,336</b>	<b>\$ 3,115,802</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 7,179,942</b>	<b>\$ 7,199,753</b>	<b>\$ 7,199,753</b>	<b>\$ 6,162,248</b>	<b>\$ 5,504,463</b>	<b>\$ 5,329,397</b>	<b>\$ 5,154,390</b>	<b>\$ 5,239,203</b>	<b>\$ 5,335,184</b>
<b>Reserves</b>									
Year-End Estimated Liabilities (Expected Value)	2,560,331	2,457,856	2,457,856	2,516,994	2,605,165	2,683,320	2,763,820	2,846,734	2,932,136
<b>Total Reserves</b>	<b>\$ 2,560,331</b>	<b>\$ 2,457,856</b>	<b>\$ 2,457,856</b>	<b>\$ 2,516,994</b>	<b>\$ 2,605,165</b>	<b>\$ 2,683,320</b>	<b>\$ 2,763,820</b>	<b>\$ 2,846,734</b>	<b>\$ 2,932,136</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 4,619,611</b>	<b>\$ 4,741,897</b>	<b>\$ 4,741,897</b>	<b>\$ 3,645,254</b>	<b>\$ 2,899,298</b>	<b>\$ 2,646,077</b>	<b>\$ 2,390,570</b>	<b>\$ 2,392,469</b>	<b>\$ 2,403,047</b>

**DENTAL SELF INSURANCE FUND - 2025 FUND FINANCIAL (7130)**

	2023 Actuals	2024 Adopted	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ 434,408	\$ 490,562	\$ 490,562	\$ 490,562	\$ 537,489	\$ 586,762	\$ 636,035	\$ 687,772	\$ 739,509
<b>Sources of Funds</b>									
Dental Insurance Charges	\$ 1,246,371	\$ 1,277,611	\$ 1,277,611	\$ 1,277,611	\$ 1,341,492	\$ 1,341,492	\$ 1,408,566	\$ 1,408,566	\$ 1,478,994
<b>Total Sources of Funds</b>	\$ 1,246,371	\$ 1,277,611	\$ 1,277,611	\$ 1,277,611	\$ 1,341,492	\$ 1,341,492	\$ 1,408,566	\$ 1,408,566	\$ 1,478,994
<b>Uses of Funds</b>									
Dental Insurance Operations	\$ 1,190,217	\$ 1,277,611	\$ 1,277,611	\$ 1,230,684	\$ 1,292,218	\$ 1,292,218	\$ 1,356,829	\$ 1,356,829	\$ 1,424,671
<b>Total Uses of Funds</b>	\$ 1,190,217	\$ 1,277,611	\$ 1,277,611	\$ 1,230,684	\$ 1,292,218	\$ 1,292,218	\$ 1,356,829	\$ 1,356,829	\$ 1,424,671
<b>Ending Fund Balance Before Reserves</b>	\$ 490,562	\$ 490,562	\$ 490,562	\$ 537,489	\$ 586,762	\$ 636,035	\$ 687,772	\$ 739,509	\$ 793,833
<b>Reserves</b>									
Operating Reserve	\$ 198,766	\$ 213,361	\$ 213,361	\$ 205,524	\$ 215,800	\$ 215,800	\$ 226,590	\$ 226,590	\$ 237,920
<b>Total Reserves</b>	\$ 198,766	\$ 213,361	\$ 213,361	\$ 205,524	\$ 215,800	\$ 215,800	\$ 226,590	\$ 226,590	\$ 237,920
<b>Ending Fund Balance After Reserves</b>	\$ 291,795	\$ 277,201	\$ 277,201	\$ 331,964	\$ 370,961	\$ 420,235	\$ 461,182	\$ 512,919	\$ 555,913

**MEDICAL SELF-INSURANCE FUND - 2025 FUND FINANCIAL (7140)**

	2023 Actuals	2024 Adopted	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ 1,015,661	\$ 1,891,316	\$ 1,891,316	\$ 3,587,464	\$ 4,026,476	\$ 4,491,830	\$ 4,985,104	\$ 5,507,975	\$ 6,062,218
<b>Sources of Funds</b>									
Medical Insurance Charges	\$ 17,581,131	\$ 16,677,616	\$ 17,541,497	\$ 18,994,817	\$ 20,134,506	\$ 21,342,576	\$ 22,623,130	\$ 23,980,518	\$ 25,419,349
Transfers from General Fund	800,000	800,000	800,000	-	-	-	-	-	-
<b>Total Sources of Funds</b>	\$ 18,381,131	\$ 17,477,616	\$ 18,341,497	\$ 18,994,817	\$ 20,134,506	\$ 21,342,576	\$ 22,623,130	\$ 23,980,518	\$ 25,419,349
<b>Uses of Funds</b>									
Medical Insurance Operations	17,505,476	16,645,349	16,645,349	18,555,804	19,669,152	20,849,301	22,100,259	23,426,275	24,831,852
<b>Total Uses of Funds</b>	\$ 17,505,476	\$ 16,645,349	\$ 16,645,349	\$ 18,555,804	\$ 19,669,152	\$ 20,849,301	\$ 22,100,259	\$ 23,426,275	\$ 24,831,852
<b>Ending Fund Balance Before Reserves</b>	\$ 1,891,316	\$ 2,723,583	\$ 3,587,464	\$ 4,026,476	\$ 4,491,830	\$ 4,985,104	\$ 5,507,975	\$ 6,062,218	\$ 6,649,716
<b>Reserves</b>									
Operating Reserve	1,891,316	2,723,583	2,723,583	3,098,819	3,284,748	3,481,833	3,690,743	3,912,188	4,146,919
<b>Total Reserves</b>	\$ 1,891,316	\$ 2,723,583	\$ 2,723,583	\$ 3,098,819	\$ 3,284,748	\$ 3,481,833	\$ 3,690,743	\$ 3,912,188	\$ 4,146,919
<b>Ending Fund Balance After Reserves</b>	\$ (0)	\$ (0)	\$ 863,881	\$ 927,657	\$ 1,207,081	\$ 1,503,271	\$ 1,817,232	\$ 2,150,030	\$ 2,502,797

**COMPENSATED ABSENCES FUND - 2025 FUND FINANCIAL (7190)**

	2023 Actuals	2024 Adopted	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ 1,382,781	\$ 1,608,494	\$ 1,608,494	\$ 1,734,332	\$ 1,884,701	\$ 2,041,622	\$ 2,205,326	\$ 2,376,047	\$ 2,554,028
<b>Sources of Funds</b>									
Transfers from General Fund	\$ 927,697	\$ 1,040,235	\$ 1,040,235	\$ 1,093,502	\$ 1,126,307	\$ 1,160,096	\$ 1,194,899	\$ 1,230,746	\$ 1,267,669
Interest on Investments	34,367	35,417	35,417	53,591	58,237	63,086	68,145	73,420	78,919
<b>Total Sources of Funds</b>	<b>\$ 962,064</b>	<b>\$ 1,075,652</b>	<b>\$ 1,075,652</b>	<b>\$ 1,147,093</b>	<b>\$ 1,184,544</b>	<b>\$ 1,223,182</b>	<b>\$ 1,263,044</b>	<b>\$ 1,304,166</b>	<b>\$ 1,346,588</b>
<b>Uses of Funds</b>									
Compensated Absence Operations	\$ 714,877	\$ 927,697	\$ 927,697	\$ 966,020	\$ 995,967	\$ 1,026,842	\$ 1,058,674	\$ 1,091,493	\$ 1,125,329
Transfers & Cost Allocation	21,473	22,117	22,117	30,704	31,656	32,637	33,649	34,692	35,767
<b>Total Uses of Funds</b>	<b>\$ 736,350</b>	<b>\$ 949,814</b>	<b>\$ 949,814</b>	<b>\$ 996,724</b>	<b>\$ 1,027,623</b>	<b>\$ 1,059,479</b>	<b>\$ 1,092,323</b>	<b>\$ 1,126,185</b>	<b>\$ 1,161,097</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 1,608,494</b>	<b>\$ 1,734,332</b>	<b>\$ 1,734,332</b>	<b>\$ 1,884,701</b>	<b>\$ 2,041,622</b>	<b>\$ 2,205,326</b>	<b>\$ 2,376,047</b>	<b>\$ 2,554,028</b>	<b>\$ 2,739,519</b>
<b>Reserves</b>									
Operating Reserve	122,970	158,619	166,453	171,613	176,933	182,418	188,073	193,903	199,914
<b>Total Reserves</b>	<b>\$ 122,970</b>	<b>\$ 158,619</b>	<b>\$ 166,453</b>	<b>\$ 171,613</b>	<b>\$ 176,933</b>	<b>\$ 182,418</b>	<b>\$ 188,073</b>	<b>\$ 193,903</b>	<b>\$ 199,914</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 1,485,524</b>	<b>\$ 1,575,713</b>	<b>\$ 1,567,879</b>	<b>\$ 1,713,088</b>	<b>\$ 1,864,689</b>	<b>\$ 2,022,908</b>	<b>\$ 2,187,974</b>	<b>\$ 2,360,125</b>	<b>\$ 2,539,605</b>

**FLEET OPERATIONS & REPLACEMENT FUND - 2025 FUND FINANCIAL (7210)**

	2023 Actuals	2024 Adopted	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ 24,585,391	\$ 25,609,977	\$ 25,609,977	\$ 17,827,008	\$ 15,186,582	\$ 18,554,136	\$ 21,885,081	\$ 25,376,287	\$ 30,114,862
<b>Sources of Funds</b>									
Intragovernmental Charges	\$ 9,869,175	\$ 11,459,561	\$ 11,459,561	\$ 13,898,832	\$ 14,079,517	\$ 14,262,551	\$ 14,447,964	\$ 14,635,787	\$ 14,826,052
Miscellaneous Sales of Materials & Goods	568,810	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000
Interest & Investment Earnings	617,366	481,137	828,901	698,819	618,094	749,587	884,157	1,025,202	1,216,640
Grant Revenues	-	-	7,241,018	-	-	-	-	-	-
Other Revenues	980	-	-	-	-	-	-	-	-
Transfers In	25,000	25,000	25,000	19,372	-	-	-	-	-
<b>Total Sources of Funds</b>	\$ 11,081,331	\$ 13,015,698	\$ 20,604,480	\$ 15,667,023	\$ 15,747,611	\$ 16,062,138	\$ 16,382,121	\$ 16,710,989	\$ 17,092,693
<b>Uses of Funds</b>									
Administration	\$ 144,566	\$ 214,571	\$ 215,288	\$ 335,274	\$ 345,667	\$ 356,383	\$ 367,431	\$ 378,821	\$ 390,565
Fleet Operations	4,821,763	4,400,646	4,668,333	4,395,635	4,527,504	4,663,329	4,803,229	4,947,326	5,095,746
Fleet Replacement	4,495,908	7,000,000	22,891,485	13,140,000	7,035,000	7,216,000	7,200,000	6,100,000	7,100,000
Transfers & Cost Allocation	594,508	612,343	612,343	436,539	471,886	495,480	520,254	546,267	573,580
<b>Total Uses of Funds</b>	\$ 10,056,745	\$ 12,227,560	\$ 28,387,449	\$ 18,307,448	\$ 12,380,058	\$ 12,731,193	\$ 12,890,914	\$ 11,972,414	\$ 13,159,891
<b>Ending Fund Balance Before Reserves</b>	\$ 25,609,977	\$ 26,398,115	\$ 17,827,008	\$ 15,186,582	\$ 18,554,136	\$ 21,885,081	\$ 25,376,287	\$ 30,114,862	\$ 34,047,664
<b>Reserves</b>									
Operating Reserve	\$ 829,377	\$ 770,741	\$ 815,565	\$ 790,062	\$ 813,820	\$ 838,292	\$ 863,500	\$ 889,467	\$ 916,214
Fleet Unit Balances	24,767,167	25,624,153	17,007,369	14,392,325	17,735,994	21,042,337	24,508,202	29,220,672	33,126,585
Sick/Vacation Reserve	13,433	3,221	4,074	4,196	4,322	4,452	4,585	4,723	4,865
<b>Total Reserves</b>	\$ 25,609,977	\$ 26,398,115	\$ 17,827,008	\$ 15,186,582	\$ 18,554,136	\$ 21,885,081	\$ 25,376,287	\$ 30,114,862	\$ 34,047,664
<b>Ending Fund Balance After Reserves</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



**ENTERPRISE TECHNOLOGY - 2025 FUND FINANCIAL (7300)**

	2023 Actuals	2024 Adopted	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ 10,850,105	\$ 10,489,817	\$ 10,489,817	\$ 9,320,391	\$ 10,196,542	\$ 10,444,978	\$ 10,673,574	\$ 11,165,725	\$ 9,297,506
<b>Sources of Funds</b>									
Intragovernmental Charges	\$ 4,821,398	\$ 5,763,817	\$ 5,763,817	\$ 7,435,739	\$ 8,840,530	\$ 8,928,935	\$ 9,018,225	\$ 9,108,407	\$ 9,199,491
Interest & Investment Earnings	272,257	229,854	329,380	365,359	414,999	421,977	266,839	279,143	232,438
Miscellaneous Sales of Materials and Goods					-	-	-	-	-
Transfers In				2,318,195	1,064,936	1,064,936	1,064,936	1,064,936	1,064,936
<b>Total Sources of Funds</b>	<b>\$ 5,093,656</b>	<b>\$ 5,993,671</b>	<b>\$ 6,093,197</b>	<b>\$ 10,119,293</b>	<b>\$ 10,320,465</b>	<b>\$ 10,415,848</b>	<b>\$ 10,350,000</b>	<b>\$ 10,452,486</b>	<b>\$ 10,496,865</b>
<b>Uses of Funds</b>									
Application Support	\$ 311,905	\$ 389,524	\$ 503,258	\$ 4,235,349	\$ 5,022,173	\$ 4,609,944	\$ 4,916,067	\$ 5,171,571	\$ 5,336,586
IT Infrastructure Services	1,066,456	4,649,240	4,950,283	3,119,043	3,188,011	3,134,670	4,045,027	4,075,209	3,408,312
Cybersecurity & Privacy	219,570	325,160	342,960	442,362	373,256	282,737	370,346	305,808	498,939
Software Replacement							-	-	-
Debt Service					-	-	-	-	-
Transfers & Cost Allocation	63,347	65,247	65,247	196,388	203,590	209,901	216,408	223,117	230,033
Capital Improvement Program	3,792,665	575,000	1,400,875	1,250,000	1,285,000	1,950,000	310,000	2,545,000	686,000
<b>Total Uses of Funds</b>	<b>\$ 5,453,943</b>	<b>\$ 6,004,171</b>	<b>\$ 7,262,623</b>	<b>\$ 9,243,142</b>	<b>\$ 10,072,030</b>	<b>\$ 10,187,252</b>	<b>\$ 9,857,849</b>	<b>\$ 12,320,705</b>	<b>\$ 10,159,871</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 10,489,817</b>	<b>\$ 10,479,317</b>	<b>\$ 9,320,391</b>	<b>\$ 10,196,542</b>	<b>\$ 10,444,978</b>	<b>\$ 10,673,574</b>	<b>\$ 11,165,725</b>	<b>\$ 9,297,506</b>	<b>\$ 9,634,500</b>
<b>Reserves</b>									
Operating Reserve	\$ 895,775	\$ 968,016	\$ 1,302,058	\$ 838,703	\$ 769,861	\$ 820,983	\$ 863,652	\$ 891,210	\$ 917,946
Other reserves, Hardware				507,779	-	721,070	3,125,527	908,452	2,352,739
Other reserves, Software				1,968,195	2,483,131	2,248,067	3,313,003	4,377,939	5,442,875
Sick/Vacation Reserve									
<b>Total Reserves</b>	<b>\$ 895,775</b>	<b>\$ 968,016</b>	<b>\$ 1,302,058</b>	<b>\$ 3,314,677</b>	<b>\$ 3,252,992</b>	<b>\$ 3,790,120</b>	<b>\$ 7,302,182</b>	<b>\$ 6,177,601</b>	<b>\$ 8,713,560</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 9,594,042</b>	<b>\$ 9,511,301</b>	<b>\$ 8,018,333</b>	<b>\$ 6,881,865</b>	<b>\$ 7,191,986</b>	<b>\$ 6,883,453</b>	<b>\$ 3,863,543</b>	<b>\$ 3,119,905</b>	<b>\$ 920,940</b>

**EQUIPMENT REPLACEMENT FUND - 2025 FUND FINANCIAL (7400)**

	2023 Actuals	2024 Adopted	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ 8,872,880	\$ 9,999,842	\$ 9,999,842	\$ 10,287,811	\$ 10,340,048	\$ 12,573,814	\$ 6,586,064	\$ 6,250,481	\$ 8,598,230
<b>Sources of Funds</b>									
Intragovernmental Charges	\$ 1,876,863	\$ 1,970,030	\$ 1,970,030	\$ 3,003,852	\$ 3,093,968	\$ 3,186,787	\$ 3,282,390	\$ 3,380,862	\$ 3,482,288
Interest & Investment Earnings	207,312	225,962	225,962	403,282	420,840	507,982	266,077	252,519	347,368
Transfers In	163,000	163,000	163,000	163,000	163,000	163,000	163,000	163,000	163,000
<b>Total Sources of Funds</b>	\$ 2,247,175	\$ 2,358,992	\$ 2,358,992	\$ 3,570,134	\$ 3,677,808	\$ 3,857,769	\$ 3,711,467	\$ 3,796,381	\$ 3,992,656
<b>Uses of Funds</b>									
Administration	\$ 3,792	\$ 30,412	\$ 30,412	\$ 36,944	\$ 38,089	\$ 39,270	\$ 40,487	\$ 41,743	\$ 43,037
Capital Equipment Replacement	1,110,183	1,400,000	2,034,186	3,475,500	1,400,000	9,800,000	4,000,000	1,400,000	1,400,000
Transfers & Cost Allocation	6,238	6,425	6,425	5,453	5,952	6,250	6,562	6,890	7,235
<b>Total Uses of Funds</b>	\$ 1,120,213	\$ 1,436,837	\$ 2,071,023	\$ 3,517,897	\$ 1,444,041	\$ 9,845,520	\$ 4,047,049	\$ 1,448,633	\$ 1,450,271
<b>Ending Fund Balance Before Reserves</b>	\$ 9,999,842	\$ 10,921,997	\$ 10,287,811	\$ 10,340,048	\$ 12,573,814	\$ 6,586,064	\$ 6,250,481	\$ 8,598,230	\$ 11,140,615
<b>Reserves</b>									
Operating Reserve	\$ 6,152	\$ 6,152	\$ 7,080	\$ 6,361	\$ 6,558	\$ 6,761	\$ 6,971	\$ 7,187	\$ 7,403
Department Balances	9,993,690	10,915,845	10,280,731	10,333,687	12,567,256	6,579,302	6,243,510	8,591,043	11,133,212
<b>Total Reserves</b>	\$ 9,999,842	\$ 10,921,997	\$ 10,287,811	\$ 10,340,048	\$ 12,573,814	\$ 6,586,064	\$ 6,250,481	\$ 8,598,230	\$ 11,140,615
<b>Ending Fund Balance After Reserves</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**FACILITY RENOVATION & REPLACEMENT FUND - 2025 FUND FINANCIAL (7500)**

	2023 Actuals	2024 Adopted	2024 Revised	2025 Recommended	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Beginning Fund Balance</b>	\$ 8,049,264	\$ 8,055,303	\$ 8,055,303	\$ 6,303,595	\$ 5,129,873	\$ 5,617,978	\$ 5,194,113	\$ 4,874,191	\$ 5,513,654
<b>Sources of Funds</b>									
Intragovernmental Charges	\$ 2,859,788	\$ 3,468,351	\$ 3,468,351	\$ 4,851,766	\$ 3,266,597	\$ 3,100,355	\$ 2,937,322	\$ 3,025,442	\$ 3,116,205
Leases, Rents & Royalties	143,700	169,958	169,958	173,357	176,824	180,361	183,968	187,647	191,400
Interest & Investment Earnings	113,892	178,607	178,607	247,101	208,786	226,966	209,842	196,917	222,752
Other Revenues	63,865	-	-	-	-	-	-	-	-
Intergovernmental Revenues	42,000	-	-	-	-	-	-	-	-
Transfers In	-	-	-	3,024	-	-	-	-	-
<b>Total Sources of Funds</b>	<b>\$ 3,223,245</b>	<b>\$ 3,816,916</b>	<b>\$ 3,816,916</b>	<b>\$ 5,275,248</b>	<b>\$ 3,652,207</b>	<b>\$ 3,507,682</b>	<b>\$ 3,331,132</b>	<b>\$ 3,410,007</b>	<b>\$ 3,530,357</b>
<b>Uses of Funds</b>									
Administration	\$ 3,034	\$ 48,345	\$ 48,345	\$ 56,031	\$ 57,880	\$ 59,790	\$ 61,763	\$ 63,801	\$ 65,907
Facility Project Management	925,475	1,833,817	2,713,035	1,144,627	1,178,966	1,214,335	1,250,765	1,288,288	1,326,936
Debt Service	1,102,024	982,581	982,581	1,013,241	497,889	248,586	-	-	-
Transfers & Cost Allocation	67,589	69,617	69,617	81,956	89,367	93,836	98,527	103,454	108,626
Capital Improvement Program	1,119,085	1,440,000	1,755,046	4,153,115	1,340,000	2,315,000	2,240,000	1,315,000	1,240,000
<b>Total Uses of Funds</b>	<b>\$ 3,217,207</b>	<b>\$ 4,374,360</b>	<b>\$ 5,568,624</b>	<b>\$ 6,448,970</b>	<b>\$ 3,164,102</b>	<b>\$ 3,931,546</b>	<b>\$ 3,651,055</b>	<b>\$ 2,770,543</b>	<b>\$ 2,741,470</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 8,055,303</b>	<b>\$ 7,497,859</b>	<b>\$ 6,303,595</b>	<b>\$ 5,129,873</b>	<b>\$ 5,617,978</b>	<b>\$ 5,194,113</b>	<b>\$ 4,874,191</b>	<b>\$ 5,513,654</b>	<b>\$ 6,302,542</b>
<b>Reserves</b>									
Operating Reserve	\$ 339,099	\$ 478,412	\$ 625,241	\$ 369,721	\$ 289,701	\$ 254,293	\$ 219,192	\$ 225,799	\$ 232,605
Department Balances	7,716,204	7,019,446	5,678,353	4,760,151	5,328,277	4,939,821	4,654,998	5,287,855	6,069,937
<b>Total Reserves</b>	<b>\$ 8,055,303</b>	<b>\$ 7,497,859</b>	<b>\$ 6,303,595</b>	<b>\$ 5,129,873</b>	<b>\$ 5,617,978</b>	<b>\$ 5,194,113</b>	<b>\$ 4,874,191</b>	<b>\$ 5,513,654</b>	<b>\$ 6,302,542</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>