



# 2013 Annual Budget Volume I

City of Boulder, Colorado

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# 2013 Annual Budget–Volume 1

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Boulder, Colorado for its annual budget for the fiscal year beginning January 1, 2012. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
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**January 1, 2012**

*Linda C. Danton Jeffrey R. Egan*

President

Executive Director

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**City of Boulder  
2013 Annual Budget**

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Mayor .....Matthew Appelbaum

Deputy Mayor .....Lisa Morzel

Council Members .....Suzy Ageton

KC Becker

Macon Cowles

Suzanne Jones

George Karakehian

Tim Plass

Ken Wilson

City Manager..... Jane S. Brautigam

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## City of Boulder Staff

City Manager .....	Jane S. Brautigam
Deputy City Manager .....	Paul J. Fetherston
City Attorney .....	Tom Carr
Municipal Judge .....	Linda P. Cooke
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Director of Public Works for Utilities .....	Jeffrey M. Arthur
Police Chief .....	Mark R. Beckner
Executive Director of Energy Strategy and Electric Utility Development .....	Heather Bailey
Fire Chief .....	Larry Donner
Executive Director of Community Planning and Sustainability .....	David Driskell
Director of Human Resources .....	Eileen Gomez
Director of Information Technology .....	Don Ingle
Director of Parks and Recreation .....	Kirk Kincannon
Director of Support Services/City Clerk .....	Alisa D. Lewis
Director of Library and Arts .....	Valerie Maginnis
Director of Open Space and Mountain Parks .....	Michael Patton
Director of Human Services .....	Karen Rahn
Executive Director of Public Works .....	Maureen F. Rait
Municipal Court Administrator .....	Lynne Reynolds
Director of Communications .....	Patrick Von Keyserling
Director of Public Works for Transportation .....	Tracy Winfree
Director of Downtown University Hill Mgmt Division/Parking Services .....	Molly Winter



## City of Boulder Budget Staff Team

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Human Resources.....	Debbie Shinn
Human Services.....	Barbara Long
Information Technology.....	Beth Lemur
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Parks and Recreation.....	Abbie Poniatowski
Police.....	Joe Pura
Public Works – Development and Support Services.....	John Frazer
Public Works – Transportation.....	Fred Kellam
Public Works – Utilities.....	Ken Baird

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## 2013 ANNUAL BUDGET HOW TO USE THIS DOCUMENT

The City of Boulder's 2013 Budget contains a detailed description of how the city plans to invest available resources in city operations in 2013. Included in this description is information on how the city organization is structured, explanations of how decisions for allocations are guided, details of the major goals and accomplishments for the city and its departments, projections for revenues and expenditures for 2012 through 2018, and historic data for revenues and expenditures prior to 2012.

### **Document Organization**

The 2013 Budget has eight main parts:

- City Manager's Budget Message
- Strategy and Priorities
- City Context and Budget Process
- Budget Policies
- Sources, Uses, and Debt Service
- Department Overviews
- Fund Financials
- Fees, Rates, and Charges
- Appropriation Ordinance

### **City Manager's Budget Message**

The City Manager's Budget Message is a transmittal letter from Boulder's City Manager to Boulder's City Council and residents that summarizes the contents of the 2013 Budget. The transmittal letter includes an attachment that details variances between the 2013 operating budget and the 2012 operating budget.

### **Strategy and Priorities**

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

### **City Context and Budget Process**

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

### **Budget Policies**

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

## **2013 ANNUAL BUDGET HOW TO USE THIS DOCUMENT**

### **Sources, Uses, and Debt Service**

The Sources, Uses, and Debt Service section contains summary information of the 2013 Annual Budget, projected revenues and budgeted expenditures. It shows all anticipated revenues (sources) by type and fund, provides information on tax rates, shows budgeted expenditures (uses) by fund, and lists all interfund transfers. The debt section lists the debt service payments from 2012 to 2018, provides a combined schedule of long-term debt and provides computation of the legal debt margin for the last ten years,

### **Department Overviews**

The Department Overviews section describes the operational structure and function, 2012 accomplishments, and 2013 key initiatives for each of the city's departments. It includes details on significant changes between the 2012 and 2013 budgets, as well as the detailed budget, by PBB program, for each department.

### **Fund Financials**

The Fund Financials section provides tables detailing the sources and uses of each of the city's 36 funds, for 2011 actual, 2012 revised, 2013 approved, and 2014–2018 projected amounts.

### **Fees, Rates, and Charges**

The Fees, Rates, and Charges section summarizes by department adjustments to city fees that will take effect on January 1, 2013 and how the adjusted fee amounts would affect revenue.

### **Appropriation Ordinance**

This section provides the appropriation ordinance of the 2013 budget as passed by the City Council.



City of Boulder  
**Office of the City Manager**

**DATE:** November 28, 2012  
**TO:** City Council and the Residents of Boulder  
**FROM:** Jane S. Brautigam, City Manager  
**SUBJECT:** 2013 City of Boulder Annual Budget

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The 2013 City of Boulder Annual Budget (budget) reflects the city's stable fiscal position and continues the conservative budgeting approach that has enabled the city to provide high-quality programs and services during the economic downturn and the slow recovery being experienced in Colorado and across the nation.

The budget reflects a continued commitment to high standards of public service and efficient service delivery, and assigns limited available funding to programs supporting the highest community priorities. It supports master plans accepted by council in 2012, restores partial funding for police and firefighter training, and continues funding for existing community programs and services. The budget invests in Economic Vitality initiatives to strengthen the local economy and, in accordance with the Capital Improvement Program's Guiding Principles, makes significant investments in Boulder's public facilities and infrastructure.

#### **BUDGET OVERVIEW**

Because the local economy continues to improve slowly, it is expected that increases in the city's primary revenues, including sales, use, and property taxes, will be modest in 2013. On the expenditure side, the budget continues the priorities funded in 2012 while taking a conservative and strategic approach to new programs in 2013.

The 2013 budget provides limited increases in expenditures in the base budget over the prior year. These increases are described in **Table A** and include a set of initiatives to address key community priorities in new ways, and make progress on many of council's priorities. These proposals are outlined in greater detail in the body of this memorandum. Another category, *Other Ongoing Costs*, is one that we experience each year in higher utility costs, construction costs, and personnel costs for existing programs. In total, the base budget will increase by 2.4 percent.



**TABLE A - INCREASES TO BASE BUDGET FOR 2013**

Item	Amount (\$ millions)	Increases Prior Year		Explanation
		(2012) Approved	Budget By (%)	
Highlighted Budget Changes - Ongoing Commitments	\$ 0.50	0.2%		Funding for key priorities of community and council. Listed in detail in <b>Attachments A and B</b> .
Debt Service on Capital Improvement Bond	1.20	0.5%		Expenditures on General Fund debt service (\$1.20 million) for the Capital Improvement Bond.
Other Ongoing Costs	3.95	1.7%		Annual local government cost increases in personnel, energy, construction materials, and other items.
<b>Increases to Base Budget</b>	<b>\$ 5.65</b>	<b>2.4%</b>		

As shown in **Table B**, the budget also includes several extraordinary or *Non-Recurring Expenditures* that are either one-time outlays or time-limited expenses in addition to the normally anticipated cost increases for ongoing programs. The expenditures that are non-recurring include certain capital projects for which the city has saved funds in anticipation and which are now ready for construction; a once every 11- to 12-year pay period liability associated with the biweekly pay system used by the city; and expenditures for Boulder's Energy Future that, because the revenues were approved late last year, now are included in the city's budget document.

The total increase to the city's 2013 expenditures due to non-recurring items is 6.8 percent.

**TABLE B - NON-RECURRING EXPENDITURES FOR 2013**

Item	Amount (\$ millions)	Increases Prior Year		Explanation
		(2012) Approved	Budget By (%)	
2013 Capital Projects	\$ 9.45	4.0%		Expenditures from Special Revenue Funds (\$9.45 million) in 2013 using city and other agency grant funding for projects.
Pay Period 27	3.90	1.7%		One-time payroll expense to occur in 2013 that the city set aside in reserves in the General Fund (\$2.33 million) and Special Revenue Funds (\$1.57 million) for 11-12 years in anticipation of the expense.
Other One-Time Commitments	0.44	0.2%		Transportation maintenance, Airport, and Civic Area Plan one-time support for 2013.
Boulder's Energy Future	2.20	0.9%		Expenditures of voter-approved Utility Occupation Tax (UOT) revenues not reflected in the Approved 2012 Budget. An added \$0.30 million in one-time funds supplements the UOT.
<b>Non-Recurring Expenditures</b>	<b>\$ 15.99</b>	<b>6.8%</b>		



Table C sums up the budget’s 9.2 percent combined changes to the base budget and non-recurring expenditures.

**TABLE C - SUMMARY OF EXPENDITURE CHANGES FOR 2013**

Item	Amount (\$ millions)	Increases Prior Year (2012) Approved Budget By (%)
Increases to Base Budget	\$ 5.65	2.4%
Non-Recurring Expenditures	15.99	6.8%
<b>Total Changes</b>	<b>\$ 21.64</b>	<b>9.2%</b>

A fundamental financial policy guiding the city’s financial structure is that ongoing revenues will balance to ongoing expenses, and one-time revenue will be used for one-time expenses. The policy has served the city well during the challenging financial times that have been a part of Boulder’s financial landscape since 2008. When those one-time expenditures are included in the operating budget, they increase the total budget for the year in which they are budgeted, but do not raise the base operating expenses in for future years.

**BUDGET DEVELOPMENT**

The city considered numerous budget requests at the program level to use existing funds differently or add funding to a new or existing program. City staff used Priority-Based Budgeting (PBB) principles to consider each funding proposal and to inform the decision on allocating additional revenues to individual programs.

By way of example, “Accessible and Connected Community” is one of the five PBB results and states that Boulder will provide open access to information, encourage innovation, enhance communication, and promote community engagement. The budget adds a **Children’s and Youth Service Program Librarian** in the Library and Arts Department to further achieve this result. A second example is the creation of a **Homeless Resource Officer** position within the Municipal Court to further the PBB result “Healthy and Socially Thriving Community.” This result asks Boulder to support the physical and mental well-being of its community members and actively partner with other organizations to improve the welfare of those in need.

In total, departments submitted budget requests of \$2.5 million that could not be funded. The unfunded requests were mainly from General Fund departments.



### FINANCIAL PLANNING

The budget continues to be guided by recommendations made by the Blue Ribbon Commissions I and II. Major long-term recommendations included:

- Establish a long-term balanced revenue stream for the City of Boulder
- Enhance the city's budget process by using Priority-Based Budgeting
- Update compensation policies
- Use efficiency studies to determine if current resources are being maximized
- Update and continue the use of cost recovery strategies
- Maintain current infrastructure
- Implement performance measures for city services.

Each of these recommendations has been, or is being, implemented and has helped the city maintain the appropriate balance of revenues and expenditures. Current projections are that the \$135 million structural gap (determined in the BRC I work) between revenues and expenditures has been reduced to \$75 million annually by 2030. The analysis will be updated in 2014 to better estimate the remaining gap.

### CITY REVENUES

City Council placed on the November 2012 ballot a revenue question asking voters to consider renewing the Climate Action Plan (CAP) Tax for five additional years at the existing rate. The tax was set to expire at the end of March 2013.

The .25-cent Sales Tax, which supports Parks and Recreation operations and capital projects with \$7 million per year, was set to expire at the end of 2015. On Aug. 7, council placed the question of extending this tax on the ballot for Boulder's voters to decide in November. The .25-cent Sales Tax was proposed as a 20-year extension of the existing tax rate.

On November 6, voters approved the renewal of these two taxes, and the city will continue to receive approximately \$7 million for parks and recreation services, and \$1.7 million for climate action initiatives.

### 2013 HIGHLIGHTED BUDGET CHANGES

(See **Attachments A and B** for a complete list )

In addition to the continued long-term emphasis to stabilize revenues and expenditures, the budget has been developed to address community and council priorities with a major emphasis in the following five areas:

1. **Restore non-personnel funding for police and firefighter training that was reduced during the economic downturn.** The budget allocates its largest share of new ongoing funding



from the General Fund to operations in both the police and fire departments to improve emergency preparedness.

**2. Provide additional resources for three council priorities: Boulder's Energy Future, the Civic Area Master Plan and Homelessness.**

- ◆ **Boulder's Energy Future:** One-time additional resources will support staff efforts for this priority. In particular, there is a need to support the legal, technical and financial work as the city continues exploration of municipalization and its energy strategy.
- ◆ **The Civic Area Master Plan:** The budget allocates additional one-time dollars to support public engagement and community outreach for the Civic Area Master Plan.
- ◆ **Homelessness:** The city will provide additional case management resources in the Municipal Court to aid the city's at-risk populations by assisting homeless defendants in accessing veterans, disability, medical, and social services benefits; address underlying conditions of mental illness and drug or alcohol addiction; and reduce recidivism through intervention and treatment.

**3. Implement department assessments and master plans.** The budget continues the master plan implementation work begun last year through the Fire Department's budget. In 2013, the budget brings salaries and benefits for wildland fire crews in line with what is required to maximize the effectiveness and flexibility of Boulder's wildland fire response. The city's wildland equipment and personnel played key roles in the city's response to the early July 2012 Flagstaff Fire and the fire's successful resolution without loss of life or private property.

**4. Continue and strengthen the commitment to economic sustainability.** The budget will steer new one-time dollars to fund a fixed-term business liaison position to assist with business outreach and engagement in key policy initiatives as well as ongoing business retention and assistance. These initiatives aim to support the long-term success of Boulder's businesses in a manner consistent with overall community sustainability goals, helping to reduce energy consumption and solid waste while supporting vital commercial districts and responding to the needs of primary employers.

**5. Boost the ability to renew infrastructure and invest in technology.** As a result of the Capital Improvement Bond, the budget directs additional funding to support replacement of Boulder's outdated finance, human resources, and payroll systems. Moreover, in 2013, funds will begin to be placed in reserve for the East Boulder Community Center's future maintenance and renovation needs.



### **MANAGING PERSONNEL COSTS**

The city remains committed to managing personnel costs and following a conservative path to hiring additional staff. Our hiring practices incorporate market-based pay scales that enable the city to attract and retain the best employees. In 2013, the budget will add one full-time equivalent (FTE) in the General Fund. Another 5.5 FTEs will be hired in the General Fund as fixed-term staff, leaving the base budget unchanged.

In 2013, the city will redesign its health benefits and invest in wellness incentives that slow rising healthcare costs. Through incentives to lead a healthy lifestyle, monitor chronic health conditions and help employees to be better informed healthcare consumers, the city can realize savings in a few years' time that have the potential to lower medical costs over the long term.

### **CONCLUDING COMMENTS**

While economic indicators point to a slow recovery within the state, the City of Boulder has implemented conservative expenditure policies and remains fiscally sound. The 2013 budget invests in public safety, maintenance of major infrastructure, and funding for the community's highest priorities.

In light of moderate revenue projections, the budget provides for targeted growth in certain priority programs. Sound fiscal policies continue to focus the city on improving service efficiencies, piloting strategic programs, and maintaining reserve funds.

#### Enclosures:

**Attachment A:** Significant Changes Between the 2012 and 2013 Budget

**Attachment B:** 2013 Significant Budget Changes by Fund, One-time and Ongoing



City of Boulder

**ATTACHMENT A**

**SIGNIFICANT CHANGES BETWEEN 2012 AND 2013 BUDGET**

**ATTACHMENT A**

Department / Fund / Action	2012 Approved Budget	2013 Approved Budget	Total Change	2012 FTE	2013 FTE	FTE Change
<b>CITY COUNCIL</b>						
<b>GENERAL FUND</b>						
Council Travel	\$ 14,500	\$ 34,500	\$ 20,000	0.00	0.00	0.00
Council Technology - Ongoing Costs for Digital Agendas	-	7,500	7,500	0.00	0.00	0.00
<b>Total Changes, City Council</b>			<b>\$ 27,500</b>			<b>0.00</b>
<b>CITY MANAGER'S OFFICE</b>						
<b>GENERAL FUND</b>						
City Clerk Reorganization	\$ 45,559	\$ 66,009	\$ 20,450	0.80	1.00	0.20
CO-LABS Membership	-	3,000	3,000	0.00	0.00	0.00
Move Community Coordinator Position to Municipal Court	91,349	-	(91,349)	0.88	0.00	(0.88)
<b>Total Changes, City Manager's Office</b>			<b>\$ (67,899)</b>			<b>(0.68)</b>
<b>COMMUNITY PLANNING AND SUSTAINABILITY</b>						
<b>GENERAL FUND</b>						
Civic Area Plan Consultant Support	\$ -	\$ 135,000	\$ 135,000	0.00	0.00	0.00
Department Interns	-	18,000	18,000	0.00	0.00	0.00
Economic Vitality Business Liaison - one year fixed term	-	80,000	80,000	0.00	1.00	1.00
<b>PLANNING AND DEVELOPMENT SERVICES FUND</b>						
Department Interns-increase General Fund transfer to Planning and Development Services	\$ -	\$ 36,000	\$ 36,000	0.00	0.00	0.00
Building Plan Review and Permit Issuance - two year fixed term Assistant Zoning Administrator	-	81,180	81,180	0.00	1.00	1.00
Building Plan Review and Permit Issuance - two year fixed term Project Specialist	-	81,180	81,180	0.00	1.00	1.00
<b>Total Changes, Community Planning and Sustainability</b>			<b>\$ 431,360</b>			<b>3.00</b>
<b>DOWNTOWN AND UNIVERSITY HILL MANAGEMENT DIVISION / PARKING SERVICES</b>						
<b>GENERAL FUND</b>						
Increase in Credit Card Fees	\$ 29,000	\$ 41,000	\$ 12,000	0.00	0.00	0.00
<b>DOWNTOWN COMMERCIAL DISTRICT</b>						
Increase in Credit Card Fees	\$ 156,000	\$ 230,000	\$ 74,000	0.00	0.00	0.00
<b>UNIVERSITY HILL COMMERCIAL DISTRICT</b>						
Increase in Credit Card Fees	\$ 26,000	\$ 37,000	\$ 11,000	0.00	0.00	0.00
<b>Total Changes, Downtown and University Hill Management Division/Parking Services</b>			<b>\$ 97,000</b>			<b>0.00</b>

**ATTACHMENT A**

Department / Fund / Action	2012 Approved Budget	2013 Approved Budget	Total Change	2012 FTE	2013 FTE	FTE Change
<b>ENERGY STRATEGY AND ELECTRIC UTILITY DEVELOPMENT</b>						
<b>GENERAL FUND</b>						
Boulder's Energy Future	\$ -	\$ 303,000	\$ 303,000	0.00	3.50	3.50
<b>Total Changes, Energy Strategy and Electric Utility Development</b>			<b>\$ 303,000</b>			<b>3.50</b>
<b>FINANCE</b>						
<b>GENERAL FUND</b>						
Transforming Boulder Business Initiative Office Space	\$ -	\$ 11,130	\$ 11,130	0.00	0.00	0.00
<b>Total Changes, Finance</b>			<b>\$ 11,130</b>			<b>0.00</b>
<b>FIRE</b>						
<b>GENERAL FUND</b>						
NPE Gap - Training, Fleet and Utilities - partial mitigation	\$ 2,508,204	\$ 2,550,021	\$ 41,817	0.00	0.00	0.00
EMS Physician Advisor - 2nd year of 2 year phase in	16,500	33,000	16,500	0.00	0.00	0.00
Convert Seasonal, Part-time Wildland Crew to Full-time - 2nd year of 3 year phase in	46,000	122,973	76,973	0.00	2.00	2.00
Wildland Fuels Manager and Fire Management Coordinator Equity Reclassifications	672,914	752,914	80,000	0.00	0.00	0.00
<b>Total Changes, Fire</b>			<b>\$ 215,290</b>			<b>2.00</b>
<b>HUMAN RESOURCES</b>						
<b>GENERAL FUND</b>						
Administrative Specialist	\$ 14,109	\$ 14,109	\$ -	0.00	0.25	0.25
<b>Total Changes, Human Resources</b>			<b>\$ -</b>			<b>0.25</b>
<b>HOUSING</b>						
<b>COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)</b>						
Reduction in Federal Funding for Affordable Housing and Community Development	\$ 810,497	\$ 719,969	\$ (90,528)	0.00	0.00	0.00
<b>HOME INVESTMENT PARTNERSHIP GRANT (HOME)</b>						
Reduction in Federal Funding for Affordable Housing in the HOME Consortium	\$ 1,132,947	\$ 800,445	\$ (332,502)	0.00	0.00	0.00
<b>Total Changes, Housing</b>			<b>\$ (423,030)</b>			<b>0.00</b>

## ATTACHMENT A

Department / Fund / Action	2012 Approved Budget	2013 Approved Budget	Total Change	2012 FTE	2013 FTE	FTE Change
<b>INFORMATION TECHNOLOGY</b>						
<b>GENERAL FUND</b>						
Recurring Security Audits	\$ -	\$ 35,000	\$ 35,000	0.00	0.00	0.00
Device Support for Emerging Technology Needs	-	75,000	75,000	0.00	1.00	1.00
Transfer of Senior PC Specialist position from Library and Arts to IT	-	80,496	80,496	0.00	1.00	1.00
<b>Total Changes, Information Technology</b>			<b>\$ 190,496</b>			<b>2.00</b>
<b>LIBRARY AND ARTS</b>						
<b>LIBRARY FUND</b>						
Children's and Youth Services Program Librarian - increase General Fund transfer to Library and Arts	\$ -	\$ 68,000	\$ 68,000	0.00	1.00	1.00
Transfer of Senior PC Specialist position from Library and Arts to IT - decrease General Fund transfer to Library and Arts	80,496	-	(80,496)	1.00	0.00	(1.00)
<b>Total Changes, Library and Arts</b>			<b>\$ (12,496)</b>			<b>0.00</b>
<b>MUNICIPAL COURT</b>						
<b>GENERAL FUND</b>						
Community Coordinator - Reallocation of a Position from CMO to Muni Court	\$ 20,450	\$ 91,349	\$ 70,899	0.00	0.88	0.88
Homeless Resource Officer	-	102,000	102,000	0.00	1.00	1.00
<b>Total Changes, Municipal Court</b>			<b>\$ 172,899</b>			<b>1.88</b>
<b>OPEN SPACE AND MOUNTAIN PARKS</b>						
<b>OPEN SPACE FUND</b>						
Additional Seasonal Forest Ecosystem Management Crew	\$ -	\$ 136,607	\$ 136,607	0.00	0.00	0.00
Additional Seasonal Trail Crew	-	195,000	195,000	0.00	0.00	0.00
Forest Management Technician	-	56,000	56,000	0.00	1.00	1.00
GIS Analyst	-	61,600	61,600	0.00	1.00	1.00
New Plotter at Annex	-	9,000	9,000	0.00	0.00	0.00
Arapahoe Pit Augmentation - transfer from CIP to operating	10,000	10,000	-	0.00	0.00	0.00
<b>Total Changes, Open Space and Mountain Parks</b>			<b>\$ 458,207</b>			<b>2.00</b>
<b>PARKS AND RECREATION</b>						
<b>.25 CENT SALES TAX FUND</b>						
Ready to Work Maintenance Crew	\$ -	\$ 33,900	\$ 33,900	0.00	0.00	0.00
<b>Total Changes, Parks and Recreation</b>			<b>\$ 33,900</b>			<b>0.00</b>

**ATTACHMENT A**

<b>Department / Fund / Action</b>	<b>2012 Approved Budget</b>	<b>2013 Approved Budget</b>	<b>Total Change</b>	<b>2012 FTE</b>	<b>2013 FTE</b>	<b>FTE Change</b>
<b>POLICE</b>						
<b>GENERAL FUND</b>						
NPE Gap - Training, Fleet and Utilities - partial mitigation	\$ 4,272,992	\$ 4,518,675	\$ 245,683	0.00	0.00	0.00
Overtime Compensation	735,345	635,345	(100,000)	0.00	0.00	0.00
Reallocation from Records and Dispatch to fund Technical Assistant position	66,012	66,012	-	1.00	1.00	0.00
Greenwood Wildlife Rehabilitation - 2nd year of 3 year phase in	10,000	15,000	5,000	0.00	0.00	0.00
<b>Total Changes, Police</b>			<b>\$ 150,683</b>			<b>0.00</b>
<b>PUBLIC WORKS - DEVELOPMENT AND SUPPORT SERVICES</b>						
<b>GENERAL FUND</b>						
Replacement and Renovation Contribution for East Boulder Community Center	\$ -	\$ 80,937	\$ 80,937	0.00	0.00	0.00
<b>PLANNING AND DEVELOPMENT SERVICES FUND</b>						
Building Permit Inspection - two year fixed term position	\$ -	\$ 70,308	\$ 70,308	0.00	1.00	1.00
<b>Total Changes, Public Works - Development and Support Services</b>			<b>\$ 151,245</b>			<b>1.00</b>
<b>PUBLIC WORKS - TRANSPORTATION</b>						
<b>AIRPORT FUND</b>						
Airport land or easement costs - one time increase	\$ -	\$ 100,000	\$ 100,000	0.00	0.00	0.00
<b>TRANSPORTATION FUND</b>						
Increase ongoing appropriations for operating NPE including construction materials and energy costs	\$ 10,797,779	\$ 11,096,726	\$ 298,947	0.00	0.00	0.00
Increase ongoing appropriations for street lighting utility costs	1,265,795	1,392,375	126,580	0.00	0.00	0.00
One time increase in appropriations for routine preventative maintenance	-	200,000	200,000	0.00	0.00	0.00
<b>Total Changes, Public Works - Transportation</b>			<b>\$ 725,527</b>			<b>0.00</b>
<b>PUBLIC WORKS - UTILITIES</b>						
<b>WATER UTILITY FUND</b>						
Energy cost increase at Water Treatment Facility	\$ 628,645	\$ 660,045	\$ 31,400	0.00	0.00	0.00
Ongoing residuals hauling - Water Treatment	128,646	157,646	29,000	0.00	0.00	0.00
Ongoing water quality monitoring	-	28,000	28,000	0.00	0.00	0.00
EPA Monitoring Rule compliance -one time	-	20,000	20,000	0.00	0.00	0.00
<b>WASTEWATER UTILITY FUND</b>						
Reallocate portion of eliminated Maintenance II savings to contracted services	\$ 49,418	\$ 30,000	\$ (19,418)	1.00	0.00	(1.00)
Ongoing support for Hazardous Materials Management facility	154,051	161,551	7,500	0.00	0.00	0.00
<b>STORMWATER AND FLOOD MANAGEMENT FUND</b>						
Ongoing support for Hazardous Materials Management facility	\$ 144,094	\$ 151,594	\$ 7,500	0.00	0.00	0.00
<b>Total Changes, Public Works - Utilities</b>			<b>\$ 103,982</b>			<b>(1.00)</b>

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City of Boulder

**ATTACHMENT B**

**2013 SIGNIFICANT BUDGET CHANGES BY FUND,  
ONE-TIME AND ONGOING**

## ATTACHMENT B

Fund / Department	Action	Ongoing Requested Funds	One Time Requested Funds	Ongoing FTE	Fixed Term FTE	Status
<b>GENERAL FUND</b>						
City Council	Council Technology - ongoing costs for digital agendas	\$ 7,500	\$ -	0.00	0.00	Approved
City Council	Council Travel	20,000	-	0.00	0.00	Approved
Community Planning and Sustainability	Civic Area Plan consultant support	-	135,000	0.00	0.00	Approved
Downtown and University Hill Management Division / Parking Services	Increase in Credit Card Fees	12,000	-	0.00	0.00	Approved
Finance	Transforming Boulder Business Initiative Office Space	-	11,130	0.00	0.00	Approved
Fire	NPE Gap - Training, Fleet and Utilities - partial mitigation	41,817	-	0.00	0.00	Approved
Fire	Wildland Fuels Manager and Fire Management Coordinator Equity Reclassifications	80,000	-	0.00	0.00	Approved
Information Technology	Device Support for Emerging Technology Needs	-	75,000	0.00	1.00	Approved
Information Technology	Recurring Security Audits	35,000	-	0.00	0.00	Approved
Municipal Court	Homeless Resource Officer	102,000	-	1.00	0.00	Approved
Police	NPE Gap - Training, Fleet and Utilities - partial mitigation	145,683	-	0.00	0.00	Approved
Police	Greenwood Wildlife Rehabilitation - 2nd year of 3 year phase in	5,000	-	0.00	0.00	Approved
City Manager's Office	CO-LABS membership	3,000	-	0.00	0.00	Funded as One-Time Only
Community Planning and Sustainability	Department Interns	18,000	-	0.00	0.00	Funded as One-Time Only
Community Planning and Sustainability	Economic Vitality Business Liaison - one year fixed term	80,000	-	1.00	0.00	Funded as One-Time Only
Energy Strategy and Electric Utility Development	Boulder's Energy Future	303,000	-	3.50	0.00	Funded as One-Time Only
Public Works-Development and Support Services	Annual Replacement & Renovation Contribution for EBCC	80,937	-	0.00	0.00	Funded as One-Time Only
City Manager's Office	City Clerk Reorganization	20,450	-	0.20	0.00	Reallocation
Human Resources	Administrative Specialist	-	-	0.25	0.00	Reallocation
Information Technology	Transfer of Senior PC Specialist position from Library and Arts to IT	80,496	-	1.00	0.00	Reallocation
Municipal Court	Community Coordinator - Reallocation of a Position from CMO to Municipal Court	70,899	-	0.88	0.00	Reallocation
Police	Reallocation (instead of new funding request listed below) from Records and Dispatch to fund Technical Assistant position	-	-	0.00	0.00	Reallocation
Police	Reallocation of Overtime to NPE	-	-	0.00	0.00	Reallocation
<b>Total Changes, General Fund</b>		<b>\$ 1,105,782</b>	<b>\$ 221,130</b>	<b>7.83</b>	<b>1.00</b>	



**ATTACHMENT B**

<b>Fund / Department</b>	<b>Action</b>	<b>Ongoing Requested Funds</b>	<b>One Time Requested Funds</b>	<b>Ongoing FTE</b>	<b>Fixed Term FTE</b>	<b>Status</b>
<b>PLANNING AND DEVELOPMENT SERVICES FUND</b>						
Public Works-Development and Support Services	Building Permit Inspection - two year fixed term position	\$ -	\$ 70,308	0.00	1.00	Approved
Community Planning and Sustainability	Building Plan Review and Permit Issuance - two year fixed term Assistant Zoning Administrator	-	81,180	0.00	1.00	Approved
Community Planning and Sustainability	Building Plan Review and Permit Issuance - two year fixed term Project Specialist	-	81,180	0.00	1.00	Approved
Community Planning and Sustainability	Department Interns-increase General Fund transfer to Planning and Development Services	36,000	-	0.00	0.00	Funded as One-Time Only
<b>Total Changes, Planning and Development Services Fund</b>		<b>\$ 36,000</b>	<b>\$ 232,668</b>	<b>0.00</b>	<b>3.00</b>	
<b>.25 CENT SALES TAX FUND</b>						
Parks and Recreation	Ready to Work Maintenance Crew	\$ 33,900	\$ -	0.00	0.00	Approved
<b>Total Changes, .25 Cent Sales Tax Fund</b>		<b>\$ 33,900</b>	<b>\$ -</b>	<b>0.00</b>	<b>0.00</b>	
<b>LIBRARY FUND</b>						
Library and Arts	Children's and Youth Services Program Librarian - increase General Fund transfer to Library and Arts	\$ 68,000	\$ -	1.00	0.00	Approved
Library and Arts	Transfer of Senior PC Specialist position from Library and Arts to IT - decrease General Fund transfer to Library and Arts	(80,496)	-	(1.00)	0.00	Reallocation
<b>Total Changes, Library Fund</b>		<b>\$ (12,496)</b>	<b>\$ -</b>	<b>0.00</b>	<b>0.00</b>	
<b>OPEN SPACE FUND</b>						
Open Space and Mountain Parks	Additional Seasonal Forest Ecosystem Management Crew	\$ 136,607	\$ -	0.00	0.00	Approved
Open Space and Mountain Parks	Additional Seasonal Trail Crew	195,000	-	0.00	0.00	Approved
Open Space and Mountain Parks	Forest Management Technician	56,000	-	1.00	0.00	Approved
Open Space and Mountain Parks	GIS Analyst	61,600	-	1.00	0.00	Approved
Open Space and Mountain Parks	New Plotter at Annex	-	9,000	0.00	0.00	Approved
Open Space and Mountain Parks	Arapahoe Pit Augmentation - transfer from CIP to operating	-	-	0.00	0.00	Reallocation
<b>Total Changes, Open Space Fund</b>		<b>\$ 449,207</b>	<b>\$ 9,000</b>	<b>2.00</b>	<b>0.00</b>	

## ATTACHMENT B

Fund / Department	Action	Ongoing Requested Funds	One Time Requested Funds	Ongoing FTE	Fixed Term FTE	Status
<b>AIRPORT FUND</b>						
Public Works-Transportation	Airport land or easement costs - one time increase	\$ -	\$ 100,000	0.00	0.00	Approved
<b>Total Changes, Airport Fund</b>		<b>\$ -</b>	<b>\$ 100,000</b>	<b>0.00</b>	<b>0.00</b>	
<b>TRANSPORTATION FUND</b>						
Public Works-Transportation	Increase ongoing appropriations for operating NPE including construction materials and energy costs	\$ 298,947	\$ -	0.00	0.00	Approved
Public Works-Transportation	Increase ongoing appropriations for street lighting utility costs	126,580	-	0.00	0.00	Approved
Public Works-Transportation	One time increase in appropriations for routine preventative maintenance	-	200,000	0.00	0.00	Approved
<b>Total Changes, Transportation Fund</b>		<b>\$ 425,527</b>	<b>\$ 200,000</b>	<b>0.00</b>	<b>0.00</b>	
<b>COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND</b>						
Housing	Reduction in Federal Funding for Affordable Housing and Community Development	\$ (90,528)	\$ -	0.00	0.00	Approved
<b>Total Changes, Community Development Block Grant Fund</b>		<b>\$ (90,528)</b>	<b>\$ -</b>	<b>0.00</b>	<b>0.00</b>	
<b>HOME INVESTMENT PARTNERSHIP GRANT (HOME) FUND</b>						
Housing	Reduction in Federal Funding for Affordable Housing in the HOME Consortium	\$ (332,502)	\$ -	0.00	0.00	Approved
<b>Total Changes, Home Investment Partnership Grant Fund</b>		<b>\$ (332,502)</b>	<b>\$ -</b>	<b>0.00</b>	<b>0.00</b>	
<b>WATER UTILITY FUND</b>						
Public Works-Utilities	Energy cost increase at Water Treatment Facility	\$ 31,400	\$ -	0.00	0.00	Approved
Public Works-Utilities	Ongoing residuals hauling - Water Treatment	29,000	-	0.00	0.00	Approved
Public Works-Utilities	Ongoing water quality monitoring	28,000	-	0.00	0.00	Approved
Public Works-Utilities	EPA Monitoring Rule compliance (one time)	-	20,000	0.00	0.00	Approved
<b>Total Changes, Water Utility Fund</b>		<b>\$ 88,400</b>	<b>\$ 20,000</b>	<b>0.00</b>	<b>0.00</b>	

ATTACHMENT B		Ongoing Requested Funds	One Time Requested Funds	Ongoing FTE	Fixed Term FTE	Status
Fund / Department	Action					
<b>WASTEWATER UTILITY FUND</b>						
Public Works-Utilities	Reallocate portion of eliminated Maintenance II savings to contracted services	\$ (19,418)	\$ -	(1.00)	0.00	Approved
Public Works-Utilities	Ongoing support for Hazardous Materials Management facility	7,500	-	0.00	0.00	Approved
<b>Total Changes, Wastewater Utility Fund</b>		<b>\$ (11,918)</b>	<b>\$ -</b>	<b>(1.00)</b>	<b>0.00</b>	
<b>STORMWATER AND FLOOD MANAGEMENT UTILITY FUND</b>						
Public Works-Utilities	Ongoing support for Hazardous Materials Management facility	\$ 7,500	\$ -	0.00	0.00	Approved
<b>Total Changes, Stormwater and Flood Management Utility</b>		<b>\$ 7,500</b>	<b>\$ -</b>	<b>0.00</b>	<b>0.00</b>	
<b>DOWNTOWN COMMERCIAL DISTRICT</b>						
Downtown and University Hill Management Division / Parking Services	Increase in Credit Card Fees	\$ 74,000	\$ -	0.00	0.00	Approved
<b>Total Changes Downtown Commercial District Fund</b>		<b>\$ 74,000</b>	<b>\$ -</b>	<b>0.00</b>	<b>0.00</b>	
<b>UNIVERSITY HILL COMMERCIAL DISTRICT</b>						
Downtown and University Hill Management Division / Parking Services	Increase in Credit Card Fees	\$ 11,000	\$ -	0.00	0.00	Approved
<b>Total Changes University Hill Commercial District Fund</b>		<b>\$ 11,000</b>	<b>\$ -</b>	<b>0.00</b>	<b>0.00</b>	

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### **Long Range Fiscal Planning**

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

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

### **Revenue Stabilization**

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

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

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

In 2008 the community voted to remove all remaining TABOR restrictions on revenue. These funds have been used to support important operating needs of the city in the areas of public safety and infrastructure maintenance and repair. The voters also approved the renewal without restriction or sunset of the .38 cent sales tax (2008) and the .15 cent sales tax (2009). These revenues support human services, arts, public safety, environmental affairs and general city operations. Combined, the actions taken have reduced the revenue gap to \$95 million in 2030.

In 2010, City Council reviewed development taxes and fees and implemented an updated impact



fee structure to increase development's contribution to growth related costs. Most recently, in November 2011, voters approved a measure allowing the city to leverage existing revenues to bond for up to \$49 million in capital projects that address significant deficiencies and high priority infrastructure improvements throughout the community. Details of the Capital Bond projects can be found in the 2013–2018 Capital Improvement Program (Volume II of the Annual Budget).

The city continues to pursue strategies for revenue stabilization. In November 2012, voters approved renewal of the .25% sales tax and the Climate Action Plan Tax. The city will provide an update on the BRC One and BRC Two findings in 2013, and strategic planning in 2013 and beyond will include a citywide review of fees and continued analysis on revenue diversification and potential sources of new revenues.

### **Expenditure Control**

Noting that revenue strategies alone cannot eliminate the revenue gap over the long term, BRC Two looked at city expenditures and recommended the following:

- Review management policies in the areas of: compensation and asset management
- Eliminate duplication of services
- Adopt a budget process based on prioritization of services
- Use meaningful performance measures to determine attainment of city goals
- Fully cost city services and programs
- Reduce General Fund subsidies to restricted funds, as appropriate.

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

Beginning in 2011 the city has undergone significant review of its compensation policies and strategies. In 2012 a new, market based, compensation structure was implemented for the Management/non-union work group and 2012 marks the third year in strategic benefits plan redesign, with an increased emphasis on employee wellness and employee cost sharing.

Department assessments have helped identify areas for service delivery improvement and reduction of duplicative services. In 2012 assessments were completed in the Fire Department, Housing program area, and the City Manager's Office, and assessments in the Parks and Recreation Department and Arts and Culture program area of the Library and Arts Department will be completed by year's end. Additional assessments are planned for 2013 and will include at minimum Downtown University Hill Management District – Parking Services (DUHMD).

The city adopted Priority Based Budgeting (PBB) in 2010, and more information on PBB's results can be found in the following subsection.



The city continues to pursue strategies for expenditure control, with an emphasis on providing high priority programs and services to the community. In 2012, in conjunction with citywide visioning work, the city began reviewing and updating performance measures on a pilot basis in the Parks and Recreation, Information Technology and Fire Departments. Work will expand to additional departments in 2013.

Finally, to correctly cost city programs and allocate resources in a more transparent way, adjustments will be made to the existing cost allocation plan in 2013. A new, full cost allocation study is planned for 2014–2015.

### Priority Based Budgeting

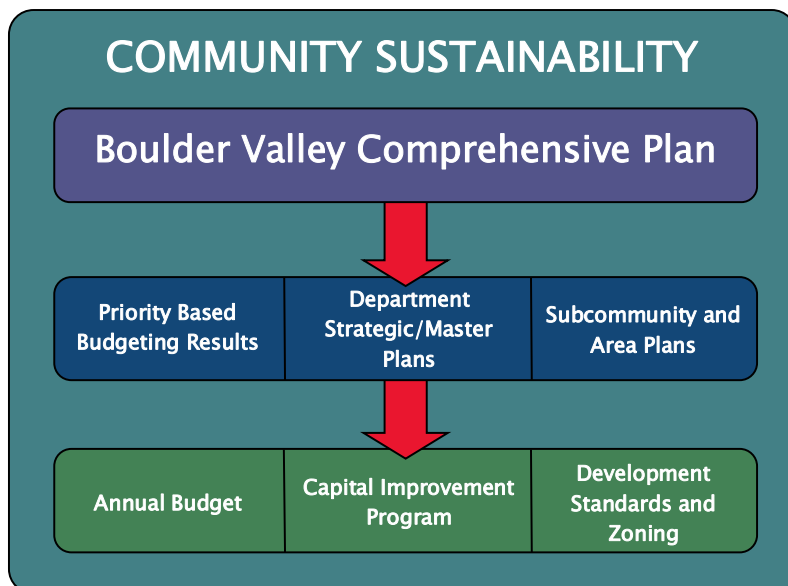
#### Purpose of PBB

Priority Based Budgeting (PBB) builds on the city’s prior Business Plan, which separates goals and actions into near term versus long term time frames. PBB harnesses the policies and values of the Boulder Valley Comprehensive Plan and department strategic and master plans. As the cornerstone of the city’s budget process, PBB gives the city three central benefits:

- Identifies key Council and community goals (see the next section on PBB Results and Attributes)
- Evaluates the impact on these goals of city programs and services
- Provides a tool for strategic decision-making in funding, adding and/or eliminating programs and services, making more effective use of the city’s limited resources.

PBB contributes to the city’s long-term financial sustainability and allows the city of Boulder to serve its residents in the most effective, efficient and fiscally responsible manner possible.

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





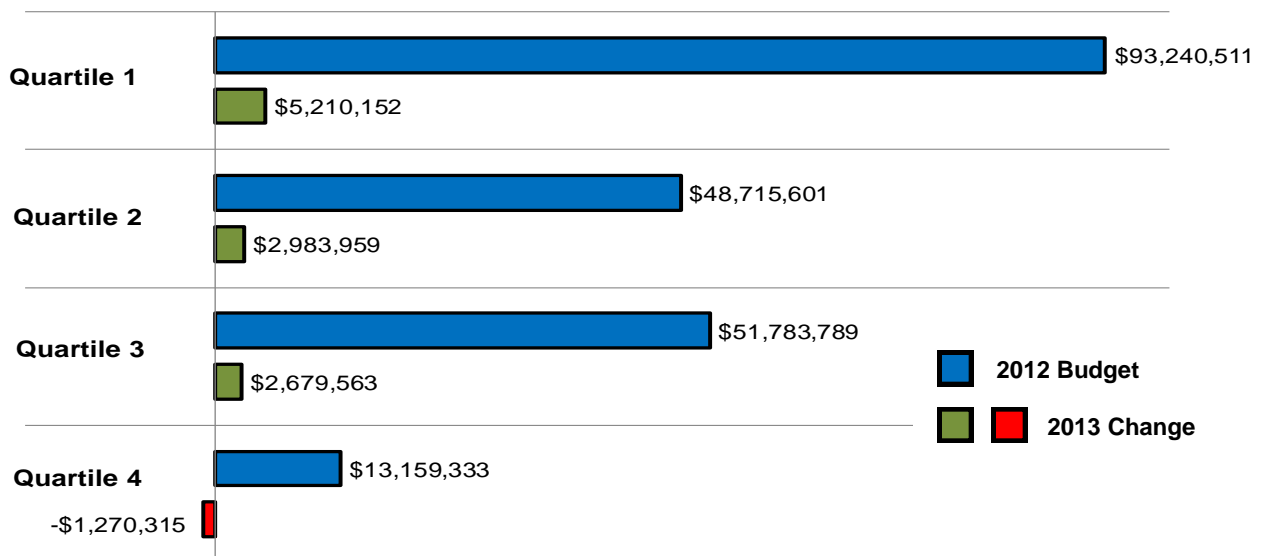
### 2013 PBB Outcomes

Now integrated into its third consecutive year of budget development, PBB is the framework within which all budget decisions are made. In the 2013 budget process, the city was asked to use PBB in every step of the budget process and program ranking by quartile was included in all budget discussions throughout the year. Additionally, to maintain value and consistency in program scoring, Peer Review Groups, citywide teams who come together to score all PBB programs and services annually, received additional training and guidance this year.

The city has a favorable distribution of resources between the highest priority (Quartile 1) and lowest priority (Quartile 4) programs. Fewer resources are invested in programs yielding lower impact on community values. A listing of all 2013 programs by quartile is included in the following section. Community programs are those providing direct service to residents and businesses, while governance programs are those providing support services within the city to other departments.

Due to a number of factors, including reduced revenue projections, there was little opportunity to add resources to city programs in the 2013 budget. PBB was a tool to help shift resources from lower to higher priority programs. **Figure 2-02** below illustrates changes that are included in the Annual Budget.

**Figure 2-02: Budget Allocations for 2013 in PBB Terms**



At first glance, this graph shows approximately \$1.3 million in reductions in Quartile 4 programs, compared to increases in Quartile 1, 2 and 3 programs. The reduction is notable, because after inflationary increases in existing programs, and including additional one time personnel costs related to a 27<sup>th</sup> pay period in 2013 (for which reserves had been accumulated), a **net** decrease in





funding has been achieved in Quartile 4 programs, with increasing funding to other programs in priority order.

As **Table 2-01** shows, the use of PBB in the 2013 budget process achieved a reduced proportion of city resources being allocated to Quartile 4 programs.

**Table 2-01: Proportion of Funding by PBB Quartile**

PRIORITY BASED BUDGETING						
Quartile	2012 Budget	Share of 2012 Total (%)	2013 Approved Change	Change to 2012 Budget (%)	2013 Approved Budget	Share of 2013 Total (%)
Q1	\$ 93,240,511	45.1%	\$ 5,210,152	5.6%	\$ 98,450,663	45.5%
Q2	48,715,601	23.5%	2,983,959	6.1%	51,699,560	23.9%
Q3	51,783,789	25.0%	2,679,563	5.2%	54,463,352	25.2%
Q4	13,159,333	<b>6.4%</b>	-1,270,315	-9.7%	11,889,018	<b>5.5%</b>

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# PRIORITY BASED BUDGETING RESULTS AND ATTRIBUTES

2013 Annual Budget

Policy goals for the 2013 Annual Budget are differentiated by two kinds of municipal activities: Community Programs and Governance Programs. Community Programs serve the public, while Governance Programs internally serve other city departments. Programs were scored against a series of results and attributes. The scoring criteria used in the 2013 Budget Process is:

## Results

### Community Programs

*Community Programs were scored against the following five results based on how essential the programs are to achieving the result's definitions listed below.*

- **Accessible and Connected Community**
  - ◆ Offers and encourages a variety of safe, accessible and sustainable mobility options;
  - ◆ Plans, designs and maintains effective infrastructure networks;
  - ◆ Supports strong regional multimodal connections;
  - ◆ Provides open access to information, encourages innovation, enhances communication and promotes community engagement; and
  - ◆ Supports a balanced transportation system that reflects effective land use and reduces congestion.
- **Economically Vital Community**
  - ◆ Supports an environment for creativity and innovation;
  - ◆ Promotes a qualified and diversified workforce that meets employers' needs and supports broad-based economic diversity;
  - ◆ Encourages sustainable development supported by reliable and affordable city services;
  - ◆ Fosters regional and public/private collaboration with key institutions and organizations that contribute to economic sustainability; and
  - ◆ Invests in infrastructure and amenities that attract, sustain and retain diverse businesses, entrepreneurs, and the associated primary jobs.
- **Environmentally Sustainable Community**
  - ◆ Promotes and regulates an ecologically balanced community;
  - ◆ Supports and sustains natural resource and energy conservation;
  - ◆ Mitigates and abates threats to the environment; and
  - ◆ Promotes and sustains a safe, clean and attractive place to live, work and play.



- **Healthy and Socially Thriving Community**
  - ◆ Cultivates a wide-range of recreational, cultural, educational, and social opportunities;
  - ◆ Supports the physical and mental well-being of its community members and actively partners with others to improve the welfare of those in need;
  - ◆ Facilitates housing options to accommodate a diverse community;
  - ◆ Fosters inclusion, embraces diversity and respects human rights;
  - ◆ Supports and enhances neighborhood livability for all members of the community; and
  - ◆ Enhances multi-generational community enrichment and community engagement.
- **Safe Community**
  - ◆ Enforces the law, taking into account the needs of individuals and community values;
  - ◆ Plans for and provides timely and effective response to emergencies and natural disasters;
  - ◆ Fosters a climate of safety for individuals in homes, businesses, neighborhoods and public places;
  - ◆ Encourages shared responsibility, provides education on personal and community safety and fosters an environment that is welcoming and inclusive; and
  - ◆ Provides safe and well-maintained public infrastructure, and provides adequate and appropriate regulation of public/private development and resources.

### **Governance Programs**

*Governance programs were scored against the following five result definitions based on how essential the programs are to achieving the result's definitions listed below.*

- **Good Governance**
  - ◆ Models stewardship and sustainability of the city's financial, human, information and physical assets;
  - ◆ Supports strategic decision making with timely, reliable and accurate data and analysis;
  - ◆ Enhances and facilitates transparency, accuracy, efficiency, effectiveness, and quality customer service in all city business;
  - ◆ Supports, develops and enhances relationships between the city and community/regional partners; and
  - ◆ Provides assurance of regulatory and policy compliance.



### Attributes

*Programs were also scored on a series of five attributes. These stand-alone basic program attributes are not captured when evaluating programs against result definitions, but are important and should be considered in the value of a program.*

#### Community and Governance Programs

- **Mandated to Provide Service**
  - ◆ This criterion rates a program on whether it is a part of a federal, state, or local mandate. Programs that are mandated by the state or federal government will receive a higher score for this criterion compared to programs that are mandated solely by the city or have no mandate whatsoever.
- **Change in Demand for Service**
  - ◆ This criterion rates a program's future demand for services. Programs demonstrating an increased demand will receive a higher score for this criterion compared to programs that show no growth in demand or demonstrate lowered demand for service.
- **Reliance on City to Provide Service**
  - ◆ This criterion rates competition of city programs, assessing who else in the community provides similar services. Programs that are offered exclusively by the city will receive a higher score compared to programs that are offered by multiple providers.

#### Community Programs Only

- **Self Sufficiency/Cost Recovery**
  - ◆ This criterion rates the ability of a program to pay for itself through fees. Paying for a program means all costs, including direct and overhead costs. Programs that pay for themselves will receive a higher score in this criterion compared to programs with limited to no program fees.

#### Governance Programs Only

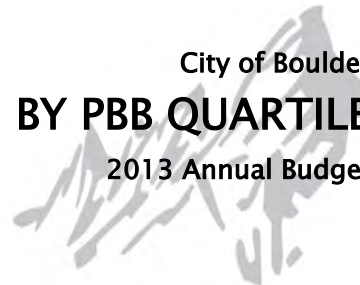
- **Cost Avoidance and/or Increasing Efficiencies**
  - ◆ This criterion rates the program's ability to achieve overall cost savings for the city and/or achieve the desired goal(s) in a more efficient manner by avoiding risks, decreasing potential liability, expanding staff capacity, improving overall safety, eliminating duplication of effort, streamlining work processes and/or leveraging the utilization of city resources. Programs will be scored on their ability to lower overall costs incurred by the city or avoid having the city incur additional costs.

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City of Boulder

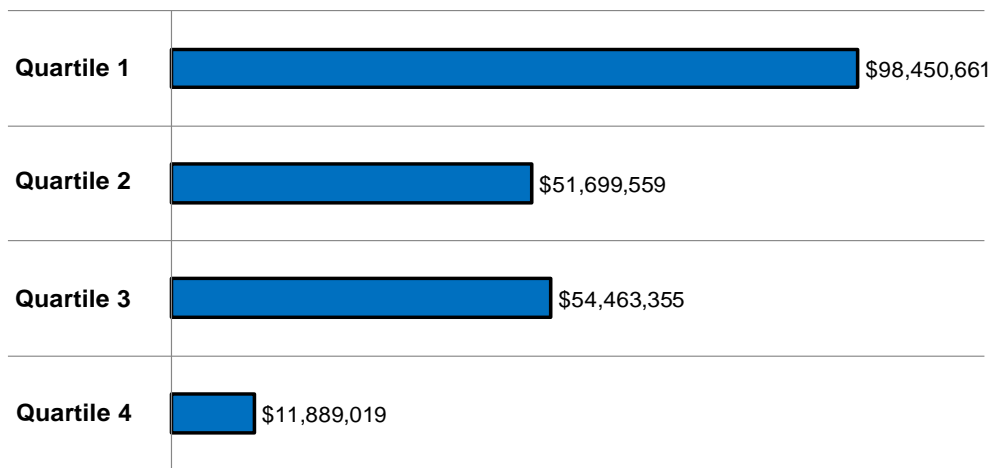
# BUDGET ALLOCATION BY PBB QUARTILE

2013 Annual Budget



Final program scores created four quartiles. The highest rated programs are in Quartile 1. **Figures 2-03** through **2-05** below demonstrate that the city is recommending an allocation of greater financial resources to programs identified as highly influential in achieving city results (Quartiles 1 and 2). Priority Based Budgeting provides the City with an additional tool to identify efficiencies and ensure that the city provides priority services to residents and businesses.

**Figure 2-03: 2013 Budget Allocation by PBB Quartile, All City Programs**



**Figure 2-04: 2013 Budget Allocation by PBB Quartile for Community Programs**

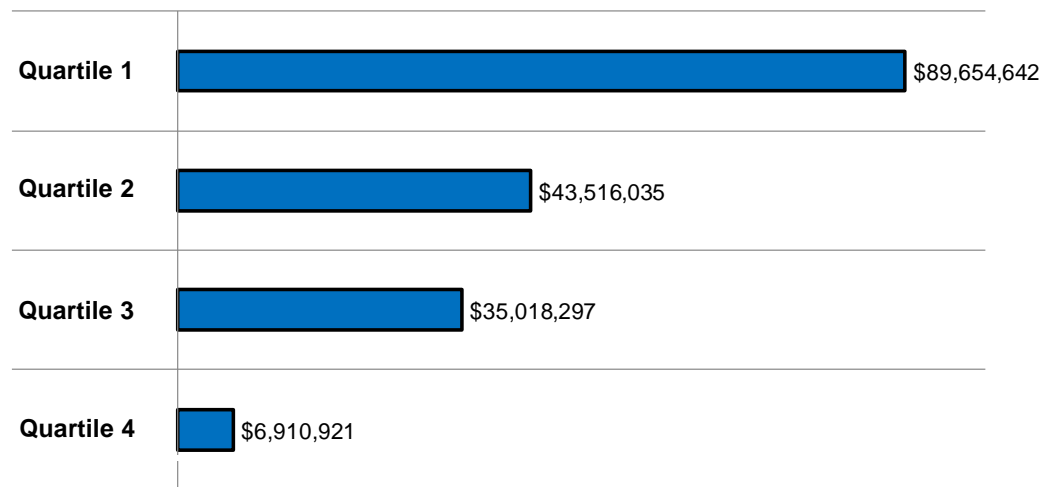
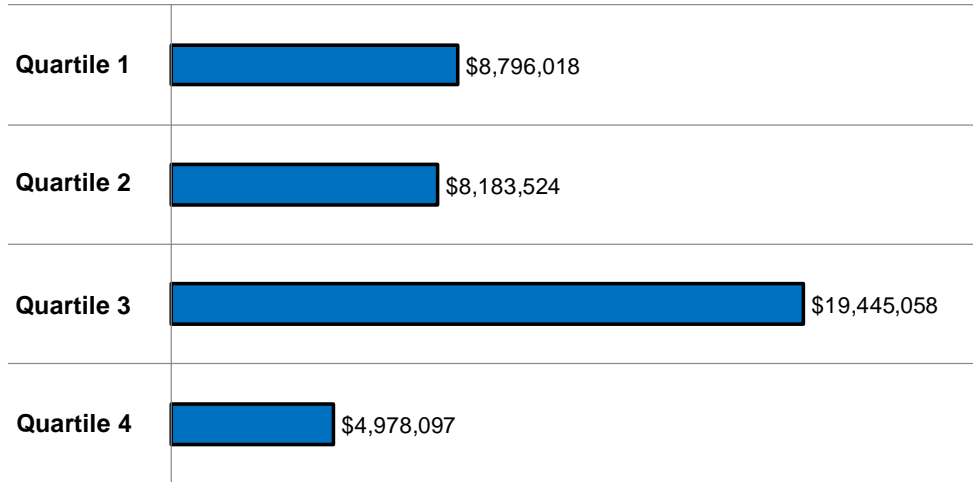




Figure 2-05: 2013 Budget Allocation by PBB Quartile for Governance Programs





City of Boulder  
**PRIORITY BASED BUDGETING PROGRAMS BY QUARTILE**  
2013 Annual Budget

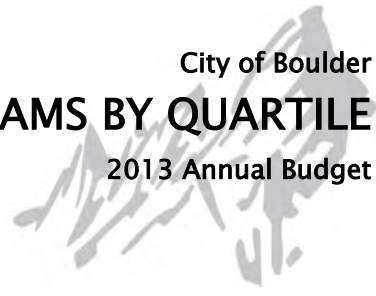


Table 2-02: 2013 PBB Programs by Quartile

QUARTILE 1		QUARTILE 2		QUARTILE 3		QUARTILE 4	
66 programs		78 programs		95 programs		53 programs	
City Attorney's Office	Administrative Services	City Manager's Office	Conduct of Elections including Campaign Finance Reform/matching funds administration	City Manager's Office	Internal Communication	City Manager's Office	Board and Commission Administration
City Attorney's Office	Advisory Services	City Manager's Office	External Communication	City Manager's Office	Organizational Development	City Manager's Office	Multi Media
City Attorney's Office	Court Services - Civil Litigation and Municipal Prosecution	City Manager's Office	General Administration	Community Planning & Sustainability	Business Incentive Programs	City Manager's Office	Sister City Administration
City Manager's Office	City Administration and Operations	City Manager's Office	Intergovernmental Relations	Community Planning & Sustainability	City Organization Sustainability	DUHMD/PS	BID funding for events/marketing
City Manager's Office	Records Retention, management, and destruction (including storage); Open Records Requests; Domestic partnerships; Contract routing/document recording; and, Council Chamber AV support for Council meetings	Community Planning & Sustainability	Ecological Planning **	Community Planning & Sustainability	Economic Vitality Program & Sponsorships	DUHMD/PS	BID funding for survey/database
Community Planning & Sustainability	Building Permit Plan Review & Issuance (Zoning Compliance)	DUHMD/PS	Citywide Event Permitting **	Community Planning & Sustainability	Energy Efficiency and Conservation	DUHMD/PS	BID funding for trash, ambassadors, kiosk
Community Planning & Sustainability	Building Permit Site Inspection	DUHMD/PS	Downtown and Community Improvements-Pearl Street Mall/Downtown streetscape	Community Planning & Sustainability	Historic Preservation	DUHMD/PS	CAGID Parking Refunds
Community Planning & Sustainability	Comprehensive Planning**	DUHMD/PS	Meter Program**	Community Planning & Sustainability	Waste Reduction	DUHMD/PS	Citywide Film Permitting
Community Planning & Sustainability	Development Review	DUHMD/PS	Planning Boulder Junction Access GID's **	DUHMD/PS	Civic Plaza- Farmer's Market	DUHMD/PS	Mall operations
Community Planning & Sustainability	Regional Sustainability	Finance	Administration	DUHMD/PS	EcoPass Program**	DUHMD/PS	News box program
Community Planning & Sustainability	Zoning Administration and Enforcement	Finance	Debt Management	DUHMD/PS	Neighborhood Parking Program	DUHMD/PS	Public Information/Econ Vitality**
Finance	City Budget Development	Finance	Departmental Budget Support	DUHMD/PS	Parking Enforcement & Special Event Enforcement	DUHMD/PS	Trash Bag supplies outside the Hill Business District
Finance	Finance Administration	Finance	Liquor Licensing	DUHMD/PS	Parking Garages/Lots-Downtown & Uni Hill**	Finance	Centralized Mail Services
Finance	Financial Reporting	Finance	Purchasing	DUHMD/PS	TDM-Commercial District Access program**	Finance	Employee Wellness

\*\* single program in multiple funds

Table 2-02: 2013 PBB Programs by Quartile (Cont.)

QUARTILE 1		QUARTILE 2		QUARTILE 3		QUARTILE 4	
Fire	Fire Response, Emergency Medical Response, Rescue (Vehicle, swift water, trapped persons), Service Calls (lockouts, lift assists, water leaks, alarm shutoffs, etc.), Boulder Emergency Squad (BES)	Finance	Sales Tax - Auditing	DUHMD/PS	University Hill streetscape & public space maintenance	Finance	Information Desk
Fire	Hazardous Materials Release Response/Training	Finance	Sales Tax - Licensing, Collections	Finance	Forecasting & Analysis	Finance	Internal Audit
Housing	Affordable Housing Planning/Development Review/Project Management**	Fire	Inspections/Code Enforcement, Fire Investigation, Fire Code Permits	Finance	Imaging/Record Retention	Fire	Contracts (Rocky Mtn Rescue Group, Ambulance)
Human Resources	Compensation - Delivery Systems, Classification, Market Analysis and Structure	Fire	Office of Emergency Management	Finance	Long-range Planning	Fire	SWAT Support (for Police Department)
Information Technology	Geographic Information Systems (GIS)	Housing	Funding/Community Development **	Finance	Misc. Accounts Receivable and Assessment Districts	Fire	Water Search and Rescue/ Recovery/Training
Information Technology	Network Administration (WAN/LAN/Wireless)	Housing	Funding/Housing **	Finance	Old Hire Pension Plan Mgmt	Housing	Asset Management/ Monitoring **
Information Technology	Packaged Application Support	Human Resources	Benefits - Employee Welfare	Finance	Other Licensing	Human Resources	Succession Planning
Information Technology	Security Administration	Human Resources	Employee Relations	Finance	Payment Processing	Human Services	Community Mediation Program
Information Technology	Server Administration	Human Resources	Human Resources Information System (HRIS)	Finance	Policy Analysis	Human Services	Food Tax Rebate Program
Open Space & Mountain Parks	Forest Ecosystem Management Program (FEMP)	Human Resources	Labor Relations	Finance	Portfolio Management	Human Services	Seniors/Social Programs
Open Space & Mountain Parks	Ranger Naturalist Services	Human Resources	Payroll	Finance	Prop & Casualty Self Insurance	Information Technology	Help Desk (Tier 1) Support
Open Space & Mountain Parks	Regional, Master, and Related Planning and Plan Implementation Coordination	Human Resources	Policies	Finance	Workers' Compensation Self Insurance	Library and Arts	Arts Resource
Open Space & Mountain Parks	Trail Maintenance and Construction	Human Services	Childcare Subsidy and Referral	Fire	Departmental Vehicle/Equipment Maintenance and Replacement	Library and Arts	Arts/Business Collaborative Grant
Open Space & Mountain Parks	Trailhead Maintenance and Construction	Human Services	Human Services Fund	Fire	Public Fire and Safety Education, Juvenile Fire Setter Intervention	Library and Arts	Arts-in-Education grants
Parks and Recreation	Athletic Field Maintenance **	Human Services	Human Services Planning and Project Management	Fire	Wildland Operations/Planning/ Mitigation/ Coordination	Library and Arts	Boulder Museum of Contemporary Art (BMoCA)
Parks and Recreation	Forestry Operation **	Human Services	Office of Human Rights	Housing	Homeownership Programs **	Library and Arts	Carnegie Library: Public Service & Programming
Parks and Recreation	Park Operations and Maintenance **	Human Services	Prevention & Intervention	Human Resources	Benefits - Employee Leaves	Library and Arts	Dairy Center for the Arts support
Parks and Recreation	Planning**	Information Technology	Custom Application Provision and Related Support	Human Resources	Benefits - Retirements & Terminations	Library and Arts	Dance Bridge

\*\* single program in multiple funds

Table 2-02: 2013 PBB Programs by Quartile (Cont.)

QUARTILE 1		QUARTILE 2		QUARTILE 3		QUARTILE 4	
Parks and Recreation	Reservoir Programs, Services and Maintenance	Information Technology	Database Administration	Human Resources	Diversity	Library and Arts	Main Library: Multi-Cultural Outreach
Parks and Recreation	Valmont City Park Programs, Services and Maintenance	Information Technology	Disaster Recovery/Planning	Human Resources	Performance Management	Library and Arts	Main Library: Programming & Events
Police	Hill Unit	Information Technology	eGovernment (Web/Internet)	Human Resources	Staffing	Library and Arts	Main Library: Special Services & Homebound Delivery
Police	Mall Unit	Information Technology	Telephone Systems Administration and Device Support	Human Resources	Training	Library and Arts	Main Library: Youth Services
Police	Patrol Watches I, II and III	Library and Arts	Main Library - Access Services & Facility	Human Services	Childcare Recruitment and Training	Library and Arts	Meadows Branch Library: Programming & Events
Police	Special Enforcement Unit	Municipal Court	Adjudication	Human Services	Community Relations	Library and Arts	Mini Grants
Police	Traffic Section	Municipal Court	Case Management - General	Human Services	Family Resource Schools **	Library and Arts	Reynolds Branch Library: Programming & Events
Public Works - DSS	Base Map Data Maintenance	Municipal Court	Probation Services	Human Services	Senior Centers	Library and Arts	Theater grants
Public Works - DSS	Building Code Enforcement	Open Space & Mountain Parks	Agricultural land management	Human Services	Senior Resources	Library and Arts	Volunteer Services
Public Works - DSS	Building Inspection	Open Space & Mountain Parks	Ecological Restoration Program (ERP)	Human Services	Seniors/Health & Wellness	Parks and Recreation	Arts Programs and Services
Public Works - DSS	Building Plan Review and Permit Issuance	Open Space & Mountain Parks	Education and Outreach Program	Human Services	Youth Opportunities Program	Parks and Recreation	Dance Programs and Services
Public Works - DSS	Development Review	Open Space & Mountain Parks	Grassland Ecosystem Management Program (GMEP)	Information Technology	End-User Device and Office Automation Administration and Tier 2 Support	Parks and Recreation	Flatirons Event Center Management and Maintenance
Public Works - DSS	Engineering Permits	Open Space & Mountain Parks	Integrated Pest Management (IPM)	Library and Arts	BoulderReads! Adult and Family Literacy Services	Parks and Recreation	Gymnastics Programs and Services
Public Works - DSS	Radio Shop and Communications Support	Open Space & Mountain Parks	Real Estate Acquisition OSMP	Library and Arts	Carnegie Library: Facility & Archival Functions	Parks and Recreation	Health and Wellness Programs and Services
Public Works - Transportation	Airport Maintenance and Operations	Open Space & Mountain Parks	Real Estate Services to OSMP	Library and Arts	Digital Services	Parks and Recreation	Youth Recreation Opportunities
Public Works - Transportation	Bikeways/Multi-Use Path Maintenance	Open Space & Mountain Parks	Water rights administration	Library and Arts	Main Library: Adult Services	Police	Community Police Center (CPC)
Public Works - Transportation	Multimodal Planning	Open Space & Mountain Parks	Wetland and Aquatic Management Program (WAMP)	Library and Arts	Major Grants	Police	Crime Analysis Unit

\*\* single program in multiple funds

**Table 2-02: 2013 PBB Programs by Quartile (Cont.)**

QUARTILE 1		QUARTILE 2		QUARTILE 3		QUARTILE 4	
Public Works - Transportation	Sidewalk Repair	Open Space & Mountain Parks	Wildlife & Habitats	Library and Arts	Meadows Branch Library: Core Public Services & Facility	Police	Crime Lab
Public Works - Transportation	Signal Maintenance & Upgrade	Parks and Recreation	Construction **	Library and Arts	Prospector	Public Works - DSS	Equipment Replacement (non-fleet)
Public Works - Transportation	Signs & Markings	Parks and Recreation	Golf Course Programs, Services and Maintenance	Library and Arts	Reynolds Branch Library: Core Public Services & Facility	Public Works - DSS	Fleet Operations - Fueling
Public Works - Transportation	Street Repair and Maintenance	Parks and Recreation	Natural Resource Management (IPM, Water, Wetland, Wildlife) **	Municipal Court	Case Management - Animal	Public Works - DSS	Fleet Operations - Repair
Public Works - Transportation	Street Snow & Ice Control	Parks and Recreation	Recreation Center Operations and Maintenance	Municipal Court	Case Management - Parking		
Public Works - Transportation	Traffic Engineering	Police	Accident Report Specialists	Municipal Court	Case Management - Photo Enforcement (Radar and Red Light)		
Public Works - Transportation	Transit Operations	Police	Code Enforcement	Municipal Court	Case Management - Traffic		
Public Works - Transportation	Transportation System Management	Police	Crime Prevention	Open Space & Mountain Parks	Conservation Easement Compliance		
Public Works - Utilities	Collection System Maintenance	Police	DUI Enforcement	Open Space & Mountain Parks	Cultural Resources Program		
Public Works - Utilities	Distribution System Maintenance	Police	General Investigations	Open Space & Mountain Parks	Dog tag, permit and facility leasing programs		
Public Works - Utilities	Flood Channel Maintenance	Police	Major Crimes Unit	Open Space & Mountain Parks	Facility management		
Public Works - Utilities	Flood Management	Police	Narcotics	Open Space & Mountain Parks	Junior Rangers		
Public Works - Utilities	Industrial Pretreatment	Police	Photo Enforcement	Open Space & Mountain Parks	Monitoring & Visitation Studies		
Public Works - Utilities	Planning and Project Management **	Police	Police and Fire Communications Center	Open Space & Mountain Parks	Payments to Fire Districts		

\*\* single program in multiple funds

Table 2-02: 2013 PBB Programs by Quartile (Cont.)

QUARTILE 1		QUARTILE 2		QUARTILE 3	
Public Works - Utilities	Storm Sewer Maintenance **	Police	Special Events Management	Open Space & Mountain Parks	Rapid Response
Public Works - Utilities	Wastewater Treatment Plant (WWTP) Operations	Public Works - DSS	Capital Development (DET & Impact Fees)	Open Space & Mountain Parks	Real Estate Services to the General Fund
Public Works - Utilities	Water Treatment Plants Operations	Public Works - DSS	Facility Renovation & Replacement (R&R)	Open Space & Mountain Parks	Resource Information Services
		Public Works - DSS	GIS Services	Open Space & Mountain Parks	Signs
		Public Works - DSS	Rental Housing Licensing and Enforcement	Open Space & Mountain Parks	Volunteer Services Program
		Public Works - Transportation	Employee Transportation Program	Parks and Recreation	Outdoor Pools Programs, Services and Maintenance
		Public Works - Transportation	Street Lighting**	Parks and Recreation	Philanthropy , Volunteers, Community Events, Historic and Cultural Management **
		Public Works - Transportation	Travel Demand Management	Parks and Recreation	Sports Programs and Services
		Public Works - Utilities	Hazardous Materials Management Program **	Parks and Recreation	Therapeutic Recreation Program and Services
		Public Works - Utilities	Raw Water Facilities Operations	Police	Animal Control
		Public Works - Utilities	Stormwater Permit Compliance	Police	Property and Evidence
		Public Works - Utilities	Stormwater Quality Operations	Police	Records Management
		Public Works - Utilities	Wastewater Quality Operations	Police	School Resource Officers
		Public Works - Utilities	Water Quality Operations	Police	Specialized Investigations
		Public Works - Utilities	Water Resources Operations	Police	Target Crime Team
				Police	Victim Services
				Public Works - DSS	Contractor Licensing
				Public Works - DSS	Facility Major Maintenance (MM projects > \$3,000)
				Public Works - DSS	Facility Major Maintenance (MM projects > \$3,000)

\*\* single program in multiple funds

Table 2-02: 2013 PBB Programs by Quartile (Cont.)

QUARTILE 3	
Public Works - DSS	Facility Operations & Maintenance (O&M projects < \$3000)
Public Works - DSS	Facility Operations & Maintenance (O&M projects < \$3000)
Public Works - DSS	Fleet Operations - Preventative Maintenance (PM)
Public Works - DSS	Fleet Replacement
Public Works - Transportation	Forest Glen GID (Eco-Pass)
Public Works - Transportation	Graffiti Maintenance
Public Works - Transportation	Median Maintenance
Public Works - Transportation	Street Sweeping
Public Works - Utilities	Billing Services **
Public Works - Utilities	Hydroelectric Operations
Public Works - Utilities	Marshall Landfill Operations
Public Works - Utilities	Meter Operations **
Public Works - Utilities	Water Conservation

\*\* single program in multiple funds

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### **Short History of Boulder**

The Boulder Valley was first the home of Native Americans, primarily the Southern Arapaho tribe who maintained a village near Haystack Mountain. Ute, Cheyenne, Comanche, and Sioux were occasional visitors to the area. Gold seekers established the first non-native settlement in Boulder County on October 17, 1858 at Red Rocks near the entrance to Boulder Canyon.

Less than a year later, on February 10, 1859, the Boulder City Town Company was organized by A.A. Brookfield, the first president, and 56 shareholders. Boulder City was part of the Nebraska Territory until February 28, 1861, when the Territory of Colorado was created by the U.S. Congress. The city grew slowly and developed as a supply base for miners going into the mountains in search of gold and silver. Boulder City residents provided these miners with equipment, agricultural products, housing and transportation, and gambling and drinking establishments.

Boulder became known as a community with a prosperous economy, a comprehensive educational system, and well maintained residential neighborhoods. Boulder's first schoolhouse was built in 1860 at the southwest corner of Walnut and 15th Street, the first in the territory. Railroad service came to Boulder in 1873, and tracks were laid to provide service to Golden and Denver and to the mining camps to the west. In 1874, Boulder received the location for the University of Colorado (CU).

City government was formalized in November, 1871 when the town of Boulder was incorporated. Designation of Boulder as the county seat had occurred in 1867. The railroad recommended Boulder as a site for a Chautauqua in 1897. Boulder residents voted to issue bonds to buy the land, and the now familiar Chautauqua auditorium was built.

Hotel Boulderado opened to the public for business on January 1, 1909, and tourism dominated the Boulder economy for the next forty years. By World War II, when tourism declined, the U.S. Navy's Japanese language school was located at CU, and young men and women from around the country became acquainted with the city. Following World War II, Boulder's population increased significantly. With the completed turnpike to downtown Denver, Boulder continued to expand. From 1950–1972 the population grew from 20,000 to 72,000.



With the purchase of thousands of acres of open space beginning in 1967, the adoption of the Boulder Valley Comprehensive Plan in 1970, passage of the building height restriction ordinance in 1972, and the residential growth management ordinance in 1977, Boulder began a period of infill and re-use of standing structures that continues to present. The Historic Preservation Code was passed in September 1974. The ordinance preserves significant portions of the city's past while encouraging the rehabilitation of its historic buildings.

### **Boulder Today**

#### **Environment**

Boulder today continues the tradition of remaking itself into a more environmentally sustainable and healthy community. Boulder became the first city in the United States to tax itself for funds to be used specifically for the acquisition, management, and maintenance of Open Space. Today, Boulder has over 150 miles of public hiking and biking trails, and its mountain parks and open space holdings receive 1.8 million visits per year. Boulder was one of the first places in the nation to offer curbside recycling, and it was the first city in the U.S. to mandate a residential green building code. Boulder adopted Zero Waste principles in 2005, then passed a municipal carbon tax in 2008 to counteract global warming.

#### **Business and Economic Trends**

Boulder is the home to major federal labs, a world-class research university, a highly educated population, and a strong entrepreneurial force that creates a vibrant and sustainable economy. Major industries include aerospace, bioscience, software, natural products, renewable energy and tourism. The area's unemployment rate trends lower than the state and national rates, and local real estate values have remained relatively stable during most of the national housing market downturn.

#### **Entertainment and Culture**

Boulder hosts a Chamber Orchestra, a Philharmonic Orchestra, Symphony Orchestra, and a Ballet. It is the home of the Dairy Center for the Arts, Colorado Light Opera, Chautauqua Auditorium, Museum of Contemporary Art, and over 30 art galleries. The city provides a thriving restaurant scene with over 300 restaurants, nine breweries, and five wineries. There are a number of cultural events throughout the year, including the Colorado Shakespeare Festival, Colorado Music Festival, Boulder Creek Festival, Boulder International Film Festival, and Boulder Outdoor Cinema.

#### **Boulder's Awards and Recognitions**

The City is recipient of varied and numerous awards, including: America's Best Town for Startups– *Bloomberg Businessweek*; America's Most Economically Vibrant College Town – *The Atlantic Cities*; Best Vacation Destinations – *Frommer's*; America's Top 50 Bike-Friendly Cities (#3) – *Bicycling*; Top 10 Cities for Affordable Vacations (#7) – *Livability.com*; Most Well-Read



Cities in America (#5) – Amazon.com; America's Healthiest Metros (#3) – *The Atlantic Cities*; Top 10 College Towns, 2011 (#1) – Livability.com; Top 10 Travel Destinations for 2012 (#7) – *Lonely Planet*; America's Best Adventure Towns – *National Geographic*; Happiest City in America – *Gallup*; and Best Towns 2011 (#4) – *Outside Magazine*.

### City Government

The City of Boulder is governed by nine City Council members. City Council members are elected at-large and are non-partisan. The Mayor and Deputy Mayor are chosen for two-year terms by the Council from among its nine members. The city employs a full-time city manager, appointed by City Council to oversee the operations of the city. The City Council also appoints the city attorney and the municipal judge.

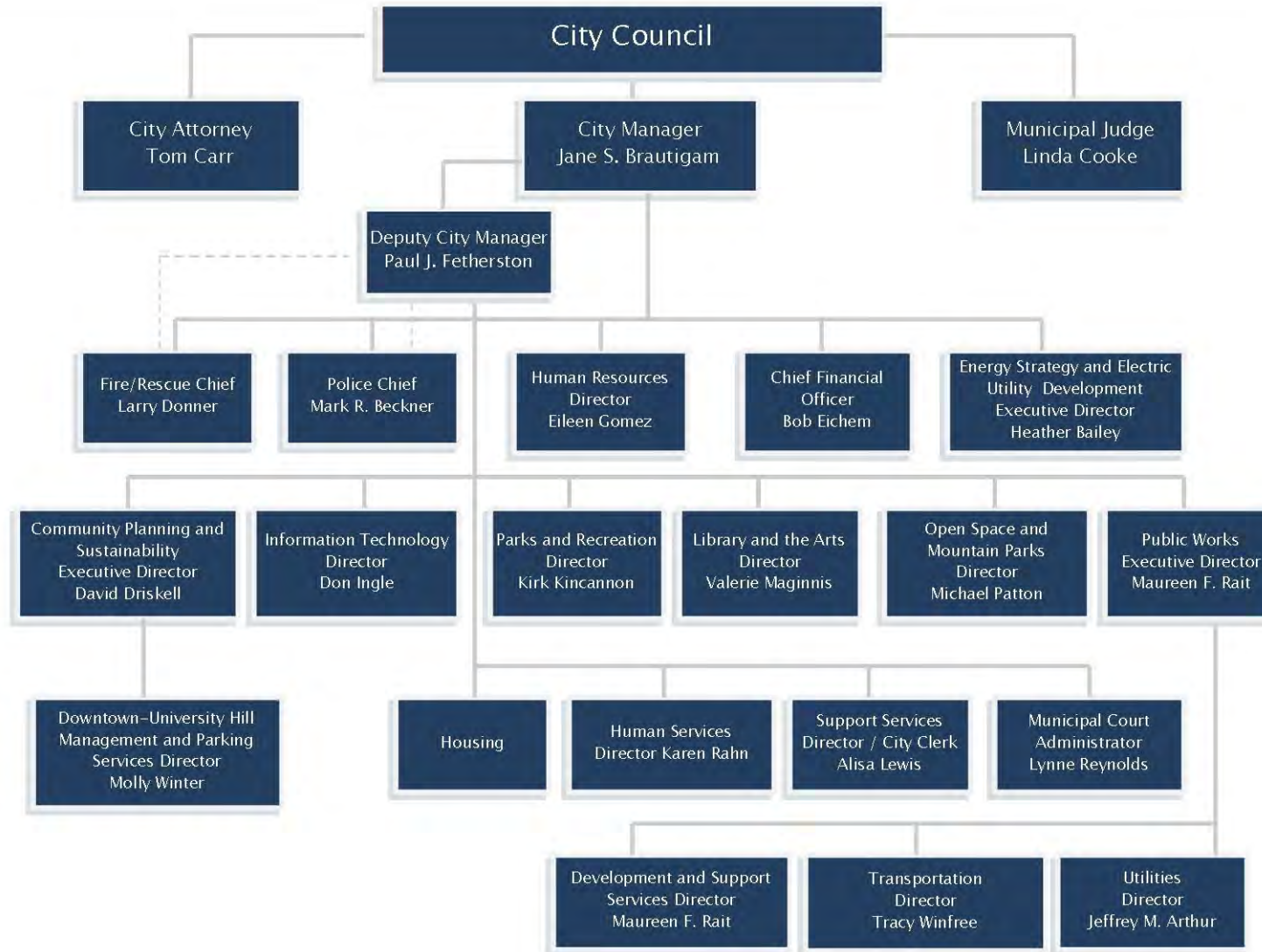
### Demographic Characteristics

Population:	99,070 (Source: City of Boulder)
Median Age:	28.7
Median Education:	69.0% percent of residents with Bachelor's degree or higher
Median Family Income:	\$92,930
Median Household Income:	\$51,779
Per capita income:	\$35,830
Median Value of Owner-Occupied Housing Units:	\$475,200
Median rent:	\$1,010
Persons below poverty level:	21.1%
Unemployment Rate:	6.2% (Source: May 2012, Bureau of Labor Statistics)

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<sup>1</sup> Unless otherwise noted, information is from the U.S. Census Bureau, 2006–2010 American Community Survey 5-year estimates

Figure 3-01: City of Boulder 2013 Organizational Chart



Note: Solid line denotes direct report and dotted line indicates day to day assistance.



City of Boulder  
**BUDGET PHILOSOPHY AND PROCESS**  
2013 Annual Budget

### **Budget Philosophy**

Serving the public trust requires that the annual budget provide the best possible allocation of resources to many different needs in the community. The budget process is a principal management tool for the city's administration, and in allocating the city's resources, the annual process both reflects and defines the annual work program. In this context, the budget provides a framework for us to accomplish the city's mission, which is "to create, enhance, and preserve a human, natural, physical, and economic environment which fosters our community's unique quality of life." The budget should also reflect our core city organization values of integrity, teamwork, service excellence, personal growth, and innovation.

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

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

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

### **Budget Process**

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



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

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

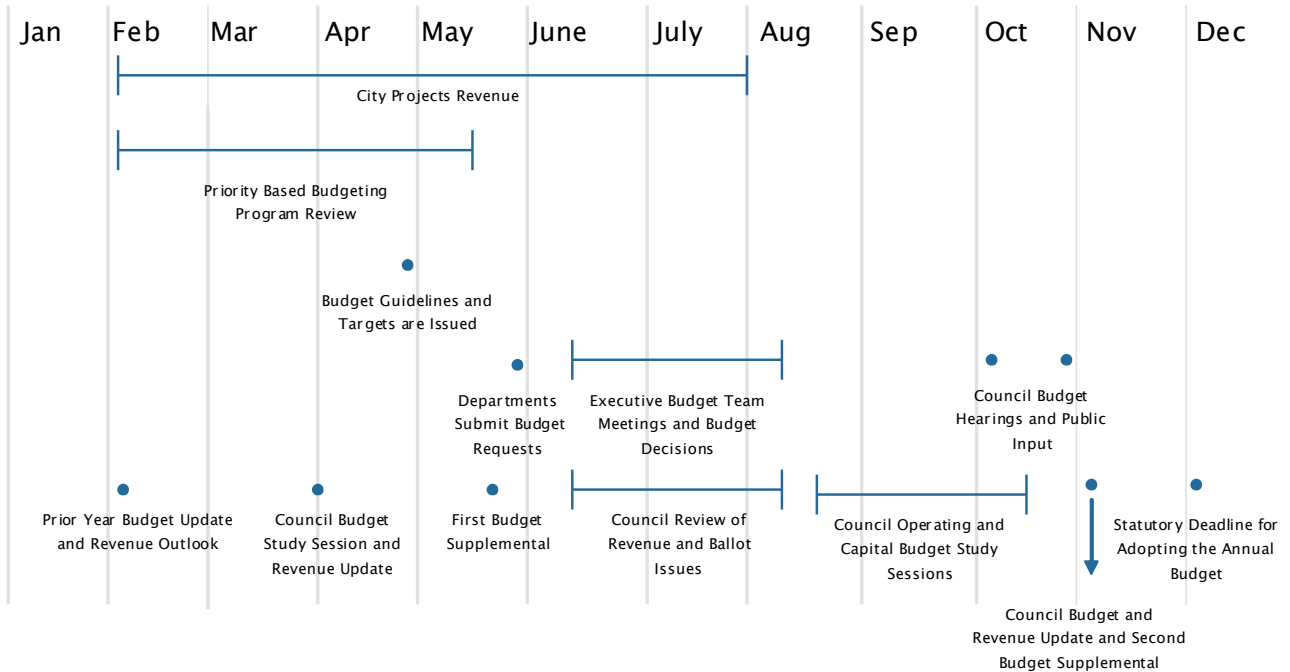
Departments begin developing their detailed budgets in May with review by boards and/or commissions where appropriate. The City Manager reviews departmental budgets in June/July and meets with staff as needed to discuss the proposals submitted by departments.

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

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



Figure 3–02: Schedule of Budget Process by Month



There are two opportunities during the fiscal year for changes to the annual appropriation approved by City Council. The first, known as the “Carryover and First Budget Supplemental,” is typically adopted in May and re-appropriates funds from the previous year for projects or obligations that were approved but not completed during the year. The second, and final, opportunity to change appropriations during the year is in November and is known as the “Second Budget Supplemental.” In line with the city’s budget philosophy that, with the exception of emergency situations, appropriations be considered only during comprehensive budget review processes, most of the requested adjustments in the second supplemental are funded by new revenues or grants.

**Fund Accounting**

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

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



- **Governmental funds** are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital project funds), and the servicing of general long-term debt (debt service funds). The General Fund is used to account for all activities of the general government not accounted for in some other fund.
- **Proprietary funds** are used to account for activities similar to those found in the private sector, and where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds). The city applies all applicable FASB pronouncements issued prior to November 30, 1989, and GASB statements since that date in accounting and reporting for its proprietary operations.
- **Fiduciary funds** are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, a pension trust fund must be used. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent.

### Fund Definitions

#### General Fund

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

#### Special Revenue Funds

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

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





- **Lottery Fund** accounts for State Conservation Trust Fund proceeds to be utilized for the refurbishment, capital improvement and debt service on park acquisitions.
- **Planning & Development Services Fund** accounts for revenues and expenditures related to development and building services functions.
- **Affordable Housing Fund** accounts for cash in lieu financial contributions from developers and General Fund contributions which are to be used to construct, purchase and maintain permanently affordable housing units in Boulder.
- **Community Housing Assistance Program (CHAP) Fund** accounts for property tax, a housing excise tax and fees to be used to increase the supply of affordable housing in Boulder.
- **.25 Cent Sales Tax Fund** accounts for earmarked sales tax authorized by the voters in 1995 for parks and recreation operating and capital needs.
- **Library Fund** accounts for the operations of the city-owned library and branches. Financing is provided by general property taxes and General Fund contributions.
- **Recreation Activity Fund** accounts for revenues and expenditures related to the provision of recreation, reservoir and golf course services/programs.
- **Climate Action Plan Fund** accounts for revenues and expenditures related to programs implemented to increase energy efficiency, increase renewable energy use, reduce emissions from motor vehicles and take other steps toward the goal of meeting the Kyoto Protocol.
- **Open Space Fund** accounts for the acquisition and maintenance of greenbelt land. Financing is provided by sales taxes and the issuance of long-term bonds and notes payable.
- **Airport Fund** accounts for the operations of the city-owned municipal airport. Financing is provided by grants, rents and leases.
- **Transportation Fund** accounts for construction, operation and maintenance of all major thoroughfares, local streets, bikeways, walkways and city-owned parking. Financing is provided by sales taxes, the city's share of the County Road and Bridge tax, State Highway Users' tax and State Auto Registration fees.



- **Transportation Development Fund** accounts for development fees to be utilized for the construction of transportation capital improvements related to new development and growth.
- **Transit Pass GID** accounts for earmarked property tax authorized by the voters in 2000 to fund bus transit passes for participating neighborhoods.
- **Boulder Junction Access (GID) TDM** accounts for earmarked property tax and PILOT authorized by the voters to fund transit bus passes, bike and car share programs, and infrastructure for the properties within the Boulder Junction access district.
- **Community Development Block Grant Fund** accounts for the funds granted by the Community Development Block Grant program administered by the Department of Housing and Urban Development.
- **HOME Fund** accounts for funds granted by the HOME program administered by the Department of Housing and Urban Development.

### Capital Project Funds

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

The City of Boulder has the following Capital Project Funds:

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

### Debt Service Funds

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

- **General Obligation Debt Service Fund** financing is provided by investments accumulated for the retirement of specific notes payable.
- **Boulder Municipal Property Authority Debt Service Fund** financing is provided by base rentals from the General Fund, Lottery Fund, Open Space Fund and the Permanent Parks and Recreation Fund.



### Enterprise Funds

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

The City of Boulder has the following Enterprise Funds:

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

### Internal Service Funds

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

- **Telecommunications Fund** accounts for the costs of operating, acquiring and maintaining telecommunications equipment used by all city departments.
- **Property & Casualty Insurance Fund** accounts for and facilitates the monitoring of the city's self-insured property & casualty insurance plan.
- **Workers' Compensation Insurance Fund** accounts for and facilitates the monitoring of the city's self-insured workers compensation plan.
- **Compensated Absences** accounts for payments of compensated absences to employees of the General and Library Funds. Funding is received primarily from the General Fund.
- **Fleet Operations Fund** accounts for the costs of operating and maintaining automotive equipment used by other city departments. Such costs are billed to recipient departments.
- **Fleet Replacement Fund** accounts for the costs of acquiring automotive equipment used by other city departments. Such costs are billed to recipient departments.
- **Computer Replacement Fund** accounts for the costs of acquiring and maintaining computer equipment used by other city departments. Such costs are billed to the other departments.
- **Equipment Replacement Fund** accounts for the costs of acquiring equipment used by other city departments. Such costs are billed to the other departments.



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

### **Pension Trust Funds**

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

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

### **Budget Basis**

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

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

### **Budget Terms**

- **Accrual Basis** – The basis of accounting under which revenues and expenses are recognized when they occur, rather than when collected or paid.
- **Ad Valorem Tax** – Tax based on the Assessed Valuation of property.
- **Appropriation** – Legal authorization granted by City Council to make expenditures and incur obligations up to a specific dollar amount.



- **Appropriation Ordinance** – An ordinance by means of which appropriations are given legal effect. It is the method by which the expenditure side of the annual budget is enacted into law by the City Council.
- **Assessed Valuation** – Basis for determining property taxes. The County Assessor determines the assessed valuation of residential real property. For 2012, property was appraised at the 2011 actual value. As provided by state law, the residential rate was 7.96% of its actual 2011 value, and other property was assessed at 29%.
- **Bond** – Written promise to pay a specified sum of money, called the face value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.
- **Budget** – Plan of financial operation, embodying an estimate of proposed expenditures for a given period and the proposed revenue estimates of financing them. Upon approval by City Council, the budget appropriation ordinance is the legal basis for expenditures in the budget year.
- **Capital Assets** – Assets of significant value and having a useful life of several years. Capital assets are also referred to as fixed assets.
- **Capital Improvement Program** – An annual, updated plan of capital expenditures for public facilities and infrastructure (buildings, streets, etc.) with estimated costs, sources of funding and timing of work over a five year period.
- **Capital Project** – Projects involving the purchase or construction of capital assets. Often a capital project encompasses the purchase of land and the construction of a building or facility, or major street construction or reconstruction. Design, engineering or architectural fees are often a part of a capital project.
- **Capital Purchases** – Those items which a department purchases that have a value of over \$5,000 and a life of longer than one year, with the exception of computing equipment and copy machines which have a limit of \$1,000.
- **Debt Service** – Payment of principal and interest related to long-term debt.
- **Department** – An organizational unit of the city which provides one or more services.
- **Depreciation** – Expiration in the service life of fixed assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence.
- **Designated Fund Balance** – That portion of the fund balance that has been set aside for a specific purpose by the City Council.



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



- **Mill Levy** – Rate applied to Assessed Valuation of property to determine property taxes. A mill is 1/10th of a penny, or \$1.00 of tax for each \$1,000 of assessed valuation. The city's maximum mill levy, excluding debt service, is thirteen mills per City Charter.
- **Modified Accrual Basis** – Revenues are recorded as the amount becomes measurable and available. Expenditures are recorded when the liability is incurred.
- **Operating Budget** – Represents the amount of money necessary to provide for the day to day functions of city government. It does not include internal transfers between funds, nor does it include expenditures for debt service and capital projects.
- **Operating Expenses** – Those items that a department will utilize in its daily operations. Examples of these items would be copying, office supplies, postage, work supplies, and chemicals. In addition, any item that a department receives from outside agencies such as telephone services, gas and electric charges, equipment rentals, rent, advertising, and contractual arrangements are also included in operating expenses.
- **Personnel Services** – This category includes salary and benefits for standard and temporary employees. It also includes budgeted overtime.
- **Plant Investment Fees** – Charges to development for connecting to the city's water or sewer system to compensate for the incremental use of capacity consumed in order to serve the development.
- **Program** – A specific activity within a department. A grouping of programs typically defines a division within a department.
- **Projected** – Estimation of revenues or expenditures based on past trends, current economic conditions and future financial forecasts.
- **Reserves** – Funds which are planned to not be spent in the current budget year, and whose level is established by a specific policy decision. Please refer to specific reserve policies in this document.
- **Revised Budget** – Most recent estimate of revenues and expenditures including additional appropriations made throughout the year and encumbrances carried over.
- **Special Assessment** – A levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

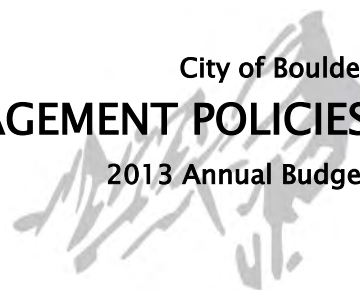


- **Supplemental Requests** – Programs and services which departments would like to have added to their budget. Typically, supplemental requests are covered by additional revenue, as is the case with new grants.
- **Unallocated Fund Balances** – Unspent funds whose levels at any point in time are the difference between expected revenues plus any unspent funds from prior years, and budgeted expenditures. The primary conceptual difference between unallocated fund balances and reserves is that reserves are earmarked by conscious policy decisions, and unallocated fund balances are funds which remain above the reserve.
- **User Fees** – The payment of a fee for direct receipt of a public service by the party benefiting from the service.



# CITYWIDE FINANCIAL AND MANAGEMENT POLICIES

2013 Annual Budget



## Section 1 – General Information

- 1.1 **Annual Budget Submittal** – Annual budgets shall be balanced. Budgeted expenditures and transfers-out will not exceed reasonable projection 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. Ongoing revenues shall be used to cover ongoing costs. Debt shall not be utilized for operating expenses.<sup>1</sup>
- 1.2 **Budget Process** – An annual budget shall be adopted every year by December 1st prior to the budget period.<sup>2</sup>
- 1.3 **Budget Preparation** – While the Charter establishes time limits and the essential content of the City Manager's proposed budget, the budget preparation process is not prescribed. The preparation process is developed by the City Manager with input from the City Council.
- 1.4 **Changes to Adopted Budget** – Normally, initial appropriations (excluding carryovers and encumbrances) will be made only in the context of the annual budget process when all city needs can be reviewed and prioritized in a comprehensive manner. The annual budget process will also include a projection of the multi-year impact of decisions.<sup>3</sup> Two annual, one time adjustments to the initial appropriations may be submitted to City Council for approval.

## Section 2 – Revenue Policies

- 2.1 **Property Tax** – Mill levies shall be certified at the 1992 mill levy rate. A temporary mill levy credit shall also be certified whenever the calculated revenue forecast exceeds the calculated revenue limitation by more than 1/10th of a mill.<sup>4</sup>
- 2.2 **Revenue Review and Projection** – The city reviews estimated revenue and fee schedules as part of the budget process. Estimated revenue is projected in a "most likely" scenario for five years and updated annually. A long-range financial plan that accounts for long-term revenue and expenditures is updated every 5 years. Proposed rate increases are based upon Citywide Pricing Policy Guidelines that were adopted by Council in 1994. User fees shall be aligned with these guidelines over a five-year period.



**2.3 User Fee Guidelines** – The general guidelines of the City of Boulder regarding user fees are based upon the following considerations:

**A. Full Cost Recovery**

1. The individual or group using the service is the primary beneficiary.
2. The level of service use attributed to a user is known.
3. Administrative cost of imposing and collecting the fee is not excessive.
4. Imposing a full cost fee would not place the city at a competitive disadvantage.
5. The service is usually provided by the private sector, but may also be provided by the public sector.

**B. Partial Cost Recovery**

1. Services benefit those who participate but the community at large also benefits.
2. The level of service use attributed to a user is known.
3. Administrative costs of imposing and collecting the fee are not excessive.
4. Imposing a full cost fee would place the city at a competitive disadvantage.
5. The service is usually provided by the public sector, but may also be provided by the private sector.

**C. No-Cost Recovery**

(a service does not have to meet every criterion)

1. The service is equally available to everyone in the community and should benefit everyone.
2. Because the service is basic, it is difficult to determine benefits received by one user.
3. The level of service attributable to a user is not known.
4. Administrative costs of imposing and collecting a fee exceed revenue expected from the fee.
5. Imposing the fee would place the city at a serious competitive disadvantage.
6. The service is primarily provided by the public sector.
7. Charging a fee would result in undesirable behavior.

**D. "Enterprise" or "Profit" Center**

(a service does not have to meet every criterion)

1. Individuals or groups benefit from the service and there is little community benefit.
2. The level of service use attributable to a user is known.
3. There is excess demand for the service; therefore, allocation of limited services is required.
4. Administrative cost of imposing and collecting the fee is not excessive.
5. The service is provided at market price by the private sector.



### E. Other Considerations

1. Nonresidents do not pay the full level of city taxes. Therefore, nonresidents will usually pay a premium of 25% above the standard fee for the service.
2. The city currently defines "Direct Costs" as costs that are all the specific, identifiable expenses associated with the actual provision of a service.
3. "Indirect Costs" can include departmental overhead costs such as administrative costs and operating reserve account as well as city overhead costs. City overhead costs include the costs of all the city's general support services.

Departments, when establishing fees, should identify whether a fee recovers the full cost, (sum of direct and indirect costs), partial cost or is a market rate fee.

- 2.3a User Fee Subsidies** – After a fee has been set at a either a full cost recovery, partial cost recovery, or market level, any subsidy or reduced rate user fee offered by the city of Boulder will be based primarily on economic or financial need. The basis for determining financial need will be 50% of the average median income (AMI) for Boulder County. In addition, programs that include a subsidy or reduced rate component are available to City of Boulder residents only.
- 2.4 Asset Forfeiture Revenue** – To create a long-term funding source from limited and uncertain revenue, asset forfeiture/seizure revenue resulting from crime prevention/apprehension activities by the Police Department shall be conceptually considered as "endowment" funds and the principal shall be held in reserve. With the exception of occasional exceptional unanticipated unfunded needs, only interest earnings on the principal shall be allocated for expenditures.
- 2.5 Accrued Interest for 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.
- 2.6 Unspent Revenues** – On an annual basis, any unspent revenues subject to and in compliance with the associated limitations of Amendment #1 revenue and spending constraints shall be "reserved" and therefore will be considered "spending" in the current fiscal year.
- 2.7 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. <sup>5</sup>

**2.7a Education Excise Tax**– In June 2003, City Council approved the following policy guidelines pertaining to Education Excise Tax. City Council reviewed and updated these guidelines in July 2007:

Education Excise Tax revenues shall be used only for one time capital and non-capital expenditures to the extent permitted by state law.

Education Excise Tax revenues may be used to:

- Help fund facilities needed to serve new growth
- Improve or renovate existing facilities
- Enhance the viability of existing facilities, including recreational facilities
- Fund tax refunds or set-offs relating to education purposes
- Purchase properties to preserve them for future educational purposes.

Education Excise Tax revenues shall be expended in a manner that supports both Boulder Valley School District and city of Boulder needs and objectives. An evaluation of city needs and objectives should be informed by reference to the city's community sustainability goals.

*Potential projects for Education Excise Tax expenditures may be proposed by either the city of Boulder or the Boulder Valley School District. In either event, both organizations shall be informed of any proposal, and direction provided first by Council's Boulder Valley School District Issues Committee then from the full City Council, prior to the commencement of any formal evaluation or consideration of such proposal. As may become necessary, Council may direct consideration of one or more proposals to occur in a forum where input by the community and the Boulder Valley School District may be solicited.*

**2.8 Utility Charges** – The city reviews estimated revenues and fee schedules as part of the budget process. Estimated revenue and expenditures are projected for five years and updated annually. Proposed rate increases to monthly user fees are developed using a cost-of-service methodology which includes the following:

- Determination of the Utility's revenue requirements for operations, maintenance, and capital construction
- Ability of the Utility to maintain adequate reserves and meet debt service coverage requirements



- Analysis of customer demands and usage characteristics
- Allocation of revenue requirements to customer service characteristics
- Development and design of rates schedules.

Other charges for specific services are designed to recover costs and follow the guidelines of the Citywide Pricing Policy adopted by Council in 1994.

Plant Investment Fees are 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.

### Section 3 – Financial Administration

- 3.1 General Information** – The city's fiscal year shall be the calendar year. The Department of Finance shall collect taxes and maintain financial records.<sup>6</sup>
- 3.2 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:
- a. Complete recovery of costs incurred with the exception of the costs of "general governance"
  - b. Equitable allocation of costs to users
  - c. Provision of incentives for service providers to deliver products and services efficiently and effectively
  - d. Provision of a stable cost allocation system to facilitate the organization's budgeting for charges and revenues
  - e. Promotion of customer confidence in and acceptance of the accuracy, reasonableness, and fairness of the charges they incur.

Charges for "general governance" (City Council, City Clerk Council support and elections, etc.) shall not be cost allocated to restricted funds but instead shall be totally funded out of the General Fund. The "general governance" category shall not include election costs for ballot issues related to funds with earmarked revenue sources. Costs for non-General Fund ballot issues shall be charged to the appropriate fund.

The Boulder Housing Partners (formerly the Housing Authority) shall not be charged for services provided by General Fund Departments. Such costs will be borne by the General Fund.



- 3.3 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).

These funds may be utilized for facility maintenance, reserved for facility replacement, or utilized for debt service payments for facility related projects pursuant to a long term plan based upon the condition of each facility. If the 2 percent funding goal cannot be reached in any given year due to funding constraints, the expected result will be an increase in the maintenance backlog equal to the funding shortfall. The Facilities and Asset Manager will prioritize maintenance/renovation needs to ensure that critical systems are properly maintained so that facility safety and operations continue without interruption. Lower priority work will be postponed until funding is available to complete these tasks.

The Facilities & Asset Manager will report the amount of maintenance backlog and any impacts on facility safety and operations annually during the budget process. If/when the revenue base permits, facility maintenance funding shall be given a high priority before consideration of other service restorations or additions.

- 3.4 Building Replacement Costs** – Where debt payments are being made for city buildings, if the revenue source(s) do not sunset when the debt is retired, the ongoing revenue will be allocated to a building replacement fund. If the funding source does sunset, replacement resources for the building shall usually come from new or extended revenue leveraged by bonding.
- 3.5 Equipment Replacement Costs** – Funds shall be reserved annually for replacement of city equipment and these costs will be reflected in the operating expenditures of the activity using the equipment, to facilitate accurate costing of service delivery.
- 3.6 Vehicle Replacement Costs** – Vehicles shall normally be purchased rather than leased, and a vehicle replacement fund shall be maintained for replacement of vehicles at the end of their useful life. In the limited situations where vehicles may be leased (temporary vehicles, fire apparatus, etc.) specific approval by the City Manager is required.
- 3.6a Vehicle Changes** – It is the expectation of the City Manager's Office that all departments will meet the objectives of the Fleet Evaluation Study. These objectives are: no increase in miles driven in the conduct of city business, and no net increase in the number of fleet units.



- 3.7 Computer Replacement Costs** – Computer replacement funds shall be created to level out spending for microcomputer and network related hardware and software and ensure that adequate replacement funds are available when equipment reaches the end of its useful life. Through 2006, this fund was expected to cover 80% of the General Fund replacement costs. The remaining 20% of costs were covered in individual departmental budgets and restricted funds were expected to reserve funds necessary to cover 100% of their microcomputer and network related hardware and software replacement costs.

As of 2007, departments were expected to contribute 100% of the replacement costs, including related hardware, software and support costs, for any additional computers purchased. In 2011 the remaining General Fund subsidy portion of the fund was distributed to departments, on a per computer basis. As of 2011, departments are expected to budget 100% of their microcomputer and network related hardware and software replacement costs, to be transferred to the Computer Replacement Fund.

- 3.8 Technology Improvements** – Recognizing the contribution of technology in efficient and effective service provision, improvements in technology shall be important considerations in resource allocations.
- 3.9 General Fund Annual Savings** – The General Fund emergency/stabilization reserve shall be maintained at a 10% minimum and a 15% maximum, as conditions allow.
- 3.10 Grant Expenditures** – Expenditures related to grants shall continue only during the period of time they are funded by the grant. Any grant employees will be considered fixed term. The City Manager shall appoint a Grants Committee of Finance and Budget staff to review applications for new grants before they are submitted to the granting agency.
- 3.11 Property and Casualty and Workers Compensation Funds** – Both the Property and Casualty and the Workers' Compensation liability will be self-insured. The goal for both is to fully fund an actuarially calculated liability as of the end of the prior year at the appropriate confidence level. An actuarial study will be completed every two years in order to determine the appropriate reserve levels.
- 3.12 Accumulated Sick, Vacation Time, and 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. This funding will be set aside in the Compensated Absences Fund for General Fund liabilities and as reserves in each of the restricted funds.



**3.13 Compensation Policy** – The City of Boulder is dedicated to delivering responsive, high-quality, innovative services that meet or exceed the expectations of the people we serve in a fiscally-responsible manner. The city’s total compensation program builds and reinforces a high performance culture that drives excellence, innovation, collaboration, continuous learning, and accountability. The program supports responsible stewardship of public funds, and enables the city to attract, engage, empower and retain exceedingly talented employees who are committed to serving our community. Our expectations of employees are high, and we reward our employees in tangible and intangible ways, consistent with our total compensation philosophy.

City employees do important work and contribute to an organization that sets the standard for public service and administration.

They participate in a community that provides exceptional cultural, recreational and educational opportunities and an organization that is dedicated to the well-being of the individual, the community and the environment.

We provide an attractive employment package, consistent with the level of skill, professionalism and dedication we expect of our employees. Our goal is to provide:

- An inclusive, respectful, work environment
- A total compensation package that includes competitive base salaries and employee benefits that contribute to employee health, safety, productivity and well-being
- Compensation that is equitable for the employee’s knowledge, skills, experience and contributions relative to the job they perform
- Recognition and rewards linked to individual and team contributions to city goal achievement
- Growth and development consistent with individual goals and capabilities and City needs.

The city’s total compensation philosophy is implemented in a manner that recognizes the city’s diverse operations and employment markets and is consistent with its ability to pay.

### Section 4 – Capital Improvement Plans

**4.1 Capital Improvement Plan (CIP) Submission** – While the Charter establishes time limits and the essential content of the City Manager’s proposed CIP budget, the budget preparation process is not prescribed. The preparation process is developed by the City Manager with input from the City Council.<sup>7</sup>

**4.2 Inclusion of Operating Costs** – Prior to approval of capital projects, associated operating costs must be included in balanced multi-year operating budgets.





- 4.3 CIP Contingency Funds** – CIP 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. The "scope of the project" is defined as the description of the project presented with the CIP that clearly defines the parameters, objectives, and budget of the project. Requested modifications exceeding the original scope of the project shall be presented to Council for approval.
- 4.4 CIP Arts Funding** – Where feasible, project managers, when designing capital projects, should incorporate public art into the design.

### Section 5 – Pension Plan Policies

- 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 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 Policies

- 6.1 Policy Statement** – 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 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. Bonds shall be sold to the highest responsible bidder, but in no case for less than par, and in all cases to the best advantage of the city.<sup>8</sup> Municipal bonds, Interfund loans, equipment leases (with the exception of vehicles) and sale/leaseback agreements are approved methods for financing capital projects.

### Section 7 – Reserve Policies

- 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. Reserve funds established for other purposes may also 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 and casualty self-ins 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

### END NOTES

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1. Charter Requirements Sec 93. Not 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 fiscal year, based upon detailed estimates furnished by the several departments and other divisions of the city government, according to a classification as nearly uniform as possible. The budget shall present the following information:

(A) An itemized statement of the appropriations recommended by the city manager for estimated expenses and for permanent improvements for each department and each division thereof for the ensuing fiscal year, with comparative statements in parallel columns of the appropriations and the expenditures for the current and last preceding fiscal year and the increases or decreases in the appropriations recommended;

(B) An itemized statement of the taxes required and of the estimated revenues of the city from all other sources for the ensuing fiscal year with comparative statements in parallel columns of the taxes and other revenues for the current and last preceding fiscal year and of the increases or decrease estimated or proposed;

(C) A statement of the financial condition of the city; and

(D) Such other information as may be required by the council.

2. Charter Requirements Sec. 95. Upon the basis of the budget as adopted and filed, and including the levies required to be made by the charter, the several sums shall forthwith be appropriated by ordinance to the several purposes therein named for the ensuing fiscal year. Said ordinance shall be adopted not later than the first day of December in each year and shall be entitled "The Annual Appropriation Ordinance."



3. Charter Requirements Sec. 102. At any time after the passage of the annual appropriation ordinance and after at least one week's public notice, the council may transfer unused balances appropriated for one purpose to another purpose and may by ordinance appropriate available revenues not included in the annual budget. This provision shall not apply to the water, park and library funds.

4. Charter Requirements Sec 94. Upon said estimate the council shall forthwith proceed to make by ordinance the proper levy in mills upon each dollar of the assessed valuation of all taxable property within the city. The levy shall never exceed thirteen mills on the dollar for all general city purposes upon the total assessed valuation of said taxable property with the city. The foregoing limitation of thirteen mills shall not apply to taxes levied by the council for the payment of any interest, sinking fund, or principals of any bonded indebtedness of the city now existing or hereafter created nor to special assessments for local improvements.

Sec. 135. 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.

Sec. 161. There shall be a permanent park and recreation fund. This fund shall consist of the following:

(a) An annual levy of nine-tenths of one mill on each dollar of assessed valuation of all taxable within the city.

5. Code Requirement. Sec. 3-8-1. Development Excise Tax; Sec. 3-9-1, Housing Excise Tax; Sec. 8-3-18, and Park Land Acquisition and Development Fees, B.R.C. 1981.

6. Charter Requirements. Sec. 88. The fiscal year of the city shall commence on the first day of January and end on the last day of December of each year.

Sec. 89. Collection and custody of public moneys. The Director of Finance and Record shall have charge of the revenues and records of the city except as otherwise provided by this charter or by ordinance. All taxes, special assessments, and license fees accruing to the city shall be received or collected by officers of the department of finance and record. All moneys received by any officer or employee of the city or in connection with the business of the city shall be paid promptly into the city treasury.

The council shall by ordinance provide a system for prompt collection and regular payment, custody, and deposit of all city moneys; shall require surety bonds of all depositors of city moneys. Deposits shall be made daily and in the name of the city.

Sec. 90. System of accounting. The council shall by ordinance provide a system of accounting for the city, not inconsistent with the provisions of this charter, which may be recommended by the city manager, to conform as nearly as possible with the uniform system of municipal accounting.

7. Charter Requirements Sec 78. The Planning Department shall.....

(C) Submit annually to the city manager, not less than sixty days prior to the date for submission of the city manager's proposed budget to the city council, a list of recommended capital improvements to be undertaken during the forthcoming six-year period;

The list shall be arranged in order of preference, with recommendations as to which projects shall be completed each year. Each list of capital improvements shall be accompanied by a six-year capital budget indicating estimated costs and methods of financing all improvements.

8. Charter Requirements Sec 98. 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 issued, bonds shall be sold to the highest responsible bidder, but in no case for less than par, and in all cases to the best advantage of the city. (Amended by Ord. No. 7801 (2011), § 2, adopted by electorate on November 1, 2011.)

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City of Boulder  
**RESERVE POLICIES BY FUND**  
2013 Annual Budget



## Reserve Policies

Category	Reserve	Purpose	Current Reserve Policy	2013 Projected Amount	Reserve Policy Met (Yes/No)
<b>GENERAL</b>					
<b>Projected 2013 Year-End Fund Balance Before Reserves</b>				<b>\$ 25,130,000</b>	
Emergency/Stabilization	Emergency Reserve	Reserve is to provide a cushion for revenue shortfalls, emergencies, and for expenditure opportunities.	Based upon GF expenditures less grants: proposed goal is to have a 15% reserve.	16,758,000	Yes
<b>Projected 2013 Year-end Fund Balance After Reserves</b>				<b>\$ 3,101,000</b>	
<b>CAPITAL DEVELOPMENT</b>					
<b>Projected 2013 Year-End Fund Balance Before Reserves</b>				<b>\$ 5,846,870</b>	
Emergency/Stabilization	Emergency Reserve	Reserve was established to cover emergencies and revenue fluctuations.	Current reserve policy designates \$500,000 to cover the purposes of the fund.	500,000	Yes
<b>Projected 2013 Year-end Fund Balance After Reserves</b>				<b>\$ 5,346,870</b>	
<b>PLANNING AND DEVELOPMENT SERVICES</b>					
<b>Projected 2013 Year-End Fund Balance Before Reserves</b>				<b>\$ 3,778,303</b>	
Emergency/Stabilization	Operating Reserve	This is an unappropriated reserve which was established to cover revenue fluctuations and operating emergencies.	10% of the operating budget that is funded by fees and permit revenue.	580,029	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	52,602	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick & vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by the Finance Department.	281,918	Yes
Liability	State Historic Tax Credit	The reserve was established to cover the fund balance associated with the state historic tax credit program.	Reserve is to cover 100% of the state historic tax credit fund balance.	10,485	Yes
<b>Projected 2013 Year-end Fund Balance After Reserves</b>				<b>\$ 2,853,269</b>	
<b>AFFORDABLE HOUSING</b>					
<b>Projected 2013 Year-End Fund Balance Before Reserves</b>				<b>\$ 7,001</b>	
Liability	Compensated Absences Liability Reserve	Reserve was established to fund sick/vac/app. bonus liability.	Reserve is to fully cover sick/vac/app. bonus liability.	2,721	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for the 27th pay period for year in which it occurs (e.g. 2013).	4,280	Yes
<b>Projected 2013 Year-end Fund Balance After Reserves</b>				<b>\$ -</b>	

## Reserve Policies



Category	Reserve	Purpose	Current Reserve Policy	2013 Projected Amount	Reserve Policy Met (Yes/No)
<b>COMMUNITY HOUSING ASSISTANCE PROGRAM</b>					
<b>Projected 2013 Year-End Fund Balance Before Reserves</b>				<b>\$ 19,756</b>	
Liability	Compensated Absences Liability Reserve	Reserve was established to fund sick/vac/app. bonus liability.	Reserve is to fully cover sick/vac/app. bonus liability.	15,916	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for the 27th pay period for year in which it occurs (e.g. 2013).	3,840	Yes
<b>Projected 2013 Year-end Fund Balance After Reserves</b>				<b>\$ -</b>	
<b>.25 CENT SALES TAX</b>					
<b>Projected 2013 Year-End Fund Balance Before Reserves</b>				<b>\$ 559,298</b>	
Liability	Compensated Absences Liability Reserve	Reserve was established to fund sick/vac/app. bonus liability.	Reserve is to fully cover sick/vac/app. bonus liability.	191,294	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve was established to fund 27th pay period which occurs every 11 years.	21,380	Yes
<b>Projected 2013 Year-end Fund Balance After Reserves</b>				<b>\$ 346,624</b>	
<b>LIBRARY</b>					
<b>Projected 2013 Year-End Fund Balance Before Reserves</b>				<b>\$ 901,625</b>	
Emergency/ Stabilization	Emergency	Reserve was established to cover emergencies.	Current reserve policy designates 10% of annual Library revenues for emergencies.	106,278	Yes
<b>Projected 2013 Year-end Fund Balance After Reserves</b>				<b>\$ 795,347</b>	
<b>RECREATION ACTIVITY</b>					
<b>Projected 2013 Year-End Fund Balance Before Reserves</b>				<b>\$ 342,574</b>	
Emergency/ Stabilization	Emergency Reserve	Reserve is to provide a cushion for revenue shortfalls, emergencies, and for expenditure opportunities.	Policy is to allow a rolling fund balance to provide stability to annual operations that may otherwise be affected by shortfalls in revenue.	50,000	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve was established to fund 27th pay period which occurs every 11 years.	45,000	Yes
<b>Projected 2013 Year-end Fund Balance After Reserves</b>				<b>\$ 247,574</b>	
<b>CLIMATE ACTION PLAN</b>					
<b>Projected 2013 Year-End Fund Balance Before Reserves</b>				<b>\$ 92,260</b>	
Emergency/ Stabilization	Emergency Reserve	Reserve is to provide a cushion for revenue shortfalls, emergencies, and for expenditure opportunities.	Reserve is currently set at \$50,000.	50,000	Yes
Liability	Compensated Absences Liability Reserve	Reserve was established to fund sick/vac/app. bonus liability.	Reserve is to fully cover sick/vac/app. bonus liability.	1,753	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve was established to fund 27th pay period which occurs every 11 years.	5,700	Yes
<b>Projected 2013 Year-end Fund Balance After Reserves</b>				<b>\$ 34,807</b>	



## Reserve Policies

Category	Reserve	Purpose	Current Reserve Policy	2013 Projected Amount	Reserve Policy Met (Yes/No)
<b>OPEN SPACE</b>					
<b>Projected 2013 Year-End Fund Balance Before Reserves</b>				<b>\$ 12,949,426</b>	
Emergency/ Stabilization	OSBT Contingency Reserve	Reserve was established to cover revenue fluctuations which might impact the Fund's ability to make debt service payments, as well as emergencies related to acquisitions.	Reserve per OSBT is to cover an amount based on outstanding General Obligation and BMPA debt totals supported by sales tax revenues.	5,475,000	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	490,000	Yes
Liability	Property and Casualty Reserve	Reserve was established to cover retained insurance exposure.	Reserve is to cover 100% of retained loss not covered by the city's insurance policy.	400,000	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	82,740	Yes
Special Purpose	Capital Reserve	Reserve for Gross Reservoir Expansion.	Reserve is to cover OSMP obligation to improve South Boulder Creek flow.	1,450,000	Yes
<b>Projected 2013 Year-end Fund Balance After Reserves</b>				<b>\$ 5,051,686</b>	
<b>AIRPORT</b>					
<b>Projected 2013 Year-End Fund Balance Before Reserves</b>				<b>\$ 698,540</b>	
Emergency/ Stabilization	Designated Reserve	This is an unappropriated reserve for operating and capital emergencies and revenue shortfalls.	25% of Fund's operating budget.	139,733	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	9,233	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	1,920	Yes
<b>Projected 2013 Year-end Fund Balance After Reserves</b>				<b>\$ 547,654</b>	



## Reserve Policies



Category	Reserve	Purpose	Current Reserve Policy	2013 Projected Amount	Reserve Policy Met (Yes/No)
<b>TRANSPORTATION</b>					
<b>Projected 2013 Year-End Fund Balance Before Reserves</b>				<b>\$ 2,894,097</b>	
Emergency/Stabilization	Designated Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	Reserve is set at \$475,000.	982,178	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	119,860	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement and includes allocation for designated reserves.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	175,353	Yes
<b>Projected 2013 Year-end Fund Balance After Reserves</b>				<b>\$ 1,616,706</b>	
<b>TRANSPORTATION DEVELOPMENT</b>					
<b>Projected 2013 Year-End Fund Balance Before Reserves</b>				<b>\$ 587,774</b>	
Emergency/Stabilization	Designated Reserve	This is an unappropriated reserve for operating and capital emergencies and revenue shortfalls.	Reserve is set at \$25,000.	25,000	Yes
Liability	North Boulder Undergrounding Reserve	Reserve established to be used for burying overhead lines in accordance with the Xcel franchise agreement.	Reserve is set at \$112,860.	112,860	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	2,690	Yes
<b>Projected 2013 Year-end Fund Balance After Reserves</b>				<b>\$ 447,224</b>	
<b>BOULDER JUNCTION GENERAL IMPROVEMENT DISTRICT -TDM</b>					
<b>Projected 2013 Year-End Fund Balance Before Reserves</b>				<b>\$ 31,590</b>	
Emergency/Stabilization	Designated Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	10% of Fund's operating budget.	5,035	Yes
<b>Projected 2013 Year-end Fund Balance After Reserves</b>				<b>\$ 26,555</b>	



## Reserve Policies

Category	Reserve	Purpose	Current Reserve Policy	2013 Projected Amount	Reserve Policy Met (Yes/No)
<b>PERMANENT PARKS AND RECREATION</b>					
<b>Projected 2013 Year-End Fund Balance Before Reserves</b>				<b>\$ 635,719</b>	
Liability	Compensated Absences Liability Reserve	Reserve was established to fund sick/vac/app. bonus liability.	Reserve is to fully cover sick/vac/app. bonus liability.	60,126	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve was established to fund 27th pay period which occurs every 11 years.	10,735	Yes
<b>Projected 2013 Year-end Fund Balance After Reserves</b>				<b>\$ 564,858</b>	
<b>WATER UTILITY</b>					
<b>Projected 2013 Year-End Fund Balance Before Reserves</b>				<b>\$ 29,196,734</b>	
Bond	Bond Reserve	These reserves are established in accordance with bond covenant requirements for revenue bonds.	Reserve amount defined individually for each bond issuance, equal to approximately one year's annual debt payment.	2,934,796	Yes
Special Purpose	Lakewood Pipeline Remediation Reserve	This is an unappropriated reserve to be used for inspections and improvements for Lakewood Pipeline.	The 2006 Lakewood Pipeline Settlement resulted in \$15 million to the city. This money and related interest reside in this reserve until it is needed for the pipeline.	14,932,560	Yes
Emergency/Stabilization	Lakewood/ USFS Damage Claims Reserve	This is an unappropriated reserve to be used for damages to Forest Service Land outside the construction corridor for Lakewood Pipeline.	Per the Resource Damage Claims Plan.	-	Not applied after 2012
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	671,410	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	112,400	Yes
Emergency/Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	25% of Fund's operating budget (including transfers).	4,208,665	Yes
Emergency/Stabilization	Capital Reserve	This is an unappropriated reserve for capital expenditures due to emergencies and/or revenue shortfalls.	Minimum annual capital costs for renewal and replacement of utility infrastructure.	2,000,000	Yes
<b>Projected 2013 Year-end Fund Balance After Reserves</b>				<b>\$ 4,336,903</b>	

## Reserve Policies



Category	Reserve	Purpose	Current Reserve Policy	2013 Projected Amount	Reserve Policy Met (Yes/No)
<b>WASTEWATER UTILITY</b>					
<b>Projected 2013 Year-End Fund Balance Before Reserves</b>				<b>\$ 8,787,396</b>	
Bond	Bond Reserve	These reserves are established in accordance with bond covenant requirements for revenue bonds.	Reserve amount defined individually for each bond issuance, equal to approximately one-year's annual debt payment.	670,139	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	584,523	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	103,480	Yes
Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	25% of Fund's operating budget (including transfers).	2,553,311	Yes
Emergency/ Stabilization	Capital Reserve	This is an unappropriated reserve for capital expenditures due to emergencies and/or revenue shortfalls.	Minimum annual capital costs for renewal and replacement of utility infrastructure.	500,000	Yes
<b>Projected 2013 Year-end Fund Balance After Reserves</b>				<b>\$ 4,375,943</b>	
<b>STORMWATER/FLOOD MANAGEMENT UTILITY</b>					
<b>Projected 2013 Year-End Fund Balance Before Reserves</b>				<b>\$ 6,729,239</b>	
Bond	Bond Reserve	These reserves are established in accordance with bond covenant requirements for revenue bonds.	Reserve amount defined individually for each bond issuance, equal to approximately one year's annual debt payment.	324,984	Yes
Emergency/ Stabilization	Post-Flood Property Acquisition	Reserve is for post - flood property acquisition in the event of a flood.	Reserve is increased by \$150,000 a year such that the fund will accumulate and maintain a level of \$1,000,000.	1,050,000	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	67,971	Yes



## Reserve Policies

Category	Reserve	Purpose	Current Reserve Policy	2013 Projected Amount	Reserve Policy Met (Yes/No)
<b>STORMWATER/FLOOD MANAGEMENT UTILITY (Cont.)</b>					
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	21,480	Yes
Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	25% of Fund's operating budget (including transfers).	922,557	Yes
Emergency/ Stabilization	Capital Reserve	This is an unappropriated reserve for capital expenditures due to emergencies and/or revenue shortfalls.	Minimum annual capital costs for renewal and replacement of utility infrastructure.	200,000	Yes
<b>Projected 2013 Year-end Fund Balance After Reserves</b>				<b>\$ 4,142,247</b>	
<b>DOWNTOWN COMMERCIAL DISTRICT</b>					
<b>Projected 2013 Year-End Fund Balance Before Reserves</b>				<b>\$ 3,171,455</b>	
Emergency/ Stabilization	Emergency Reserve	This is an unappropriated reserve to fund unanticipated operating emergencies. Also included within this reserve are funds intended to meet the 3% of Funding Sources Reserve Requirements of TABOR.	10% of Fund's total operating uses.	436,235	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	143,225	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	72,736	Yes
Bond	Bond Reserve	These reserves are established in accordance with bond covenant requirements for revenue bonds.	Reserve amount defined individually for each bond issuance, equal to approximately 1/6th of the next interest payment and 1/12th of the next principle payment.	285,089	Yes
<b>Projected 2013 Year-end Fund Balance After Reserves</b>				<b>\$ 2,234,170</b>	

## Reserve Policies



Category	Reserve	Purpose	Current Reserve Policy	2013 Projected Amount	Reserve Policy Met (Yes/No)
<b>UNIVERSITY HILL COMMERCIAL DISTRICT</b>					
<b>Projected 2013 Year-End Fund Balance Before Reserves</b>				<b>\$ 705,316</b>	
Emergency/Stabilization	Emergency Reserve	This is an unappropriated reserve to fund unanticipated operating emergencies. Also included within this reserve are funds intended to meet the 3% of Funding Sources Reserve Requirements of TABOR.	25% of Fund's total uses.	142,433	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	22,948	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	11,714	Yes
<b>Projected 2013 Year-end Fund Balance After Reserves</b>				<b>\$ 528,221</b>	
<b>BOULDER JUNCTION GENERAL IMPROVEMENT DISTRICT (GID) PARKING</b>					
<b>Projected 2013 Year-End Fund Balance Before Reserves</b>				<b>\$ 16,120</b>	
Emergency/Stabilization	Designated Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	10% of Fund's operating budget.	1,260	Yes
<b>Projected 2013 Year-end Fund Balance After Reserves 1</b>				<b>\$ 14,860</b>	
<b>TELECOMMUNICATIONS</b>					
<b>Projected 2013 Year-End Fund Balance Before Reserves</b>				<b>\$ 829,078</b>	
Replacement		Reserve was created to level out spending for Telecommunications system replacement and upgrades.	Goal is that this fund will fund the city's phone service equipment replacement and fiber network needs.	829,078	Yes
<b>Projected 2013 Year-end Fund Balance After Reserves</b>				<b>\$ -</b>	
<b>PROPERTY AND CASUALTY</b>					
<b>Projected 2013 Year-End Fund Balance Before Reserves</b>				<b>\$ 4,735,268</b>	
Liability	Liability	The Property & Casualty Reserve will be self-insured. The fund was set up when insurance costs were expected to increase significantly.	Goal is to fully fund an actuarially calculated liability as of the end of the prior year at the 80% confidence level.	1,543,274	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	1,150	Yes
<b>Projected 2013 Year-end Fund Balance After Reserves</b>				<b>\$ 3,190,844</b>	



## Reserve Policies

Category	Reserve	Purpose	Current Reserve Policy	2013 Projected Amount	Reserve Policy Met (Yes/No)
<b>WORKERS COMPENSATION</b>					
<b>Projected 2013 Year-End Fund Balance Before Reserves</b>				<b>\$ 2,865,614</b>	
Liability	Liability	The Workers Comp fund is self-insured. The fund was developed to enhance the management of program costs.	Goal is to fully fund an actuarially calculated liability as of the end of the prior year at the 80% confidence level.	1,474,413	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	4,915	Yes
<b>Projected 2013 Year-end Fund Balance After Reserves</b>				<b>\$ 1,386,286</b>	
<b>FLEET OPERATIONS</b>					
<b>Projected 2013 Year-End Fund Balance Before Reserves</b>				<b>\$ 639,576</b>	
Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies.	5% of Fund's operating budget.	434,983	Yes
Liability	Compensated Absences Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	188,193	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g., 2013).	16,400	Yes
<b>Projected 2013 Year-end Fund Balance After Reserves</b>				<b>\$ -</b>	
<b>COMPUTER REPLACEMENT</b>					
<b>Projected 2013 Year-End Fund Balance Before Reserves</b>				<b>\$ 5,367,276</b>	
Replacement		Reserve was created to level out spending for micro-computer related hardware and software.	Goal is that this fund will cover the replacement of existing computer systems and keep software maintenance up to date.	3,138,588	Yes
<b>Projected 2013 Year-end Fund Balance After Reserves</b>				<b>\$ 2,228,688</b>	

# Reserve Policies



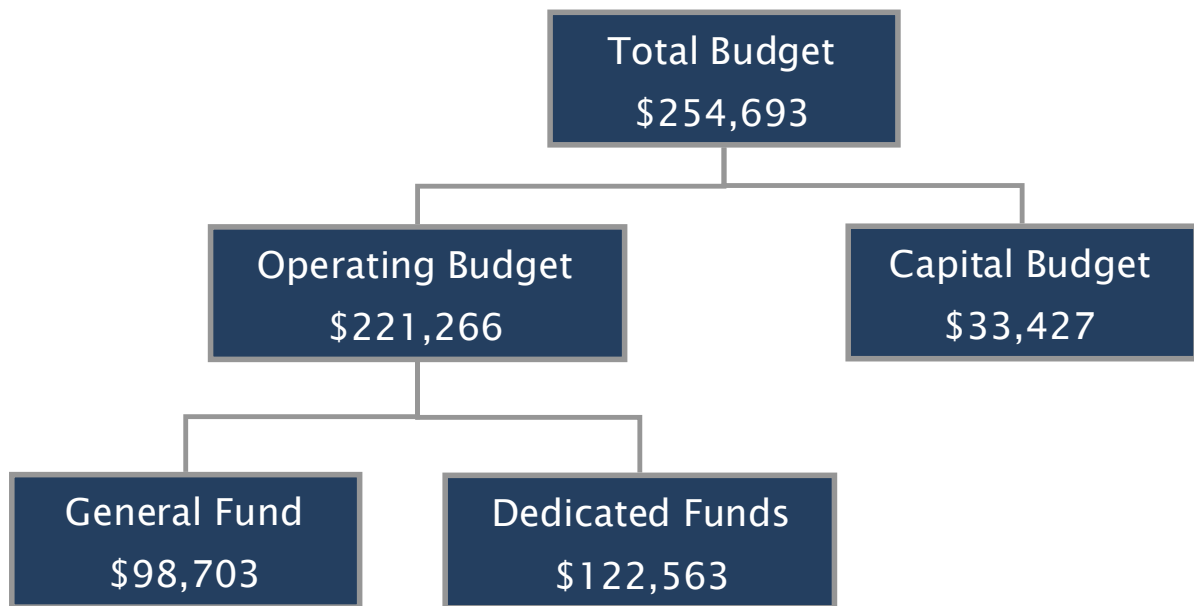
Category	Reserve	Purpose	Current Reserve Policy	2013 Projected Amount	Reserve Policy Met (Yes/No)
<b>EQUIPMENT REPLACEMENT</b>					
<b>Projected 2013 Year-End Fund Balance Before Reserves</b>				<b>\$ 3,470,239</b>	
Replacement		Reserve was created to level out spending for replacement of city's equipment. Includes contributions annually from general & non-general funds.	It is the policy of the City of Boulder that all equipment users shall fund the replacement of equipment through contributions to the Equipment Replacement Fund (ERF). Annual contributions by unit shall be calculated by Facilities & Asset Management (FAM) and distributed to users during the budget process.	3,469,984	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g., 2013).	255	Yes
<b>Projected 2013 Year-end Fund Balance After Reserves</b>				<b>\$ -</b>	
<b>FACILITY RENOVATION AND REPLACEMENT</b>					
<b>Projected 2013 Year-End Fund Balance Before Reserves</b>				<b>\$ 2,609,297</b>	
Replacement		Fund was created to protect the city investment in facilities.	To protect city investment in buildings, funds shall be budgeted annually for major maintenance and renovation and replacement of such buildings. To extend the life of these assets, the goal over a 20 year period shall be to increase the funds budgeted annually for maintenance of buildings to approximately 2% of the current replacement value.	2,608,407	Yes
Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g., 2013).	890	Yes
<b>Projected 2013 Year-end Fund Balance After Reserves</b>				<b>\$ -</b>	

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The 2013 Annual Budget totals \$255 million and represents a 9.2 percent increase over the 2012 Approved Budget for all funds, including governmental, enterprise, internal service and capital improvement funds. The operating budget represents a 5.7 percent increase over 2012, while the capital budget represents 39.4 percent increase over 2012. **Figure 5-01** organizes the budget into its fundamental parts, separating operating from capital appropriations, and general from dedicated fund appropriations.

**Figure 5-01: Overview of 2013 Annual Budget**  
 (in \$1,000s)



Note: The Capital Budget includes the 2013 portion of the Capital Improvements Program, 2013 budget volume II.



Due to the bi-weekly method of pay in the city and the fact that there are just over fifty-two weeks in a year, every 12 to 13 years there will be a twenty seventh pay period (PP27) in a calendar year (most years have twenty-six pay periods). This will be the case in 2013. The city sets aside funds annually in a reserve (PP27 Reserve) to save up for this additional periodic expenditure. In 2013, the city will draw on the PP27 Reserve in order to cover the PP27 payroll.

The 2013 Annual Budget reflects a one time increase of approximately \$3.9 million for PP27. This is not an ongoing expense and will not be a part of the base personnel costs for 2014. Adjusting for this one time cost, the 2013 total budget is 7.5 percent over the 2012 total budget and the 2013 operating budget is 3.9 percent over the 2012 operating budget.

**Table 5-01** provides an executive statement of the city's funds, including projected January 1, 2013 and December 31, 2013 balances. For the 2013 budget year, \$9.9 million is applied from fund balances citywide to fund anticipated expenses. Most funds that are using fund balance have purposely set aside money in order to fund capital projects. For example, the 2011 Capital Improvement Fund consists primary of bond funds that are received one time and expended as projects are implemented.

Pay-as-you-go financing is a common strategy in capital intensive funds such as the Water Utility Fund, the Transportation Fund and the Permanent Parks and Recreation Fund. In limited circumstances, the use of fund balance may reflect multi-year service obligations (e.g., the Planning and Development Services Fund), which may result in revenue being collected in the first year and the city service being provided in the subsequent year.

The Fund Financials section of this document shows a six year projection for each fund, in addition to 2011 actual and 2012 revised budget amounts. Moreover, each fund's reserve policies and current balances are summarized in the Budget Policies section of this document.



Table 5-01: Funds Summary

ACTIVITY BY FUND					
Fund Title	Projected Fund Balance 1/1/2013	Estimated Revenues Including Transfers In	Appropriations Including Transfers Out	Projected Fund Balance 12/31/2013	Projected Changes in Fund Balance
General	\$ 27,856,000	\$ 109,751,000	\$ 112,476,000	25,130,000	\$ (2,726,000)
Capital Development	5,603,011	376,151	132,292	5,846,870	243,859
Lottery	80,271	836,690	836,000	80,961	690
Planning and Development Services	4,539,865	8,803,975	9,565,537	3,778,303	(761,562)
Affordable Housing	30,254	1,539,713	1,562,966	7,001	(23,253)
Community Housing Assistance Program	39,900	2,246,581	2,266,725	19,756	(20,144)
.25 Cent Sales Tax	1,201,925	7,124,262	7,766,889	559,298	(642,627)
Library	901,625	7,574,177	7,574,177	901,625	-
Recreation Activity	648,186	9,892,100	10,197,713	342,574	(305,612)
Climate Action Plan	92,260	491,489	491,489	92,260	-
Open Space and Mountain Parks	12,410,677	26,723,013	26,184,264	12,949,426	538,749
Airport	328,041	929,431	558,932	698,540	370,499
Transportation	5,030,836	29,102,328	31,239,067	2,894,097	(2,136,739)
Transportation Development	586,787	717,736	716,748	587,774	988
Transit Pass GID	7,069	14,151	15,081	6,139	(930)
Boulder Junction Access GID TDM	16,395	65,542	50,347	31,590	15,195
Community Development Block Grant (CDBG)	-	719,969	719,969	-	-
HOME Investment Partnership Grant	-	800,445	800,445	-	-
Permanent Parks and Recreation	937,032	2,412,224	2,713,536	635,719	(301,312)
Boulder Junction Improvement	1,277,922	1,241,055	1,401,688	1,117,289	(160,633)
2011 Capital Improvement Fund	39,324,595	506,094	-	39,830,689	506,094
Water Utility	29,271,211	27,553,290	27,727,767	29,096,734	(174,477)
Wastewater Utility	10,157,032	14,437,455	15,882,091	8,712,396	(1,444,636)
Stormwater/Flood Management Utility	6,997,149	7,110,559	7,428,469	6,679,239	(317,910)
Downtown Commercial District	2,355,733	8,281,210	7,478,043	3,158,900	803,167
University Hill Commercial District	711,945	560,781	569,733	702,993	(8,952)
Boulder Junction GID Parking	1,881	26,838	12,599	16,120	14,239
Telecommunications	867,918	728,534	767,374	829,078	(38,841)
Property and Casualty Insurance	5,055,794	1,553,480	1,874,006	4,735,268	(320,526)
Worker's Compensation Insurance	3,274,525	1,434,289	1,843,200	2,865,614	(408,911)
Compensated Absences	1,592,402	857,368	731,442	1,718,328	125,926
Fleet Operations	539,627	3,941,831	3,841,882	639,576	99,949
Fleet Replacement	9,706,800	5,369,511	7,922,786	7,153,525	(2,553,275)
Computer Replacement	5,841,770	1,830,296	2,304,789	5,367,276	(474,493)
Equipment Replacement	3,515,587	771,077	816,426	3,470,238	(45,349)
Facility Renovation and Replacement	2,356,945	2,876,795	2,624,443	2,609,297	252,352
<b>Totals</b>	<b>\$ 183,158,969</b>	<b>\$ 289,201,439</b>	<b>\$ 299,094,915</b>	<b>\$ 173,264,493</b>	<b>\$ (9,894,475)</b>

**Note:**

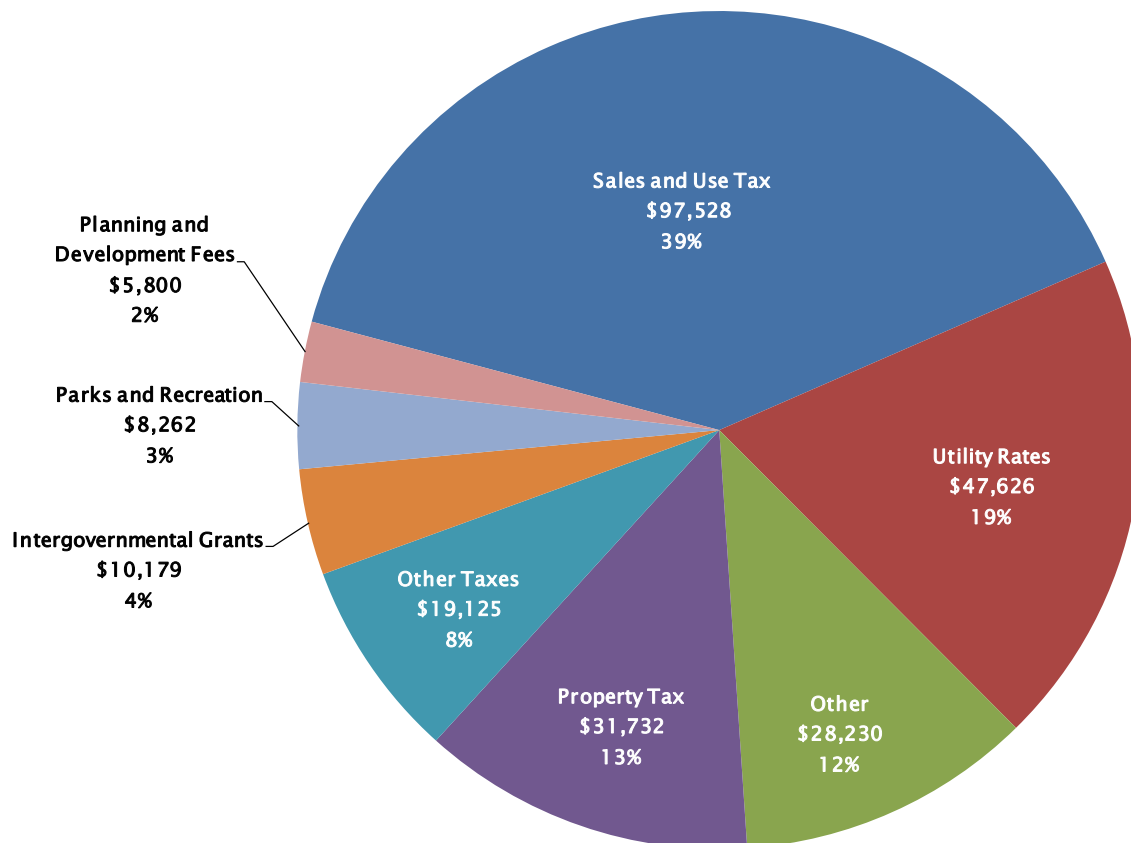
The table above reflects the impact of the 2013 budget, including estimated revenues (with transfers in) and appropriations (with transfers out), on projected unreserved fund balance.

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The 2013 Annual Budget is based on projected citywide revenues of nearly \$248 million, representing a 6.5 percent increase over the total revenues projected for the 2012 Annual Budget. The three largest revenue sources for the city are sales/use taxes, property taxes and utility rate charges. These three funding sources represent 71 percent of the total sources of city funds and are described in more detail below.

**Figure 5-02: Citywide Revenues (Sources) for 2013**  
 (in \$1,000s)

**TOTAL = \$248,484**





Sales and use taxes comprise 39 percent of the city's total revenues. Sales or use tax is a transaction tax levied upon all sales, purchases, and leases of tangible personal property and taxable services sold or leased by persons engaged in business in the city and is collected by the vendor or lessor and remitted to the city.

Based on monthly economic data reviewed by the city, the 2013 sales and use tax projection was revised in midsummer 2012. Although economic conditions do not appear to be improving markedly, the current forecast estimates that sales and use taxes will increase from the lower levels seen in 2012 by 3 percent in 2013. Through May 2012, the year to date collection of these taxes is 2.3 percent below the same period revenues seen in 2011. This is partially due to decreased revenues in construction use tax, which is collected on one time activities. It is anticipated that overall sales and use tax will increase by 1.5 percent over 2011 by the end of 2012.

Table 5-02 shows the total 2013 rate of sales and use tax authorized in the city.

**Table 5-02: Composition of the City Sales Tax Rate for 2013**

<b>SALES AND USE TAX COMPONENTS</b>			
	<b>Rate</b>	<b>Start Date</b>	<b>Expiration Date</b>
Open Space Fund	0.33%	January 1, 1990	December 31, 2018
Open Space Fund	0.15%	January 1, 2004	December 31, 2019
General Fund	0.15%	January 1, 2005	December 31, 2024
.25 Cent Sales Tax Fund (Parks and Recreation)	0.25%	January 1, 1996	December 31, 2035
General Fund	1.00%	January 1, 1964	N/A
General Fund	0.38%	January 1, 2009[1]	N/A
General Fund	0.15%	January 1, 2010[2]	N/A
Open Space Fund	0.40%	January 1, 1967	N/A
Transportation Fund	0.60%	January 1, 1967	N/A
<b>2013 Sub Total</b>	<b>3.41%</b>		

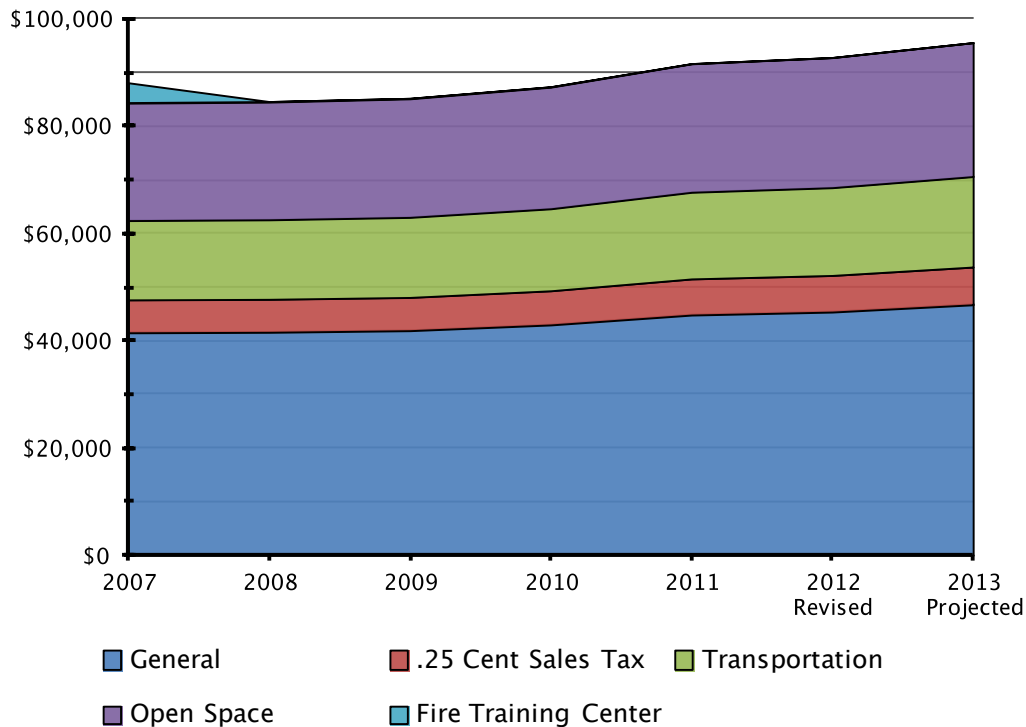
[1] The 0.38% Sales and Use Tax component was extended indefinitely and debruced by voters in 2008.

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



Figure 5-03 plots recent year trends in sales tax and shows the relative sizes of each major component of city sales and use tax revenue.

Figure 5-03: Sales Tax Revenues 2007-2013  
(in \$1,000s)



Property tax revenue estimates for 2013 utilize the city’s mill levy and current citywide assessed value. All property tax revenue growth (except the 2 mills for public safety services) was restricted to the Denver-Boulder Consumer Price Index (CPI) and a local growth factor, as provided by the Taxpayer Bill of Rights (TABOR) Amendment to the Colorado Constitution. In the November 4, 2008 election, city voters approved the removal of the remaining TABOR restriction on property tax with a phase-in period and without any specific earmark for the use of the funds.

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



In 2013 the mill levy rate remains the same as in 2012. Table 5-03 shows seven years of the history of the mill levy and establishes the basis of the 2013 Annual Budget mill levy.

Table 5-03: Property Tax Rates for 2013

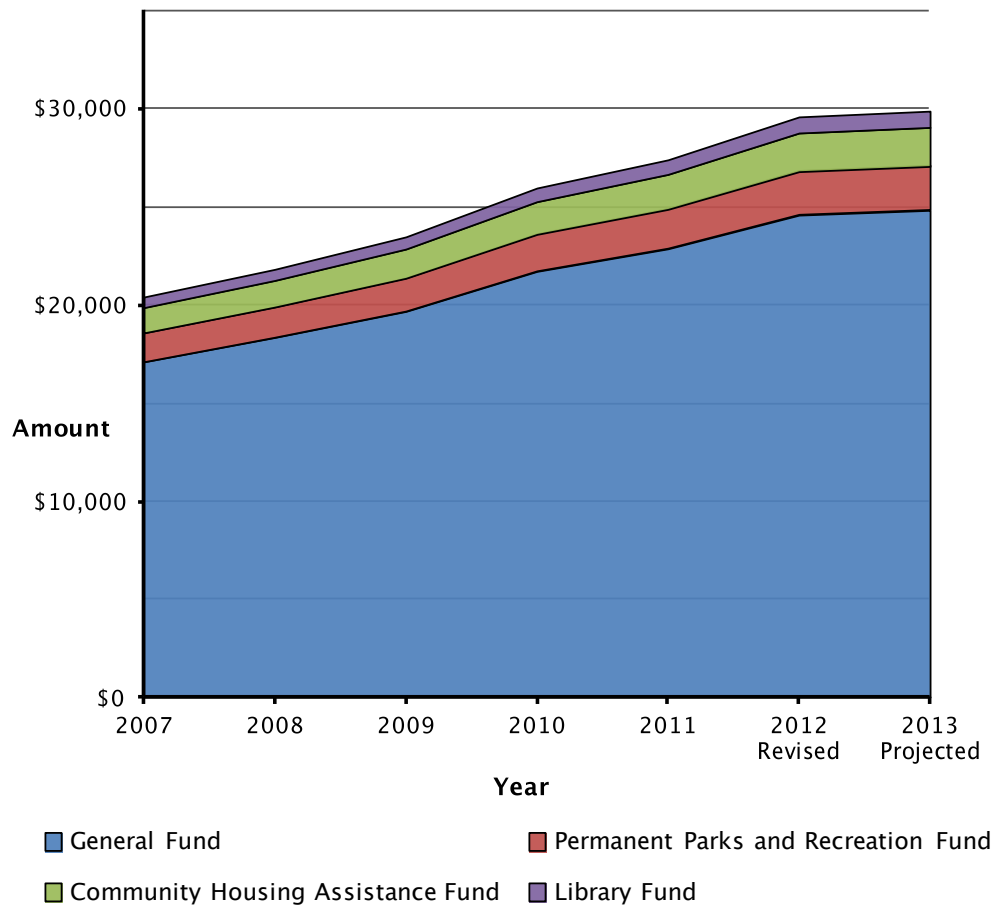
PROPERTY TAX							
	2007	2008	2009	2010	2011	2012	2013
General City Operations							8.748
Permanent Parks Fund (Charter Sec. 161)							0.900
Library Fund (Charter Sec. 165)							0.333
<b>Subtotal</b>							<b>9.981</b>
Less Mill Levy Credit							0.000
<b>Subtotal (Mills subject to Article X, Sec. 20 of the State Constitution)</b>							<b>9.981</b>
General City Operations (Public Safety)							2.000
<b>Net Mill Levy</b>	<b>9.889</b>	<b>9.201</b>	<b>9.841</b>	<b>10.295</b>	<b>10.818</b>	<b>11.981</b>	<b>11.981</b>





In **Figure 5-04**, the relative sizes of each component of property tax revenue is given for 2007 through 2013.

**Figure 5-04: Property Tax Revenues 2007-2013**  
(in \$1,000s)

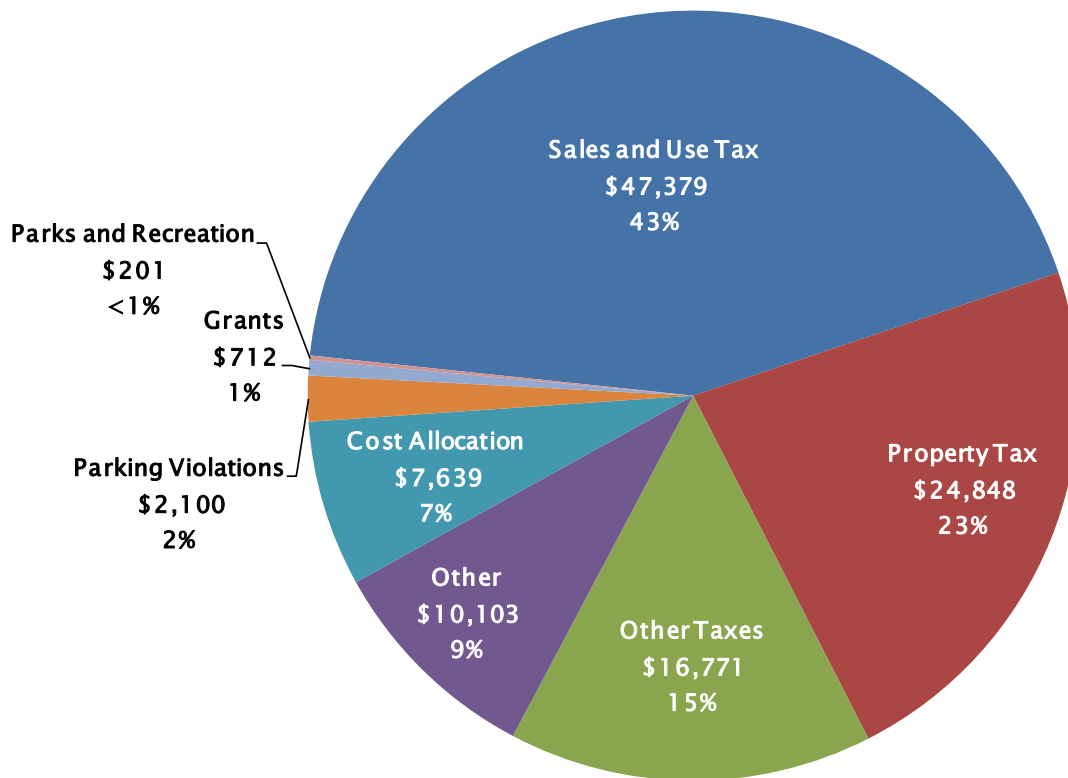




The 2013 Annual Budget is based on projected General Fund revenues of \$110 million (see **Figure 5-05**), representing a 5.2 percent increase over the total revenues projected for the 2012 Approved Budget.

**Figure 5-05: General Fund Revenues (Sources) for 2013**  
(in \$1,000s)

TOTAL = \$109,752



**Table 5-04** provides revenues by fund for 2011 (Actual), 2012 (Approved), and 2013 (Approved) budgets to the nearest \$1,000.



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

<b>SOURCES BY UNRESTRICTED FUNDS</b>			
<b>Fund and Source</b>	<b>2011 Actual</b>	<b>2012 Approved</b>	<b>2013 Approved</b>
<b>General (includes Public Safety Fund)</b>			
Revenue-			
Sales and Use Taxes	\$ 41,214	\$ 45,443	\$ 46,815
Tax Increment (10th & Walnut)	951	840	963
.15 Cent Sales Tax	3,676	-	-
Food Service Tax	548	543	564
Accommodation Tax	4,082	3,681	4,331
Admission Tax	586	593	608
Property Tax	14,784	15,309	15,872
"De-Bruiced" Property Tax Increment	3,028	3,840	3,980
Property Tax (Public Safety)	5,071	4,988	4,995
Trash Hauler/Recycling Occupation Tax	1,722	1,658	1,656
Liquor Occupation Tax	622	622	641
Telephone Occupation Tax	772	768	772
Cable Television Franchise Tax and PEG Fee	1,237	1,164	1,164
Utility Occupation Tax	4,100	4,100	6,000
Xcel Franchise Fee	5	-	-
Specific Ownership Tax	1,234	1,260	1,259
Tobacco Tax	343	324	340
Misc. Charges for Services	525	195	199
NPP and Other Parking Revenue	158	140	143
Meters - Out of Parking Districts	491	475	475
Meters - Within Parking Districts	2,695	2,575	2,800
Sale of Goods	77	65	67
Misc. Fines and Administr. Penal	1	2	2
Municipal Court Charges & Fines	2,192	1,774	2,190
Parking Violations	2,238	2,000	2,100
Photo Enforcement	1,450	1,720	1,490
Business Licenses	170	241	237
Misc. Intergovernmental Charges	366	-	-
Court Awards	146	122	126
Grants	1,055	593	756
Interest & Investment Earnings	567	650	500
Leases, Rents and Royalties	127	144	148
Miscellaneous Revenues	371	317	500
Education Excise Tax (To Reserve)	427	-	-
Parks Fees	212	131	201
Housing/Human Services Fees	308	226	219
<b>Subtotal General Fund Revenue</b>	<b>\$ 97,551</b>	<b>\$ 96,691</b>	<b>\$ 102,113</b>
Transfers In-			
Cost Allocation - All Funds	\$ 7,217	\$ 7,580	\$ 7,557
CAGID - Reimb for Mall Improvements	44	28	-
Other	1,303	-	81
<b>Subtotal General Fund Transfers In</b>	<b>\$ 8,564</b>	<b>\$ 7,608</b>	<b>\$ 7,638</b>
<b>Total General Fund Sources</b>	<b>\$ 106,115</b>	<b>\$ 104,299</b>	<b>\$ 109,751</b>



## Sources, Uses, and Debt Service

### SOURCES BY UNRESTRICTED FUNDS (Cont.)

Fund and Source	2011 Actual	2012 Approved	2013 Approved
<b>Community Housing Assistance (CHAP)</b>			
Property Tax	\$ 1,793	\$ 1,927	\$ 1,998
Development Excise Tax	158	100	100
Interest and Investment Earnings	47	50	29
Loan Repayment	212	120	120
Proceeds from Sale of Units	114	-	-
<b>Total CHAP Sources</b>	<b>\$ 2,324</b>	<b>\$ 2,197</b>	<b>\$ 2,247</b>
<b>Total Unrestricted Sources</b>	<b>\$ 108,439</b>	<b>\$ 106,496</b>	<b>\$ 111,998</b>

### SOURCES BY RESTRICTED FUNDS

Fund and Source	2011 Actual	2012 Approved	2013 Approved
<b>Capital Development</b>			
Development Excise Tax	\$ 222	\$ 135	\$ 1
Impact Fees	490	72	329
Interest and Investment Earnings	91	97	46
Subtotal	<b>\$ 803</b>	<b>\$ 303</b>	<b>\$ 376</b>
<b>Lottery</b>			
Lottery Funds	\$ 904	\$ 855	\$ 836
Grants	-	-	-
Interest and Investment Earnings	22	2	1
Subtotal	<b>\$ 926</b>	<b>\$ 858</b>	<b>\$ 837</b>
<b>Planning &amp; Development Svcs</b>			
Misc. Development Fees	\$ 5,886	\$ 5,518	\$ 5,800
Interest and Investment Earnings	95	154	91
Other	4	-	-
Transfers In	2,807	2,737	2,913
Subtotal	<b>\$ 8,792</b>	<b>\$ 8,409</b>	<b>\$ 8,804</b>
<b>Affordable Housing Fund</b>			
Cash In Lieu of Affordable Units	\$ 904	\$ 1,000	\$ 1,000
Interest and Investment Earnings	73	50	55
Transfers In	325	325	325
Other	409	156	156
Fees	4	2	4
Loan Repayment	45	-	-
Subtotal	<b>\$ 1,760</b>	<b>\$ 1,533</b>	<b>\$ 1,540</b>
<b>.25 Cent Sales Tax</b>			
Sales and Use Taxes	\$ 6,764	\$ 6,746	\$ 7,054
Interest and Investment Earnings	59	15	20
Other	278	100	50
Subtotal	<b>\$ 7,101</b>	<b>\$ 6,861</b>	<b>\$ 7,124</b>

# Sources, Uses, and Debt Service



## SOURCES BY RESTRICTED FUNDS (Cont.)

Fund and Source	2011 Actual	2012 Approved	2013 Approved
<b>Library</b>			
Property Tax	\$ 746	\$ 802	\$ 832
Misc. Charges for Services	177	115	120
Interest and Investment Earnings	21	15	15
Leases, Rents and Royalties	6	9	9
Grants	46	58	63
Transfers In	6,481	6,298	6,511
Other	49	24	24
Subtotal	<b>\$ 7,526</b>	<b>\$ 7,320</b>	<b>\$ 7,574</b>
<b>Recreation Activity</b>			
Admission & Activity Charges	\$ 8,020	\$ 8,075	\$ 8,186
Interest and Investment Earnings	12	8	4
Transfers In	1,575	1,641	1,702
Subtotal	<b>\$ 9,607</b>	<b>\$ 9,725</b>	<b>\$ 9,892</b>
<b>Climate Action Plan</b>			
Climate Action Plan Tax	\$ 1,838	\$ 1,780	\$ 491
Miscellaneous Revenues	20	-	-
Interest and Investment Earnings	19	15	-
Grant Revenue	307	-	-
Subtotal	<b>\$ 2,184</b>	<b>\$ 1,795</b>	<b>\$ 491</b>
<b>Open Space</b>			
Sales and Use Taxes	\$ 23,818	\$ 23,758	\$ 24,840
Sale of Capital Assets	5	-	-
Grants	25	-	-
Interest and Investment Earnings	283	325	325
Leases, Rents and Royalties	694	486	486
Transfers In	1,021	1,026	1,072
Subtotal	<b>\$ 25,846</b>	<b>\$ 25,594</b>	<b>\$ 26,723</b>
<b>Airport</b>			
Misc. Charges for Services	\$ -	\$ 4	\$ -
Grants	1,086	-	-
Interest and Investment Earnings	7	11	3
Leases, Rents and Royalties	389	410	426
Miscellaneous	9	-	-
Sale of Land	-	-	500
Subtotal	<b>\$ 1,491</b>	<b>\$ 425</b>	<b>\$ 929</b>
<b>Transportation</b>			
Sales and Use Taxes	\$ 16,199	\$ 16,155	\$ 16,894
Sale of Land	-	393	-
Highway Revenues	3,109	3,311	3,255
HOP Reimbursement	1,492	1,371	1,367
Grants	239	-	-
Interest and Investment Earnings	104	80	50
Miscellaneous Revenues	303	112	15
Special Assessments	70	46	63
Third Party Reimbursements	261	-	200
External Funding	2,293	1,284	7,159
Lease Revenue - BTV	99	-	99
Subtotal	<b>\$ 24,169</b>	<b>\$ 22,753</b>	<b>\$ 29,102</b>



## Sources, Uses, and Debt Service

### SOURCES BY RESTRICTED FUNDS (Cont.)

Fund and Source	2011 Actual	2012 Approved	2013 Approved
<b>Transportation Development</b>			
Development Excise Tax	\$ 644	\$ 600	\$ 606
Interest and Investment Earnings	42	20	12
External Funding	1,618	-	-
Third Party Reimbursements	-	100	100
Subtotal	\$ 2,304	\$ 720	\$ 718
<b>Transit Pass GID</b>			
Property Tax	\$ 8	\$ 9	\$ 9
Transfers In	4	4	5
Subtotal	\$ 12	\$ 14	\$ 14
<b>Boulder Junction Access GID - TDM</b>			
Property Tax	\$ -	\$ 18	\$ 18
Payments in Lieu of Taxes	-	32	48
Subtotal	\$ -	\$ 49	\$ 66
<b>Community Development Block Grant (CDBG)</b>			
Federal - Direct Grants	\$ 741	\$ 810	\$ 720
Subtotal	\$ 741	\$ 810	\$ 720
<b>HOME</b>			
Federal - Direct Grants	\$ 784	\$ 1,133	\$ 800
Subtotal	\$ 784	\$ 1,133	\$ 800
<b>Permanent Parks and Recreation</b>			
Property Tax	\$ 2,017	\$ 2,168	\$ 2,248
Development Excise Tax	479	404	137
Sale of Capital Assets	671	-	-
Interest and Investment Earnings	21	14	7
Miscellaneous Revenues	41	7	20
Subtotal	\$ 3,229	\$ 2,594	\$ 2,412
<b>Boulder Junction Improvement</b>			
Excise Tax	\$ -	\$ 192	\$ 244
Use Tax	835	831	269
Interest and Investment Earnings	2	-	-
Transfers In	261	200	728
Subtotal	\$ 1,098	\$ 1,224	\$ 1,241
<b>2011 Capital Improvement Fund</b>			
Transfers from Other Funds	\$ 3,190	\$ -	\$ -
Interest Income	3	-	506
Subtotal	\$ 3,193	\$ -	\$ 506

# Sources, Uses, and Debt Service



## SOURCES BY RESTRICTED FUNDS (Cont.)

Fund and Source	2011 Actual	2012 Approved	2013 Approved
<b>Water Utility</b>			
Utility Service Charges	\$ 22,916	\$ 22,592	\$ 23,718
Rate Increase	-	604	624
Utility Plant Invest. Fee	3,095	1,500	2,500
Utility Connection	128	150	130
Interest and Investment Earnings	612	476	439
Leases, Rents and Royalties	54	19	20
Special Assessments	255	5	5
Sale of Real Estate	-	197	-
State and Federal Grants	799	-	-
Bond Proceeds	19,172	-	-
Miscellaneous Revenues	-	25	25
Transfers In	93	93	93
Subtotal	\$ 47,124	\$ 25,660	\$ 27,554
<b>Wastewater Utility</b>			
Utility Service Charges	\$ 12,930	\$ 12,688	\$ 12,880
Rate Increase	-	384	638
Sale of Capital Assets	-	98	-
Utility Plant Invest. Fee	898	400	700
Utility Connection	5	10	10
Interest and Investment Earnings	411	203	203
Miscellaneous Revenues	33	2	2
Special Assessments	243	5	5
Subtotal	\$ 14,520	\$ 13,790	\$ 14,438
<b>Stormwater/Flood Mgmt Utility</b>			
Utility Service Charges	\$ 4,854	\$ 4,987	\$ 5,147
Rate Increase	-	150	154
Utility Plant Invest. Fee	701	500	500
Urban Drng and Fld Contr Dist.	163	150	375
Colorado Dept of Transportation Funds	-	300	600
State and Federal Grants	90	-	-
Interest and Investment Earnings	214	110	140
Misc. Intergovernmental Chg.	133	150	155
Miscellaneous Revenues	47	40	40
Sale of Real Estate	-	98	-
Subtotal	\$ 6,202	\$ 6,486	\$ 7,111
<b>Downtown Commercial District</b>			
Property and Specific Ownership Tax	\$ 1,092	\$ 1,065	\$ 1,085
Parking Charges	3,989	3,919	3,979
Interest and Investment Earnings	42	27	35
Leases, Rents and Royalties	142	166	185
Miscellaneous Revenues	36	19	21
Transfers In	1,350	1,400	1,475
10th and Walnut Property, Sales Accommodations and TIF	1,522	1,398	1,462
10th and Walnut Other Revenue	15	38	39
Subtotal	\$ 8,188	\$ 8,032	\$ 8,281



## Sources, Uses, and Debt Service

### SOURCES BY RESTRICTED FUNDS (Cont.)

Fund and Source	2011 Actual	2012 Approved	2013 Approved
<b>University Hill Commercial District</b>			
Property and Specific Ownership Tax	\$ 27	\$ 29	\$ 30
Parking Charges	500	120	525
Interest and Investment Earnings	17	12	6
Transfers In	-	378	-
Subtotal	\$ 544	\$ 539	\$ 561
<b>BMPA Debt Service Fund</b>			
Leases, Rents and Royalties	\$ 161	\$ 161	\$ 161
Subtotal	\$ 161	\$ 161	\$ 161
<b>Boulder Junction Access GID - Parking</b>			
Property and Specific Ownership Tax	\$ -	\$ 13	\$ 27
Interest and Investment Earnings	-	-	-
Parking Charges	-	4	-
Transfers in	20	-	-
Subtotal	\$ 20	\$ 17	\$ 27
<b>Telecommunications</b>			
Charges from Departments	\$ 641	\$ 570	\$ 579
Interest and Investment Earnings	13	8	13
Miscellaneous Revenues	97	160	137
Subtotal	\$ 751	\$ 739	\$ 729
<b>Property &amp; Casualty Insurance</b>			
Charges from Departments	\$ 1,510	\$ 1,510	\$ 1,510
Interest and Investment Earnings	97	84	43
Miscellaneous Revenues	43	41	-
Subtotal	\$ 1,650	\$ 1,635	\$ 1,553
<b>Worker Compensation Insurance</b>			
Charges from Departments	\$ 1,170	\$ 1,262	\$ 1,406
Interest and Investment Earnings	62	61	28
Miscellaneous Revenues	181	-	-
Subtotal	\$ 1,413	\$ 1,322	\$ 1,434
<b>Compensated Absences</b>			
Charges from Departments	\$ 681	\$ 784	\$ 844
Interest and Investment Earnings	22	21	14
Subtotal	\$ 703	\$ 805	\$ 858
<b>Fleet Operations</b>			
Charges from Departments	\$ 2,779	\$ 3,706	\$ 3,564
Interest and Investment Earnings	3	1	5
Miscellaneous Revenues	438	360	373
Subtotal	\$ 3,220	\$ 4,067	\$ 3,942
<b>Fleet Replacement</b>			
Charges from Departments	\$ 4,778	\$ 4,685	\$ 4,740
Interest and Investment Earnings	175	154	83
Miscellaneous Revenues	201	300	546
Subtotal	\$ 5,154	\$ 5,139	\$ 5,369



# Sources, Uses, and Debt Service



## SOURCES BY RESTRICTED FUNDS (Cont.)

Fund and Source	2011 Actual	2012 Approved	2013 Approved
<b>Computer Replacement</b>			
Charges from Departments	\$ 1,704	\$ 1,696	\$ 1,743
Interest and Investment Earnings	82	131	88
Miscellaneous Revenues	7	-	-
Subtotal	<b>\$ 1,793</b>	<b>\$ 1,827</b>	<b>\$ 1,831</b>
<b>Equipment Replacement</b>			
Charges from Departments	\$ 1,159	\$ 773	\$ 741
Interest and Investment Earnings	83	81	30
Subtotal	<b>\$ 1,242</b>	<b>\$ 854</b>	<b>\$ 771</b>
<b>Facility Renovation &amp; Replace</b>			
Charges from Departments	\$ 491	\$ 332	\$ 482
Transfer from Major Maintenance	1,343	1,469	1,550
Energy Contract Revenue	120	1,443	825
Miscellaneous Revenues	3,197	-	-
Interest and Investment Earnings	86	32	20
Subtotal	<b>\$ 5,237</b>	<b>\$ 3,276</b>	<b>\$ 2,877</b>
<b>Fire Pension</b>			
City Pension Contributions	\$ 268	\$ 531	\$ 141
Subtotal	<b>\$ 268</b>	<b>\$ 531</b>	<b>\$ 141</b>
<b>Fire Pension</b>			
City Pension Contributions	\$ 28	\$ 354	\$ 94
Subtotal	<b>\$ 28</b>	<b>\$ 354</b>	<b>\$ 94</b>
<b>Total Restricted Sources</b>	<b>\$ 199,783</b>	<b>\$ 167,352</b>	<b>\$ 177,600</b>
<b>Total City Sources Of Funds</b>	<b>\$ 308,222</b>	<b>\$ 273,848</b>	<b>\$ 289,598</b>
Less: Transfers from Other Funds	\$ 47,963	\$ 40,471	\$ 41,114
<b>Net Total City Sources of Funds</b>	<b>\$ 260,259</b>	<b>\$ 233,377</b>	<b>\$ 248,484</b>

**Note:**

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

<sup>1</sup>Beginning with the 2008-09 budget process, all Internal Service Funds (ISFs) were included in the annual budget process. This change was made for purposes of enhanced transparency and improved accountability across the organization. The ISFs, such as Fleet Replacement, Computer Replacement and the self-insurance funds, provide services to all city departments and receive funding directly from the departments. Funding is reflected as an expense (or "charge to") in each department and a revenue (or "charge from") in each applicable ISF. When an expenditure is made in the ISF, a second counting of the same money (the expense) has occurred. As a result, the actual revenues and expenses from departmental charges in each ISF are reduced from the total city budget to avoid the "double counting" that occurs.

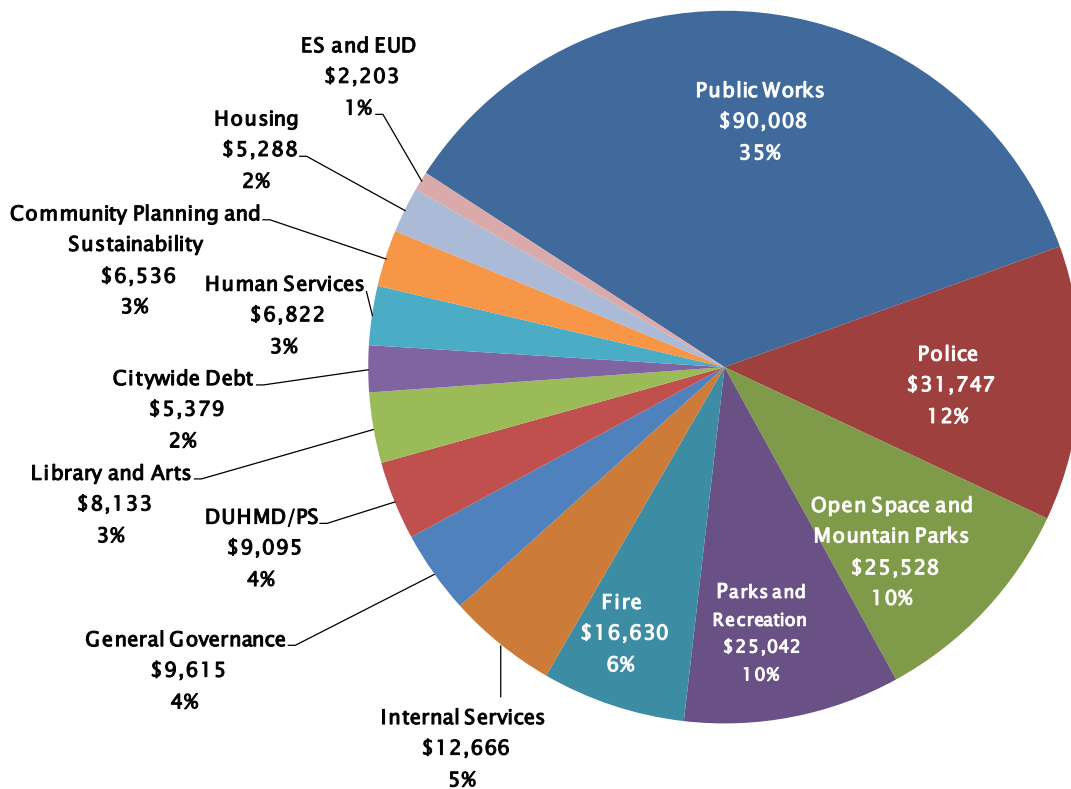
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City of Boulder  
**CITYWIDE USES**  
 2013 Annual Budget

The 2013 Annual Budget is based on projected citywide expenditures of \$255 million (see **Figure 5-06**), representing a 9.2 percent increase over the total expenditures projected for the 2012 Approved Budget. In the chart, General Governance is comprised of City Council, City Manager’s Office, City Attorney’s Office, and Municipal Court.

Internal Services includes Human Resources, Finance, Information Technology, and several pension and risk management funds. Public Works groups together Development and Support Services, Transportation, and Utilities.

**Figure 5-06: Citywide Expenditures (Uses) for 2013**  
 (in \$1,000s)  
 TOTAL = \$254,693





**Table 5-05** documents global budget assumptions that govern cost estimates provided by each city department. 2013 includes 27 pay periods for an additional one time personnel cost increase of approximately 3.35%. The city set aside funds in anticipation of this additional cost through a pay period 27 reserve in each of the funds. These reserves will fully cover the additional cost.

**Table 5-05: Summary of Key Assumptions**

<b>KEY ASSUMPTIONS</b>	
	<b>Rate of Change</b>
Non-Personnel Budgets, Rate of Increase <sup>1</sup>	0.00%
<b>Personnel Salary Increases by Employee Group</b>	
Management/Non-union	0.00%
Boulder Municipal Employees Association	0.00%
Fire	2.00%
Police	2.50%

Note:

<sup>1</sup>Some departments have a positive rate of increase, i.e., Utilities.

One measure of personnel cost pressure is the size of city staff, which in **Figure 5-07** is measured by standard full-time equivalents (FTEs). The 2013 Annual Budget places the city near its 2007 levels of staffing. The recession reduced staff significantly in 2010 and 2011.



Figure 5-07: Staffing Levels: Standard FTEs 2007-2013

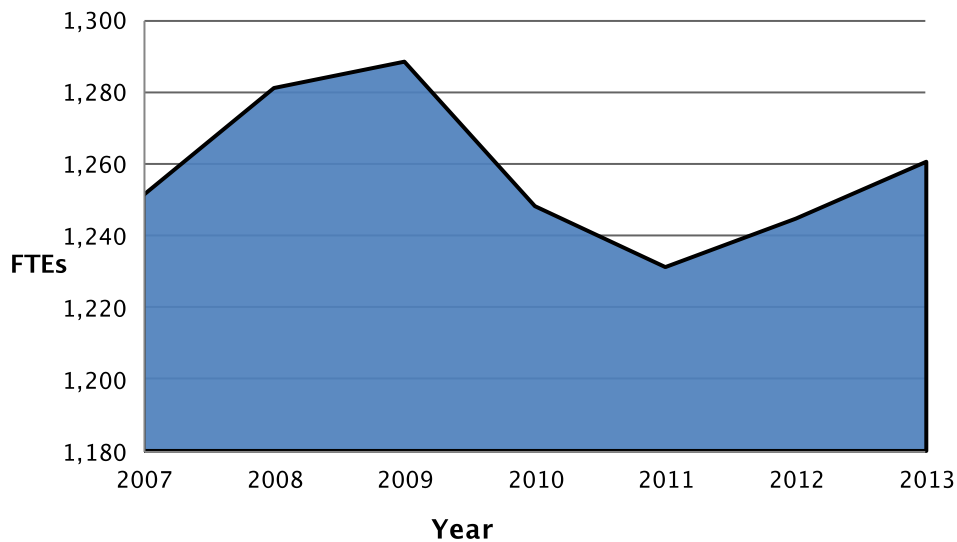


Table 5-06: Staffing Levels by Department

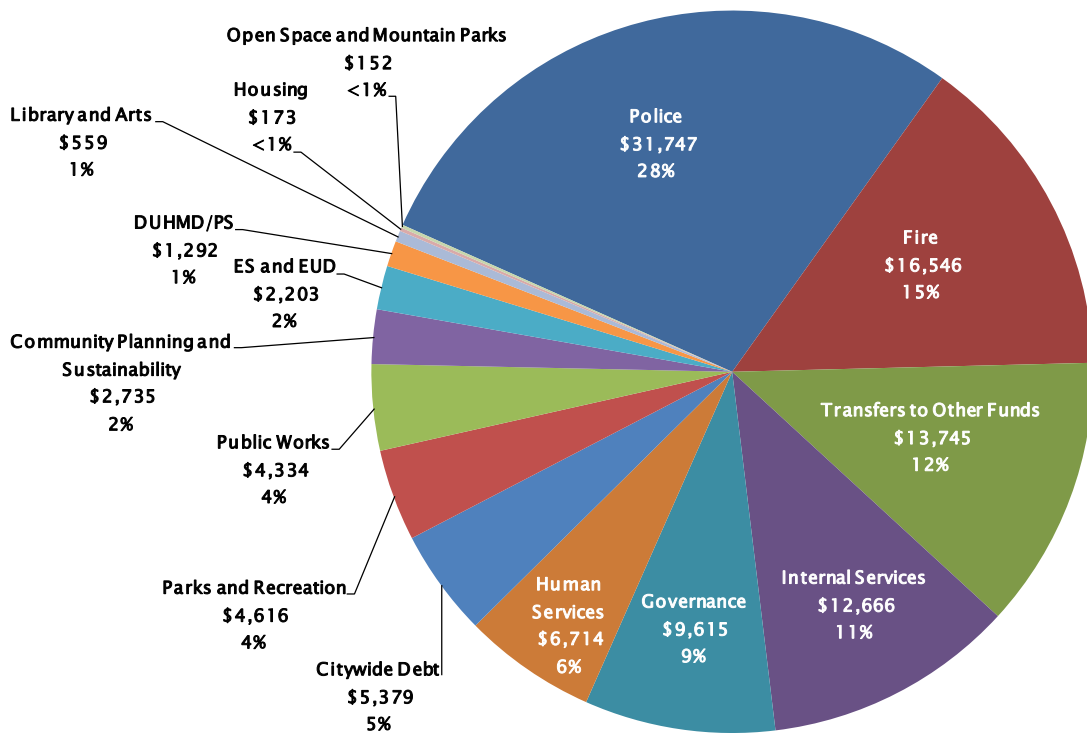
STANDARD FULL TIME EQUIVALENT (FTE)				
	2011 Approved	2012 Approved	2013 Approved	Variance 2012-2013
Municipal Court	16.25	16.25	18.16	1.91
City Attorney's Office	18.65	20.20	20.20	0.00
City Manager's Office	17.80	19.18	18.50	-0.68
Downtown and University Hill Management Division	42.25	42.25	42.25	0.00
Human Resources	14.88	15.38	15.63	0.25
Finance	33.50	34.00	34.00	0.00
Information Technology	34.50	34.50	34.00	-0.50
Police	276.50	279.50	279.50	0.00
Fire	112.33	116.33	118.33	2.00
Public Works-Transportation	59.53	59.53	59.78	0.25
Public Works-Utilities	154.84	154.84	153.59	-1.25
Public Works-Development and Support Services	71.25	71.76	72.42	0.66
Energy Strategy and Electric Utility Development	0.00	0.00	4.50	4.50
Parks & Recreation	126.12	126.37	128.37	2.00
Library and Arts	76.95	77.63	77.39	-0.24
Open Space and Mountain Parks	85.60	89.60	91.60	2.00
Housing	12.96	12.85	12.85	0.00
Human Services	40.43	33.88	35.49	1.61
Community Planning and Sustainability	36.91	40.71	44.06	3.35
<b>Total</b>	<b>1,231.25</b>	<b>1,244.76</b>	<b>1,260.62</b>	<b>15.86</b>



The 2013 Annual Budget is based on projected General Fund expenditures of \$112 million (see **Figure 5-08**), representing an 7.9 percent increase over the total expenditures projected for the 2012 Approved Budget. Adjusted for one time pay period 27 expenditures, it represents 5.6 percent increase over 2012.

**Figure 5-08: General Fund Expenditures (Uses) for 2013**  
(in \$1,000s)

TOTAL = \$112,477



**Table 5-07** provides category expenditures by fund for 2011 (Actual), 2012 (Approved), and 2013 (Approved) to the nearest \$1,000.



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

<b>USES BY UNRESTRICTED FUNDS</b>			
<b>Fund and Use</b>	<b>2011 Actual</b>	<b>2012 Approved</b>	<b>2013 Approved</b>
<b>General</b>			
City Council	\$ 169	\$ 188	203
Municipal Court	1,606	1,826	2,078
City Attorney	1,918	2,098	2,282
Contingency	84	150	159
Utility/Fuel Contingency	-	190	190
Economic Vitality Program	611	-	-
Community Sustainability	69	902	1,177
Extraordinary Personnel Expense	-	120	120
Non-Departmental	793	1,361	1,503
Clean Energy Study	260	260	2,203
Environmental Affairs	1,436	1,522	1,558
Communications	706	740	827
Downtown/University Hill Mgmt Div	1,258	1,218	1,292
City Manager's Office/Support Svcs	1,494	1,758	1,863
West Nile Virus Program	247	250	250
Human Resources	1,525	1,645	1,734
Finance	2,865	3,056	3,233
Information Technology	3,829	4,604	5,002
Volunteer and Unemployment Ins	143	107	107
Property and Casualty Ins	1,510	1,510	1,510
Worker's Compensation (Refund)	-	115	-
Compensated Absences	682	784	844
Police	29,104	29,593	31,747
Fire	15,244	15,471	16,546
Police/Fire Pensions	247	236	236
Public Works	3,940	4,208	4,334
Parks	3,973	4,404	4,616
Library			
Arts	175	543	559
Real Estate (Open Space)	207	146	152
Housing/Human Services	4,740	6,521	6,887
Campaign Financing	37	-	46
Humane Society Bldg Loan	60	94	94
Special Purpose Reserve	-	491	-
Boulder Junction - Phase 1	325	-	-
Education Excise Tax	4,466		
Funding Available for CIP	-	2,760	-
Debt	2,321	1,289	4,681
Waste Reduction	1,191	438	698
<b>Total General Fund Uses</b>	<b>\$ 87,235</b>	<b>\$ 90,597</b>	<b>\$ 98,731</b>
Transfers Out	\$ 14,693	\$ 13,083	\$ 13,745
<b>Subtotal General Fund</b>	<b>\$ 101,928</b>	<b>\$ 103,680</b>	<b>\$ 112,476</b>
<b>.15% Sales Tax Allocation</b>			
.15% Sales Tax	\$ 2,945	\$ 553	\$ -
<b>Subtotal .15% Sales Tax</b>	<b>\$ 2,945</b>	<b>\$ 553</b>	<b>\$ -</b>
<b>Total General Fund Uses</b>	<b>\$ 104,873</b>	<b>\$ 104,233</b>	<b>\$ 112,476</b>



## Sources, Uses, and Debt Service

### USES BY UNRESTRICTED FUNDS (Cont.)

Fund and Use	2011 Actual	2012 Approved	2013 Approved
<b>Community Housing Assistance (CHAP)</b>			
Operating	\$ 279	\$ 508	\$ 500
Community Housing Funds	1,223	1,642	1,729
Transfers Out	42	45	39
<b>Total CHAP Uses</b>	<b>\$ 1,544</b>	<b>\$ 2,195</b>	<b>\$ 2,268</b>
<b>Total Unrestricted Uses</b>	<b>\$ 106,417</b>	<b>\$ 106,428</b>	<b>\$ 114,744</b>

### USES BY RESTRICTED FUND

Fund and Use	2011 Actual	2012 Approved	2013 Approved
<b>Capital Development</b>			
Transfers Out	\$ 21	\$ 22	\$ 22
Capital	2	110	110
Subtotal	<b>\$ 23</b>	<b>\$ 132</b>	<b>\$ 132</b>
<b>Lottery</b>			
Operating	\$ 214	\$ 125	\$ 143
Capital	793	875	693
Subtotal	<b>\$ 1,007</b>	<b>\$ 1,000</b>	<b>\$ 836</b>
<b>Planning &amp; Development Services</b>			
Operating	\$ 7,536	\$ 7,575	\$ 8,184
Transfers Out	1,319	1,379	1,381
Subtotal	<b>\$ 8,855</b>	<b>\$ 8,955</b>	<b>\$ 9,565</b>
<b>Affordable Housing Fund</b>			
Operating	\$ 310	\$ 418	\$ 380
Transfers Out	77	44	44
Community Housing Funds	2,038	1,067	1,139
Subtotal	<b>\$ 2,425</b>	<b>\$ 1,529</b>	<b>\$ 1,563</b>
<b>.25 Cent Sales Tax</b>			
Operating	\$ 3,528	\$ 4,112	\$ 4,554
Debt	2,176	2,195	2,196
Transfers Out	255	268	267
Capital	885	600	750
Subtotal	<b>\$ 6,844</b>	<b>\$ 7,175</b>	<b>\$ 7,767</b>



# Sources, Uses, and Debt Service



## USES BY RESTRICTED FUND (Cont.)

Fund and Use	2011 Actual	2012 Approved	2013 Approved
<b>Library</b>			
Operating	\$ 6,929	\$ 7,320	\$ 7,574
Subtotal	<u>\$ 6,929</u>	<u>\$ 7,320</u>	<u>\$ 7,574</u>
<b>Recreation Activity</b>			
Operating	\$ 9,550	\$ 9,583	\$ 10,198
Subtotal	<u>\$ 9,550</u>	<u>\$ 9,583</u>	<u>\$ 10,198</u>
<b>Climate Action Plan</b>			
Operating	\$ 1,887	\$ 1,795	\$ 492
Subtotal	<u>\$ 1,887</u>	<u>\$ 1,795</u>	<u>\$ 492</u>
<b>Open Space</b>			
Operating	\$ 8,838	\$ 10,812	\$ 11,750
Debt	11,443	8,596	8,667
Transfers Out	1,019	1,071	1,067
Capital	7,526	5,660	4,700
Subtotal	<u>\$ 28,826</u>	<u>\$ 26,139</u>	<u>\$ 26,184</u>
<b>Airport</b>			
Operating	\$ 355	\$ 349	\$ 460
Transfers Out	95	99	99
Capital	1,122	-	-
Subtotal	<u>\$ 1,572</u>	<u>\$ 448</u>	<u>\$ 559</u>
<b>Transportation</b>			
Operating	\$ 16,752	\$ 16,841	\$ 17,900
Transfers Out	4,285	1,740	1,543
Debt	10	-	-
Capital	4,675	3,587	11,796
Subtotal	<u>\$ 25,722</u>	<u>\$ 22,168</u>	<u>\$ 31,239</u>
<b>Transportation Development</b>			
Operating	\$ 124	\$ 179	\$ 187
Transfers Out	9	16	10
Capital	1,123	520	520
Subtotal	<u>\$ 1,256</u>	<u>\$ 715</u>	<u>\$ 717</u>
<b>Transit Pass General Improvement District</b>			
Operating	\$ 10	\$ 14	\$ 15
Subtotal	<u>\$ 10</u>	<u>\$ 14</u>	<u>\$ 15</u>
<b>Boulder Junction Access GID - TDM</b>			
Operating	\$ -	\$ 33	\$ 50
Subtotal	<u>\$ -</u>	<u>\$ 33</u>	<u>\$ 50</u>



## Sources, Uses, and Debt Service

### USES BY RESTRICTED FUND (Cont.)

Fund and Use	2011 Actual	2012 Approved	2013 Approved
<b>Community Development Block Grant (CDBG)</b>			
Operating	\$ 136	\$ 134	\$ 116
Transfers Out	27	28	28
Community Housing Funds	578	648	576
Subtotal	\$ 741	\$ 810	\$ 720
<b>HOME</b>			
Operating	\$ 93	\$ 80	\$ 53
Transfers Out	11	11	11
Community Housing Funds	680	1,042	736
Subtotal	\$ 784	\$ 1,133	\$ 800
<b>Permanent Parks and Recreation</b>			
Operating & Maintenance Projects	\$ 539	\$ 1,185	\$ 811
Transfers Out	379	86	223
Capital	3,033	2,020	1,680
Subtotal	\$ 3,951	\$ 3,291	\$ 2,714
<b>General Obligation Debt Service</b>			
Operating	\$ 2	\$ -	\$ -
Subtotal	\$ 2	\$ -	\$ -
<b>Boulder Junction Improvement</b>			
Capital	\$ 152	\$ 229	\$ 1,402
Subtotal	\$ 152	\$ 229	\$ 1,402
<b>2011 Capital Improvement Fund</b>			
Capital	\$ 16	\$ -	\$ -
Subtotal	\$ 16	\$ -	\$ -
<b>Water Utility</b>			
Operating	\$ 14,301	\$ 14,905	\$ 15,388
Debt	24,694	5,413	5,423
Transfers Out	1,348	1,447	1,447
Capital	6,969	3,747	5,470
Subtotal	\$ 47,312	\$ 25,512	\$ 27,728
<b>Wastewater Utility</b>			
Operating	\$ 8,124	\$ 8,893	\$ 9,129
Debt	4,391	4,394	4,219
Transfers Out	1,023	1,083	1,084
Capital	1,952	1,650	1,450
Subtotal	\$ 15,490	\$ 16,020	\$ 15,882
<b>Stormwater/Flood Mgmt Utility</b>			
Operating	\$ 2,984	\$ 3,243	\$ 3,344
Debt	389	387	391
Transfers Out	319	345	347
Capital	591	2,148	3,347
Subtotal	\$ 4,283	\$ 6,123	\$ 7,429

# Sources, Uses, and Debt Service



## USES BY RESTRICTED FUND (Cont.)

Fund and Use	2011 Actual	2012 Approved	2013 Approved
<b>Downtown Commercial District</b>			
Operating	\$ 4,123	\$ 4,250	\$ 3,962
Debt	1,926	1,930	1,936
Transfers Out	283	231	229
Transfer Excess TIF to Gen. Fund	951	916	951
Capital	-	-	400
Subtotal	\$ 7,283	\$ 7,326	\$ 7,478
<b>University Hill Commercial District</b>			
Operating	\$ 463	\$ 505	\$ 522
Transfers Out	45	48	47
Subtotal	\$ 508	\$ 552	\$ 569
<b>BMPA Debt Service Fund</b>			
Debt	\$ 5,178	\$ 2,335	\$ 1,597
Transfers Out	161	161	161
Subtotal	\$ 5,339	\$ 2,496	\$ 1,758
<b>Boulder Junction Access GID - Parking</b>			
Operating	\$ 18	\$ 17	\$ 13
Subtotal	\$ 18	\$ 17	\$ 13
<b>Telecommunications</b>			
Operating	\$ 580	\$ 820	\$ 752
Transfers Out	14	-	15
Subtotal	\$ 594	\$ 820	\$ 767
<b>Property &amp; Casualty Insurance</b>			
Operating	\$ 1,712	\$ 1,586	1,706
Transfers Out	162	168	168
Subtotal	\$ 1,874	\$ 1,754	\$ 1,874
<b>Worker Compensation Insurance</b>			
Operating	\$ 1,377	\$ 1,640	\$ 1,713
Transfers Out	114	116	131
Subtotal	\$ 1,491	\$ 1,756	\$ 1,844
<b>Compensated Absences</b>			
Operating	\$ 370	\$ 669	\$ 696
Transfers Out	34	36	35
Subtotal	\$ 404	\$ 705	\$ 731
<b>Fleet Operations</b>			
Operating	\$ 2,947	\$ 3,513	\$ 3,591
Transfers Out	240	252	250
Subtotal	\$ 3,187	\$ 3,765	\$ 3,841
<b>Fleet Replacement</b>			
Operating	\$ 4,514	\$ 4,316	\$ 7,839
Transfers Out	80	84	84
Subtotal	\$ 4,594	\$ 4,400	\$ 7,923



## Sources, Uses, and Debt Service

### USES BY RESTRICTED FUND (Cont.)

Fund and Use	2011 Actual	2012 Approved	2013 Approved
<b>Computer Replacement</b>			
Operating	\$ 1,129	\$ 1,550	\$ 2,292
Transfers Out	12	13	13
Subtotal	<b>\$ 1,141</b>	<b>\$ 1,563</b>	<b>\$ 2,305</b>
<b>Equipment Replacement</b>			
Operating	\$ 512	\$ 2,705	\$ 798
Transfers Out	17	18	18
Subtotal	<b>\$ 529</b>	<b>\$ 2,723</b>	<b>\$ 816</b>
<b>Facility Renovation and Replacement</b>			
Operating	\$ 7,989	\$ 616	\$ 617
Capital	507	1,755	\$ 1,110
Debt Payment - Energy Lease	492	643	851
Transfers Out	44	46	46
Subtotal	<b>\$ 9,032</b>	<b>\$ 3,060</b>	<b>\$ 2,624</b>
<b>Police Pension</b>			
Transfers Out	\$ 5	\$ 5	\$ 5
Subtotal	<b>\$ 5</b>	<b>\$ 5</b>	<b>\$ 5</b>
<b>Fire Pension</b>			
Transfers Out	\$ 5	\$ 5	\$ 5
Subtotal	<b>\$ 5</b>	<b>\$ 5</b>	<b>\$ 5</b>
<b>Total Restricted Uses of Funds</b>	<b>\$ 203,642</b>	<b>\$ 171,071</b>	<b>\$ 186,119</b>
<b>Total City Uses Of Funds</b>	<b>\$ 310,059</b>	<b>\$ 277,499</b>	<b>\$ 300,863</b>
Less: Transfers to Other Funds and ISF Exp.	56,864	44,211	46,171
<b>Net Total City Operating Uses of Funds</b>	<b>\$ 253,195</b>	<b>\$ 233,288</b>	<b>\$ 254,692</b>

### USES BY CATEGORY

Operating	\$ 170,829	\$ 183,205	\$ 191,303
Capital	29,346	22,901	33,428
Debt	53,020	27,182	29,961
<b>Total</b>	<b>\$ 253,195</b>	<b>\$ 233,288</b>	<b>\$ 254,692</b>

**Note:**

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

<sup>1</sup>Beginning with the 2008-09 budget process, all Internal Service Funds (ISFs) were included in the annual budget process. This change was made for purposes of enhanced transparency and improved accountability across the organization. The ISFs, such as Fleet Replacement, Computer Replacement and the self-insurance funds, provide services to all city departments and receive funding directly from the departments. Funding is reflected as an expense (or "charge to") in each department and a revenue (or "charge from") in each applicable ISF. When an expenditure is made in the ISF, a second counting of the same money (the expense) has occurred. As a result, the actual revenues and expenses in each ISF are reduced from the total city budget to avoid the "double counting" that occurs.

## Sources, Uses, and Debt Service



Table 5-08 documents summary reasons for all transfers across funds for 2010 (Actual), 2011 (Approved), and 2012 (Approved) to the nearest \$1,000.

**Table 5-08: Summary of Transfers by Originating Fund**

INTERFUND TRANSFERS			2011	2012	2013	
Originating Fund	For		Actual	Approved	Approved	
General	Planning and Development Services	Subsidy	\$ 2,005	\$ 1,971	\$ 2,131	
	Planning and Development Services	Excise Tax Admin	6	6	-	
	Affordable Housing	Subsidy	325	325	325	
	Library	Subsidy	6,149	6,298	6,511	
	Recreation Activity	Subsidy	1,482	1,548	1,594	
	Open Space and Mountain Parks	Subsidy	1,021	1,026	1,072	
	Water Utility	Wells Property	93	93	93	
	Downtown Commercial District	Parking Meter Revenue	1,350	1,400	1,475	
	University Hill Commercial District	Parking Meter Revenue	314	375	400	
	Property and Casualty Insurance	Purchasing Parking Kiosks	41	41	-	
	Worker's Compensation Insurance	Conduit for Rate Increase	-	115	-	
	Fleet Replacement Fund	New parking technology loan repayment	29	29	29	
	Fleet Replacement Fund	Valmont Butte loan repayment	-	-	145	
		Subtotal		\$ 12,815	\$ 13,227	\$ 13,775
	Capital Development	General	Cost Allocation	\$ 15	\$ 16	\$ 16
		Planning and Development Services	Excise Tax Admin	6	6	6
			Subtotal	\$ 21	\$ 22	\$ 22
Planning and Development Services	General	Cost Allocation	\$ 1,319	\$ 1,379	\$ 1,381	
		Subtotal	\$ 1,319	\$ 1,379	\$ 1,381	
Affordable Housing	General	Cost Allocation	\$ 42	\$ 44	\$ 44	
		Subtotal	\$ 42	\$ 44	\$ 44	
Community Housing Assistance Program	General	Cost Allocation	\$ 37	\$ 39	\$ 39	
	Planning and Development Services	Excise Tax Admin	6	6	6	
		Subtotal	\$ 43	\$ 45	\$ 45	
.25 Cent Sales Tax	General	Cost Allocation	\$ 255	\$ 268	\$ 267	
		Subtotal	\$ 255	\$ 268	\$ 267	
Recreation Activity	General	Cost Allocation	\$ -	\$ 5	\$ -	
		Subtotal	\$ -	\$ 5.00	\$ -	



## Sources, Uses, and Debt Service

### INTERFUND TRANSFERS (Cont.)

Originating Fund	For	2011 Actual	2012 Approved	2013 Approved	
Open Space and Mountain Parks	General	Cost Allocation	\$ 1,019	\$ 1,071	\$ 1,067
		Subtotal	\$ 1,019	\$ 1,071	\$ 1,067
Airport	General	Cost Allocation	\$ 95	\$ 99	\$ 99
		Subtotal	\$ 95	\$ 99	\$ 99
Transportation	General	Cost Allocation	\$ 1,220	\$ 1,281	\$ 1,277
	General	Boulder Creek Maintenance	15	15	15
	General	HHS	13	13	13
	Planning and Development Services	Subsidy	208	214	221
	Recreation Activity	Expand Program	13	13	13
	Transit Pass General Improvement District	Subsidy	4	4	4
	Boulder Junction Improvement	CIP Subsidy	-	200	200
		Subtotal	\$ 1,473	\$ 1,740	\$ 1,743
	Transportation Development	General	Cost Allocation	\$ 10	\$ 10
	Planning and Development Services	Excise Tax Admin	6	6	6
	Subtotal	\$ 16	\$ 16	\$ 16	
Community Development Block Grant (CDBG)	General	Cost Allocation	\$ 27	\$ 28	\$ 28
	Subtotal	\$ 27	\$ 28	\$ 28	
HOME Investment Partnership Grant	General	Cost Allocation	\$ 11	\$ 11	\$ 11
	Subtotal	\$ 11	\$ 11	\$ 11	
Permanent Parks and Recreation	General	Cost Allocation	\$ 76	\$ 80	\$ 80
	Planning and Development Services	Excise Tax Admin	6	6	6
	Boulder Junction Improvement	Subsidy	-	-	137
		Subtotal	\$ 82	\$ 86	\$ 223
Water Utility	General	Cost Allocation	\$ 1,154	\$ 1,215	\$ 1,208
	Planning and Development Services	Subsidy	194	200	206
	General Fund	Funding for Attorney	32	32	32
		Subtotal	\$ 1,380	\$ 1,447	\$ 1,446
Wastewater Utility	General	Cost Allocation	\$ 828	\$ 871	\$ 867
	Planning and Development Services	Subsidy	195	201	207
	General Fund	Funding for Attorney	11	11	11
		Subtotal	\$ 1,034	\$ 1,083	\$ 1,085

# Sources, Uses, and Debt Service



## INTERFUND TRANSFERS (Cont.)

Originating Fund			For	2011 Actual	2012 Approved	2013 Approved
Stormwater/Flood Management Utility	General	Cost Allocation		\$ 202	\$ 213	\$ 211
	Planning and Development Services	Subsidy		117	121	125
	General Fund	Funding for Attorney		11	11	11
		Subtotal		<u>\$ 330</u>	<u>\$ 345</u>	<u>\$ 347</u>
Downtown Commercial District	General	Cost Allocation		\$ 219	\$ 231	\$ 229
	General	Mall Improvements		44	-	-
		Subtotal		<u>\$ 263</u>	<u>\$ 231</u>	<u>\$ 229</u>
University Hill Commercial District	General	Cost Allocation		\$ 45	\$ 48	\$ 47
		Subtotal		<u>\$ 45</u>	<u>\$ 48</u>	<u>\$ 47</u>
BMPA Debt Service Fund	Open Space Fund	Loan repayment		\$ 161	\$ 161	\$ 161
		Subtotal		<u>\$ 161</u>	<u>\$ 161</u>	<u>\$ 161</u>
Boulder Junction GID-Parking	Downtown Commercial District (CAGID)	Loan repayment		\$ -	\$ -	\$ 2
		Subtotal		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>
Telecommunications	General	Cost Allocation		\$ 14	\$ 15	\$ 15
		Subtotal		<u>\$ 14</u>	<u>\$ 15</u>	<u>\$ 15</u>
Property and Casualty Insurance	General	Cost Allocation		\$ 162	\$ 168	\$ 168
		Subtotal		<u>\$ 162</u>	<u>\$ 168</u>	<u>\$ 168</u>
Worker's Compensation Insurance	General	Cost Allocation		\$ 34	\$ 36	\$ 36
	Recreation Activity	Wellness Program		80	80	95
		Subtotal		<u>\$ 114</u>	<u>\$ 116</u>	<u>\$ 131</u>
Compensated Absences	General	Cost Allocation		\$ 34	\$ 36	\$ 35
		Subtotal		<u>\$ 34</u>	<u>\$ 36</u>	<u>\$ 35</u>
Fleet Operations	General	Cost Allocation		\$ 240	\$ 252	\$ 251
		Subtotal		<u>\$ 240</u>	<u>\$ 252</u>	<u>\$ 251</u>
Fleet Replacement	General	Cost Allocation		\$ 80	\$ 84	\$ 84
		Subtotal		<u>\$ 80</u>	<u>\$ 84</u>	<u>\$ 84</u>
Computer Replacement	General	Cost Allocation		\$ 12	\$ 13	\$ 13
		Subtotal		<u>\$ 12</u>	<u>\$ 13</u>	<u>\$ 13</u>
Equipment Replacement	General	Cost Allocation		\$ 17	\$ 18	\$ 18
		Subtotal		<u>\$ 17</u>	<u>\$ 18</u>	<u>\$ 18</u>
Facility Renovation and Replacement	General	Cost Allocation		\$ 44	\$ 46	\$ 46
		Subtotal		<u>\$ 44</u>	<u>\$ 46</u>	<u>\$ 46</u>
Police Pension	General	Cost Allocation		\$ 5	\$ 5	\$ 5
		Subtotal		<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 5</u>
Fire Pension	General	Cost Allocation		\$ 5	\$ 5	\$ 5
		Subtotal		<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 5</u>
		<b>Total</b>		<u><b>\$ 21,158</b></u>	<u><b>\$ 22,114</b></u>	<u><b>\$ 22,809</b></u>

**Note:**

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

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City of Boulder  
**DEBT SERVICE**  
 2013 Annual Budget

**Debt Policy**

As stated in Section 6 of the Citywide 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, interfund loans, equipment leases (with the exception of vehicles) and sale/leaseback agreements are approved methods for financing capital projects.

**Debt Administration**

At December 31, 2012, the City has a number of debt issues outstanding made up of (amounts in \$1,000s)

	<b>Governmental</b>	<b>Business</b>	<b>Total</b>
General obligations payable	\$ 96,443	\$ 14,340	\$ 110,783
Revenue bonds payable	2,745	86,232	88,977
Certificates of participation	-	-	-
Lease purchase revenue notes payable	-	5,314	5,314
Capital Lease purchase agreements	10,753	-	10,753
Loan Payable	250	-	250
<b>Subtotal</b>	<b>\$ 110,191</b>	<b>\$ 105,886</b>	<b>\$ 216,077</b>
Compensated absences	\$ 10,968	\$ 1,256	\$ 12,224
Retiree Health Care Benefit (OPEB)	1,185	182	1,367
Rebatable arbitrage	-	-	-
<b>Total</b>	<b>\$ 122,344</b>	<b>\$ 107,324</b>	<b>\$ 229,668</b>

The Combined Schedule of Long-Term Debt Payable and the current debt schedules by fund for 2012-2017 present more detailed information about the debt position of the city.

The city's general obligation credit rating has been established as Aa1 by Moody's Investors Service and AA+ by Standard & Poor's. The city's revenue bond credit rating has been established as Aa1 by Moody's Investors Service and AAA by Standard and Poors. 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



## Sources, Uses, and Debt Service

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.

**Table 5-09: 2012-2018 Debt Service**  
(in \$1,000)

<b>GENERAL FUND</b>							
<b>Debt Issues</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
	<b>Actuals</b>	<b>Approved</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>Bonds</b>							
General Obligation Waste Reduction Bonds, Series 2009 Final payment occurs in 2029							
Principal	\$ 250	\$ 250	\$ 250	\$ 250	\$ 255	\$ 265	\$ 270
Interest	188	183	178	173	167	159	151
<b>Subtotal</b>	<b>\$ 438</b>	<b>\$ 433</b>	<b>\$ 428</b>	<b>\$ 423</b>	<b>\$ 422</b>	<b>\$ 424</b>	<b>\$ 421</b>
<b>Taxable Pension Obligation Bonds Series 2010 Final payment occurs in 2030</b>							
Principal	\$ 340	\$ 345	\$ 355	\$ 360	\$ 370	\$ 380	\$ 395
Interest	348	341	334	327	316	305	292
<b>Subtotal</b>	<b>\$ 688</b>	<b>\$ 686</b>	<b>\$ 689</b>	<b>\$ 687</b>	<b>\$ 686</b>	<b>\$ 685</b>	<b>\$ 687</b>
<b>General Fund Bonds - Capital Improvement Projects Bonds Series 2012 Final payment occurs in 2031</b>							
Principal	\$ 1,830	\$ 2,270	\$ 2,315	\$ 2,385	\$ 2,455	\$ 2,530	\$ 1,945
Interest	925	1,725	1,680	1,610	1,539	1,465	1,389
<b>Subtotal</b>	<b>\$ 2,755</b>	<b>\$ 3,995</b>	<b>\$ 3,995</b>	<b>\$ 3,995</b>	<b>\$ 3,994</b>	<b>\$ 3,995</b>	<b>\$ 3,334</b>
<b>Loan</b>							
Loan Payable to Boulder County Final payment occurs in 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Principal	-	250	-	-	-	-	-
Interest	-	15	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 265</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>General Fund Total</b>	<b>\$ 3,881</b>	<b>\$ 5,379</b>	<b>\$ 5,112</b>	<b>\$ 5,105</b>	<b>\$ 5,102</b>	<b>\$ 5,104</b>	<b>\$ 4,442</b>

<b>.25 CENT SALES TAX FUND</b>							
<b>Debt Issues</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
	<b>Actuals</b>	<b>Approved</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>Bonds</b>							
Parks Acquisition Refunding Bonds Series 2009 Final Payment Occurs in 2015							
Principal	\$ 1,950	\$ 2,010	\$ 2,065	\$ 2,130	\$ -	\$ -	\$ -
Interest	245	186	126	64	-	-	-
<b>.25 Cent Sales Tax Fund Total</b>	<b>\$ 2,195</b>	<b>\$ 2,196</b>	<b>\$ 2,191</b>	<b>\$ 2,194</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Sources, Uses, and Debt Service



## OPEN SPACE FUND

Debt Issues	2012 Actuals	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Bonds</b>							
Open Space Acquisition Bonds							
Series 2006 - final payment occurs in 2019							
Principal	\$ 1,470	\$ 1,530	\$ 1,590	\$ 1,655	\$ 1,720	\$ 1,790	\$ 1,865
Interest	584	523	460	380	298	229	157
<b>Subtotal</b>	<b>\$ 2,054</b>	<b>\$ 2,053</b>	<b>\$ 2,050</b>	<b>\$ 2,035</b>	<b>\$ 2,018</b>	<b>\$2,019</b>	<b>\$ 2,022</b>
Open Space Acquisition Refunding Bonds Series 2007 - final payment occurs in 2018							
Principal	\$ 1,335	\$ 1,390	\$ 1,445	\$ 1,505	\$ 1,575	\$ 1,640	\$ 1,715
Interest	424	371	315	257	197	134	69
<b>Subtotal</b>	<b>\$ 1,759</b>	<b>\$ 1,761</b>	<b>\$ 1,760</b>	<b>\$ 1,762</b>	<b>\$ 1,772</b>	<b>\$1,774</b>	<b>\$ 1,784</b>
Open Space Acquisition Refunding Bonds Series 2009 - final payment occurs in 2013							
Principal	\$ 1,550	\$ 1,790	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	83	45	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 1,633</b>	<b>\$ 1,835</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Sales Tax Revenue Refunding Bonds Series 2009 - final payment occurs in 2014							
Principal	\$ 1,295	\$ 1,340	\$ 1,370	\$ -	\$ -	\$ -	\$ -
Interest	120	81	41	-	-	-	-
<b>Subtotal</b>	<b>\$ 1,415</b>	<b>\$ 1,421</b>	<b>\$ 1,411</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Open Space Fund Total</b>	<b>\$ 6,861</b>	<b>\$ 7,070</b>	<b>\$ 5,221</b>	<b>\$ 3,797</b>	<b>\$ 3,790</b>	<b>\$ 3,793</b>	<b>\$ 3,806</b>

NOTE: The 2013 Open Space Fund budget also funds base rentals in the amount of \$1,597k (\$1,364k in principal and \$233k in interest) to the Boulder Municipal Property Authority Debt Service Fund for the payment of various open space properties.

## .15 CENT SALES TAX DEBT SERVICE FUND

Debt Issues	2012 Actuals	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Bonds</b>							
Parks and Recreation/Municipal Improvement Refunding Bonds Series 2001							
Final Payment in 2012							
Principal	\$ 530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	23	-	-	-	-	-	-
<b>.15 Cent Sales Tax Debt Service Fund Total</b>	<b>\$ 553</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Sources, Uses, and Debt Service

### WATER UTILITY FUND

Debt Issues	2012 Actuals	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Bonds</b>							
Water and Sewer Revenue Refunding Bonds - Series 2011 - final payment occurs in 2021							
Principal	\$ 1,495	\$ 1,530	\$ 1,560	\$ 1,600	\$ 1,635	\$ 1,700	\$ 1,775
Interest	558	528	497	466	431	365	297
<b>Subtotal</b>	<b>\$ 2,053</b>	<b>\$ 2,058</b>	<b>\$ 2,057</b>	<b>\$ 2,066</b>	<b>\$ 2,066</b>	<b>\$ 2,065</b>	<b>\$ 2,072</b>
Water and Sewer Revenue Ref. Bonds - Series 2005B - final payment occurs in 2016							
Principal	\$ 715	\$ 740	\$ 770	\$ 800	\$ 830	\$ -	\$ -
Interest	140	114	86	58	29	-	-
<b>Subtotal</b>	<b>\$ 855</b>	<b>\$ 854</b>	<b>\$ 856</b>	<b>\$ 858</b>	<b>\$ 859</b>	<b>\$ -</b>	<b>\$ -</b>
Water and Sewer Revenue Ref. Bonds - Series 2007 - final payment occurs in 2019							
Principal	\$ 1,860	\$ 1,940	\$ 2,030	\$ 2,110	\$ 2,190	\$ 2,285	\$ 2,380
Interest	646	571	494	412	327	239	145
<b>Subtotal</b>	<b>\$ 2,506</b>	<b>\$ 2,511</b>	<b>\$ 2,524</b>	<b>\$ 2,522</b>	<b>\$ 2,517</b>	<b>\$ 2,524</b>	<b>\$ 2,525</b>
<b>Water Utility Fund Total</b>	<b>\$ 5,414</b>	<b>\$ 5,423</b>	<b>\$ 5,437</b>	<b>\$ 5,446</b>	<b>\$ 5,442</b>	<b>\$ 4,589</b>	<b>\$ 4,597</b>

Note: This debt service schedule is prepared using the accrual basis of accounting.

### WASTEWATER UTILITY FUND

Debt Issues	2012 Actuals	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Bonds</b>							
Water and Sewer Revenue Refunding Bonds Series 2005A - final payment occurs in 2012							
Principal	\$ 170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	5	-	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 175</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Water and Sewer Revenue Bonds Series 2005C - final payment occurs in 2015 Bonds maturing 2016 and after were refunded in 2012							
Principal	\$ 1,910	\$ 1,985	\$ 2,065	\$ 2,145	\$ -	\$ -	\$ -
Interest	1,491	283	202	98	-	-	-
<b>Subtotal</b>	<b>\$ 3,401</b>	<b>\$ 2,268</b>	<b>\$ 2,267</b>	<b>\$ 2,243</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Water and Sewer Revenue Bonds Series 2010 - final payment occurs in 2030							
Principal	\$ 395	\$ 405	\$ 410	\$ 420	\$ 430	\$ 440	\$ 455
Interest	277	269	261	253	244	231	218
<b>Subtotal</b>	<b>\$ 672</b>	<b>\$ 674</b>	<b>\$ 671</b>	<b>\$ 673</b>	<b>\$ 674</b>	<b>\$ 671</b>	<b>\$ 673</b>
Water and Sewer Revenue Refunding Bonds Series 2012 - final payment occurs in 2025							
Principal	\$ -	\$ -	\$ -	\$ -	\$ 2,010	\$ 2,070	\$ 2,150
Interest	136	1,196	1,196	1,196	1,189	1,107	1,003
<b>Subtotal</b>	<b>\$ 136</b>	<b>\$ 1,196</b>	<b>\$ 1,196</b>	<b>\$ 1,196</b>	<b>\$ 3,199</b>	<b>\$ 3,177</b>	<b>\$ 3,153</b>
<b>Wastewater Utility Fund Total</b>	<b>\$ 4,384</b>	<b>\$ 4,138</b>	<b>\$ 4,134</b>	<b>\$ 4,112</b>	<b>\$ 3,873</b>	<b>\$ 3,848</b>	<b>\$ 3,826</b>

Note: This debt service schedule is prepared using the accrual basis of accounting and after the November 20th bond defeasance for Series 2005C.

# Sources, Uses, and Debt Service



## FLOOD CONTROL UTILITY FUND

Debt Issues	2012 Actuals	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Bonds</b>							
Storm Water & Flood Refunding							
Bonds Series 2010 - final payment occurs in 2018							
Principal	\$ 325	\$ 335	\$ 335	\$ 345	\$ 350	\$ 365	\$ 370
Interest	62	56	49	42	32	21	10
<b>Flood Control Utility Fund Total</b>	<b>\$ 387</b>	<b>\$ 391</b>	<b>\$ 384</b>	<b>\$ 387</b>	<b>\$ 382</b>	<b>\$ 386</b>	<b>\$ 380</b>

Note: This debt service schedule is prepared using the accrual basis of accounting.

## DOWNTOWN COMMERCIAL DISTRICT FUND

Debt Issues	2012 Actuals	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Bonds</b>							
CAGID Bonds Series 2003 - Bonds maturing after 2013 were defeased in 2012							
Principal	\$ 590	\$ 615	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	305	12	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 895</b>	<b>\$ 627</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
CAGID Refunding Bonds Series 2009 - final payment occurs in 2018							
Principal	\$ 800	\$ 825	\$ 855	\$ 885	\$ 920	\$ 960	\$ 1,005
Interest	207	183	158	132	101	64	25
<b>Subtotal</b>	<b>\$ 1,007</b>	<b>\$ 1,008</b>	<b>\$ 1,013</b>	<b>\$ 1,017</b>	<b>\$ 1,021</b>	<b>\$ 1,024</b>	<b>\$ 1,030</b>
CAGID Refunding Bonds Series 2012 - final payment occurs in 2023							
Principal	\$ -	\$ 90	\$ 640	\$ 655	\$ 670	\$ 685	\$ 700
Interest	17	183	177	164	151	138	124
<b>Subtotal</b>	<b>\$ 17</b>	<b>\$ 273</b>	<b>\$ 817</b>	<b>\$ 819</b>	<b>\$ 821</b>	<b>\$ 823</b>	<b>\$ 824</b>
<b>Downtown Commercial District Fund Total</b>	<b>\$ 1,919</b>	<b>\$ 1,908</b>	<b>\$ 1,830</b>	<b>\$ 1,836</b>	<b>\$ 1,842</b>	<b>\$ 1,847</b>	<b>\$ 1,854</b>

Note: This debt service schedule is prepared using the accrual basis of accounting.

## BMPA DEBT SERVICE FUND

Debt Issues	2012 Actuals	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Certificates of Participation</b>							
East Boulder Community Center							
Principal	\$ 575	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	26	-	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 601</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Lease Purchase Revenue Notes</b>							
1997C Henrickson							
Principal	\$ 37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	1	-	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 38</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Sources, Uses, and Debt Service

### BMPA DEBT SERVICE FUND, (Cont.)

#### 1997G Foothills Business Park, LLC

Principal	\$ 69	\$ 74	\$ 79	\$ 84	\$ 90	\$ 97	\$ -
Interest	32	27	22	16	10	4	-
<b>Subtotal</b>	<b>\$ 101</b>	<b>\$ 101</b>	<b>\$ 101</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ 101</b>	<b>\$ -</b>

#### 1999B Van Vleet

Principal	\$ 216	\$ 229	\$ 243	\$ -	\$ -	\$ -	\$ -
Interest	31	17	2	-	-	-	-
<b>Subtotal</b>	<b>\$ 247</b>	<b>\$ 246</b>	<b>\$ 245</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

#### 2001D Abbott

Principal	\$ 41	\$ 43	\$ 45	\$ -	\$ -	\$ -	\$ -
Interest	5	3	1	-	-	-	-
<b>Subtotal</b>	<b>\$ 46</b>	<b>\$ 46</b>	<b>\$ 46</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

#### 2002AR-1 Edward H. Kolb

Principal	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	1	-	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 32</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

#### 2002AR-2 John B. Kolb

Principal	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	1	-	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 32</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

#### 2002AR-3 Frederick M. Kolb

Principal	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	1	-	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 32</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

#### 2003A Helayne B. Jones

Principal	\$ 86	\$ 92	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	8	2	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 94</b>	<b>\$ 94</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

#### 200 Waldo R. & Nancy R. Dagle

Principal	\$ 86	\$ 90	\$ 94	\$ -	\$ -	\$ -	\$ -
Interest	12	8	4	-	-	-	-
<b>Subtotal</b>	<b>\$ 98</b>	<b>\$ 98</b>	<b>\$ 98</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

#### 200 Gary L. & Donna K. Gisle, Trustees

Principal	\$ 99	\$ 104	\$ 109	\$ 114	\$ 120	\$ 125	\$ -
Interest	28	23	18	12	7	1	-
<b>Subtotal</b>	<b>\$ 127</b>	<b>\$ 127</b>	<b>\$ 127</b>	<b>\$ 126</b>	<b>\$ 127</b>	<b>\$ 126</b>	<b>\$ -</b>

#### 2005B John G. & Barbara G. Hill, Tenants in Common

Principal	\$ 97	\$ 101	\$ 106	\$ 111	\$ -	\$ -	\$ -
Interest	16	12	7	2	-	-	-
<b>Subtotal</b>	<b>\$ 113</b>	<b>\$ 113</b>	<b>\$ 113</b>	<b>\$ 113</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

#### 2005C Luchetta Properties, Inc.

Principal	\$ 45	\$ 47	\$ 49	\$ 52	\$ 54	\$ 57	\$ 60
Interest	24	21	19	17	14	11	8
<b>Subtotal</b>	<b>\$ 69</b>	<b>\$ 68</b>	<b>\$ 68</b>	<b>\$ 69</b>	<b>\$ 68</b>	<b>\$ 68</b>	<b>\$ 68</b>

# Sources, Uses, and Debt Service



## BMPA DEBT SERVICE FUND, (Cont.)

### 2006A Boulder Valley Farm, Inc.

Principal	\$	360	\$	378	\$	397	\$	417	\$	438	\$	-	\$	-
Interest		90		71		52		31		10		-		-
<b>Subtotal</b>	<b>\$</b>	<b>450</b>	<b>\$</b>	<b>449</b>	<b>\$</b>	<b>449</b>	<b>\$</b>	<b>448</b>	<b>\$</b>	<b>448</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

### 2006B Joel and Ruth Eisenberg

Principal	\$	122	\$	129	\$	135	\$	142	\$	149	\$	-	\$	-
Interest		31		24		17		10		3		-		-
<b>Subtotal</b>	<b>\$</b>	<b>153</b>	<b>\$</b>	<b>153</b>	<b>\$</b>	<b>152</b>	<b>\$</b>	<b>152</b>	<b>\$</b>	<b>152</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

### 2008A-R1 Edward H. Kolb

Principal	\$	37	\$	39	\$	41	\$	43	\$	45	\$	47	\$	50
Interest		14		12		10		8		6		3		1
<b>Subtotal</b>	<b>\$</b>	<b>51</b>	<b>\$</b>	<b>51</b>	<b>\$</b>	<b>51</b>	<b>\$</b>	<b>51</b>	<b>\$</b>	<b>51</b>	<b>\$</b>	<b>50</b>	<b>\$</b>	<b>51</b>

### 2008A-R2 Edward H. Kolb

Principal	\$	37	\$	39	\$	41	\$	43	\$	45	\$	47	\$	50
Interest		14		12		10		8		6		3		1
<b>Subtotal</b>	<b>\$</b>	<b>51</b>	<b>\$</b>	<b>51</b>	<b>\$</b>	<b>51</b>	<b>\$</b>	<b>51</b>	<b>\$</b>	<b>51</b>	<b>\$</b>	<b>50</b>	<b>\$</b>	<b>51</b>

<b>Subtotal Lease</b>														
<b>Purchase Revenue</b>	<b>\$</b>	<b>1,734</b>	<b>\$</b>	<b>1,597</b>	<b>\$</b>	<b>1,501</b>	<b>\$</b>	<b>1,110</b>	<b>\$</b>	<b>997</b>	<b>\$</b>	<b>395</b>	<b>\$</b>	<b>170</b>

<b>BMPA Fund Total</b>	<b>\$</b>	<b>2,335</b>	<b>\$</b>	<b>1,597</b>	<b>\$</b>	<b>1,501</b>	<b>\$</b>	<b>1,110</b>	<b>\$</b>	<b>997</b>	<b>\$</b>	<b>395</b>	<b>\$</b>	<b>170</b>
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This debt is paid with base rentals transferred from various funds as indicated in the above debt service schedules.

## FACILITY RENOVATION AND REPLACEMENT

Debt Issues	2012		2013		2014		2015		2016		2017		2018	
	Actuals		Approved		Projected		Projected		Projected		Projected		Projected	
<b>Capital Leases</b>														
Energy Efficiency Improvement Project - Phase I														
Principal	\$	90	\$	94	\$	99	\$	104	\$	109	\$	114	\$	120
Interest		68		64		59		54		49		43		38
<b>Subtotal</b>	<b>\$</b>	<b>158</b>	<b>\$</b>	<b>158</b>	<b>\$</b>	<b>158</b>	<b>\$</b>	<b>158</b>	<b>\$</b>	<b>158</b>	<b>\$</b>	<b>157</b>	<b>\$</b>	<b>158</b>
Energy Efficiency Improvement Project - Phase II														
Principal	\$	60	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Interest		15		-		-		-		-		-		-
<b>Subtotal</b>	<b>\$</b>	<b>75</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Energy Efficiency Improvement Project - Phases II and III														
Principal	\$	227	\$	450	\$	454	\$	481	\$	512	\$	552	\$	596
Interest		236		243		231		218		205		191		176
<b>Subtotal</b>	<b>\$</b>	<b>463</b>	<b>\$</b>	<b>693</b>	<b>\$</b>	<b>685</b>	<b>\$</b>	<b>699</b>	<b>\$</b>	<b>717</b>	<b>\$</b>	<b>743</b>	<b>\$</b>	<b>772</b>
<b>Facility Renovation and Replacement Fund Total</b>	<b>\$</b>	<b>696</b>	<b>\$</b>	<b>851</b>	<b>\$</b>	<b>843</b>	<b>\$</b>	<b>857</b>	<b>\$</b>	<b>875</b>	<b>\$</b>	<b>900</b>	<b>\$</b>	<b>930</b>

Note: This debt service schedule is prepared using the accrual basis of accounting.



**Table 5-10: 2013 Lease-Purchase Obligations  
(in \$1,000s)**

ITEM	ESTIMATED AMOUNT TO BE EXPENDED DURING 2013	REMAINING LIFETIME OBLIGATION - 2014 AND BEYOND
<b>Real Property</b>		
Open Space Properties	\$ 1,597	\$ 3,949
<b>Subtotal</b>	<b>\$ 1,597</b>	<b>\$ 3,949</b>
<b>Leasehold Improvements</b>		
Facilities Asset Management	\$ 851	\$ 10,209
<b>Subtotal</b>	<b>\$ 851</b>	<b>\$ 10,209</b>
<b>Total</b>	<b>\$ 2,448</b>	<b>\$ 14,158</b>

Represented are all lease/purchase obligations known or predictable at the time of the production of the 2013 budget.

**Table 5-11: Combined Schedule of Long-Term Debt  
As of December 31, 2012  
(in \$1,000s)**

**GOVERNMENTAL ACTIVITIES**

	Interest Rates	Date Issued	Date Maturity	Authorized and Issued	Outstanding	Current Portion
<b>Supported by sales tax revenues and other financing sources</b>						
<b>General Obligation Bonds</b>						
Open Space Acquisition	4.00 - 5.50	6/20/06	8/15/19	\$ 20,115	\$ 12,095	\$ 1,530
Premium on Bonds					105	
Open Space Acquisition Refunding	3.50 - 4.00	6/26/07	8/15/18	12,345	9,270	1,390
Premium on Refunding Bonds					23	
Refunding Bond Charges					247	
Open Space Acquisition Refunding	2.50	7/7/09	8/15/13	6,305	1,790	1,790
Premium on Refunding Bonds					10	
Refunding Bond Charges					3	
Parks, Recreation, Muni., Cap., Imp., Ref.	2.00 - 3.00	9/16/09	12/15/15	11,895	6,205	2,010
Premium on Refunding Bonds					162	
Refunding Bond Charges					85	
Waste Reduction Bonds	2.00 - 4.00	12/15/09	12/01/29	6,000	5,250	250
Premium on Waste Reduction Bonds					55	
General Fund Cap. Imp. Projects Bonds	2.00 - 4.00	03/22/12	10/01/31	49,000	47,170	2,270
Premium on Cap. Imp. Projects Bonds					5,442	
<b>Subtotal</b>				<b>\$ 105,660</b>	<b>\$ 87,912</b>	<b>\$ 9,240</b>
<b>Taxable Pension Obligation Bonds</b>						
Premium on Pension Obligation Bonds	2.00 - 5.00	10/26/10	10/01/30	\$ 9,070	\$ 8,420	\$ 345
<b>Subtotal</b>				<b>\$ 9,070</b>	<b>\$ 8,531</b>	<b>\$ 345</b>
<b>Sales Tax Revenue Bonds:</b>						
Open Space Acq. Sales Tax Rev. Ref. Bonds	2.50 - 3.00	7/7/09	8/15/14	\$ 6,485	\$ 2,710	\$ 1,340
Premium on Refunding Bonds				-	29	-
Refunding Bond Charges				-	6	-
<b>Subtotal</b>				<b>\$ 6,485</b>	<b>\$ 2,745</b>	<b>\$ 1,340</b>



# Sources, Uses, and Debt Service



## GOVERNMENTAL ACTIVITIES, (Cont.)

	Interest Rates	Date Issued	Date Maturity	Authorized and Issued	Outstanding	Current Portion
<b>Loan Payable - Boulder County</b>	3.00	9/25/09	9/1/2013	\$ 5,441	\$ 250	\$ 250
<b>Capital Lease Purchase Agreements</b>						
Banc of America Leasing & Capital, LLC	4.93	9/27/10	11/27/23	1,500	1,337	94
Suntrust Equipment Finance & Leasing Corp.	2.65	1/25/12	7/25/27	9,643	9,416	450
			<b>Subtotal</b>	<b>\$ 11,143</b>	<b>\$ 10,753</b>	<b>\$ 544</b>
Compensated Absences (estimated)				\$ -	\$ 10,968	\$ 603
Retiree Health Care Benefit (OPEB) (estimated)				-	1,185	-
Rebatable Arbitrage (estimated)				-	-	-
<b>Total Governmental Activities</b>				<b>\$ 137,799</b>	<b>\$ 122,344</b>	<b>\$ 12,322</b>

## BUSINESS-TYPE ACTIVITIES

	Interest Rates	Date Issued	Date Maturity	Authorized and Issued	Outstanding	Current Portion
<b>Supported by utility revenues</b>						
Water and Sewer Revenue Refunding Bonds	2.00 - 4.00	2/22/11	12/01/21	\$ 18,335	\$ 15,600	\$ 1,530
Premium on Bonds				-	620	-
Refunding Bond Charges				-	473	-
Water and Sewer Revenue Refunding Bonds	3.00 - 3.75	5/01/05	12/01/16	7,900	3,140	740
Refunding Bond Charges				-	34	-
Water and Sewer Revenue Refunding Bonds	4.00 - 4.125	7/10/07	12/01/19	25,935	14,260	1,940
Refunding Bond Charges					416	-
Water and Sewer	3.50 - 5.00	11/15/05	12/01/15	45,245	6,195	1,985
Premium on Bonds				-	27	-
Water and Sewer	4.00 - 5.00	11/20/12	12/01/25	24,325	24,325	-
Premium on Bonds				-	6,506	-
Refunding Bond Charges				-	3,084	-
Water and Sewer Revenue Bonds	2.00 - 3.00	10/12/10	12/01/30	9,980	9,195	405
Premium on Bonds				-	190	-
Storm Water & Flood Mgmt Rev. Rfdg.	2.00 - 3.00	6/08/10	12/01/18	3,165	2,100	335
Premium on Bonds				-	46	-
Refunding Bond Charges				-	21	-
			<b>Subtotal</b>	<b>\$ 134,885</b>	<b>\$ 86,232</b>	<b>\$ 6,935</b>
Compensated Absences (estimated)				\$ -	\$ 1,131	\$ 168
Retiree Health Care Benefit (OPEB) (estimated)				-	145	-
Rebatable Arbitrage (estimated)				-	-	-
<b>Total supported by utility revenues</b>				<b>\$ 134,885</b>	<b>\$ 87,508</b>	<b>\$ 7,103</b>
<b>Supported by parking revenues</b>						
Downtown Commercial District:						
Parking Facilities	2.50 - 4.20	6/17/03	8/15/13	12,500	615	615
Premium on Bonds					1	
Parking Facilities	2.00 - 3.00	11/28/12	8/15/23	7,275	7,275	90
Premium on Bonds					536	
Refunding Bond Charges					265	
Parking Facilities	3.00 - 4.00	5/14/09	8/15/18	7,730	5,450	825
Premium on Bonds					169	
Refunding Bond Charges					29	
			<b>Subtotal</b>	<b>\$ 27,505</b>	<b>\$ 14,340</b>	<b>\$ 1,530</b>



## Sources, Uses, and Debt Service

### BUSINESS-TYPE ACTIVITIES, (Cont.)

	Interest Rates	Date Issued	Date Maturity	Authorized and Issued	Outstanding	Current Portion	
Compensated Absences (estimated)				-	125	19	
Retiree Health Care Benefit (OPEB) (estimated)				-	37	-	
<b>Total supported by parking revenues</b>				<b>\$ 27,505</b>	<b>\$ 14,502</b>	<b>\$ 1,549</b>	
<b>Supported by base rentals</b>							
Boulder Municipal Property Authority							
Open space acquisition:							
Foothills	Note 1997G	7.00	7/16/97	7/16/17	1,095	424	74
Van Vleet	Note 1999B	6.00	3/5/99	3/5/14	2,500	472	229
Abbott	Note 2001D	6.00	12/05/01	1/14/14	430	88	43
Helayne B. Jones	Note 2003A	6.00	6/20/03	6/20/13	715	92	92
Dagle	Note 2004A	4.75	12/01/04	12/01/14	770	183	90
Gisle	Note 2005A	4.75	2/18/05	2/18/17	1,180	573	104
Hill	Note 2005B	4.75	4/05/05	4/05/15	910	318	101
Luchetta	Note 2005C	5.00	8/05/05	8/05/20	720	448	47
Boulder Valley	Note 2006A	5.00	6/16/06	6/16/16	3,550	1,630	378
Eisenberg	Note 2006B	5.00	6/07/06	6/07/16	1,206	554	128
Kolb, Edward H.	Note 2008AR-1	5.00	4/22/08	4/22/18	404	266	39
Vigil	Note 2008AR-2	5.00	4/22/08	4/22/18	404	266	39
				<b>Subtotal</b>	<b>\$ 13,884</b>	<b>\$ 5,314</b>	<b>\$ 1,364</b>
<b>Total supported by base rentals</b>				<b>\$ 13,884</b>	<b>\$ 5,314</b>	<b>\$ 1,364</b>	
<b>Total Business-type Activities</b>				<b>\$ 176,274</b>	<b>\$ 107,324</b>	<b>\$ 10,016</b>	

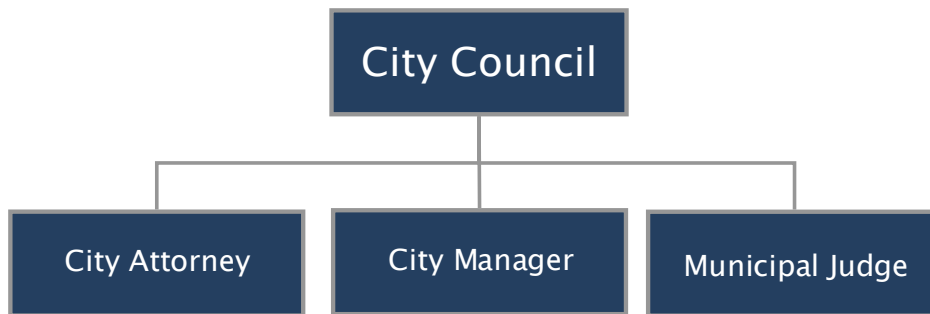
**Table 5-12: Computation of Legal Debt Margin for the Last Ten Years  
(in \$1,000s)**

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>Total Assessed Value (Prior Year Assessed Value for Current Year Collections - Estimated)</b>	\$ 2,498,114	\$ 2,566,046	\$ 2,562,746	\$ 2,416,543	\$ 2,398,149	\$ 2,094,604	\$ 2,091,962	\$ 1,970,654	\$ 1,970,952	\$ 1,929,525
<b>Debt Limit - 3% of Total Assessed Value</b>	74,943	76,981	76,882	72,496	71,944	62,838	62,759	59,120	59,129	57,886
<b>Amount of Debt Applicable to Debt Margin</b>										
Total bonded debt	\$ 87,912	\$ 41,747	\$ 49,683	\$ 58,410	\$ 60,118	\$ 67,754	\$ 75,081	\$ 60,375	\$ 66,294	\$ 71,929
Less deductions allowed by law:										
Self-supporting General Obligation bonds	87,912	41,747	49,683	58,410	60,118	67,754	75,081	60,375	65,929	71,214
Self-supporting General Obligation Water Utility bonds				-	-	-	-	-	365	715
<b>Total Deductions</b>	<b>\$ 87,912</b>	<b>\$ 41,747</b>	<b>\$ 49,683</b>	<b>\$ 58,410</b>	<b>\$ 60,118</b>	<b>\$ 67,754</b>	<b>\$ 75,081</b>	<b>\$ 60,375</b>	<b>\$ 66,294</b>	<b>\$ 71,929</b>
<b>Amount of Debt Applicable to Debt Margin</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Legal Debt Margin</b>	<b>\$ 74,943</b>	<b>\$ 76,981</b>	<b>\$ 76,882</b>	<b>\$ 72,496</b>	<b>\$ 71,944</b>	<b>\$ 62,838</b>	<b>\$ 62,759</b>	<b>\$ 59,120</b>	<b>\$ 59,129</b>	<b>\$ 57,886</b>

**Note:** The total indebtedness of the City, payable solely from the proceeds of ad valorem taxes, shall not exceed 3% of assessed value of taxable property in the from other revenue sources, or is subject to annual appropriationsmunicipality. Indebtedness payable in w hole or in part from other revenue sources, or is subject to annual appropriations by the Boulder City Council, is not included in this limitation. (Charter of the City of Boulder, Sec. 97.)

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*The mission of City Council is to serve as the governing body for the City of Boulder, providing policy direction and leadership to the city organization.*



## Department Overview

### City Attorney

- The City Attorney's Office works for the city of Boulder to deliver high quality municipal legal services that are responsive, creative and timely. The office is the legal advisor for the City Council, all city boards and commissions, and all city officials. The City Attorney's Office also represents the city in civil litigation and serves as city prosecutor in the municipal court.

### Municipal Judge

- The mission of the Municipal Court is to provide an accessible, efficient, and impartial forum for all participants in cases involving municipal ordinance violations; adjudicate cases consistent with the law, the needs of the individual, and the community's values; and promote public trust in both the justice system and local government.

### City Manager

- The City Manager ensures proper management of City operations, public representation, and participation.



Table 6-01: City Council Summary Budget

	2011 Actual	2012 Approved	2013 Approved
<b>EXPENDITURE</b>			
City Council	\$ 169,245	\$ 188,132	\$ 203,202
<b>Total Expenditure</b>	<b>\$ 169,245</b>	<b>\$ 188,132</b>	<b>\$ 203,202</b>
<b>FUNDING</b>			
General	\$ 169,245	\$ 188,132	\$ 203,202
<b>Total Funding</b>	<b>\$ 169,245</b>	<b>\$ 188,132</b>	<b>\$ 203,202</b>

2012 Accomplishments

- Approved placing items on the 2011 ballot, which were subsequently approved by the voters:
  - ◆ Extension and increase of Utility Tax
  - ◆ Approval of Capital Improvement Bonds
  - ◆ Approval to explore creating a local utility
- Adopted a balanced 2012 Annual Budget
- Completed 2012 Board and Commission Appointments
- Approved grant of Education Excise Tax to the Wilderness Place Project/Early Childhood development
- Approved amending the West Trail Study Area regarding trail alignments and visitor activities in the Anemone Hill area
- Adopted Medical Marijuana ordinance and code updates and a moratorium on new applications until August of 2012
- Approved expansion of the Forest Glen Eco Pass General Improvement District
- Approved modifications to the general penalty provisions of the Boulder Revised Code
- Approved the 2012 Federal Legislative Agenda
- Approved Boulder Junction/Transit Village Site Plan
- Supported the University of Colorado’s elimination of the 4-20 Event
- Adopted 10 Year Plan to Address Homelessness
- Won the IBM Smarter Cities Challenge
- Accepted the following master plans:
  - ◆ Zero Waste
  - ◆ Boulder Reservoir
  - ◆ Fire and Rescue
- Completed the Harper Hollow Annexation



**Key Initiatives for 2013 (Council 2012 Priorities)**

Below are the goals set by council at their January 2012 Retreat:

**Top Priorities:**

- Boulder’s Energy Future
- Climate Action Plan
- Affordable Housing
- Civic Center Master Plan

**Next Tier Priorities:**

- University Hill Revitalization
- Homelessness
- Boulder Junction Implementation

**Table 6–02: City Council Significant Changes Between 2012 and 2013 Budget**

	2012 Approved Budget	2013 Approved Budget	Total Change	2012 FTE	2013 FTE	FTE Change
<b>GENERAL FUND</b>						
Council Travel	\$ 14,500	\$ 34,500	\$ 20,000	0.00	0.00	0.00
Council Technology - Ongoing Costs for Digital Agendas	-	7,500	7,500	0.00	0.00	0.00
<b>Total Changes, City Council</b>			<b>\$ 27,500</b>			<b>0.00</b>

## Table 6-03: City Council Department Detail Page

		2011 Actual	2012 Approved Budget	2013 Approved Budget	Variance - 2012 Approved to 2013 Approved
		Amount	Amount	Amount	Amount
EXPENDITURE BY PROGRAM					
<b>City Council</b>		\$ 169,245	\$ 188,132	\$ 203,202	\$ 15,070
	<b>Total</b>	<b>\$ 169,245</b>	<b>\$ 188,132</b>	<b>\$ 203,202</b>	<b>\$ 15,070</b>
EXPENDITURE BY CATEGORY					
Personnel		\$ 80,668	\$ 87,102	\$ 89,672	\$ 2,570
Operating		85,388	97,508	110,008	12,500
Interdepartmental Charges		3,189	3,522	3,522	-
	<b>Total</b>	<b>\$ 169,245</b>	<b>\$ 188,132</b>	<b>\$ 203,202</b>	<b>\$ 15,070</b>
EXPENDITURE BY FUND					
General		\$ 169,245	\$ 188,132	\$ 203,202	\$ 15,070
	<b>Total</b>	<b>\$ 169,245</b>	<b>\$ 188,132</b>	<b>\$ 203,202</b>	<b>\$ 15,070</b>

**Note:**

No budgeted FTE included in City Council.

2012 Budget includes one time funding of \$15K for Council Technology



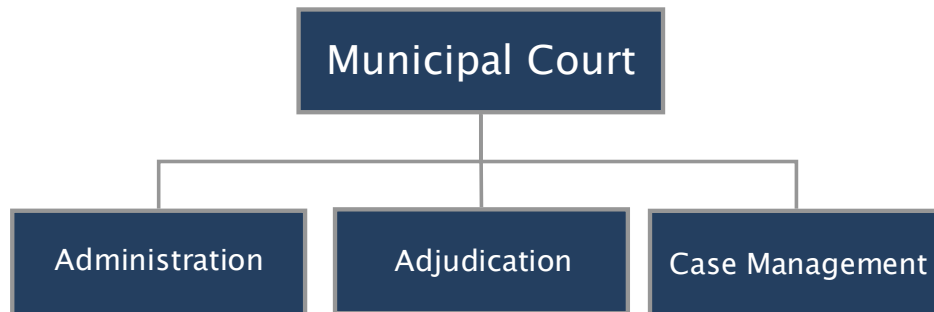
City of Boulder  
**Municipal Court**

2013 Annual Budget

\$2,078,125

*The mission of the Boulder Municipal Court is to:*

- *Provide an accessible, efficient, and impartial forum for all participants in cases involving municipal ordinance violations*
- *Adjudicate cases consistent with the law, the needs of the individual, and the community's values, and*
- *Promote public trust in both the justice system and local government.*



## Department Overview

### Administration

- Court Administration is responsible for achieving department goals and objectives; managing budgetary and financial information; assuring adherence to policies and regulations; and leading, developing and supervising court staff. Staffing includes the court administrator, a deputy court administrator, and administrative support for budget preparation, financial transaction processing, accounting/statistical analyses, jury commissioner functions, and various clerical responsibilities.

### Adjudication

- Adjudication consists of all court functions that occur in the courtroom, in addition to support for case processing. Judges preside over court sessions with animal, general, parking, photo radar, photo red light, and traffic violations. Staff manages case flow in and out of the courtroom and sets court dates.



**Case Management**

- Case Management includes a variety of functions that comprise the core work of the court, including scheduling, payment processing, database management, collections, other non-compliance actions, and interfacing with Department of Motor Vehicles and the Colorado Bureau of Investigations. The majority of court staff consists of front-line employees who interact with the public on the phone, at the counter, and in the courtroom. Probation staff monitors compliance with court orders regarding municipal violations that most impact the community and also process cases for defendants at in-custody sessions at the Boulder County jail.

**Table 6-04: Municipal Court Summary Budget**

	2011 Actual	2012 Approved	2013 Approved
<b>STAFFING</b>			
Administration	4.00	4.00	3.78
Adjudication	3.50	3.50	4.38
Case Management	8.75	8.75	10.00
<b>Total Staffing</b>	<b>16.25</b>	<b>16.25</b>	<b>18.16</b>
<b>EXPENDITURE</b>			
Administration	\$ 330,193	\$ 443,048	\$ 463,882
Adjudication	444,260	473,218	551,484
Case Management	831,327	909,509	1,062,759
<b>Total Expenditure</b>	<b>\$ 1,605,781</b>	<b>\$ 1,825,775</b>	<b>\$ 2,078,125</b>
<b>FUND</b>			
General	\$ 1,605,781	\$ 1,825,775	\$ 2,078,125
<b>Total Funding</b>	<b>\$ 1,605,781</b>	<b>\$ 1,825,775</b>	<b>\$ 2,078,125</b>

**2012 Accomplishments**

- Began analyzing the efficacy of the 2011 migration of Minor in Possession (MIP) cases from the county court to the municipal court
- Completed the assessment of staffing and structural needs, and redistributed workload to improve efficiency in collection processing and statistical analysis
- Improved our “Paper on Demand” functionality through electronic record retention of financial documents
- Collaborated with alcohol coalition members about best practices for reducing the harms associated with binge and underage drinking, facilitated development of an array of practices for the Boulder community, and oversaw implementation of those strategies
- Fully absorbed CU/City liaison position, which was jointly funded by the City Manager’s Office, the Municipal Court, and CU.



**Key Initiatives for 2013**

- Plan and test new Web-based software for traffic, general, and animal violations to achieve a smooth transition from the old system
- Add an ongoing Homeless Resource Officer position to the court’s probation personnel to focus on assisting homeless defendants in accessing benefits to which they are entitled, including, but not limited to, veterans’, disability, medical, and social service benefits
- Rebrand CU/City liaison as the Community Coordinator, have that position continue all of the work currently done on behalf of Act on Alcohol Concerns Together Coalition, and continue to be accessible to CMO staff as a resource for CU/City issues.

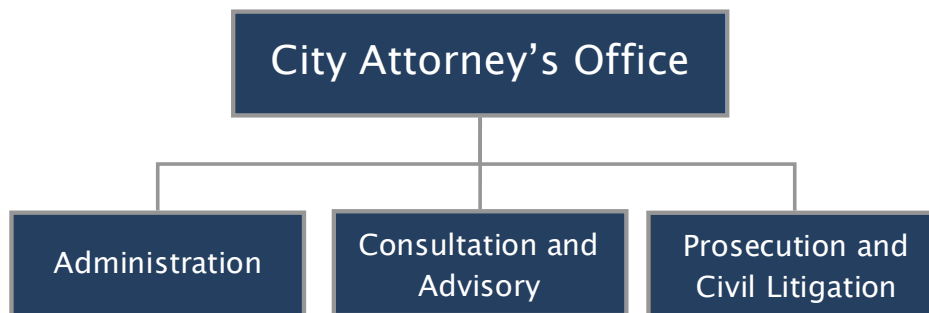
**Table 6–05: Municipal Court Significant Changes Between 2012 and 2013 Budget**

	2012 Approved Budget	2013 Approved Budget	Total Change	2012 FTE	2013 FTE	FTE Change
<b>GENERAL FUND</b>						
Community Coordinator - Reallocation of a Position from CMO to Muni Court	\$ 20,450	\$ 91,349	\$ 70,899	0.00	0.88	0.88
Homeless Resource Officer	-	102,000	102,000	0.00	1.00	1.00
<b>Total Changes, Municipal Court</b>			<b>\$ 172,899</b>			<b>1.88</b>

**Table 6-06: Municipal Court  
Department Detail Page**

	2011 Actual		2012 Approved Budget		2013 Approved Budget		Variance - 2012 Approved to 2013 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>STAFFING AND EXPENDITURE BY PROGRAM</b>								
<b>Administration</b>								
Department Administration	4.00	\$ 330,193	4.00	\$ 443,048	3.78	\$ 463,882	(0.22)	\$ 20,834
Subtotal	4.00	\$ 330,193	4.00	\$ 443,048	3.78	\$ 463,882	(0.22)	\$ 20,834
<b>Adjudication</b>								
Adjudication	3.50	\$ 444,260	3.50	\$ 473,218	4.38	\$ 551,484	0.88	\$ 78,266
Subtotal	3.50	\$ 444,260	3.50	\$ 473,218	4.38	\$ 551,484	0.88	\$ 78,266
<b>Case Management</b>								
Animal	0.75	\$ 72,252	0.75	\$ 72,482	1.00	\$ 105,210	0.25	\$ 32,728
General	1.00	63,994	1.00	93,191	1.00	105,210	-	12,019
Parking	2.00	230,770	2.00	256,384	2.00	232,725	-	(23,659)
Photo Enforcement	2.00	169,107	2.00	188,673	2.00	197,212	-	8,539
Probation Services	2.00	198,866	2.00	205,587	3.00	317,193	1.00	111,606
Traffic	1.00	96,338	1.00	93,192	1.00	105,210	-	12,018
Subtotal	8.75	\$ 831,327	8.75	\$ 909,509	10.00	\$ 1,062,759	1.25	\$ 153,250
<b>Total</b>	<b>16.25</b>	<b>\$ 1,605,781</b>	<b>16.25</b>	<b>\$ 1,825,775</b>	<b>18.16</b>	<b>\$ 2,078,125</b>	<b>1.91</b>	<b>\$ 252,350</b>
<b>EXPENDITURE BY CATEGORY</b>								
Personnel		\$ 1,227,390		\$ 1,401,378		\$ 1,656,177	-	\$ 254,799
Operating		327,954		378,733		371,199	-	(7,534)
Interdepartmental Charges		50,437		45,664		50,749	-	5,085
<b>Total</b>		<b>\$ 1,605,781</b>		<b>\$ 1,825,775</b>		<b>\$ 2,078,125</b>		<b>\$ 252,350</b>
<b>STAFFING AND EXPENDITURE BY FUND</b>								
General	16.25	\$ 1,605,781	16.25	\$ 1,825,775	18.16	\$ 2,078,125	1.91	\$ 252,350
<b>Total</b>	<b>16.25</b>	<b>\$ 1,605,781</b>	<b>16.25</b>	<b>\$ 1,825,775</b>	<b>18.16</b>	<b>\$ 2,078,125</b>	<b>1.91</b>	<b>\$ 252,350</b>

*The mission of the City Attorney's Office is to deliver high quality legal services to the city of Boulder in a responsive, pro-active, creative and timely manner. We are the legal advisor to the City Council, the city's boards and commissions, and all city officials. The City Attorney's Office also represents the city in civil litigation and prosecutes violations of the municipal code.*



## Department Overview

### Administration

- Provides secretarial, administrative and budget support for the Consultation and Advisory Services area and the Prosecution and Litigation Service area, including file maintenance, timekeeping and reporting, updating the municipal code, and development of the department budget. This area also funds required continuing legal education for staff attorneys, all equipment replacement, and law library and electronic legal research resources.

### Consultation and Advisory

- Provides legal support for the City Council and the city's advisory boards and commissions. Provides general legal support for the operating departments, including compliance with the Colorado Open Records Act, elections law, Council agenda support, bond finance and tax matters, water rights defense, conflict of interest advice, the city's legislative agenda, and legal maintenance of the city's real estate and affordable housing portfolios.

### Prosecution and Civil Litigation

- Defends the city in civil litigation matters and challenges the actions of other persons and entities when those actions are contrary to the city's interests. Prosecuting violations of the Boulder Municipal Code is also a primary duty of this workgroup, as well as working closely with enforcement and other city staff to implement and enhance the city's enforcement strategies.



**Table 6–07: City Attorney’s Office Summary Budget**

	2011 Actual	2012 Approved	2013 Approved
<b>STAFFING</b>			
Administration	1.50	1.50	1.50
Consultation and Advisory	11.53	12.28	12.28
Prosecution and Civil Litigation	5.62	6.42	6.42
<b>Total Staffing</b>	<b>18.65</b>	<b>20.20</b>	<b>20.20</b>
<b>EXPENDITURE</b>			
Administration	\$ 247,084	\$ 306,124	\$ 329,218
Consultation and Advisory	1,208,808	1,343,361	1,398,834
Prosecution and Civil Litigation	549,617	594,510	659,530
<b>Total Expenditure</b>	<b>\$ 2,005,509</b>	<b>\$ 2,243,995</b>	<b>\$ 2,387,581</b>
<b>FUND</b>			
General	\$ 1,918,447	\$ 2,098,080	\$ 2,282,056
Property and Casualty Insurance	87,062	93,615	105,525
Water Utility	-	52,300	-
<b>Total Funding</b>	<b>\$ 2,005,509</b>	<b>\$ 2,243,995</b>	<b>\$ 2,387,581</b>

**2012 Accomplishments**

- Defended in district court challenges to the city’s decision to deny five medical marijuana business licenses, and filed two appeals affecting three medical marijuana businesses seeking review of decisions to reverse denials issued by the licensing division
- Acquired the “through-the-fence” agreement from a property owner at the Boulder Municipal Airport by settlement of a challenge to the right of the city to condemn the agreement Settled litigation the city filed against Wells Fargo to return an affordable house to the city’s affordable housing program
- Negotiated and drafted agreements with RTD, the Boulder Junction Access General Improvement District - Parking, and the developer for the Depot Square project to implement the Transit Oriented Development Goals of the 2007 Transit Village Area Plan
- Retained the team of consultants necessary to inventory, appraise, and acquire the electrical distribution system and comply with federal rules that are necessary to further Ballot Issues 2B and 2C
- Coordinated efforts across city departments to assemble the information available to the city to facilitate the efforts to inventory the electrical distribution system, mapping, inspection, and planning services data
- Began to appeal the district court ruling on the Ball Aerospace appeal of the city’s tax on computer software and worked with the business community to clarify the city’s tax on computer software and on-line services



- Participated in the following Public Utilities Commission dockets: Energy-Only Street Lighting Tariff, Environmental Tariff, Demand Side Management Plan, Renewable Energy Standard Compliance Plan, Data Privacy Rulemaking, Revisions to Windsource Plan, Electric Resource Plan, Cost Recovery for SmartGridCity, and the Boulder Docket
- Advised department regarding the 13th Street groundwater matter and the South Boulder Recreation Center flooring issue
- Created new standard agreements for hosted services and system procurement that were used in the VOIP telephone procurement
- Negotiated agreements with Xcel Energy regarding the use of undergrounding funds and the Boulder Canyon Hydroelectric facility
- Worked with department staff to complete annexations for Harper Hollow and 6400 Arapahoe
- Worked on the park closure rule, mobile vending cart regulation, café seating, commercial permits for parks, library suspension rules, amendments to the “Mall Permits and Leases” chapter of the Code and legal issues surrounding the Valmont Bike Park
- Defended a conviction of an Improper Lane Change charge on appeal to the district court
- Resolved trademark litigation regarding the Boulder Creek Festival
- Successfully defended Boulder’s camping ordinance when the Colorado Supreme Court declined to hear the defendant’s constitutional appeal in David Lee Madison v. City of Boulder (11SC302, cert. denied September 12, 2011).

### **Key Initiatives for 2013**

- Continue to provide legal support and direction for the city’s clean energy initiatives
- Implement community prosecution strategies in conjunction with law enforcement and the community.

**Table 6-08: City Attorney's Office  
Department Detail Page**

	2011 Actual		2012 Approved Budget		2013 Approved Budget		Variance - 2012 Approved to 2013 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>STAFFING AND EXPENDITURE BY PROGRAM</b>								
<b>Administration</b>	1.50	\$ 247,084	1.50	\$ 306,124	1.50	\$ 329,218	-	\$ 23,094
Subtotal	1.50	\$ 247,084	1.50	\$ 306,124	1.50	\$ 329,218	-	\$ 23,094
<b>Consultation and Advisory</b>	11.53	\$ 1,208,808	12.28	\$ 1,343,361	12.28	\$ 1,398,834	-	\$ 55,473
Subtotal	11.53	\$ 1,208,808	12.28	\$ 1,343,361	12.28	\$ 1,398,834	-	\$ 55,473
<b>Prosecution and Civil Litigation<sup>1</sup></b>	5.62	\$ 549,617	6.42	\$ 594,510	6.42	\$ 659,530	-	\$ 65,020
Subtotal	5.62	\$ 549,617	6.42	\$ 594,510	6.42	\$ 659,530	-	\$ 65,020
<b>Total</b>	<b>18.65</b>	<b>\$ 2,005,509</b>	<b>20.20</b>	<b>\$ 2,243,995</b>	<b>20.20</b>	<b>\$ 2,387,581</b>	<b>-</b>	<b>\$ 143,586</b>

<b>EXPENDITURE BY CATEGORY</b>					
Personnel		\$ 1,841,979	\$ 2,052,469	\$ 2,196,055	\$ 143,586
Operating		125,319	153,241	153,241	-
Interdepartmental Charges		38,211	38,285	38,285	-
<b>Total</b>		<b>\$ 2,005,509</b>	<b>\$ 2,243,995</b>	<b>\$ 2,387,581</b>	<b>\$ 143,586</b>

<b>STAFFING AND EXPENDITURE BY FUND</b>								
General	17.65	\$ 1,918,447	18.70	\$ 2,098,080	19.20	\$ 2,282,056	0.50	\$ 183,976
Property and Casualty Insurance	1.00	87,062	1.00	93,615	1.00	105,525	-	11,910
Water Utility	-	-	0.50	52,300	-	-	(0.50)	(52,300)
<b>Total</b>	<b>18.65</b>	<b>\$ 2,005,509</b>	<b>20.20</b>	<b>\$ 2,243,995</b>	<b>20.20</b>	<b>\$ 2,387,581</b>	<b>-</b>	<b>\$ 143,586</b>

**Note:**

<sup>1</sup>Risk Management is a program within the Finance Department. However, internal litigation costs assigned to Risk Management's Property and Casualty Insurance Fund are related to FTE within City Attorney's Office (CAO) and reflected in the CAO budget within Prosecution and Litigation.

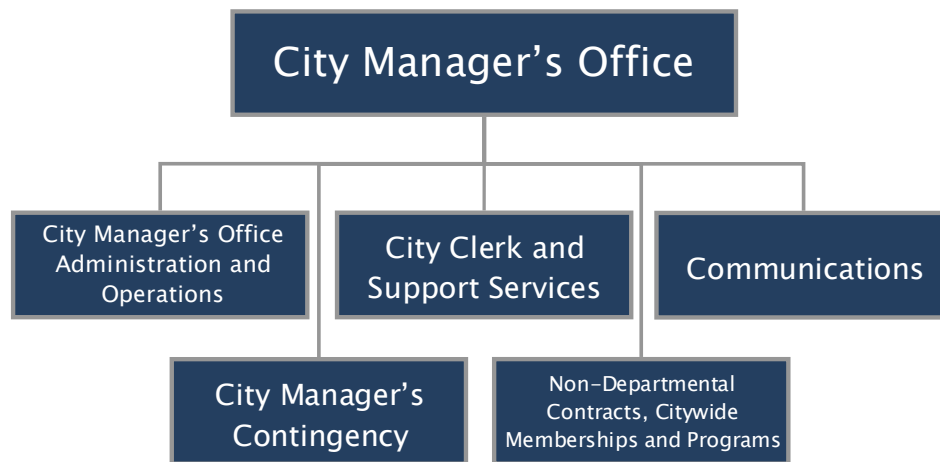


City of Boulder  
**City Manager's Office**

2013 Annual Budget

\$2,597,484<sup>1</sup>

*The mission of the City Manager's Office is to provide professional leadership in the administration and execution of policies and objectives formulated by City Council, development and recommendation of alternative solutions to community problems for Council consideration, planning and development of new programs to meet future needs of the city, and government through excellent customer service.*



## Department Overview

### City Manager's Office Administration and Operations

- The City Manager's Office Administration and Operations ensures proper management of city operations and public representation and participation.

### City Clerk and Support Services

- The City Clerk and Support Services administer Municipal Elections and oversee the retention and destruction of all official city records. Support services carries out administrative support for City Council and City Manager's Office, including board and commission annual recruitment and orientation, Sister City relationships support and coordination, and all open record requests.

### Communications

- Communications provides effective communication with citizens, staff and Council. Communications also works to increase understanding of and support for city programs, policies and projects and to develop positive media relations that provide balanced coverage of city issues.

<sup>1</sup> City Manager's Contingency , Non-Departmental Contracts, Citywide Memberships, and Citywide Programs are not included in the budget of the City Manager's Office and are an additional \$2,454,594



**City Manager's Contingency**

- The City Manager's Contingency is set aside funds for unforeseen matters that may arise during the fiscal year.

**Non-Department Contracts, Citywide Memberships and Programs**

- Non-Departmental Contracts are annual contracts that promote or benefit the city.
- Citywide Memberships are memberships in organizations for city departments and Council that assist the city in influencing regional and national decision making.
- Citywide Programs are programs that have a time frame associated with them, or they are funding for planning and development of new programs to meet future needs of the city.

**Table 6-09: City Manager's Office Summary Budget**

	2011 Actual	2012 Approved	2013 Approved
<b>STAFFING</b>			
City Clerk and Support Services	5.80	5.80	5.00
City Manager's Office	6.50	6.88	7.00
Communications	5.50	6.50	6.50
<b>Total Staffing</b>	<b>17.80</b>	<b>19.18</b>	<b>18.50</b>
<b>EXPENDITURE</b>			
City Clerk and Support Services	\$ 644,781	\$ 676,298	\$ 683,409
City Manager's Office	748,189	937,160	1,087,369
Communications	705,505	739,510	826,706
<b>Total Expenditure</b>	<b>\$ 2,098,475</b>	<b>\$ 2,352,968</b>	<b>\$ 2,597,484</b>
<b>FUND</b>			
General	\$ 2,098,475	\$ 2,352,968	\$ 2,597,484
<b>Total Funding</b>	<b>\$ 2,098,475</b>	<b>\$ 2,352,968</b>	<b>\$ 2,597,484</b>

**2012 Accomplishments**

City Manager's Office / City Clerk's Office

- Completed an organizational assessment of the City Manager's Office - including the City Clerk's Office.

Organizational Development

- Established an organizational development program to assist in providing vision and leadership in developing and implementing a framework to further support the organization's success and efforts toward service excellence through strategies that enhance the organization's culture, values, design, and effectiveness.



### Legislative

- Finalized multiparty escrow agreement that should allow (pending resolution of litigation on a related matter) for the transfer of Section 16 into the Rocky Flats Wildlife Refuge, consistent with the intergovernmental agreement between Jefferson County, Boulder County and the City of Boulder
- Hosted congressional field hearing last August and follow-up briefing earlier in 2012 to approximately 60 congressional staffers, showcasing to federal leaders the city's innovative work in sustainability and demonstrating that the city should be included in related policy-making discussions and considered for strategic federal investments
- Finalized and approved shared equity agreement which allowed the city to provide educational excise tax revenue to the Acorn School for Early Childhood Development for the construction of the "Wilderness Early Learning Center," a new early childhood center in north-east Boulder focused on serving families with children ages 0 - 6.

### CU Liaison

- Continued development and execution of Boulder's Campus-Community Alcohol Coalition work plan
- Participated in stakeholder group and was a member of the Substance Abuse Task Force for Boulder County Public Health's, Public Health Improvement Process
- Worked on University Hill Revitalization - Management of High Density Residential Service District Project.

### Communications

- Transferred management of Education Access to Boulder Valley School District
- Launched an internal communication program to better engage staff and inform employees of interdepartmental news, progress on council work plan, and HR news
- Launched a bimonthly employee e-newsletter
- Launched an all-employee staff meeting which is attended live and video streamed to employees throughout the city to better inform staff of changes, new programs, and to establish stronger employee relations between senior management and front-line employees
- Upgraded Channel 8 to HD cameras and "field equipment" that better enables Channel 8 to cover meetings outside Council Chambers and record TV shows on site with multiple cameras
- Made Channel 8 videos and programs available on-line through Vimeo which allows the city to begin tracking online viewership
- Hosted Council on-line coverage through Granicus which provides on-line video streaming, viewer tracking, and reduces the need for an in-house engineer.
- Launching MindMixer to engage community through social media on key projects.



**Key Initiatives for 2013**

- Administer the Council Work Plan
- Support Boulder's Energy Future work plan
- Support the Council Charter Committee
- Implement recommendations to improve talent management processes
- Develop a regional effort to further of water conservation
- Revise agreements between the city and officials at the U.S. Dept. of Commerce, Boulder, allowing for greater flexibility for expansion needs on the Boulder campus
- Explore 2013 legislative possibilities, including measures related to Boulder's Energy Future, expanded options for using transportation funding for transit, and protections for mobile home owners
- Participate on and support for the Water Stewardship Task Force, an initiative of the Boulder County Consortium of Cities
- Renew Comcast Franchise Agreement
- Consider possible revisions to the MOA between the city and the Department of Commerce
- Transition the CU Liaison position into a Community Coordinator position based in the Municipal Court to support community efforts and assist the City Manager's Office in university related matters when needed
- Partner with Boulder County Public Health on the planning and implementation of their Public Health Improvement Process.

**Table 6-10: City Manager's Office Significant Changes Between 2012 and 2013 Budget**

	2012 Approved Budget	2013 Approved Budget	Total Change	2012 FTE	2013 FTE	FTE Change
<b>GENERAL FUND</b>						
City Clerk Reorganization	\$ 45,559	\$ 66,009	\$ 20,450	0.80	1.00	0.20
CO-LABS Membership	-	3,000	3,000	0.00	0.00	0.00
Move Community Coordinator Position to Municipal Court	91,349	-	(91,349)	0.88	0.00	(0.88)
<b>Total Changes, City Manager's Office</b>			<b>\$ (67,899)</b>			<b>(0.68)</b>

**Table 6-11: City Manager's Office  
Department Detail Page**

	2011 Actual		2012 Approved Budget		2013 Approved Budget		Variance - 2012 Approved to 2013 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>STAFFING AND EXPENDITURE BY PROGRAM</b>								
<b>City Clerk and Support Services</b>								
Records Retention, Management, and Destruction; Open Records Requests; Domestic Partnerships; Contract Routing/Document Recording; and, Council Chamber AV support	2.80	\$ 236,795	2.80	\$ 257,398	2.00	\$ 199,882	(0.80)	\$ (57,516)
Conduct of Elections Including Campaign Finance								
Reform/Matching Funds	0.30	129,804	0.30	123,607	0.30	172,400	-	48,793
Board and Commission Administration	0.30	30,934	0.30	30,224	0.30	34,423	-	4,199
General Administration	2.20	226,635	2.20	244,892	2.20	253,724	-	8,832
Sister City Administration	0.20	20,613	0.20	20,177	0.20	22,980	-	2,803
<b>Subtotal</b>	<b>5.80</b>	<b>\$ 644,781</b>	<b>5.80</b>	<b>\$ 676,298</b>	<b>5.00</b>	<b>\$ 683,409</b>	<b>(0.80)</b>	<b>\$ 7,111</b>
<b>City Manager's Office</b>								
City Administration and Operations	4.50	\$ 573,464	5.00	\$ 782,156	5.50	\$ 887,570	0.50	\$ 105,414
City/CU - Community Relations and Collaboration	1.00	67,259	0.88	40,282	-	-	(0.88)	(40,282)
Intergovernmental Relations	1.00	107,466	1.00	114,722	1.00	116,998	-	2,276
Organizational Development					0.50	82,801	0.50	82,801
<b>Subtotal</b>	<b>6.50</b>	<b>\$ 748,189</b>	<b>6.88</b>	<b>\$ 937,160</b>	<b>7.00</b>	<b>\$ 1,087,369</b>	<b>0.12</b>	<b>\$ 150,209</b>
<b>Communications</b>								
External Communication	2.50	\$ 283,868	2.50	\$ 301,753	2.50	\$ 319,323	-	\$ 17,570
Internal Communication	0.50	56,774	1.00	103,488	1.00	127,488	-	24,000
Multi Media	2.50	340,823	3.00	334,269	3.00	379,895	-	45,626
Community Survey	-	24,040	-	-	-	-	-	-
<b>Subtotal</b>	<b>5.50</b>	<b>\$ 705,505</b>	<b>6.50</b>	<b>\$ 739,510</b>	<b>6.50</b>	<b>\$ 826,706</b>	<b>-</b>	<b>\$ 87,196</b>
<b>Total</b>	<b>17.80</b>	<b>\$ 2,098,475</b>	<b>19.18</b>	<b>\$ 2,352,968</b>	<b>18.50</b>	<b>\$ 2,597,484</b>	<b>(0.68)</b>	<b>\$ 244,516</b>
<b>EXPENDITURE BY CATEGORY</b>								
Personnel		\$ 1,623,031		\$ 1,896,485		\$ 2,097,701		\$ 201,216
Operating		268,002		306,870		346,391		39,521
Interdepartmental Charges		207,442		149,613		153,392		3,779
<b>Total</b>		<b>\$ 2,098,475</b>		<b>\$ 2,352,968</b>		<b>\$ 2,597,484</b>		<b>\$ 244,516</b>
<b>STAFFING AND EXPENDITURE BY FUND</b>								
General		17.80 \$ 2,098,475		19.18 \$ 2,352,968		18.50 \$ 2,597,484		(0.68) \$ 244,516
<b>Total</b>		<b>17.80 \$ 2,098,475</b>		<b>19.18 \$ 2,352,968</b>		<b>18.50 \$ 2,597,484</b>		<b>(0.68) \$ 244,516</b>

**Table 6-12: City Manager's Contingency  
Department Detail Page**

	2011 Actual	2012 Approved Budget	2013 Approved Budget	Variance - 2012 Approved to 2013 Approved
	Amount	Amount	Amount	Amount
<b>EXPENDITURE BY PROGRAM</b>				
<b>City Manager's Contingency</b>				
Extraordinary Personnel	\$ -	\$ 119,916	\$ 119,916	\$ -
Facility Energy Cost Contingency	-	110,000	110,000	-
Manager's Contingency	83,417	159,066	159,066	-
Vehicle Energy Cost Contingency	-	80,000	80,000	-
<b>Total</b>	<b>\$ 83,417</b>	<b>\$ 468,982</b>	<b>\$ 468,982</b>	<b>\$ -</b>
<b>EXPENDITURE BY CATEGORY</b>				
Personnel	\$ -	\$ 119,916	\$ 119,916	\$ -
Operating	83,417	349,066	349,066	-
<b>Total</b>	<b>\$ 83,417</b>	<b>\$ 468,982</b>	<b>\$ 468,982</b>	<b>\$ -</b>
<b>EXPENDITURE BY FUND</b>				
General	\$ 83,417	\$ 468,982	\$ 468,982	\$ -
<b>Total</b>	<b>\$ 83,417</b>	<b>\$ 468,982</b>	<b>\$ 468,982</b>	<b>\$ -</b>

**Notes:**

No budgeted FTE included in City Manager's Contingency.

In 2011, \$26,623 was transferred to Police for Animal Control.

**Table 6-13: Non-Departmental Contracts, Citywide Memberships, and Citywide Programs Department Detail Page**

	2011 Actual	2012 Approved Budget	2013 Approved Budget	Variance - 2012 Approved to 2013 Approved
	Amount	Amount	Amount	Amount
<b>EXPENDITURE BY PROGRAM</b>				
<b>Non-Departmental Contracts</b>				
Convention and Visitors Bureau	\$ 731,636	\$ 1,237,000	\$ 1,389,000	\$ 152,000
Federal Legislative Consultant	36,852	43,501	43,501	-
Humane Society Building Loan	60,000	93,955	93,955	-
Museum of History	23,609	23,609	23,609	-
Negotiations Support	72	46,393	46,393	-
Greenw ood Wildlife Rehab	-	10,000	-	(10,000)
Subtotal	\$ 852,169	\$ 1,454,458	\$ 1,596,458	\$ 142,000
<b>City-Wide Memberships</b>				
Denver Regional Council of Governments	\$ 35,300	\$ 35,300	\$ 35,300	\$ -
Chamber of Commerce	8,884	-	-	-
Colorado Municipal League	66,513	69,284	71,008	1,724
Metro Mayors Caucus	7,029	8,251	7,030	(1,221)
National League of Cities	7,816	8,319	7,816	(503)
Rocky Flats Stew ardship Coalitions	1,000	1,000	1,000	-
CO Labs	-	-	3,000	3,000
Subtotal	\$ 126,542	\$ 122,154	\$ 125,154	\$ 3,000
<b>City-Wide Programs</b>				
West Nile Virus	\$ 247,000	\$ 250,000	\$ 250,000	\$ -
Boulder's Energy Future	260,000	260,000	-	(260,000)
Boulder Junction	325,000	-	-	-
Community Survey	-	14,000	14,000	-
Casey Middle School Reconstruction EET	5,651	-	-	-
Boulder Television (BTV)	11,393	-	-	-
Mapleton School Renovation from EET	3,500,000	-	-	-
Wilderness Place Project from EET	960,292	-	-	-
Subtotal	\$ 5,309,336	\$ 524,000	\$ 264,000	\$ (260,000)
<b>Total</b>	<b>\$ 6,288,047</b>	<b>\$ 2,100,612</b>	<b>\$ 1,985,612</b>	<b>\$ (115,000)</b>
<b>EXPENDITURE BY CATEGORY</b>				
Operating	\$ 6,288,047	\$ 2,100,612	\$ 1,985,612	\$ (115,000)
<b>Total</b>	<b>\$ 6,288,047</b>	<b>\$ 2,100,612</b>	<b>\$ 1,985,612</b>	<b>\$ (115,000)</b>
<b>EXPENDITURE BY FUND</b>				
General	\$ 6,288,047	\$ 2,100,612	\$ 1,985,612	\$ (115,000)
<b>Total</b>	<b>\$ 6,288,047</b>	<b>\$ 2,100,612</b>	<b>\$ 1,985,612</b>	<b>\$ (115,000)</b>

**Notes:**

No budgeted FTE included in Non-Departmental Contracts, City-Wide Memberships or City-Wide Programs.  
 Greenw ood Wildlife Rehab funding has been moved to Boulder Police in 2013  
 For 2013 Boulder Energy Future has been established as a department - see separate page.

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## Downtown and University Hill Management Division

### Parking Services

2013 Annual Budget

\$9,403,000

*The mission of Downtown and University Hill Management/Parking Services is to serve the Downtown, University Hill, Boulder Junction and other neighborhoods by providing quality programs, parking, enforcement, maintenance, and alternative mode services with the highest level of customer service, efficient management, and effective problem solving.*



#### Department Overview

##### Administration

- Provide administrative and financial support to the department, customer service to patrons, and sales and administration of commercial and residential parking permits. Provide staff liaison support to four advisory boards: Downtown Management Commission, University Hill Commercial Area Management Commission, and two Boulder Junction Access Districts - Parking and Travel Demand Management.

##### Business Assistance and Events

- Manage public space permitting on University Hill, the Pearl Street Mall, and citywide; coordinate with downtown and hill business organizations; provide business retention and outreach services; and coordinate capital improvements downtown and in the Hill commercial district.

##### Parking and Access

Parking and Access includes:

- **Operations and Maintenance.** Maintain and operate downtown and University Hill automobile and bicycle parking infrastructure, including six surface lots, five garages, 4,440 on-street auto parking spaces, and over 1,300 bike racks. Plan for the implementation of the Boulder Junction Access Districts.
- **Travel Demand Management (TDM).** Administer the downtown travel demand management programs: employee EcoPass, Car Share and Bike Share.



## Downtown and University Hill Management Division Parking Services

- **Parking Enforcement.** Use education and enforcement to manage parking in the downtown and University Hill commercial areas, in ten Neighborhood Parking Permit zones, and citywide.

**Table 6-14: Downtown and University Hill Management Division / Parking Services  
Summary Budget**

	2011 Actual	2012 Approved	2013 Approved
<b>PERSONNEL</b>			
Administration	6.45	6.45	6.45
Business Assistance and Events	1.50	1.50	1.50
Parking and Access: Operations TDM and Enforcement	34.30	34.30	34.30
Capital Improvements Program, Interdepartmental Charges and Debt Service	-	-	-
<b>Total Personnel</b>	<b>42.25</b>	<b>42.25</b>	<b>42.25</b>
<b>EXPENDITURE</b>			
Administration	\$ 1,000,941	\$ 1,079,833	\$ 1,122,915
Business Assistance and Events	674,007	341,214	348,424
Parking and Access: Operations TDM and Enforcement	4,100,213	4,202,004	4,368,700
Capital Improvements Program, Interdepartmental Charges and Debt Service	3,291,526	3,523,924	3,562,961
<b>Total Expenditure</b>	<b>\$ 9,066,687</b>	<b>\$ 9,146,976</b>	<b>\$ 9,403,000</b>
<b>FUNDING</b>			
General	\$ 1,257,575	\$ 1,217,791	\$ 1,292,277
Downtown Commercial District	7,283,261	7,326,405	7,478,043
University Hill Commercial District	507,725	552,486	569,734
Boulder Junction General Improvement District-Parking	18,126	17,314	12,599
Boulder Junction General Improvement District-TDM	-	32,980	50,347
<b>Total Funding</b>	<b>\$ 9,066,687</b>	<b>\$ 9,146,976</b>	<b>\$ 9,403,000</b>

### 2012 Accomplishments

- Completed Hill Residential Service District proposal and timeline
- Completed downtown garages signage and interior improvements design
- Completed 15th Street streetscape design
- Developed Chautauqua Parking Management Plan data collection
- Coordinated plans for the Pro Cycling Challenge race.



**Key Initiatives for 2013**

- Initiate Pearl Street Mall smoking ban pilot
- Develop Hill Residential Service District Petition and Election Process
- Examine Innovation District Development
- Explore Redevelopment opportunities with the UHGID parking lot on 14<sup>th</sup> St.
- Implement 15<sup>th</sup> Street Streetscape, West Pearl Streetscape, and Mall Interactive Kiosks, all 2011 Capital Improvement Bond projects
- Conduct parking technology assessment.

**Table 6-15: Downtown and University Hill Management Division / Parking Services  
 Significant Changes Between 2012 and 2013 Budget**

	2012 Approved Budget	2013 Approved Budget	Total Change	2012 FTE	2013 FTE	FTE Change
<b>GENERAL FUND</b>						
Increase in Credit Card Fees	\$ 29,000	\$ 41,000	\$ 12,000	0.00	0.00	0.00
<b>DOWNTOWN COMMERCIAL DISTRICT</b>						
Increase in Credit Card Fees	\$ 156,000	\$ 230,000	\$ 74,000	0.00	0.00	0.00
<b>UNIVERSITY HILL COMMERCIAL DISTRICT</b>						
Increase in Credit Card Fees	\$ 26,000	\$ 37,000	\$ 11,000	0.00	0.00	0.00
<b>Total Changes, Downtown and University Hill Management Division/Parking Services</b>			\$ 97,000			0.00

**Table 6-16: Downtown and University Hill Management Division / Parking Services Department Detail Page**

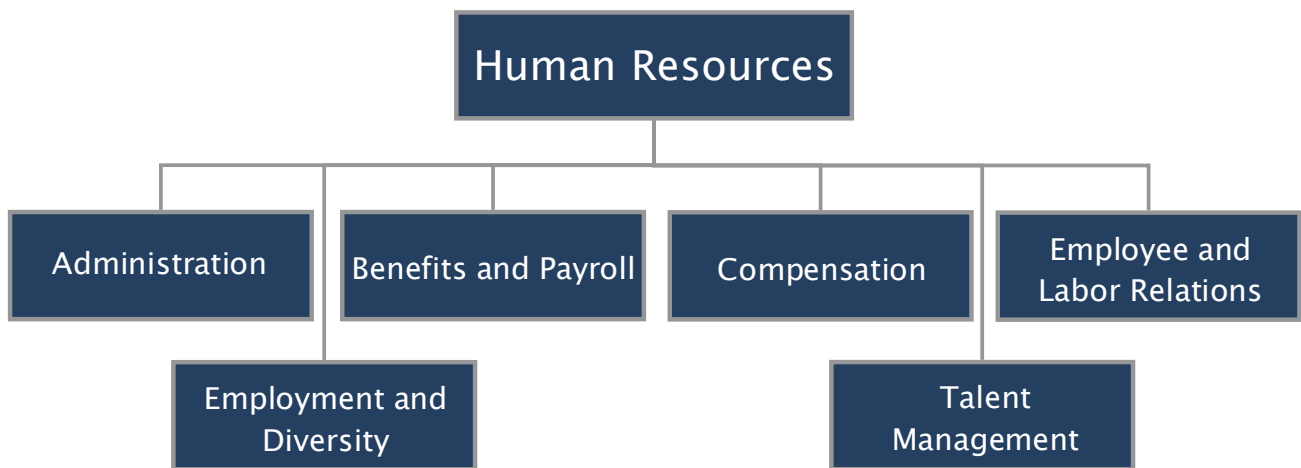
	2011 Actual		2012 Approved Budget		2013 Approved Budget		Variance - 2012 Approved to 2013 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>STAFFING AND EXPENDITURE BY PROGRAM</b>								
<b>Administration</b>								
Department Administration	6.45	\$ 982,815	6.45	\$ 1,029,539	6.45	\$ 1,059,969	-	\$ 30,430
Planning Boulder Junction Access GIDs	-	18,126	-	50,294	-	62,946	-	12,652
Subtotal	6.45	\$ 1,000,941	6.45	\$ 1,079,833	6.45	\$ 1,122,915	-	\$ 43,082
<b>Business Assistance and Events</b>								
BID Funding for Survey/Database	-	\$ 6,250	-	\$ 5,000	-	\$ 5,000	-	\$ -
BID Funding for Events/Marketing	-	38,059	-	38,059	-	38,059	-	-
BID Funding for Trash, Ambassadors, Kiosk	-	24,477	-	39,803	-	25,146	-	(14,657)
Citywide Event Permitting	0.50	53,317	0.50	55,533	0.50	58,419	-	2,886
Citywide Film Permitting	0.10	5,924	0.10	6,170	0.10	6,490	-	320
Civic Plaza - Farmer's Market	-	2,360	-	1,800	-	1,800	-	-
Downtown and Community Improvements - Pearl Street	-		-		-		-	
Mall/Downtown Streetscape	-	491,123	-	110,500	-	110,500	-	(0)
Mall Operations	0.45	24,939	0.45	40,738	0.45	50,069	-	9,331
Mall Permitting	0.45	24,938	0.45	40,738	0.45	50,068	-	9,330
News Box Program	-	2,621	-	2,873	-	2,873	-	-
Subtotal	1.50	\$ 674,007	1.50	\$ 341,214	1.50	\$ 348,424	-	\$ 7,210
<b>Parking and Access: Operations</b>								
<b>TDM and Enforcement</b>								
Meter Program	3.00	\$ 650,783	3.00	\$ 665,156	3.00	\$ 753,400	-	\$ 88,244
Public Information/Economic Vitality	-	20,934	-	37,000	-	37,000	-	-
Parking Garages/Lots - Downtown and University Hill	17.73	1,566,694	17.73	1,671,586	17.73	1,690,959	-	19,372
University Hill Streetscape and Public Space Maintenance	1.03	90,440	1.03	92,016	1.03	96,916	-	4,900
Neighborhood Parking Program	1.09	87,682	1.09	88,342	1.09	91,843	-	3,501
Parking Enforcement and Special Event Enforcement	10.95	813,209	10.95	794,543	10.95	842,748	-	48,205
TDM - Commercial District Access Program	0.50	40,301	0.50	40,014	0.50	41,535	-	1,521
EcoPass Program	-	796,720	-	792,848	-	793,800	-	952
CAGID Parking Refunds	-	16,103	-	16,000	-	16,000	-	-
Trash Bag Supplies Outside the Hill Business District	-	17,348	-	4,500	-	4,500	-	-
Subtotal	34.30	\$ 4,100,213	34.30	\$ 4,202,004	34.30	\$ 4,368,700	-	\$ 166,696
<b>Capital Improvements Program, Interdepartmental Charges and Debt Service</b>								
Capital Improvement Program	-	\$ 86,762	-	\$ 400,000	-	\$ 400,000	-	\$ -
Interdepartmental Charges	-	327,740	-	278,721	-	276,637	-	(2,084)
Debt Service	-	1,925,934	-	1,929,517	-	1,935,752	-	6,235
Revenue Transfers	-	951,090	-	915,686	-	950,572	-	34,886
Subtotal	-	\$ 3,291,526	-	\$ 3,523,924	-	\$ 3,562,961	-	\$ 39,037
<b>Total</b>	<b>42.25</b>	<b>\$ 9,066,687</b>	<b>42.25</b>	<b>\$ 9,146,976</b>	<b>42.25</b>	<b>\$ 9,403,000</b>	<b>-</b>	<b>\$ 256,024</b>
<b>EXPENDITURE BY CATEGORY</b>								
Personnel		\$ 2,475,120		\$ 2,622,884		\$ 2,741,219		\$ 118,335
Operating		3,399,039		3,438,181		3,557,772		119,592
Interdepartmental Charges		484,784		588,817		585,478		(3,339)
Capital		125,215		260,000		275,000		15,000
Debt Service		1,925,934		1,929,517		1,935,752		6,235
Other Financing		656,596		307,578		307,779		201
<b>Total</b>	<b>-</b>	<b>\$ 9,066,687</b>	<b>-</b>	<b>\$ 9,146,976</b>	<b>-</b>	<b>\$ 9,403,000</b>	<b>-</b>	<b>\$ 256,024</b>

**Table 6-16: Downtown and University Hill Management Division / Parking Services Department Detail Page (Cont.)**

	2011 Actual		2012 Approved Budget		2013 Approved Budget		Variance - 2012 Approved to 2013 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>STAFFING AND EXPENDITURE BY FUND</b>								
General	14.33	\$ 1,257,575	14.33	\$ 1,217,791	14.33	\$ 1,292,277	-	\$ 74,486
Downtown Commercial District	24.29	7,283,261	24.29	7,326,405	24.29	7,478,043	-	151,638
University Hill Commercial District	3.63	507,725	3.63	552,486	3.63	569,734	-	17,248
Boulder Junction General Improvement District-Parking	-	18,126	-	17,314	-	12,599	-	(4,715)
Boulder Junction General Improvement District-TDM	-	-	-	32,980	-	50,347	-	17,367
<b>Total</b>	<b>42.25</b>	<b>\$ 9,066,687</b>	<b>42.25</b>	<b>\$ 9,146,976</b>	<b>42.25</b>	<b>\$ 9,403,000</b>	<b>-</b>	<b>\$ 256,024</b>

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*The mission of the Human Resources Department is to provide strategic human resource solutions to support City of Boulder employees, goals and outcomes. We do this to help build a thriving and sustainable community.*



**Department Overview**

**Administration**

- Administration includes strategic direction of the department, as well as general administrative functions including customer service, budget, bill paying, communications, and the city’s Human Resources Information System.

**Employment and Diversity**

- Employment includes analysis of hiring priorities based on the city’s business needs, assisting managers and applicants regarding the recruitment process, and policy/procedure development, interpretation and compliance. Diversity provides oversight for the Inclusiveness and Diversity Team, which serves as a catalyst and promoter of a welcoming and inclusive environment by facilitating training, tools, resources, ideas and coaching.

**Talent Management**

- Talent Management is responsible for performance management and training.



**Employee and Labor Relations**

- Employee Relations involves working with managers to ensure respectful relationships exist within work groups and providing coaching and training to managers on resolving conflicts and dealing with sensitive issues. Labor Relations is responsible for negotiating collective bargaining agreements and advising supervisors and managers on contract interpretation and application.

**Compensation**

- Compensation develops and administers the city’s compensation programs and policies, and conducts market and job studies to provide favorable salary relationships with labor markets while maintaining internal equity.

**Benefits and Payroll**

- Benefits includes the administration of the city’s benefits programs, including insurance (medical, dental, vision, life and disability), retirement, deferred compensation, paid time off, and leaves of absence. Payroll is responsible for paycheck processing, W-2s, vendor payments, and Federal and State legal compliance regarding payroll, pension and other tax reporting obligations.

**Table 6-17: Human Resources Summary Budget**

	2011 Actual	2012 Approved	2013 Approved
<b>STAFFING</b>			
Administration	2.05	2.55	3.46
Compensation	0.76	0.60	0.60
Employee and Labor Relations	1.96	1.95	1.85
Talent Management	1.69	0.67	0.84
Employment and Diversity	3.01	3.16	2.39
Benefits and Payroll	5.41	6.45	6.49
<b>Total Staffing</b>	<b>14.88</b>	<b>15.38</b>	<b>15.63</b>
<b>EXPENDITURE</b>			
Administration	\$ 335,104	\$ 325,968	\$ 424,674
Compensation	137,974	94,222	90,454
Employee and Labor Relations	236,736	239,117	244,597
Talent Management	107,344	146,068	168,267
Employment and Diversity	210,841	262,002	244,326
Benefits and Payroll	497,018	578,100	561,799
<b>Total Expenditure</b>	<b>\$ 1,525,017</b>	<b>\$ 1,645,477</b>	<b>\$ 1,734,117</b>
<b>FUND</b>			
General	\$ 1,525,017	\$ 1,645,477	\$ 1,734,117
<b>Total Funding</b>	<b>\$ 1,525,017</b>	<b>\$ 1,645,477</b>	<b>\$ 1,734,117</b>





**2012 Accomplishments**

- Successfully transitioned 459 Management/Non-Union employees to a common performance review cycle, including 98 late reviews and retroactive pay increases
- Increased number of hours Human Resources front desk is open from 10 to 20 per week
- Conducted Boulder Municipal Employees Association (BMEA) contract negotiations
- Hired new Payroll Supervisor who began in June.

**Key Initiatives for 2013**

- Begin Transforming Boulder Business Initiative (TBBI) project for the city’s HRIS and payroll
- Expand in conjunction with the City Manager’s Office the city’s talent management process
- Implement a four-scale performance rating structure for all Management/Non-Union employees
- Assist in employee collective bargaining agreement negotiations between the city and the International Association of Firefighters (IAFF)
- Implement benefit plan design changes that will promote better consumption of healthcare services, help employees evaluate their options more clearly, and link wellness participation and healthcare premiums
- Work in conjunction with the City Manager’s office on a three-year strategic plan for Inclusiveness and Diversity with specific goals and metrics.

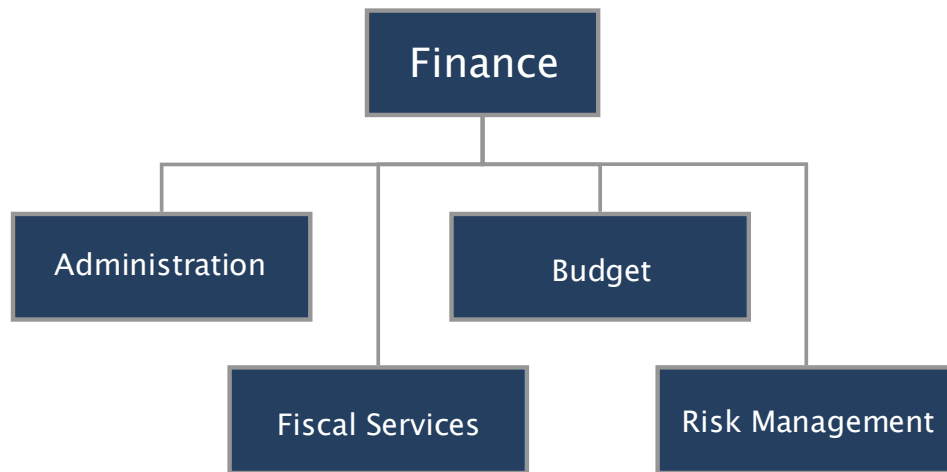
**Table 6-18: Human Resources Significant Changes Between 2012 and 2013 Budget**

	2012 Approved Budget	2013 Approved Budget	Total Change	2012 FTE	2013 FTE	FTE Change
<b>GENERAL FUND</b>						
Administrative Specialist	\$ 14,109	\$ 14,109	\$ -	0.00	0.25	0.25
<b>Total Changes, Human Resources</b>			\$ -			0.25

**Table 6-19: Human Resources  
Department Detail Page**

	2011 Actual		2012 Approved Budget		2013 Approved Budget		Variance - 2012 Approved to 2013 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>STAFFING AND EXPENDITURE BY PROGRAM</b>								
<b>Administration</b>								
Department Administration	2.05	\$ 335,104	2.55	\$ 325,968	2.20	\$ 311,923	(0.35)	\$ (14,045)
Human Resources Information System (HRIS)	-	-	-	-	1.26	112,751	1.26	112,751
Subtotal	2.05	\$ 335,104	2.55	\$ 325,968	3.46	\$ 424,674	0.91	\$ 98,706
<b>Compensation</b>								
Compensation - Delivery Systems, Classification, Market Analysis and Structure	0.76	\$ 137,974	0.60	\$ 94,222	0.60	\$ 90,454	-	\$ (3,768)
Subtotal	0.76	\$ 137,974	0.60	\$ 94,222	0.60	\$ 90,454	-	\$ (3,768)
<b>Employee and Labor Relations</b>								
Employee Relations	1.38	\$ 159,830	1.30	\$ 160,312	1.25	\$ 165,856	(0.05)	\$ 5,544
Labor Relations	0.58	76,906	0.65	78,805	0.60	78,741	(0.05)	(64)
Subtotal	1.96	\$ 236,736	1.95	\$ 239,117	1.85	\$ 244,597	(0.10)	\$ 5,480
<b>Talent Management</b>								
Performance Management	0.65	\$ 26,771	0.33	\$ 25,582	0.48	\$ 68,691	0.15	\$ 43,109
Succession Planning	0.21	6,802	0.06	6,721	0.06	7,215	-	494
Training	0.83	73,771	0.28	113,765	0.30	92,361	0.02	(21,404)
Subtotal	1.69	\$ 107,344	0.67	\$ 146,068	0.84	\$ 168,267	0.17	\$ 22,199
<b>Employment and Diversity</b>								
Diversity	0.23	\$ 44,441	0.22	\$ 22,444	0.20	\$ 21,908	(0.02)	\$ (536)
Policies	0.81	69,369	0.60	69,547	0.50	62,122	(0.10)	(7,425)
Staffing	1.97	97,031	2.34	170,011	1.69	160,296	(0.65)	(9,715)
Subtotal	3.01	\$ 210,841	3.16	\$ 262,002	2.39	\$ 244,326	(0.77)	\$ (17,676)
<b>Benefits and Payroll</b>								
Payroll	2.55	\$ 177,246	2.95	\$ 267,213	3.20	\$ 271,045	0.25	\$ 3,832
Benefits: Employee Leaves	0.88	108,667	1.32	92,722	1.18	77,846	(0.14)	(14,876)
Benefits: Employee Welfare	1.52	169,937	1.67	171,416	1.56	161,832	(0.11)	(9,584)
Benefits: Retirements and Terminations	0.46	41,168	0.51	46,749	0.55	51,076	0.04	4,327
Subtotal	5.41	\$ 497,018	6.45	\$ 578,100	6.49	\$ 561,799	0.04	\$ (16,301)
<b>Total</b>	<b>14.88</b>	<b>\$ 1,525,017</b>	<b>15.38</b>	<b>\$ 1,645,477</b>	<b>15.63</b>	<b>\$ 1,734,117</b>	<b>0.25</b>	<b>\$ 88,640</b>
<b>EXPENDITURE BY CATEGORY</b>								
Personnel		\$ 1,319,991		\$ 1,387,603		\$ 1,490,352		\$ 102,749
Operating		167,401		220,205		205,793		(14,412)
Interdepartmental Charges		36,195		37,669		37,972		303
Capital		1,430		-		-		-
<b>Total</b>		<b>\$ 1,525,017</b>		<b>\$ 1,645,477</b>		<b>\$ 1,734,117</b>		<b>\$ 88,640</b>
<b>STAFFING AND EXPENDITURE BY FUND</b>								
General	14.88	\$ 1,525,017	15.38	\$ 1,645,477	15.63	\$ 1,734,117	0.25	\$ 88,640
<b>Total</b>	<b>14.88</b>	<b>\$ 1,525,017</b>	<b>15.38</b>	<b>\$ 1,645,477</b>	<b>15.63</b>	<b>\$ 1,734,117</b>	<b>0.25</b>	<b>\$ 88,640</b>

*The mission of the Finance Department is to provide responsive, professional and ethical administrative and fiscal services to meet the needs of the public, the City Council, and all departments of the city. We value and maintain business practices that further the city's goals for sustainability.*



**Department Overview**

**Administration**

- Administration in the Finance Department directs all activities of the department, actively manages Old Hire Fire and Police Pension Plans (for employees hired before April 8, 1978), and maintains communication and collaboration with city departments related to city financial matters.

**Fiscal Services**

Fiscal Services includes:

- **Accounting and Operations.** The Accounting and Operations Division provides centralized city services including general accounting functions, external financial reporting, internal audit, financial document imaging and record retention, centralized mail coordination, payment processing and purchasing coordination.



- **Treasury.** The Treasury Division performs the daily cash management functions of the city, including investment of available cash balances. The division also manages and monitors city debt obligations, performing ongoing bond disclosures and other functions to maintain the city’s compliance with the relevant obligations. This area is also responsible for debt management of the city.
- **Revenue and Licensing.** The Revenue and Licensing Division provides tax collection, reporting, education and enforcement functions for sales and use taxes, accommodation taxes, admission taxes, and trash taxes of the city. In addition, the division provides general accounts receivable and assessments billing and collection functions. The licensing function of the division includes collection and enforcement activities for regular business licenses (sales, use, accommodation, admission, and trash hauler licenses), liquor licenses, medical marijuana business licenses, special event licenses, dog licenses, and other licensing by the city.
- **Sales and Use Tax Auditing and Compliance.** The Sales Tax Auditing and Compliance Division provides education, compliance, and auditing services for the city’s more than nine thousand tax vendors.

**Budget**

- The Budget Division coordinates city-wide operating budget development activities, collaborates with the Community Planning and Sustainability Department and other departments to create the Capital Improvement Program (CIP), provides budgetary support and guidance to city departments, performs budgetary forecasting and analysis, engages in long-range financial planning, and performs policy analysis at the request of the City Manager.

**Risk Management**

- The Risk Management Division facilitates the Employee Wellness Program and plays a key role in minimizing risk exposure for property, casualty and worker’s compensation liabilities.

**Table 6–20: Finance Summary Budget**

	2011 Actual	2012 Approved	2013 Approved
<b>STAFFING</b>			
Administration	1.90	1.90	1.00
Fiscal Services	22.60	23.10	24.00
Budget	5.00	5.00	5.00
Risk Management	4.00	4.00	4.00
<b>Total Staffing</b>	<b>33.50</b>	<b>34.00</b>	<b>34.00</b>



EXPENDITURE			
Administration	\$ 401,277	\$ 384,992	\$ 408,237
Fiscal Services	1,890,254	2,042,845	2,300,659
Budget	573,253	628,055	524,287
Risk Management	2,798,167	3,212,153	3,407,796
Cost Allocation	194,713	203,349	203,886
<b>Total Expenditure</b>	<b>\$ 5,857,664</b>	<b>\$ 6,471,394</b>	<b>\$ 6,844,864</b>

FUND			
General	\$ 2,864,784	\$ 3,055,893	\$ 3,233,183
Property and Casualty Insurance	1,340,366	1,659,999	1,768,481
Worker's Compensation Insurance	1,652,514	1,755,503	1,843,200
<b>Total Funding</b>	<b>\$ 5,857,664</b>	<b>\$ 6,471,394</b>	<b>\$ 6,844,864</b>

### 2012 Accomplishments

- Implemented the new sales and use tax software system with online filing capabilities
- Selected the vendor of systems software as part of the city's Transforming Boulder Business Initiative
- Setup electronic data interchange for Xcel Energy bills and payment by Automated Clearing House
- Issued \$49 million in capital improvement bonds pursuant to voter authority granted in November 2011
- Teamed with multiple departments, including Community Planning & Sustainability, to improve the city's Capital Improvement Program
- Initiated a Citywide Financial Roundtable that brings together all city financial staff to solve problems and understand emerging priorities
- Launched a pilot program in performance measurement in three departments with plans to expand the program in the coming budget year.

### Key Initiatives for 2013

- Begin implementation of the new Finance/HR/Payroll software package as part of TBBI
- Complete five year update of the city's long range fiscal plan
- Coordinate with departments to update of the city's overhead cost allocation plan
- Support the city's evaluation of clean energy alternatives
- Increase the public transparency of the operating budget and the capital improvement program.

Table 6-21: Finance Significant Changes Between 2012 and 2013 Budget

	2012 Approved Budget	2013 Approved Budget	Total Change	2012 FTE	2013 FTE	FTE Change
<b>GENERAL FUND</b>						
Transforming Boulder Business Initiative Office Space	\$ -	\$ 11,130	\$ 11,130	0.00	0.00	0.00
<b>Total Changes, Finance</b>			<b>\$ 11,130</b>			<b>0.00</b>

## Table 6-22: Finance Department Detail Page

	2011 Actual		2012 Approved Budget		2013 Approved Budget		Variance - 2012 Approved to 2013 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>STAFFING AND EXPENDITURE BY PROGRAM</b>								
<b>Administration</b>								
Department Administration	1.80	\$ 330,642	1.80	\$ 362,715	0.90	\$ 389,871	(0.90)	\$ 27,156
Old Hire Pension Plan Management	0.10	70,636	0.10	22,277	0.10	18,366	-	(3,911)
Subtotal	1.90	\$ 401,277	1.90	\$ 384,992	1.00	\$ 408,237	(0.90)	\$ 23,244
<b>Fiscal Services</b>								
<b>Accounting and Operations</b>								
Centralized Mail Services	1.02	\$ 84,312	1.05	\$ 88,473	1.10	\$ 94,963	0.05	\$ 6,491
Financial Reporting	2.00	266,171	2.50	333,230	2.75	380,210	0.25	46,980
Imaging/Record Retention	0.55	12,815	0.05	8,471	0.10	17,510	0.05	9,039
Internal Audit	0.35	15,992	0.10	13,804	0.20	32,679	0.10	18,875
Payment Processing	1.55	105,141	1.55	110,729	2.10	160,457	0.55	49,728
Purchasing	2.10	146,228	3.10	199,858	3.20	262,253	0.10	62,395
<b>Revenue and Licensing</b>								
Accounts Receivable and Information Desk	1.05	30,768	0.55	35,499	0.85	85,375	0.30	49,876
Liquor Licensing	0.55	35,045	0.55	35,791	0.60	44,336	0.05	8,545
Other Licensing	1.00	126,548	0.90	76,045	0.90	77,570	-	1,525
	2.00	112,532	2.60	178,474	1.85	146,638	(0.75)	(31,836)
<b>Sales and Use Tax Auditing</b>								
Sales Tax: Auditing	6.03	539,071	6.00	542,296	6.00	544,794	-	2,498
Sales Tax: Licensing and Collections	2.10	179,810	2.10	187,138	2.95	260,362	0.85	73,224
<b>Treasury</b>								
Administration	0.50	9,715	0.05	7,114	0.10	16,505	0.05	9,391
Debt Management	0.15	31,521	0.25	41,938	0.30	52,741	0.05	10,804
Portfolio Management	1.65	194,585	1.75	183,986	1.00	124,263	(0.75)	(59,723)
Subtotal	22.60	\$ 1,890,254	23.10	\$ 2,042,845	24.00	\$ 2,300,659	0.90	\$ 257,814
<b>Budget</b>								
City Budget Development	2.50	\$ 340,731	2.30	\$ 337,970	2.30	\$ 229,136	-	\$ (108,834)
Departmental Budget Support	-	56,820	0.60	58,731	0.50	47,131	(0.10)	(11,600)
Forecasting and Analysis	1.00	47,145	0.55	59,357	0.55	60,678	-	1,321
Long-Range Planning	1.00	48,259	0.55	59,357	0.55	60,700	-	1,343
Policy Analysis	0.50	80,298	1.00	112,640	1.10	126,642	0.10	14,003
Subtotal	5.00	\$ 573,253	5.00	\$ 628,055	5.00	\$ 524,287	-	\$ (103,768)
<b>Risk Management</b>								
Employee Wellness	-	\$ 282,766	0.30	\$ 287,429	0.30	\$ 315,375	-	\$ 27,946
Property and Casualty Self Insurance	1.50	1,179,780	2.00	1,492,306	2.00	1,600,330	-	108,025
Worker's Compensation Self Insurance	2.50	1,335,622	1.70	1,432,418	1.70	1,492,091	-	59,672
Subtotal	4.00	\$ 2,798,167	4.00	\$ 3,212,153	4.00	\$ 3,407,796	-	\$ 195,643
<b>Cost Allocation</b>								
Cost Allocation	-	\$ 194,713	-	\$ 203,349	-	\$ 203,886	-	\$ 537
Subtotal	-	\$ 194,713	-	\$ 203,349	-	\$ 203,886	-	\$ 537
<b>Total</b>	<b>33.50</b>	<b>\$ 5,857,664</b>	<b>34.00</b>	<b>\$ 6,471,394</b>	<b>34.00</b>	<b>\$ 6,844,864</b>	<b>-</b>	<b>\$ 373,470</b>
<b>EXPENDITURE BY CATEGORY</b>								
Personnel		\$ 2,742,065		\$ 3,108,028		\$ 3,286,028		\$ 178,000
Operating		2,610,195		2,994,418		3,198,896		204,478
Interdepartmental Charges		109,712		85,599		61,054		(24,545)
Capital		1,402		-		-		-
Other Financing		394,291		283,349		298,886		15,537
<b>Total</b>		<b>\$ 5,857,664</b>		<b>\$ 6,471,394</b>		<b>\$ 6,844,864</b>		<b>\$ 373,470</b>

**Table 6-22: Finance  
Department Detail Page (Cont.)**

2011 Actual		2012 Approved Budget		2013 Approved Budget		Variance - 2012 Approved to 2013 Approved	
Standard		Standard		Standard		Standard	
FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount

**STAFFING AND EXPENDITURE BY FUND**

General	29.50	\$ 2,864,784	30.00	\$ 3,055,893	30.00	\$ 3,233,183	-	\$ 177,290
Property and Casualty Insurance	1.50	1,340,366	2.00	1,659,999	2.00	1,768,481	-	108,482
Worker's Compensation Insurance	2.50	1,652,514	2.00	1,755,503	2.00	1,843,200	-	87,697
<b>Total</b>	<b>33.50</b>	<b>\$ 5,857,664</b>	<b>34.00</b>	<b>\$ 6,471,394</b>	<b>34.00</b>	<b>\$ 6,844,864</b>	<b>-</b>	<b>\$ 373,470</b>

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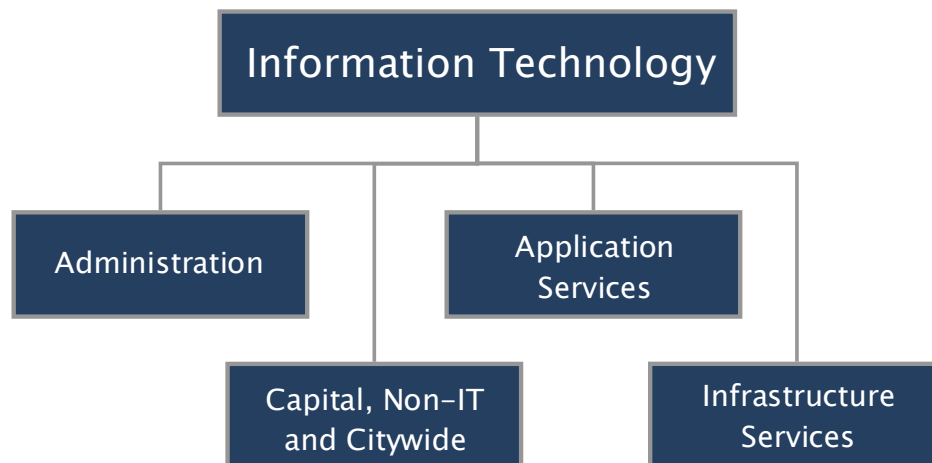


City of Boulder  
**Information Technology**

2013 Annual Budget

\$8,074,035

*The mission of the Information Technology (IT) Department is to create an environment of seamless integration between people and technology. Our services include long-range technology planning; citywide hardware/software procurement; support for over 1,375 employees and PCs, 155 servers, and 60 databases; disaster recovery and business continuity; systems security; 100 miles of fiber optic network infrastructure; business analysis; custom application development; and support for numerous mission critical applications such as payroll, web technologies, and public safety.*



## Department Overview

### Administration

- The IT Administrative Division provides general administrative support to the other divisions of IT. Staff also provides financial management, customer service advocacy, and administration of the Telecommunications Fund, IT Operating account and citywide Computer Replacement Fund which includes centralized purchasing of all computer related equipment and software.

### Capital, Non-IT and Citywide Items

- The Capital, Non-IT and Citywide Items group includes funding for major citywide technology initiatives. The most notable item in this category is the funding for the IT Capital Improvement Plan.



**Infrastructure Services**

- The IT Infrastructure Services Division provides a reliable and robust data and voice communications infrastructure supporting over 1,375 city employees, telephones and workstations, and over 155 servers providing voice, e-mail, web, GIS, database and office productivity services.
- Infrastructure Services also takes a leadership role in the research, selection and implementation of new technologies to help improve city services.

**Application Services**

- The IT Application Services Division provides software support, application development, project management, business analysis, software implementation, and reporting support to both the city’s traditional, customer-facing municipal services (e.g. police, fire, land use, public works utilities, maintenance, etc), its enhanced services (e.g. human services, open space, parks and recreation) and internal business operations (e.g. human resources, finance, payroll, sales tax, asset management, etc).
- The Division is increasingly focused on the use of new application technologies to integrate systems and provide new, on-line services.

**Table 6–23: Information Technology Summary Budget**

	2011 Actual	2012 Approved	2013 Approved
<b>STAFFING</b>			
Administration	3.00	4.00	4.00
Application Services	13.25	14.78	15.75
Infrastructure Services	15.75	13.22	13.25
Capital, Non-IT and Citywide	2.50	2.50	1.00
<b>Total Staffing</b>	<b>34.50</b>	<b>34.50</b>	<b>34.00</b>
<b>EXPENDITURE</b>			
Administration	\$ 512,165	\$ 670,102	\$ 802,473
Application Services	1,228,879	1,834,044	1,989,220
Infrastructure Services	1,937,739	1,647,546	1,757,879
Capital, Non-IT and Citywide	1,885,950	2,849,899	3,524,463
<b>Total Expenditure</b>	<b>\$ 5,564,733</b>	<b>\$ 7,001,591</b>	<b>\$ 8,074,035</b>
<b>FUND</b>			
General	\$ 3,829,084	\$ 4,603,992	\$ 5,001,872
Telecommunications	594,442	834,895	767,374
Computer Replacement	1,141,207	1,562,704	2,304,789
<b>Total Funding</b>	<b>\$ 5,564,733</b>	<b>\$ 7,001,591</b>	<b>\$ 8,074,035</b>



### 2012 Accomplishments

#### Service-Related:

- Working with Library staff, implemented the recommendations of the 2009 Citywide IT Efficiency/Effectiveness assessment by combining the Library and IT infrastructure support teams under the IT department
- Completed citywide cell phone vendor consolidation project, resulting in \$50k rebate across all city departments and funds
- Hosted an organization-wide Technology Fair showcasing emerging marketplace technologies, new technology applications in use in the organization, disaster preparedness efforts, along with an opportunity for environmentally sound personal technology equipment disposal in collaboration with CHaRM
- Continued to save the city approximately \$44k annually by transferring responsibility for main city telephone line operator services from Boulder County to the City
- In partnership with GFOA, authored and released an RFP to procure software and implementation services in support of replace the legacy Finance, Payroll, and Human Resources System
- Kicked off website redesign with Vision Internet and the City of Arvada and surveyed a list of stakeholders regarding elements the new website should contain
- Designed and implemented a staff engagement and procurement initiative to implement a new Constituent Relationship Management application designed to significantly improve our customers' ability to request, track and ultimately receive more timely and effective services while providing staff with automated tools to better manage these requests
- Assist with authoring a project charter and completed preliminary project planning to replace the permitting system, LandLink
- Provided emergency response mobile equipment and a team of 3 qualified GIS Specialists on the City/County Incident Management Team, and provide maps (including internet maps) during events from fires to presidential visits
- Enhanced the traffic accident analysis program used by the City Traffic Engineer resulting in accurate placement of accidents allowing for the identification of the "worst" intersections and the major causes of collisions at those locations
- Enhanced GO Boulder's ability to identify and analyze bicycle and pedestrian related accidents with a GIS Application to allow the Police Department and Public Works to share data
- Partnering closely with HR, implemented programmatic changes to the Online Performance Review (OPR) system to implement the common review date initiative
- Achieved consensus for an IT-initiated project to build phase 1 of a data warehouse to store the city's own primary environmental resource information (electricity, heating fuel, transportation fuel, water, and waste), making it accessible electronically to staff, consultants, software applications, and potentially the public



- Automated the IT department's staff time allocation, tracking and planning activities, as well as the IT governance processes for scoring, prioritizing and tracking citywide IT initiatives
- Completed the upgrade of the Oracle Platform that provides database and application functionality, including the Discoverer Ad Hoc query tool, for use across the city
- Implemented a collaboration tool for city-wide use in Microsoft SharePoint Server 2010 helping cross-departmental city-wide projects in coordinating schedules, tasks, projects, and documents.

### Infrastructure-Related:

- Hired an external security consultant to review current security policies while auditing and assessing the security of the city's computing infrastructure, reviewed the final assessment results, remediated the high priority issues
- Rebuilt our aging Citrix virtual application delivery system to incorporate new technologies for secure remote access to systems, improving performance, versatility and accessibility
- Implemented interfaces to provide access to city applications from Pad and SmartPhone devices
- Connected Kossler Lake and Barker Dam facilities to city data communications network, allowing city SCADA systems to monitor and manage these critical resources as well as facilitate the connection of video surveillance systems to improve the sites overall security
- Connected lease space for Energy Strategy team located at 1720 14th St. to the City's fiber optic data network
- Connected Valmont Park and Tantra facility using creative use of low cost CenturyLink DSL circuits in addition to city provided firewall devices, allowing on-site staff full and secure access to the City's computing resources.

### Key Initiatives for 2013

- Continue the Transform Boulder Business Initiative (TBBI) project – a major, multi-year project to replacement the city's financial, human resources, payroll and asset management systems
- Implement, replace, or enhance other major business system software, including maintenance management software, the city website, permit and license management software, constituent relationship management system, and the citywide records management software
- Complete major upgrades to the network infrastructure, ensuring continued strong performance of the network switches
- Select replacement software for the city's office productivity suite and email system (currently Microsoft Office and Exchange), reviewing the opportunity to migrate to remotely hosted (also known as "cloud") solutions offered by major software vendors.



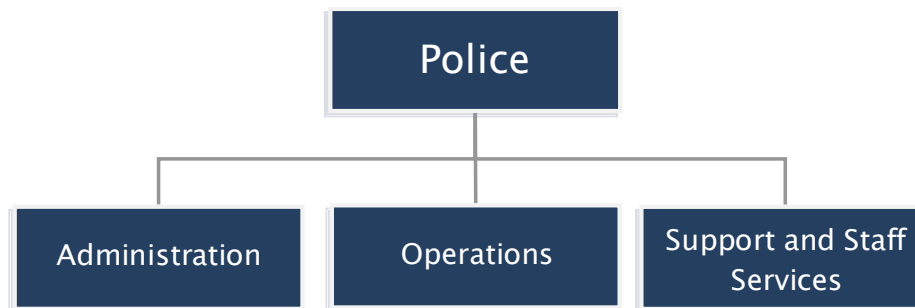
Table 6–24: Information Technology Significant Changes Between 2012 and 2013 Budget

	2012 Approved Budget	2013 Approved Budget	Total Change	2012 FTE	2013 FTE	FTE Change
<b>GENERAL FUND</b>						
Recurring Security Audits	\$ -	\$ 35,000	\$ 35,000	0.00	0.00	0.00
Device Support for Emerging Technology Needs	-	75,000	75,000	0.00	1.00	1.00
Transfer of Senior PC Specialist position from Library and Arts to IT	-	80,496	80,496	0.00	1.00	1.00
<b>Total Changes, Information Technology</b>			<b>\$ 190,496</b>			<b>2.00</b>

**Table 6-25: Information Technology  
Department Detail Page**

	2011 Actual		2012 Approved Budget		2013 Approved Budget		Variance - 2012 Approved to 2013 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>STAFFING AND EXPENDITURE BY PROGRAM</b>								
<b>Administration</b>								
Department Administration	3.00	\$ 512,165	4.00	\$ 670,102	4.00	\$ 802,473	-	\$ 132,371
Subtotal	3.00	\$ 512,165	4.00	\$ 670,102	4.00	\$ 802,473	-	\$ 132,371
<b>Application Services</b>								
Custom Application Provision and Related Support	4.15	\$ 274,374	4.45	\$ 591,441	4.25	\$ 591,441	(0.20)	\$ -
eGovernment (Internet/Intranet)	1.18	116,515	1.00	99,500	1.50	162,212	0.50	62,712
Geographic Information Systems	1.18	143,861	1.14	194,276	1.00	182,631	(0.14)	(11,645)
Packaged Application Support	6.74	694,128	8.19	948,827	9.00	1,052,936	0.81	104,109
Subtotal	13.25	\$ 1,228,879	14.78	\$ 1,834,044	15.75	\$ 1,989,220	0.97	\$ 155,176
<b>Infrastructure Services</b>								
Database Administration	1.69	\$ 145,890	1.19	\$ 172,255	1.17	\$ 178,260	(0.02)	\$ 6,005
Disaster Recovery/Planning	0.28	9,306	0.12	13,406	0.06	7,620	(0.06)	(5,786)
Network Administration (WAN/LAN/Wireless)	1.13	182,422	0.99	144,272	1.01	155,404	0.02	11,132
Security Administration	0.56	147,393	0.74	144,269	0.76	139,409	0.02	(4,860)
Server Administration	4.50	546,601	4.36	537,960	3.28	464,219	(1.08)	(73,741)
Telephone Systems Administration and Device Support	0.84	139,051	1.49	148,306	1.04	104,699	(0.45)	(43,607)
End-User Device and Office Automation Administration and Tier 2 Support	5.13	633,474	3.46	398,853	4.98	620,990	1.52	222,137
Help Desk (Tier 1) Support	1.62	133,602	0.87	88,223	0.95	87,278	0.08	(945)
Subtotal	15.75	\$ 1,937,739	13.22	\$ 1,647,546	13.25	\$ 1,757,879	0.03	\$ 110,333
<b>Capital, Non-IT and Citywide</b>								
Telecom Connectivity	-	\$ 48,264	-	\$ 48,264	-	\$ 48,264	-	\$ -
IT Strategic Projects	-	33,250	-	-	-	-	-	-
IT Application Services Projects	-	68,788	-	-	-	-	-	-
Citywide Telecommunications and Computer Replacement Programs	2.50	1,735,649	2.50	2,397,599	1.00	3,072,163	(1.50)	674,564
Technology Funds Capital	-	-	-	404,036	-	404,036	-	-
Subtotal	2.50	\$ 1,885,950	2.50	\$ 2,849,899	1.00	\$ 3,524,463	(1.50)	\$ 674,564
<b>Total</b>	<b>34.50</b>	<b>\$ 5,564,733</b>	<b>34.50</b>	<b>\$ 7,001,591</b>	<b>34.00</b>	<b>\$ 8,074,035</b>	<b>(0.50)</b>	<b>\$ 1,072,444</b>
<b>EXPENDITURE BY CATEGORY</b>								
Personnel		\$ 3,276,725		\$ 3,769,018		\$ 3,995,904		\$ 226,886
Operating		2,049,540		2,039,439		2,407,745		368,307
Interdepartmental Charges		129,892		74,448		306,561		232,113
Capital		79,344		1,090,740		1,335,834		245,094
Other Financing		29,232		27,946		27,991		45
<b>Total</b>		<b>\$ 5,564,733</b>		<b>\$ 7,001,591</b>		<b>\$ 8,074,035</b>		<b>\$ 1,072,444</b>
<b>STAFFING AND EXPENDITURE BY FUND</b>								
General	32.00	\$ 3,829,084	32.00	\$ 4,603,992	33.00	\$ 5,001,872	1.00	\$ 397,880
Telecommunications	2.50	594,442	2.50	834,895	1.00	767,374	(1.50)	(67,520)
Computer Replacement	-	1,141,207	-	1,562,704	-	2,304,789	-	742,085
<b>Total</b>	<b>34.50</b>	<b>\$ 5,564,733</b>	<b>34.50</b>	<b>\$ 7,001,591</b>	<b>34.00</b>	<b>\$ 8,074,035</b>	<b>(0.50)</b>	<b>\$ 1,072,444</b>

*The mission of the Boulder Police Department is very simple: Working with the community to provide service and safety. The mission entails a full range of services which includes but is not limited to crime prevention, enforcement, security, investigations, management of public disorder and quality of life issues, emergency and disaster response, and training.*



## Department Overview

### Administration

- Administration includes the Police Chief and support staff. Administration provides leadership, management and direction, sets policy, manages the budget, coordinates planning and department initiatives, and works with staff to set the vision, values, and philosophies of the organization.

### Operations

- The Operations Division is responsible for the enforcement and investigative functions of the Department. It consists of four primary Sections, each of which consists of specific work units. The four Sections are Traffic and Administration, Watch I (Dayshift Patrol), Watch II & III (Afternoon and Evening Patrol), and Investigations (Detectives). This division provides all the uniformed patrol officers who patrol the city and respond to calls for service, Hill and mall officers, as well as the detectives who investigate unsolved crimes. Our Community Services Unit, School Resource Officers, Animal Control Unit, and Code Enforcement Unit also work out of this division.

### Support and Staff Services

- The Support and Staff Services Division provides all support to Operations, maintains the internal operations of the Department, and provides the non-enforcement services to the public. This Division consists of five primary Sections: Financial and Facility Services; Property and Evidence; Records Services; Communications (Dispatch); and Training and Personnel.



**Table 6–26: Police Summary Budget**

	2011 Actual	2012 Approved	2013 Approved
<b>STAFFING</b>			
Administration	7.00	7.00	7.00
Operations	193.00	196.00	196.00
Support and Staff Services	76.50	76.50	76.50
<b>Total Staffing</b>	<b>276.50</b>	<b>279.50</b>	<b>279.50</b>
<b>EXPENDITURE</b>			
Administration	\$ 970,958	\$ 897,278	\$ 1,052,831
Operations	21,067,011	21,129,928	23,091,648
Support and Staff Services	7,065,819	7,566,025	7,602,543
<b>Total Expenditure</b>	<b>\$ 29,103,788</b>	<b>\$ 29,593,231</b>	<b>\$ 31,747,022</b>
<b>FUND</b>			
General	\$ 29,103,788	\$ 29,593,231	\$ 31,747,022
<b>Total Funding</b>	<b>\$ 29,103,788</b>	<b>\$ 29,593,231</b>	<b>\$ 31,747,022</b>

**2012 Accomplishments**

- Complete the Department Master Plan to City Council
- Develop and implement the in-house DNA lab in partnership with the Colorado Bureau of Investigation
- Complete a Staffing and Space Analysis.

**Key Initiatives for 2013**

- Obtain Council approval for Master Plan
- Increase staffing for technical assistance and fund critical technology maintenance/ replacement needs
- Increase staffing for Police Commander
- Implement a new report writing system
- Properly budget identified shortfalls in critical areas such as vehicle, utility, rent, phone, and Drug Task Force costs.

**Table 6–27: Police Significant Changes Between 2012 and 2013 Budget**

	2012 Approved Budget	2013 Approved Budget	Total Change	2012 FTE	2013 FTE	FTE Change
<b>GENERAL FUND</b>						
NPE Gap - Training, Fleet and Utilities - partial mitigation	\$ 4,272,992	\$ 4,518,675	\$ 245,683	0.00	0.00	0.00
Overtime Compensation	735,345	635,345	(100,000)	0.00	0.00	0.00
Reallocation from Records and Dispatch to fund Technical Assistant position	66,012	66,012	-	1.00	1.00	0.00
Greenwood Wildlife Rehabilitation - 2nd year of 3 year phase in	10,000	15,000	5,000	0.00	0.00	0.00
<b>Total Changes, Police</b>			<b>\$ 150,683</b>			<b>0.00</b>

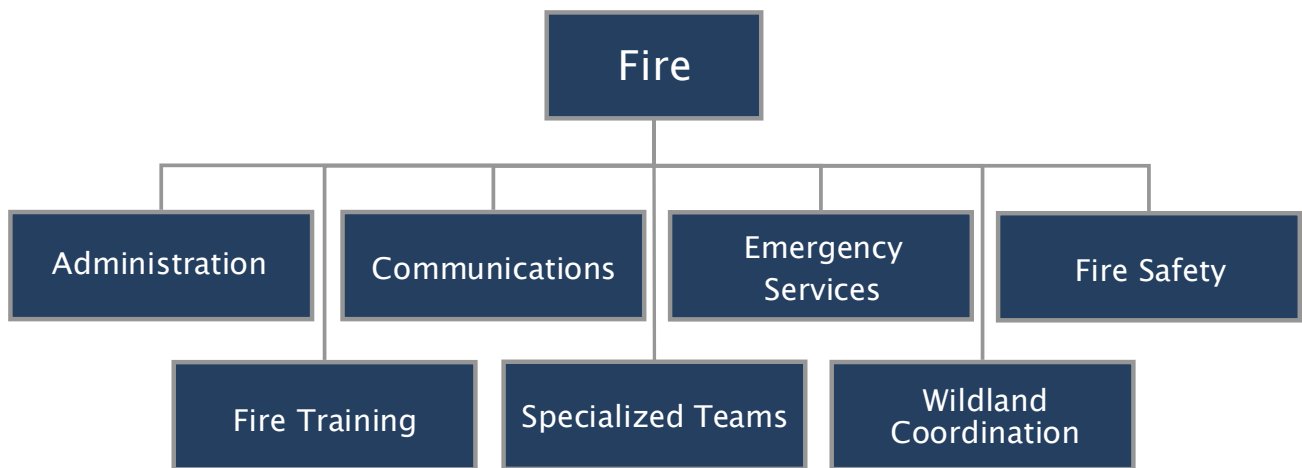


## Table 6-28: Police Department Detail Page

	2011 Actual		2012 Approved Budget		2013 Approved Budget		Variance - 2012 Approved to 2013 Approved									
	Standard		Standard		Standard		Standard									
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount								
<b>STAFFING AND EXPENDITURE BY PROGRAM</b>																
<b>Administration</b>																
Department Administration	7.00	\$ 970,958	7.00	\$ 897,278	7.00	\$ 1,052,831	-	\$ 155,553								
Subtotal	7.00	\$ 970,958	7.00	\$ 897,278	7.00	\$ 1,052,831	-	\$ 155,553								
<b>Operations</b>																
Accident Report Specialists	4.25	\$ 320,551	4.25	\$ 311,210	4.25	\$ 350,063	-	\$ 38,853								
Animal Control	6.00	450,000	6.00	448,085	6.00	516,576	-	68,491								
Code Enforcement	-	-	3.00	202,725	3.00	240,760	-	38,035								
Community Police Center	3.25	240,542	2.25	155,832	2.25	261,444	-	105,612								
Crime Analysis Unit	2.00	164,201	2.00	161,406	2.00	171,249	-	9,843								
Crime Lab	2.00	215,479	2.00	213,995	2.00	228,490	-	14,495								
Crime Prevention	3.25	304,577	3.25	300,152	3.25	347,915	-	47,763								
DUI Enforcement	1.00	119,886	1.00	124,047	1.00	131,691	-	7,644								
General Investigations	8.75	980,963	8.75	962,964	8.75	1,046,605	-	83,641								
Hill Unit	7.25	761,105	7.25	738,826	7.25	798,969	-	60,143								
Major Crimes Unit	9.50	1,065,046	9.50	1,045,506	10.25	1,206,493	0.75	160,987								
Mall Unit	8.50	833,498	8.50	828,969	8.50	880,329	-	51,360								
Narcotics	4.00	468,044	4.00	466,833	4.00	500,694	-	33,861								
Patrol Watches I, II and III	90.25	9,670,703	90.25	9,622,291	88.25	10,360,294	(2.00)	738,003								
Photo Enforcement	8.00	1,706,488	8.00	1,690,127	8.00	1,763,969	-	73,842								
School Resource Officers	5.75	563,319	5.75	554,303	5.75	605,263	-	50,960								
Special Enforcement Unit	1.00	92,240	2.00	248,094	2.00	201,383	-	(46,711)								
Special Events Response	0.75	61,856	0.75	63,066	0.75	64,092	-	1,026								
Specialized Investigations	7.75	868,853	7.75	852,913	9.00	1,084,396	1.25	231,483								
Target Crime Team	4.00	395,502	4.00	389,357	4.00	430,104	-	40,747								
Traffic Enforcement	15.75	1,784,158	15.75	1,749,227	15.75	1,900,869	-	151,642								
Subtotal	193.00	\$ 21,067,011	196.00	\$ 21,129,928	196.00	\$ 23,091,648	-	\$ 1,961,720								
<b>Support and Staff Services</b>																
Police and Fire Communications Center	32.75	\$ 2,675,811	32.75	\$ 2,645,268	32.00	\$ 2,845,447	(0.75)	\$ 200,179								
Facility and Building Maintenance	7.25	872,812	7.25	1,464,231	7.25	939,509	-	(524,722)								
Financial Services	4.00	889,454	4.00	909,739	4.00	1,044,278	-	134,539								
Personnel	1.75	261,082	1.75	232,267	1.75	287,526	-	55,259								
Property and Evidence	5.25	440,352	5.25	418,903	5.25	439,478	-	20,575								
Records Management	20.50	1,310,640	20.50	1,283,641	21.25	1,392,006	0.75	108,365								
Training	3.25	446,961	3.25	439,972	3.25	478,159	-	38,187								
Victim Services	1.75	168,707	1.75	172,004	1.75	176,139	-	4,135								
Subtotal	76.50	\$ 7,065,819	76.50	\$ 7,566,025	76.50	\$ 7,602,543	-	\$ 36,518								
<b>Total</b>	<b>276.50</b>	<b>\$ 29,103,788</b>	<b>279.50</b>	<b>\$ 29,593,231</b>	<b>279.50</b>	<b>\$ 31,747,022</b>	<b>-</b>	<b>\$ 2,153,791</b>								
<b>EXPENDITURE BY CATEGORY</b>																
Personnel		\$ 24,470,881		\$ 25,294,315		\$ 27,213,347		\$ 1,919,032								
Operating		2,539,209		2,722,785		2,914,265		191,480								
Interdepartmental Charges		1,834,272		1,519,194		1,558,926		39,732								
Capital		259,425		56,937		60,484		3,547								
<b>Total</b>		<b>\$ 29,103,788</b>		<b>\$ 29,593,231</b>		<b>\$ 31,747,022</b>		<b>\$ 2,153,791</b>								
<b>STAFFING AND EXPENDITURE BY FUND</b>																
General		276.50		\$ 29,103,788		279.50		\$ 29,593,231		279.50		\$ 31,747,022		-		\$ 2,153,791
<b>Total</b>		<b>276.50</b>		<b>\$ 29,103,788</b>		<b>279.50</b>		<b>\$ 29,593,231</b>		<b>279.50</b>		<b>\$ 31,747,022</b>		<b>-</b>		<b>\$ 2,153,791</b>

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



## Department Overview

### Administration

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

### Communication

- Communication supports recreation opportunities on city open space lands through Mountain Rescue Service contract.
- The division administers ambulance contracts covering private ambulance response in the city.
- The division also operates the city share of the jointly operated city and county Office of Emergency Management. This office provides community education, planning and management for disasters and is the gateway for the city to access Federal funds for disaster relief.

### Emergency Services

- Emergency Services provides response to emergencies as noted in the City Charter and Boulder Revised Code. Regular on-duty fire fighters provide response to non-emergency calls by helping the community with difficult situations. BES is contracted to the city to provide services at major fires including refilling breathing



**Fire Safety**

- Fire Safety provides inspection and enforcement services to ensure existing buildings and new construction meet fire and safety code requirements, and provides fire cause and fire origin determination on all fires.
- This division also provides fire prevention services through fire and safety education including flood and disaster preparedness of at risk groups in the community. The workgroup also offers evaluation and intervention for children ages 3 to 18 who have been involved in a fire setting incident.

**Fire Training**

- Fire Training provides regular and ongoing training for fire fighters to maintain and expand skills they need to handle the wide variety of demands from the community. The Training Division provides regular and ongoing emergency medical skills training for fire fighters. The Division also certifies the skill level of each fire fighter in a state program based on national standards.

**Specialized Teams**

- **Dive Team.** Regular on duty fire fighters cross train to provide swift and underwater search and recovery.
- **Hazardous Materials Team.** Regular on duty fire fighters cross train to provide specialized response to contain and control haz mat releases.

**Wildland Coordination**

- Wildland Coordination provides initial fire attack for wildland fires occurring on city owned open space.
- This division conducts forest thinning services and coordinates wild fire response with neighboring fire districts.

**Table 6–29: Fire Summary Budget**

	2011 Actual	2012 Approved	2013 Approved
<b>STAFFING</b>			
Administration	7.00	8.50	8.50
Communication	1.00	1.00	1.00
Emergency Services	96.00	96.00	96.00
Fire Safety	5.00	5.50	5.50
Specialized Teams	-	-	-
Wildland Coordination	3.33	5.33	7.33
<b>Total Staffing</b>	<b>112.33</b>	<b>116.33</b>	<b>118.33</b>
<b>EXPENDITURE</b>			
Administration	\$ 1,123,683	\$ 1,298,740	\$ 1,427,031
Communication	149,948	169,219	174,950
Emergency Services	12,693,232	12,646,288	13,347,132
Fire Safety	633,023	706,464	699,035
Specialized Teams	89,344	58,001	58,802
Wildland Coordination	635,385	672,914	923,514
<b>Total Expenditure</b>	<b>\$ 15,324,615</b>	<b>\$ 15,551,626</b>	<b>\$ 16,630,464</b>



FUND			
General	\$ 15,243,691	\$ 15,470,443	\$ 16,545,730
Open Space and Mountain Parks	80,924	81,184	84,734
<b>Total Funding</b>	<b>\$ 15,324,615</b>	<b>\$ 15,551,626</b>	<b>\$ 16,630,464</b>

### 2012 Accomplishments

- Achieved Master Plan Update acceptance by City Council
- Implemented a Countywide Computer Aided Dispatch System including Automatic Vehicle Locate (AVL) for closest unit dispatch
- Replaced the 2001 100-foot ladder truck
- Completed adoption of the new International Fire Code
- Updated the Fire Department website
- Implemented these recommendations from the 2011 Assessment:
  - ◆ Establish Sustainability Committee
  - ◆ Complete a Greenhouse Gas Emission Baseline Inventory
  - ◆ Complete the phasing of two seasonal wildland fire crew members to full-time
  - ◆ Complete design and permitting of the new Wildland Fire Station
  - ◆ Hire a new administrative support position for the Fire Safety and Training Divisions
  - ◆ Hire a new Administrative Battalion Chief.

### Key Initiatives for 2013

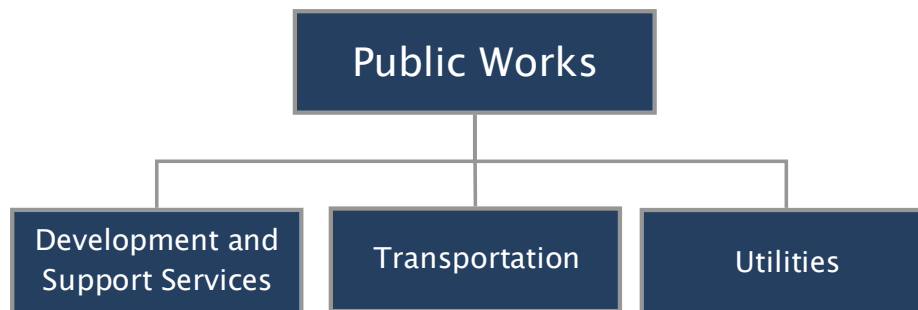
- Implement Light Response Vehicle (LRV) Program
- Complete construction of Wildland Fire Station
- Begin implementing Master Plan Recommendations and tracking new performance measures
- Implement Fire and Emergency Medical Priority Dispatching program
- Identify location for relocation of Fire Station Three/ Fire Administration
- Identify funding for Fire Department Capital needs including Fire Station Three relocation and Fire Department Storage Building.

**Table 6-30: Fire Significant Changes Between 2012 and 2013 Budget**

	2012 Approved Budget	2013 Approved Budget	Total Change	2012 FTE	2013 FTE	FTE Change
<b>GENERAL FUND</b>						
NPE Gap - Training, Fleet and Utilities - partial mitigation	\$ 2,508,204	\$ 2,550,021	\$ 41,817	0.00	0.00	0.00
EMS Physician Advisor - 2nd year of 2 year phase in	16,500	33,000	16,500	0.00	0.00	0.00
Convert Seasonal, Part-time Wildland Crew to Full-time - 2nd year of 3 year phase in	46,000	122,973	76,973	0.00	2.00	2.00
Wildland Fuels Manager and Fire Management Coordinator Equity Reclassifications	672,914	752,914	80,000	0.00	0.00	0.00
<b>Total Changes, Fire</b>			<b>\$ 215,290</b>			<b>2.00</b>

**Table 6-31: Fire  
Department Detail Page**

	2011 Actual		2012 Approved Budget		2013 Approved Budget		Variance - 2012 Approved to 2013 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>STAFFING AND EXPENDITURE BY PROGRAM</b>								
<b>Administration</b>								
Department Administration	5.00	\$ 791,017	6.00	\$ 929,592	6.00	\$ 1,008,588	-	\$ 78,996
Training	2.00	332,666	2.50	369,148	2.50	418,443	-	49,295
Subtotal	7.00	\$ 1,123,683	8.50	\$ 1,298,740	8.50	\$ 1,427,031	-	\$ 128,291
<b>Communication</b>								
Contracts (Rocky Mountain Rescue Group, Ambulance)	-	\$ 6,125	-	\$ 6,270	-	\$ 17,255	-	\$ 10,985
Office of Emergency Management	1.00	143,823	1.00	162,949	1.00	157,695	-	(5,254)
Subtotal	1.00	\$ 149,948	1.00	\$ 169,219	1.00	\$ 174,950	-	\$ 5,731
<b>Emergency Services</b>								
Departmental Vehicle/Equipment Maintenance and Replacement	-	\$ 1,567,075	-	\$ 1,452,826	-	\$ 1,528,721	-	\$ 75,895
Fire Response, Emergency Medical Response, Rescue, Service Calls, Boulder Emergency Squad SWAT Support (for Police Department)	96.00	11,107,430	96.00	11,174,735	96.00	11,799,684	-	624,949
Subtotal	96.00	\$ 12,693,232	96.00	\$ 12,646,288	96.00	\$ 13,347,132	-	\$ 700,844
<b>Fire Safety</b>								
Inspections/Code Enforcement, Fire Investigation, Fire Code Permits	4.00	\$ 516,515	4.50	\$ 588,991	4.50	\$ 608,983	-	\$ 19,992
Public Fire and Safety Education, Juvenile Fire Setter Intervention	1.00	116,508	1.00	117,473	1.00	90,052	-	(27,421)
Subtotal	5.00	\$ 633,023	5.50	\$ 706,464	5.50	\$ 699,035	-	\$ (7,429)
<b>Specialized Teams</b>								
Dive: Water Search and Rescue/ Recovery/Training	-	\$ 28,828	-	\$ 30,452	-	\$ 31,253	-	\$ 801
Hazardous Materials: Hazardous Materials Release Response/Training	-	60,516	-	27,549	-	27,549	-	-
Subtotal	-	\$ 89,344	-	\$ 58,001	-	\$ 58,802	-	\$ 801
<b>Wildland Coordination</b>								
Wildland Operations/Planning/ Mitigation/ Coordination	3.33	\$ 635,385	5.33	\$ 672,914	7.33	\$ 923,514	2.00	\$ 250,600
Subtotal	3.33	\$ 635,385	5.33	\$ 672,914	7.33	\$ 923,514	2.00	\$ 250,600
<b>Total</b>	<b>112.33</b>	<b>\$ 15,324,615</b>	<b>116.33</b>	<b>\$ 15,551,626</b>	<b>118.33</b>	<b>\$ 16,630,464</b>	<b>2.00</b>	<b>\$ 1,078,838</b>
<b>EXPENDITURE BY CATEGORY</b>								
Personnel		\$ 12,617,067		\$ 13,026,922		\$ 14,047,442		\$ 1,020,520
Operating		907,058		800,219		746,287		(53,932)
Interdepartmental Charges		1,800,491		1,724,485		1,836,735		112,250
Capital		-		-		-		-
<b>Total</b>		<b>\$ 15,324,615</b>		<b>\$ 15,551,626</b>		<b>\$ 16,630,464</b>		<b>\$ 1,078,838</b>
<b>STAFFING AND EXPENDITURE BY FUND</b>								
General	111.67	\$ 15,243,691	115.67	\$ 15,470,443	117.67	\$ 16,545,730	2.00	\$ 1,075,287
Open Space and Mountain Parks	0.66	80,924	0.66	81,184	0.66	84,734	-	3,550
<b>Total</b>	<b>112.33</b>	<b>\$ 15,324,615</b>	<b>116.33</b>	<b>\$ 15,551,626</b>	<b>118.33</b>	<b>\$ 16,630,464</b>	<b>2.00</b>	<b>\$ 1,078,838</b>



### Department Overview

#### Development and Support Services (DSS)

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

#### Transportation

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

#### Utilities

- Utilities includes administration, planning and project management, system maintenance, water resources and hydroelectric, water treatment, wastewater treatment, and water quality environmental services.

**Table 6–32: Public Works Summary Budget**

	2011 Actual	2012 Approved	2013 Approved
<b>STAFFING</b>			
Development and Support Services	71.25	71.76	72.42
Transportation	59.53	59.53	59.78
Utilities	154.84	154.84	153.59
<b>Total Staffing</b>	<b>285.62</b>	<b>286.13</b>	<b>285.79</b>
<b>EXPENDITURE</b>			
Development and Support Services	\$ 27,487,768	\$ 24,145,455	\$ 25,784,801
Transportation	28,677,695	23,522,870	33,684,077
Utilities	69,431,457	47,773,404	51,214,900
<b>Total Expenditure</b>	<b>\$ 125,596,920</b>	<b>\$ 95,441,729</b>	<b>\$ 110,683,779</b>



## Public Works

<b>FUND</b>	<b>2011 Actual</b>	<b>2012 Approved</b>	<b>2013 Approved</b>
General	\$ 3,940,319	\$ 4,207,163	\$ 4,334,278
Capital Development	23,717	132,069	132,292
Planning and Development Services	5,526,156	5,529,811	5,786,254
.25 Cent Sales Tax	453,844	450,262	450,262
Airport	1,572,356	447,928	558,932
Transportation	25,722,187	22,167,893	31,239,068
Transportation Development	1,256,573	714,585	716,748
Transit Pass General Improvement District	10,334	14,309	15,081
Fire Training Center Construction	324,249	-	-
Boulder Junction Improvement	152,122	229,000	1,207,000
Capital Improvement (Bond)	16,006	-	-
Water Utility	47,312,014	25,479,799	27,727,767
Wastewater Utility	17,663,651	16,009,312	15,882,091
Stormwater/Flood Management Utility	4,282,341	6,111,932	7,428,469
Fleet	7,779,802	8,164,791	11,764,668
Equipment Replacement	529,199	2,722,668	816,426
Facility Renovation and Replacement	9,032,049	3,060,207	2,624,443
<b>Total Funding</b>	<b>\$ 125,596,920</b>	<b>\$ 95,441,729</b>	<b>\$ 110,683,779</b>



**Table 6-33: Public Works  
Department Detail Page**

	2011 Actual		2012 Approved Budget		2013 Approved Budget		Variance - 2012 Approved to 2013 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>STAFFING AND EXPENDITURE BY PROGRAM</b>								
<b>Divisions (non-administrative)</b>								
Development and Support Services	71.25	\$ 27,487,768	71.76	\$ 24,145,455	72.42	\$ 25,784,801	0.66	\$ 1,639,346
Transportation	59.53	28,677,695	59.53	23,522,870	59.78	33,684,077	0.25	10,161,207
Utilities	154.84	69,431,457	154.84	47,773,404	153.59	51,214,900	(1.25)	3,441,496
<b>Total</b>	<b>285.62</b>	<b>\$ 125,596,920</b>	<b>286.13</b>	<b>\$ 95,441,729</b>	<b>285.79</b>	<b>\$ 110,683,779</b>	<b>(0.34)</b>	<b>\$ 15,242,050</b>
<b>EXPENDITURE BY CATEGORY</b>								
Personnel		\$ 23,720,827		\$ 24,006,029		\$ 25,537,350		\$ 1,531,321
Operating		30,434,761		26,041,481		26,558,791		517,310
Interdepartmental Charges		5,385,954		5,572,316		5,583,378		11,062
Capital		25,582,301		22,975,794		36,052,380		13,076,586
Debt Service		10,493,493		10,837,431		10,883,801		46,370
Other Financing		29,979,585		6,008,678		6,068,079		59,401
<b>Total</b>		<b>\$ 125,596,920</b>		<b>\$ 95,441,729</b>		<b>\$ 110,683,779</b>		<b>\$ 15,242,050</b>
<b>STAFFING AND EXPENDITURE BY FUND</b>								
General	13.13	\$ 3,940,319	13.13	\$ 4,207,163	13.13	\$ 4,334,278	-	\$ 127,115
Capital Development	-	23,717	-	132,069	-	132,292	-	223
Planning and Development Services	41.75	5,526,156	42.26	5,529,811	42.92	5,786,254	0.66	256,443
.25 Cent Sales Tax	-	453,844	-	450,262	-	450,262	-	-
Airport	1.20	1,572,356	1.20	447,928	1.20	558,932	-	111,004
Transportation	58.43	25,722,187	58.43	22,167,893	58.68	31,239,068	0.25	9,071,174
Transportation Development	0.20	1,256,573	0.20	714,585	0.20	716,748	-	2,163
Transit Pass General Improvement District	-	10,334	-	14,309	-	15,081	-	772
Fire Training Center Construction	-	324,249	-	-	-	-	-	-
Boulder Junction Improvement	-	152,122	-	229,000	-	1,207,000	-	978,000
Capital Improvement (Bond)	-	16,006	-	-	-	-	-	-
Water Utility	74.88	47,312,014	74.88	25,479,799	74.88	27,727,767	-	2,247,968
Wastewater Utility	57.72	17,663,651	57.72	16,009,312	56.72	15,882,091	(1.00)	(127,221)
Stormwater/Flood Management Utility	21.44	4,282,341	21.44	6,111,932	21.19	7,428,469	(0.25)	1,316,537
Fleet	14.82	7,779,802	14.77	8,164,791	14.77	11,764,668	-	3,599,877
Equipment Replacement	0.35	529,199	0.40	2,722,668	0.40	816,426	-	(1,906,242)
Facility Renovation and Replacement	1.70	9,032,049	1.70	3,060,207	1.70	2,624,443	-	(435,764)
<b>Total</b>	<b>285.62</b>	<b>\$ 125,596,920</b>	<b>286.13</b>	<b>\$ 95,441,729</b>	<b>285.79</b>	<b>\$ 110,683,779</b>	<b>(0.34)</b>	<b>\$ 15,242,050</b>

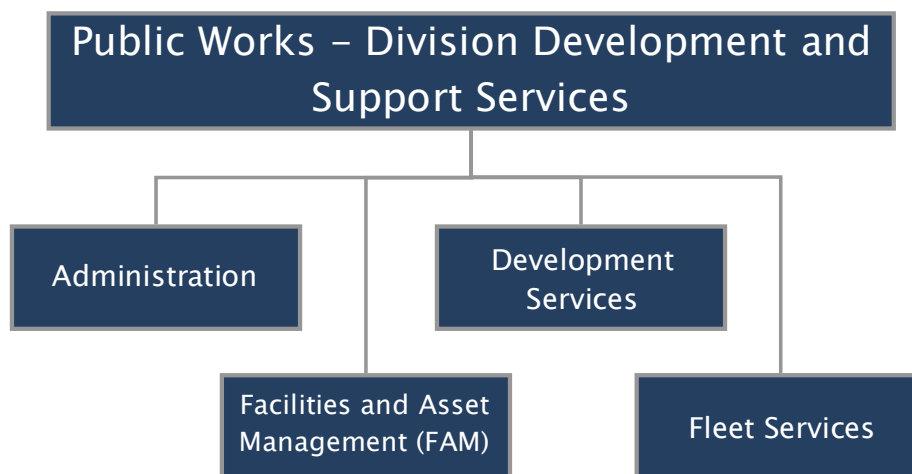
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## Development and Support Services Division

2013 Annual Budget  
\$25,784,801

*The mission of the Development and Support Services Division of Public Works is to:*

- *Effectively assist customers in a regulatory environment while preserving public health, safety and environmental quality for our community through the efficient administration of codes and standards;*
- *Provide quality facilities and asset management (FAM) services to City departments for the design, construction and maintenance of facilities; and*
- *Effectively maintain the City's fleet while balancing customer and community values.*



### Department Overview

#### Administration

- Administration provides administrative, financial, billing and communication services to both internal and external customers by administering and providing support to Public Works programs and projects.

#### Development Services

- Development Services establishes and ensures minimum standards for the safe occupancy of buildings and structures through the effective application and enforcement of city building, housing and related codes. Development Services is also responsible for review, permitting and inspection of work by private parties within or impacting public rights-of-way and public easements and discretionary review for compliance with engineering standards and adopted city code.



**Facilities and Asset Management (FAM)**

- FAM provides major maintenance, renovation and replacement, and O&M services in accordance to industry standards for the buildings and structures it maintains. FAM manages the Capital Development, Facility Renovation and Replacement and Equipment Replacement funds. FAM manages Energy Performance Contracts, and along with Fleet Services, is part of the city's intradepartmental Energy Strategy Team. FAM is also involved with environmental remediation projects (Voluntary Clean-Up Programs, hazardous waste remediation and disposal, and indoor air quality).

**Fleet Services**

- Fleet Services maintains all vehicles and equipment in the city's fleet in accordance with industry standards and provides corrective maintenance on all mobile and stationary communications equipment. Fleet Services also manages the Fleet Replacement Fund, actively works with internal customers to replace vehicles with those that are alternatively fueled, and provides a variety of fuel types for the city's fleet.

**Table 6-34: Development and Support Services Division Summary Budget**

	2011 Actual	2012 Approved	2013 Approved
<b>STAFFING</b>			
Administration	2.55	2.55	2.74
Development Services	39.20	39.71	40.18
Facility and Asset Management	14.68	14.73	14.73
Fleet	14.82	14.77	14.77
Capital Improvement Program, Cost Allocation and Debt Service	-	-	-
<b>Total Staffing</b>	<b>71.25</b>	<b>71.76</b>	<b>72.42</b>
<b>EXPENDITURE</b>			
Administration	\$ 284,355	\$ 300,200	\$ 339,986
Development Services	4,371,268	4,319,171	4,534,726
Facility and Asset Management	13,057,977	7,856,949	6,076,870
Fleet	7,460,646	7,829,356	11,430,477
Capital Improvement Program, Cost Allocation and Debt Service	2,313,522	3,839,779	3,402,742
<b>Total Expenditure</b>	<b>\$ 27,487,768</b>	<b>\$ 24,145,455</b>	<b>\$ 25,784,801</b>
<b>FUNDING</b>			
General	\$ 3,818,752	\$ 4,085,647	\$ 4,210,456
Capital Development	23,717	132,069	132,292
Planning and Development Services	5,526,156	5,529,811	5,786,254
.25 Cent Sales Tax	453,844	450,262	450,262
Fire Training Center	324,249	-	-
Fleet	7,779,802	8,164,791	11,764,668
Equipment Replacement	529,199	2,722,668	816,426
Facility Renovation and Replacement	9,032,049	3,060,207	2,624,443
<b>Total Funding</b>	<b>\$ 27,487,768</b>	<b>\$24,145,455</b>	<b>\$25,784,801</b>



### **2012 Accomplishments**

- Fully implemented the reallocation of resources to the Boulder Police Department to ensure efficient and effective service delivery related to code enforcement
- Continued the successful implementation of SmartRegs and the pilot program for rental housing licensing enforcement, including elimination of the backlog of rental license compliance cases by the Rental License Compliance Specialists position established midyear of 2011
- Reviewed and permitted a 319 unit residential development within the Boulder Junction area at 3100 Pearl
- Reviewed the RTD Depot Square transit oriented development within Boulder Junction
- Supported on-going implementation of 2011 Capital Investment Bond, such as the improvements to the South Boulder Recreation Center and the design of a new Wildland Fire Facility
- Implemented the 3rd phase of Energy Performance Contracts for city facilities, including the installation of another 347 kilowatts of solar photovoltaic (see the city [Energy Efficiency Upgrades at City Facilities](#) webpage)
- Continued Valmont Butte Site Management and Remediation activities; the Voluntary Cleanup Program is scheduled for completion in December 2012.

### **Key Initiatives for 2013**

- Implement the replacement of the Landlink Development and Information Tracking System
- Continue the Energy Conservation and Efficiency Program for Commercial Buildings
- Continue the update to the Design and Construction Standards process
- Implement the adoption of the 2012 building codes published by the International Code Council (ICC)
- Update the contractor registration regulations
- Start construction for a new Wildland Fire Facility and a major renovation of the Main Library's Teen and Children's Area
- Perform analyses and assessments for more renewable energy sources such as small scale wind, geothermal, biomass, and thermal storage systems on city properties.



**Table 6–35: Development and Support Services Division Significant Changes Between  
2012 and 2013 Budget**

	2012 Approved Budget	2013 Approved Budget	Total Change	2012 FTE	2013 FTE	FTE Change
<b>GENERAL FUND</b>						
Replacement and Renovation Contribution for East Boulder Community Center	\$ -	\$ 80,937	\$ 80,937	0.00	0.00	0.00
<b>PLANNING AND DEVELOPMENT SERVICES FUND</b>						
Building Permit Inspection - two year fixed term position	\$ -	\$ 70,308	\$ 70,308	0.00	1.00	1.00
<b>Total Changes, Public Works - Development and Support Services</b>			<b>\$ 151,245</b>			<b>1.00</b>

**Table 6-36: Development and Support Services Division  
Department Detail Page**

	2011 Actual		2012 Approved Budget		2013 Approved Budget		Variance - 2012 Approved to 2013 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>STAFFING AND EXPENDITURE BY PROGRAM</b>								
<b>Administration</b>								
Division Administration	2.55	\$ 284,355	2.55	\$ 300,200	2.74	\$ 339,986	0.19	\$ 39,786
Subtotal	2.55	\$ 284,355	2.55	\$ 300,200	2.74	\$ 339,986	0.19	\$ 39,786
<b>Development Services</b>								
Building Inspection	7.37	\$ 821,843	7.36	\$ 817,257	8.31	\$ 923,886	1.00	\$ 106,629
Building Plan Review and Permit Issuance	11.60	1,293,538	12.57	1,346,136	12.47	1,426,221	(0.14)	80,085
Code Enforcement	4.07	453,854	2.31	333,650	1.32	195,431	(1.00)	(138,219)
Contractor Licensing	1.05	117,088	1.05	116,751	1.04	123,412	-	6,661
Rental Housing Licensing	0.70	78,058	0.70	71,289	1.30	137,142	0.60	65,853
Development Review	4.41	491,768	4.53	502,987	4.51	533,082	-	30,095
Engineering Permits	7.83	873,138	9.02	911,935	9.02	968,115	-	56,180
Base Map Data Maintenance	0.44	49,065	0.44	44,462	0.45	46,059	-	1,597
GIS Services	0.82	91,440	0.82	83,007	0.82	85,353	-	2,346
Comprehensive Planning	0.65	72,483	0.65	65,255	0.66	68,097	-	2,842
Ecological Planning	0.08	8,921	0.08	9,866	0.08	10,063	-	197
Historic Preservation	0.18	20,072	0.18	16,576	0.19	17,865	-	1,289
Subtotal	39.20	\$ 4,371,268	39.71	\$ 4,319,171	40.18	\$ 4,534,726	0.47	\$ 215,555
<b>Facility and Asset Management</b>								
Equipment Replacement (non-Fleet)	0.35	\$ 512,018	0.40	\$ 2,704,722	0.40	\$ 798,436	-	\$ (1,906,286)
Facility Major Maintenance (Projects > \$3,000)	3.26	2,234,375	3.26	2,386,782	3.26	2,492,553	-	105,771
Facility Operations and Maintenance (Projects < \$3000)	9.37	2,362,470	9.37	2,149,125	9.37	2,168,166	-	19,041
Facility Renovation and Replacement	1.70	7,949,114	1.70	616,320	1.70	617,715	-	1,395
Subtotal	14.68	\$ 13,057,977	14.73	\$ 7,856,949	14.73	\$ 6,076,870	-	\$ (1,780,079)
<b>Fleet</b>								
Fleet Operations - Fueling	0.51	\$ 959,731	0.51	\$ 1,045,414	0.51	\$ 1,146,919	-	\$ 101,505
Fleet Operations - Preventative Maintenance	2.40	353,746	2.36	432,804	2.36	423,921	-	(8,883)
Fleet Operations - Repair	9.61	1,414,982	9.42	1,731,215	9.42	1,695,683	-	(35,532)
Fleet Replacement	0.25	4,513,606	0.45	4,316,036	0.45	7,839,238	-	3,523,202
Radio Shop and Communications Support	2.05	218,581	2.03	303,887	2.03	324,716	-	20,829
Subtotal	14.82	\$ 7,460,646	14.77	\$ 7,829,356	14.77	\$ 11,430,477	-	\$ 3,601,121
<b>Capital Improvement Program, Cost Allocation and Debt Service</b>								
Capital Improvement Program	-	\$ 509,191	-	\$ 1,865,000	-	\$ 1,225,953	-	\$ (639,047)
Cost Allocation/Transfers	-	1,312,037	-	1,331,858	-	1,326,084	-	(5,774)
Debt Service	-	492,294	-	642,921	-	850,705	-	207,784
Subtotal	-	\$ 2,313,522	-	\$ 3,839,779	-	\$ 3,402,742	-	\$ (437,037)
<b>Total</b>	<b>71.25</b>	<b>\$27,487,768</b>	<b>71.76</b>	<b>\$24,145,455</b>	<b>72.42</b>	<b>\$25,784,801</b>	<b>0.66</b>	<b>\$ 1,639,346</b>
<b>EXPENDITURE BY CATEGORY</b>								
Personnel		\$ 5,936,692		\$ 6,236,405		\$ 6,624,787		\$ 388,382
Operating		5,071,943		5,137,130		5,124,225		(12,905.00)
Interdepartmental Charges		2,142,921		1,984,297		2,077,567		93,270.00
Capital		11,256,881		8,812,845		9,775,480		962,635.00
Debt Service		492,294		642,921		850,705		207,784.00
Other Financing		2,587,037		1,331,858		1,332,037		179.00
<b>Total</b>		<b>\$27,487,768</b>		<b>\$24,145,455</b>		<b>\$25,784,801</b>		<b>\$ 1,639,346</b>

**Table 6–36: Development and Support Services Division  
Department Detail Page (Cont.)**

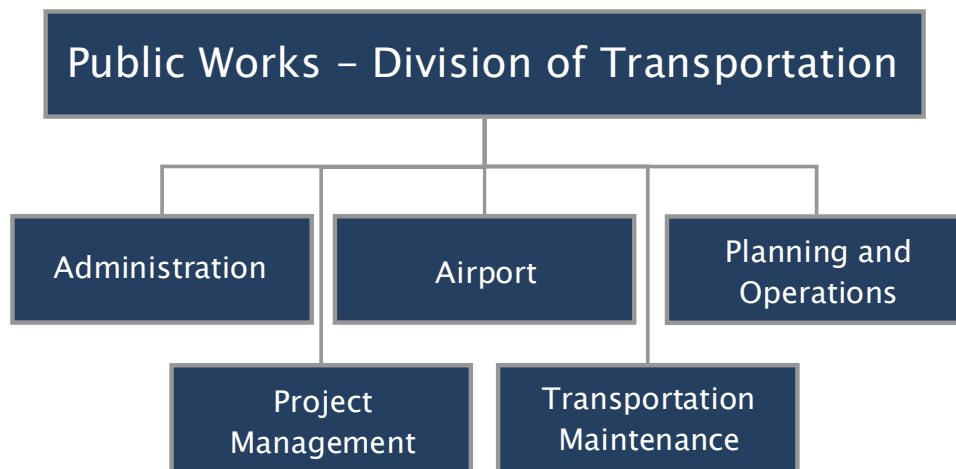
	2011 Actual		2012 Approved Budget		2013 Approved Budget		Variance - 2012 Approved to 2013 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>STAFFING AND EXPENDITURE BY FUND</b>								
General	12.63	\$ 3,818,752	12.63	\$ 4,085,647	12.63	\$ 4,210,456	-	\$ 124,809
Capital Development	-	23,717	-	132,069	-	132,292	-	223
Planning and Development Services	41.75	5,526,156	42.26	5,529,811	42.92	5,786,254	0.66	256,443
.25 Cent Sales Tax	-	453,844	-	450,262	-	450,262	-	-
Fire Training Center	-	324,249	-	-	-	-	-	-
Fleet	14.82	7,779,802	14.77	8,164,791	14.77	11,764,668	-	3,599,877
Equipment Replacement	0.35	529,199	0.40	2,722,668	0.40	816,426	-	(1,906,242)
Facility Renovation and Replacement	1.70	9,032,049	1.70	3,060,207	1.70	2,624,443	-	(435,764)
<b>Total</b>	<b>71.25</b>	<b>\$ 27,487,768</b>	<b>71.76</b>	<b>\$ 24,145,455</b>	<b>72.42</b>	<b>\$ 25,784,801</b>	<b>0.66</b>	<b>\$ 1,639,346</b>

**Note:**

A portion of Code Enforcement was transferred to Police from Public Works in 2012.



*The mission of the Transportation Division of the Public Works Department is to provide for the mobility of persons and goods by developing and maintaining a safe, efficient, environmentally sound and balanced transportation system with emphasis on providing travel choice through all modes – pedestrian, bicycle, transit, and vehicular transportation including aircraft and airport facilities.*



## Department Overview

### Administration

- Transportation Administration includes the department director and administrative services, with limited support to regional activities such as the US 36 Mayors and Commissioners Coalition.

### Airport

- The Airport consists of the airport manager, airport operations, repair and renovation of city buildings, grounds maintenance, pavement upkeep and repairs, fueling system maintenance, snow removal, planning and management of all capital improvement plan (CIP) projects and natural resource management.

### Planning and Operations

- Planning and Operations ensures a safe and efficient multi-modal transportation system. This includes the planning, program and policy work of GO Boulder to design and encourage the use of a multimodal system and the operations work of determining appropriate infrastructure and traffic control, and operating and maintaining traffic control. The work group also monitors the city's progress towards meeting the goals of the Transportation Master Plan.



**Project Management**

- Project Management is responsible for managing the implementation of the transportation capital improvement program projects including the planning, design, permitting, construction and public outreach of CIP projects. In addition, the group manages major capital maintenance improvements to the roadway, bikeway and pedestrian system.

**Transportation Maintenance**

- Transportation Maintenance includes the maintenance, operations and repairs to city streets, bike paths, medians, underpasses and contracted maintenance for state highways. This work group also responds to emergencies and maintains mobility through all weather related events.

**Table 6–37: Transportation Division Summary Budget**

	<b>2011 Actual</b>	<b>2012 Approved</b>	<b>2013 Approved</b>
<b>STAFFING</b>			
Administration	4.05	4.05	4.05
Airport	1.00	1.00	1.00
Planning and Operations	18.43	18.43	18.43
Project Management	14.42	14.42	15.42
Transportation Maintenance	17.58	17.58	16.83
Capital Improvement Program	4.05	4.05	4.05
<b>Total Staffing</b>	<b>59.53</b>	<b>59.53</b>	<b>59.78</b>
<b>EXPENDITURE</b>			
Administration	\$ 602,074	\$ 834,557	\$ 852,284
Airport	338,020	323,502	433,948
Planning and Operations	8,050,463	8,510,036	8,886,527
Project Management	5,442,199	4,935,368	5,457,845
Transportation Maintenance	2,754,936	2,732,957	2,876,850
Capital Improvement Program, Interdepartmental Charges and Debt Service	11,490,002	6,186,450	15,176,622
<b>Total Expenditure</b>	<b>\$ 28,677,695</b>	<b>\$ 23,522,870</b>	<b>\$ 33,684,077</b>
<b>FUND</b>			
General	\$ 121,567	\$ 121,516	\$ 123,821
Airport	1,572,356	447,928	558,932
Transportation	25,548,736	21,995,532	31,062,495
Planning and Operations	1,256,573	714,585	716,748
Transit Pass General Improvement District	10,334	14,309	15,081
Boulder Junction Improvement	152,122	229,000	1,207,000
<b>Total Funding</b>	<b>\$ 28,661,689</b>	<b>\$ 23,522,870</b>	<b>\$ 33,684,077</b>



### 2012 Accomplishments

- Received two national awards for 30th Street Multimodal Improvement Project
- Published *Transportation Report on Progress – Transportation to Sustain a Community*, which provides an update to the implementation of the Transportation Master Plan, the city’s blueprint for creating sustainable travel choices
- Published the *Safe Streets Boulder Report*, which provides an assessment and summary of motor vehicle collisions involving bicyclists or pedestrians from January 2008–April 2011 and outlines interventions, underway and planned, to reduce the incidence of collisions
- Approved ordinance changes to improve travel safety and support enforcement and education efforts
- Approved Guiding Principles on developing and designing a hybrid approach to FasTracks’ Northwest Rail Plan
- Received a new funding option for the regional US 36 Phase 2 Managed Lane Project, a project that is only one of five projects nationally to be invited to apply for a TIFIA loan, an innovative federal loan program
- Completed construction on the Arapahoe Avenue multi-use path project, with remaining street resurfacing and landscaping work still to be completed
- Approved changes to the Transportation Network Plan in support of the Transit Village Area Plan (TVAP);
- Received a federal grant award through the state for the Hazard Elimination Program, for which the city will construct a traffic signal at 29th and Valmont, improving safety and implementing improvements identified in the TVAP;
- Received a Safe Routes to School Grant to construct a traffic signal at South Boulder Road and Manhattan to create a crossing for middle school students taking transit and riding to school
- Completed the Safe Routes to School Project providing a sidewalk on the north side of Linden from 4<sup>th</sup> Street to Broadway
- Progressed on the Broadway Improvement Project – Euclid to 18th Streets, with 16th Street opening the first week of May, and the underpass and four lanes (two in each direction) opening by the first week of July
- Broke ground in January for multi-use path on south side of Baseline connecting from US 36 to Bear Creek Underpass, including a pedestrian crossing of Baseline (2011 Capital Improvement Bond)
- Began first year of expanded three-year street repair efforts 2011 Capital Improvement Bond)
- Replaced remaining lights in traffic signals with sustainable, energy saving LEDs (2011 Capital Improvement Bond)
- Completed a new sidewalk along Gillaspie connecting to Fairview High School
- Completed the 28th St. multiuse path from Colorado to Baseline project



- Continued partnership and expansion of the Boulder Valley School District faculty and staff Eco Pass program
- Received a third place ranking in Bicycling Magazine, naming Boulder among the best biking cities in the United States.

### Key Initiatives for 2013

- Continue to update the Transportation Master Plan and advance emerging, refined policy focus areas
- Further define a Transportation Maintenance Fee for Council consideration among other new revenue sources
- Carry out timely and quality design and construction of Capital Improvement Bond-related projects that provide new multi-modal connections and catch up on deferred maintenance of the transportation infrastructure
- Finalize design and construct Boulder Junction key public improvements in coordination with multiple city objectives such as advancing multimodal connections, parking and access management, urban design and affordable housing;
- Carry out timely and quality design and construction of federal and state grant funded projects achieving community objectives while complying with federal and state requirements
- Provide professional support to significant ongoing community design efforts such as Boulder Junction, Civic Area Plan, and Chautauqua Strategic Planning
- Continue to seek efficiencies and evaluate alternative service delivery/levels such as for snow and ice control
- Continue to pursue multimodal innovation opportunities such as partnering with Boulder County to conduct a feasibility study for the Community Transit Pass.

**Table 6–38: Transportation Division Significant Changes Between 2012 and 2013 Budget**

	2012 Approved Budget	2013 Approved Budget	Total Change	2012 FTE	2013 FTE	FTE Change
<b>AIRPORT FUND</b>						
Airport land or easement costs - one time increase	\$ -	\$ 100,000	\$ 100,000	0.00	0.00	0.00
<b>TRANSPORTATION FUND</b>						
Increase ongoing appropriations for operating NPE including construction materials and energy costs	\$10,797,779	\$ 11,096,726	\$ 298,947	0.00	0.00	0.00
Increase ongoing appropriations for street lighting utility costs	1,265,795	1,392,375	126,580	0.00	0.00	0.00
One time increase in appropriations for routine preventative maintenance	-	200,000	200,000	0.00	0.00	0.00
<b>Total Changes, Public Works - Transportation</b>			<b>\$ 725,527</b>			<b>0.00</b>

## Table 6-39 Transportation Division Department Detail Page

	2011 Actual		2012 Approved Budget		2013 Approved Budget		Variance - 2012 Approved to 2013 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE <sup>1</sup>	Amount
<b>STAFFING AND EXPENDITURE BY PROGRAM</b>								
<b>Administration</b>								
Division Administration & Support	4.05	\$ 602,074	4.05	\$ 834,557	4.05	\$ 852,284	-	\$ 17,727
Subtotal	4.05	\$ 602,074	4.05	\$ 834,557	4.05	\$ 852,284	-	\$ 17,727
<b>Airport</b>								
Airport Maintenance and Operations	1.00	\$ 338,020	1.00	\$ 323,502	1.00	\$ 433,948	-	\$ 110,446
Subtotal	1.00	\$ 338,020	1.00	\$ 323,502	1.00	\$ 433,948	-	\$ 110,446
<b>Planning and Operations<sup>2</sup></b>								
Employee Transportation Program	0.50	\$ 45,318	0.50	\$ 54,354	0.50	\$ 56,659	-	\$ 2,305
Forest Glen GID (Eco-Pass)	-	10,334	-	14,309	-	15,081	-	772
Multimodal Planning	3.84	638,892	3.84	881,266	3.84	702,891	-	(178,375)
Signal Maintenance and Upgrade	4.09	886,154	4.09	957,032	4.09	1,004,557	-	47,524
Signs and Markings	5.24	1,118,017	5.24	1,157,301	5.24	1,253,850	-	96,549
Street Lighting	0.09	1,306,170	0.09	1,344,925	0.09	1,471,648	-	126,722
Traffic Engineering	1.32	230,939	1.32	227,346	1.32	261,143	-	33,797
Transit Operations	1.14	2,897,767	1.14	3,109,222	1.14	3,294,977	-	185,755
Transportation System Management	0.20	83,354	0.20	78,643	0.20	80,621	-	1,978
Travel Demand Management	1.99	833,518	1.99	685,637	1.99	745,100	-	59,464
Subtotal	18.43	\$ 8,050,463	18.43	\$ 8,510,036	18.43	\$ 8,886,527	-	\$ 376,491
<b>Project Management</b>								
Sidewalk Repair	0.90	\$ 280,940	0.90	\$ 279,889	0.90	\$ 302,302	-	\$ 22,412
Street Repair and Maintenance	13.52	4,776,490	13.52	4,355,479	14.52	4,855,544	1.00	500,065
3rd Party Construction	-	384,770	-	300,000	-	300,000	-	-
Subtotal	14.42	\$ 5,442,199	14.42	\$ 4,935,368	15.42	\$ 5,457,845	1.00	\$ 522,477
<b>Transportation Maintenance</b>								
Bikeways/Multi-Use Path	3.54	\$ 603,084	3.54	\$ 576,813	3.79	\$ 601,721	0.25	\$ 24,908
Graffiti Maintenance	1.45	109,076	1.45	118,146	1.45	122,755	-	4,609
Median Maintenance	6.34	567,971	6.34	610,209	5.34	656,230	(1.00)	46,021
Street Snow and Ice Control	3.02	1,080,737	3.02	992,057	3.02	1,039,868	-	47,811
Street Sweeping	3.23	394,068	3.23	435,733	3.23	456,276	-	20,543
Subtotal	17.58	\$ 2,754,936	17.58	\$ 2,732,957	16.83	\$ 2,876,850	(0.75)	\$ 143,892
<b>Capital Improvement Program, Interdepartmental Charges and Debt Service</b>								
Capital Improvement Program	4.05	\$ 7,283,660	4.05	\$ 4,535,500	4.05	\$ 13,522,500	-	\$ 8,987,000
Cost Allocation/Transfers	-	4,196,737	-	1,650,950	-	1,654,122	-	3,172
Debt Service	-	9,606	-	-	-	-	-	-
Subtotal	4.05	\$ 11,490,002	4.05	\$ 6,186,450	4.05	\$ 15,176,622	-	\$ 8,990,172
<b>Total</b>	<b>59.53</b>	<b>\$ 28,677,695</b>	<b>59.53</b>	<b>\$ 23,522,870</b>	<b>59.78</b>	<b>\$ 33,684,077</b>	<b>0.25</b>	<b>\$ 10,161,207</b>

### EXPENDITURE BY CATEGORY

Personnel	\$ 5,669,041	\$ 5,086,587	\$ 5,381,114	\$ 294,527
Operating	9,301,650	8,529,338	9,212,937	683,599
Interdepartmental Charges	1,356,995	1,825,373	1,818,915	(6,458)
Capital	7,945,148	6,225,895	15,412,656	9,186,761
Debt Service	9,606	-	-	-
Other Financing	4,395,255	1,855,677	1,858,455	2,778
<b>Total</b>	<b>\$ 28,677,695</b>	<b>\$ 23,522,870</b>	<b>\$ 33,684,077</b>	<b>\$ 10,161,207</b>

**Table 6–39: Transportation Division  
Department Detail Page (Cont.)**

	2011 Actual		2012 Approved Budget		2013 Approved Budget		Variance - 2012 Approved to 2013 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE <sup>1</sup>	Amount
<b>STAFFING AND EXPENDITURE BY FUND</b>								
General	0.50	\$ 121,567	0.50	\$ 121,516	0.50	\$ 123,821	-	\$ 2,305
Airport	1.20	1,572,356	1.20	447,928	1.20	558,932	-	111,004
Capital Improvement (Bond)	-	16,006	-	-	-	-	-	-
Transportation	57.63	25,548,736	57.63	21,995,532	57.88	31,062,495	0.25	9,066,962
Transportation Development	0.20	1,256,573	0.20	714,585	0.20	716,748	-	2,163
Transit Pass General Improvement								
District	-	10,334	-	14,309	-	15,081	-	772
Boulder Junction Improvement	-	152,122	-	229,000	-	1,207,000	-	978,000
<b>Total</b>	<b>59.53</b>	<b>\$ 28,677,695</b>	<b>59.53</b>	<b>\$ 23,522,870</b>	<b>59.78</b>	<b>\$ 33,684,077</b>	<b>0.25</b>	<b>\$ 10,161,207</b>

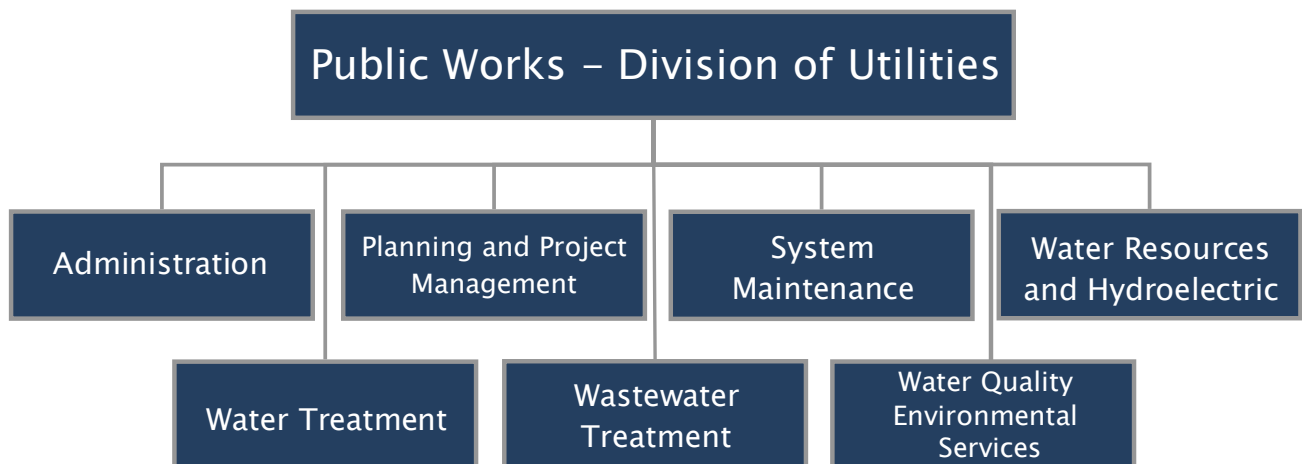
**Notes:**

<sup>1</sup> FTE variances from 2012-2013 only include position budgeting corrections rather than programmatic changes.

<sup>2</sup> 2011 actual expenditures for Travel Demand Management includes \$253,617 in grant expenditures.

*The mission of the Utilities Division of the Public Works Department is to provide quality water services, as desired by the community, in a manner which protects human and environmental health and emphasizes sound management of fiscal and natural resources. Our services include:*

- *Potable Water Treatment and Distribution*
- *Water Resources and Hydroelectric Management*
- *Wastewater Collection and Treatment*
- *Stormwater Collection and Conveyance*
- *Water Quality Protection and Enhancement*
- *Infrastructure Planning, Construction and Maintenance*
- *Administration and Emergency Planning/Response*



**Division Overview**

**Planning and Project Management**

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

**System Maintenance**

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



**Water Resources and Hydroelectric**

- The Water Resources and Hydroelectric group manages the city’s municipal raw water supplies and hydroelectric facilities. This group manages the diversion, storage, and delivery of raw water and completes water rights accounting. This work group also manages the leasing of raw water supplies to agricultural users, protects the City’s water rights in water court proceedings, acts as a liaison with ditch companies, and manages the instream flow program for Boulder Creek.

**Water Treatment**

- The Water Treatment group operates the two water treatment plants responsible for providing the residents of Boulder with potable water for public health and fire response. This unit ensures compliance with federal and state regulations and with the Safe Drinking Water Act.

**Wastewater Treatment**

- The Wastewater Treatment group ensures protection of environmental quality and public health through safe and efficient operation and maintenance of the wastewater treatment facility (WWTF). Operations are managed to be in compliance with federal and state regulations and with the Clean Water Act.

**Water Quality Environmental Services**

- Water Quality and Environmental Services serves as a technical resource and provides regulatory support for the Utilities Division and other city departments. Services include implementation of, and support for, regulatory permits, monitoring to meet regulations, and evaluating performance of wastewater treatment and drinking water treatment processes and implementation of programs to protect the health of natural systems. The group also provides project management services in support of integrating water quality enhancement and compliance goals into the city’s Capital Improvement Program.

**Table 6–40: Utilities Division Summary Budget**

	2011 Actual	2012 Approved	2013 Approved
<b>STAFFING</b>			
Administration	11.37	11.37	11.37
Planning and Project Management	6.92	6.92	6.92
System Maintenance	45.00	45.00	45.25
Water Resources and Hydroelectric	7.00	7.00	7.00
Water Treatment	26.00	26.00	26.00
Wastewater Treatment	30.00	30.00	29.00
Water Quality Environmental Services	21.75	21.75	21.75
Capital Improvement Program	6.80	6.80	6.30
<b>Total Staffing</b>	154.84	154.84	153.59





EXPENDITURE			
Administration	\$ 1,705,225	\$ 2,003,860	\$ 2,025,756
Planning and Project Management	1,614,356	2,018,895	2,068,935
Water Resources and Hydroelectric	2,087,619	2,034,890	2,072,539
Water Treatment	4,348,451	4,366,823	4,542,312
Wastewater Treatment	4,772,174	5,209,794	5,300,593
Water Quality Environmental Services	2,991,215	3,299,394	3,481,373
System Maintenance	5,675,460	5,737,930	5,988,774
Capital Improvement Program, Cost Allocation, Transfers and Capital Payments	46,236,957	23,101,818	25,734,618
<b>Total Expenditure</b>	<b>\$ 69,431,457</b>	<b>\$ 47,773,404</b>	<b>\$ 51,214,900</b>

FUND			
Transportation	\$ 173,451	\$ 172,361	\$ 176,573
Water Utility	47,312,014	25,479,799	27,727,767
Wastewater Utility	17,663,651	16,009,312	15,882,091
Stormwater/Flood Management Utility	4,282,341	6,111,932	7,428,469
<b>Total Funding</b>	<b>\$ 69,431,457</b>	<b>\$ 47,773,404</b>	<b>\$ 51,214,900</b>

## 2012 Accomplishments

- Operated Boulder Reservoir Water Treatment Plant at 16 million gallons per day, the highest recorded flow from the facility
- Maintained high quality wastewater effluent discharge to Boulder Creek without violations
- Completed energy efficiency improvements at the WWTF
- Placed a new UV disinfection system online at the WWTF
- Conducted a Nutrient Compliance Study to identify a path forward regarding future nitrogen and phosphorus regulations for wastewater treatment
- Obtained additional Transportation Improvement Project (TIP) funding for the Wonderland Creek underpass at 28th St.
- Obtained approval of the Fourmile Canyon Creek (19<sup>th</sup> to 22<sup>nd</sup> Streets) Community and Environmental Assessment Process
- Hosted 20<sup>th</sup> annual Children's Water Festival
- Supported Parks and Recreation in development of the Boulder Reservoir Master Plan
- Revised Water Conservation Program goals and objectives to support city water conservation efforts
- Completed E. coli bacteria Total Maximum Daily Loads Implementation Plan for Boulder Creek
- Completed Boulder Creek water quality monitoring plan.



### Key Initiatives for 2013

- Develop and implement an Annual Water Quality Report to support water, storm water, and wastewater treatment
- Participate in state water quality work groups and hearings to evaluate appropriate water quality criteria and regulatory impacts
- Implement power use monitoring at the WWTF to properly inventory and manage power
- Conduct modifications to IBM Lift Station to accommodate overflow protection
- Update Water Conservation Futures Study
- Develop new methodology for Water Budgets in commercial, industrial and institutional customer classifications

**Table 6-41: Utilities Division Significant Changes Between 2012 and 2013 Budget**

	2012 Approved Budget	2013 Approved Budget	Total Change	2012 FTE	2013 FTE	FTE Change
<b>WATER UTILITY FUND</b>						
Energy cost increase at Water Treatment Facility	\$ 628,645	\$ 660,045	\$ 31,400	0.00	0.00	0.00
Ongoing residuals hauling - Water Treatment	128,646	157,646	29,000	0.00	0.00	0.00
Ongoing water quality monitoring	-	28,000	28,000	0.00	0.00	0.00
EPA Monitoring Rule compliance -one time	-	20,000	20,000	0.00	0.00	0.00
<b>WASTEWATER UTILITY FUND</b>						
Reallocate portion of eliminated Maintenance II savings to contracted services	\$ 49,418	\$ 30,000	\$ (19,418)	1.00	0.00	(1.00)
Ongoing support for Hazardous Materials Management facility	154,051	161,551	7,500	0.00	0.00	0.00
<b>STORMWATER AND FLOOD MANAGEMENT FUND</b>						
Ongoing support for Hazardous Materials Management facility	\$ 144,094	\$ 151,594	\$ 7,500	0.00	0.00	0.00
<b>Total Changes, Public Works - Utilities</b>			<b>\$ 103,982</b>			<b>(1.00)</b>

**Table 6-42: Utilities Division  
Department Detail Page**

	2011 Actual		2012 Approved Budget		2013 Approved Budget		Variance - 2012 Approved to 2013 Approved	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
	<b>STAFFING AND EXPENDITURE BY PROGRAM</b>							
<b>Administration</b>								
Billing Services	5.75	\$ 775,233	5.75	\$ 804,614	5.75	\$ 828,158	-	\$ 23,544
Division Administration	5.62	929,992	5.62	1,199,246	5.62	1,197,598	-	(1,648)
Subtotal	11.37	\$ 1,705,225	11.37	\$ 2,003,860	11.37	\$ 2,025,756	-	\$ 21,896
<b>Planning and Project Management</b>								
Flood Management	0.75	\$ 572,067	0.75	\$ 476,090	0.75	\$ 571,348	-	\$ 95,258
Planning and Project Management	6.17	1,042,289	6.17	1,542,805	6.17	1,497,587	-	(45,218)
Subtotal	6.92	\$ 1,614,356	6.92	\$ 2,018,895	6.92	\$ 2,068,935	-	\$ 50,040
<b>System Maintenance</b>								
Collection System Maintenance	13.95	\$ 1,631,780	13.95	\$ 1,706,837	13.95	\$ 1,706,003	-	\$ (834)
Distribution System Maintenance	14.95	1,927,625	14.95	1,912,511	14.95	2,045,111	-	132,600
Flood Channel Maintenance	2.55	313,882	2.55	337,323	2.80	354,668	0.25	17,345
Meter Operations	8.00	1,215,224	8.00	1,159,048	8.00	1,234,575	-	75,527
Storm Sewer Maintenance	5.55	586,949	5.55	622,211	5.55	648,417	-	26,206
Subtotal	45.00	\$ 5,675,460	45.00	\$ 5,737,930	45.25	\$ 5,988,774	0.25	\$ 250,844
<b>Water Resources and Hydroelectric</b>								
Hydroelectric Operations	3.00	\$ 450,609	3.00	\$ 429,047	3.00	\$ 443,280	-	\$ 14,233
Raw Water Facilities Operations	2.00	360,096	2.00	363,661	2.00	392,743	-	29,082
Water Resources Operations	2.00	1,276,914	2.00	1,242,182	2.00	1,236,516	-	(5,666)
Subtotal	7.00	\$ 2,087,619	7.00	\$ 2,034,890	7.00	\$ 2,072,539	-	\$ 37,649
<b>Water Treatment</b>								
Water Treatment Plants Operations	26.00	\$ 4,348,451	26.00	\$ 4,366,823	26.00	\$ 4,542,312	-	\$ 175,489
Subtotal	26.00	\$ 4,348,451	26.00	\$ 4,366,823	26.00	\$ 4,542,312	-	\$ 175,489
<b>Wastewater Treatment</b>								
Marshall Landfill Operations		\$ 12,971	-	\$ 42,166	-	\$ 42,166	-	\$ -
Wastewater Treatment Plant	30.00	4,759,203	30.00	5,167,628	29.00	5,258,427	(1.00)	90,799
Subtotal	30.00	\$ 4,772,174	30.00	\$ 5,209,794	29.00	\$ 5,300,593	(1.00)	\$ 90,799
<b>Water Quality Environmental Services</b>								
Hazardous Materials Management	-	\$ 274,400	-	\$ 298,145	-	\$ 313,145	-	\$ 15,000
Industrial Pretreatment	3.81	341,428	3.81	378,370	3.81	411,655	-	33,285
Stormwater Permit Compliance	1.76	275,590	1.76	348,875	1.76	342,785	-	(6,090)
Stormwater Quality Operations	3.70	434,068	3.70	425,343	3.70	444,224	-	18,881
Wastewater Quality Operations	3.99	492,398	3.99	514,075	3.99	540,772	-	26,697
Water Conservation	1.56	342,902	1.56	439,379	1.56	461,996	-	22,617
Water Quality Operations	6.93	830,429	6.93	895,207	6.93	966,796	-	71,589
Subtotal	21.75	\$ 2,991,215	21.75	\$ 3,299,394	21.75	\$ 3,481,373	-	\$ 181,979
<b>Capital Improvement Program, Cost Allocation, Transfers and Capital Payments</b>								
Capital Improvement Program	6.80	\$ 11,691,838	6.80	\$ 7,544,254	6.30	\$ 10,267,098	(0.50)	\$ 2,722,844
Cost Allocation/ Transfers	-	2,690,684	-	2,821,144	-	2,877,587	-	56,443
Debt Service and Windy Gap	-	31,854,435	-	12,736,420	-	12,589,933	-	(146,487)
Subtotal	6.80	\$ 46,236,957	6.80	\$ 23,101,818	6.30	\$ 25,734,618	(0.50)	\$ 2,632,800
<b>Total</b>	<b>154.84</b>	<b>\$ 69,431,457</b>	<b>154.84</b>	<b>\$ 47,773,404</b>	<b>153.59</b>	<b>\$ 51,214,900</b>	<b>(1.25)</b>	<b>\$ 3,441,496</b>

**Table 6-42: Utilities Division  
Department Detail Page (Cont.)**

	2011 Actual		2012 Approved Budget		2013 Approved Budget		Variance - 2012 Approved to 2013 Approved	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
	<b>EXPENDITURE BY CATEGORY</b>							
Personnel		\$ 12,115,094		\$ 12,683,038		\$ 13,531,448		\$ 848,410
Operating		16,061,167		12,375,013		12,221,629		(153,384)
Interdepartmental Charges		1,886,038		1,762,646		1,686,896		(75,750)
Capital		6,380,272		7,937,054		10,864,244		2,927,190
Debt Service		9,991,593		10,194,510		10,033,096		(161,414)
Other Financing		22,997,293		2,821,143		2,877,587		56,444
<b>Total</b>		<b>\$ 69,431,457</b>		<b>\$ 47,773,404</b>		<b>\$ 51,214,900</b>		<b>\$ 3,441,496</b>
<b>STAFFING AND EXPENDITURE BY FUND</b>								
Transportation	0.80	\$ 173,451	0.80	\$ 172,361	0.80	\$ 176,573	-	\$ 4,212
Water Utility	74.88	47,312,014	74.88	25,479,799	74.88	27,727,767	-	2,247,968
Wastewater Utility	57.72	17,663,651	57.72	16,009,312	56.72	15,882,091	(1.00)	(127,221)
Stormwater/Flood Management	21.44	4,282,341	21.44	6,111,932	21.19	7,428,469	(0.25)	1,316,537
<b>Total</b>	<b>154.84</b>	<b>\$ 69,431,457</b>	<b>154.84</b>	<b>\$ 47,773,404</b>	<b>153.59</b>	<b>\$ 51,214,900</b>	<b>(1.25)</b>	<b>\$ 3,441,496</b>

City of Boulder

# Energy Strategy and Electric Utility Development

2013 Annual Budget  
\$2,203,000

*The mission of Boulder's Energy Future is to ensure that Boulder residents, businesses and institutions have access to reliable energy that is increasingly clean and remains competitively priced.*

## Energy Strategy and Electric Utility Development

### Department Overview

In August 2011, City Council voted unanimously to put two energy related issues on the November 2011 ballot. The first asked voters if they wanted to authorize the creation of a locally run electric utility. The utility would only be created once all costs are determined, and if rates would be no more than those of Xcel Energy at the time of acquisition.

The second asked voters if they would extend and increase the Utility Occupation Tax to fund the preliminary costs associated with setting up the local utility. That November, both items were approved by the voters, and the Department of Energy Strategy and Electric Utility Development was formed. In 2012, work began to develop a framework for planning the energy future for the city of Boulder.

**Table 6-43: Energy Strategy and Electric Utility Development Summary Budget**

	2011 Actual	2012 Approved <sup>1</sup>	2013 Approved
<b>STAFFING</b>			
Energy Strategy and Electric Utility Development	-	-	4.50
<b>Total Staffing</b>	-	-	4.50
<b>EXPENDITURE</b>			
Energy Strategy and Electric Utility Development	\$ -	\$ -	\$ 2,203,000
<b>Total Expenditure</b>	\$ -	\$ -	\$ 2,203,000
<b>FUND</b>			
General - Utility Occupation Tax	\$ -	\$ -	\$ 1,900,000
General - Other One Time Funding	-	-	303,000
<b>Total Funding</b>	\$ -	\$ -	\$ 2,203,000



## 2012 Accomplishments

- Formed a team of outside legal specialists (FERC and condemnation) to work with city attorneys on negotiations and legal processes necessary to fully understand the costs of creating a local electric utility
- Hired the Executive Director of Energy Strategy and Electric Utility Development
- Began Phase 1 toward development of an Energy Action Plan (EAP)
- Continued Energy Future Roundtables
- Implemented a community engagement and communications strategy
- Prepared Energy Future study sessions on January 31, 2012 and May 22, 2012
- Expanded city participation in the PUC process.

## Key Initiatives for 2013

- Continue with the next steps in exploring whether to acquire Xcel Energy's distribution system and operate a city owned electric utility.

**Table 6–44: Energy Strategy and Electric Utility Development Significant Changes Between 2012 and 2013 Budget**

	2012 Approved Budget	2013 Approved Budget	Total Change	2012 FTE	2013 FTE	FTE Change
<b>GENERAL FUND</b>						
Boulder's Energy Future	\$ -	\$ 303,000	\$ 303,000	0.00	3.50	3.50
<b>Total Changes, Energy Strategy and Electric Utility Development</b>			\$ 303,000			3.50

**Notes:**

<sup>1</sup> The Energy Strategy and Electric Utility Development Department was created in 2012 after the City Council approval of the 2012 Budget. The City Council approved subsequent appropriations in the first budget supplemental for expenditures to support this department totaling \$2,226,047. Of this amount, \$1.9 million was appropriated as a result of the 2011 Boulder's Energy Future Ballot Measure and is funded by the Utility Occupation Tax. The remaining \$326,047 was appropriated through one time savings. The 2012 appropriation includes funding for 1.0 FTE. As a result, the actual difference between 2012 and 2013 is \$303,000 and 3.5 FTE.

**Table 6–45: Energy Strategy and Electric Utility Development  
Department Detail Page**

	2011 Actual		2012 Approved Budget <sup>1</sup>		2013 Approved Budget		Variance - 2012 Approved to 2013 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>STAFFING AND EXPENDITURE BY PROGRAM</b>								
Energy Strategy and Electric Utility Development	-	\$ -	-	\$ -	4.50	\$2,203,000	4.50	\$2,203,000
<b>Total</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>4.50</b>	<b>\$2,203,000</b>	<b>4.50</b>	<b>\$2,203,000</b>
<b>EXPENDITURE BY CATEGORY</b>								
Personnel		\$ -		\$ -		\$ 661,254		\$ 661,254
Operating		-		-		1,541,746		1,541,746
<b>Total</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$2,203,000</b>		<b>\$2,203,000</b>
<b>STAFFING AND EXPENDITURE BY FUND</b>								
General - Utility Occupation Tax	-	\$ -	-	\$ -	1.00	\$1,900,000	1.00	\$1,900,000
General - Other One Time Funding	-	-	-	-	3.50	303,000	3.50	303,000
<b>Total</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>4.50</b>	<b>\$2,203,000</b>	<b>4.50</b>	<b>\$2,203,000</b>

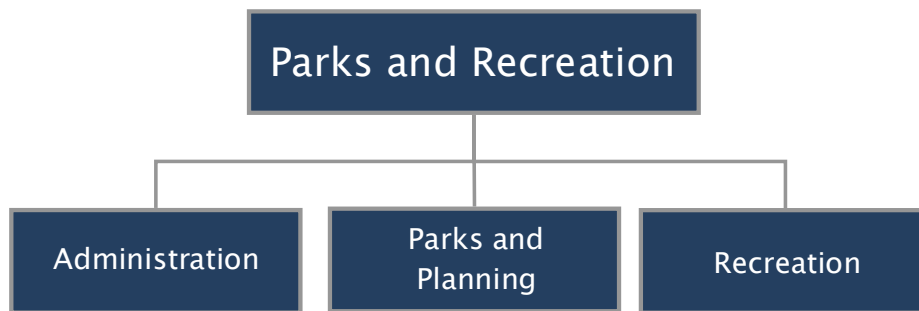
**Notes:**

<sup>1</sup> The Energy Strategy and Electric Utility Development Department was created in 2012 after the City Council approval of the 2012 Budget. The City Council approved subsequent appropriations in the first budget supplemental for expenditures to support this department totaling \$2,226,047. Of this amount, \$1.9 million was appropriated as a result of the 2011 Boulder's Energy Future Ballot Measure and is funded by the Utility Occupation Tax. The remaining \$326,047 was appropriated through one time savings. The 2012 appropriation includes funding for 1.0 FTE. As a result, the actual difference between 2012 and 2013 is \$303,000 and 3.5 FTE.

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*The mission of the Department of Parks and Recreation is to provide safe, clean, and beautiful parks and facilities and high-quality leisure activities for the community. These services enhance health and well-being and promote economic vitality for long-term community sustainability. We will accomplish our mission through creative leadership, environmentally sustainable practices, and the responsible use of available resources.*



## **Department Overview**

### **Department Administration**

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

### **Parks and Planning**

- The Parks and Planning Division manages park operations and grounds maintenance; natural resources (horticulture, city forestry operations; natural areas); capital project planning, design, and construction; and the management of park renovation projects.

### **Recreation**

- The Recreation Division manages and operates recreation centers, two outdoor pools, the Boulder Reservoir, Flatirons Golf Course; offers programs in aquatics, arts, sports, therapeutic recreation, and wellness; and provides youth outreach services.



Table 6–46: Parks and Recreation Summary Budget

	2011 Actual	2012 Approved	2013 Approved
<b>STAFFING</b>			
Administration	18.37	17.37	17.37
Parks and Planning	54.50	55.50	56.50
Recreation	53.25	53.50	54.50
<b>Total Staffing</b>	<b>126.12</b>	<b>126.37</b>	<b>128.37</b>
<b>EXPENDITURE</b>			
Administration	\$ 2,039,076	\$ 2,224,353	\$ 2,374,724
Parks and Planning	6,034,807	6,827,626	7,172,606
Recreation	9,019,782	8,795,643	9,580,860
Capital Improvement Program, Interdepartmental Charges and Debt Service	8,344,495	6,729,476	6,402,879
<b>Total Expenditure</b>	<b>\$ 25,438,160</b>	<b>\$ 24,577,098</b>	<b>\$ 25,531,069</b>
<b>FUND</b>			
General	\$ 3,972,884	\$ 4,404,483	\$ 4,615,506
Lottery	670,803	575,000	493,000
.25 Cent Sales Tax	6,999,705	6,724,421	7,316,627
Recreation Activity	9,550,204	9,582,543	10,197,713
Permanent Parks and Recreation	3,951,191	3,290,651	2,713,535
Boulder Junction Improvement Fund	-	-	194,688
.15 Cent Sales Tax	293,373	-	-
<b>Total Funding</b>	<b>\$ 25,438,160</b>	<b>\$ 24,577,098</b>	<b>\$ 25,531,069</b>

### 2012 Accomplishments

- Planted 904 trees and offered professional tree care to 2,329 public trees in the community
- Launched the organic turf and landscape bed program at six park locations
- Organized 3,179 volunteers, who contributed to over 38,000 volunteer hours
- Launched a variety of Capital Improvement Bond projects that included infrastructure improvements at the Boulder Reservoir; renovation of Canyon, Columbine and East Palo Parks, and replacement of South Boulder Recreation Center gymnasium floor
- Initiated several park development projects including Mesa Memorial park, Elks park and Valmont dog park, and disc golf course
- Selected to host the 2014 USA Cycling Cyclo–Cross National Championships at Valmont Bike Park
- Completed the course bunker renovation/playability project at Flatirons Golf Course by installing 19 new sand bunkers and 42 new tee boxes
- Developed a recreation pass program for veterans and active duty military personnel
- Sponsored a Boulder B–cycle station at the North Boulder Recreation Center
- Hosted the 2012 Boulder Paralympic Experience in conjunction with U.S. Paralympics, a division of the U.S. Olympic Committee
- Completed cosmetic restoration of the City’s historic narrow gauge Locomotive # 30.



**Key Initiatives for 2013**

- Complete the Parks and Recreation Master Plan and organizational analysis
- Implement a department wide asset management tool for all Parks and Recreation facilities
- Participate in the citywide effort on the Civic Center Master Plan
- Continue the planning, design and construction of \$3 million in capital projects from the voter approved 2011 Capital Improvement Bond
- Expand the department’s efforts to partner with organizations throughout the community, including working with CU Environmental Design School, Growing Up Boulder, BVSD, PLAY Foundation and various wide city-wide agencies on engaging citizens in the design, construction and maintenance of local parks
- Continue developing the Reservoir Site plan and implementing a management plan for the facility that balances the active recreation uses with the natural landscape to promote sustainable values in the community
- Develop the plan and design for Phase II of Valmont City Park.

**Table 6–47: Parks and Recreation Significant Changes Between 2012 and 2013 Budget**

	2012 Approved Budget	2013 Approved Budget	Total Change	2012 FTE	2013 FTE	FTE Change
<b>.25 CENT SALES TAX FUND</b>						
Ready to Work Maintenance Crew	\$ -	\$ 33,900	\$ 33,900	0.00	0.00	0.00
<b>Total Changes, Parks and Recreation</b>			<b>\$ 33,900</b>			<b>0.00</b>

**Table 6-48: Parks and Recreation  
Department Detail Page**

	2011 Actual		2012 Approved Budget		2013 Approved Budget		Variance - 2012 Approved to 2013 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>STAFFING AND EXPENDITURE BY PROGRAM</b>								
<b>Administration</b>								
Department Administration	18.37	\$ 2,039,076	17.37	\$ 2,224,353	17.37	\$ 2,374,724	-	\$ 150,371
Subtotal	18.37	\$ 2,039,076	17.37	\$ 2,224,353	17.37	\$ 2,374,724	-	\$ 150,371
<b>Parks and Planning</b>								
Athletic Field Maintenance	6.00	\$ 540,138	6.00	\$ 909,809	6.00	\$ 948,703	-	\$ 38,894
Construction	6.00	392,868	6.00	433,132	6.00	451,803	-	18,671
Forestry Operation	4.00	883,971	5.00	898,275	5.00	920,303	-	22,028
Natural Resource Management (IPM, Water, Wetland, Wildlife)	3.00	359,519	2.00	491,219	2.00	515,721	-	24,502
Park Operations and Maintenance Philanthropy, Volunteers, Community Events, Historic and Cultural Management	30.00	3,245,076	29.00	3,370,112	30.00	3,538,871	1.00	168,759
Planning	1.50	169,299	1.50	188,201	1.50	197,268	-	9,067
Subtotal	4.00	443,936	6.00	536,878	6.00	599,937	-	63,059
Subtotal	54.50	\$ 6,034,807	55.50	\$ 6,827,626	56.50	\$ 7,172,606	1.00	\$ 344,980
<b>Recreation</b>								
Arts Programs and Services	3.11	\$ 270,961	3.11	\$ 320,432	3.11	\$ 316,403	-	\$ (4,029)
Dance Programs and Services	2.88	305,965	2.13	334,853	2.13	344,675	-	9,822
Flatirons Event Center Management and Maintenance	-	65,887	-	66,635	-	74,058	-	7,423
Golf Course Programs, Services and Maintenance	7.00	1,163,714	7.00	1,258,906	7.00	1,324,136	-	65,230
Gymnastics Programs and Services	5.27	693,386	5.27	707,507	5.27	756,610	-	49,103
Health and Wellness Programs and Services	3.24	672,944	3.24	795,096	3.74	773,669	0.50	(21,427)
Outdoor Pools, Aquatic Programs, Services and Maintenance	1.13	421,707	1.26	441,538	2.13	424,455	0.87	(17,083)
Recreation Center Operations and Maintenance	15.34	2,607,590	16.01	2,513,685	15.82	2,898,607	(0.19)	384,922
Reservoir Programs, Services and Maintenance	3.78	761,097	3.98	811,797	3.80	853,779	(0.18)	41,982
Sports Programs and Services	3.50	904,822	3.25	723,842	3.25	754,907	-	31,065
Therapeutic Recreation Program and Services	4.75	640,789	5.00	556,060	5.00	587,624	-	31,564
Valmont City Park Programs, Services and Maintenance	-	246,224	-	-	-	188,500	-	188,500
Youth Recreation Opportunities	3.25	264,696	3.25	265,292	3.25	283,437	-	18,145
Subtotal	53.25	\$ 9,019,782	53.50	\$ 8,795,643	54.50	\$ 9,580,860	1.00	\$ 785,217
<b>Capital Improvement Program, Interdepartmental Charges and Debt Service</b>								
Capital Improvement Program	-	\$ 5,534,617	-	\$ 4,180,657	-	\$ 2,974,688	-	\$ (1,205,969)
Capital Refurbishment Projects	-	-	-	-	-	743,000	-	743,000
Cost Allocation	-	633,978	-	354,169	-	352,256	-	(1,913)
Revenue Tranfers	-	-	-	-	-	136,785	-	136,785
Debt Service	-	2,175,900	-	2,194,650	-	2,196,150	-	1,500
Subtotal	-	\$ 8,344,495	-	\$ 6,729,476	-	\$ 6,402,879	-	\$ (326,597)
<b>Total</b>	<b>126.12</b>	<b>\$ 25,438,160</b>	<b>126.37</b>	<b>\$ 24,577,098</b>	<b>128.37</b>	<b>\$ 25,531,069</b>	<b>2.00</b>	<b>\$ 953,971</b>

**Table 6-48: Parks and Recreation  
Department Detail Page (Cont.)**

	2011 Actual		2012 Approved Budget		2013 Approved Budget		Variance - 2012 Approved to 2013 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>EXPENDITURE BY CATEGORY</b>								
Personnel		\$ 11,819,360		\$ 12,430,148		\$ 13,292,038		\$ 861,890
Operating		4,860,251		4,616,119		4,953,191		337,072
Interdepartmental Charges		1,270,006		1,090,718		1,126,961		36,243
Capital		4,654,726		3,886,658		3,473,688		(412,970)
Debt Service		2,175,900		2,194,650		2,196,150		1,500
Other Financing		657,917		358,805		489,041		130,236
<b>Total</b>		<b>\$ 25,438,160</b>		<b>\$ 24,577,098</b>		<b>\$ 25,531,069</b>		<b>\$ 953,971</b>
<b>STAFFING AND EXPENDITURE BY FUND</b>								
General	37.00	\$ 3,972,884	37.00	\$ 4,404,483	37.00	\$ 4,615,506	-	\$ 211,023
Lottery	-	670,803	-	575,000	-	493,000	-	(82,000)
.25 Cent Sales Tax	18.37	6,999,705	24.37	6,724,421	25.37	7,316,627	1.00	592,206
Recreation Activity	63.25	9,550,204	56.50	9,582,543	57.50	10,197,713	1.00	615,170
Permanent Parks and Recreation	7.50	3,951,191	8.50	3,290,651	8.50	2,713,535	-	(577,116)
Boudler Junction Improvement Fund	-	-	-	-	-	194,688	-	194,688
.15 Cent Sales Tax	-	293,373	-	-	-	-	-	-
<b>Total</b>	<b>126.12</b>	<b>\$ 25,438,160</b>	<b>126.37</b>	<b>\$ 24,577,098</b>	<b>128.37</b>	<b>\$ 25,531,069</b>	<b>2.00</b>	<b>\$ 953,971</b>

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City of Boulder  
**Library and Arts**

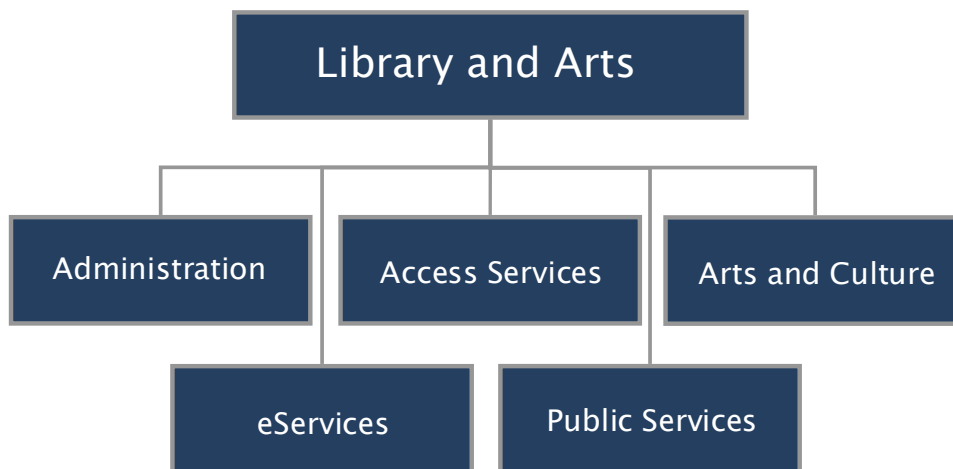
2013 Annual Budget

\$8,133,059

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

*The mission of the Boulder Arts Commission is to:*

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



## Department Overview

### Administration

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



**Access Services**

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

**Arts and Culture**

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

**eServices**

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

**Public Services**

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

**Table 6–49: Library and Arts Summary Budget**

	2011 Actual	2012 Approved	2013 Approved
<b>STAFFING</b>			
Administration	8.75	8.75	9.00
Access Services	29.95	30.13	31.54
Arts and Culture	2.75	3.25	3.25
Public Services	24.50	25.50	24.00
eServices	11.00	10.00	9.60
<b>Total Staffing</b>	<b>76.95</b>	<b>77.63</b>	<b>77.39</b>
<b>EXPENDITURE</b>			
Administration	\$ 1,156,832	\$ 1,278,283	\$ 1,348,109
Access Services	2,836,204	3,098,058	3,228,253
Arts and Culture	518,172	545,846	578,478
Public Services	1,817,613	1,839,915	1,893,944
eServices	1,055,609	1,102,389	1,084,275
<b>Total Expenditure</b>	<b>\$ 7,384,431</b>	<b>\$ 7,864,491</b>	<b>\$ 8,133,059</b>





FUND			
General	\$ 175,337	\$ 543,084	\$ 558,882
.15 Cent Sales Tax Fund	280,096	-	-
Library	6,928,998	7,321,407	7,574,177
<b>Total Funding</b>	<b>\$ 7,384,431</b>	<b>\$ 7,864,491</b>	<b>\$ 8,133,059</b>

### 2012 Accomplishments

- Implemented a biweekly newsletter to keep the public informed about upcoming events and new services offered by the Library and Arts department
- Partnered with the Acorn School to provide children with access to library books and storytime programming
- Selected to facilitate the nationally-acclaimed Family Place library program, which is an early literacy and parenting education initiative
- Expanded offerings of free popular music by subscribing to Freegal Music service
- Coordinated other city agencies to participate in the One Book 4 Colorado program
- Improved customer service and created a more welcoming environment at the Reynolds Branch Library by replacing the circulation desk, making the staff more visible and accessible to patrons
- Added chairs and study tables and replaced worn furnishings in the non-fiction/reference area in the Main Library
- Realized a significant decline in security problems during 2011–2012.

### Key Initiatives for 2013

- Implemented the eCommerce service, providing the opportunity for patrons to self-serve and pay late fees online or at self-checkout stations
- Renovate the children’s, teen, and adult fiction areas of the Main Library
- Replace the automated materials handling system at the Main Library
- Initiate procurement and implementation of a Radio Frequency Identification (RFID) materials security and inventory control system
- Redesign the Library and Arts websites
- Implement the Arts Assessment.

Table 6–50: Library and Arts Significant Changes Between 2012 and 2013 Budget

	2012 Approved Budget	2013 Approved Budget	Total Change	2012 FTE	2013 FTE	FTE Change
<b>LIBRARY FUND</b>						
Children's and Youth Services Program Librarian - increase General Fund transfer to Library and Arts	\$ -	\$ 68,000	\$ 68,000	0.00	1.00	1.00
Transfer of Senior PC Specialist position from Library and Arts to IT - decrease General Fund transfer to Library and Arts	80,496	-	(80,496)	1.00	0.00	(1.00)
<b>Total Changes, Library and Arts</b>			<b>\$ (12,496)</b>			<b>0.00</b>

## Table 6-51 Library and Arts Department Detail Page

	2011 Actual		2012 Approved Budget		2013 Approved Budget		Variance - 2012 Approved to 2013 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>STAFFING AND EXPENDITURE BY PROGRAM</b>								
<b>Administration</b>								
Department Administration	5.25	\$ 552,973	5.25	\$ 661,161	5.50	\$ 707,981	0.25	\$ 46,820
Library Facility and Asset Maintenance	3.00	564,526	3.00	577,853	3.00	597,987	-	20,134
Volunteer Services	0.50	39,334	0.50	39,269	0.50	42,141	-	2,872
Subtotal	<b>8.75</b>	<b>\$ 1,156,832</b>	<b>8.75</b>	<b>\$ 1,278,283</b>	<b>9.00</b>	<b>\$ 1,348,109</b>	<b>0.25</b>	<b>\$ 69,826</b>
<b>Access Services</b>								
Main Library: Access Services and Facility <sup>1</sup>	18.95	\$ 2,004,011	18.95	\$ 2,188,832	20.39	\$ 2,265,526	1.44	\$ 76,694
Meadow s Branch Library: Core Public Services & Facility	4.35	375,774	4.34	365,038	4.50	401,097	0.16	36,059
Prospector	1.75	113,100	1.75	153,393	1.40	137,379	(0.35)	(16,014)
Reynolds Branch Library: Core Public Services & Facility	4.90	343,319	5.09	390,796	5.25	424,251	0.16	33,455
Subtotal	<b>29.95</b>	<b>\$ 2,836,204</b>	<b>30.13</b>	<b>\$ 3,098,058</b>	<b>31.54</b>	<b>\$ 3,228,253</b>	<b>1.41</b>	<b>\$ 130,195</b>
<b>Arts and Culture</b>								
Art Resource	0.50	\$ 24,359	0.50	\$ 31,823	0.50	\$ 31,823	-	\$ -
Dance Bridge	-	8,909	0.50	28,949	0.50	28,986	-	37
Grants: Arts/Business Collaborative	-	40,000	-	54,208	-	54,208	-	-
Grants: Arts-in-Education	-	38,367	-	46,489	-	46,478	-	(11)
Grants: Major	-	74,152	-	77,494	-	77,494	-	-
Grants: Mini	-	16,500	-	26,408	-	26,408	-	-
Grants: Theater	-	28,276	-	16,646	-	22,646	-	6,000
Main Library: Programming and Events	2.05	165,681	2.05	142,905	2.05	168,149	-	25,244
Meadow s Branch Library: Programming & Events	0.10	7,993	0.10	7,492	0.10	8,173	-	681
Reynolds Branch Library: Programming & Events	0.10	7,993	0.10	7,492	0.10	8,173	-	681
Support: Boulder Museum of Contemporary Art (BMoCA)	-	46,392	-	46,392	-	46,392	-	-
Support: Dairy Center for the Arts	-	59,548	-	59,548	-	59,548	-	-
Subtotal	<b>2.75</b>	<b>\$ 518,172</b>	<b>3.25</b>	<b>\$ 545,846</b>	<b>3.25</b>	<b>\$ 578,478</b>	<b>-</b>	<b>\$ 32,632</b>
<b>Public Services</b>								
BoulderReads! Adult and Family Literacy Services	2.00	\$ 216,362	2.50	\$ 217,084	2.50	\$ 233,635	-	\$ 16,551
Carnegie Library: Facility and Archival Functions	1.25	128,827	1.25	113,912	1.25	123,017	-	9,105
Carnegie Library: Public Service	0.75	105,404	1.25	91,991	1.25	86,150	-	(5,841)
Main Library: Adult Services <sup>1</sup>	12.50	834,192	12.50	877,283	11.50	868,871	(1.00)	(8,412)
Main Library: Multi-Cultural Outreach	1.00	88,157	1.00	86,508	1.00	92,478	-	5,970
Main Library: Special Services & Homebound Delivery	0.75	56,589	0.75	59,104	0.75	62,554	-	3,450
Main Library: Youth Services <sup>1</sup>	6.25	388,082	6.25	394,033	5.75	427,239	(0.50)	33,206
Subtotal	<b>24.50</b>	<b>\$ 1,817,613</b>	<b>25.50</b>	<b>\$ 1,839,915</b>	<b>24.00</b>	<b>\$ 1,893,944</b>	<b>(1.50)</b>	<b>\$ 54,029</b>
<b>eServices</b>								
Digital Services	11.00	\$ 1,055,609	10.00	\$ 1,102,389	9.60	\$ 1,084,275	(0.40)	\$ (18,114)
Subtotal	<b>11.00</b>	<b>\$ 1,055,609</b>	<b>10.00</b>	<b>\$ 1,102,389</b>	<b>9.60</b>	<b>\$ 1,084,275</b>	<b>(0.40)</b>	<b>\$ (18,114)</b>
<b>Total</b>	<b>76.95</b>	<b>\$ 7,384,431</b>	<b>77.63</b>	<b>\$ 7,864,491</b>	<b>77.39</b>	<b>\$ 8,133,059</b>	<b>(0.24)</b>	<b>\$ 268,568</b>

**Table 6-51: Library and Arts  
Department Detail Page (Cont.)**

	2011 Actual		2012 Approved Budget		2013 Approved Budget		Variance - 2012 Approved to 2013 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>EXPENDITURE BY CATEGORY</b>								
Personnel		\$ 4,683,213		\$ 5,196,066		\$ 5,494,063		\$ 297,997
Operating		2,154,938		2,199,935		2,181,612		(18,323)
Interdepartmental Charges		508,580		467,050		457,384		(9,666)
Other Financing		37,700		1,440.00		-		(1,440.00)
<b>Total</b>		<b>\$ 7,384,431</b>		<b>\$ 7,864,491</b>		<b>\$ 8,133,059</b>		<b>\$ 268,568</b>
<b>STAFFING AND EXPENDITURE BY FUND</b>								
General	0.50	\$ 175,337	2.00	\$ 543,084	2.00	\$ 558,882	-	\$ 15,798
.15 Cent Sales Tax <sup>2</sup>	1.00	280,096	-	-	-	-	-	-
Library	75.45	6,928,998	75.63	7,321,407	75.39	7,574,177	(0.24)	252,770
<b>Total</b>	<b>76.95</b>	<b>\$ 7,384,431</b>	<b>77.63</b>	<b>\$ 7,864,491</b>	<b>77.39</b>	<b>\$ 8,133,059</b>	<b>(0.24)</b>	<b>\$ 268,568</b>

<sup>1</sup> The department restructured for 2013 aligning all circulation and shelving staff under Access Services

<sup>2</sup> The .15 Cent Sales Tax Fund was rolled into the General Fund in 2012

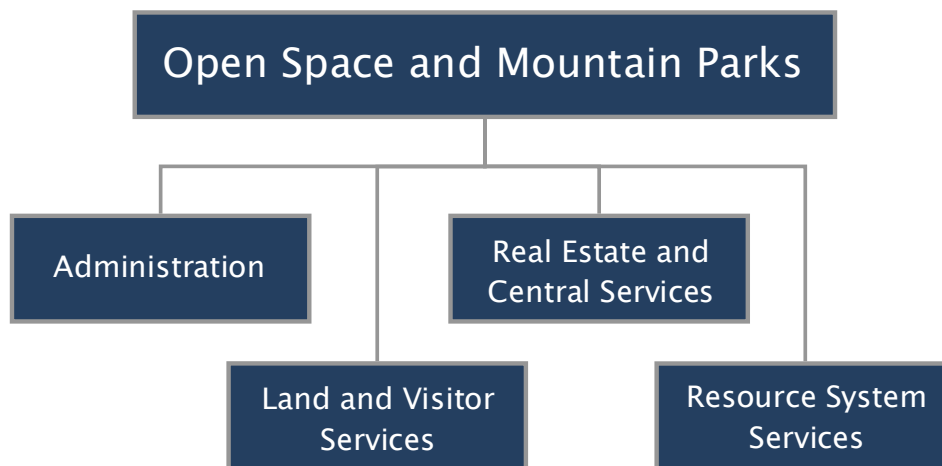
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City of Boulder  
**Open Space and Mountain Parks**

2013 Annual Budget

\$26,594,877

*The mission of the Open Space and Mountain Parks Department (OSMP) is to preserve and protect the natural environment and land resources that characterize Boulder. We foster appreciation and uses that sustain the natural values of the land for current and future generations.*



## Department Overview

### Administration

- Administration provides direction and oversight of OSMP.
- The workgroup provides communication and public process management.
- Administration also provides support services including Open Space Board of Trustees (OSBT) support, voice and sight dog tag and permit administration, and front office services.

### Real Estate and Central Services

- Real Estate Services acquires land interests for open space purposes, manages easement requests, resolves boundary disputes, and manages leases.
- Real estate services also performs services for other city departments including land acquisitions, easements and rights of way.
- The Cultural Resource Management workgroup oversees the inventory and preservation of cultural sites on OSMP land.
- The Financial Services Management workgroup carries out budget preparation and analysis, purchasing, contracts preparation and monitoring, cash management, and parking fee and timesheet database management.



**Land and Visitor Services**

- Land and Visitor Services manage and maintain OSMP's:
  - ◆ Agricultural, water, road and building assets
  - ◆ Trails, trailheads and access points, and
  - ◆ Equipment and vehicle assets.
- The workgroup also manages and administers OSMP's Junior Ranger Program and Community connections, including education, outreach, and individual and group volunteers and volunteer projects.

**Resource System Services**

- This workgroup's Ranger/Naturalist, Environmental Planning, Ecological Systems, and Resource Information units implement programs supporting the city's ecological resource sustainability.

**Table 6-52: Open Space and Mountain Parks Summary Budget**

	2011 Actual	2012 Approved	2013 Approved
<b>STAFFING</b>			
Administration	13.47	14.46	14.46
Real Estate and Central Services	6.88	5.86	5.86
Land and Visitor Services	29.40	30.38	30.38
Resource System Services	35.85	38.90	40.90
<b>Total Staffing</b>	<b>85.60</b>	<b>89.60</b>	<b>91.60</b>
<b>EXPENDITURE</b>			
Administration	\$ 1,786,642	\$ 1,824,975	\$ 1,996,038
Real Estate and Central Services	510,983	651,998	698,903
Land and Visitor Services	3,360,742	4,213,276	4,310,016
Resource System Services	3,305,563	4,186,233	4,812,734
Capital Improvement Program, Cost Allocations and Debt Service	20,324,417	15,751,672	14,777,186
<b>Total Expenditure</b>	<b>\$ 29,288,346</b>	<b>\$ 26,628,154</b>	<b>\$ 26,594,877</b>
<b>FUND</b>			
General	\$ 206,951	\$ 145,514	\$ 152,346
Lottery	336,051	425,000	343,000
Open Space and Mountain Parks	28,745,344	26,057,640	26,099,531
<b>Total Funding</b>	<b>\$ 29,288,346</b>	<b>\$ 26,628,154</b>	<b>\$ 26,594,877</b>

**2012 Accomplishments**

- Completed several major components of the West Trail Study Area (WTSA) Plan, including Green Bear Trail (re-route), Anemone (design and build the Sunshine Trail and design the Anemone Loop Trail), Homestead Trail (re-route part of trail and repair remainder), Towhee trail (re-route part of trail and repair remainder), West Sanitas or Wittemyer Trail (construct new trail), Big Bluestem Trail (re-route), and South Boulder Creek Trail (re-route)



- Finished several major components of the WTSA Plan dealing with trailheads and access points, including Flagstaff Summit (develop plan and design and begin work on refurbishing the Summit), Gregory Canyon Trailhead (develop a site plan), and South Boulder Creek West Trailhead (refurbish trailhead including adding horse trailer parking)
- Completed several components of the WTSA Plan Implementation interpretive sign work, including HCAs, Crown Rock, and South Boulder Creek West Trailhead
- Collaborated with Boulder County and Colorado Department of Transportation on the underpass design work for Community Ditch Trail Crossing of SH 93, with construction planned for 2013
- Designed head gate and fish passage structure for Green Ditch fish passage
- Constructed additional fences and livestock water structures for Grassland Ecosystem Management Plan Implementation
- Installed new roofs on Annex and Ute buildings to support solar panels
- Completed 2012–2016 Acquisition Plan (Property Agent Group), and scheduled adoption for 2012
- Received commitments for more than \$11,000,000 from an alliance of partners including Jefferson County Open Space, Boulder County, the City and County of Broomfield, The City of Arvada, the U.S. Fish and Wildlife Service, the State Land Board, Lafarge Corporation and the City of Boulder for the purchase of Section 16 in Jefferson County
- Continued negotiations with Boulder County, the Red Lion Inn and the Schnell Family for the purchase of 119 acres located in Boulder Canyon
- Repaired a switchback and cattle guard on Chapman Drive (built in 1935 by the Civilian Conservation Corps)
- Repaired Sanitas Stone Hut and Arch, built circa 1900 to entertain patients at the nearby Boulder Sanitarium
- Repaired Stockton Cabin, an historic cabin on the Shadow Canyon Trail
- Installed interpretive signs designed to connect the historic sites and their stories along the South Mesa Trailhead landscape
- Repaired Hedgecock Ice House, built in 1896 and one of OSMP's oldest structures
- Repaired Weiser House, property that has been preliminarily determined to be eligible for the National Register of Historic Places.
- Performed mitigation and repair on the Viele House basement, project to eliminate the water collection problem in the basement of this 1890 house, which is a City of Boulder historic landmark
- Research and document the history of the pastures near the Cherryvale administrative offices for inclusion in the Colorado Cultural Landscape Historic Register
- Supported WTSA implementation including trail alignment to avoid resource impacts on Green Bear, Anemone Hill, Towhee and Homestead Trails



- Completed Visitor Survey and Report
- Completed analysis of the proposal to locate bison on OSMP property
- Proposed discussion and action on Department Overarching Policy Issues, based on a staff first draft analysis
- Completed field work for the system wide Undesignated Trail Inventory
- Completed various restoration and Integrated Pest Management projects throughout the system
- Updated web maps to include trails and resources
- Migrated all OSMP data files to a new server
- As part of the Grassland Ecosystem Management Plan, performed management of non-native species as mandated by the state, including Mediterranean sage, myrtle spurge, purple loosestrife, salt cedar, sulfur cinquefoil and other invasive species
- As part of the Grassland Ecosystem Management Plan, treated teasel and Russian olive throughout the OSMP system on approximately 5,000 acres
- Thinned forest on 125 acres, mostly on the western boundary of OSMP to improve forest health and as fire mitigation
- Monitored birds on various properties to assess the success of OSMP's livestock grazing practices in promoting healthy grassland communities
- Began implementation of habitat improvement projects for Northern Leopard Frogs
- Assessed protective measures to promote survival of vulnerable populations of amphibians and bats
- Completed raptor nest monitoring to assess impacts from OSMP visitors during a vulnerable and critical phase of these federally protected species' life cycle
- Began removing Russian olive trees and other invasive species on Weiser property.

### Key Initiatives for 2013

- Re-route Saddle Rock, Green Mountain West Ridge, and Tenderfoot (northern portion) Trails as part of the West Trail Study Area (WTSA) Plan Implementation
- Close and restore trails between Gregory Canyon and Saddle Rock, and between 1st Flatiron and EM Greenman as part of the WTSA Plan Implementation
- Designate and improve trail from Shadow Canyon to Dinosaur Viewpoint as part of the WTSA Plan Implementation
- Build access to South Boulder Creek from South Boulder Creek Trail as part of the WTSA Plan Implementation
- Rehabilitate Flagstaff Summit and Gregory Canyon Trailheads as part of the WTSA Plan Implementation
- Provide real estate support to other work groups in the Department
- Provide real estate support to other City Departments including Public Works and Transportation





- Acquire lands identified in the West TSA for trail connection purposes
- Continue negotiations for acquisitions identified in the Acquisitions Plan
- Acquire water and mineral rights as they become available
- Provide support to Administration staff for the completion of the Property and Mineral Database
- Continue to survey, maintain, repair and protect cultural resources on OSMP land
- Rehabilitate historic structures as funding allows
- Prepare resource, cultural and recreational inventory for North TSA
- Implement priority conservation strategies in the Grassland Ecosystem Management Plan
- Implement resource protection measures in the West Trail Study Area
- Continue inventory and analysis of resources in the North Trail Study Area
- Continue with ecological restoration of priority areas.

**Table 6–53: Open Space and Mountain Parks Significant Changes Between 2012 and 2013 Budget**

	2012 Approved Budget	2013 Approved Budget	Total Change	2012 FTE	2013 FTE	FTE Change
<b>OPEN SPACE FUND</b>						
Additional Seasonal Forest Ecosystem Management Crew	\$ -	\$ 136,607	\$ 136,607	0.00	0.00	0.00
Additional Seasonal Trail Crew	-	195,000	195,000	0.00	0.00	0.00
Forest Management Technician	-	56,000	56,000	0.00	1.00	1.00
GIS Analyst	-	61,600	61,600	0.00	1.00	1.00
New Plotter at Annex	-	9,000	9,000	0.00	0.00	0.00
Arapahoe Pit Augmentation - transfer from CIP to operating	10,000	10,000	-	0.00	0.00	0.00
<b>Total Changes, Open Space and Mountain Parks</b>			<b>\$ 458,207</b>			<b>2.00</b>

**Table 6-54: Open Space and Mountain Parks  
Department Detail Page**

	2011 Actual		2012 Approved Budget		2013 Approved Budget		Variance - 2012 Approved to 2013 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>STAFFING AND EXPENDITURE BY PROGRAM</b>								
<b>Administration</b>								
Department Administration	12.46	\$ 1,637,721	13.45	\$ 1,726,381	13.45	\$ 1,893,222	-	\$ 166,841
Dog Tag, Permit and Facility Leasing Programs	1.01	148,921	1.01	98,594	1.01	102,816	-	4,222
Subtotal	13.47	\$ 1,786,642	14.46	\$ 1,824,975	14.46	\$ 1,996,038	-	\$ 171,063
<b>Real Estate and Central Services</b>								
Cultural Resources Program	1.01	\$ 94,966	1.01	\$ 110,650	1.01	\$ 132,681	-	\$ 22,031
Conservation Easement Compliance	1.01	68,472	1.01	112,244	1.01	113,157	-	913
Real Estate Acquisition OSMP	1.77	102,471	1.26	141,795	1.26	144,752	-	2,957
Real Estate Services to OSMP	1.77	102,471	1.26	141,795	1.26	144,752	-	2,957
Real Estate Services to General Fund	1.32	142,602	1.32	145,514	1.32	163,561	-	18,047
Subtotal	6.88	\$ 510,983	5.86	\$ 651,998	5.86	\$ 698,903	-	\$ 46,905
<b>Land and Visitor Services</b>								
Agricultural Land Management	2.10	\$ 208,293	2.03	\$ 257,450	2.03	\$ 260,754	-	\$ 3,304
Community Services	7.34	727,461	8.41	947,773	8.41	941,224	-	(6,549)
Facility Management	5.25	648,789	5.24	861,474	5.24	774,950	-	(86,524)
Junior Rangers	0.53	241,396	0.53	259,195	0.53	252,332	-	(6,863)
Rapid Response	1.05	99,836	1.04	102,730	1.04	101,373	-	(1,357)
Signs	2.10	359,704	2.10	286,639	2.10	255,894	-	(30,745)
Trail Maintenance and Construction	4.73	420,584	4.73	732,461	4.73	911,898	-	179,437
Trailhead Maintenance and Construction	4.20	446,386	4.20	474,633	4.20	497,330	-	22,697
Water Rights Administration	2.10	208,293	2.10	290,921	2.10	314,262	-	23,341
Subtotal	29.40	\$ 3,360,742	30.38	\$ 4,213,276	30.38	\$ 4,310,016	-	\$ 96,740
<b>Resource System Services</b>								
Ecological Restoration Program	1.53	\$ 165,323	1.53	\$ 204,102	1.53	\$ 200,607	-	\$ (3,495)
Forest Ecosystem Management	1.22	131,946	1.22	179,789	2.22	383,330	1.00	203,541
Grassland Ecosystem Management Program	0.90	97,249	0.91	124,891	0.91	143,237	-	18,346
Integrated Pest Management	1.99	215,028	2.01	253,844	2.01	295,767	-	41,923
Monitoring & Visitation Studies	3.13	230,028	3.13	275,052	3.13	279,445	-	4,393
Payments to Fire Districts	-	78,030	-	78,030	-	78,030	-	-
Ranger Naturalist Services	14.67	1,210,347	17.69	1,665,482	17.69	1,741,055	-	75,573
Regional, Master, and Related Planning and Plan Implementation	4.18	307,193	4.18	500,513	4.18	507,672	-	7,159
Resource Information Services	3.65	371,572	3.65	355,150	4.65	530,681	1.00	175,531
Wetland and Aquatic Management Program	1.22	131,826	1.22	141,458	1.22	179,009	-	37,551
Wildlife and Habitats	3.36	367,021	3.36	407,922	3.36	473,902	-	65,980
Subtotal	35.85	\$ 3,305,563	38.90	\$ 4,186,233	40.90	\$ 4,812,734	2.00	\$ 626,501
<b>Capital Improvement Program, Cost Allocations and Debt Service</b>								
Capital Improvement Program	-	\$ 7,861,600	-	\$ 6,085,000	-	\$ 5,043,000	-	\$ (1,042,000)
Cost Allocation	-	1,018,953	-	1,070,853	-	1,066,954	-	(3,899)
Debt Service	-	11,443,864	-	8,595,819	-	8,667,232	-	71,413
Subtotal	-	\$ 20,324,417	-	\$ 15,751,672	-	\$ 14,777,186	-	\$ (974,486)
<b>Total</b>	<b>85.60</b>	<b>\$ 29,288,346</b>	<b>89.60</b>	<b>\$ 26,628,154</b>	<b>91.60</b>	<b>\$ 26,594,877</b>	<b>2.00</b>	<b>\$ (33,277)</b>
<b>EXPENDITURE BY CATEGORY</b>								
Personnel		\$ 6,857,996		\$ 8,349,275		\$ 9,144,312		\$ 795,037
Operating		1,336,463		1,660,433		1,789,656		129,223
Interdepartmental Charges		801,779		766,773		808,723		41,950
Capital		6,908,758		6,185,000		5,118,000		(1,067,000)
Debt Service		11,443,063		8,595,819		8,667,232		71,413
Other Financing		1,940,286		1,070,853		1,066,954		(3,899)
<b>Total</b>		<b>\$ 29,288,346</b>		<b>\$ 26,628,154</b>		<b>\$ 26,594,877</b>		<b>\$ (33,277)</b>

**Table 6-54: Open Space and Mountain Parks  
Department Detail Page (Cont.)**

	2011 Actual		2012 Approved Budget		2013 Approved Budget		Variance - 2012 Approved to 2013 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>STAFFING AND EXPENDITURE BY FUND</b>								
General	1.32	\$ 206,951	1.32	\$ 145,514	1.32	\$ 152,346	-	\$ 6,832
Lottery	-	336,051	-	425,000	-	343,000	-	(82,000)
Open Space and Mountain Parks	84.28	28,745,344	88.28	26,057,640	90.28	26,099,531	2.00	41,891
<b>Total</b>	<b>85.60</b>	<b>\$ 29,288,346</b>	<b>89.60</b>	<b>\$ 26,628,154</b>	<b>91.60</b>	<b>\$ 26,594,877</b>	<b>2.00</b>	<b>\$ (33,277)</b>

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

**Housing**

**Department Overview**

**Housing**

Housing includes implementation of the city’s Inclusionary Housing Ordinance, housing planning and policy development, project development review, community funding (Housing, Community Development Block Grant, HOME Consortium), Homeownership Program and asset management

**Table 6–55: Housing Summary Budget**

	2011 Actual	2012 Approved	2013 Approved
<b>STAFFING</b>			
Housing	12.96	12.85	12.85
<b>Total Staffing</b>	<b>12.96</b>	<b>12.85</b>	<b>12.85</b>
<b>EXPENDITURE</b>			
Housing	\$ 5,423,088	\$ 5,575,826	\$ 5,287,935
Cost Allocation	121,649	127,422	127,458
<b>Total Expenditure</b>	<b>\$ 5,544,737</b>	<b>\$ 5,703,248</b>	<b>\$ 5,415,393</b>
<b>FUND</b>			
General	\$ 177,611	\$ 157,636	\$ 173,283
Affordable Housing	2,425,751	1,529,202	1,562,966
Community Housing Assistance Program	1,543,826	2,194,540	2,266,725
Community Development Block Grant	613,180	688,923	611,974
HOME Investment Partnership Grant	784,368	1,132,947	800,445
<b>Total Funding</b>	<b>\$ 5,544,737</b>	<b>\$ 5,703,248</b>	<b>\$ 5,415,393</b>

**2012 Accomplishments**

- Concluded Affordable Housing Task Force with recommendations to City Council
- Updated Inclusionary Housing Rental Policies



- Conducted a study session to guide future policies regarding the city owned site at 30<sup>th</sup> and Pearl
- Added at least 12 new permanently affordable homes to inventory
- Completed fire sprinkler installation at all Thistle Community Housing sites
- Allocated almost \$3M in housing, CDBG and HOME Consortium funding to the community.

**Key Initiatives for 2013**

- Implement revisions to Inclusionary Housing Rental Policies.
- Implement City Council new initiatives in the Affordable Housing Program
- Implement Housing Assessment recommendations

**Table 6–56: Housing Significant Changes Between 2012 and 2013 Budget**

	2012 Approved Budget	2013 Approved Budget	Total Change	2012 FTE	2013 FTE	FTE Change
<b>COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)</b>						
Reduction in Federal Funding for Affordable Housing and Community Development	\$ 810,497	\$ 719,969	\$ (90,528)	0.00	0.00	0.00
<b>HOME INVESTMENT PARTNERSHIP GRANT (HOME)</b>						
Reduction in Federal Funding for Affordable Housing in the HOME Consortium	\$ 1,132,947	\$ 800,445	\$ (332,502)	0.00	0.00	0.00
<b>Total Changes, Housing</b>			<b>\$ (423,030)</b>			<b>0.00</b>

## Table 6-57 Housing Department Detail Page

	2011 Actual		2012 Approved Budget		2013 Approved Budget		Variance - 2012 Approved to 2013 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>STAFFING AND EXPENDITURE BY PROGRAM</b>								
<b>Housing</b>								
Affordable Housing Planning/Development								
Review /Project Management	2.65	\$ 183,101	2.37	\$ 211,766	2.37	\$ 274,760	-	\$ 62,994
Asset Management and Monitoring	2.08	176,854	2.18	181,363	2.18	199,506	-	18,143
Funding: Community Development	0.45	267,198	0.46	311,512	0.46	272,693	-	(38,819)
Funding: Housing	2.41	4,558,526	3.83	4,584,562	3.83	4,191,122	-	(393,440)
Homeownership Programs	5.37	237,409	4.01	286,623	4.01	349,854	-	63,231
<b>Subtotal</b>	<b>12.96</b>	<b>\$ 5,423,088</b>	<b>12.85</b>	<b>\$ 5,575,826</b>	<b>12.85</b>	<b>\$ 5,287,935</b>	<b>-</b>	<b>\$ (287,891)</b>
<b>Cost Allocation</b>								
Cost Allocation and Transfers	-	\$ 121,649	-	\$ 127,422	-	\$ 127,458	-	\$ 36
<b>Subtotal</b>	<b>-</b>	<b>\$ 121,649</b>	<b>-</b>	<b>\$ 127,422</b>	<b>-</b>	<b>\$ 127,458</b>	<b>-</b>	<b>\$ 36</b>
<b>Total</b>	<b>12.96</b>	<b>\$ 5,544,737</b>	<b>12.85</b>	<b>\$ 5,703,248</b>	<b>12.85</b>	<b>\$ 5,415,393</b>	<b>-</b>	<b>\$ (287,855)</b>
<b>EXPENDITURE BY CATEGORY</b>								
Personnel		\$ 835,749		\$ 1,007,812		\$ 1,119,174		\$ 111,362
Operating		4,564,712		4,544,866		4,143,718		(401,148)
Interdepartmental Charges		22,627		23,148		25,043		1,895
Other Financing		121,649		127,422		127,458		36
<b>Total</b>		<b>\$ 5,544,737</b>		<b>\$ 5,703,248</b>		<b>\$ 5,415,393</b>		<b>\$ (287,855)</b>
<b>STAFFING AND EXPENDITURE BY FUND</b>								
General	1.25	\$ 177,611	1.14	\$ 157,636	1.14	\$ 173,283	-	\$ 15,647
Affordable Housing	4.38	2,425,751	4.03	1,529,202	4.38	1,562,966	0.35	33,764
Community Housing Assistance Program	4.35	1,543,826	5.13	2,194,540	5.18	2,266,725	0.05	72,185
Community Development Block Grant	1.78	613,180	1.60	688,923	1.45	611,974	(0.15)	(76,949)
HOME Investment Partnership Grant <sup>1</sup>	1.20	784,368	0.95	1,132,947	0.70	800,445	(0.25)	(332,502)
<b>Total</b>	<b>12.96</b>	<b>\$ 5,544,737</b>	<b>12.85</b>	<b>\$ 5,703,248</b>	<b>12.85</b>	<b>\$ 5,415,393</b>	<b>-</b>	<b>\$ (287,855)</b>

**Notes:**

1 The city entered into a county-wide HOME consortium in 2007; the HOME budget includes allocations that pass through the city directly to other communities within the consortium of approximately \$530,000 in 2012 and \$375,850 in 2013.

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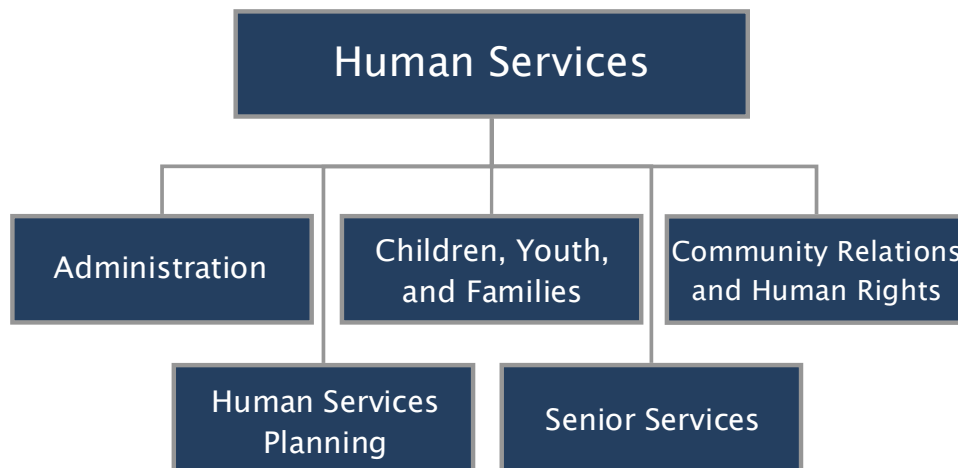


City of Boulder  
**Human Services**

2013 Annual Budget

\$6,821,895

*The mission of the Human Services Department is to create a healthy, socially thriving and inclusive community by providing and supporting human services to Boulder residents in need.*



## Department Overview

### Department Administration

- Department Administration includes Department Director, Financial Manager and Department Administrator. Administration provides finance, budget, internal services, public communications, oversight of policy implementation, and management of the department.

### Children, Youth and Families

- Children, Youth and Families manages direct services for children, youth and family programs, funding to community for youth programs and initiatives, regional coordination, development and implementation of programs for children, and youth and families, including: child care subsidies to low income and working families (Referral and Subsidy Program), child care provider professional development (Recruitment and Training Program), school based services in elementary and high schools (Family Resource Schools, Family Resource Centers and Prevention and Intervention Program), Youth Opportunities Program, Circles Program and Community Mediation Services.



**Community Relations and Human Rights**

- Community Relations and Human Rights oversees and enforces the city’s Human Rights and Failure to Pay Wages Ordinances, staffs the Human Relations Commission and Immigrant Advisory Committee, promotes positive community relations, serves as liaison and catalyst for resolution of community issues related to human relations and human rights, administers the HRC Community Impact and Community Events Funding.

**Human Services Planning**

- Human Services Planning includes community funding, human services planning and policy development, Housing and Human Services Master Plan coordination, regional coordination of human services initiatives including the Human Services Strategic Plan, regional funding coordination, and social policy development addressing social and human services issues in the community.

**Senior Services**

- Senior Services Includes management of two senior centers, bilingual case management, resource and referral for supportive services and financial assistance, health and wellness classes and social programs, regional coordination of county-wide senior strategic plan, and administration of the Food Tax Rebate Program for low-income families and seniors and disabled.

**Table 6–58: Human Services Summary Budget**

	2011 Actual	2012 Approved	2013 Approved
<b>STAFFING</b>			
Administration	2.65	2.65	2.65
Children, Youth and Families	22.50	15.91	17.54
Community Relations and Human Rights	2.25	2.25	2.25
Human Services Planning	2.75	2.75	2.75
Senior Services	10.28	10.32	10.30
<b>Total Staffing</b>	<b>40.43</b>	<b>33.88</b>	<b>35.49</b>
<b>EXPENDITURE</b>			
Administration	\$ 392,766	\$ 414,432	\$ 433,960
Children, Youth and Families	2,526,254	2,338,229	2,546,394
Community Relations and Human Rights	265,552	287,005	292,883
Human Services Planning	2,384,829	2,395,963	2,422,752
Senior Services	1,037,418	1,049,401	1,125,906
<b>Total Expenditure</b>	<b>\$ 6,606,819</b>	<b>\$ 6,485,030</b>	<b>\$ 6,821,895</b>
<b>FUND</b>			
General	\$ 6,478,846	\$ 6,363,455	\$ 6,713,900
Community Development Block Grant	127,972	121,575	107,995
<b>Total Funding</b>	<b>\$ 6,606,819</b>	<b>\$ 6,485,030</b>	<b>\$ 6,821,895</b>



### 2012 Accomplishments

- Implemented Wilderness Place Early Childhood Education Project
- Developed a process for allocation of Education Excise Tax Funds
- Opened a new Family Resource Center at Manhattan Middle School
- Allocated over \$2M for operating support to community non-profits
- Issued 780 food tax rebates totaling \$78,010 to low income and disabled seniors, families and individuals
- Implemented the annual Immigrant Heritage Week.
- Developed Homeless Service Provider Coordination Plan for expanded outreach, case management and service coordination in city
- Hosted a study session on Homeless Issues to identify key priorities for addressing homelessness and related issues

### Key Initiatives for 2013

- Update the department's master plan
- Implement new Grant Management System for Human Services in partnership with Boulder County and the city of Longmont.
- Continue implementation of Ten Year Plan to Address Homelessness
- Implement Homeless Service Providers Action Plan
- Update the department's master plan

## Table 6-59: Human Services Department Detail Page

	2011 Actual		2012 Approved Budget		2013 Approved Budget		Variance - 2012 Approved to 2013 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>STAFFING AND EXPENDITURE BY PROGRAM</b>								
<b>Administration</b>								
Department Administration	2.65	\$ 392,766	2.65	\$ 414,432	2.65	\$ 433,960	-	\$ 19,528
Subtotal	2.65	\$ 392,766	2.65	\$ 414,432	2.65	\$ 433,960	-	\$ 19,528
<b>Children, Youth and Families</b>								
Childcare Recruitment and Training	1.04	\$ 141,037	1.45	\$ 128,114	1.44	\$ 119,619	(0.01)	\$ (8,495)
Childcare Subsidy and Referral	2.65	531,645	2.91	526,559	2.89	540,217	(0.02)	13,658
Community Mediation	2.61	202,232	2.65	207,892	2.46	213,574	(0.19)	5,682
Early Care and Education Council of Boulder County <sup>1</sup>	3.14	103,256					-	-
Family Resource Schools	5.03	745,756	6.03	664,225	8.24	778,747	2.21	114,522
Prevention and Intervention	6.27	340,910	0.41	439,240	0.37	507,371	(0.04)	68,131
Youth Opportunities Program	1.76	461,418	2.46	372,199	2.15	386,867	(0.31)	14,668
Subtotal	22.50	\$ 2,526,254	15.91	\$ 2,338,229	17.54	\$ 2,546,394	1.63	\$ 208,165
<b>Community Relations and Human Rights</b>								
Community Relations	1.25	\$ 54,232	1.25	\$ 172,751	1.25	\$ 171,801	-	\$ (950)
Office of Human Rights	1.00	211,320	1.00	114,254	1.00	121,082	-	6,828
Subtotal	2.25	\$ 265,552	2.25	\$ 287,005	2.25	\$ 292,883	-	\$ 5,878
<b>Human Services Planning</b>								
Human Services Fund	1.75	\$ 2,220,897	1.05	\$ 2,207,689	1.05	\$ 2,212,260	-	\$ 4,571
Human Services Planning and Project Management	1.00	163,932	1.70	188,274	1.70	210,492	-	22,218
Subtotal	2.75	\$ 2,384,829	2.75	\$ 2,395,963	2.75	\$ 2,422,752	-	\$ 26,789
<b>Senior Services</b>								
Food Tax Rebate Program	0.27	\$ 15,442	0.37	\$ 23,286	0.27	\$ 25,064	(0.10)	\$ 1,778
Senior Centers	4.71	397,913	4.39	429,008	4.19	453,273	(0.20)	24,265
Senior Resources	3.05	362,940	3.28	346,305	3.59	385,441	0.31	39,136
Seniors Health & Wellness	1.23	107,024	0.93	100,532	0.90	102,628	(0.03)	2,096
Seniors Social Programs	1.02	154,099	1.35	150,270	1.35	159,499	-	9,229
Subtotal	10.28	\$ 1,037,418	10.32	\$ 1,049,401	10.30	\$ 1,125,906	(0.02)	\$ 76,505
<b>Total</b>	<b>40.43</b>	<b>\$ 6,606,819</b>	<b>33.88</b>	<b>\$ 6,485,030</b>	<b>35.49</b>	<b>\$ 6,821,895</b>	<b>1.61</b>	<b>\$ 336,865</b>
<b>EXPENDITURE BY CATEGORY</b>								
Personnel		\$ 2,522,544		\$ 2,669,224		\$ 2,949,886		\$ 280,662
Operating		3,914,414		3,671,698		3,736,015		64,317
Interdepartmental Charges		169,861		144,108		135,994		(8,114)
Other Financing		-		-		-		-
<b>Total</b>		<b>\$ 6,606,819</b>		<b>\$ 6,485,030</b>		<b>\$ 6,821,895</b>		<b>\$ 336,865</b>
<b>STAFFING AND EXPENDITURE BY FUND</b>								
General <sup>2</sup>	38.14	\$ 6,478,846	32.02	\$ 6,363,455	33.83	\$ 6,713,900	1.81	\$ 350,445
Community Development Block Grant	2.29	127,972	1.86	121,575	1.66	107,995	(0.20)	(13,580)
<b>Total</b>	<b>40.43</b>	<b>\$ 6,606,819</b>	<b>33.88</b>	<b>\$ 6,485,030</b>	<b>35.49</b>	<b>\$ 6,821,895</b>	<b>1.61</b>	<b>\$ 336,865</b>

**Notes:**

1 City fiscal agency for the Early Childhood Council of Boulder County (ECCBC) ended with ECCBC becoming a stand alone 501c3 and move to Foothills United Way; this reflects a budget reduction of \$420,436 from 2011 to 2012.

2 The general fund budget includes external grants to the Children, Youth and Families Division of \$592,752 in 2012 and \$755,982 in 2013.

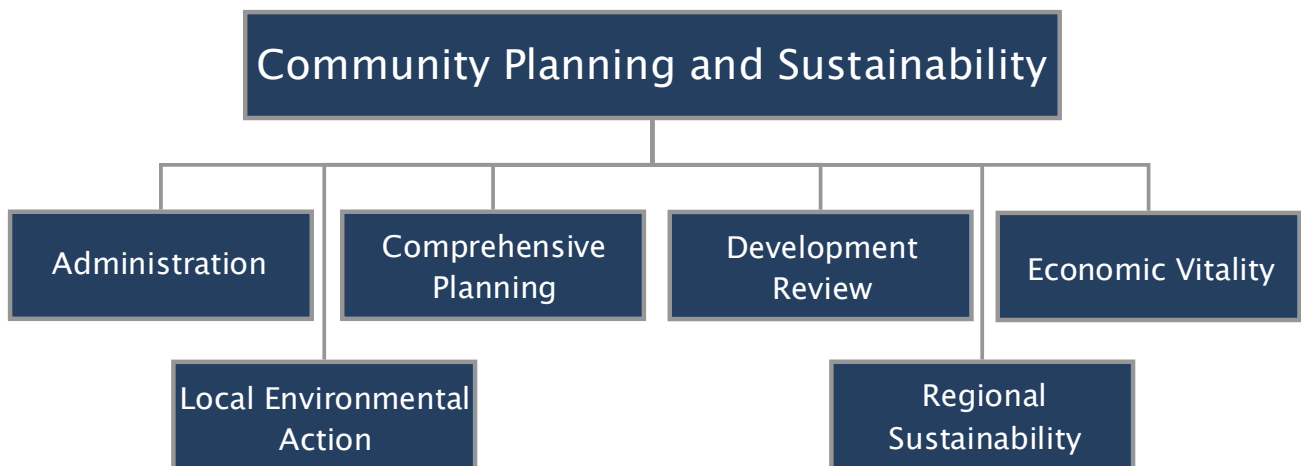
City of Boulder  
**Community Planning and Sustainability**

2013 Annual Budget

\$7,005,523

*The mission of the Department of Community Planning and Sustainability is to develop and implement the desired long-term future of the natural and built environments in the City of Boulder by:*

- *Working with the Boulder community to articulate a shared vision for the city's future;*
- *Promoting long-term sustainability and community quality through comprehensive, strategic planning and application of the community's values and sustainability principles in guiding new development and redevelopment in the city;*
- *Engaging the community to promote education and action for community sustainability; and*
- *Supporting others in the city organization and community to carry out their mission in service of the community's planning and sustainability goals.*



### Department Overview

#### Administration

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



**Comprehensive Planning**

- Comprehensive Planning leads planning and policy development projects and programs. It includes long range planning, urban design, historic preservation and ecological planning. The division develops and implements the Boulder Valley Comprehensive Plan, prepares area plans and other special planning efforts, manages the historic preservation program, and coordinates the urban wildlife management and integrated pest management programs.

**Development Review**

- Development Review provides project review, zoning administration and enforcement services for the community and P&DS customers, ensuring consistent application of city regulations and policies in both “by right” and discretionary review projects. The group also coordinates regular updates to the city’s land use code and development regulations and oversees annexation processes.

**Economic Vitality**

- Economic Vitality coordinates and supports efforts throughout the city organization and with partner groups in the community to nurture and enhance the entrepreneurial spirit of our community. The program supports long term economic sustainability through strategic initiatives in addition to supporting current Boulder businesses with assistance services, retention and outreach efforts, and incentive programs.

**Local Environmental Action**

- Local Environmental Action develops policies, programs and support services to help Boulder residents and businesses understand and implement energy efficiency and zero waste initiatives in addition to supporting similar efforts within the city organization.

**Regional Sustainability**

- Regional Sustainability increases the city's effectiveness in achieving its sustainability agenda throughout the community and the region through partnerships with groups such as CU, BVSD, Boulder County, other cities, state and federal agencies and legislators.

**Table 6–60: Community Planning and Sustainability Summary Budget**

	2011 Actual	2012 Approved	2013 Approved
<b>STAFFING</b>			
Administration	2.75	4.02	3.96
Regional Sustainability	1.68	1.20	1.20
Comprehensive Planning	8.08	8.16	8.16
Development Review	14.43	16.48	19.19
Economic Viatlity	1.00	1.00	2.00
LEAD	8.97	9.85	9.55
Cost Allocation and Transfers	-	-	-
<b>Total Staffing</b>	<b>36.91</b>	<b>40.71</b>	<b>44.06</b>



EXPENDITURE			
Administration	\$ 385,707	\$ 495,557	\$ 530,575
Regional Sustainability	161,974	162,282	170,341
Comprehensive Planning	994,323	1,112,337	1,289,336
Development Review	1,734,653	1,790,026	2,121,567
Economic Viability	610,775	630,115	734,771
LEAD	3,887,837	2,984,639	1,689,351
Cost Allocation and Transfers	448,456	469,014	469,582
<b>Total Expenditure</b>	<b>\$ 8,223,724</b>	<b>\$ 7,643,970</b>	<b>\$ 7,005,523</b>

FUNDING			
General	\$ 3,007,558	\$ 7,643,970	\$ 2,734,751
Planning and Development Services	3,328,725	-	3,779,283
Climate Action Plan	1,887,441	-	491,489
<b>Total Funding</b>	<b>\$ 8,223,724</b>	<b>\$ 7,643,970</b>	<b>\$ 7,005,523</b>

## 2012 Accomplishments

- Continued to work towards achievement of Boulder’s long-term energy goals, including support for continued analysis of municipalization for Boulder’s electric utility and development of the first phase of an Energy Action Plan
- Conducted a thorough review of GHG reduction efforts funded by the voter-approved CAP tax to identify potential refinements to current efforts, help shape the next generation of climate action initiatives, and inform voter consideration of a potential extension to the existing CAP tax
- Continued to guide and invest in implementation of Boulder Junction’s transit-oriented development and new public spaces, including development of new street prototypes to better integrate land use and transportation objectives
- Provided energy efficiency incentives to create sustainable buildings in Boulder Junction
- Partnered with other city departments to assess progress in implementation of the original Transit Village Area Plan and facilitate council discussion of options and priorities for the city-owned site at 30th and Pearl
- Worked with the Colorado Chautauqua Association to develop a draft stewardship framework for collaborative planning and management efforts, and initiated discussions to define "guiding principles" for further discussions with CCA
- As part of an evaluation of CAP Tax-funded programs, evaluated first year of EnergySmart services and SmartRegs implementation, working with partners to refine and enhance services
- Continued to work with businesses and property owners on efficiency programs for the commercial sector and developed custom efficiency rebates and services for commercial property owners with large portfolios that serve primary employers as well as small businesses
- Completed substantive work on a Commercial Energy Efficiency Strategy that includes a phased approach to requirements for energy efficiency in existing commercial buildings



- Initiated a multi-department planning effort focused on the Civic Area, with particular focus on a potential year-round farmers market facility, city facilities, park amenities and flood mitigation as well as potential complementary social and cultural facilities
- Conducted a study to identify the issues, trends and needs of Boulder's primary employers relative to the city's existing industrial and commercial space, and began development of a primary employer economic strategy that is consistent with the city's economic policies, sustainability framework, and core values
- Developed an ordinance for disposable bags and take-out containers, and completed site review approval for 6400 Arapahoe, with Phase I development targeted for 85% completion by end of 2012
- Completed a comprehensive review of the city's Integrated Pest Management policies and programs, and implemented new pesticide approval and partial pesticide ban approach for city properties
- Completed and evaluated a pilot program in the neighborhood west of 9th Street to educate landowners and increase enforcement of existing trash regulations
- Completed a number of significant development reviews, including Gunbarrel Town Center, Avery Brewing, 955 Broadway, 950 28<sup>th</sup> Street, Junior Academy, 1600 Pearl, 11<sup>th</sup> and Pearl, and Boulder Community Hospital Expansion Rezoning/Site Review
- Completed RH-2 Zone District Changes, a comprehensive rezoning to implement 2011 BVCP Land Use Map changes including rezoning of the Goss-Grove neighborhood, community garden code changes, and initiated code projects related to Land-Use Alcohol as well as wind and solar energy.

### Key Initiatives for 2013

- Update Zero Waste Master Plan, develop a styrofoam container ordinance, implement the disposable bag fee ordinance, and complete Phase I development at 6400 Arapahoe
- In partnership with community organizations and business community, develop options for increased commercial and multi-family composting
- Develop a benchmarking and disclosure ordinance for energy efficiency in existing commercial buildings
- Contingent on renewal of the CAP tax, enhance existing efficiency and conservation services for residential and commercial/industrial customers
- Complete work on the Energy Action Plan
- Develop a web portal tool for reporting on climate action progress as well as other sustainability indicators
- Continue process of integrating climate action initiatives in appropriate city master plans and work efforts
- Complete first phase of the Civic Area planning process
- Implement next steps as identified in phase one of the Primary Employer Study





- Implement next steps in the Sustainable Streets and Centers project
- Continue to update and amend the land use code
- Initiate review and update of policies and related code requirements for ADUs/OAUs
- Develop scope of work for East Arapahoe planning effort
- Identify obstacles to redevelopment and economic vitality in the North Broadway commercial area
- Support continued revitalization efforts for University Hill
- Support next steps in the Chautauqua collaborative stewardship and lease discussions  
Implement replacement of the Landlink Development and Information Tracking System.

**Table 6-61: Community Planning and Sustainability Significant Changes Between 2012 and 2013 Budget**

	2012 Approved Budget	2013 Approved Budget	Total Change	2012 FTE	2013 FTE	FTE Change
<b>GENERAL FUND</b>						
Civic Area Plan Consultant Support	\$ -	\$ 135,000	\$ 135,000	0.00	0.00	0.00
Department Interns	-	18,000	18,000	0.00	0.00	0.00
Economic Vitality Business Liaison - one year fixed term	-	80,000	80,000	0.00	1.00	1.00
<b>PLANNING AND DEVELOPMENT SERVICES FUND</b>						
Department Interns-increase General Fund transfer to Planning and Development Services	\$ -	\$ 36,000	\$ 36,000	0.00	0.00	0.00
Building Plan Review and Permit Issuance - two year fixed term Assistant Zoning Administrator	-	81,180	81,180	0.00	1.00	1.00
Building Plan Review and Permit Issuance - two year fixed term Project Specialist	-	81,180	81,180	0.00	1.00	1.00
<b>Total Changes, Community Planning and Sustainability</b>			<b>\$ 431,360</b>			<b>3.00</b>

**Table 6-62: Community Planning and Sustainability  
Department Detail Page**

	2011 Actual		2012 Approved Budget		2013 Approved Budget		Variance - 2012 Approved to 2013 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>STAFFING AND EXPENDITURE BY PROGRAM</b>								
<b>Administration</b>								
Department Administration	2.75	\$ 385,707	4.02	\$ 495,557	3.96	\$ 530,575	(0.06)	\$ 35,018
Subtotal	2.75	\$ 385,707	4.02	\$ 495,557	3.96	\$ 530,575	(0.06)	\$ 35,018
<b>Regional Sustainability</b>								
Regional Sustainability	1.68	\$ 161,974	1.20	\$ 162,282	1.20	\$ 170,341	-	\$ 8,059
Subtotal	1.68	\$ 161,974	1.20	\$ 162,282	1.20	\$ 170,341	-	\$ 8,059
<b>Comprehensive Planning</b>								
Comprehensive Planning	5.01	\$ 638,373	5.14	\$ 722,443	5.28	\$ 886,528	0.14	\$ 164,085
Ecological Planning	1.35	149,186	1.35	183,099	1.21	178,479	(0.14)	(4,620)
Historic Preservation	1.72	206,764	1.67	206,795	1.67	224,329	-	17,534
Subtotal	8.08	\$ 994,323	8.16	\$ 1,112,337	8.16	\$ 1,289,336	(0.00)	\$ 176,999
<b>Development Review</b>								
Building Permit Plan Review and Issuance (Zoning Compliance)	4.99	\$ 614,257	5.44	\$ 620,019	7.39	\$ 835,201	1.95	\$ 215,182
Building Permit Site Inspection	0.88	91,385	0.86	101,405	1.01	117,065	0.15	15,660
Development Review	6.53	784,981	8.21	865,240	8.44	921,832	0.23	56,592
Zoning Administration and Enforcement	0.49	58,904	0.48	50,677	0.82	87,144	0.34	36,467
Base Map Data Maintenance	0.25	30,053	0.24	24,412	0.24	25,362	-	950
GIS Services	0.43	51,691	0.42	42,678	0.42	43,934	-	1,256
Engineering Permits	0.62	74,531	0.60	63,755	0.64	68,491	0.04	4,736
Rental Licensing	0.24	28,851	0.23	21,840	0.23	22,539	-	699
Subtotal	14.43	\$ 1,734,653	16.48	\$ 1,790,026	19.19	\$ 2,121,567	2.71	\$ 331,541
<b>Economic Viatlity</b>								
Business Incentive Programs	-	\$ 350,943	-	\$ 350,000	-	\$ 350,000	-	\$ -
Economic Vitality Program and Sponsorships	1.00	259,832	1.00	280,115	2.00	384,771	1.00	104,656
Subtotal	1.00	\$ 610,775	1.00	\$ 630,115	2.00	\$ 734,771	1.00	\$ 104,656
<b>LEAD</b>								
City Organization Sustainability	-	\$ 45,374	-	\$ 62,788	0.25	\$ 67,368	0.25	\$ 4,580
Energy Efficiency and Conservation	4.30	2,031,307	4.30	1,695,330	4.00	491,489	(0.30)	(1,203,841)
Transportation GHG Reductions	-	82,387	-	100,000	-	-	-	(100,000)
Waste Reduction	4.67	1,728,769	5.55	1,126,521	5.30	1,130,494	(0.25)	3,973
Subtotal	8.97	\$ 3,887,837	9.85	\$ 2,984,639	9.55	\$ 1,689,351	(0.30)	\$ (1,295,288)
<b>Cost Allocation and Transfers</b>								
Cost Allocation and Transfers	-	\$ 448,456	-	\$ 469,014	-	\$ 469,582	-	\$ 568
Subtotal	-	\$ 448,456	-	\$ 469,014	-	\$ 469,582	-	\$ 568
<b>Total</b>	<b>36.91</b>	<b>\$ 8,223,724</b>	<b>40.71</b>	<b>\$ 7,643,970</b>	<b>44.06</b>	<b>\$ 7,005,523</b>	<b>3.35</b>	<b>\$ (638,447)</b>
<b>EXPENDITURE BY CATEGORY</b>								
Personnel		\$ 3,745,022		\$ 4,024,615		\$ 4,459,613		\$ 434,998
Operating		3,789,888		3,012,903		1,931,796		(1,081,107)
Interdepartmental Charges		234,358		136,437		143,531		7,094
Capital		6,000		1,000		1,000		-
Other Financing		448,456		469,014		469,582		568
<b>Total</b>		<b>\$ 8,223,724</b>		<b>\$ 7,643,970</b>		<b>\$ 7,005,523</b>		<b>\$ (638,447)</b>

**Table 6-62: Community Planning and Sustainability  
Department Detail Page (Cont.)**

	2011 Actual		2012 Approved Budget		2013 Approved Budget		Variance - 2012 Approved to 2013 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>STAFFING AND EXPENDITURE BY FUND</b>								
General	8.65	\$ 3,007,558	10.40	\$ 2,423,557	11.40	\$ 2,734,751	1.00	\$ 311,194
Planning and Development Services	23.96	3,328,725	26.01	3,425,083	28.66	3,779,283	2.65	354,200
Climate Action Plan	4.30	1,887,441	4.30	1,795,330	4.00	491,489	(0.30)	(1,303,841)
<b>Total</b>	<b>36.91</b>	<b>\$ 8,223,724</b>	<b>40.71</b>	<b>\$ 7,643,970</b>	<b>44.06</b>	<b>\$ 7,005,523</b>	<b>3.35</b>	<b>\$ (638,447)</b>

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City of Boulder  
**FUND FINANCIALS**  
2013 Annual Budget

Table 7-01: General Fund, 2013 Fund Financial

GENERAL

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Beginning Fund Balance</b>	\$ 32,100	\$ 33,344	\$ 27,856	\$ 25,130	\$ 26,136	\$ 27,393	\$ 29,030	\$ 31,268
<b>Sources of Funds</b>								
Current Revenue-								
Sales/Use Tax <sup>1</sup>	\$ 41,214	\$ 45,451	\$ 46,815	\$ 48,554	\$ 50,254	\$ 52,012	\$ 53,833	\$ 55,717
.15 Sales Tax (included in sales/use tax as of 2012) <sup>1</sup>	3,676	-	-	-	-	-	-	-
Tax Increment (10th & Walnut)	951	963	963	-	-	-	-	-
Food Service Tax	548	548	564	584	604	625	645	666
Property Tax	14,784	15,715	15,872	16,119	16,441	16,770	17,273	17,791
"De-Bruced" Property Tax Increment	3,028	3,941	3,980	4,020	4,101	4,183	4,308	4,437
Public Safety Property Tax	5,071	4,946	4,995	5,045	5,146	5,249	5,407	5,569
Cable TV Franchise & PEG Fees	1,237	1,164	1,164	1,164	1,176	1,187	1,199	1,211
Liquor Occupation Tax	622	622	641	660	680	700	721	743
Telephone Occupation Tax	772	772	772	772	772	772	772	772
Utility Occupation Tax	4,100	6,000	6,000	6,000	6,000	6,000	6,000	-
Accommodation Tax	4,082	4,204	4,331	4,461	4,594	4,732	4,874	5,020
Accommodation Tax - 10th and Walnut	-	-	-	682	702	724	745	768
Admission Tax	586	593	608	623	639	655	671	688
Xcel Franchise Fee	5	-	-	-	-	-	-	-
Specific Ownership Tax	1,234	1,234	1,259	1,284	1,310	1,336	1,362	1,390
Tobacco Tax	343	340	340	340	340	340	340	340
NPP and Other Parking Revenue	158	143	143	143	143	143	143	143
Meters-Out of Parking Districts	491	475	475	475	475	475	475	475
Sale of Other Services	525	195	199	203	207	211	215	220
Sale of Goods	77	65	67	69	71	73	75	78
Licenses	170	230	237	244	251	259	267	275
Court Fees and Charges	2,192	2,190	2,190	2,190	2,190	2,190	2,190	2,190
Parking Violations	2,238	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Other Fines & Penalties	1	2	2	2	2	2	2	2
Court Awards-DUI, No Ins. & Seized	146	122	126	129	133	137	141	146
Photo Enforcement Revenue	1,450	1,360	1,490	1,490	1,490	1,490	1,490	1,490
Other Governmental	366	-	-	-	-	-	-	-
Interest Income	567	600	500	505	515	525	536	547
Rental Income	127	144	148	153	157	162	167	172
Other Revenue	371	317	500	500	500	500	500	500
Housing/Human Services Fees	308	226	219	223	227	231	236	240
Parks Fees (see Other Revenue)	212	200	201	202	203	204	205	206
<b>Sub-Total Revenue</b>	<b>\$ 91,651</b>	<b>\$ 94,862</b>	<b>\$ 96,901</b>	<b>\$ 98,936</b>	<b>\$ 101,423</b>	<b>\$ 103,988</b>	<b>\$ 106,894</b>	<b>\$ 103,895</b>

Table 7-01: General Fund, 2013 Fund Financial (Cont.)

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Other Revenue-								
Grants	\$ 1,055	\$ 593	\$ 756	\$ 586	\$ 586	\$ 559	\$ 560	\$ 561
Carryovers and Supplementals from Add'l Revenue	-	3,028	-	-	-	-	-	-
Meters-Within Parking Districts	2,695	2,675	2,800	2,800	2,800	2,800	2,800	2,800
Trash Hauler Occupation Tax	1,722	1,658	1,656	1,663	1,670	1,681	1,697	1,707
Education Excise Tax (to Fund Balance Reserves)	427	-	-	-	-	-	-	-
<b>Sub-Total Other Revenue</b>	<b>\$ 5,899</b>	<b>\$ 7,954</b>	<b>\$ 5,212</b>	<b>\$ 5,049</b>	<b>\$ 5,056</b>	<b>\$ 5,040</b>	<b>\$ 5,057</b>	<b>\$ 5,068</b>
Transfers In-								
Cost Allocation - Current Opr Costs-All Funds	\$ 7,217	\$ 7,580	\$ 7,557	\$ 7,633	\$ 7,823	\$ 8,058	\$ 8,300	\$ 8,549
Other Transfers	1,303	28	81	83	85	88	90	92
Mall Reimbursement from CAGID (see Revenue)	44	-	-	-	-	-	-	-
<b>Sub-Total Transfers In</b>	<b>\$ 8,564</b>	<b>\$ 7,608</b>	<b>\$ 7,638</b>	<b>\$ 7,716</b>	<b>\$ 7,909</b>	<b>\$ 8,146</b>	<b>\$ 8,390</b>	<b>\$ 8,641</b>
<b>Total Annual Sources</b>	<b>\$ 106,114</b>	<b>\$ 110,424</b>	<b>\$ 109,751</b>	<b>\$ 111,701</b>	<b>\$ 114,388</b>	<b>\$ 117,173</b>	<b>\$ 120,341</b>	<b>\$ 117,604</b>
<b>Total Sources (Including Beginning Fund Balance)</b>	<b>\$ 138,214</b>	<b>\$ 143,768</b>	<b>\$ 137,606</b>	<b>\$ 136,831</b>	<b>\$ 140,524</b>	<b>\$ 144,567</b>	<b>\$ 149,371</b>	<b>\$ 148,872</b>
<b>Uses of Funds</b>								
Allocations (excluding debt, transfers and 2010 & 2011 .15% sales tax)-								
City Council	\$ 169	\$ 188	\$ 203	\$ 209	\$ 215	\$ 222	\$ 228	\$ 235
Municipal Court	1,606	1,826	2,078	2,059	2,110	2,163	2,218	2,274
City Attorney	1,918	2,098	2,282	2,245	2,302	2,360	2,419	2,480
City Manager	1,494	1,758	1,863	1,840	1,887	1,934	1,983	2,033
West Nile Virus Program	247	250	250	250	250	250	250	250
Economic Vitality Program <sup>3</sup>	611	-	-	-	-	-	-	-
Clean Energy Study	260	1,900	2,203	1,900	1,900	1,900	1,900	-
Conference and Visitors Bureau	732	1,364	1,389	1,431	1,476	1,523	1,571	1,620
Non-departmental	61	124	114	114	114	114	114	114
Contingency	84	150	159	159	159	159	159	159
Fuel Contingency	-	190	190	190	190	190	190	190
Extraordinary Personnel Expense	-	120	120	120	120	120	120	120
Environmental Affairs <sup>1</sup>	1,436	1,522	1,558	1,574	1,589	1,605	1,621	1,637
Waste Reduction Project (6400 Arapahoe)	467	-	-	-	-	-	-	-

Table 7-01: General Fund, 2013 Fund Financial (Cont.)

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
DUHMD/Parking Svcs	1,258	1,218	1,292	1,282	1,315	1,348	1,381	1,416
Communications	706	740	827	818	839	860	881	904
Unemployment & Volunteer Ins	143	107	107	109	112	115	118	121
Property & Casualty Ins.	1,510	1,510	1,510	1,610	1,610	1,610	1,610	1,610
Compensated Absences	682	784	844	828	849	871	892	915
Worker's Compensation (Refund)	-	115	-	-	-	-	-	-
Information Technology	3,781	4,152	4,550	4,415	4,526	4,640	4,757	4,876
IT/Technology Funding	-	404	404	404	404	404	404	404
IT/Telecommunications Funding	48	48	48	48	48	48	48	48
Human Resources	1,525	1,645	1,734	1,712	1,755	1,799	1,844	1,891
Finance	2,865	3,056	3,233	3,180	3,260	3,342	3,426	3,512
Campaign Financing	37	-	46	-	46	-	46	-
Police	29,104	29,593	31,747	31,393	32,183	32,992	33,821	34,672
Fire	15,244	15,470	16,546	16,443	16,856	17,280	17,714	18,160
Public Works	3,940	1,833	1,878	1,878	1,925	1,974	2,023	2,074
Municipal Facilities Fund	-	880	880	880	880	880	880	880
Equipment Replacement	-	26	26	26	26	26	26	26
Facilities Renovation & Replacement	-	1,469	1,550	1,469	1,469	1,469	1,469	1,469
Parks <sup>1</sup>	3,973	4,404	4,616	4,604	4,720	4,838	4,960	5,085
Arts <sup>1</sup>	175	543	559	563	577	592	607	622
Real Estate (Open Space)	207	146	152	149	153	157	160	164
Housing/Human Services <sup>1</sup>	4,740	6,521	6,887	6,927	7,101	7,279	7,462	7,650
Humane Society Bldg Loan	60	94	94	94	94	94	94	94
Community Sustainability	69	902	1,177	949	973	997	1,022	1,048
Police/Fire Old Hire Contribution	247	236	236	235	237	238	239	237
Boulder Junction Phase I	325	-	-	-	-	-	-	-
Carryovers and Supplementals from Add'l								
Revenue	-	3,028	-	-	-	-	-	-
Education Excise Tax Programs	4,466	-	-	-	-	-	-	-
Adjustment to balance Pay Period 27								
Reserve	-	-	(2,044)	-	-	-	-	-
<b>Sub-Total Uses of Funds</b>	<b>\$ 84,187</b>	<b>\$ 90,414</b>	<b>\$ 91,308</b>	<b>\$ 92,107</b>	<b>\$ 94,269</b>	<b>\$ 96,391</b>	<b>\$ 98,659</b>	<b>\$ 98,988</b>
Debt-								
Existing Debt	\$ 1,682	\$ 601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pension Obligation Bonds	639	688	686	689	687	686	685	687
CIS Bonds	-	2,755	3,995	3,995	3,995	3,994	3,995	3,334
Waste Reduction Project (6400 Arapahoe)	724	438	698	428	423	421	424	424
<b>Sub-Total Debt</b>	<b>\$ 3,045</b>	<b>\$ 4,482</b>	<b>\$ 5,379</b>	<b>\$ 5,112</b>	<b>\$ 5,105</b>	<b>\$ 5,101</b>	<b>\$ 5,104</b>	<b>\$ 4,445</b>



Table 7-01: General Fund, 2013 Fund Financial (Cont.)

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Transfers Out-								
Recreation Activity Fund	\$ 1,482	\$ 1,548	\$ 1,594	\$ 1,581	\$ 1,621	\$ 1,662	\$ 1,703	\$ 1,746
Planning and Development Services Fund	2,063	1,977	2,130	2,074	2,126	2,180	2,234	2,291
Affordable Housing Fund	325	325	325	325	325	325	325	325
Library Fund	6,481	6,298	6,511	6,440	6,602	6,768	6,938	7,113
Open Space Fund (Mountain Parks)	1,021	1,026	1,072	1,068	1,095	1,122	1,151	1,180
CAGID and UHGID Funds (Parking Meter Revenue)	1,664	1,775	1,875	1,750	1,750	1,750	1,750	1,750
CAGID 10th & Walnut debt/costs	-	-	-	-	-	-	-	-
Utilities Fund (Fire Training Center property)	93	93	93	93	93	93	93	93
Prop and Casualty Fund	41	41	-	-	-	-	-	-
Transportation Fund (excess Photo Enforcement Rev)	109	-	-	-	-	-	-	-
Fleet Fund (interfund loan for Valmont Butte)	-	-	145	145	145	145	145	145
Misc One-time Transfers	1,415	-	-	-	-	-	-	-
Adjustment to balance Pay Period 27 Reserve	-	-	(290)	-	-	-	-	-
<b>Sub-Total Transfers Out</b>	<b>\$ 14,693</b>	<b>\$ 13,083</b>	<b>\$ 13,455</b>	<b>\$ 13,476</b>	<b>\$ 13,757</b>	<b>\$ 14,045</b>	<b>\$ 14,340</b>	<b>\$ 14,642</b>
.15% Sales Tax Expenditures- Fund 117	\$ 2,945	\$ 553	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total .15 Sales Tax</b>	<b>\$ 2,945</b>	<b>\$ 553</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Uses of Funds</b>	<b>\$ 104,870</b>	<b>\$ 108,532</b>	<b>\$ 110,142</b>	<b>\$ 110,695</b>	<b>\$ 113,131</b>	<b>\$ 115,537</b>	<b>\$ 118,103</b>	<b>\$ 118,075</b>
<b>Current Surplus (Deficit)</b>	<b>\$ 1,244</b>	<b>\$ 1,892</b>	<b>\$ (391)</b>	<b>\$ 1,006</b>	<b>\$ 1,257</b>	<b>\$ 1,637</b>	<b>\$ 2,238</b>	<b>\$ (471)</b>
<b>Less One-Time Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,170)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Annual Surplus (Deficit) <sup>2</sup></b>	<b>\$ 1,244</b>	<b>\$ 1,892</b>	<b>\$ 779</b>	<b>\$ 1,006</b>	<b>\$ 1,257</b>	<b>\$ 1,637</b>	<b>\$ 2,238</b>	<b>\$ (471)</b>
Carryovers and Supplementals from Fund Balance	\$ -	\$ 6,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Encumbrance Carryovers from Fund Balance	-	884	-	-	-	-	-	-
<b>Total Carryovers</b>	<b>\$ -</b>	<b>\$ 7,380</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Use of Pay Period 27 Reserve	\$ -	\$ -	\$ 2,334	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 33,344</b>	<b>\$ 27,856</b>	<b>\$ 25,130</b>	<b>\$ 26,136</b>	<b>\$ 27,393</b>	<b>\$ 29,030</b>	<b>\$ 31,268</b>	<b>\$ 30,797</b>

Table 7-01: General Fund, 2013 Fund Financial (Cont.)

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Reserves</b>								
Reserved per 10% -15% reserve policy	\$ 10,382	\$ 10,794	\$ 16,758	\$ 16,516	\$ 16,882	\$ 11,498	\$ 11,754	\$ 11,751
Legally restricted fund balance	1,497	1,497	1,497	1,497	1,497	1,497	1,497	1,497
Restricted by Management	1,049	2,687	2,687	2,687	2,687	2,687	2,687	2,687
Wage Accrual Reserve (PP27)	2,438	2,929	1,087	1,543	1,999	2,455	2,911	3,367
<b>Total Designations</b>	<b>\$ 15,366</b>	<b>\$ 17,907</b>	<b>\$ 22,029</b>	<b>\$ 22,243</b>	<b>\$ 23,065</b>	<b>\$ 18,137</b>	<b>\$ 18,849</b>	<b>\$ 19,302</b>
<b>Ending Fund Balance After Designations</b>	<b>\$ 17,978</b>	<b>\$ 9,949</b>	<b>\$ 3,101</b>	<b>\$ 3,893</b>	<b>\$ 4,329</b>	<b>\$ 10,893</b>	<b>\$ 12,419</b>	<b>\$ 11,495</b>

<sup>1</sup> As of 2012 the .15% Sales Tax Fund revenues and allocations are included in total sales/use tax revenue lines and department allocation lines.

<sup>2</sup> Due to the expiring Utilities Occupation Tax, 2018 shows an annual deficit. This will be addressed either through revenue or expenditure adjustments in the future.

<sup>3</sup> Economic Vitality is included in Community Planning and Sustainability as of 2012

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Table 7-02: Capital Development Fund, 2013 Fund Financial

<b>CAPITAL DEVELOPMENT</b>								
	<b>2011 Actual</b>	<b>2012 Revised</b>	<b>2013 Approved</b>	<b>2014 Projected</b>	<b>2015 Projected</b>	<b>2016 Projected</b>	<b>2017 Projected</b>	<b>2018 Projected</b>
<b>Beginning Fund Balance</b>	\$ 5,127,649	\$ 5,907,062	\$ 5,603,011	\$ 5,846,870	\$ 6,140,050	\$ 6,434,544	\$ 6,730,339	\$ 7,027,427
<b>Sources of Funds</b>								
Excise Taxes	\$ 221,653	134,500	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
Interest - Excise Taxes	85,336	91,141	46,002	35,787	35,534	35,275	35,010	34,737
Impact Fees	489,858	72,000	324,169	324,169	324,169	324,169	324,169	324,169
Interest - Impact Fees	6,283	5,377	4,980	6,176	8,422	10,684	12,961	15,254
<b>Total Sources of Funds</b>	<b>\$ 803,130</b>	<b>\$ 303,018</b>	<b>\$ 376,151</b>	<b>\$ 366,132</b>	<b>\$ 368,126</b>	<b>\$ 370,128</b>	<b>\$ 372,140</b>	<b>\$ 374,160</b>
<b>Uses of Funds</b>								
Cost Allocation	\$ 15,604	\$ 16,290	\$ 16,339	\$ 16,821	\$ 17,317	\$ 17,828	\$ 18,354	\$ 18,895
Excise Tax Administration	5,611	5,779	5,953	6,131	6,315	6,505	6,697	6,894
Projects - Excise Tax	2,502	110,000	110,000	50,000	50,000	50,000	50,000	50,000
Adjustments to Base - Impact Fees	-	475,000	-	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 23,717</b>	<b>\$ 607,069</b>	<b>\$ 132,292</b>	<b>\$ 72,952</b>	<b>\$ 73,632</b>	<b>\$ 74,333</b>	<b>\$ 75,051</b>	<b>\$ 75,790</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 5,907,062</b>	<b>\$ 5,603,011</b>	<b>\$ 5,846,870</b>	<b>\$ 6,140,050</b>	<b>\$ 6,434,544</b>	<b>\$ 6,730,339</b>	<b>\$ 7,027,427</b>	<b>\$ 7,325,797</b>
<b>Reserves</b>								
Restricted Reserve - Excise Tax	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,001
Restricted Balance - Excise Tax	4,754,509	4,848,081	4,762,791	4,725,626	4,687,528	4,648,470	4,608,429	4,567,375
Restricted Balance - Impact Fee	652,553	254,930	584,079	914,424	1,247,016	1,581,869	1,918,999	2,258,421
<b>Total Reserves</b>	<b>\$ 5,907,062</b>	<b>\$ 5,603,011</b>	<b>\$ 5,846,870</b>	<b>\$ 6,140,050</b>	<b>\$ 6,434,544</b>	<b>\$ 6,730,339</b>	<b>\$ 7,027,427</b>	<b>\$ 7,325,797</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Note:**  
Excise Tax Minimum Reserve \$500,000

Table 7-03: Lottery Fund, 2013 Fund Financial

**LOTTERY**

	<b>2011 Actual</b>	<b>2012 Revised</b>	<b>2013 Approved</b>	<b>2014 Projected</b>	<b>2015 Projected</b>	<b>2016 Projected</b>	<b>2017 Projected</b>	<b>2018 Projected</b>
<b>Beginning Fund Balance</b>	\$ 1,309,255	\$ 1,228,134	\$ 80,271	\$ 80,961	\$ 81,512	\$ 82,066	\$ 82,624	\$ 83,186
<b>Sources of Funds</b>								
Intergovernmental Revenues	\$ 903,480	\$ 855,130	\$ 836,000	\$ 836,000	\$ 836,000	\$ 836,000	\$ 836,000	\$ 836,000
Interest Income	22,253	15,106	690	551	554	558	562	566
<b>Total Sources of Funds</b>	<b>\$ 925,733</b>	<b>\$ 870,236</b>	<b>\$ 836,690</b>	<b>\$ 836,551</b>	<b>\$ 836,554</b>	<b>\$ 836,558</b>	<b>\$ 836,562</b>	<b>\$ 836,566</b>
<b>Uses of Funds</b>								
Operating-								
Habitat Restoration - P & R	\$ 124,722	\$ 125,000	\$ 143,000	\$ 143,000	\$ 143,000	\$ 143,000	\$ 143,000	\$ 143,000
Capital Refurbishment - P & R	89,363	-	-	-	-	-	-	-
Capital-								
Playground and Irrigation Renovation	427,647	300,000	200,000	200,000	212,300	212,300	212,300	212,300
Tributary Greenways - Public Works	29,071	150,000	150,000	150,000	125,400	125,400	125,400	125,400
Capital Projects - OSMP	336,051	425,000	343,000	343,000	355,300	355,300	355,300	355,300
Carryover and Encumbrances	-	1,018,099	-	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 1,006,854</b>	<b>\$ 2,018,099</b>	<b>\$ 836,000</b>	<b>\$ 836,000</b>	<b>\$ 836,000</b>	<b>\$ 836,000</b>	<b>\$ 836,000</b>	<b>\$ 836,000</b>
<b>Ending Fund Balance</b>	<b>\$ 1,228,134</b>	<b>\$ 80,271</b>	<b>\$ 80,961</b>	<b>\$ 81,512</b>	<b>\$ 82,066</b>	<b>\$ 82,624</b>	<b>\$ 83,186</b>	<b>\$ 83,752</b>

Table 7-04: Planning and Development Services Fund, 2013 Fund Financial

**PLANNING AND DEVELOPMENT SERVICES**

	<b>2011 Actual</b>	<b>2012 Revised</b>	<b>2013 Approved</b>	<b>2014 Projected</b>	<b>2015 Projected</b>	<b>2016 Projected</b>	<b>2017 Projected</b>	<b>2018 Projected</b>
<b>Beginning Fund Balance</b>	\$ 5,748,342	\$ 5,685,979	\$ 4,539,865	\$ 3,778,303	\$ 3,524,169	\$ 3,549,547	\$ 3,570,859	\$ 3,588,549
<b>Sources of Funds</b>								
General Fund Transfer	\$ 2,063,374	\$ 1,971,097	\$ 2,130,365	\$ 2,194,276	\$ 2,260,104	\$ 2,327,907	\$ 2,397,745	\$ 2,469,677
Restricted Funds' Transfers (Public Works)	715,159	736,614	758,712	781,473	804,918	829,065	853,937	879,555
Restricted Funds' Transfers (Excise Tax Administration)	28,055	28,897	23,811	24,525	25,261	26,019	26,799	27,603
State Historic Tax Credit	4,201	-	-	-	-	-	-	-
Fees & Permits	5,886,278	5,518,305	5,800,290	5,992,012	6,213,105	6,395,473	6,583,976	6,778,822
Interest on Investments	95,451	154,288	90,797	75,566	70,483	70,991	71,417	71,771
<b>Total Sources of Funds</b>	<b>\$ 8,792,518</b>	<b>\$ 8,409,200</b>	<b>\$ 8,803,975</b>	<b>\$ 9,067,853</b>	<b>\$ 9,373,871</b>	<b>\$ 9,649,455</b>	<b>\$ 9,933,874</b>	<b>\$ 10,227,428</b>
<b>Uses of Funds</b>								
Administrative, Financial and Communications Services	\$ 1,749,031	\$ 1,735,931	\$ 1,814,272	\$ 1,819,428	\$ 1,874,011	\$ 1,930,231	\$ 1,988,138	\$ 2,047,782
Information Resources	1,071,488	1,172,452	1,259,674	1,133,836	1,167,851	1,202,887	1,238,974	1,276,143
Comprehensive Planning	863,968	855,362	883,313	883,313	909,812	937,107	965,220	994,176
Land Use Review	961,683	1,008,035	1,325,741	1,243,116	1,105,309	1,138,468	1,172,622	1,207,801
Engineering Review	1,311,358	1,405,107	1,492,097	1,405,090	1,447,243	1,490,660	1,535,380	1,581,442
Floodplain and Wetland Management	(11,602)	26,795	26,795	26,795	26,795	26,795	26,795	26,795
Building Construction, Inspection and Enforcement	1,589,966	1,371,757	1,382,521	1,387,850	1,352,236	1,392,803	1,434,587	1,477,625
Cost Allocation	1,318,989	1,379,454	1,381,124	1,422,558	1,465,234	1,509,191	1,554,467	1,601,101
Carryovers, Encumbrances and Adjustments to Base	-	600,421	-	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 8,854,881</b>	<b>\$ 9,555,315</b>	<b>\$ 9,565,537</b>	<b>\$ 9,321,987</b>	<b>\$ 9,348,493</b>	<b>\$ 9,628,144</b>	<b>\$ 9,916,184</b>	<b>\$ 10,212,866</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 5,685,979</b>	<b>\$ 4,539,865</b>	<b>\$ 3,778,303</b>	<b>\$ 3,524,169</b>	<b>\$ 3,549,547</b>	<b>\$ 3,570,859</b>	<b>\$ 3,588,549</b>	<b>\$ 3,603,111</b>
<b>Reserves</b>								
Operating Reserve	\$ 588,628	\$ 551,830	\$ 580,029	\$ 599,201	\$ 621,311	\$ 639,547	\$ 658,398	\$ 677,882
State Historic Tax Credit Fund	10,485	10,485	10,485	10,485	10,485	10,485	10,485	10,485
Pay Period 27 Liability	230,079	282,079	52,602	100,602	148,602	196,602	244,602	292,602
Sick/Vacation/Bonus Accrual Adjustment	270,971	276,390	281,918	287,557	293,308	299,174	305,157	311,261
<b>Total Reserves</b>	<b>\$ 1,100,163</b>	<b>\$ 1,120,785</b>	<b>\$ 925,034</b>	<b>\$ 997,844</b>	<b>\$ 1,073,705</b>	<b>\$ 1,145,808</b>	<b>\$ 1,218,642</b>	<b>\$ 1,292,231</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 4,585,817</b>	<b>\$ 3,419,080</b>	<b>\$ 2,853,269</b>	<b>\$ 2,526,324</b>	<b>\$ 2,475,842</b>	<b>\$ 2,425,051</b>	<b>\$ 2,369,907</b>	<b>\$ 2,310,880</b>

Table 7-05: Affordable Housing Fund, 2013 Fund Financial

**AFFORDABLE HOUSING**

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Beginning Fund Balance</b>	\$ 4,604,240	\$ 3,938,626	\$ 30,254	\$ 7,001	\$ 8,910	\$ 11,823	\$ 14,741	\$ 17,663
<b>Sources of Funds</b>								
Cash In Lieu of Affordable Units	\$ 904,318	\$ 6,376,903	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Transfer from General Fund	324,663	324,663	324,663	324,663	324,663	324,663	324,663	324,663
Proceeds from Line of Credit Projects	156,000	156,000	156,000	156,000	-	-	-	-
Interest	73,151	50,000	55,000	30,000	20,000	20,000	20,000	20,000
Loan repayment	45,231	-	-	-	-	-	-	-
Housing Application Fees	3,875	2,000	4,050	4,131	4,214	4,298	4,384	4,472
Other	252,900	-	-	-	-	-	-	-
<b>Total Sources of Funds</b>	<b>\$ 1,760,138</b>	<b>\$ 6,909,566</b>	<b>\$ 1,539,713</b>	<b>\$ 1,514,794</b>	<b>\$ 1,348,877</b>	<b>\$ 1,348,961</b>	<b>\$ 1,349,047</b>	<b>\$ 1,349,135</b>
<b>Uses of Funds</b>								
Program Management	\$ 310,735	\$ 315,291	\$ 380,332	\$ 395,545	\$ 411,367	\$ 427,822	\$ 444,934	\$ 462,732
Housing Authority Transfer	34,401	-	-	-	-	-	-	-
Cost Allocation	42,145	44,091	44,130	45,895	47,731	49,640	51,626	53,691
Debt Service on BTV-Pollard site	-	-	-	-	-	-	-	-
Housing Project Grants/Funding-Acquisition, Rehabilitation and Affordable Housing Fee Waivers	2,038,470	6,532,787	1,138,504	1,071,445	886,866	868,581	849,564	829,785
Project Carryover and Encumbrances	-	3,925,770	-	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 2,425,751</b>	<b>\$ 10,817,939</b>	<b>\$ 1,562,966</b>	<b>\$ 1,512,885</b>	<b>\$ 1,345,963</b>	<b>\$ 1,346,043</b>	<b>\$ 1,346,124</b>	<b>\$ 1,346,207</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 3,938,626</b>	<b>\$ 30,254</b>	<b>\$ 7,001</b>	<b>\$ 8,910</b>	<b>\$ 11,823</b>	<b>\$ 14,741</b>	<b>\$ 17,663</b>	<b>\$ 20,591</b>
<b>Reserves</b>								
Sick/Vacation/Bonus Liability	\$ 16,512	\$ 17,173	\$ 2,721	\$ 2,830	\$ 2,943	\$ 3,061	\$ 3,183	\$ 3,311
Pay Period 27 Reserve	10,281	13,081	4,280	6,080	8,880	11,680	14,480	17,280
<b>Total Reserves</b>	<b>\$ 26,793</b>	<b>\$ 30,254</b>	<b>\$ 7,001</b>	<b>\$ 8,910</b>	<b>\$ 11,823</b>	<b>\$ 14,741</b>	<b>\$ 17,663</b>	<b>\$ 20,591</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 3,911,833</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Notes:**

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

Table 7-06: Community Housing Assistance Program Fund, 2013 Fund Financial

**COMMUNITY HOUSING ASSISTANCE PROGRAM**

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Beginning Fund Balance</b>	\$ 2,002,935	\$ 2,783,852	\$ 39,900	\$ 19,756	\$ 22,293	\$ 24,755	\$ 27,243	\$ 29,759
<b>Sources of Funds</b>								
Base Property Tax	\$ 1,505,468	\$ 1,594,506	\$ 1,570,851	\$ 1,603,415	\$ 1,635,484	\$ 1,668,193	\$ 1,718,239	\$ 1,718,239
De-Bruced Property Tax	288,000	384,000	427,440	431,440	440,349	449,156	462,630	462,630
Housing Excise Tax	158,194	100,000	100,000	150,000	150,000	200,000	250,000	250,000
Interest	47,041	50,000	28,290	19,780	15,640	15,640	15,640	15,640
Loan repayment	211,760	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Proceeds from Sale of Units	114,280	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Sources of Funds</b>	<b>\$ 2,324,744</b>	<b>\$ 2,248,506</b>	<b>\$ 2,246,581</b>	<b>\$ 2,324,635</b>	<b>\$ 2,361,473</b>	<b>\$ 2,452,989</b>	<b>\$ 2,566,509</b>	<b>\$ 2,566,509</b>
<b>Uses of Funds</b>								
Program Management	\$ 278,661	\$ 430,845	\$ 493,604	\$ 513,348	\$ 533,882	\$ 555,237	\$ 577,447	\$ 600,545
Housing Authority Transfer	-	-	-	-	-	-	-	-
Cost Allocation	36,891	38,658	38,629	40,174	41,781	43,452	45,190	46,998
Excise Tax Administration	5,611	5,779	5,953	6,132	6,316	6,505	6,700	6,901
Housing Project Grants/Funding:								
Acquisition, Rehabilitation and	1,222,663	1,755,487	1,728,539	1,762,445	1,777,032	1,845,306	1,934,656	1,909,520
Project Carryover and Encumbrances		2,761,689	-	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 1,543,827</b>	<b>\$ 4,992,458</b>	<b>\$ 2,266,725</b>	<b>\$ 2,322,098</b>	<b>\$ 2,359,011</b>	<b>\$ 2,450,500</b>	<b>\$ 2,563,993</b>	<b>\$ 2,563,964</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 2,783,852</b>	<b>\$ 39,900</b>	<b>\$ 19,756</b>	<b>\$ 22,293</b>	<b>\$ 24,755</b>	<b>\$ 27,243</b>	<b>\$ 29,759</b>	<b>\$ 32,304</b>
<b>Reserves</b>								
Operating Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sick/Vacation/Bonus Reserve	10,688	29,349	15,916	16,553	17,215	17,903	18,619	19,364
Pay Period 27 Reserve	8,751	10,551	3,840	5,740	7,540	9,340	11,140	12,940
<b>Total Reserves</b>	<b>\$ 19,439</b>	<b>\$ 39,900</b>	<b>\$ 19,756</b>	<b>\$ 22,293</b>	<b>\$ 24,755</b>	<b>\$ 27,243</b>	<b>\$ 29,759</b>	<b>\$ 32,304</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 2,764,413</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Note:**

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



Table 7-07: .25 Cent Sales Tax Fund, 2013 Fund Financial

**.25 CENT SALES TAX**

	<b>2011 Actual</b>	<b>2012 Revised</b>	<b>2013 Approved</b>	<b>2014 Projected</b>	<b>2015 Projected</b>	<b>2016 Projected</b>	<b>2017 Projected</b>	<b>2018 Projected</b>
<b>Beginning Fund Balance</b>	\$ 3,437,691	\$ 3,085,100	\$ 1,201,925	\$ 559,298	\$ 684,081	\$ 908,383	\$ (3,991,354)	\$ (8,979,842)
<b>Sources of Funds</b>								
Sales Tax	\$ 6,764,245	\$ 6,848,798	\$ 7,054,262	\$ 7,299,045	\$ 7,536,264	\$ -	\$ -	\$ -
Interest	58,902	40,000	20,000	20,000	20,000	-	-	-
Grants and Donations	212,986	-	-	-	-	-	-	-
Other Revenue	64,824	50,000	50,000	50,000	50,000	-	-	-
<b>Total Sources of Funds</b>	<b>\$ 7,100,957</b>	<b>\$ 6,938,798</b>	<b>\$ 7,124,262</b>	<b>\$ 7,369,045</b>	<b>\$ 7,606,264</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Uses of Funds</b>								
Land Operations and Maintenance	\$ 1,419,294	\$ 1,569,039	\$ 1,698,904	\$ 1,732,882	\$ 1,767,540	\$ 1,802,891	\$ 1,838,948	\$ 1,875,727
Valmont Bike Park Operations	246,224	240,000	188,500	192,270	196,115	200,038	204,038	208,119
Dept. Administration	487,635	550,824	610,432	628,745	647,607	667,036	687,047	707,658
Planning and Project Management	192,130	158,038	199,233	205,210	211,366	217,707	224,238	230,966
Sports Field Maintenance	246,765	592,809	631,703	644,337	657,224	670,368	683,776	697,451
Civic Park Complex	94,100	75,000	75,000	75,000	75,000	-	-	-
Historical & Cultural	20,636	50,000	50,000	50,000	50,000	-	-	-
FAM - Ongoing and Major Maintenance	453,843	450,262	450,262	450,262	450,262	450,262	450,262	450,262
Capital Refurbishment Projects	595,950	674,908	650,000	600,000	600,000	600,000	600,000	600,000
Cost Allocation	254,706	268,161	266,705	274,706	282,947	291,436	300,179	309,184
Debt Service	2,176,700	2,194,650	2,196,150	2,190,850	2,193,900	-	-	-
Capital Improvement Program	1,265,565	686,246	750,000	200,000	250,000	-	-	-
Carryover and Encumbrances	-	1,312,036	-	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 7,453,548</b>	<b>\$ 8,821,973</b>	<b>\$ 7,766,889</b>	<b>\$ 7,244,262</b>	<b>\$ 7,381,962</b>	<b>\$ 4,899,737</b>	<b>\$ 4,988,488</b>	<b>\$ 5,079,369</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 3,085,100</b>	<b>\$ 1,201,925</b>	<b>\$ 559,298</b>	<b>\$ 684,081</b>	<b>\$ 908,383</b>	<b>\$ (3,991,354)</b>	<b>\$ (8,979,842)</b>	<b>\$ (14,059,211)</b>
<b>Reserves</b>								
Pay Period 27 Reserve	\$ 51,311	\$ 60,611	\$ 21,380	\$ 42,760	\$ 64,140	\$ 85,520	\$ 106,900	\$ 128,280
Sick/Vacation/Bonus Reserve	180,313	185,722	191,294	197,033	202,944	209,032	215,303	221,762
<b>Total Reserves</b>	<b>\$ 231,624</b>	<b>\$ 246,333</b>	<b>\$ 212,674</b>	<b>\$ 239,793</b>	<b>\$ 267,084</b>	<b>\$ 294,552</b>	<b>\$ 322,203</b>	<b>\$ 350,042</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 2,853,477</b>	<b>\$ 955,592</b>	<b>\$ 346,624</b>	<b>\$ 444,288</b>	<b>\$ 641,300</b>	<b>\$ (4,285,906)</b>	<b>\$ (9,302,045)</b>	<b>\$ (14,409,253)</b>

Table 7-08: Library Fund, 2013 Fund Financial

## LIBRARY

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Beginning Fund Balance</b>	\$ 621,955	\$ 1,219,816	\$ 901,625	\$ 901,625	\$ 901,625	\$ 901,625	\$ 901,625	\$ 901,625
<b>Sources of Funds</b>								
Property Tax	\$ 746,092	\$ 823,553	\$ 831,789	\$ 840,106	\$ 856,909	\$ 874,047	\$ 900,268	\$ 927,276
Overdue Fines and Fees	176,987	115,000	120,000	120,000	120,000	120,000	120,000	120,000
Facility Rental	6,479	8,600	8,600	8,600	8,600	8,600	8,600	8,600
Interest on Investment	20,999	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Miscellaneous and Third Party Revenues	49,384	24,000	24,000	24,000	24,000	24,000	24,000	24,000
Grants	45,907	57,509	63,390	64,975	66,599	68,264	69,971	71,720
Transfer from the General Fund	6,481,002	6,276,306	6,511,398	6,673,430	6,830,839	6,991,865	7,147,847	7,307,175
<b>Total Sources of Funds</b>	<b>\$ 7,526,849</b>	<b>\$ 7,319,967</b>	<b>\$ 7,574,177</b>	<b>\$ 7,746,111</b>	<b>\$ 7,921,948</b>	<b>\$ 8,101,776</b>	<b>\$ 8,285,686</b>	<b>\$ 8,473,771</b>
<b>Uses of Funds</b>								
Library Administration	\$ 473,378	\$ 644,249	\$ 585,227	\$ 598,512	\$ 612,098	\$ 625,992	\$ 640,203	\$ 654,735
Library Facility Operations	3,825,493	3,916,125	3,790,258	3,876,297	3,964,289	4,054,278	4,146,310	4,240,432
Programs	542,767	520,584	573,162	586,173	599,479	613,087	627,004	641,237
Library Materials	785,258	823,338	805,890	824,184	842,893	862,026	881,594	901,607
Library IT	737,567	837,818	1,221,653	1,249,385	1,277,746	1,306,750	1,336,414	1,366,750
Facility Maintenance	564,526	577,853	597,987	611,561	625,444	639,641	654,161	669,011
Carryover and Encumbrances	-	303,214	-	-	-	-	-	-
Adjustments to Base	-	14,977	-	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 6,928,988</b>	<b>\$ 7,638,158</b>	<b>\$ 7,574,177</b>	<b>\$ 7,746,111</b>	<b>\$ 7,921,948</b>	<b>\$ 8,101,776</b>	<b>\$ 8,285,686</b>	<b>\$ 8,473,771</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 1,219,816</b>	<b>\$ 901,625</b>	<b>\$ 901,625</b>	<b>\$ 901,625</b>	<b>\$ 901,625</b>	<b>\$ 901,625</b>	<b>\$ 901,625</b>	<b>\$ 901,625</b>
<b>Reserves</b>								
Operating Reserve	\$ 104,585	\$ 104,366	\$ 106,278	\$ 107,268	\$ 109,111	\$ 110,991	\$ 113,784	\$ 116,660
<b>Total Reserves</b>	<b>\$ 104,585</b>	<b>\$ 104,366</b>	<b>\$ 106,278</b>	<b>\$ 107,268</b>	<b>\$ 109,111</b>	<b>\$ 110,991</b>	<b>\$ 113,784</b>	<b>\$ 116,660</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 1,115,231</b>	<b>\$ 797,259</b>	<b>\$ 795,347</b>	<b>\$ 794,357</b>	<b>\$ 792,514</b>	<b>\$ 790,634</b>	<b>\$ 787,841</b>	<b>\$ 784,966</b>

**Note:**

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

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Table 7-09: Recreation Activity Fund, 2013 Fund Financial

**RECREATION ACTIVITY**

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Beginning Fund Balance</b>	\$ 657,596	\$ 714,410	\$ 648,186	\$ 342,574	\$ (76,571)	\$ (259,954)	\$ (400,455)	\$ (547,560)
<b>Sources of Funds</b>								
Golf Revenue	\$ 1,336,784	\$ 1,400,000	\$ 1,428,000	\$ 1,306,560	\$ 1,482,691	\$ 1,512,345	\$ 1,542,592	\$ 1,573,444
Reservoir Revenue	879,429	950,000	978,500	1,007,855	1,038,091	1,069,233	1,101,310	1,134,350
Recreation Centers	1,867,070	1,968,000	1,987,680	2,007,557	2,027,632	2,047,909	2,068,388	2,089,072
Recreation Programs	1,668,206	1,650,500	1,683,510	1,717,180	1,751,524	1,786,554	1,822,285	1,858,731
Aquatics	590,730	584,000	579,840	585,638	591,495	597,410	603,384	609,418
Sports	1,186,019	1,182,700	1,206,354	1,230,481	1,255,091	1,280,193	1,305,796	1,331,912
Ball Field Rentals	271,419	257,500	250,075	252,576	255,102	257,653	260,229	262,831
Access and Inclusion	223,768	82,500	70,325	71,028	71,739	72,456	73,180	73,912
Recreation Revenue	(3,662)	1,740	1,757	1,775	1,792	1,810	1,828	1,847
Interest Income	12,239	7,259	4,425	2,070	1,877	2,852	4,356	6,258
Transfers - General Fund	1,482,017	1,548,474	1,593,634	1,627,000	1,664,000	1,703,000	1,742,000	1,742,000
Transfers - Worker's Compensation Fund	80,000	80,000	95,000	95,000	95,000	95,000	95,000	95,000
Transfers - Transportation Fund	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
<b>Total Sources of Funds</b>	<b>\$ 9,607,019</b>	<b>\$ 9,725,673</b>	<b>\$ 9,892,100</b>	<b>\$ 9,917,720</b>	<b>\$ 10,249,033</b>	<b>\$ 10,439,414</b>	<b>\$ 10,633,350</b>	<b>\$ 10,791,774</b>
<b>Uses of Funds</b>								
Recreation Administration	\$ 641,724	\$ 672,400	\$ 713,809	\$ 725,187	\$ 740,416	\$ 755,965	\$ 771,840	\$ 788,049
Marketing	110,185	114,500	116,905	119,359	121,866	124,425	127,038	129,706
Golf	1,229,601	1,325,541	1,398,194	1,420,957	1,444,198	1,467,927	1,492,155	1,516,891
Reservoir	721,791	772,512	826,735	841,279	856,129	871,291	886,771	902,576
Recreation Centers/Facilities	2,082,407	2,145,313	2,308,272	2,316,204	2,364,845	2,364,507	2,414,161	2,464,859
Recreation Programs	1,976,677	2,190,006	2,200,236	2,235,249	2,182,189	2,228,015	2,274,803	2,322,574
Aquatics	986,195	1,022,194	1,041,834	1,062,394	1,081,517	1,100,984	1,120,802	1,140,976
Sports	565,719	691,725	720,667	733,536	746,675	760,090	773,787	787,772
Ball Field Maintenance	305,682	-	-	-	-	-	-	-
Access and Inclusion	905,485	821,352	871,061	882,699	894,580	906,712	919,098	931,744
Transfer - General Fund	24,739	-	-	-	-	-	-	1
Carryover and Encumbrances	-	36,354	-	-	-	-	-	1
<b>Total Uses of Funds</b>	<b>\$ 9,550,205</b>	<b>\$ 9,791,897</b>	<b>\$ 10,197,713</b>	<b>\$ 10,336,865</b>	<b>\$ 10,432,416</b>	<b>\$ 10,579,916</b>	<b>\$ 10,780,455</b>	<b>\$ 10,985,148</b>

Table 7-09: Recreation Activity Fund, 2013 Fund Financial (Cont.)

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Ending Fund Balance Before Reserves</b>	\$ 714,410	\$ 648,186	\$ 342,574	\$ (76,571)	\$ (259,954)	\$ (400,455)	\$ (547,560)	\$ (740,934)
<b>Reserves</b>								
Pay Period 27 Reserve	\$ 121,290	\$ 170,290	\$ 45,000	\$ 90,000	\$ 135,000	\$ 180,000	\$ 225,000	\$ 225,000
Operating Reserve	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,001
<b>Total Reserves</b>	\$ 171,290	\$ 220,290	\$ 95,000	\$ 140,000	\$ 185,000	\$ 230,000	\$ 275,000	\$ 275,001
<b>Ending Fund Balance After Reserves</b>	\$ 543,120	\$ 427,896	\$ 247,574	\$ (216,571)	\$ (444,954)	\$ (630,455)	\$ (822,560)	\$ (1,015,935)

Table 7-10: Climate Action Plan Fund, 2013 Fund Financial

CLIMATE ACTION PLAN								
	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Beginning Fund Balance</b>	\$ 1,057,173	\$ 1,354,159	\$ 92,260	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sources of Funds</b>								
Climate Action Plan Tax	\$ 1,837,915	\$ 1,780,330	\$ 491,275	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	18,583	15,000.00	214	-	-	-	-	-
Miscellaneous	20,427	-	-	-	-	-	-	-
Grant Revenue	307,355	51,299	-	-	-	-	-	-
<b>Total Sources of Funds</b>	<b>\$ 2,184,279</b>	<b>\$ 1,846,629</b>	<b>\$ 491,489</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Uses of Funds</b>								
CAP Program Mgmt	\$ 136,363	\$ 98,905	\$ 6,750	\$ -	\$ -	\$ -	\$ -	\$ -
Boulder's Energy Future	393,154	289,728	-	-	-	-	-	-
CAP Transportation	82,134	100,000	27,000	-	-	-	-	-
EECBG Grant	307,454	-	-	-	-	-	-	-
CAP Business	409,492	625,752	240,121	-	-	-	-	-
CAP Residential	558,696	680,946	217,618	-	-	-	-	-
Carryover, Encumbrances and Adjustments to Base	-	1,313,197	-	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 1,887,293</b>	<b>\$ 3,108,527</b>	<b>\$ 491,489</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 1,354,159</b>	<b>\$ 92,260</b>	<b>\$ 92,260</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Reserves</b>								
Pay Period 27 - 2013 Reserve	\$ 9,500	\$ 13,000	\$ 5,700	\$ -	\$ -	\$ -	\$ -	\$ -
Sick, Vacation, Liability Reserve	1,637	1,694	1,753	-	-	-	-	-
Emergency Reserve	50,000	50,000	50,000	-	-	-	-	-
<b>Total Reserves</b>	<b>\$ 61,137</b>	<b>\$ 64,694</b>	<b>\$ 57,453</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 1,293,022</b>	<b>\$ 27,566</b>	<b>\$ 34,806</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Note:**

CAP Tax sunsets in March of 2013.

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Table 7-11: Open Space and Mountain Parks Fund, 2013 Fund Financial

## OPEN SPACE AND MOUNTAIN PARKS

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Beginning Fund Balance</b>	\$ 18,212,773	\$ 15,233,306	\$ 12,410,677	\$ 12,949,426	\$ 15,941,420	\$ 21,159,116	\$ 25,342,698	\$ 32,443,983
<b>Sources of Funds</b>								
Net Sales Tax Revenue	\$ 23,818,703	\$ 24,116,437	\$ 24,839,930	\$ 25,701,875	\$ 26,537,186	\$ 27,399,645	\$ 28,270,954	\$ 29,150,150
Investment Income	283,269	325,000	325,000	325,000	325,000	325,000	325,000	325,000
Lease and Miscellaneous Revenue	693,878	485,909	485,909	485,909	485,909	485,909	325,000	325,000
Sale of Property	5,005	-	-	-	-	-	-	-
General Fund Transfer	1,020,565	1,025,753	1,072,174	1,082,896	1,093,725	1,104,662	1,115,709	1,126,866
Grants	25,380	45,000	-	-	-	-	-	-
<b>Total Sources of Funds</b>	<b>\$ 25,846,800</b>	<b>\$ 25,998,099</b>	<b>\$ 26,723,013</b>	<b>\$ 27,595,680</b>	<b>\$ 28,441,820</b>	<b>\$ 29,315,216</b>	<b>\$ 30,036,663</b>	<b>\$ 30,927,016</b>
<b>Uses of Funds</b>								
General Operating Expenditures	\$ 8,837,903	\$ 10,812,149	\$ 11,281,871	\$ 12,093,310	\$ 12,456,110	\$ 12,613,270	\$ 12,991,668	\$ 13,381,418
Increase to 2012 base	-	-	468,207	-	-	-	-	-
Operating Supplemental and Carryover	-	118,222	-	-	-	-	-	-
Administrative Transfer	1,018,953	1,070,853	1,066,954	1,088,293	1,110,059	1,132,260	1,154,905	1,178,003
Capital-Real Estate Acquisition CIP	6,990,772	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000
Capital-Real Estate Acquisition Carryover	-	1,176,542	-	-	-	-	-	-
Capital-Water Rights Acquisition CIP	218,532	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Capital-Water Acquisition Carryover	-	-	-	-	-	-	-	-
Capital-Arapahoe Pit Augmentation	-	10,000	-	-	-	-	-	-
Capital-South Boulder Creek Instream Flow	15,375	50,000	100,000	100,000	150,000	2,000,000	-	-
Capital-North TSA	-	-	50,000	100,000	100,000	100,000	100,000	100,000
Capital-West TSA	-	450,000	450,000	450,000	450,000	450,000	450,000	450,000
Capital-West TSA Carryover	-	50,000	-	-	-	-	-	-
Capital-East TSA	-	-	-	-	50,000	100,000	100,000	100,000
Capital-South TSA	-	-	-	-	-	-	50,000	100,000
Capital-South TSA Carryover	-	150,000	-	-	-	-	-	-
Capital-Mineral Rights Acquisition	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Capital-Mineral Acquisition Carryover	-	161,184	-	-	-	-	-	-
Capital-Visitor Infrastructure CIP	299,635	450,000	400,000	350,000	300,000	250,000	200,000	200,000
Capital-VI CIP Carryover	-	1,025,958	-	-	-	-	-	-
Capital-Highway 93 Underpass	1,235	1,000,000	-	-	-	-	-	-
Debt Service - BMPA	4,570,376	1,734,407	1,597,457	1,500,969	1,110,243	996,341	395,842	169,282
Debt Service - Bonds & Notes	6,873,488	6,861,413	7,069,775	5,221,113	3,797,712	3,789,762	3,792,962	3,805,763
<b>Total Uses of Funds</b>	<b>\$ 28,826,268</b>	<b>\$ 28,820,728</b>	<b>\$ 26,184,264</b>	<b>\$ 24,603,685</b>	<b>\$ 23,224,124</b>	<b>\$ 25,131,634</b>	<b>\$ 22,935,377</b>	<b>\$ 23,184,466</b>



Table 7-11: Open Space and Mountain Parks Fund, 2013 Fund Financial (Cont.)

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Ending Fund Balance Before Reserves</b>	\$ 15,233,306	\$ 12,410,677	\$ 12,949,426	\$ 15,941,420	\$ 21,159,116	\$ 25,342,698	\$ 32,443,983	\$ 40,186,533
<b>Reserves</b>								
OSBT Contingency Reserve	\$ 5,475,000	\$ 5,475,000	\$ 5,475,000	\$ 5,475,000	\$ 5,475,000	\$ 5,475,000	\$ 5,475,000	\$ 5,475,000
Pay Period 27 Reserve	242,270	287,270	82,740	132,740	182,740	232,740	282,740	-
Sick/Vacation/Bonus Reserve	490,000	490,000	490,000	490,000	490,000	490,000	490,000	490,000
Property and Casualty Reserve	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Acquisition Reserve	-	-	-	-	2,000,000	2,000,000	2,000,000	2,000,000
South Boulder Creek Flow Reserve	800,000	1,150,000	1,450,000	1,750,000	2,000,000	-	-	-
Arapahoe Pit Reserve	320,000	-	-	-	-	-	-	-
Highway 93 Underpass Reserve	1,000,000	-	-	-	-	-	-	-
<b>Total Reserves</b>	\$ 8,727,270	\$ 7,802,270	\$ 7,897,740	\$ 8,247,740	\$ 10,547,740	\$ 8,597,740	\$ 8,647,740	\$ 8,365,000
<b>Ending Fund Balance After Reserves</b>	\$ 6,506,036	\$ 4,608,407	\$ 5,051,686	\$ 7,693,680	\$ 10,611,376	\$ 16,744,958	\$ 23,796,243	\$ 31,821,533

Table 7-12: Airport Fund, 2013 Fund Financial

**AIRPORT**

	<b>2011 Actual</b>	<b>2012 Revised</b>	<b>2013 Approved</b>	<b>2014 Projected</b>	<b>2015 Projected</b>	<b>2016 Projected</b>	<b>2017 Projected</b>	<b>2018 Projected</b>
<b>Beginning Fund Balance</b>	\$ 470,997	\$ 390,015	\$ 328,041	\$ 698,540	\$ 755,235	\$ 806,107	\$ 834,354	\$ 870,270
<b>Sources of Funds</b>								
Airport Rental	\$ 389,343	\$ 405,678	\$ 417,848	\$ 514,863	\$ 530,309	\$ 546,219	\$ 562,605	\$ 579,483
Fuel Flow age Fees	8,303	8,303	8,303	8,303	8,303	8,303	8,303	8,303
Federal Grant	1,027,265	-	-	-	-	600,000	-	-
State Grant	58,894	-	-	-	-	15,789	-	-
Miscellaneous Revenues	541	-	-	-	-	-	-	-
Interest on Investments	7,029	11,084	3,280	6,985	7,552	8,061	8,344	8,703
Sale of Land	-	-	500,000	-	-	-	-	-
Estimated Revenue from ATB's & Carryover	-	319,440	-	-	-	-	-	-
<b>Total Sources of Funds</b>	<b>\$ 1,491,374</b>	<b>\$ 744,504</b>	<b>\$ 929,431</b>	<b>\$ 530,152</b>	<b>\$ 546,165</b>	<b>\$ 1,178,372</b>	<b>\$ 579,252</b>	<b>\$ 596,489</b>
<b>Uses of Funds</b>								
Airport Management	\$ 338,020	\$ 323,502	\$ 433,948	\$ 339,451	\$ 349,635	\$ 360,124	\$ 370,927	\$ 382,055
Transportation Administration	17,410	25,519	25,875	24,987	25,736	26,508	27,303	28,123
Cost Allocation	94,650	98,907	99,109	109,020	119,922	131,914	145,105	159,616
Capital Improvement Program	1,122,276	-	-	-	-	631,578	-	-
Appropriations from ATBs & Carryover	-	358,551	-	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 1,572,356</b>	<b>\$ 806,479</b>	<b>\$ 558,932</b>	<b>\$ 473,458</b>	<b>\$ 495,293</b>	<b>\$ 1,150,124</b>	<b>\$ 543,336</b>	<b>\$ 569,794</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 390,015</b>	<b>\$ 328,041</b>	<b>\$ 698,540</b>	<b>\$ 755,235</b>	<b>\$ 806,107</b>	<b>\$ 834,354</b>	<b>\$ 870,270</b>	<b>\$ 896,964</b>
<b>Reserves</b>								
Designated Reserve	\$ 112,520	\$ 111,982	\$ 139,733	\$ 118,364	\$ 123,823	\$ 129,637	\$ 135,834	\$ 142,448
Sick & Vacation Liability Reserve	8,703	8,964	9,233	9,510	9,795	10,089	10,392	10,704
Pay Period 27 Reserve - 2013 & 2024	4,586	5,836	1,920	3,220	4,520	5,820	7,120	8,420
<b>Total Reserves</b>	<b>\$ 125,809</b>	<b>\$ 126,782</b>	<b>\$ 150,886</b>	<b>\$ 131,094</b>	<b>\$ 138,138</b>	<b>\$ 145,546</b>	<b>\$ 153,346</b>	<b>\$ 161,572</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 264,207</b>	<b>\$ 201,259</b>	<b>\$ 547,654</b>	<b>\$ 624,140</b>	<b>\$ 667,968</b>	<b>\$ 688,809</b>	<b>\$ 716,924</b>	<b>\$ 735,392</b>

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Table 7-13: Transportation Fund, 2013 Fund Financial

**TRANSPORTATION**

	<b>2011 Actual</b>	<b>2012 Revised</b>	<b>2013 Approved</b>	<b>2014 Projected</b>	<b>2015 Projected</b>	<b>2016 Projected</b>	<b>2017 Projected</b>	<b>2018 Projected</b>
<b>Beginning Fund Balance</b>	\$ 7,584,664	\$ 6,031,632	\$ 5,030,836	\$ 2,894,097	\$ 3,459,314	\$ 2,712,510	\$ 3,003,004	\$ 3,314,130
<b>Sources of Funds</b>								
Sales Tax	\$ 16,198,993	\$ 16,401,480	\$ 16,893,525	\$ 17,479,730	\$ 18,047,821	\$ 18,634,375	\$ 19,226,948	\$ 19,824,906
City-Auto Registrations	247,810	246,318	246,318	246,318	246,318	246,318	246,318	246,318
County Road & Bridge	238,176	232,668	232,668	232,668	232,668	232,668	232,668	232,668
Highway User's Tax	2,420,668	2,411,944	2,411,944	2,411,944	2,411,944	2,411,944	2,411,944	2,411,944
St. Traffic Control & Hwy Maint. & Lands.	202,658	516,938	363,698	363,698	363,698	363,698	363,698	363,698
Reimbursements	260,935	200,000	200,000	200,000	200,000	200,000	200,000	200,000
External Funding	2,292,851	1,683,293	7,159,000	5,591,500	-	-	-	-
Federal/State Grants	238,587	-	-	-	-	-	-	-
Interest on Investments	103,745	78,411	50,308	28,941	34,593	27,125	30,030	33,141
Assessment Revenues	70,093	63,398	63,398	63,398	63,398	63,398	63,398	63,398
Lease Revenue - BTV	99,038	99,038	99,038	99,038	-	-	-	-
Other Miscellaneous	194,246	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Land Disposal Estimates	-	565,000	-	1,689,380	-	-	-	-
Transfers from Other Funds	109,408	158,956	-	83,685	83,685	-	-	-
Estimated Revenue from ATB's & Carryover	-	11,470,179	-	-	-	-	-	-
HOP Reimbursement (RTD)	1,491,947	1,363,602	1,367,432	1,408,455	1,450,708	1,494,230	1,539,057	1,585,228
<b>Total Sources of Funds</b>	<b>\$ 24,169,154</b>	<b>\$ 35,506,225</b>	<b>\$ 29,102,328</b>	<b>\$ 29,913,754</b>	<b>\$ 23,149,834</b>	<b>\$ 23,688,756</b>	<b>\$ 24,329,061</b>	<b>\$ 24,976,302</b>
<b>Uses of Funds</b>								
<b>Operating-</b>								
Transportation Planning & Operations	\$ 7,964,244	\$ 8,370,974	\$ 8,778,329	\$ 8,865,986	\$ 9,131,966	\$ 9,405,925	\$ 9,688,103	\$ 9,978,746
Project Management	3,591,277	3,142,933	3,539,667	3,616,962	3,719,471	3,825,055	3,933,807	3,845,821
Transportation Maintenance	4,438,186	4,345,860	4,579,370	4,653,412	4,793,015	4,936,805	5,084,909	5,237,457
Transportation Administration	584,840	809,038	826,409	811,715	836,067	861,149	886,983	913,593
Other Programs	173,274	172,361	176,573	174,674	179,915	185,312	190,872	196,598
<b>Transfers-</b>								
Cost Allocation	1,219,851	1,280,955	1,277,316	1,315,635	1,355,105	1,395,758	1,437,630	1,480,759
Forest Glen GID	4,126	4,126	4,334	4,464	4,598	4,736	4,878	5,024
Parks & Recreation	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000
HHS	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
2011 Capital Improvement Fund	2,618,000	-	-	-	-	-	-	-
CIP - Boulder Junction	194,392	200,000	200,000	200,000	-	-	-	-
Planning & Development Services Fund	207,909	214,146	220,570	227,187	234,003	241,023	248,253	255,701
Debt Service - Boulder Transit Village	9,606	-	-	-	-	-	-	-

Table 7-13: Transportation Fund, 2013 Fund Financial (Cont.)

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Capital Improvements Program	4,675,482	3,786,500	11,595,500	9,437,500	3,601,500	2,501,500	2,501,500	2,501,500
Appropriations from ATBs & Carryover	-	14,139,127	-	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 25,722,186</b>	<b>\$ 36,507,020</b>	<b>\$ 31,239,067</b>	<b>\$ 29,348,537</b>	<b>\$ 23,896,638</b>	<b>\$ 23,398,262</b>	<b>\$ 24,017,935</b>	<b>\$ 24,456,198</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 6,031,632</b>	<b>\$ 5,030,836</b>	<b>\$ 2,894,097</b>	<b>\$ 3,459,314</b>	<b>\$ 2,712,510</b>	<b>\$ 3,003,004</b>	<b>\$ 3,314,130</b>	<b>\$ 3,834,234</b>
<b>Reserves</b>								
Sick & Vacation Liability Reserve	\$ 165,287	\$ 170,246	\$ 175,353	\$ 180,614	\$ 186,032	\$ 191,613	\$ 197,361	\$ 203,282
Operating Reserve	475,000	929,070	982,178	995,552	1,014,757	1,044,838	1,075,822	1,097,735
Pay Period 27 Reserve - 2013 & 2024	280,351	330,351	119,860	166,360	212,860	259,360	305,860	352,360
<b>Total Reserves</b>	<b>\$ 920,638</b>	<b>\$ 1,429,666</b>	<b>\$ 1,277,391</b>	<b>\$ 1,342,525</b>	<b>\$ 1,413,649</b>	<b>\$ 1,495,811</b>	<b>\$ 1,579,043</b>	<b>\$ 1,653,377</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 5,110,994</b>	<b>\$ 3,601,170</b>	<b>\$ 1,616,706</b>	<b>\$ 2,116,789</b>	<b>\$ 1,298,861</b>	<b>\$ 1,507,193</b>	<b>\$ 1,735,087</b>	<b>\$ 2,180,857</b>

Table 7-14: Transportation Development Fund, 2013 Fund Financial

## TRANSPORTATION DEVELOPMENT

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018.00 Projected
<b>UNAPPROPRIATED FUND BALANCE</b>								
<b>Beginning Fund Balance</b>	\$ 1,335,992	\$ 2,382,318	\$ 586,787	\$ 587,774	\$ 388,357	\$ 382,486	\$ 375,007	\$ 365,844
<b>Sources of Funds</b>								
Transportation Excise Tax	\$ 643,648	\$ 600,000	\$ 606,000	\$ 606,000	\$ 606,000	\$ 606,000	\$ 606,000	\$ 606,000
Interest Income	41,557	20,000	11,736	11,755	7,767	7,650	7,500	7,317
External Funding	1,617,694	-	-	-	-	-	-	-
Reimbursements	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
ATB's								
<b>Total Sources of Funds</b>	<b>\$ 2,302,899</b>	<b>\$ 720,000</b>	<b>\$ 717,736</b>	<b>\$ 717,755</b>	<b>\$ 713,767</b>	<b>\$ 713,650</b>	<b>\$ 713,500</b>	<b>\$ 713,317</b>
<b>Uses of Funds</b>								
Operating Expenditures	\$ 117,866	\$ 178,643	\$ 180,621	\$ 180,562	\$ 182,530	\$ 183,506	\$ 184,511	\$ 185,547
Cost Allocation	9,716	10,163	10,174	10,479	10,794	11,117	11,451	11,794
Excise Tax Administration	5,611	5,779	5,953	6,131	6,315	6,505	6,700	6,901
Capital Improvement Program	1,123,381	520,000	520,000	720,000	520,000	520,000	520,000	720,000
Appropriations from ATBs & Carryover	-	1,800,946	-	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 1,256,573</b>	<b>\$ 2,515,531</b>	<b>\$ 716,748</b>	<b>\$ 917,172</b>	<b>\$ 719,639</b>	<b>\$ 721,129</b>	<b>\$ 722,663</b>	<b>\$ 924,243</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 2,382,318</b>	<b>\$ 586,787</b>	<b>\$ 587,774</b>	<b>\$ 388,357</b>	<b>\$ 382,486</b>	<b>\$ 375,007</b>	<b>\$ 365,844</b>	<b>\$ 154,918</b>
<b>Reserves</b>								
Designated Reserve	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
No. Boulder Undergrounding	112,860	112,860	112,860	112,860	112,860	112,860	112,860	112,860
Pay Period 27 Reserve - 2013 & 2024	4,386	5,186	2,690	3,790	4,890	5,990	7,090	8,190
<b>Total Reserves</b>	<b>\$ 142,246</b>	<b>\$ 143,046</b>	<b>\$ 140,550</b>	<b>\$ 141,650</b>	<b>\$ 142,750</b>	<b>\$ 143,850</b>	<b>\$ 144,950</b>	<b>\$ 146,050</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 2,240,072</b>	<b>\$ 443,741</b>	<b>\$ 447,224</b>	<b>\$ 246,707</b>	<b>\$ 239,736</b>	<b>\$ 231,157</b>	<b>\$ 220,894</b>	<b>\$ 8,868</b>

Table 7-15: Transit Pass General Improvement District Fund, 2013 Fund Financial

<b>TRANSIT PASS GENERAL IMPROVEMENT DISTRICT</b>									
	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	
	<b>Actual</b>	<b>Approved</b>	<b>Approved</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>Beginning Fund Balance</b>	\$ 4,718	\$ 7,298	\$ 7,069	\$ 6,139	\$ 5,139	\$ 4,639	\$ 4,639	\$ 4,639	\$ 4,639
<b>Sources of Funds</b>									
Property Tax	\$ 8,205	\$ 9,374	\$ 9,377	\$ 9,620	\$ 10,443	\$ 11,269	\$ 11,601	\$ 11,942	\$ 11,942
Specific Ownership Tax	369	369	369	369	369	369	369	369	369
City of Boulder - ECO Pass Subsidy	4,126	4,126	4,334	4,464	4,598	4,736	4,878	5,024	5,024
Interest on Investments	213	109	71	61	51	46	46	46	46
<b>Total Sources of Funds</b>	<b>\$ 12,913</b>	<b>\$ 13,979</b>	<b>\$ 14,151</b>	<b>\$ 14,514</b>	<b>\$ 15,461</b>	<b>\$ 16,421</b>	<b>\$ 16,894</b>	<b>\$ 17,382</b>	<b>\$ 17,382</b>
<b>Uses of Funds</b>									
RTD ECO Pass Cost	\$ 9,699	\$ 13,753	\$ 14,446	\$ 14,879	\$ 15,325	\$ 15,785	\$ 16,259	\$ 16,747	\$ 16,747
Rebate Program	635	454	635	635	635	635	635	635	635
<b>Total Uses of Funds</b>	<b>\$ 10,334</b>	<b>\$ 14,207</b>	<b>\$ 15,081</b>	<b>\$ 15,514</b>	<b>\$ 15,961</b>	<b>\$ 16,421</b>	<b>\$ 16,894</b>	<b>\$ 17,382</b>	<b>\$ 17,382</b>
<b>Ending Fund Balance</b>	<b>\$ 7,298</b>	<b>\$ 7,069</b>	<b>\$ 6,139</b>	<b>\$ 5,139</b>	<b>\$ 4,639</b>	<b>\$ 4,639</b>	<b>\$ 4,639</b>	<b>\$ 4,639</b>	<b>\$ 4,639</b>

Table 7-16: Boulder Junction Access District (GID) – TDM Fund, 2013 Fund Financial

## BOULDER JUNCTION ACCESS DISTRICT (GID) - TDM

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ 16,395	\$ 31,590	\$ 59,495	\$ 110,566	\$ 129,565	\$ 95,975
<b>Sources of Funds</b>								
Property Tax	\$ -	\$ 17,601	\$ 17,601	\$ 17,601	\$ 74,505	\$ 99,735	\$ 113,784	\$ 152,100
Payments In Lieu of Taxes	-	31,774	47,800	113,064	122,259	74,279	58,281	36,858
Interest on Investment	-	-	141	215	405	752	881	653
<b>Total Sources of Funds</b>	\$ -	\$ 49,375	\$ 65,542	\$ 130,880	\$ 197,169	\$ 174,766	\$ 172,946	\$ 189,611
<b>Uses of Funds</b>								
TDM Admin Personnel	\$ -	\$ -	\$ -	\$ 9,632	\$ 10,017	\$ 10,417	\$ 10,834	\$ 11,267
TDM Admin NPE	-	-	2,547	2,598	2,650	2,703	2,757	2,812
TDM Program Personnel	-	-	-	19,745	20,535	21,356	22,210	23,099
TDM Programs	-	32,980	-	-	-	-	-	-
Eco Pass	-	-	45,000	66,979	107,933	117,301	163,518	207,176
Car Share	-	-	1,200	2,035	1,667	340	1,975	1,816
Bike Share	-	-	1,600	1,986	3,296	3,650	5,241	6,760
<b>Total Uses of Funds</b>	\$ -	\$ 32,980	\$ 50,347	\$ 102,974	\$ 146,097	\$ 155,768	\$ 206,536	\$ 252,930
<b>Ending Fund Balance Before Reserves</b>	\$ -	\$ 16,395	\$ 31,590	\$ 59,495	\$ 110,566	\$ 129,565	\$ 95,975	\$ 32,656
<b>Reserves</b>								
Operating Reserve	\$ -	\$ 3,298	\$ 5,035	\$ 10,297	\$ 14,610	\$ 15,577	\$ 20,654	\$ 25,293
<b>Total Reserves</b>	\$ -	\$ 3,298	\$ 5,035	\$ 10,297	\$ 14,610	\$ 15,577	\$ 20,654	\$ 25,293
<b>Ending Fund Balance After Reserves</b>	\$ -	\$ 13,097	\$ 26,555	\$ 49,198	\$ 95,957	\$ 113,988	\$ 75,322	\$ 7,362

**Note:**

Activity within this fund began in 2012.



Table 7-17: Community Development Block Grant (CDBG) Fund, 2013 Fund Financial

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)									
	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected	
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sources of Funds</b>									
Federal Grant Revenue Received	\$ 741,152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Federal Grant	-	799,965	719,969	719,969	719,969	719,969	719,969	719,969	719,969
Available Prior Years Grant Balances	-	580,013	-	-	-	-	-	-	-
<b>Total Sources of Funds</b>	<b>\$ 741,152</b>	<b>\$ 1,379,978</b>	<b>\$ 719,969</b>	<b>\$ 719,969</b>	<b>\$ 719,969</b>	<b>\$ 719,969</b>	<b>\$ 719,969</b>	<b>\$ 719,969</b>	<b>\$ 719,969</b>
<b>Uses of Funds</b>									
Program Management	\$ 136,292	\$ 248,059	\$ 116,196	\$ 115,084	\$ 113,927	\$ 112,725	\$ 111,474	\$ 110,173	
Cost Allocation	26,547	27,936	27,798	28,910	30,066	31,269	32,520	33,821	
Community Development and Housing Activities	578,313	523,969	575,975	575,975	575,975	575,975	575,975	575,975	
Program Carryover and Encumbrances	-	580,013	-	-	-	-	-	-	
<b>Total Uses of Funds</b>	<b>\$ 741,152</b>	<b>\$ 1,379,978</b>	<b>\$ 719,969</b>	<b>\$ 719,969</b>	<b>\$ 719,969</b>	<b>\$ 719,969</b>	<b>\$ 719,969</b>	<b>\$ 719,969</b>	<b>\$ 719,969</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.

Table 7-18: Home Investment Partnership Grant Fund, 2013 Fund Financial

## HOME INVESTMENT PARTNERSHIP GRANT

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sources of Funds</b>								
Federal Grant Revenue Received	\$ 784,368	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Federal Grant	-	889,383	800,445	800,445	800,445	800,445	800,445	800,445
Available Prior Years Grant Balances	-	2,033,741	-	-	-	-	-	-
<b>Total Sources of Funds</b>	<b>\$ 784,368</b>	<b>\$ 2,923,124</b>	<b>\$ 800,445</b>	<b>\$ 800,445</b>	<b>\$ 800,445</b>	<b>\$ 800,445</b>	<b>\$ 800,445</b>	<b>\$ 800,445</b>
<b>Uses of Funds</b>								
Program Management	\$ 92,924	\$ 60,594	\$ 53,448	\$ 53,010	\$ 52,554	\$ 52,081	\$ 51,588	\$ 51,076
Cost Allocation	10,455	10,957	10,948	11,386	11,841	12,315	12,808	13,320
HOME Consortium to Other Communities	630,979	417,610	375,849	375,849	375,849	375,849	375,849	375,849
Housing Activities	50,010	400,222	360,200	360,200	360,200	360,200	360,200	360,200
Program Carryover and Encumbrances	-	2,033,741	-	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 784,368</b>	<b>\$ 2,923,124</b>	<b>\$ 800,445</b>	<b>\$ 800,445</b>	<b>\$ 800,445</b>	<b>\$ 800,445</b>	<b>\$ 800,445</b>	<b>\$ 800,445</b>
<b>Ending Fund Balance</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.

Table 7-19: Permanent Parks and Recreation Fund, 2013 Fund Financial

**PERMANENT PARKS AND RECREATION**

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Beginning Fund Balance</b>	\$ 2,922,811	\$ 2,200,846	\$ 937,032	\$ 635,719	\$ 268,098	\$ 471,695	\$ 345,010	\$ 502,211
<b>Sources of Funds</b>								
Property Tax	\$ 2,017,498	\$ 2,225,819	\$ 2,248,077	\$ 2,270,558	\$ 2,315,969	\$ 2,362,289	\$ 2,433,157	\$ 2,506,152
Interest	21,360	14,188	7,362	7,362	7,362	7,362	7,362	7,362
Parks Development Excise Taxes	326,607	286,437	-	-	-	-	-	-
Recreation Development Excise Taxes	81,657	71,613	-	-	-	-	-	-
Excise Tax - Land Acquisition	70,024	-	-	-	-	-	-	-
Other Revenues	40,747	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Transfers from Fund 260	-	230,000	-	-	-	-	-	-
Parkland DET (Bldr Junction)	-	-	117,552	223,311	23,953	17,348	40,847	23,586
Parkland DET (City-wide)	-	192,325	19,233	38,465	192,325	192,325	161,553	192,325
OSMP Sale - Kentucky and Papini	671,333	-	-	-	-	-	-	-
<b>Total Sources of Funds</b>	<b>\$ 3,229,226</b>	<b>\$ 3,040,382</b>	<b>\$ 2,412,224</b>	<b>\$ 2,559,696</b>	<b>\$ 2,559,609</b>	<b>\$ 2,599,324</b>	<b>\$ 2,662,919</b>	<b>\$ 2,749,425</b>
<b>Uses of Funds</b>								
Operations and Construction Management	\$ 539,798	\$ 753,125	\$ 811,200	\$ 827,424	\$ 843,972	\$ 860,852	\$ 878,069	\$ 895,630
Recreation Renovation and Refurbishment	-	-	-	-	400,000	412,000	424,360	437,091
Parks Renovation and Refurbishment	-	-	-	-	-	-	-	-
Boulder Junction Transfer	66,844	192,325	136,785	261,776	216,278	209,673	57,000	215,911
Capital Refurbishment Projects	638,553	435,658	-	-	-	-	-	-
2011 Capital Improvement Bond Transfer	230,000	-	-	-	-	-	-	-
Cost Allocation	76,017	80,229	79,598	81,986	84,446	86,979	89,588	92,276
Excise Tax Collection	5,611	5,779	5,953	6,131	6,315	6,505	6,700	6,700
Capital	2,394,368	2,199,327	1,680,000	1,750,000	805,000	1,150,000	1,050,000	800,000
Carryover and Encumbrances	-	637,754	-	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 3,951,191</b>	<b>\$ 4,304,197</b>	<b>\$ 2,713,536</b>	<b>\$ 2,927,317</b>	<b>\$ 2,356,011</b>	<b>\$ 2,726,009</b>	<b>\$ 2,505,717</b>	<b>\$ 2,447,608</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 2,200,846</b>	<b>\$ 937,032</b>	<b>\$ 635,719</b>	<b>\$ 268,098</b>	<b>\$ 471,695</b>	<b>\$ 345,010</b>	<b>\$ 502,211</b>	<b>\$ 804,028</b>
<b>Reserves</b>								
Pay Period 27 Reserve	\$ 19,681	\$ 25,181	\$ 10,735	\$ 5,500	\$ 11,000	\$ 16,500	\$ 22,000	\$ 27,500
Sick/Vacation/Bonus Reserve	56,675	58,375	60,126	61,930	63,788	65,701	67,672	69,703
<b>Total Reserves</b>	<b>\$ 76,356</b>	<b>\$ 83,556</b>	<b>\$ 70,861</b>	<b>\$ 67,430</b>	<b>\$ 74,788</b>	<b>\$ 82,201</b>	<b>\$ 89,672</b>	<b>\$ 97,203</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 2,124,491</b>	<b>\$ 853,476</b>	<b>\$ 564,858</b>	<b>\$ 200,668</b>	<b>\$ 396,907</b>	<b>\$ 262,809</b>	<b>\$ 412,539</b>	<b>\$ 706,825</b>

Table 7-20: Boulder Junction Improvement Fund, 2013 Fund Financial

## BOULDER JUNCTION IMPROVEMENT

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Beginning Fund Balance</b>	\$ -	\$ 946,590	\$ 1,277,922	\$ 1,117,289	\$ 2,195,299	\$ 1,709,523	\$ 1,360,332	\$ 898,365
<b>Sources of Funds</b>								
Transportation DET	\$ -	\$ -	\$ 243,716	\$ 788,181	\$ 49,660	\$ 63,830	\$ 126,347	\$ 73,806
Transportation Use Tax	5,840	257,142	75,875	-	26,836	33,663	5,664	270,510
GF Construction Use Tax	339,892	655,713	193,482	-	68,432	85,840	14,444	689,800
Developer Fees	487,000	-	-	-	-	-	-	-
Parks Impact Fees	-	-	348,592	682,455	78,910	57,151	134,568	77,704
Parks Use Tax	2,433	107,143	31,615	-	11,182	14,026	2,360	112,712
Transfer - Parkland DET (Bldr Jcn)	-	-	117,552	223,311	23,953	17,348	40,847	23,586
Transfer - Parkland DET (Citywide)	66,844	192,325	19,233	38,465	192,325	192,325	161,553	192,325
Transfer - Transportation CIP	194,392	200,000	200,000	200,000	-	-	-	-
Interest on Investments	2,311	-	10,990	7,598	14,928	11,625	9,250	-
Estimated Revenue from ATB's and Carryover	-	93,079	-	-	-	-	-	-
<b>Total Sources of Funds</b>	<b>\$ 1,098,712</b>	<b>\$ 1,505,402</b>	<b>\$ 1,241,055</b>	<b>\$ 1,940,010</b>	<b>\$ 466,225</b>	<b>\$ 475,809</b>	<b>\$ 495,033</b>	<b>\$ 1,440,443</b>
<b>Uses of Funds</b>								
Adopted Key Public Improvements								
Transportation								
Development Coordination	\$ 152,122	\$ 125,000	\$ 125,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Traffic Signals	-	124,800	-	-	-	-	532,000	-
Junction Place Enhancements - Pearl to Goose Creek	-	-	1,082,000	-	-	-	-	-
Junction Place Enhancements - Goose Creek to Bluff	-	-	-	-	877,000	-	-	-
Parks								
Pocket Park	-	-	194,688	-	-	750,000	350,000	350,000
Historic Depot	-	-	-	787,000	-	-	-	-
Rail Plaza	-	-	-	-	-	-	-	374,000
Appropriations from ATBs & Carryover	-	924,270	-	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 152,122</b>	<b>\$ 1,174,070</b>	<b>\$ 1,401,688</b>	<b>\$ 862,000</b>	<b>\$ 952,000</b>	<b>\$ 825,000</b>	<b>\$ 957,000</b>	<b>\$ 799,000</b>
<b>Ending Fund Balance</b>	<b>\$ 946,590</b>	<b>\$ 1,277,922</b>	<b>\$ 1,117,289</b>	<b>\$ 2,195,299</b>	<b>\$ 1,709,523</b>	<b>\$ 1,360,332</b>	<b>\$ 898,365</b>	<b>\$ 1,539,808</b>

Table 7-21: 2011 Capital Improvement Bond Fund, 2013 Fund Financial

2011 CAPITAL IMPROVEMENT BOND								
	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Beginning Fund Balance</b>	\$ -	\$ 3,177,039	\$ 39,324,595	\$ 18,710,743	\$ 7,172,944	\$ 7,172,944	\$ 7,172,944	\$ 7,172,944
<b>Sources of Funds</b>								
Transfer from Downtown Commercial District	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Facility Renovation and Replacement Fund	40,000	-	-	-	-	-	-	-
Transfer from Permanent Parks and Recreation Fund	230,000	-	-	-	-	-	-	-
Transfer from Transportation Fund	2,618,000	-	-	-	-	-	-	-
Transfer from the General Fund	2,500	281,229	-	-	-	-	-	-
Interest Income	2,545	-	506,094	146,000	-	-	-	-
Capital Improvement Bond Proceeds	-	54,495,675	-	-	-	-	-	-
<b>Total Sources of Funds</b>	<b>\$ 3,193,045</b>	<b>\$ 54,776,904</b>	<b>\$ 506,094</b>	<b>\$ 146,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Uses of Funds</b>								
Capital Improvement Bond Capital Projects	\$ 16,006	\$ 15,438,848	\$ 21,119,946	\$ 11,683,799	\$ -	\$ -	\$ -	\$ -
Repayment to Downtown Commercial District	-	300,000	-	-	-	-	-	-
Repayment to Facility Renovation and Replacement Fund	-	40,000	-	-	-	-	-	-
Repayment to Permanent Parks and Recreation Fund	-	230,000	-	-	-	-	-	-
Repayment to Transportation Fund	-	2,618,000	-	-	-	-	-	-
Repayment to General Fund	-	2,500	-	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 16,006</b>	<b>\$ 18,629,348</b>	<b>\$ 21,119,946</b>	<b>\$ 11,683,799</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 3,177,039</b>	<b>\$ 39,324,595</b>	<b>\$ 18,710,743</b>	<b>\$ 7,172,944</b>	<b>\$ 7,172,944</b>	<b>\$ 7,172,944</b>	<b>\$ 7,172,944</b>	<b>\$ 7,172,944</b>
<b>Total Reserves</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>\$ 3,177,039</b>	<b>\$ 39,324,595</b>	<b>\$ 18,710,743</b>	<b>\$ 7,172,944</b>	<b>\$ 7,172,944</b>	<b>\$ 7,172,944</b>	<b>\$ 7,172,944</b>	<b>\$ 7,172,944</b>

**Note** The fund balance shown in years 2015 through 2018 is expected to be spent on bond appropriate capital projects. These projects have not yet been identified, so the amount is shown in Fund Balance though appropriations for all bond proceeds have already been made. All bond proceeds have been appropriated in 2012. Expenditure amounts shown in 2013 and 2014 are anticipated carryovers of bond proceeds.

Table 7-22: Water Utility Fund, 2013 Fund Financial

## WATER UTILITY

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Beginning of Year Fund Balance</b>	\$ 37,601,841	\$ 37,315,810	\$ 29,271,211	\$ 29,196,734	\$ 31,610,699	\$ 32,822,830	\$ 31,123,522	\$ 30,210,984
<b>Sources of Funds</b>								
Operating								
Sale of Water to General Cust	\$ 20,122,039	\$ 20,148,607	\$ 20,794,356	\$ 21,460,807	\$ 22,363,662	\$ 23,304,508	\$ 24,284,946	\$ 25,306,641
Projected Rate Increase	-	604,458	623,831	858,432	894,546	932,180	971,398	1,012,266
Bulk/Irrigation Water Sales	236,786	148,500	148,750	139,750	141,750	141,750	141,750	141,750
Hydroelectric Revenue	2,461,402	2,300,000	2,775,000	2,775,000	2,775,000	2,775,000	2,775,000	2,775,000
Miscellaneous Operating Revenues	96,169	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Non-Operating								
Plant Investment Fees	3,095,461	1,000,000	2,500,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Connection Charges	128,303	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Special Assessments	255,017	5,000	5,000	5,000	5,000	5,000	5,000	5,000
State & Federal Grants	799,049	654,105	-	-	-	-	-	-
Interest on Investments	612,291	420,000	439,068	437,951	632,214	820,571	778,088	906,330
Rent, assessments and other misc revenues	53,696	19,000	19,500	20,000	20,500	20,500	20,500	20,500
Sale of Real Estate - Yards Masterplan	-	196,500	-	-	-	-	-	-
Transfer from General Fund - Fire Training Center	92,785	92,785	92,785	92,785	92,785	92,785	92,785	92,785
Projected Bond Proceeds	19,171,728	-	-	-	-	12,910,000	-	40,780,000
<b>Total Sources of Funds</b>	<b>\$ 47,124,726</b>	<b>\$ 25,743,956</b>	<b>\$27,553,290</b>	<b>\$ 27,944,725</b>	<b>\$ 29,080,457</b>	<b>\$ 43,157,295</b>	<b>\$ 31,224,467</b>	<b>\$ 73,195,271</b>
<b>Uses of Funds</b>								
Operating								
Administration	\$ 868,880	\$ 822,268	\$ 856,126	\$ 867,020	\$ 893,031	\$ 919,822	\$ 947,417	\$ 975,839
Planning and Project Management	472,945	580,209	598,131	605,742	623,915	642,632	661,911	681,768
Water Resources and Hydroelectric								
Operations	2,087,619	2,087,190	2,072,539	2,098,913	2,161,880	2,226,736	2,293,539	2,362,345
Water Treatment	4,348,451	4,366,823	4,542,312	4,600,114	4,738,118	4,880,261	5,026,669	5,177,469
Water Quality and Environmental Svcs	826,319	895,207	966,796	979,099	1,008,472	1,038,726	1,069,888	1,101,984
Water Conservation	342,902	439,379	461,996	467,875	481,911	496,369	511,260	526,597
System Maintenance	3,070,672	3,071,559	3,233,373	3,274,519	3,372,754	3,473,937	3,578,155	3,685,500
Windy Gap Payment	2,381,558	2,541,910	2,556,836	2,596,250	2,714,004	2,776,959	2,341,075	336,000
Sick and Vacation Accrual	(98,743)	100,000	100,000	101,273	104,311	107,440	110,663	113,983
Debt								
BRWTP 1996 Revenue Bond; Refunding in 2006	848,752	854,690	854,438	856,594	857,709	858,531	-	-

Table 7-22: Water Utility Fund, 2013 Fund Financial (Cont.)

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Refunding of the 1999 and 2000 Revenue Bonds	2,507,921	2,506,088	2,511,421	2,523,521	2,522,054	2,517,388	2,524,233	2,524,650
Lakewood 2001 Rev Bond; Refunded in 2012	21,336,915	2,052,608	2,057,650	2,057,000	2,065,733	2,065,950	2,065,333	2,072,083
Projected Bond-Betasso WTP Improvements	-	-	-	-	-	1,125,410	1,125,410	1,125,410
Projected Bond-NCWCD Conveyance Line	-	-	-	-	-	-	-	2,508,360
Projected Bond - Barker Dam	-	-	-	-	-	-	-	710,445
Projected Bond-Barker Dam Hydro Facility	-	-	-	-	-	-	-	336,250
Transfers								
Cost Allocation	1,153,926	1,214,752	1,208,285	1,268,699	1,332,134	1,398,741	1,468,678	1,542,112
Planning & Development Services	194,526	200,362	206,373	212,564	218,941	225,509	232,274	239,243
General Fund - City Attorney	-	-	31,893	32,850	33,835	34,850	35,896	36,973
Capital	6,969,370	3,746,754	5,469,598	3,090,000	4,843,835	8,053,536	8,255,268	4,462,013
Projected Bond - Betasso WTP IMP	-	-	-	-	-	11,996,245	-	-
Projected Bond - NCWCD Conveyance	-	-	-	-	-	-	-	27,374,690
Projected Bond - Barker Dam	-	-	-	-	-	-	-	7,725,138
Projected Bond - Barker Dam Hydro Facility	-	-	-	-	-	-	-	3,613,459
Projected Bond - Issuance Costs	-	-	-	-	-	125,000	-	\$350,000
Encumbrances, Carryover and Adjustments to Base	-	8,408,756	-	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$47,312,014</b>	<b>\$33,888,555</b>	<b>\$27,727,767</b>	<b>\$25,632,033</b>	<b>\$27,972,637</b>	<b>\$44,964,042</b>	<b>\$32,247,669</b>	<b>\$69,582,311</b>
Sick/Vacation Accrual Adjustment	\$ (98,743)	\$ 100,000	\$ 100,000	\$ 101,273	\$ 104,311	\$ 107,440	\$ 110,663	\$ 113,983
<b>Ending Fund Balance Before Reserves</b>	<b>\$37,315,810</b>	<b>\$29,271,211</b>	<b>\$29,196,734</b>	<b>\$31,610,699</b>	<b>\$32,822,830</b>	<b>\$31,123,522</b>	<b>\$30,210,984</b>	<b>\$33,937,927</b>
<b>Reserves</b>								
Bond Reserve	\$ 2,934,796	\$ 2,934,796	\$ 2,934,796	\$ 2,934,796	\$ 2,934,796	\$ 4,060,206	\$ 3,206,839	\$ 6,761,904
Lakewood Pipeline Remediation Reserve	13,172,885	14,039,542	14,932,560	15,588,815	16,528,955	17,497,690	18,495,890	19,524,451
Lakewood/USFS Damage Claims Reserve	100,000	100,000	-	-	-	-	-	-
Sick/Vacation/Bonus Reserve	632,868	651,854	671,410	691,552	712,299	733,667	755,677	778,348
Pay Period 27 Reserve	236,947	287,947	112,400	163,400	214,400	265,400	316,400	367,400
Operating Reserve	3,912,264	4,079,915	4,208,665	4,276,229	4,420,826	4,555,496	4,569,356	4,194,953
Capital Reserve	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
<b>Total Reserves</b>	<b>\$22,989,760</b>	<b>\$24,094,054</b>	<b>\$24,859,830</b>	<b>\$25,654,792</b>	<b>\$26,811,276</b>	<b>\$29,112,459</b>	<b>\$29,344,163</b>	<b>\$33,627,057</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$14,326,050</b>	<b>\$5,177,157</b>	<b>\$4,336,904</b>	<b>\$5,955,907</b>	<b>\$6,011,554</b>	<b>\$2,011,063</b>	<b>\$866,821</b>	<b>\$310,870</b>

**Note:**  
Operating reserve levels are based on industry standards and maintained for revenue bonds, revenue fluctuations and the capital intensive nature of the utility.

Table 7-23: Wastewater Utility Fund, 2013 Fund Financial

## WASTEWATER UTILITY

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Beginning Fund Balance</b>	\$ 23,529,132	\$ 20,374,795	\$ 10,157,032	\$ 8,787,396	\$ 8,002,117	\$ 5,641,385	\$ 5,702,658	\$ 5,210,387
<b>Sources of Funds</b>								
Operating								
Sewer Charges to General Customers	\$ 12,807,155	\$ 12,365,296	\$ 12,761,728	\$ 13,426,614	\$ 14,126,140	\$ 14,862,112	\$ 15,636,428	\$ 16,921,117
Projected Rate Increase	-	370,959	638,086	671,331	706,307	743,106	1,250,914	1,353,689
Surcharge/ Pretreatment Fees	122,421	118,000	118,000	118,000	118,000	118,000	118,000	118,000
Non-Operating								
Plant Investment Fees	897,564	250,000	700,000	450,000	450,000	450,000	450,000	450,000
Connection Charges	5,300	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Special Assessments	242,950	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Federal & State Grants	-	33,000	-	-	-	-	-	-
Interest on Investments	410,861	202,866	203,141	219,685	240,064	169,242	171,080	156,312
Rent and Other Miscellaneous Revenue	32,780	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Sale of Real Estate - Yards Masterplan	-	98,250	-	-	-	-	-	-
Transfer from Other Funds	-	567,318	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-
<b>Total Sources of Funds</b>	<b>\$ 14,519,031</b>	<b>\$ 14,022,189</b>	<b>\$ 14,437,455</b>	<b>\$ 14,902,129</b>	<b>\$ 15,657,011</b>	<b>\$ 16,358,959</b>	<b>\$ 17,642,922</b>	<b>\$ 19,015,618</b>
<b>Uses of Funds</b>								
Operating								
Administration	\$ 532,615	\$ 513,361	\$ 535,433	\$ 541,994	\$ 558,254	\$ 575,002	\$ 592,252	\$ 610,019
Planning and Project Management	180,451	341,994	351,533	355,841	366,516	377,511	388,837	400,502
Wastewater Quality & Environmental Svcs	944,669	1,046,496	1,113,978	1,127,629	1,161,458	1,196,301	1,232,190	1,269,156
System Maintenance	1,703,957	1,706,837	1,752,316	1,773,789	1,827,003	1,881,813	1,938,267	1,996,415
Wastewater Treatment	4,772,174	5,209,794	5,300,593	5,365,546	5,526,513	5,692,308	5,863,077	6,038,970
Sick/Vacation Accrual	(9,717)	75,000	75,000	75,919	78,197	80,543	82,959	85,448
Debt								
WWTP Improvements 2005 Revenue Bond	3,550,367	3,546,533	3,544,883	3,543,496	3,519,913	3,502,288	3,480,163	3,459,525
2006 Refunding of the 1992 Marshall Landfill Bond	165,568	175,454	-	-	-	-	-	-
WWTP UV, Digester, Headworks Imp 2010 Rev Bond	674,688	671,879	673,963	670,854	672,638	673,863	670,938	672,700
Transfers								
Cost Allocation	827,766	870,993	866,761	910,099	955,604	1,003,384	1,053,553	1,106,231
Planning & Development Services	195,118	200,971	207,000	213,210	219,606	226,194	232,980	239,969
General Fund - Utilities Attorney	-	-	10,631	10,950	11,279	11,617	11,966	12,325
Capital Improvement Program	1,952,061	1,650,000	1,450,000	1,174,000	3,198,960	1,157,405	2,670,970	2,617,994



Table 7-23: Wastewater Utility Fund, 2013 Fund Financial (Cont.)

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
2011 Bond-UV, Digester, Headworks IMP	2,173,934	7,226,921	-	-	-	-	-	-
Carryover, Encumbrances and Adjustments to Base	-	1,078,719	-	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 17,663,651</b>	<b>\$ 24,314,952</b>	<b>\$ 15,882,091</b>	<b>\$ 15,763,327</b>	<b>\$ 18,095,940</b>	<b>\$ 16,378,228</b>	<b>\$ 18,218,152</b>	<b>\$ 18,509,253</b>
Sick/Vacation Accrual Adjustment	\$ (9,717)	\$ 75,000	\$ 75,000	\$ 75,919	\$ 78,197	\$ 80,543	\$ 82,959	\$ 85,448
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 20,374,795</b>	<b>\$ 10,157,032</b>	<b>\$ 8,787,396</b>	<b>\$ 8,002,117</b>	<b>\$ 5,641,385</b>	<b>\$ 5,702,658</b>	<b>\$ 5,210,387</b>	<b>\$ 5,802,199</b>
<b>Reserves</b>								
Bond Reserves	\$ 840,389	\$ 840,389	\$ 670,139	\$ 670,139	\$ 670,139	\$ 670,139	\$ 670,139	\$ 670,139
Sick/Vacation/Bonus Reserve	550,969	567,498	584,523	602,059	620,120	638,724	657,886	677,622
Pay Period 27 Reserve	191,891	237,891	103,480	142,480	181,480	220,480	259,480	298,480
Operating Reserve	2,286,758	2,491,362	2,553,311	2,593,744	2,676,107	2,761,168	2,849,020	2,939,759
Capital Reserve	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
<b>Total Reserves</b>	<b>\$ 4,370,007</b>	<b>\$ 4,637,140</b>	<b>\$ 4,411,453</b>	<b>\$ 4,508,422</b>	<b>\$ 4,647,847</b>	<b>\$ 4,790,511</b>	<b>\$ 4,936,525</b>	<b>\$ 5,086,000</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 16,004,788</b>	<b>\$ 5,519,893</b>	<b>\$ 4,375,942</b>	<b>\$ 3,493,695</b>	<b>\$ 993,538</b>	<b>\$ 912,147</b>	<b>\$ 273,862</b>	<b>\$ 716,199</b>

**Note:**

Operating reserve levels are based on industry standards and are maintained for revenue bonds, revenue fluctuations (weather and water usage impacts) and the capital intensive nature of the utility.

Table 7-24: Stormwater/Flood Management Fund, 2013 Fund Financial

**STORMWATER/FLOOD MANAGEMENT UTILITY**

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Beginning Fund Balance</b>	\$ 11,664,900	\$ 13,589,968	\$ 6,997,149	\$ 6,729,239	\$ 6,571,664	\$ 5,310,033	\$ 4,544,175	\$ 3,460,338
<b>Sources of Funds</b>								
Operating								
Service Charge Fees	\$ 4,854,136	\$ 5,136,442	\$ 5,146,715	\$ 5,311,719	\$ 5,482,012	\$ 5,657,766	\$ 5,839,154	\$ 6,026,357
Projected Rate Increases	-	-	154,401	159,352	164,460	169,733	175,175	180,791
Non-Operating								
Plant Investment Fees	701,347	200,000	500,000	500,000	500,000	500,000	500,000	500,000
Urban Drainage District Funds	163,119	575,000	375,000	-	250,000	250,000	250,000	257,500
State and Federal Grants	89,502	-	600,000	2,000,000	-	-	-	-
Interest on Investments	214,231	150,000	139,943	168,231	197,150	159,301	136,325	103,810
Intergovernmental Transfers (KICP)	132,769	150,000	154,500	159,135	163,909	168,826	173,891	179,108
Rent and other miscellaneous revenue	47,485	40,000	40,000	40,000	40,000	40,000	5,000	5,000
Miscellaneous nonrecurring revenue	-	-	-	-	-	-	-	-
Sale of Real Estate - Yards Masterplan	-	98,250	-	-	-	-	-	-
Projected Bonds	-	-	-	-	5,015,000	-	-	-
<b>Total Sources of Funds</b>	<b>\$ 6,202,589</b>	<b>\$ 6,349,692</b>	<b>\$ 7,110,559</b>	<b>\$ 8,338,436</b>	<b>\$ 11,812,532</b>	<b>\$ 6,945,626</b>	<b>\$ 7,079,545</b>	<b>\$ 7,252,565</b>
<b>Uses of Funds</b>								
Operating								
Administration	\$ 413,218	\$ 390,931	\$ 409,197	\$ 413,871	\$ 426,287	\$ 439,075	\$ 452,248	\$ 465,815
Planning and Project Management	960,960	1,047,250	1,069,829	1,082,048	1,114,510	1,147,945	1,182,383	1,217,855
Stormwater Contract Management	25,000	49,442	49,442	50,007	51,507	53,052	54,644	56,283
Stormwater Quality and Education	852,324	918,312	938,603	949,323	977,803	1,007,137	1,037,351	1,068,472
System Maintenance	727,381	787,173	826,512	835,952	861,031	886,862	913,468	940,872
Sick/Vacation Accrual	4,820	50,000	50,000	50,571	52,088	53,651	55,260	56,918
Debt								
Goose Creek 1998 Revenue Bond	-	-	-	-	-	-	-	-
Refunding of the Goose Creek 1998 Revenue Bond	388,667	387,258	390,742	384,042	387,038	381,675	386,138	380,175
Projected Bond - South Boulder Creek	-	-	-	-	437,065	437,065	437,065	437,065
Projected Bond - Boulder Transit Village	-	-	-	-	-	-	-	-
Transfers								
Cost Allocation	201,742	212,932	211,245	221,807	232,898	244,542	256,770	269,608
Planning & Development Services	117,606	121,134	124,768	128,511	132,366	136,337	140,428	144,640
General Fund - Utilities Attorney	-	-	10,631	10,950	11,278	11,617	11,965	12,324

Table 7-24: Stormwater/Flood Management Fund, 2013 Fund Financial (Cont.)

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Capital	590,623	2,147,500	3,347,500	4,419,500	3,867,380	2,966,175	3,290,922	2,616,659
Projected Bond - South Boulder Creek	-	-	-	-	4,500,000	-	-	-
Projected Bond Issuance Costs	-	-	-	-	75,000	-	-	-
Encumbrances, Carryover and Adjustments	-	6,880,579	-	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 4,282,341</b>	<b>\$ 12,992,511</b>	<b>\$ 7,428,469</b>	<b>\$ 8,546,583</b>	<b>\$ 13,126,251</b>	<b>\$ 7,765,134</b>	<b>\$ 8,218,642</b>	<b>\$ 7,666,686</b>
Sick and Vacation Accrual Adjustment	\$ 4,820	\$ 50,000	\$ 50,000	\$ 50,571	\$ 52,088	\$ 53,651	\$ 55,260	\$ 56,918
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 13,589,968</b>	<b>\$ 6,997,149</b>	<b>\$ 6,729,239</b>	<b>\$ 6,571,664</b>	<b>\$ 5,310,033</b>	<b>\$ 4,544,175</b>	<b>\$ 3,460,338</b>	<b>\$ 3,103,136</b>
<b>Reserves</b>								
Bond Reserves	\$ 324,984	\$ 324,984	\$ 324,984	\$ 324,984	\$ 762,019	\$ 762,019	\$ 762,019	\$ 437,035
Post Flood Property Acquisition	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000
Sick/Vacation/Bonus Reserve	64,069	65,991	67,971	70,010	72,110	74,274	76,502	78,797
Pay Period 27 Reserve	53,817	65,317	21,480	34,480	47,480	60,480	73,480	86,480
Operating Reserve	825,763	894,294	922,557	935,760	964,942	995,055	1,026,129	1,058,197
Capital Reserve	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
<b>Total Reserves</b>	<b>\$ 2,518,633</b>	<b>\$ 2,600,586</b>	<b>\$ 2,586,992</b>	<b>\$ 2,615,234</b>	<b>\$ 3,096,551</b>	<b>\$ 3,141,827</b>	<b>\$ 3,188,130</b>	<b>\$ 2,910,509</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 11,071,335</b>	<b>\$ 4,396,563</b>	<b>\$ 4,142,248</b>	<b>\$ 3,956,430</b>	<b>\$ 2,213,481</b>	<b>\$ 1,402,348</b>	<b>\$ 272,208</b>	<b>\$ 192,627</b>

**Note:**

Operating reserve levels are based on industry standards and are maintained for revenue bonds, revenue fluctuations (w eather and w ater usage impacts) and the capital intensive nature of the utility.

Table 7-25: Downtown Commercial District Fund, 2013 Fund Financial

DOWNTOWN COMMERCIAL DISTRICT								
	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Beginning Fund Balance</b>	\$ 2,399,134	\$ 3,305,492	\$ 2,355,733	\$ 3,171,455	\$ 3,484,228	\$ 3,727,370	\$ 3,992,919	\$ 4,180,033
<b>Sources of Funds</b>								
Property/Owner Tax	\$ 1,092,447	\$ 1,064,829	\$ 1,085,126	\$ 1,106,829	\$ 1,128,966	\$ 1,151,545	\$ 1,174,577	\$ 1,198,068
Short Term Fees	1,548,332	1,429,125	1,455,125	1,468,345	1,481,697	1,495,183	1,508,803	1,522,560
Long Term Fees	2,400,656	2,454,480	2,489,160	2,588,166	2,588,166	2,691,693	2,691,693	2,714,989
Meterhood & Tokens	40,486	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Interest	42,008	27,043	34,602	21,566	34,842	37,274	39,929	41,800
Rental Income	141,893	166,000	185,000	186,840	188,698	190,575	192,471	194,386
Miscellaneous	35,843	18,950	21,138	21,227	21,316	21,406	21,497	21,590
Transfers In Meters	1,350,000	1,400,000	1,475,000	1,475,000	1,475,000	1,475,000	1,475,000	1,475,000
10th/Walnut - Property, Sales, Accommodations and TIF	1,521,654	1,398,000	1,462,295	-	-	-	-	-
10th/Walnut- other Revenue	15,384	38,380	38,764	39,151	39,543	39,938	40,338	40,741
<b>Total Sources of Funds</b>	<b>\$ 8,188,703</b>	<b>\$ 8,031,807</b>	<b>\$ 8,281,210</b>	<b>\$ 6,942,124</b>	<b>\$ 6,993,229</b>	<b>\$ 7,137,615</b>	<b>\$ 7,179,308</b>	<b>\$ 7,244,134</b>
<b>Uses of Funds</b>								
Operating:-								
Parking Operations	\$ 1,702,974	\$ 1,847,177	\$ 1,921,807	\$ 1,977,721	\$ 2,035,452	\$ 2,095,065	\$ 2,156,626	\$ 2,220,205
Major Maintenance/Improvements - Parking Downtown & University Hill Management Division	86,761	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Eco-Pass Program	889,966	957,423	994,184	1,025,699	1,058,310	1,092,057	1,126,982	1,163,129
Major Maintenance/Improvements - Downtown	796,720	792,173	793,125	808,988	825,167	841,671	858,504	875,674
Sick/Vacation Accrual	480,623	225,000	225,000	227,000	229,040	231,121	233,243	235,408
Capital Replacement Reserve	915	12,555	12,555	13,057	13,579	14,123	14,688	15,275
Debt-	165,675	165,675	165,675	165,675	165,675	165,675	165,675	165,675
Series 1998	1,005,817	1,007,283	1,008,000	1,012,910	1,016,920	1,021,498	1,024,093	1,030,013
Series 2003 (10th and Walnut)	920,118	922,234	927,752	927,399	930,883	931,568	928,791	929,938
Transfers-								
Cost Allocation	219,053	231,199	229,373	233,960	238,639	243,412	248,280	253,246
Mall Improvements - Payback to GF	43,549	-	-	-	-	-	-	-
Transfer to Boulder Junction - Loan	20,000	-	-	-	-	-	-	-
Carryover, Encumbrances and Adjustments	-	1,667,716	-	-	-	-	-	-
Excess TIF to City of Boulder	951,090	915,686	950,572	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 7,283,260</b>	<b>\$ 8,994,121</b>	<b>\$ 7,478,043</b>	<b>\$ 6,642,409</b>	<b>\$ 6,763,666</b>	<b>\$ 6,886,189</b>	<b>\$ 7,006,883</b>	<b>\$ 7,138,563</b>
Less: Sick/Vacation Accrual Adjustment	\$ (915)	\$ (12,555)	\$ (12,555)	\$ (13,057)	\$ (13,579)	\$ (14,123)	\$ (14,688)	\$ (15,275)
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 3,305,492</b>	<b>\$ 2,355,733</b>	<b>\$ 3,171,455</b>	<b>\$ 3,484,228</b>	<b>\$ 3,727,370</b>	<b>\$ 3,992,919</b>	<b>\$ 4,180,033</b>	<b>\$ 4,300,879</b>

Table 7-25: Downtown Commercial District Fund, 2013 Fund Financial (Cont.)

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Reserves</b>								
Designated Reserve	\$ 412,363	\$ 425,000	\$ 436,235	\$ 446,814	\$ 457,722	\$ 468,971	\$ 480,572	\$ 492,537
Pay Period 27 - 2013 Reserve	49,970	60,936	72,736	84,236	95,736	107,236	118,736	130,236
Sick and Vacation Liability Reserve	106,043	130,670	143,225	156,282	169,862	183,984	198,672	213,947
Reserve-CAGID 10th and Walnut Debt Service	285,089	285,089	285,089	285,089	285,089	285,089	285,089	285,089
<b>Total Reserves</b>	<b>\$ 853,465</b>	<b>\$ 901,695</b>	<b>\$ 937,285</b>	<b>\$ 972,421</b>	<b>\$ 1,008,409</b>	<b>\$ 1,045,280</b>	<b>\$ 1,083,069</b>	<b>\$ 1,121,809</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 2,452,026</b>	<b>\$ 1,454,038</b>	<b>\$ 2,234,171</b>	<b>\$ 2,511,806</b>	<b>\$ 2,718,961</b>	<b>\$ 2,947,639</b>	<b>\$ 3,096,964</b>	<b>\$ 3,179,070</b>

Table 7-26: University Hill Commercial District Fund, 2013 Fund Financial

## UNIVERSITY HILL COMMERCIAL DISTRICT

	2011	2012	2013	2014	2015	2016	2017	2018
	Actual	Revised	Approved	Projected	Projected	Projected	Projected	Projected
<b>Beginning Fund Balance</b>	\$ 685,785	\$ 722,624	\$ 711,945	\$ 705,316	\$ 684,276	\$ 649,815	\$ 600,995	\$ 535,117
<b>Sources of Funds</b>								
UHGID Sources								
Property Tax	\$ 25,967	\$ 27,575	\$ 28,127	\$ 28,690	\$ 29,264	\$ 29,849	\$ 30,446	\$ 31,055
Ownership Tax	1,220	1,500	1,500	1,500	1,500	1,500	1,500	1,500
14th Street Lot-Meters	58,240	66,000	66,000	66,000	66,000	66,000	66,000	66,000
Pleasant Lot--Meters	16,856	14,500	15,000	15,000	15,000	15,000	15,000	15,000
Pleasant Lot--Permits	37,991	37,996	37,996	39,896	39,896	41,891	41,891	43,986
Parking Products - Meterhoods/Tokens	4,576	1,260	2,100	2,100	2,100	2,100	2,100	2,100
Interest and Miscellaneous	5,491	3,644	1,847	1,439	2,053	1,949	1,803	1,605
City of Boulder General Fund Transfers								
On-Street Meters	\$ 314,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000
University Ave Meters (beginning 7/1/11)	-	115,000	140,000	140,000	140,000	140,000	140,000	140,000
13th & Pennsylvania Lot - Meters	55,805	-	-	-	-	-	-	-
Parking Products - Meterhoods/Tokens	11,768	7,605	3,900	3,900	3,900	3,900	3,900	3,900
Interest and Miscellaneous	12,043	8,504	4,311	3,357	4,790	4,549	4,207	3,746
<b>Total Sources of Funds</b>	<b>\$ 543,957</b>	<b>\$ 543,584</b>	<b>\$ 560,781</b>	<b>\$ 561,882</b>	<b>\$ 564,503</b>	<b>\$ 566,738</b>	<b>\$ 566,847</b>	<b>\$ 568,892</b>
<b>Uses of Funds</b>								
UHGID Uses								
Parking Operations Personnel	\$ 104,771	\$ 103,347	\$ 120,809	\$ 125,641	\$ 130,667	\$ 135,894	\$ 141,330	\$ 146,983
Parking Operations NonPersonnel	75,642	51,794	76,675	78,209	79,773	81,368	82,995	84,655
Capital Major Maintenance/Improvements	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Capital Replacement Reserve	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
DUHMD/Admin Personnel	33,290	36,172	38,001	39,521	41,102	42,746	44,456	46,234
DUHMD/Admin Non Personnel	13,822	10,034	10,034	10,235	10,439	10,648	10,861	11,078
Eco-Pass Program	-	675	675	675	675	675	675	675
Sick/Vacation Accrual	364	1,254	1,254	1,304	1,356	1,411	1,467	1,526
Cost Allocation	27,083	24,237	23,632	24,105	24,587	25,079	25,581	26,093

Table 7-26: University Hill Commercial District Fund, 2013 Fund Financial (Cont.)

	2011	2012	2013	2014	2015	2016	2017	2018
	Actual	Revised	Approved	Projected	Projected	Projected	Projected	Projected
City of Boulder General Fund Uses								
Parking Operations Personnel	\$ 39,758	\$ 46,338	\$ 40,840	\$ 42,474	\$ 44,173	\$ 45,939	\$ 47,777	\$ 49,688
Parking Operations Non Personnel	67,372	81,468	67,586	68,938	70,316	71,723	73,157	74,620
DUHMD/Admin Personnel	67,589	73,440	77,154	80,240	83,450	86,788	90,259	93,870
DUHMD/Admin NonPersonnel	46,336	20,372	20,372	20,779	21,195	21,619	22,051	22,492
Special Studies and Consultants		50,000	39,000	39,000	39,000	39,000	39,000	39,000
Marketing/Economic Vitality	4,400	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Sick/Vacation Accrual	243	1,069	1,069	1,112	1,156	1,202	1,251	1,301
Cost Allocation	18,055	23,286	23,632	24,105	24,587	25,079	25,581	26,093
Carryovers & Encumbrances		4,100	-	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 507,725</b>	<b>\$ 556,586</b>	<b>\$ 569,733</b>	<b>\$ 585,337</b>	<b>\$ 601,476</b>	<b>\$ 618,171</b>	<b>\$ 635,442</b>	<b>\$ 653,309</b>
Sick/Vacation Accrual Adjustment	\$ (607)	\$ (2,323)	\$ (2,323)	\$ (2,416)	\$ (2,513)	\$ (2,613)	\$ (2,718)	\$ (2,826)
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 722,624</b>	<b>\$ 711,945</b>	<b>\$ 705,316</b>	<b>\$ 684,276</b>	<b>\$ 649,815</b>	<b>\$ 600,995</b>	<b>\$ 535,117</b>	<b>\$ 453,527</b>
<b>Reserves</b>								
Operating Reserve	\$ 126,931	\$ 139,147	\$ 142,433	\$ 146,334	\$ 150,369	\$ 154,543	\$ 158,860	\$ 163,327
Pay Period 27 - Reserve	7,914	9,814	11,714	13,714	15,714	17,714	19,714	21,714
Sick/Vacation/Bonus Reserve	18,302	20,625	22,948	25,364	27,876	30,490	33,207	36,033
<b>Total Reserves</b>	<b>\$ 153,147</b>	<b>\$ 169,586</b>	<b>\$ 177,095</b>	<b>\$ 185,412</b>	<b>\$ 193,960</b>	<b>\$ 202,746</b>	<b>\$ 211,782</b>	<b>\$ 221,075</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 569,477</b>	<b>\$ 542,359</b>	<b>\$ 528,220</b>	<b>\$ 498,864</b>	<b>\$ 455,856</b>	<b>\$ 398,249</b>	<b>\$ 323,336</b>	<b>\$ 232,453</b>

Table 7-27: Boulder Junction Access District (GID) Parking Fund, 2013 Fund Financial

## BOULDER JUNCTION ACCESS DISTRICT (GID) PARKING

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Beginning Fund Balance</b>	\$ -	\$ 1,881	\$ 1,881	\$ 16,120	\$ -	\$ -	\$ -	\$ -
<b>Sources of Funds</b>								
Property Tax	-	\$ 13,021	\$ 26,041	\$ 26,041	\$ 139,848	\$ 176,879	\$ 185,125	\$ 261,757
Ownership Tax	-	391	781	781	4,195	5,306	5,554	7,853
Interest on Investment	7	-	16	110	-	-	-	-
Short term garage parking revenue	-	3,902	-	52,614	54,192	55,818	57,493	59,217
Long term garage parking revenue	-	-	-	91,166	91,901	96,718	99,620	102,608
Transfer from CAGID for Operating Loan	20,000	-	-	-	-	-	-	-
Transfer from GF for loan gap payment	-	-	-	241,915	139,072	96,224	84,946	69,371
<b>Total Sources of Funds</b>	<b>\$ 20,007</b>	<b>\$ 17,314</b>	<b>\$ 26,838</b>	<b>\$ 412,627</b>	<b>\$ 429,208</b>	<b>\$ 430,945</b>	<b>\$ 432,738</b>	<b>\$ 500,806</b>
<b>Uses of Funds</b>								
Parking Garage operations - Contract	\$ -	\$ 7,000	\$ -	\$ 41,908	\$ 41,908	\$ 43,165	\$ 44,460	\$ 45,794
BJAD - GID/ Parking - Admin Personnel	-	-	-	9,632	10,017	10,417	10,834	11,267
BJGID/Admin NonPersonnel	18,126	10,314	10,314	2,547	2,623	2,702	2,783	2,866
Payment to CAGID for operating loan	-	-	2,285	2,285	2,285	2,285	2,285	2,285
Capital	-	-	-	-	-	-	-	66,217
Lease Purchase payment to Pederson Development	-	-	-	372,376	372,376	372,376	372,376	372,376
<b>Total Uses of Funds</b>	<b>\$ 18,126</b>	<b>\$ 17,314</b>	<b>\$ 12,599</b>	<b>\$ 428,747</b>	<b>\$ 429,209</b>	<b>\$ 430,945</b>	<b>\$ 432,738</b>	<b>\$ 500,805</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 1,881</b>	<b>\$ 1,881</b>	<b>\$ 16,120</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Reserves</b>								
Operating Reserve	\$ -	\$ 1,731	\$ 1,260	\$ 42,875	\$ 42,921	\$ 43,095	\$ 43,274	\$ 50,081
<b>Total Reserves</b>	<b>\$ -</b>	<b>\$ 1,731</b>	<b>\$ 1,260</b>	<b>\$ 42,875</b>	<b>\$ 42,921</b>	<b>\$ 43,095</b>	<b>\$ 43,274</b>	<b>\$ 50,081</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 1,881</b>	<b>\$ 150</b>	<b>\$ 14,860</b>	<b>\$ (42,875)</b>	<b>\$ (42,921)</b>	<b>\$ (43,095)</b>	<b>\$ (43,274)</b>	<b>\$ (50,081)</b>



Table 7-28: Telecommunications Fund, 2013 Fund Financial

**TELECOMMUNICATIONS**

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Beginning Fund Balance</b>	\$ 935,564	\$ 1,093,079	\$ 867,918	\$ 829,078	\$ 824,354	\$ 812,932	\$ 684,184	\$ 656,252
<b>Sources of Funds</b>								
Telecom Phone System User Charges	\$ 617,126	\$ 549,414	\$ 578,515	\$ 581,408	\$ 584,315	\$ 587,236	\$ 590,172	\$ 593,123
Telecommunications Planning & Deployment	24,337	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Leased Fiber Maint Payments - Outside Entity	6,198	6,000	6,000	6,000	6,000	6,000	6,000	6,000
BRAN Maintenance	91,000	106,000	106,000	106,000	106,000	106,000	106,000	106,000
Interest	13,295	16,396	13,019	12,442	12,377	12,212	10,287	9,874
<b>Total Sources of Funds</b>	<b>\$ 751,957</b>	<b>\$ 702,810</b>	<b>\$ 728,534</b>	<b>\$ 730,849</b>	<b>\$ 733,692</b>	<b>\$ 736,448</b>	<b>\$ 737,459</b>	<b>\$ 739,997</b>
<b>Uses of Funds</b>								
Quarterly Administration Charges	\$ -	\$ 45,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Monthly Operating Charges	264,236	216,804	119,464	125,437	131,709	138,294	145,209	152,469
City Telephone Personnel Expense	127,892	195,821	121,592	124,632	127,748	130,942	134,215	137,571
CRF Network Contributions	-	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Phone System HW/SW	153,004	124,229	165,194	124,229	124,229	234,378	124,229	124,229
Telecommunications Fiber Locations	2,400	25,000	25,000	25,000	25,000	25,000	25,000	25,000
BRAN Maintenance (Locate Services)	32,465	106,000	106,000	106,000	106,000	106,000	106,000	106,000
Cost Allocation	14,444	15,117	15,124	15,275	15,428	15,582	15,738	15,895
<b>Total Uses of Funds</b>	<b>\$ 594,442</b>	<b>\$ 927,971</b>	<b>\$ 767,374</b>	<b>\$ 735,573</b>	<b>\$ 745,114</b>	<b>\$ 865,196</b>	<b>\$ 765,391</b>	<b>\$ 776,164</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 1,093,079</b>	<b>\$ 867,918</b>	<b>\$ 829,078</b>	<b>\$ 824,354</b>	<b>\$ 812,932</b>	<b>\$ 684,184</b>	<b>\$ 656,252</b>	<b>\$ 620,085</b>
<b>Reserves</b>								
Operating Reserve	\$ 1,093,079	\$ 867,918	\$ 829,078	\$ 824,354	\$ 812,932	\$ 684,184	\$ 656,252	\$ 620,085
<b>Total Reserves</b>	<b>\$ 1,093,079</b>	<b>\$ 867,918</b>	<b>\$ 829,078</b>	<b>\$ 824,354</b>	<b>\$ 812,932</b>	<b>\$ 684,184</b>	<b>\$ 656,252</b>	<b>\$ 620,085</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Table 7-29: Property and Casualty insurance, 2013 Fund Financial

PROPERTY AND CASUALTY INSURANCE								
	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Beginning Fund Balance</b>	\$ 4,952,786	\$ 5,174,907	\$ 5,055,794	\$ 4,735,268	\$ 4,421,195	\$ 3,995,255	3,468,845	2,836,625
<b>Sources of Funds</b>								
Charges to Departments	\$ 1,510,000	\$ 1,510,000	\$ 1,510,000	\$ 1,610,000	\$ 1,610,000	\$ 1,610,000	\$ 1,610,000	\$ 1,610,000
Interest on Investments	96,875	83,682	43,480	32,200	30,064	27,168	23,588	19,289
Transfer from General Fund	40,818	40,818	-	-	-	-	-	-
Restitution Payments	1,855	-	-	-	-	-	-	-
<b>Total Sources of Funds</b>	<b>\$ 1,649,549</b>	<b>\$ 1,634,501</b>	<b>\$ 1,553,480</b>	<b>\$ 1,642,200</b>	<b>\$ 1,640,064</b>	<b>\$ 1,637,168</b>	<b>\$ 1,633,588</b>	<b>\$ 1,629,289</b>
<b>Uses of Funds</b>								
Insurance Premiums:								
Airport	\$ 4,346	\$ 5,291	\$ 5,555	\$ 5,833	\$ 6,125	\$ 6,431	\$ 6,753	\$ 7,090
Liability	271,642	302,500	317,625	333,506	350,182	367,691	386,075	405,379
Crime	9,280	9,721	10,013	10,313	10,623	10,941	11,270	11,608
Boiler	35,064	29,399	30,869	32,413	34,033	35,735	37,522	39,398
Property	409,125	490,096	514,601	540,331	567,348	595,715	625,501	656,776
AJG Broker Fee	56,185	57,570	60,449	63,471	66,644	69,977	73,476	77,149
Gallagher Bassett Fee	-	-	-	-	-	-	-	-
Actuarial Valuation Expense and Consulting	14,000	13,700	14,385	15,104	15,859	16,652	17,485	18,359
Annual Claim Payments	39,424	364,545	416,989	438,446	477,799	501,689	526,773	553,112
Internal Litigation Services	87,062	93,615	105,525	109,746	114,136	118,702	123,450	128,388
Risk Management Admin - Non-Personnel	9,715	6,600	6,732	6,866	7,004	7,144	7,287	7,433
Risk Management Admin - Personnel	211,421	212,883	223,112	225,364	234,379	243,754	253,504	263,645
Transfer Out - Worker's Compensation	119,578	-	-	-	-	-	-	-
Cost Allocation	160,586	167,693	168,151	174,877	181,872	189,147	196,713	204,581
<b>Total Uses of Funds</b>	<b>\$ 1,427,428</b>	<b>\$ 1,753,613</b>	<b>\$ 1,874,006</b>	<b>\$ 1,956,272</b>	<b>\$ 2,066,004</b>	<b>\$ 2,163,578</b>	<b>\$ 2,265,808</b>	<b>\$ 2,372,917</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 5,174,907</b>	<b>\$ 5,055,794</b>	<b>\$ 4,735,268</b>	<b>\$ 4,421,195</b>	<b>\$ 3,995,255</b>	<b>\$ 3,468,845</b>	<b>\$ 2,836,625</b>	<b>\$ 2,092,997</b>
<b>Reserves</b>								
Year-end Estimated Liabilities	\$ 971,476	\$ 1,067,369	\$ 1,143,166	\$ 1,233,886	\$ 1,323,953	\$ 1,380,736	\$ 1,437,519	\$ 1,494,302
City Reserve Policy (@ 80% risk margin)	340,017	373,579	400,108	431,860	463,384	483,258	503,132	523,006
Pay Period 27 Reserve	9,400	9,400	1,150	4,150	7,150	10,150	13,150	16,150
<b>Total Reserves</b>	<b>\$ 1,320,893</b>	<b>\$ 1,450,348</b>	<b>\$ 1,544,424</b>	<b>\$ 1,669,896</b>	<b>\$ 1,794,487</b>	<b>\$ 1,874,144</b>	<b>\$ 1,953,801</b>	<b>\$ 2,033,458</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 3,854,014</b>	<b>\$ 3,605,446</b>	<b>\$ 3,190,843</b>	<b>\$ 2,751,299</b>	<b>\$ 2,200,769</b>	<b>\$ 1,594,701</b>	<b>\$ 882,825</b>	<b>\$ 59,539</b>

Table 7-30: Worker's Compensation insurance Fund, 2013 Fund Financial

**WORKER COMPENSATION INSURANCE**

	<b>2011 Actual</b>	<b>2012 Revised</b>	<b>2013 Approved</b>	<b>2014 Projected</b>	<b>2015 Projected</b>	<b>2016 Projected</b>	<b>2017 Projected</b>	<b>2018 Projected</b>
<b>Beginning Fund Balance</b>	\$ 3,785,088	\$ 3,707,669	\$ 3,274,525	\$ 2,865,614	\$ 2,502,549	\$ 2,196,397	\$ 1,993,220	\$ 1,850,090
<b>Sources of Funds</b>								
Charges to Departments	\$ 1,169,955	\$ 1,261,729	\$ 1,406,128	\$ 1,518,618	\$ 1,640,108	\$ 1,771,316	\$ 1,859,882	\$ 1,952,876
Interest Earnings	62,219	60,630	28,161	19,486	17,017	14,935	13,554	12,581
Other Revenues	61,548	-	-	-	-	-	-	-
Transfer In - Property and Casualty	119,578	-	-	-	-	-	-	-
<b>Total Sources of Funds</b>	<b>\$ 1,413,299</b>	<b>\$ 1,322,359</b>	<b>\$ 1,434,289</b>	<b>\$ 1,538,104</b>	<b>\$ 1,657,125</b>	<b>\$ 1,786,252</b>	<b>\$ 1,873,436</b>	<b>\$ 1,965,457</b>
<b>Uses of Funds</b>								
Insurance Premiums & Related Expenses	\$ 86,875	\$ 140,740	\$ 147,777	\$ 155,166	\$ 162,924	\$ 171,071	\$ 179,624	\$ 188,605
Consultant Services	88,631	103,550	106,656	109,856	113,151	116,546	120,042	123,644
Annual Claim Payments	770,593	976,819	1,016,408	1,055,304	1,092,208	1,092,208	1,092,208	1,092,208
Employee Wellness Program	282,766	260,000	315,375	319,782	324,278	328,863	333,541	338,311
Program Administration - Personnel	190,331	200,887	182,640	184,515	191,896	199,572	207,554	215,857
Program Administration - Non-Personnel	37,396	37,852	38,609	39,381	40,169	40,972	41,792	42,627
Cost Allocation	34,127	35,656	35,735	37,164	38,651	40,197	41,805	43,477
<b>Total Uses of Funds</b>	<b>\$ 1,490,718</b>	<b>\$ 1,755,503</b>	<b>\$ 1,843,200</b>	<b>\$ 1,901,169</b>	<b>\$ 1,963,277</b>	<b>\$ 1,989,429</b>	<b>\$ 2,016,566</b>	<b>\$ 2,044,730</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 3,707,669</b>	<b>\$ 3,274,525</b>	<b>\$ 2,865,614</b>	<b>\$ 2,502,549</b>	<b>\$ 2,196,397</b>	<b>\$ 1,993,220</b>	<b>\$ 1,850,090</b>	<b>\$ 1,770,817</b>
<b>Reserves</b>								
Year-end Estimated Liabilities	\$ 1,047,656	\$ 1,162,355	\$ 1,221,552	\$ 1,279,534	\$ 1,339,751	\$ 1,339,751	\$ 1,339,751	\$ 1,339,751
City Reserve Policy (@ 80% risk margin)	216,865	240,607	252,861	264,864	277,328	277,328	277,328	277,328
Pay Period 27 Reserve	9,005	11,105	4,915	6,915	8,915	10,915	12,915	14,915
<b>Total Reserves</b>	<b>\$ 1,273,526</b>	<b>\$ 1,414,067</b>	<b>\$ 1,479,328</b>	<b>\$ 1,551,313</b>	<b>\$ 1,625,994</b>	<b>\$ 1,627,994</b>	<b>\$ 1,629,994</b>	<b>\$ 1,631,994</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 2,434,143</b>	<b>\$ 1,860,457</b>	<b>\$ 1,386,285</b>	<b>\$ 951,237</b>	<b>\$ 570,402</b>	<b>\$ 365,225</b>	<b>\$ 220,095</b>	<b>\$ 138,822</b>

Table 7-31: Compensated Absences Fund, 2013 Fund Financial

COMPENSATED ABSENCES								
	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Beginning Fund Balance</b>	\$ 1,192,570	\$ 1,492,254	\$ 1,592,402	\$ 1,718,328	\$ 1,868,847	\$ 2,048,800	\$ 2,259,497	\$ 2,502,326
<b>Sources of Funds</b>								
Transfer from the General Fund	\$ 121,240	\$ 121,240	\$ 121,240	\$ 121,240	\$ 121,240	\$ 121,240	\$ 121,240	\$ 121,240
1% Transfer from the General Fund	560,271	662,605	722,415	751,312	781,364	812,619	845,123	878,928
Interest on Investments	21,910	20,870	13,713	10,828	11,685	12,708	13,932	15,365
<b>Total Sources of Funds</b>	<b>\$ 703,421</b>	<b>\$ 804,715</b>	<b>\$ 857,368</b>	<b>\$ 883,380</b>	<b>\$ 914,289</b>	<b>\$ 946,567</b>	<b>\$ 980,295</b>	<b>\$ 1,015,533</b>
<b>Uses of Funds</b>								
Retirement and Termination Payout	\$ 369,867	\$ 669,207	\$ 695,976	\$ 695,976	\$ 695,976	\$ 695,976	\$ 695,976	\$ 695,976
Cost Allocation	33,870	35,361	35,466	36,885	38,360	39,894	41,490	43,150
<b>Total Uses of Funds</b>	<b>\$ 403,737</b>	<b>\$ 704,568</b>	<b>\$ 731,442</b>	<b>\$ 732,860</b>	<b>\$ 734,336</b>	<b>\$ 735,870</b>	<b>\$ 737,466</b>	<b>\$ 739,126</b>
<b>Ending Fund Balance</b>	<b>\$ 1,492,254</b>	<b>\$ 1,592,402</b>	<b>\$ 1,718,328</b>	<b>\$ 1,868,847</b>	<b>\$ 2,048,800</b>	<b>\$ 2,259,497</b>	<b>\$ 2,502,326</b>	<b>\$ 2,778,734</b>

Table 7-32: Fleet Operations Fund, 2013 Fund Financial

**FLEET OPERATIONS**

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Beginning Fund Balance</b>	\$ 243,446	\$ 276,892	\$ 539,627	\$ 639,576	\$ 619,283	\$ 652,432	\$ 686,001	\$ 719,997
<b>Sources of Funds</b>								
Vehicle Charges	\$ 2,497,700	\$ 3,161,055	\$ 2,812,957	\$ 3,151,849	\$ 3,408,133	\$ 3,501,753	\$ 3,544,023	\$ 3,554,582
Vehicle Acquisition Charges	281,672	545,045	751,233	363,850	274,907	298,596	377,098	490,879
Interest Earnings	2,614	1,406	4,641	4,349	4,211	4,437	4,665	4,896
Other	437,865	360,000	373,000	373,000	373,000	373,000	373,000	373,000
<b>Total Sources of Funds</b>	<b>\$ 3,219,852</b>	<b>\$ 4,067,506</b>	<b>\$ 3,941,831</b>	<b>\$ 3,893,048</b>	<b>\$ 4,060,251</b>	<b>\$ 4,177,786</b>	<b>\$ 4,298,786</b>	<b>\$ 4,423,357</b>
<b>Uses of Funds</b>								
Operating:								
Operating Expenditures	\$ 2,947,040	\$ 3,421,278	\$ 3,498,250	\$ 3,561,255	\$ 3,666,312	\$ 3,774,468	\$ 3,885,815	\$ 4,000,446
Emergencies	-	34,986	35,934	36,994	38,085	39,209	40,366	41,556
Building Replacement	-	57,055	57,055	57,055	57,055	57,055	57,055	57,055
Cost Allocation	239,367	251,577	250,643	258,037	265,649	273,486	281,554	289,860
Carryovers and Encumbrances	-	39,876	-	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 3,186,407</b>	<b>\$ 3,804,772</b>	<b>\$ 3,841,882</b>	<b>\$ 3,913,341</b>	<b>\$ 4,027,101</b>	<b>\$ 4,144,218</b>	<b>\$ 4,264,789</b>	<b>\$ 4,388,918</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 276,892</b>	<b>\$ 539,627</b>	<b>\$ 639,576</b>	<b>\$ 619,283</b>	<b>\$ 652,432</b>	<b>\$ 686,001</b>	<b>\$ 719,997</b>	<b>\$ 754,437</b>
<b>Reserves</b>								
Pay Period 27 Reserve	\$ 39,633	\$ 56,033	\$ 16,400	\$ 25,900	\$ 35,400	\$ 44,900	\$ 54,400	\$ 63,900
Sick/Vacation/Bonus Reserve	172,180	178,193	188,193	198,193	208,193	218,193	228,193	238,193
Operating Reserve	65,079	305,401	434,983	395,190	408,839	422,908	437,404	452,344
<b>Total Reserves</b>	<b>\$ 276,892</b>	<b>\$ 539,627</b>	<b>\$ 639,576</b>	<b>\$ 619,283</b>	<b>\$ 652,432</b>	<b>\$ 686,001</b>	<b>\$ 719,997</b>	<b>\$ 754,437</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Table 7-33: Fleet Replacement Fund, 2013 Fund Financial

## FLEET REPLACEMENT

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Beginning Fund Balance</b>	\$ 9,492,439	\$ 10,053,217	\$ 9,706,800	\$ 7,153,525	\$ 7,966,648	\$ 9,620,700	\$ 11,097,042	\$ 11,842,928
<b>Sources of Funds</b>								
Equipment Replacement Charges	\$ 4,778,483	\$ 4,684,872	\$ 4,740,164	\$ 4,457,166	\$ 4,486,023	\$ 4,523,196	\$ 4,545,877	\$ 4,548,227
Sale of Assets	171,677	271,172	371,861	182,671	132,879	148,007	174,344	249,907
Interest Earnings	175,156	153,888	83,478	48,644	54,173	65,421	75,460	80,532
Other	28,857	174,008	174,008	174,008	145,151	145,151	145,151	145,151
<b>Total Sources of Funds</b>	<b>\$ 5,154,173</b>	<b>\$ 5,283,940</b>	<b>\$ 5,369,511</b>	<b>\$ 4,862,488</b>	<b>\$ 4,818,226</b>	<b>\$ 4,881,775</b>	<b>\$ 4,940,832</b>	<b>\$ 5,023,818</b>
<b>Uses of Funds</b>								
Operating:								
Equipment Purchases	\$ 4,295,516	\$ 4,242,896	\$ 7,762,333	\$ 3,888,498	\$ 2,999,069	\$ 3,235,963	\$ 4,020,982	\$ 5,158,786
Support Services	29,385	55,985	59,750	57,699	59,401	61,153	62,957	64,814
Building Replacement	188,705	17,155	17,155	17,155	17,155	17,155	17,155	17,155
Cost Allocation	79,789	83,859	83,548	86,013	88,550	91,162	93,852	96,620
Carryovers and Encumbrances	-	663,144	-	-	-	-	-	-
Adjustments to Base	-	567,318	-	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 4,593,395</b>	<b>\$ 5,630,357</b>	<b>\$ 7,922,786</b>	<b>\$ 4,049,365</b>	<b>\$ 3,164,175</b>	<b>\$ 3,405,433</b>	<b>\$ 4,194,946</b>	<b>\$ 5,337,375</b>
<b>Ending Fund Balance</b>	<b>\$ 10,053,217</b>	<b>\$ 9,706,800</b>	<b>\$ 7,153,525</b>	<b>\$ 7,966,648</b>	<b>\$ 9,620,700</b>	<b>\$ 11,097,042</b>	<b>\$ 11,842,928</b>	<b>\$ 11,529,372</b>

**Note:**

Minimum Fund Balance: 10% Value of Fleet = \$3.1 million

Table 7-34: Computer Replacement Fund, 2013 Fund Financial

**COMPUTER REPLACEMENT**

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Beginning Fund Balance</b>	\$ 5,235,397	\$ 5,887,355	\$ 5,841,770	\$ 5,367,276	\$ 5,090,183	\$ 4,693,941	\$ 4,666,377	\$ 4,844,735
<b>Sources of Funds</b>								
Transfer In - Workstation contributions	\$ 1,702,882	\$ 1,695,704	\$ 1,742,669	\$ 1,751,382	\$ 1,760,139	\$ 1,768,940	\$ 1,777,785	\$ 1,786,674
Charges to External entities	1,225	-	-	-	-	-	-	-
Misc Used Equipment Sales	7,182	-	-	-	-	-	-	-
Interest	81,876	88,310	87,627	80,509	76,353	70,409	69,996	72,671
<b>Total Sources of Funds</b>	<b>\$ 1,793,165</b>	<b>\$ 1,784,014</b>	<b>\$ 1,830,296</b>	<b>\$ 1,831,891</b>	<b>\$ 1,836,492</b>	<b>\$ 1,839,349</b>	<b>\$ 1,847,780</b>	<b>\$ 1,859,345</b>
<b>Uses of Funds</b>								
Computer Replacements	\$ 463,768	\$ 515,970	\$ 425,000	\$ 383,978	\$ 329,124	\$ 345,581	\$ 362,860	\$ 381,003
Departmental Surplus	-	400,000	-	-	-	-	-	-
City-Wide Replacements	665,151	900,800	1,866,922	1,712,011	1,890,484	1,508,076	1,293,174	2,454,647
Cost Allocation	12,288	12,829	12,867	12,996	13,126	13,257	13,389	13,523
<b>Total Uses of Funds</b>	<b>\$ 1,141,207</b>	<b>\$ 1,829,599</b>	<b>\$ 2,304,789</b>	<b>\$ 2,108,985</b>	<b>\$ 2,232,734</b>	<b>\$ 1,866,913</b>	<b>\$ 1,669,423</b>	<b>\$ 2,849,173</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 5,887,355</b>	<b>\$ 5,841,770</b>	<b>\$ 5,367,276</b>	<b>\$ 5,090,183</b>	<b>\$ 4,693,941</b>	<b>\$ 4,666,377</b>	<b>\$ 4,844,735</b>	<b>\$ 3,854,906</b>
<b>Reserves</b>								
Replacement Reserve								
Beginning Reserve Requirement	\$ 2,407,500	\$ 3,035,644	\$ 3,563,389	\$ 3,138,588	\$ 3,073,829	\$ 2,854,121	\$ 3,137,797	\$ 3,749,571
Annual Increase to Replacement Reserve	849,463	688,683	690,017	738,318	790,000	845,301	965,913	1,033,527
Decrease for Replacement Purchases	(221,318)	(160,938)	(1,114,818)	(803,078)	(1,009,708)	(561,625)	(354,139)	(1,413,351)
<b>Total Reserves</b>	<b>\$ 3,035,644</b>	<b>\$ 3,563,389</b>	<b>\$ 3,138,588</b>	<b>\$ 3,073,829</b>	<b>\$ 2,854,121</b>	<b>\$ 3,137,797</b>	<b>\$ 3,749,571</b>	<b>\$ 3,369,747</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ 2,851,711</b>	<b>\$ 2,278,381</b>	<b>\$ 2,228,688</b>	<b>\$ 2,016,354</b>	<b>\$ 1,839,820</b>	<b>\$ 1,528,581</b>	<b>\$ 1,095,164</b>	<b>\$ 485,159</b>





Table 7-36: Facility Renovation and Replacement Fund, 2013 Fund Financial

**FACILITY RENOVATION AND REPLACEMENT**

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
<b>Beginning Fund Balance</b>	\$ 11,482,785	\$ 7,688,579	\$ 2,356,945	\$ 2,609,297	\$ 3,084,508	\$ 3,524,373	\$ 2,938,854	\$ 2,839,103
<b>Sources of Funds</b>								
General Fund (GF)	\$ 50,729	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Restricted Funds (RF)	440,547	456,747	456,747	456,747	456,747	456,747	456,747	456,747
Transfers From Major Maintenance	1,343,079	1,468,841	1,549,778	1,468,841	1,468,841	1,468,841	1,468,841	1,468,841
Energy Performance Contract	119,830	10,935,686	825,000	710,000	710,000	710,000	710,000	700,000
Other Revenues	3,197,215	507,159	-	-	-	-	-	-
Interest Earnings	86,444	32,567	20,270	17,743	20,975	23,966	19,984	19,306
<b>Total Sources of Funds</b>	<b>\$ 5,237,843</b>	<b>\$ 13,426,000</b>	<b>\$ 2,876,795</b>	<b>\$ 2,678,331</b>	<b>\$ 2,681,563</b>	<b>\$ 2,684,554</b>	<b>\$ 2,680,572</b>	<b>\$ 2,669,894</b>
<b>Uses of Funds</b>								
Operating-								
Operating Project Expenses: GF	\$ 769,806	\$ 394,000	\$ 394,000	\$ 394,000	\$ 394,000	\$ 394,000	\$ 394,000	\$ 394,000
Operating Project Expenses: RF	177,290	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Energy Performance Contract	7,017,837	9,642,765	-	-	-	-	-	-
Support Services	24,181	22,320	23,716	22,902	23,577	24,273	24,989	25,726
Transfers to Other Funds-								
Cost Allocation	43,952	45,967	46,022	47,380	48,777	50,216	51,698	53,223
Debt Payments-								
Energy Efficiency Lease	492,294	695,829	850,705	856,839	875,344	900,583	929,637	957,061
Capital Improvements Program: GF	506,689	1,755,000	910,000	582,000	570,000	1,651,000	1,130,000	700,000
Capital Improvements Program: RF	-	-	200,000	100,000	130,000	50,000	50,000	50,000
Carryover and Encumbrances: GF	-	5,421,290	-	-	-	-	-	-
Adjustments to Base: GF	-	113,049	-	-	-	-	-	-
Carryover and Encumbrances: RF	-	145,963	-	-	-	-	-	-
Adjustments to Base: RF	-	321,452	-	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$ 9,032,049</b>	<b>\$ 18,757,633</b>	<b>\$ 2,624,443</b>	<b>\$ 2,203,121</b>	<b>\$ 2,241,698</b>	<b>\$ 3,270,072</b>	<b>\$ 2,780,324</b>	<b>\$ 2,380,010</b>
<b>Ending Fund Balance Before Reserves</b>	<b>\$ 7,688,579</b>	<b>\$ 2,356,945</b>	<b>\$ 2,609,297</b>	<b>\$ 3,084,508</b>	<b>\$ 3,524,373</b>	<b>\$ 2,938,854</b>	<b>\$ 2,839,103</b>	<b>\$ 3,128,987</b>
<b>Reserves</b>								
Pay Period 27 Reserve	\$ 3,351	\$ 3,828	\$ 890	\$ 1,490	\$ 2,090	\$ 2,690	\$ 3,290	\$ 3,890
Departmental Annual Balance: GF	6,068,384	947,418	1,143,023	1,461,487	1,774,605	982,339	675,841	758,978
Departmental Annual Balance: RF	1,509,713	1,298,568	1,358,253	1,514,400	1,640,547	1,846,694	2,052,841	2,258,988
Dushanbe Teahouse Balance	107,131	107,131	107,131	107,131	107,131	107,131	107,131	107,131
	<b>\$ 7,688,579</b>	<b>\$ 2,356,945</b>	<b>\$ 2,609,297</b>	<b>\$ 3,084,508</b>	<b>\$ 3,524,373</b>	<b>\$ 2,938,854</b>	<b>\$ 2,839,103</b>	<b>\$ 3,128,987</b>
<b>Ending Fund Balance After Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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### **Purpose of Section**

This section will provide a summary accounting of each fee, rate, or user charge (a “fee”), organized by department, for which an increase or decrease has been approved for 2013. The information shows what the city charges in 2012 and the percent change in the fee effective January 1, 2013. The purpose of this section is to provide a single location in which the impact of updated fees on consumers of city services can be found.

Since the city has a portion of its fees set in the Boulder Revised Code, and the rest set administratively (and often with the review of city boards or commissions), this section provides fee information for both codified and non-codified fees.

### **Changes to Fees by Department**

For 2013, eight departments/divisions updated schedules of selected city fees, rates, and charges, or discussions of new fees that may be adopted in the future:

- Downtown and University Hill Management Division – Parking Services (DUHMD/PS)
- Finance – Tax and License
- Housing
- Municipal Court
- Parks and Recreation
- Public Works – Development and Support Services
- Public Works – Transportation
- Public Works – Utilities

The city last updated its user fees (excluding capital facility impact fees, development excise taxes, and plant investment fees) across all departments in 1994. A citywide comprehensive update to the 1994 study is anticipated to occur after the Transforming Boulder Business Initiative (TBBI) has made significant progress toward replacement of the city’s financial, human resources and payroll software sometime in 2014 or 2015. The city’s capital facility impact fees, development excise taxes, and plant investment fees were last updated in 2010.

Fees have been analyzed for the 2013 budget in specific areas as part of annual program evaluations. Examples include fee reviews undertaken in Parks and Recreation and in Public Works – Development and Support Services. A selective fee review strategy will continue during 2013 and



2014. For many fees referenced in this section, the change to each fee mirrors the rate of inflation in the general level of prices in the economy, or the change in construction cost indices widely used in various industries.

### **Background**

The City of Boulder delivers numerous services to residents and businesses throughout the year. For certain services, good financial management means that the city should recover its costs, in part or in full. Most services for which the city charges a fee are considered to be of special benefit to the resident or business receiving the service.<sup>1</sup> Examples are recreation activities, building safety inspections, development review, vehicle parking, and wastewater treatment.

Cost recovery practices for the city include a periodic review of the fees charged to determine whether future year city expenditures on selected services are appropriately offset by the fee revenue collected from the public. That review often takes place as part of the development of the annual operating budget.

Each year, city departments face cost pressures in wages and benefits; fuel, utilities, and office equipment; and building renovation and repair—no different from the budgets of households and private enterprises. Because of inflation in general prices, good financial management also recommends that the city include in the annual operating budget an adjustment of fees in line with inflation. Without inflation adjustments, the city would need to incrementally shift resources away from current programs to pay for services for residents or businesses receiving a special benefit.

### **Downtown and University Hill Management Division – Parking Services (DUHMD/PS)**

DUHMD/PS sets a schedule of user fees to recover a share of the cost of providing mall permits and facilities on the Pearl Street Mall. The fees are based on what the public would pay for similar services from private enterprise. DUHMD/PS intends to maintain the fees using the following approaches:

- Market rates for comparable services
- Annual CPI increase, rounded to nearest half dollar.

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

Despite increases in fees for 2013, some revenues are projected to decrease due to reduced frequency of use. For the 2014 budget, these services will be evaluated to determine if it still makes sense to continue the annual CPI increase. For instance, the downtown news box use has declined as online news has become more prevalent.

Another fee to be examined more closely in the 2014 budget is the fee to advertise on Pearl Street

## Fees, Rates, and Charges



Mall kiosks. There are seven kiosks with four panels each for a total of 28 panels for sale. The fee for 2013 is \$1950 per panel annually (\$162.50 per month per panel). The fee was originally set according to market rate comparison, and the comparison will be updated. Advertising preferences are shifting and have changed over the years.

The fees updated in 2013 are shown in Table 8-01.

**Table 8-01: Downtown and University Hill Management Division –  
Parking Services Proposed Fee Changes**

<b>FEE PAID BY TYPICAL BUSINESS</b>						
	<b>Approved 2012</b>	<b>Approved 2013</b>		<b>Percent</b>	<b>B.R.C.</b>	
	<b>Level</b>	<b>Level</b>	<b>Units</b>	<b>Change</b>	<b>Section</b>	
<b>Mall Permits/Fees</b>						
Mobile Vending Carts	\$ 1,970.00	\$ 2,025.00	annual fee	3%	4-20-11	
Mall Kiosk Advertising	1,898.00	1,950.00	annual fee	3%	4-20-11	
Ambulatory/Personal Service Permit	98.50	101.00	monthly fee	3%	4-20-11	
Electricity Event Fee	17.00	17.50	per day	3%	4-20-11	
Entertaining Vending Permit	13.50	14.00	per month	4%	4-20-11	
New sbox on mall	63.50	65.00	annual per box fee	2%	4-20-11	
New sbox off mall	91.50	94.00	annual per box fee	3%	4-20-11	

### Finance—Tax and License Division

#### Special Event Liquor Permit Fee

Alcohol and Fermented Malt Beverage License and Application fees are dictated by the state liquor code and the city of Boulder application and license fees in this area of processing are currently set at the maximum allowable, which defrays the full cost of application processing. The one exception is Special Event Liquor Permit Fees for which the city is at the lowest fee possible.

At the end of 2011, the city of Boulder began to locally process nonprofit alcohol permits for short term events as allowed by the Beverage Licensing Authority and the option presented in the state liquor code. The change has improved the timeliness of permit issuance, but it also has required that Tax and License Division staff complete a more thorough review of submitted permit applications.

Before 2011, nonprofits that were seeking these exempt alcohol permits were paying \$50 per event day, \$25 to the city and \$25 to the state. Today, because the city is now completing the state's portion of the review, the fee update will charge the same \$50 per event day that was previously charged.



### Auctioneer License Fees

The city will increase this license fee by the amount of the Consumer Price Index (CPI) and round up to the next even dollar amount of \$75. The city will charge, in addition to the yearly license fee above, \$7 for each employee of applicant businesses that the division subjects to an on-line background check through the Colorado Bureau of Investigation. These results, which will be provided to the Police Department for their review and assessment for criminal operation concerns of applicant businesses, will be more complete than what the Police Department is currently able to obtain and review prior to an application decision by the city.

### Circus, Carnival, and Menagerie License Fees

The city will increase this license fee by the amount of CPI and round up to the next even dollar amount of \$395. The city does not complete background checks as part of this license review process.

### Dog License Fees in Chapter

The Finance Department assumed responsibility for dog licensing from OSMP in 2012. This combination of licensing tasks made sense to bundle together into one intake office, because the Finance Department already handles and processes several other miscellaneous license types. The Department is seeking no increase in dog license fees because this is a new function, other than the change to pro-ration described below. The fee is not shown in Table 8-2 because the annual fee level is unchanged.

### *Changes in Pro Ration of Fee*

Applicants may pro-rate their license fee by paying for the remaining months in a calendar year at a rate of approximately \$1.25 for each month of license term for the 1 year dog license and \$1 to \$2 for each month of license term for the 3 year dog license. The city has removed the need for calculation of the pro-ration and instead require a 25 percent payment when a dog license is applied for in the last 4 months of any given year.

The city has adopted the following code change: "The fees prescribed in subsection (a) of this section shall be reduced for the last quarter of the annual license term, for all licenses, except renewals."

### Itinerant Merchant License Fees

The city will increase this license fee by the amount of CPI and round up to the next even dollar amount of \$52. The city will charge, in addition to the yearly license fee above, \$7 for each employee of applicant businesses that the division subjects to an on-line background check through the Colorado Bureau of Investigation. These results, which will be provided by the Finance Department to Police Department for their review and assessment for criminal operation concerns of applicant businesses, will be more complete than what the Police Department is currently able to obtain and review prior to an application decision by the city.



### Secondhand Dealer and Pawnbroker License Fees

The city will increase the secondhand dealer license fee to \$105 and the pawnbroker license fee to \$1,980 which is the increase in the CPI. The city will charge, in addition to the yearly license fee above, \$7 for each employee of applicant businesses that the division subjects to an online background check through the Colorado Bureau of Investigation. These results, which will be provided to the Police Department for their review and assessment for criminal operation concerns of applicant businesses, will be more complete than what the Police Department is currently able to obtain and review prior to an application decision by the city.

### Medical Marijuana Businesses

The division is participating in an audit review organized by the City Attorney's Office to determine if this new licensing project has paid for itself through license fees, separate from tax dollars, as directed by the City Council. This coordination of several different department financial costs is necessary given the breadth and complexity of this licensing process. The Boulder Police Department, Boulder Fire, Finance, Planning and Development Services, and the City Attorney's Office are all contributing total cost numbers, and these totals will inform licensee fees increases or reductions for the 2014 Recommended Budget. No change was proposed for 2013.

### Mobile Food Vehicle Sales

The city will increase this license fee by the CPI and round up to the next even dollar amount of \$220. The division does not complete background checks as part of this license review process.

### ***License Application Trends***

The city has observed an increase in Mobile Food Vehicle license applications in 2012, requiring more staff time for this license type. Sales and Use Tax license applications for Business licenses have also increased exponentially this year, with more small businesses opening due to improvements in the regional economy.

Secondhand dealer licenses, but not pawnbroker licenses, have increased in recent years. On the police powers basis of ensuring that pawn slips are properly collected for used goods, annual renewals are mailed out for this miscellaneous license type. With increasing non-profit fundraising efforts, Special Event liquor permit applications submitted have ranged between 60 to 97 in number each year for the last 5 years.

The city has also seen a marked increase in Dog License applications from the rate at the beginning of this year, which is driven by an increased focus on enforcement and which requires additional staff time for dog license processing. The Finance Department coordinates its licensing operations with Animal Control Officers in the Police Department to reduce application fee errors while trying to avoid creating a disincentive for tardy dog licensing.



**Calculation of Fee Change**

Table 8-02 displays those fees updated for 2013. The city has used the CPI to increase fees in each case, unless there was a rationale to leave the fees unchanged. The city has taken on state's portion of review for local only permit processing, adding the necessary fee and the work required to provide better background check results to the Police Department.

The city also coordinates licensing operations with the City Attorney's Office to collect and review citywide expenditures for the Medical Marijuana Business licensing project before suggesting any change in those license fees to allow for a reasoned and concrete rationale on any such changes.

**Table 8-02: Finance – Licensing Fee Changes**

FEE PAID BY TYPICAL APPLICANTS						
	Approved 2012 Level	Approved 2013 Level	Units	Percent Change	B.R.C. Section	
<b>Special Event Liquor Permit Fee</b>						
Cost per event day for no more than 250 persons	\$ 25	\$ 50	per day	100%	4-20-2	
Cost per event day for more than 250 persons	25	100	per day	300%	4-20-2	
<b>Auctioneer License Fee</b>						
Annual fee with license issued each event	\$ 72	\$ 75	per year			
Total including background checks <sup>1</sup>	72	89	per year	24%	4-20-3	
<b>Circus, Carnival, &amp; Menagerie License Fee</b>						
Cost per event day	\$ 380	\$ 395	per day	4%	4-20-5	
<b>Itinerant Merchant License Fee</b>						
Annual license fee	\$ 50	\$ 52	per year			
Total including background checks <sup>2</sup>	50	94	per year	88%	4-20-10	
<b>Second Hand Dealer &amp; Pawnbroker License Fee</b>						
2nd Hand Calendar/Renewal	\$ 100	\$ 105	per year			
Total including background checks <sup>1</sup>	100	119	per year	19%	4-20-17	
Pawn Calendar/Renewal	1,920	1,980	per year			
Total including background checks <sup>1</sup>	1,920	1,994	per year	4%	4-20-17	
<b>Mobile Food Vehicle License fees</b>						
MFV License fee	\$ 210	\$ 220	per year	5%	4-20-66	
MFV Renewal fee	210	220	per year	5%	4-20-66	

Notes:

<sup>1</sup>Assumes that two people would require background checks at \$7 each for a typical license.

<sup>2</sup>Assumes that six people would require background checks at \$7 each for a typical license.





### Housing

#### Affordable Housing Linkage Fee

An affordable housing linkage fee is paid by developers who receive a density bonus for nonresidential development in the DT-5 zoning district. As such, it has a relatively narrow impact. Originally, the density bonus in the DT-5 zoning district was established for residential development only. The city later identified the development of larger office spaces in the DT-5 as a goal and extended the density bonus to nonresidential development.

The affordable housing linkage fee serves to replace the affordable housing benefit that would have been provided through the Inclusionary Housing Ordinance (IHO) if the density bonus was only allowed for residential development and the IHO were applied.

The affordable housing linkage fee was adopted by ordinance in 2011 and is the only impact fee charged by the Department of Housing. Revenue from this fee contributes to the Affordable Housing Fund (AHF). Because this fee is dependent on use of the density bonus in the DT-5 zoning district for nonresidential development, there can be significant variability in fee revenue from year to year.

The affordable housing linkage fee was adopted into the B.R.C in 2011. Changes to the affordable housing linkage fee are submitted as part of the update to Section 4-20 Fines and Fees of the B.R.C. The initial adopted fee (\$9.10 per square foot) was calculated in the TishlerBise (2009) analysis of affordable housing demand generated by jobs associated with nonresidential development in the city. It is anticipated that the affordable housing linkage fee will be updated annually to reflect the increase in construction costs using the RS Means Index.

In 2011, this fee generated no revenue. In 2012, approximately \$700,000 in revenue is expected from this fee. Future revenue from this fee is dependent upon the number of developments benefitting from the nonresidential density bonus in the DT-5 zoning district.

The Department of Housing has included a scheduled rate increase for the affordable housing linkage fee for the nonresidential density bonus in DT-5 zoning district in its 2013 budget. Table 8-03 demonstrates the impact that the linkage fee change will have on a prototype retail project that plans to develop 7,500 square feet of new retail space.



Table 8-03: Housing Fee Change

AFFORDABLE HOUSING LINKAGE FEE						
	Approved 2012 Level	Approved 2013 Level	Units	Percent Change	B.R.C. Section	
<b>Non-residential (7,500 sq. ft. retail)</b> Linkage Fees	\$ 68,250	\$ 71,475	per application	5%	4-20-62	

**Municipal Court**

Witness Fee

Witness fees may be charged by the Court in court proceedings to offset a portion of the expenses of witnesses appearing in court to provide testimony. The charge is imposed on defendants as part of a sentence in convictions and remitted to the witness.

For 2013, the city will increase the fee (authorized by B.R.C 4-20-55) from a \$5.00 per witness maximum to a variable fee that cannot be higher than \$50.00 per witness. This change, the only one among Municipal Court fees, is not shown in a table or summarized at the end of this section because of the fee’s variable level and its likelihood of infrequent use.

**Parks & Recreation**

Splash Pass for Non-Residents (outdoor pools pass)

In the discussion of the 2012 fees, Parks and Recreation Advisory Board (PRAB) members had questions about the price of the non-resident Splash Pass. For 2013, the city will increase the amount paid for all non resident Splash Passes. The 2013 fees align all non resident Splash Passes with a 25 percent increase above the resident fee. Non resident Splash Passes have not had a fee increase since 2008. The resident price will remain the same for 2013.

Recreation Center Rental Fees (multi-purpose rooms)

Per the Recreation Program and Facilities Plan (RPFPP), recreation rentals should recover both direct facility costs and recreation indirect costs. In addition, a review of market rates of similar spaces both in surrounding communities and within the City of Boulder organization shows that the department’s flat fees for room rentals are lower than market average. The increase in room rental fees will align the department’s fees with market rates.

Lap Lane Rental Fees (indoor and outdoor pools)

Lap lane rentals have not increased since 2008. Increases are recommended at this time to help meet stated cost recovery goals in the 2010 Parks and Recreation RPFPP. Direct facility costs have

## Fees, Rates, and Charges

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increased in the areas of staffing, energy, equipment and chemicals, and maintaining and improving the aging facilities.

Market rate comparisons are challenging in this area, as many recreation facilities do not rent lanes due to limited availability. In addition, few surrounding markets are comparable, as Boulder has a high swimmer/triathlete population. The city facilities have more lanes than most municipalities, yet still cannot meet the demand of the public and user groups. This challenge will be evaluated extensively as a part of an Aquatic Feasibility Study in future years.

To minimize the impacts of fee increases to rental groups, off peak pricing could be considered, as suggested by the RFPF recommendation to explore peak and off peak pricing for facilities. The increases align for profit rental rates at 25 percent above nonprofit rental rates. The department has met with the major user groups impacted by the increase, and the general consensus is that the increases are expected and seem fair and reasonable.

### Boulder Reservoir Small Craft Inspection (permit only)

The Aquatic Nuisance Species (ANS) management program at the Boulder Reservoir is a 100 percent cost recovery program. Small craft boat inspections account for a large quantity of all inspections and increasing the fee on these permits will facilitate cost recovery of the ANS program.

Fee changes for these categories of Park & Recreation charges are displayed in Table 8-04.



Table 8-04: Parks and Recreation Fee Changes

FEE PAID BY TYPICAL PATRONS						
	Approved 2012 Level	Approved 2013 Level	Units	Percent Change	B.R.C. Section	
Splash Pass: Adult Non Resident	\$ 150.00	\$ 165.00		10%	4-20-41	
Splash Pass: Senior Non Resident	100.00	112.50	Memorial Day to	13%	4-20-41	
Splash Pass: Youth Non Resident	100.00	110.00	Labor Day	10%	4-20-41	
Splash Pass: Family Non Resident	300.00	330.00		10%	4-20-41	
Recreation Center Room Rental: Resident	\$ 30.00	\$ 35.00	per hour	17%	4-25-79	
Recreation Center Room Rental: Non Resident	37.00	44.00	per hour	19%	4-25-79	
Indoor Lap Lane: For Profit Groups	\$ 12.00	\$ 13.75	per hour	15%	Admin <sup>1</sup>	
Indoor Lap Lane: Nonprofit Groups	10.00	11.00	per hour	10%	Admin <sup>1</sup>	
Spruce Pool Lap Lane: For Profit Groups	16.00	17.88	per hour	12%	Admin <sup>1</sup>	
Spruce Pool Lap Lane: Nonprofit Groups	13.00	14.30	per hour	10%	Admin <sup>1</sup>	
Carpenter Pool Lap Lane: For Profit Groups	24.00	27.50	per hour	15%	Admin <sup>1</sup>	
Carpenter Pool Lap Lane: Nonprofit Groups	20.00	22.00	per hour	10%	Admin <sup>1</sup>	
Small Craft Aquatic Nuisance Permit	\$ 35.00	\$ 40.00	annual	14%	Admin <sup>1</sup>	
Small Craft VIP: Non Resident	195.00	234.00	annual	20%	Admin <sup>1</sup>	

Notes:

<sup>1</sup>An entry of Admin means that fee is not part of city code, but set through staff recommendation and advisory board approval.

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

Excise Taxes and Capital Facility Impact Fees

The city currently collects development related excise taxes and impact fees to fund the cost of future capital improvements related to growth. In 2008, the city retained TischlerBise to update the Development Excise Tax (DET) study prepared in 1996 and to prepare an impact fee study for various infrastructure categories. As part of the 2010 budget process, city council adopted impact fees for fire, human services, library, fire, police, municipal facilities, and parks and recreation capital improvements to serve new growth.

Additionally, the DET capacity that was freed up through the creation of the impact fees was allocated to increase the transportation component for non residential and multifamily development and for parkland acquisition.

***Fee Update***

It is recommended that necessary cost adjustments be made as part of the annual evaluation and update of excise taxes and impact fees. These fees have not been updated since adjustments were made in 2010, and the maximum amount that can be charged as an excise tax is limited by the amounts approved by voters.

## Fees, Rates, and Charges



The city will adjust each impact fee and development excise tax in 2013 by an inflation factor (RS Means' construction cost index for all impact fees and the Consumer Price Index for the excise taxes). Table 8-05 demonstrates the impact the changes would have on three types of development scenarios:

- A 3,000 square foot single family residential project
- A 10 unit multifamily project in which five units are 1,000 square feet in size, and five units are 1,500 square feet in size
- A 7,500 square foot retail project.

**Table 8-05: Public Works – Development and Support Services Proposed Fee Changes**

FEE PAID BY TYPICAL PROJECT						
	Approved 2012 Level	Approved 2013 Level	Units	Percent Change	B.R.C. Section	
<b>Single Family Residential (3,000 sq. ft)</b>						
Capital Facility Impact Fees	\$ 5,424	\$ 5,680	per application	4.7%	4-20-62	
Transportation Excise Taxes	2,062	2,122	per application	2.9%	3-8-3	
Park Land Excise Taxes	1,060	1,091	per application	2.9%	3-8-3	
<b>Multifamily Residential (10 units)</b>						
Capital Facility Impact Fees	\$ 41,935	\$ 43,900	per application	4.7%	4-20-62	
Transportation Excise Taxes	15,280	15,723	per application	2.9%	3-8-3	
Park Land Excise Taxes	7,370	7,584	per application	2.9%	3-8-3	
<b>Non-residential (7,500 sq. ft. retail)</b>						
Capital Facility Impact Fees	\$ 7,050	\$ 7,382	per application	4.7%	4-20-62	
Transportation Excise Taxes	18,600	18,600	per application	-	3-8-3	
Park Land Excise Taxes	N/A	N/A	per application	-	3-8-3	

### Public Works – Transportation

#### Implementation of a Transportation Maintenance Fee

The Transportation Master Plan (TMP) is Boulder's blueprint for the city's transportation system. The highest priority within the TMP includes system operations, maintenance and travel safety. As transportation revenues have grown at a slower pace versus the cost of materials and services, the city is not able to keep pace with operation and maintenance activities of the transportation system. Even with ongoing efficiency efforts such as reductions and reallocation of resources, cost increases continue to outpace revenue growth, necessitating the need for structural change in the transportation revenue base.

In recent years, the Transportation Division and the Transportation Advisory Board (TAB) have



explored new alternatives for revenue diversification and stabilization. As one of six possible funding mechanisms identified in the Transportation Funding Report, the Transportation Maintenance Fee (TMF) was identified as the most viable option for a new increment of transportation funding to support a high priority need.

In 2012, a task force of resident and business representatives was convened by staff and hosted by TAB to provide feedback and recommendations for a viable TMF in Boulder. The purpose of the task force is to help inform future transportation revenue discussions by the City Council. Although a study session including the TMF is set for March 2013, the timing of possible consideration or implementation of a TMF is unknown.

As further analysis continues for the potential implementation of a TMF by stakeholders, the division has established the Transportation Funding webpage with detailed and up to date project information.

### **Public Works – Utilities**

#### Utility Rate, Specific Service Charges, and Fee Changes

The city owns and operates three utilities: water, wastewater, and stormwater/flood management. Each utility operates as a self-supporting enterprise fund, and assesses a variety of rates, charges, and fees to ensure that revenues are sufficient to meet operating and maintenance costs and to maintain the financial integrity of each utility. Revenues generated from customers' monthly utility bills are the largest revenue source for each utility, accounting for 80 to 95 percent of total revenues.

The monthly customer bill for water and wastewater services is comprised of a quantity charge based on the volume of use, and a fixed service charge based on meter size. The fixed service charge is designed to recover costs related to meter reading, billing, and collection which are attributable to each customer regardless of the quantity used. This charge also recovers a portion of the capital costs to assist with revenue stability. The quantity charge primarily recovers those costs that are incurred to provide customer average and peak usage requirements.

The impact of the change in quantity and service charges will vary based on customer type and actual consumption. Table 8-6 presents estimates of impacts on the total utility bills for three sample customer types:

- **Single Family Inside City Residential** account with an average winter consumption of 5,000 gallons, total annual water consumption of 120,000 gallons and irrigable area of 5,200 square feet. For stormwater charges, the account has 3,000 square feet of impervious area.

## Fees, Rates, and Charges



- **Inside City Commercial – Restaurant** account with Historical Monthly Use (HMU) for water budget calculation, a 1” meter with 412,000 gallons of annual consumption, and 7,000 square feet of impervious area.
- **Inside City Commercial – Hotel** account using Average Monthly Use (AMU) for water budget calculation, a 3” meter with 3,200,000 gallons of annual consumption, and 153,000 square feet of impervious area.

**Table 8–06 Public Works – Utilities Proposed Changes to Water, Wastewater, and Stormwater/ Flood Management Utility**

<b>UTILITY BILL FOR TYPICAL ACCOUNT</b>						
	<b>Approved 2012 Level</b>	<b>Approved 2013 Level</b>	<b>Units</b>	<b>Percent Change</b>	<b>B.R.C. Section</b>	
<b>Water Utility Bill</b>						
Residential Use	\$ 392	\$ 404	per year	3%	4-20-25	
Commercial Use - Restaurant	1,113	1,147	per year	3%	4-20-25	
Commercial Use - Hotel	10,534	10,854	per year	3%	4-20-25	
<b>Wastewater Utility Bill</b>						
Residential Use	\$ 253	\$ 266	per year	5%	4-20-28	
Commercial Use - Restaurant	1,677	1,761	per year	5%	4-20-28	
Commercial Use - Hotel	13,054	13,704	per year	5%	4-20-28	
<b>Stormwater / Flood Management Utility Bill</b>						
Residential Use	\$ 87	\$ 90	per year	3%	4-20-45	
Commercial Use - Restaurant	182	188	per year	3%	4-20-45	
Commercial Use - Hotel	3,988	4,126	per year	3%	4-20-45	

The utilities also assess charges to new customers and customers increasing their impact on utility infrastructure. These charges include fees for physical connections or “taps” into city owned pipes as well as “buy in” into infrastructure capacity that was funded by existing utility customers.

The charges are set at a level that recovers costs of providing services, and changes in the fees are generally attributable to cost changes in equipment, fleet, and personnel costs. Table 8–07 displays the changes to fees paid by typical users of these services in 2013.



Table 8–07 Public Works – Utilities Changes to Specific Services

**CHARGE FOR TYPICAL CUSTOMER**

	Approved 2012 Level	Approved 2013 Level	Units	Percent Change	B.R.C. Section
<b>Utility Specific Service Charges</b>					
Meter Installation - 3/4 inch meter	\$ 519	\$ 523	per occurrence	1%	4-20-23
Meter Installation - 2 inch meter	2,278	2,435	per occurrence	7%	4-20-23
Water Tap Fee - 3/4 inch tap	113	117	per occurrence	4%	4-20-23
Water Tap Fee - 2 inch tap	454	465	per occurrence	2%	4-20-23
Wastewater Tap Fee - 4 inch tap	127	133	per occurrence	5%	4-20-27

Plant investment fees (PIFs) are one time charges related to development to utilize existing infrastructure systems. The level set for the city’s stormwater PIF is following a phase in schedule adopted by Council, and the change for 2013 is the final year of the five year schedule.

Both Water and Wastewater PIFs are increasing by four percent, based on the *Engineering News Record* (ENR) Cost Index for Denver. Table 8–08 shows the 2013 change to each PIF after this inflation factor is applied to the city’s 2012 PIF schedule.

Table 8–08 Public Works—Utilities Proposed Fee Changes

**PLANT INVESTMENT FEES**

	Approved 2012 Level	Proposed 2013 Level	Units	Percent Change	B.R.C. Section
<b>Water Plant Investment Fee (PIF)</b>					
Single Family Residential Outdoor (first 5,000 sq. ft. of irrigable area)	\$ 2.47	\$ 2.57	per sq. ft. irrigated area	4%	4-20-26
Single Family Residential Indoor	10,602	11,026	single unit dwelling	4%	4-20-26
<b>Wastewater Plant Investment Fee (PIF)</b>					
	\$ 4,136	\$ 4,301	single unit dwelling	4%	4-20-29
<b>Stormwater / Flood Management Plant Investment Fee (PIF)</b>					
	\$ 1.58	\$ 1.98	per sqft impervious area	25%	4-20-46





### Summary of Proposed Changes

These departments will increase some fees in 2013:

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

In total, the changes in fees, charges, and rates will create an additional \$1.6 million in revenue in 2013, based on the best available information. Table 8-09 provides the revenue generation estimates at the department and program level. The Affordable Housing Linkage Fee is not shown due to the infrequent nature of projects subject to that fee.

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



Table 8-09: Citywide Revenue Impacts in 2013

DEPARTMENT / FEE <sup>1,2</sup>			
	Approved 2012 Revenues	Approved 2013 Revenues	Percent Change
<b>DUHMD - Parking Services</b>			
Mobile Vending Carts	\$ 25,610	\$ 26,325	3%
Mall Kiosk Advertising	24,674	26,065	6%
Ambulatory/Personal Service Permit	3,850	3,850	-
Electricity Event Fee	150	150	-
Entertaining Vending Permit	200	125	-38%
New sbox On Mall	5,116	4,876	-5%
New sbox Off Mall	3,734	3,977	7%
<b>Finance - Tax and License</b>			
Special Event Liquor Permit Fee	\$ 2,500	\$ 6,250	150%
Auctioneer License Fees	144	178	24%
Circus, Carnival, & Menagerie License Fee	2,280	2,370	4%
Itinerant Merchant License Fee	750	1,410	88%
Second Hand Dealer & Pawnbroker License Fee	3,100	3,689	19%
Mobile Food Vehicle License Fees	2,940	3,080	5%
<b>Parks and Recreation</b>			
Recreation Room Rental Resident	\$ 8,452	\$ 9,719	15%
Recreation Room Rental Non-Resident	1,811	2,100	16%
Lap Lane Rental: Indoor, Non-Profit	134,280	147,708	10%
Lap Lane Rental Indoor, For Profit	20,842	23,968	15%
Lap Lane Rental, Spruce Non-Profit	2,977	3,275	10%
Lap Lane Rental, Scott Non-Profit	35,305	38,836	10%
Lap Lane Rental, Scott For Profit	2,106	2,422	15%
Splash Pass, Adult Non-Resident	3,150	3,465	10%
Splash Pass, Senior Non-Resident	695	788	13%
Splash Pass, Family Non-Resident	4,200	4,620	10%
Small Craft Aquatic Nuisance Permit	N	E	-
Small Craft VIP: Non-Resident	N	E	-
<b>Public Works - Development and Support Services</b>			
Capital Facility Impact Fees	\$ 303,018	\$ 376,151	24%
Transportation Excise Taxes	600,000	606,000	1%
Parkland Excise Taxes	120,000	136,000	13%
<b>Public Works - Utilities</b>			
Water Utility Rates	\$ 20,645,066	\$ 21,310,816	3%
Wastewater Utility Rates	12,736,255	13,399,834	5%
Stormwater / Flood Management Utility Rates	5,136,442	5,301,116	3%
Water Utility Specific Service Charges	258,000	238,000	-8%
Wastewater Utility Specific Service Charges	10,000	10,000	0%

Legend: N = no current City of Boulder fee, E = no data exists to provide a forward looking estimate

Note:

<sup>1</sup>Revenue for the Housing Department's Affordable Housing Linkage Fee is not shown, as the fee is dependent on use of the density bonus in the DT-5 zoning district for nonresidential development, and there can be significant variability in fee revenue from year to year.

<sup>2</sup>Revenue for the Municipal Court's Witness Fee is not shown, as the fee is rarely imposed and generates no significant revenue for the department.



### END NOTE

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1. In contrast to a fee that recovers the city's cost for providing a direct service to a fee payer, affordable housing linkage fees are charged to development projects and used by the city to incentivize the construction of additional affordable housing units in the city. The linkage fee is only charged in a specified zone of the Downtown.

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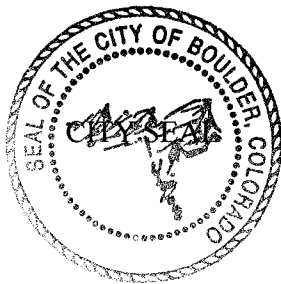
City  
of  
Boulder  
*Office of the City Clerk*

CERTIFICATE OF AUTHENTICITY

STATE OF COLORADO    )  
                                  )  
CITY OF BOULDER        )        SS:  
                                  )  
COUNTY OF BOULDER    )

I, Alisa D. Lewis, City Clerk, in and for said City of Boulder, in the County of Boulder, in the State aforesaid, do hereby certify that the attached is a true and correct copy of **Ordinance Number 7873**, passed and adopted by the City Council of Boulder on the **16<sup>th</sup>** day of **October 2012**.

In witness whereof, I have hereunto set my hand and the seal of the City of Boulder, this **19<sup>th</sup>** day of **October 2012**.



*Alisa D. Lewis*  
\_\_\_\_\_  
Alisa D. Lewis, MCC  
City Clerk

**ORDINANCE NO. 7873**

**AN ORDINANCE APPROPRIATING MONEY TO  
DEFRAY EXPENSES AND LIABILITIES OF THE  
CITY OF BOULDER, COLORADO, FOR THE 2013  
FISCAL YEAR OF THE CITY OF BOULDER,  
COMMENCING ON THE FIRST DAY OF JANUARY  
2013, AND ENDING ON THE LAST DAY OF  
DECEMBER 2013, AND SETTING FORTH DETAILS  
IN RELATION THERETO.**

WHEREAS, the City Council has approved a motion to adopt the budget for 2013; and,

WHEREAS, the City Council has by ordinance made the property tax levy in mills upon each dollar of the total assessed valuation of all taxable property within the City, such levy representing the amount of taxes for City purposes necessary to provide for payment in part during the City's said fiscal year of the properly authorized demands upon the Treasury; and,

WHEREAS, the City Council is now desirous of making appropriations for the ensuing fiscal year as required by Section 95 of the Charter of the City of Boulder;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BOULDER, COLORADO, that;

Section 1. The following appropriations are hereby made for the City of Boulder's fiscal year commencing at 12:00 Midnight at the end of December 31, 2012 and ending at 12:00 Midnight at the end of December 31, 2013, for payment of 2013 City operating expenses, capital improvements, and general obligation and interest payments:

General Operating Fund	\$112,476,542
Capital Development Fund	132,292
Lottery Fund	836,000

Planning and Development Services Fund	9,565,537
Affordable Housing Fund	1,562,966
Community Housing Assistance Program Fund	2,266,725
.25 Cent Sales Tax Fund	7,766,889
Library Fund	7,574,177
Recreation Activity Fund	10,197,713
Climate Action Plan Fund	491,489
Open Space Fund	26,184,265
Airport Fund	558,932
Transportation Fund	31,239,067
Transportation Development Fund	716,748
Community Development Block Grant (CDBG) Fund	719,969
HOME Investment Partnership Grant Fund	800,445
Permanent Parks and Recreation Fund	2,713,536
Boulder Junction Improvement Fund	1,401,688
Water Utility Fund	27,727,767
Wastewater Utility Fund	15,882,091
Stormwater/Flood Management Utility Fund	7,428,469
Telecommunications Fund	767,374
Property and Casualty Insurance Fund	1,874,006
Worker's Compensation Insurance Fund	1,843,200
Compensated Absences Fund	731,442
Fleet Operations Fund	3,841,882
Fleet Replacement Fund	7,922,786
Computer Replacement Fund	2,304,789

Equipment Replacement Fund	816,426
Facility Renovation and Replacement Fund	2,624,443
Police Pension Fund	5,098
Fire Pension Fund	5,035
Less: Interfund Transfers	22,367,619
Less: Internal Service Fund Charges	20,855,804
 TOTAL (Including Debt Service)	 \$247,756,365

Section 2. The following appropriations are hereby made for the City of Boulder's fiscal year commencing January 1, 2013 and ending December 31, 2013 for estimated carryover expenditures:

General Operating Fund	\$7,000,000
Capital Development Fund	300,000
Lottery Fund	671,000
Planning & Development Services Fund	900,000
Affordable Housing Fund	11,000,000
CHAP Fund	2,500,000
.25 Cent Sales Tax Fund	1,885,000
Climate Action Plan Fund	500,000
Open Space Fund	3,500,000
Airport Fund	250,000
Transportation Fund	9,500,000
Transportation Development Fund	1,900,000
Community Development Block Grant (CDBG) Fund	800,000
HOME Investment Partnership Grant Fund	2,000,000



Permanent Parks and Recreation Fund	1,334,000
Fire Training Construction Fund	100,000
Boulder Junction Improvement Fund	600,000
2011 Capital Improvement Bond Fund	39,324,595
Water Utility Fund	3,710,000
Wastewater Utility Fund	1,300,000
Stormwater/Flood Management Fund	7,300,000
Fleet Replacement Fund (Internal Service Fund)	1,300,000
Equipment Replacement Fund (Internal Service Fund)	1,000,000
Facility Renovation and Replacement Fund (Internal Service Fund)	4,108,000
TOTAL	\$102,782,595

Section 3. The following appropriations are hereby made for the City of Boulder's fiscal year commencing January 1, 2013, and ending December 31, 2013, for Fund Balances:

General Operating Fund	\$25,130,000
Capital Development Fund	5,846,870
Lottery Fund	80,961
Planning and Development Services Fund	3,778,303
Affordable Housing Fund	7,001
Community Housing Assistance Program Fund	19,756
.25 Cent Sales Tax Fund	559,298
Library Fund	901,625
Recreation Activity Fund	342,574
Climate Action Plan Fund	92,260
Open Space Fund	12,949,425

Airport Fund	698,540
Transportation Fund	2,894,097
Transportation Development Fund	587,774
Permanent Parks and Recreation Fund	635,719
Boulder Junction Improvement Fund	1,117,289
2011 Capital Improvement Bond Fund	18,710,743
Water Utility Fund	29,096,734
Wastewater Utility Fund	8,712,396
Stormwater/Flood Management Utility Fund	6,679,239
Telecommunications Fund	829,078
Property and Casualty Insurance Fund	4,735,268
Worker's Compensation Insurance Fund	2,865,614
Compensated Absences Fund	1,717,448
Fleet Operations Fund	639,576
Fleet Replacement Fund	7,153,525
Computer Replacement Fund	5,367,276
Equipment Replacement Fund	3,470,238
Facility Renovation and Replacement Fund	2,609,297
TOTAL FUND BALANCES	\$148,227,924

Section 4. The City Council hereby appropriates as revenues all 2012 year end cash balances not previously reserved for insurance or bond purposes for all purposes not designated as "emergencies", including without limitation subsequent years' expenditures, capital improvements, adverse economic conditions and revenue shortfalls, pursuant to Article X, Section 20 to the Colorado Constitution, approved by the electorate on November 3, 1992; and

Section 5. The sums of money as appropriated for the purposes defined in this ordinance shall not be over expended, and that transfers between the various appropriations defined in this ordinance shall not be made except upon supplemental appropriations by ordinance authorizing such transfer duly adopted by City Council of the City of Boulder, Colorado. It is expressly provided hereby that at any time after the passage of this ordinance and after at least one week's public notice, the Council may transfer unused balances appropriated for one purpose to another purpose, and may appropriate available revenues not included in the annual budget and appropriations ordinance.

Section 6. The City Council is of the opinion that the provisions of the within ordinance are necessary for the protection of the public peace, property, and welfare of the residents of the city, and covers matters of local concern.


Section 7. Pursuant to Section 95 of the Boulder City Charter, the annual appropriation ordinance must be adopted by December 1 and to Section 18 of the Charter, this ordinance shall take effect immediately upon publication after final passage.

INTRODUCED, READ ON FIRST READING, AND ORDERED PUBLISHED

BY TITLE ONLY this 2<sup>nd</sup> day of October, 2012.


  
Mayor

Attest:

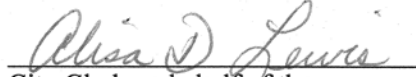
  
City Clerk on behalf of the  
Director of Finance and Record

READ ON SECOND READING, PASSED, AND ORDERED PUBLISHED BY

TITLE ONLY this 16<sup>th</sup> day of October, 2012.

  
\_\_\_\_\_  
Mayor

Attest:

  
\_\_\_\_\_  
City Clerk on behalf of the  
Director of Finance and Record

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