

2012 Annual Budget – Volume I
City of Boulder, Colorado

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2012 Annual Budget – Volume I



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Boulder, Colorado for its annual budget for the fiscal year beginning January 1, 2011. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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**City of Boulder
Colorado**

For the Fiscal Year Beginning

January 1, 2011

Linda C. Danson Jeffrey R. Egan

President

Executive Director

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City of Boulder
2012 Approved Budget



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Council Members Suzy Ageton
Matthew Appelbaum
KC Becker
Macon Cowles
Crystal Gray
George Karakehian
Lisa Morzel
City Manager..... Jane S. Brautigam



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Director of Parks and Recreation.....	Kirk Kincannon
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Director of Public Works for Utilities	Ned Williams
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City of Boulder
GENERAL CITY INFORMATION
2012 Annual Budget

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. Four thousand forty-four lots were laid out at a purchase price of \$1,000 each, a price that was later lowered in order to attract more residents.

Part of the Nebraska Territory until February 28, 1861, when the Territory of Colorado was created by the U.S. Congress, Boulder City grew slowly. It 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 transport services, and gambling and drinking establishments.

Competition among Boulder County settlements for new residents and businesses was intense. As a mining supply town, Boulder residents were more settled than in the mining camps. Economic stability was a necessity and residents encouraged the establishment of railroad service, hospital and school buildings, and a stable town government.

Boulder's first schoolhouse was built in 1860 at the southwest corner of Walnut and 15th Street, the first in the territory. Also in 1860 a group of Boulder residents began lobbying to have the University located in Boulder. By 1874 Boulder had won the designation, secured a donated 44.9 acre site and raised \$15,000 to match a similar grant by the state legislature. Construction of Old Main signaled the opening of the University, with classrooms, auditorium, office and the President's living quarters all located there.

Transportation was improved in 1873 with railroad service coming to Boulder. Gradually tracks were laid to provide service to Golden and Denver and to the mining camps to the west. In 1890 the railroad depot was constructed on Water Street (now Canyon Boulevard) and 14th Street.



Introduction

City government was formalized in November, 1871 when the town of Boulder was incorporated. Designation of Boulder as the county seat occurred in 1867 and led to the construction of the first courthouse at its present site in 1883. It burned to the ground in 1932 and was replaced by the current courthouse in 1934.

Amenities and health services were developed, even in periods of little growth. The first Post Office was established in 1860; the telegraph became available in 1874; a hospital was built in 1873; a water system was installed in 1874; and the first bank was built in 1874.

The initial residential area was located in what is now downtown and in some parts of Goss/Grove, Whittier and Mapleton Hill neighborhoods. As commercial expansion took over downtown housing, these neighborhoods surrounding downtown remained primarily residential areas. At the turn of the century, growth of the University led to the development of parts of University Hill. Marks of elegance for residents were flagstone sidewalks, first installed during the 1880's.

The first private school in Boulder, Mt. St. Gertrude Academy, was opened in 1892. Boulder, by then accessible to visitors by railroad, was known as a community with a prosperous economy, a comprehensive educational system, and well maintained residential neighborhoods. It was no wonder that the railroad recommended Boulder as a site for a Chautauqua in 1897. Boulder residents passed a bond issue to buy the land, and the now familiar Chautauqua auditorium was built.

By 1905 the economy was faltering and Boulder counted heavily on tourism to boost its fortunes; however, Boulder had no first class hotel to attract summer visitors and group meetings. By 1906 a subscription drive had raised money to begin construction. The first event at the new hotel was a reception for Boulderites, held on December 30, 1908, and Hotel Boulderado opened to the public for business on January 1, 1909.

Tourism continued to dominate the Boulder economy for the next forty years. Each summer shopkeepers, transport firms, and lodging managers eagerly awaited the influx of Chautauqua residents, primarily from Texas, and other visitors. By World War II, when tourism declined, the University unknowingly provided another opportunity for growth. With the location of the U.S. Navy's Japanese language school at CU, young men and women from around the country became acquainted with the City and liked it.

Following World War II, many of these trainees returned as students, professional and business people, joining veterans attending the University on the G.I. bill. Boulder's population had not increased significantly since the 1920's. The 1920 census showed 11,006 residents while the 1940 census count was 12,958. After the first influx of new residents in the late 1940's the count soared to 20,000 in 1950.

Introduction

New residents meant both new opportunities and new challenges. Although jobs were needed, townspeople wanted to preserve the beautiful natural setting and amenities developed over the years. By 1950 Boulder leaders were actively recruiting new "clean" industry and improved transportation, securing a new highway, the Boulder–Denver Turnpike, and the National Bureau of Standards in 1952. Other research and development industries soon followed.

The housing shortage and need for additional business and public buildings attracted young and talented architects. New subdivisions were planned, including the Highland Park–Martin Acres neighborhood located on the historic Martin Farm, and the North Boulder developments from Balsam north, originally part of the Tyler Farm. New neighborhoods brought the City's first two shopping centers, North Broadway and Basemar.

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 its past architectural development which continues to present. The Historic Preservation Code was passed in September, 1974. The ordinance is instrumental in preserving significant portions of our past while encouraging the rehabilitation of historic buildings.

Governing Body

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.

City Management

The city employs a full-time city manager, appointed by City Council to oversee the operations of the city. City Council also appoints the city attorney and the municipal judge.

Demographic Characteristics¹

Population (as of July, 2009):	103,600
Median Age:	28.7 (with University students) 39.2 (without University students ²)
Median Education:	68.9% residents with four or more years of college
Median Family Income:	\$92,413

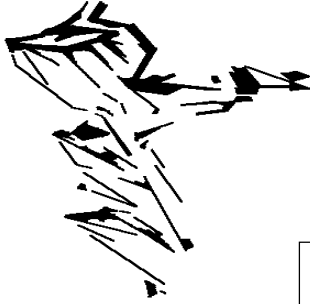


Introduction

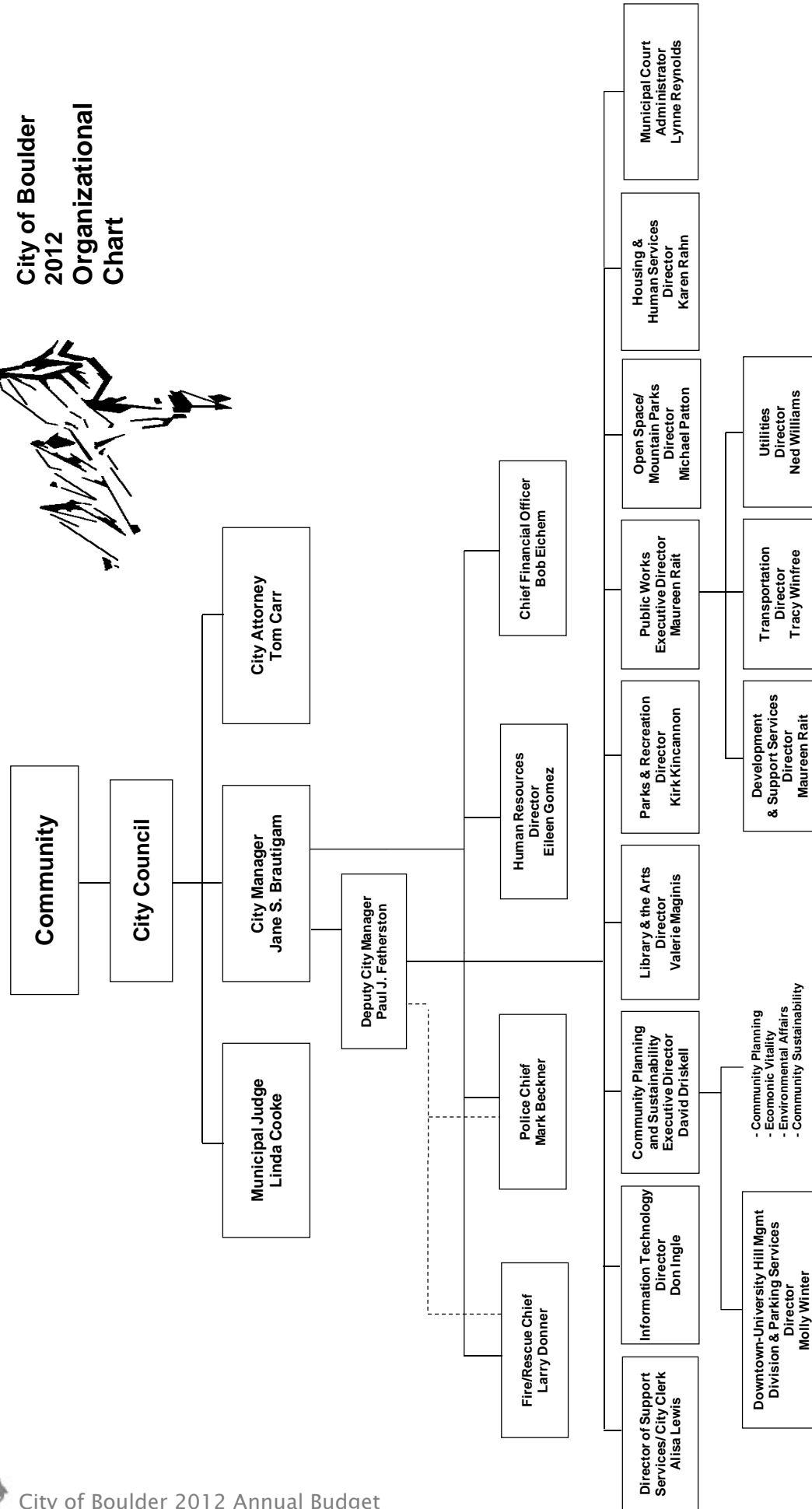
End Notes

¹ Except for the median age of university students, data is from the 2005–2009 American Community Survey and the 2010 Census Table DP-1 for the City of Boulder, CO, accessed Aug 20, 2011.

² From University of Colorado, Boulder Office of Planning, Budget and Analysis, Fall 2010 Age of Students by Age Bracket and Class Level.

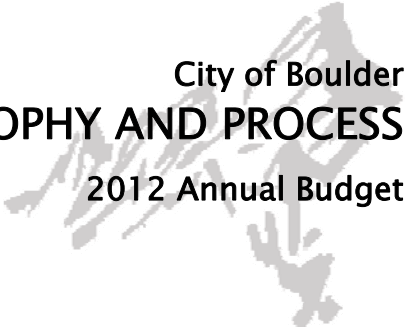


City of Boulder 2012 Organizational Chart



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

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City of Boulder
BUDGET PHILOSOPHY AND PROCESS
2012 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 of Boulder's (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 our 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 will emphasize measures to improve the productivity and effectiveness of service delivery to residents. Added teamwork and efficiency will limit the amount of bureaucratic "red tape" required to get the job done between functional areas within the city, and between city staff and the community. The overriding goal must be to support the standards set by the community by providing valuable services at reasonable cost.

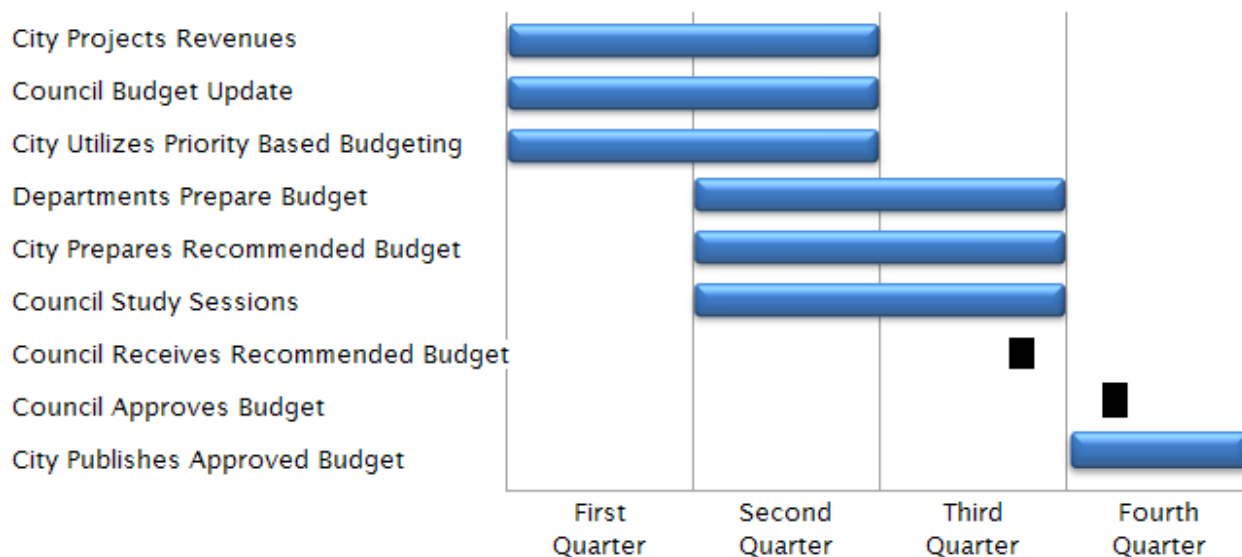
The budget will be based upon timely, consistent and clearly articulated policies. The budget will be realistic and will include adequate resources to meet assigned work programs. Once adopted, within the parameters of policy guidelines, departments will be given full spending authority for their budget(s).

Budget Process

The fiscal year of the city is the calendar year. The city has implemented an annual budget process and adopts the budget by December 1st of the year prior to budget period.



Figure 1-1: Schedule of Budget Process by Quarter



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 ten month period beginning in February and ending in October/November.

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/June 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 Ordinance for the coming fiscal year are adopted in October/November. The Final Budget document is printed and is available to staff and the public at the beginning of the year.

Introduction

There are two opportunities during the fiscal year for supplemental additions to the annual appropriation approved by City Council. The first is typically adopted in April 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 supplement department budgets is in November. 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.



Introduction

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, etc, 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.



Introduction

- **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 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.



Introduction

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

Debt Service Fund

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.
- **.15 Cent Sales Tax Debt Service Fund** – Financing is provided by earmarked sales tax.
- **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 (formerly UHGID)
- Boulder Junction GID Parking

Introduction

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 facilitate the monitoring of the city's self-insured property & casualty insurance plan.
- **Workers' Compensation Insurance Fund** – accounts for and facilitate 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.



Introduction

- **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 conforms to the way the city 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 assessor determines the assessed valuation of residential real property. For 2012, property was appraised at the 2011 actual value. 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.

Introduction

- **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.



Introduction

- **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, waterlines, 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.



Introduction

- **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 new developers for connecting to the city's water or sewer system to compensate the city for additional facilities needed 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 and 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.



Introduction

- **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.

DATE: September 1, 2011
TO: Mayor, City Council and the Residents of Boulder
FROM: Jane S. Brautigam, City Manager
SUBJECT: 2012 City Manager Recommended Budget

On behalf of the City of Boulder, I am pleased to present the 2012 Recommended Budget (Recommended Budget). Although Boulder is in better financial condition than many of its peer cities, the national economic outlook remains uncertain. Current indications suggest that the national and local economies will realize a slow recovery over the next few years. In response, the city is taking a conservative and strategic approach to the Recommended Budget. The \$239 million Recommended Budget aligns with community priorities identified in 2011 and maintains our commitment to the city's high standards of public service.

While city sales tax revenue has increased 5 percent in the first six months of 2011 over the same period last year, and sales and use tax revenue together are up 8 percent, these increases are tempered by likely declines in future property tax revenue as citywide assessed values drop. In addition, the Federal Reserve acted in August to keep long-term interest rates low for the next two years – an indication that it foresees a slow economic recovery with modest growth through 2013. The trend toward lower property values and the recent volatility in the stock market require the city to move forward cautiously. And the Recommended Budget reflects this conservative approach for 2012.

Boulder's difficult decisions to reduce staff and reallocate resources in 2009, 2010, and 2011 have helped place the city in a stable financial position. The Recommended Budget reflects additional reallocations and a modest increase in expenditures matched by increases in revenues. It reflects an increase of 3.0 percent in revenues and 3.4 percent expenditures compared to 2011 with about \$10.4 million held in General Fund reserves to ensure continuity of services should 2012 revenues fail to meet projections.

In addition to reallocating city resources to improve efficiencies, the Recommended Budget implements changes in employee compensation and benefits that share the increasing cost of healthcare between the city and employees, continues the city's cost-recovery efforts for fee-based services, prepares the city to address its energy future, and invests in Boulder's infrastructure to repair significantly deficient facilities, transportation and utility systems, as well as to replace outdated software operating systems.

City Manager's Budget Message

The combination of budget reallocations, the reorganization of some programs, and the development of a capital investment strategy ensures the City of Boulder will be in a financial position to maintain core government services over the long term. The reorganization of programs and services will allow the city to restructure several existing positions for improved efficiencies. To meet increasing demand for services in selected areas, 12 full-time equivalent positions will be added.

ECONOMIC CHALLENGES

The City of Boulder's economic outlook is mixed: the first two quarters of 2011 show increases in construction activity and modest gains in sales and use tax revenue, but citywide property values have declined 2 percent.

While the local economy is slowly recovering, the wider economy continues to struggle. Boulder's unemployment rate in June 2011 was at 6.9 percent, below the state's 8.5 percent unemployment rate and the national average of 9.2 percent. A stagnant national employment market, a tight lending environment, and low levels of corporate investment in new plants and equipment could impact Boulder in terms of private investment potential, federal grants and the cost of borrowing public funds. The risk of a slow-growth national economy combined with a 2 percent reduction in Boulder's commercial and residential assessed valuations between 2010 and 2011 calls for a cautious approach to increasing funding for programs and services.

2012 BUDGET HIGHLIGHTS (see Attachment A)

The Recommended Budget has been developed to:

- Continue last year's transition to priority-based budgeting that reflects community priorities and improved efficiencies;
- Implement recommendations from department assessments in Fire, Human Resources and Information Technology; and
- Focus on funding high-priority services, incorporating organizational efficiencies, maintaining and improving deficient city infrastructure, and allocating resources for Boulder's energy alternatives.

Revenues and Expenditures

The Recommended Budget projects citywide revenues of approximately \$232 million and expenditures of \$239 million, with \$7 million drawn from the fund balance for capital improvements and one-time expenses. The difference of expenditures over revenues is caused by one-time funding of capital projects, such as equipment, for which adequate fund balance exists. Most funds that are using fund balance dollars have purposely saved money in order to fund these projects in 2012.

Two charts reflecting the summary of citywide revenues and citywide expenditures are provided below.

City Manager's Budget Message

Figure 2-1: Citywide Revenues (Sources) for 2012
(in \$1,000s)

TOTAL = \$231,945

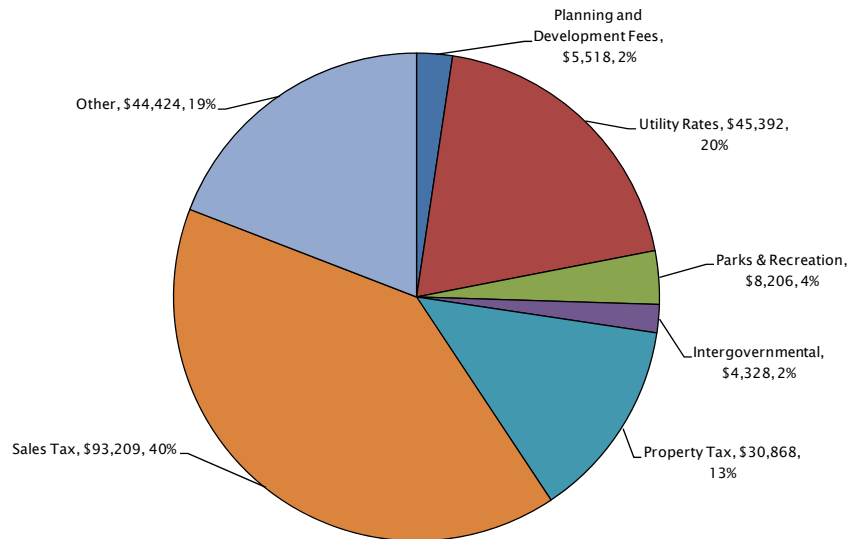
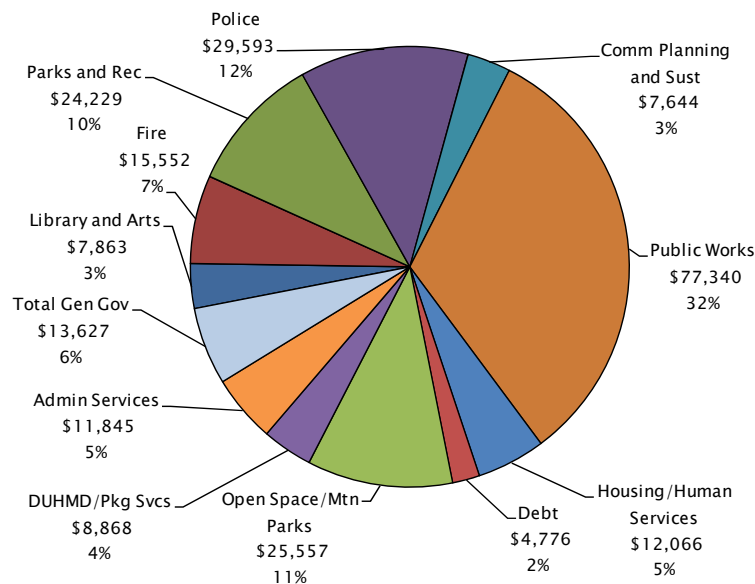


Figure 2-2: Citywide Expenditures (Uses) for 2012
(in \$1,000s)

TOTAL = \$238,960



City Manager's Budget Message

Personnel expenditures

A key component of the Recommended Budget includes the management of personnel expenditures and the second year of a citywide shift to a total compensation package that reflects market trends for employee pay and benefits.

In 2011, the City of Boulder transitioned from a multi-carrier environment to a single health insurance carrier. In 2012, employees and the city will share the cost of healthcare premiums. An employee compensation plan that reflects the job market and career banding, and that enhances the sustainability of the city's employment practices over time, will also be implemented. Highlights include:

- Career banding and compensation ranges that reflect the employment market and similar employer groups;
- City/employee cost sharing of healthcare premiums;
- A common review date for employee performance reviews to increase fairness and help align employee goals with city priorities; and
- Staff development and succession planning programs.

Other significant aspects of the 2012 Recommended Budget include:

1. Work on **Boulder's Energy Future** will continue to be a priority following the November 2011 vote. If voters decide not to pass the proposed measures, the recommended budget provides \$260,000 from the general fund to support continued work in exploring alternatives to achieve Boulder's energy goals. If voters approve the measures, including the extension and increase of the Utility Occupation Tax, the recommended budget allocation of \$260,000 will flow back to the general fund for use on other priorities and the new tax revenues will be used to support the city's work on municipalization and pursuit of the clean energy goals.
2. Implementing recommendations from the **2011 Fire Department Operations and Management Assessment**, including consolidating wildland fire facilities for improved efficiencies, improving operational and leadership training, and adding a battalion chief. The department also is transitioning two seasonal firefighters to full-time wildland fire crew positions. These items were called out as essential to improve operations and for succession planning, as a significant number of firefighters near retirement. Funding also has been allocated to complete the update of the Fire Department Master Plan, including the assessment of general fire storage needs and the identification of a new location for Fire Station 3 outside of the floodplain.
3. The city continues its strong commitment to **Economic Vitality**, providing \$350,000 to the Flexible Rebate program to help attract and retain primary employers in Boulder – a program that has demonstrated a strong return on investment. The budget also

City Manager's Budget Message

recommends \$280,000 toward other economic vitality activities and sponsorships, reaffirming the city's commitment to its leading industry clusters and business community partners, and provides \$50,000 in ongoing funding to the micro loan program that supports small-businesses through a public-private lending initiative. While the overall program budget for economic vitality appears to be down in actual terms, in 2012 the city will begin to budget for consultant services for planning and redevelopment (for which no dollars were included in the program budget last year) in a separate budget line.

4. Existing revenue from expiring debt service is reallocated to fund \$49 million in new **capital improvement bonds** with no new taxes, if voters approve the measure in November. Investments in the city's infrastructure had been deferred for the past decade due to declining revenues and higher construction costs. In response, a Capital Improvement Strategy (CIS) citizen advisory group was established to identify significantly deficient infrastructure based on public safety, and potentially higher cost to taxpayers if maintenance were to continue to be deferred. The city also is implementing a funded capital improvement program of \$23.8 million annually to ensure city assets are maintained to industry standards.
5. An aggressive plan for the **West Trail Study Area (TSA)** will be undertaken by the city through the Open Space and Mountain Parks Department to implement the 65 West TSA trail projects approved by council. The implementation plan involves an extension of the fixed-term Visitor Master Plan Implementation Coordinator position for four years to coordinate this work, and the addition of eight seasonal trail crew workers.
6. **Code Enforcement** resources are being reallocated from the Public Works department to the Police Department to ensure efficient and effective service delivery. The reallocation involves 1.75 vacant FTEs and associated funding for personnel and non-personnel expenses.
7. **Parks and Recreation** will restore one week of recreation center operations (facilities are currently closed for 2 weeks each year), increase fees based on market comparisons to offset rising costs of providing services, initiate a commercial use fee for companies using Parks facilities, and implement a pilot mobile food vending program.
8. **Community Planning and Sustainability** will address its most critical gaps in 2012. These include: reestablishing the Deputy Director position to better enable the city to focus on key city priorities such as economic vitality, comprehensive planning and community sustainability; and funding for additional staff to keep the city's Land Use Code up to date and ensure high quality development outcomes.
9. In 2011 the city is conducting its ninth **community survey** since 1987 to track trends from a representative cross-section of Boulder residents about their opinions and priorities.



City Manager's Budget Message

The city plans to conduct a community survey every three years to ensure city services and programs reflect community priorities and will be allocating \$14,000 in 2012 toward the cost of the 2014 survey.

CONCLUDING COMMENTS

While economic indicators point to a slowly recovering economy within the City of Boulder, the larger economy remains uncertain and has the potential to negatively impact local tax revenues and corporate investment. As a result, a conservative budget that implements recommendations from department assessments and provides funding for the community's highest priorities has been prepared for City Council consideration.

The Recommended Budget is formulated based on a number of important principles:

- Steps taken under priority-based budgeting to focus funding on services and programs which address top city priorities are continued for 2012 (see **Attachment B**). As an evolving process, the priority-based budgeting definitions were and will continue to be refined to ensure a focus on positive results.
- Some services and programs were restructured to achieve improved efficiencies and invest in existing city infrastructure.
- Changes to employee compensation and benefits were implemented that are sustainable and help the City of Boulder continue to be a municipal government leader and an employer of choice.

In light of the slowly recovering local economy combined with the national and global risks that could impact the city's ability to provide core services, the Recommended Budget provides for modest growth in priority programs. At the same time, it continues to move the city toward an efficient government organization while providing off-ramps and funding reserves if Boulder's trend toward a recovering economy slows.

As always, the city team will continue to improve efficiencies and focus resources toward achieving council and community objectives. While indications are that 2012 will provide opportunities to strategically address the capital improvement program, we will continue to work to move our community forward while prudently monitoring metro area economic trends and city expenditures.

Enclosures:

Attachment A: Significant Changes Between the 2011 and 2012 Budgets

Attachment B: Update on Priority-Based Budgeting for the 2012 Recommended Budget



City of Boulder
Attachment A
SUMMARY OF 2012 BUDGET CHANGES

All significant 2011 to 2012 changes to the city's expenditures and revenues are shown in the following pages. Each change is associated with a fund, a department, and an adjustment of FTEs or dollar amounts. Dollar amounts are categorized as one time or ongoing.



Attachment A

Department / Fund / Action	2011 Approved Budget	2012 Approved Budget	Total Change	2011 FTE	2012 FTE	FTE Change
CITY ATTORNEY'S OFFICE						
GENERAL FUND						
Additional Attorneys	\$ 33,300	\$ 118,900	\$ 85,600	0.00	1.50	1.50
WATER FUND						
Additional Attorney	\$ -	\$ 52,300	\$ 52,300	0.00	0.50	0.50
TOTAL CHANGES, CITY ATTORNEY'S OFFICE		\$ 137,900				2.00
CITY COUNCIL						
GENERAL FUND						
Council Packet Automation	\$ -	\$ 15,000	\$ 15,000	0.00	0.00	0.00
TOTAL CHANGES, CITY COUNCIL		\$ 15,000				0.00
CITY MANAGER'S OFFICE						
GENERAL FUND						
University Liaison/Assistant to the City Manager	\$ 88,132	\$ 40,282	\$ (47,850)	1.00	0.88	-0.12
Assistant to the City Manager	97,688	-	(97,688)	1.00	0.00	-1.00
Senior Management Analyst/Project Manager & Management Analyst	-	192,765	192,765	0.00	2.00	2.00
Communications Non Personnel	18,101	-	(18,101)	0.00	0.00	0.00
Channel 8 Inside Boulder News Anchor	-	18,101	18,101	0.00	0.50	0.50
External Communications	46,432	28,700	(17,732)	0.50	0.50	0.00
Internal Communications	46,433	104,865	58,432	0.50	1.00	0.50
Manager's Contingency	119,916	159,066	39,150	0.00	0.00	0.00
Greenwood Wildlife Rehabilitation	-	10,000	10,000	0.00	0.00	0.00
Community Survey	8,000	14,000	6,000	0.00	0.00	0.00
TOTAL CHANGES, CITY MANAGER'S OFFICE		\$ 143,077				1.88



Attachment A

Department / Fund / Action	2011 Approved Budget	2012 Approved Budget	Total Change	2011 FTE	2012 FTE	FTE Change
COMMUNITY PLANNING & SUSTAINABILITY						
GENERAL FUND						
Add NPE for consulting related to Comprehensive Planning, Economic Vitality and Redevelopment special projects	\$ -	\$ 75,000	\$ 75,000	0.00	0.00	0.00
Add Deputy Director Position	-	140,000	140,000	0.00	1.00	1.00
Economic Vitality - Add on-going funding for micro-loan program	-	50,000	50,000	0.00	0.00	0.00
Ecological Planning - Reallocate NPE to permanently fund a .25 additional FTE for the Integrated Pest Management program (currently .25 FTE is fixed-term)	66,000	66,000	-	0.75	0.75	0.00
Waste Reduction- Reallocate NPE to fund a standard .25 FTE Conservation Coordinator position	17,600	17,600	-	0.00	0.25	0.25
Waste Reduction - Reallocate NPE to fund an additional .50FTE Data Manager position	31,500	31,500	-	0.00	0.50	0.50
PLANNING AND DEVELOPMENT SERVICES FUND						
Building Permit Review and Site Inspection - Permanently fund a standard Landscape Architect Position (previously fixed-term)	\$ 82,000	\$ 85,000	\$ 3,000	1.00	1.00	0.00
Development Review - Add 1.0 FTE on a two- year fixed term basis to complete updates to the city's land use code	-	82,000	82,000	0.00	1.00	1.00
LandLink Development and Information Tracking System Replacement Project- Add 2.0 FTEs on a two year fixed- term basis to provide backfill to existing staff so they can start the replacement project. Funding will be shared with PW (66% from PW and 34% from CP&S).	-	42,500	42,500	0.00	0.68	0.68
TOTAL CHANGES, COMMUNITY PLANNING & SUSTAINABILITY (DUHMD)		\$ 392,500			3.43	
DOWNTOWN - UNIVERSITY HILL MANAGEMENT DISTRICT (DUHMD)						
BOULDER JUNCTION GENERAL IMPROVEMENT DISTRICT (BJGID)						
BJGID Parking- Addition of Boulder Junction GID Parking Fund	\$ -	\$ 17,314	\$ 17,314	0.00	0.00	0.00
BJGID Transportation Demand Management (TDM)	-	32,980	32,980	0.00	0.00	0.00
DOWNTOWN COMMERCIAL DISTRICT						
CAGID Garage Capital Improvements	\$ 1,284,000	\$ 250,000	\$ (1,034,000)	0.00	0.00	0.00
UNIVERSITY HILL COMMERCIAL DISTRICT						
UHGID consultants for mixed use parking garage project and Technical Advisory Panel (TAP) recommendations	\$ -	\$ 50,000	\$ 50,000	0.00	0.00	0.00
TOTAL CHANGES, DUHMD		\$ (933,706)			0.00	

Attachment A

Department / Fund / Action	2011 Approved Budget	2012 Approved Budget	Total Change	2011 FTE	2012 FTE	FTE Change
FINANCE						
GENERAL FUND						
Dog Licensing	\$ -	\$ 33,000	\$ 33,000	0.00	0.50	0.50
Increase Contribution to Old Hire Fire and Police Pensions	886,000	923,500	37,500	0.00	0.00	0.00
WORKERS COMPENSATION FUND						
Rate Increase to Departments	\$ 1,146,785	\$ 1,261,729	\$ 114,944	0.00	0.00	0.00
TOTAL CHANGES, FINANCE						
			\$ 185,444			0.50
FIRE						
GENERAL FUND						
Operational funding for leadership training	\$ 30,000	\$ 75,000	\$ 45,000	0.00	0.00	0.00
Add staff battalion chief	-	159,750	159,750	0.00	1.00	1.00
Add administrative support	-	73,860	73,860	0.00	1.00	1.00
Add fulltime wildland fire crew supervisor	29,068	50,591	21,523	0.50	1.00	0.50
Add fulltime wildland fire crew leader	28,642	49,434	20,792	0.50	1.00	0.50
EMS Physician Advisor	-	16,500	16,500	0.00	0.00	0.00
TOTAL CHANGES, FIRE						
			\$ 337,425			3.00
HOUSING AND HUMAN SERVICES						
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)						
Reduction in Federal Funding for Affordable Housing and Community Development	\$ 1,000,000	\$ 810,497	\$ (189,503)			
HOME						
Reduction in Federal Funding for Affordable Housing	\$ 1,350,000	\$ 1,132,947	\$ (217,053)			
TOTAL CHANGES, HOUSING AND HUMAN SERVICES						
			\$ (406,556)			
HUMAN RESOURCES						
GENERAL FUND						
Department Reorganization	\$ -	\$ -	\$ -	14.88	15.38	0.5
Talent Management	-	43,500	43,500			
TOTAL CHANGES, HUMAN RESOURCES						
			\$ 43,500			0.50

Attachment A

Department / Fund / Action	2011 Approved Budget	2012 Approved Budget	Total Change	2011 FTE	2012 FTE	FTE Change
LIBRARY AND ARTS						
LIBRARY FUND						
Addition of grant funded positions	\$ -	\$ 57,509	\$ 57,509	0.00	1.00	1.00
TOTAL CHANGES, LIBRARY AND ARTS		\$ 57,509	\$ 57,509			1.00
OPEN SPACE AND MOUNTAIN PARKS						
OPEN SPACE FUND						
Extension of Fixed Term Visitor Master Plan Implementation Coordinator	\$ 113,268	\$ 113,268	\$ -	1.00	1.00	0.00
OSMP Community Outreach	152,748	194,600	41,852	0.00	0.00	0.00
Develop Department electronic filing	-	20,000	20,000	0.00	0.00	0.00
Ranger stand-by pay	-	30,000	30,000	0.00	0.00	0.00
Additional seasonal trail crew	154,000	350,000	196,000	0.00	0.00	0.00
Fixed Term Trails Contract and Project Manager	-	66,000	66,000	0.00	1.00	1.00
Additional trailhead seasonal	54,000	71,000	17,000	0.00	0.00	0.00
Truck and trailer to haul backhoe	-	40,000	40,000	0.00	0.00	0.00
Tree removal and trimming	-	15,000	15,000	0.00	0.00	0.00
Additional Restoration Seasonal (2)	67,200	100,800	33,600	0.00	0.00	0.00
Additional Forest Management seasonal	104,400	121,200	16,800	0.00	0.00	0.00
Additional Wildlife Seasonal	67,200	84,000	16,800	0.00	0.00	0.00
Additional Rangers	-	200,000	200,000	0.00	3.00	3.00
TOTAL CHANGES, OPEN SPACE AND MOUNTAIN PARKS		\$ 693,052	\$ 693,052			4.00
PARKS AND RECREATION						
RECREATION ACTIVITY FUND						
Move Ballfield Maintenance from Recreation Activity Fund (130) to .25 Cent Sales Tax Fund (118)	\$ 583,562	\$ -	\$ (583,562)	6.00	0.00	(6.00)
Increase funding for credit card processing fees	129,500	200,000	70,500	0.00	0.00	0.00
.25 CENT SALES TAX FUND						
Move Ballfield Maintenance from Recreation Activity Fund (130) to .25 Cent Sales Tax Fund(118)	\$ -	\$ 583,562	\$ 583,562	0.00	6.00	6.00
TOTAL CHANGES, PARKS AND RECREATION		\$ 70,500	\$ 70,500			0.00



Attachment A

Department / Fund / Action	2011 Approved Budget	2012 Approved Budget	Total Change	2011 FTE	2012 FTE	FTE Change
POLICE						
GENERAL FUND						
Reallocate Code Enforcement and Transfer from Public Works to Police	\$ 50,445	\$ 198,845	\$ 148,400	1.00	3.00	2.00
Animal Control	450,000	481,826	31,826	0.00	0.00	0.00
TOTAL CHANGES, POLICE		\$ 180,226				2.00
PUBLIC WORKS – UTILITIES						
STORMWATER AND FLOOD MANAGEMENT FUND						
Revenue from monthly bills – 3% increase	\$ 4,976,883	\$ 5,136,442	\$ 159,559	0.00	0.00	0.00
Priority Based Increase in NPE funding for on-going repair, replacement and operations of the existing system	-	26,928	26,928	0.00	0.00	0.00
Greenways Operating expenses – reallocation from CIP	52,500	52,500	-	0.00	0.00	0.00
WATER UTILITY FUND						
Revenue from monthly bills – 3% increase	\$20,000,606	\$ 20,645,066	\$ 644,460	0.00	0.00	0.00
Priority Based Increase in NPE funding for on-going repair, replacement and operations of the existing system	-	100,647	100,647	0.00	0.00	0.00
Betasso Water Treatment Plant Phone System expense – reallocation from within program	15,000	15,000	-	0.00	0.00	0.00
WASTEWATER UTILITY FUND						
Revenue from monthly bills – 3% increase	\$12,769,757	\$ 12,953,947	\$ 184,190	0.00	0.00	0.00
Revenue Impact from methodology change for monthly bills	-	(225,208)	(225,208)	0.00	0.00	0.00
Priority Based Increase in NPE funding for on-going repair, replacement and operations of the existing system	-	77,789	77,789	0.00	0.00	0.00
Pharmaceutical take-back program expense – reallocation from within program	7,000	7,000	-	0.00	0.00	0.00
TOTAL CHANGES, PUBLIC WORKS – UTILITIES		\$ 968,365				0.00

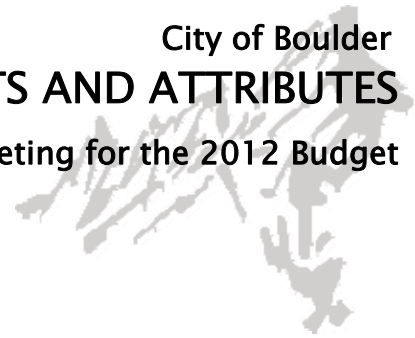
Attachment A

Department / Fund / Action	2011 Approved Budget	2012 Approved Budget	Total Change	2011 FTE	2012 FTE	FTE Change
PUBLIC WORKS – TRANSPORTATION						
TRANSPORTATION FUND						
Increase operating reserve to 5% starting in 2012	\$ 475,000	\$ 919,359	\$ 444,359	0.00	0.00	0.00
Increase NPE to cover snow or other unanticipated expenditures	-	200,000	200,000	0.00	0.00	0.00
Increase one-time funding to continue work on the Transportation Maintenance Fee (TMF) and begin the TMP Update	-	200,000	200,000	0.00	0.00	0.00
Increase NPE funding for on-going repair, replacement and operations of the existing system	-	453,000	453,000	0.00	0.00	0.00
Increase funding for a .25 FTE for project management	-	27,000	27,000	0.00	0.25	0.25
Reallocate Greenways operating expenses from the CIP	52,500	52,500	-	0.00	0.00	0.00
TOTAL CHANGES, PUBLIC WORKS – TRANSPORTATION			\$ 1,324,359			0.25

PUBLIC WORKS – DEVELOPMENT AND SUPPORT SERVICES						
PLANNING AND DEVELOPMENT SERVICES FUND						
Engineering Permits – Fund a two year fixed-term employee to complete an update to the city's Design and Construction Standards.	\$ -	\$ 82,000	\$ 82,000	0.00	1.00	1.00
LandLink Development and Information Tracking System Replacement Project– Add 2.0 FTEs on a two year fixed-term basis to provide backfill to existing staff so they can start the replacement project. Funding will be shared with CP&S (66% from PW and 34% from CP&S).	-	82,500	82,500	0.00	1.32	1.32
Code Enforcement – On-going reallocation of portions of the code enforcement program to the Police Department.	118,400	-	(118,400)	1.75	0.00	(1.75)
FLEET REPLACEMENT FUND						
Code Enforcement – Reallocate previous fleet contributions from P&DS to the Police Department within the fleet replacement fund	\$ 52,159	\$ 52,159	\$ -	0.00	0.00	0.00
FACILITY RENOVATION AND REPLACEMENT FUND						
Facility Maintenance: Reallocate de-Bruced NPE dollars from Facility Maintenance to Major Maintenance	\$ 380,000	\$ 380,000	\$ -	0.00	0.00	0.00
GENERAL FUND						
Facility Renovation & Replacement: On-going annual funding for the Main Library based on 1% current replacement value	\$ -	\$ 163,150	\$ 163,150	0.00	0.00	0.00
TOTAL CHANGES, PUBLIC WORKS – DEVELOPMENT AND SUPPORT SERVICES			\$ 209,250			0.57



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BUDGETING STRATEGY, RESULTS AND ATTRIBUTES**Priority Based Budgeting for the 2012 Budget****Organization-Wide Strategy**

In order to address long term economic challenges and a structural budget gap identified in the City of Boulder's Blue Ribbon Commission I and II reports, which analyzed city revenues and expenditures through 2030, the city adopted Priority Based Budgeting (PBB) in 2010. PBB, which builds on the city's prior Business Plan, harnesses the policies and values of the Boulder Valley Comprehensive Plan and various department strategic and master plans.

PBB identifies key community goals, evaluates the impact on these goals of city programs and services and 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.

Policy goals for the 2012 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. This attachment defines all the scoring criteria used in the 2012 Budget Process.

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 five of 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

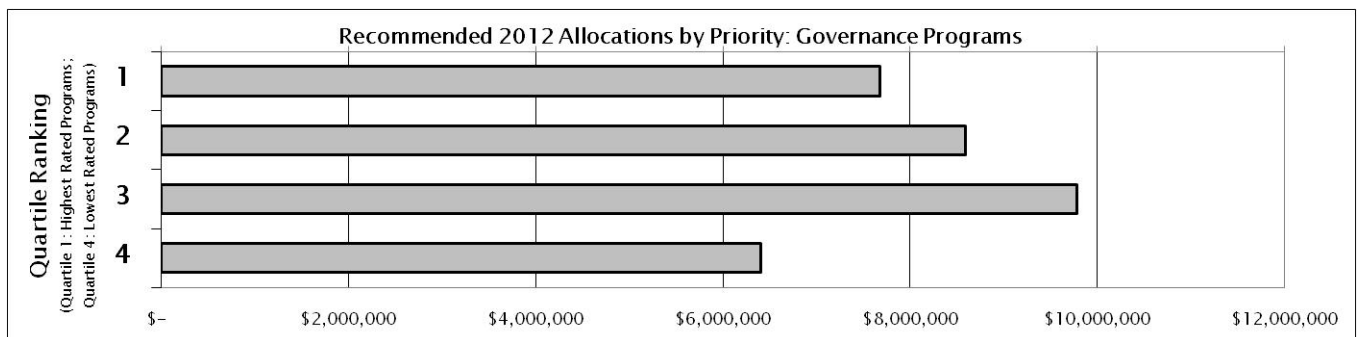
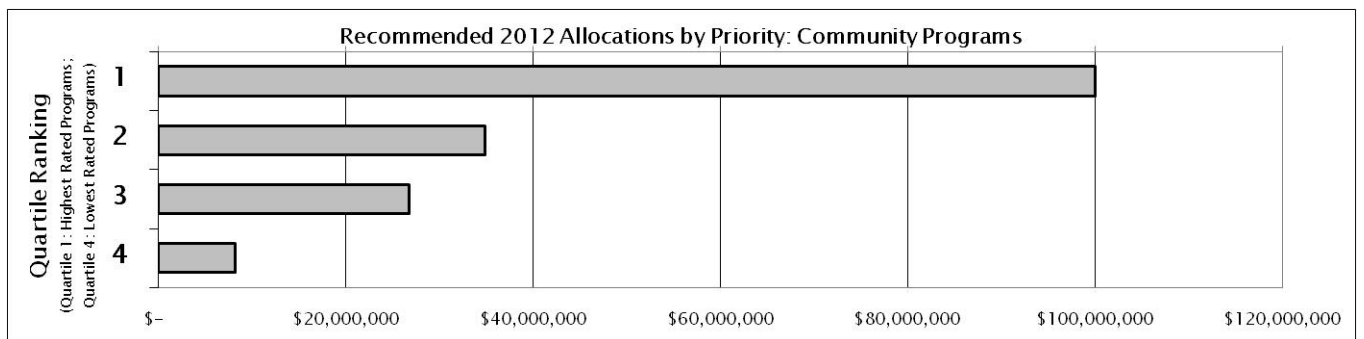
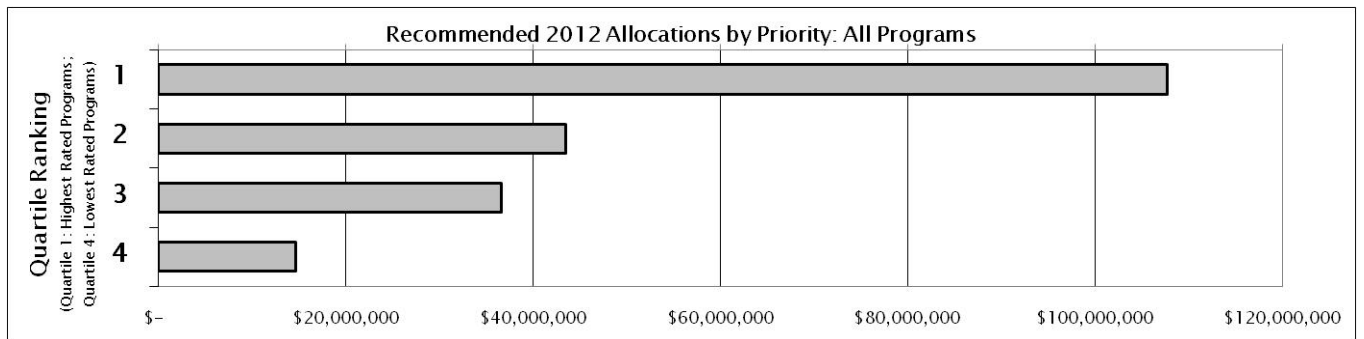
- **Cost Avoidance and/or Increasing Efficiencies**

- 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.

BUDGET ALLOCATION BY QUARTILE

Priority Based Budgeting for the 2012 Budget

Final program scores created four quartiles. The highest rated programs are in Quartile 1. The bar graphs 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.



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City of Boulder
Attachment B-3
PROGRAM SCORING
Priority Based Budgeting for the 2012 Budget



Total Count: 300 Programs in 15 Departments

QUARTILE 1		QUARTILE 2		QUARTILE 3		QUARTILE 4	
Department	Program	Department	Program	Department	Program	Department	Program
<i>City Attorney's Office</i>	Administrative Services	<i>City Manager's Office</i>	Records Retention, management, and destruction (including storage); Open Records Requests; Domestic partnerships; Contract routing/document recording; and, Council Chamber AV support	<i>City Manager's Office</i>	Conduct of Elections including Campaign Finance Reform / matching funds administration	<i>City Manager's Office</i>	Board and Commission Administration
<i>City Attorney's Office</i>	Advisory Services	<i>Community Planning and Sustainability</i>	Ecological Planning	<i>City Manager's Office</i>	City/CU – Community Relations and Collaboration	<i>City Manager's Office</i>	Internal Communication
<i>City Attorney's Office</i>	Court Services – Civil Litigation and Municipal Prosecution	<i>Community Planning and Sustainability</i>	Energy Efficiency and Conservation	<i>City Manager's Office</i>	External Communication	<i>City Manager's Office</i>	Sister City Administration
<i>City Manager's Office</i>	City Administration and Operations	<i>Community Planning and Sustainability</i>	Regional Sustainability	<i>City Manager's Office</i>	TV Broadcast	<i>Community Planning and Sustainability</i>	City Organization Sustainability
<i>Community Planning and Sustainability</i>	Comprehensive Planning	<i>Community Planning and Sustainability</i>	Rental Housing Licensing	<i>City Manager's Office</i>	General Administration /Clerk	<i>DUHMD</i>	BID funding for survey/database
<i>Community Planning and Sustainability</i>	Building Permit Plan Review & Issuance (Zoning Compliance)	<i>Community Planning and Sustainability</i>	GIS Services	<i>City Manager's Office</i>	Intergovernmental Relations	<i>DUHMD</i>	BID funding for trash, ambassadors, kiosk
<i>Community Planning and Sustainability</i>	Development Review	<i>DUHMD</i>	Meter Program – maint./repair / collection/fees/parts/ communication	<i>Community Planning and Sustainability</i>	Historic Preservation	<i>DUHMD</i>	CAGID Parking Refunds
<i>Community Planning and Sustainability</i>	Building Permit Site Inspection	<i>DUHMD</i>	Parking Garages/Lots-Downtown and Uni Hill Maintenance/Snow removal/ Booth Attendants	<i>Community Planning and Sustainability</i>	Business Incentive Programs	<i>DUHMD</i>	Mall Permitting /Kiosk adv/Mall Carts
<i>Community Planning and Sustainability</i>	Zoning Administration	<i>DUHMD</i>	Neighborhood Parking Program	<i>Community Planning and Sustainability</i>	Economic Vitality Program & Sponsorships	<i>DUHMD</i>	News box program
<i>Community Planning and Sustainability</i>	Engineering Permits	<i>DUHMD</i>	Parking Enforcement and Enforcement for Special Events	<i>Community Planning and Sustainability</i>	Transportation GHG reductions	<i>DUHMD</i>	Public Information/Econ Vitality
<i>Community Planning and Sustainability</i>	Base Map Data Maintenance	<i>Finance</i>	Departmental Budget Support	<i>Community Planning and Sustainability</i>	Waste Reduction	<i>DUHMD</i>	TDM-Downtown Access programs

Attachment B-3

QUARTILE 1		QUARTILE 2		QUARTILE 3		QUARTILE 4	
Department	Program	Department	Program	Department	Program	Department	Program
<i>Finance</i>	Financial Reporting	<i>Finance</i>	Other Licensing	<i>DUHMD</i>	Civic Plaza- Farmer's Market	<i>DUHMD</i>	Trash Bag supplies outside the Hill Business District
<i>Finance</i>	Purchasing	<i>Finance</i>	Sales Tax - Auditing	<i>DUHMD</i>	Downtown and Community Improvements-Pearl Street Mall/Downtown streetscape	<i>Finance</i>	Centralized Mail Services
<i>Finance</i>	Finance Administration	<i>Finance</i>	Sales Tax - Licensing, Collections	<i>DUHMD</i>	EcoPass Program	<i>Finance</i>	Employee Wellness
<i>Finance</i>	City Budget Development	<i>Finance</i>	Prop & Casualty Self Insurance	<i>DUHMD</i>	Citywide Event Permitting	<i>Finance</i>	Forecasting & Analysis
<i>Finance</i>	Debt Management	<i>Finance</i>	Workers' Compensation Self Insurance	<i>DUHMD</i>	Hill public space maintenance/ trees/ streetscape/ snow removal	<i>Finance</i>	Information Desk
<i>Fire</i>	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)	<i>Finance</i>	Administration	<i>Finance</i>	Imaging/Record Retention	<i>Finance</i>	Internal Audit
<i>Housing & Human Services</i>	Affordable Housing Planning/Development Review	<i>Finance</i>	Portfolio Management	<i>Finance</i>	Payment Processing	<i>Fire</i>	Contracts (Rocky Mtn Rescue Group, Ambulance)
<i>Housing & Human Services</i>	Funding/Community Development	<i>Fire</i>	Inspections/Code Enforcement, Fire Investigation, Fire Code Permits	<i>Finance</i>	Old Hire Pension Plan Mgmt	<i>Fire</i>	Departmental Vehicle/Equipment Maintenance and Replacement
<i>Housing & Human Services</i>	Funding/Very low income	<i>Fire</i>	Public Fire and Safety Education, Juvenile Fire Setter Intervention	<i>Finance</i>	Long-range Planning	<i>Fire</i>	SWAT Support (for Police Department)
<i>Housing & Human Services</i>	Funding/Low to Moderate income	<i>Fire</i>	Hazardous Materials Release Response/Training	<i>Finance</i>	Policy Analysis	<i>Fire</i>	Water Search and Rescue/ Recovery/Training
<i>Housing & Human Services</i>	HOME Consortium	<i>Fire</i>	Office of Emergency Management	<i>Finance</i>	Liquor Licensing	<i>Housing & Human Services</i>	Asset Management/ Monitoring
<i>Housing & Human Services</i>	Housing Planning and Project Management	<i>Housing & Human Services</i>	Prevention & Intervention	<i>Finance</i>	Accounts Receivable - Assessments	<i>Housing & Human Services</i>	Food Tax Rebate Program
<i>Human Resources</i>	Labor Relations	<i>Housing & Human Services</i>	Family Resource Schools	<i>Fire</i>	Wildland Operations/Planning/Mitigation/ Coordination	<i>Human Resources</i>	Diversity
<i>Human Resources</i>	Compensation - Delivery Systems, Classification, Market Analysis and Structure	<i>Housing & Human Services</i>	Community Mediation Program	<i>Housing & Human Services</i>	Childcare Recruitment and Training	<i>Human Resources</i>	Succession Planning



Attachment B-3

QUARTILE 1		QUARTILE 2		QUARTILE 3		QUARTILE 4	
Department	Program	Department	Program	Department	Program	Department	Program
Information Technology	Packaged Application Support	Housing & Human Services	Childcare Subsidy and Referral	Housing & Human Services	Youth Opportunities Program	Library and Arts	Arts Resource
Information Technology	Geographic Information Systems (GIS)	Housing & Human Services	Office of Human Rights	Housing & Human Services	Community Relations	Library and Arts	Arts/Business Collaborative Grant
Information Technology	Security Administration	Housing & Human Services	Homeownership Programs	Housing & Human Services	Human services Fund/Safety Net	Library and Arts	Arts-in-Education grants
Information Technology	Server Administration	Housing & Human Services	Human Services Fund/Prevention & Intervention	Housing & Human Services	Human Services Policy Development, Planning and Project Management	Library and Arts	Boulder Museum of Contemporary Art (BMoCA)
Library and Arts	Main Library - Core Public Services & Facility	Human Resources	Employee Relations	Housing & Human Services	Senior Centers	Library and Arts	BoulderReads! Adult and Family Literacy Services
Municipal Court	Adjudication	Human Resources	Staffing	Housing & Human Services	Senior Resources	Library and Arts	Carnegie Library: Facility & Archival Functions
Open Space and Mountain Parks	Agricultural land management	Human Resources	Policies	Housing & Human Services	Seniors/Health & Wellness	Library and Arts	Carnegie Library: Public Service
Open Space and Mountain Parks	Water rights administration	Human Resources	Payroll	Housing & Human Services	Seniors/Nutrition	Library and Arts	Dairy Center for the Arts support
Open Space and Mountain Parks	Trail Maintenance and Construction	Human Resources	Benefits - Employee Welfare	Housing & Human Services	Seniors/Social Programs	Library and Arts	Dance Bridge
Open Space and Mountain Parks	Trailhead Maintenance and Construction	Information Technology	Custom Application Provision and Related Support	Human Resources	Performance Management	Library and Arts	Main Library: Children's Programming & Outreach
Open Space and Mountain Parks	Regional, Master, and Related Planning and Plan Implementation Coordination	Information Technology	Database Administration	Human Resources	Training	Library and Arts	Main Library: Multi-Cultural Outreach
Open Space and Mountain Parks	Wildlife & Habitats	Information Technology	Disaster Recovery/Planning	Human Resources	Benefits - Retirements & Terminations	Library and Arts	Main Library: Programming & Events
Open Space and Mountain Parks	Forest Ecosystem Management Program (FEMP)	Information Technology	Network Administration (WAN/LAN/Wireless)	Human Resources	Benefits - Employee Leaves	Library and Arts	Main Library: Special Services & Homebound Delivery
Open Space and Mountain Parks	Integrated Pest Management (IPM)	Information Technology	Telephone Systems Administration and Device Support	Information Technology	End-User Device and Office Automation Administration and Tier 2 Support	Library and Arts	Main Library: Teen Space/Programming
Open Space and Mountain Parks	Ranger Naturalist Services	Library and Arts	Reynolds Branch Library: Core Public Services & Facility	Information Technology	eGovernment (Web/Internet)	Library and Arts	Meadows Branch Library: Programming & Events

Attachment B-3

QUARTILE 1		QUARTILE 2		QUARTILE 3		QUARTILE 4	
Department	Program	Department	Program	Department	Program	Department	Program
<i>Parks and Recreation</i>	Forestry Operation	<i>Municipal Court</i>	Probation Services	<i>Information Technology</i>	Help Desk (Tier 1) Support	<i>Library and Arts</i>	Reynolds Branch Library: Programming & Events
<i>Parks and Recreation</i>	Park Operations and Maintenance (Includes Fleet and Equipment and Building Maint.) **	<i>Municipal Court</i>	Case Management – Photo Enforcement (Radar and Red Light)	<i>Library and Arts</i>	Meadows Branch Library: Core Public Services & Facility	<i>Library and Arts</i>	Theater grants
<i>Parks and Recreation</i>	Planning	<i>Open Space and Mountain Parks</i>	Cultural Resources Program	<i>Library and Arts</i>	Prospector	<i>Library and Arts</i>	Volunteer Services
<i>Police</i>	Hill Unit	<i>Open Space and Mountain Parks</i>	Facility management	<i>Library and Arts</i>	Major Grants	<i>Municipal Court</i>	Case Management – Animal
<i>Police</i>	Mall Unit	<i>Open Space and Mountain Parks</i>	Grassland Ecosystem Management Program (GMEP)	<i>Library and Arts</i>	Mini Grants	<i>Parks and Recreation</i>	Arts Programs and Services
<i>Police</i>	Patrol Watches I, II and III	<i>Open Space and Mountain Parks</i>	Wetland and Aquatic Management Program (WAMP)	<i>Municipal Court</i>	Case Management – General	<i>Parks and Recreation</i>	Asset Management and Infrastructure Analysis
<i>Police</i>	Police and Fire Communications Center.	<i>Open Space and Mountain Parks</i>	Ecological Restoration Program (ERP)	<i>Municipal Court</i>	Case Management – Parking	<i>Parks and Recreation</i>	Events Management, Rentals, Volunteer Services in Parks
<i>Police</i>	Traffic Enforcement	<i>Open Space and Mountain Parks</i>	Education and Outreach Program	<i>Municipal Court</i>	Case Management – Traffic	<i>Parks and Recreation</i>	Flatirons Event Center Management and Maintenance
<i>Public Works</i>	Airport Maintenance and Operations	<i>Open Space and Mountain Parks</i>	Volunteer Services Program	<i>Open Space and Mountain Parks</i>	Dog tag, permit and facility leasing programs	<i>Parks and Recreation</i>	Health and Wellness Programs and Services
<i>Public Works</i>	Bikeways/Multi-Use Path Maintenance	<i>Parks and Recreation</i>	Construction	<i>Open Space and Mountain Parks</i>	Real Estate Acquisition OSMP	<i>Parks and Recreation</i>	Historical and Cultural Project Management
<i>Public Works</i>	Multimodal Planning	<i>Parks and Recreation</i>	Natural Resource Management (IPM, Water, Wetland, Wildlife) **	<i>Open Space and Mountain Parks</i>	Real Estate Services to OSMP	<i>Parks and Recreation</i>	Satellite Recreation Facility Maintenance
<i>Public Works</i>	Sidewalk Repair	<i>Parks and Recreation</i>	Outdoor Pools Programs, Services and Maintenance	<i>Open Space and Mountain Parks</i>	Conservation Easement Compliance	<i>Parks and Recreation</i>	Youth Recreation Opportunities
<i>Public Works</i>	Signal Maintenance & Upgrade	<i>Parks and Recreation</i>	Recreation Center Operations and Maintenance	<i>Open Space and Mountain Parks</i>	Signs	<i>Police</i>	Community Police Center (CPC)
<i>Public Works</i>	Signs & Markings	<i>Parks and Recreation</i>	Reservoir Aquatic Nuisance Species Management	<i>Open Space and Mountain Parks</i>	Junior Rangers	<i>Police</i>	Crime Analysis Unit
<i>Public Works</i>	Street Lighting	<i>Parks and Recreation</i>	Reservoir Programs, Services and Maintenance	<i>Open Space and Mountain Parks</i>	Rapid Response	<i>Police</i>	Crime Lab



Attachment B-3

QUARTILE 1		QUARTILE 2		QUARTILE 3		QUARTILE 4	
Department	Program	Department	Program	Department	Program	Department	Program
Public Works	Street Repair and Maintenance	Parks and Recreation	Sports Programs, Services and Maintenance	Open Space and Mountain Parks	Monitoring & Visitation Studies	Public Works	Meter Operations
Public Works	Street Snow & Ice Control	Police	Accident Report Specialists	Open Space and Mountain Parks	Resource Information Services	Public Works	Equipment Replacement (non-fleet)
Public Works	Traffic Engineering	Police	Alcohol Enforcement/Education	Open Space and Mountain Parks	Payments to Fire Districts	Public Works	Fleet Operations - Fueling
Public Works	Transit Operations	Police	Crime Prevention	Parks and Recreation	Dance Programs and Services	Public Works	Fleet Operations - Repair
Public Works	Transportation System Management	Police	DUI Enforcement	Parks and Recreation	EXPAND Program and Services		
Public Works	Travel Demand Management	Police	General Investigations	Parks and Recreation	Golf Course Programs, Services and Maintenance		
Public Works	Collection System Maintenance	Police	Major Crimes Unit	Parks and Recreation	Gymnastics Programs and Services		
Public Works	Distribution System Maintenance	Police	Narcotics	Police	Photo Radar		
Public Works	Flood Management	Police	Special Events Response	Police	Property and Evidence		
Public Works	Industrial Pretreatment	Police	Specialized Investigations	Police	Records Management		
Public Works	Planning and Project Management	Public Works	Employee Transportation Program	Police	School Resource Officers		
Public Works	Raw Water Facilities Operations	Public Works	Median Maintenance	Police	Target Crime Team		
Public Works	Wastewater Treatment Plant (WWTP) Operations	Public Works	Street Sweeping	Police	Victim and Volunteer Services		
Public Works	3rd Party Reimburs	Public Works	Flood Channel Maintenance	Police	Animal Control		
Public Works	Water Treatment Plants Operations	Public Works	Stormwater Permit Compliance	Public Works	Forest Glen CID (Eco-Pass)		
Public Works	Comprehensive Planning	Public Works	Storm Sewer Maintenance	Public Works	Graffiti Maintenance		
Public Works	Building Inspection	Public Works	Stormwater Quality Operations	Public Works	Billing Services		
Public Works	Building Plan Review and Permit Issuance	Public Works	Wastewater Quality Operations	Public Works	Hazardous Materials Management Program		
Public Works	Code Enforcement	Public Works	Water Quality Operations	Public Works	Hydroelectric Operations		
Public Works	Development Review	Public Works	Water Resources Operations	Public Works	Marshall Landfill Operations		
Public Works	Engineering Permits	Public Works	Ecological Planning	Public Works	Storm Sewer Maintenance		
Public Works	Base Map Data Maintenance	Public Works	Rental Housing Licensing	Public Works	Water Conservation		
		Public Works	Capital Development (DET & Impact Fees)	Public Works	Historic Preservation		

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QUARTILE 2		QUARTILE 3	
Department	Program	Department	Program
<i>Public Works</i>	Radio Shop and Communications Support	<i>Public Works</i>	Facility Operations & Maintenance (O&M projects < \$3000)
<i>Public Works</i>	CIS Services	<i>Public Works</i>	Facility Renovation & Replacement (R&R)
		<i>Public Works</i>	Fleet Operations – Preventative Maintenance (PM)
		<i>Public Works</i>	Fleet Replacement



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City of Boulder
CITYWIDE FINANCIAL AND MANAGEMENT POLICIES
2012 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 on-time costs. Ongoing revenues shall be used to cover ongoing costs. Debt shall not be utilized for operating expenses.¹
- 1.2 **Budget Process** – A Biennial budget shall be adopted every two years by December 1st of the year prior to the two-year budget period. Adjustments for changing circumstances for the second year of the two-year budget cycle shall be adopted by December 1st of the first year of the biennial period.²
- 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.³

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.⁴
- 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. 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:



Financial and Management Policies

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.

Financial and Management Policies

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.
4. 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, partial 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 –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.



Financial and Management Policies

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. ⁵

2.7a Education Excise Tax– In June 2003, City Council approved the following policy guidelines pertaining to Education Excise Tax; these were reviewed and updated by City Council 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 proposal 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:



Financial and Management Policies

- 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.⁶

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.



Financial and Management Policies

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



Financial and Management Policies

- 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 have been 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 & Casualty and Workers Compensation Funds** – Both the Property & Casualty and the Workers' Compensation liability will be self-insured. The goal for both is to fully fund an actuarially calculated liability as of the end of the prior year at the 90% confidence level. An actuarial study will be completed every two years in order to determine the appropriate reserve levels.



Financial and Management Policies

3.12 Accumulated Sick, Vacation Time, & Appreciation Bonus – To facilitate the long-term financial sustainability of the city, liabilities associated with accumulated sick time, vacation time, appreciation bonuses, and/or any other employee benefits that would result in liability upon termination or retirement shall be fully funded. 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.



Financial and Management Policies

SECTION 4 – CAPITAL IMPROVEMENT PLANS

- 4.1 **Capital Improvement Plan 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.⁷
- 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 **Capital Improvement Project Contingency Funds** – Capital Improvement Project contingency funds may be expended by the Project Manager, with Director approval, for unanticipated needs or changes that are within the original scope of the project. 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 – RESERVE POLICIES

- 5.1 **Fund Reserves.** The following tables define individual reserve goals by fund.



Financial and Management Policies

	Category	Reserve	Purpose	Current Reserve Policy	2012 Projected Amount	Reserve Policy Met (Yes/No)
GENERAL						
Projected 2012 Year-End Fund Balance Before Reserves					\$ 10,531,000	
	Emergency/ Stabilization	Emergency Reserve	Reserve is to provide a cushion for revenue shortfalls, emergencies, and for expenditure opportunities.	Based upon GF expenditures less grants: proposed goal is to have a 10% reserve.	10,364,000	Yes
Projected 2012 Year-end Fund Balance After Reserves					\$ 167,000	
CAPITAL DEVELOPMENT						
Projected 2012 Year-End Fund Balance Before Reserves					\$ 5,476,656	
	Emergency/ Stabilization	Emergency Reserve	Reserve was established to cover emergencies and revenue fluctuations.	Current reserve policy designates \$500,000 to cover the purposes of the fund.	500,000	Yes
Projected 2012 Year-end Fund Balance After Reserves					\$ 4,976,656	
PLANNING AND DEVELOPMENT SERVICES						
Projected 2012 Year-End Fund Balance Before Reserves					\$ 3,899,855	
	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	551,830	Yes
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	276,948	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 Finance	356,437	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.	6,600	Yes
Projected 2012 Year-end Fund Balance After Reserves					\$ 2,708,040	

Financial and Management Policies

AFFORDABLE HOUSING						
Projected 2012 Year-End Fund Balance Before Reserves						\$ 30,254
	Liability	Compensated Absences Liability Reserve	Reserve was established to fund sick/vac/app. bonus liability.	Reserve is to fully cover sick/vac/app. bonus liability.	17,173	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).	13,081	Yes
Projected 2012 Year-end Fund Balance After Reserves						\$ -
COMMUNITY HOUSING ASSISTANCE PROGRAM						
Projected 2012 Year-End Fund Balance Before Reserves						\$ 39,900
	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.	29,349	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).	10,551	Yes
Projected 2012 Year-end Fund Balance After Reserves						\$ -
.25 CENT SALES TAX						
Projected 2012 Year-End Fund Balance Before Reserves						\$ 679,089
	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.	185,722	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 payperiod which occurs every 11 years	60,611	Yes
Projected 2012 Year-end Fund Balance After Reserves						\$ 432,756
LIBRARY						
Projected 2012 Year-End Fund Balance Before Reserves						\$ 429,009
	Emergency/ Stabilization	Emergency	Reserve was established to cover emergencies.	Current reserve policy designates 10% of annual Library revenues for emergencies.	102,242	Yes
Projected 2012 Year-end Fund Balance After Reserves						\$ 326,767



Financial and Management Policies

Category	Reserve	Purpose	Current Reserve Policy	2012 Projected Amount	Reserve Policy Met (Yes/No)
RECREATION ACTIVITY					
Projected 2012 Year-End Fund Balance Before Reserves				\$ 915,219	
	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.	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 payperiod which occurs every 11 years	Yes
Projected 2012 Year-end Fund Balance After Reserves				\$ 694,929	
CLIMATE ACTION PLAN					
Projected 2012 Year-End Fund Balance Before Reserves				\$ 100,485	
	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.	Yes
	Liability	Compensated Absences Liability Reserve	Reserve was established to fund sick/vac/app. bonus liability.	Reserve is to fully cover sick/vac/app. bonus liability.	Yes
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve was established to fund 27th payperiod which occurs every 11 years	Yes
Projected 2012 Year-end Fund Balance After Reserves				\$ 35,791	
OPEN SPACE					
Projected 2012 Year-End Fund Balance Before Reserves				\$ 10,657,838	
	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.	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.	Yes
				5,475,000	
				490,000	

Financial and Management Policies

	Category	Reserve	Purpose	Current Reserve Policy	2012 Projected Amount	Reserve Policy Met (Yes/No)
OPEN SPACE , cont.						
	Liability	Property and Casualty Reserve	Reserve was established to cover retained insurance exposure.	Reserve is to cover 100% of retained loss not covered by 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).	287,270	Yes
	Special Purpose	Capital Reserve	Reserve for Gross Reservoir Expansion	Reserve is to cover OSMP obligation to improve South Boulder Creek flow.	1,150,000	Yes
Projected 2012 Year-end Fund Balance After Reserves					\$ 2,855,568	

AIRPORT						
Projected 2012 Year-End Fund Balance Before Reserves					\$ 367,986	
	Emergency/ Stabilization	Designated Reserve	This is an unappropriated reserve for operating and capital emergencies and revenue shortfalls.	25% of Fund's operating budget.	111,982	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.	6,987	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).	5,836	Yes
Projected 2012 Year-end Fund Balance After Reserves					\$ 243,181	



Financial and Management Policies

Category	Reserve	Purpose	Current Reserve Policy	2012 Projected Amount	Reserve Policy Met (Yes/No)
TRANSPORTATION					
Projected 2012 Year-End Fund Balance Before Reserves				\$ 3,828,838	
	Emergency/Stabilization	Designated Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	Reserve is set at \$475,000.	Yes
				929,070	
	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).	Yes
				330,351	
	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.	Yes
				159,197	
Projected 2012 Year-end Fund Balance After Reserves				\$ 2,410,220	
TRANSPORTATION DEVELOPMENT					
Projected 2012 Year-End Fund Balance Before Reserves				\$ 528,358	
	Emergency/Stabilization	Designated Reserve	This is an unappropriated reserve for operating and capital emergencies and revenue shortfalls.	Reserve is set at \$25,000	Yes
				25,000	
	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	Yes
				112,860	
	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).	Yes
				5,186	
Projected 2012 Year-end Fund Balance After Reserves				\$ 385,312	

Financial and Management Policies

Category	Reserve	Purpose	Current Reserve Policy	2012 Projected Amount	Reserve Policy Met (Yes/No)
BOULDER JUNCTION GENERAL IMPROVEMENT DISTRICT –TDM					
Projected 2012 Year-End Fund Balance Before Reserves				\$ 16,723	
	Emergency/ Stabilization	Designated Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	10% of Fund's operating budget.	Yes
				\$ 13,175	
Projected 2012 Year-end Fund Balance After Reserves				\$ 3,548	
PERMANENT PARKS AND RECREATION					
Projected 2012 Year-End Fund Balance Before Reserves				\$ 871,249	
	Liability	Compensated Absences Liability Reserve	Reserve was established to fund sick/vac/app. bonus liability.	Reserve is to fully cover sick/vac/app. bonus liability.	Yes
				58,375	
	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 payperiod which occurs every 11 years	Yes
				25,181	
Projected 2012 Year-end Fund Balance After Reserves				\$ 787,693	
WATER UTILITY					
Projected 2012 Year-End Fund Balance Before Reserves				\$ 27,473,077	
	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.	Yes
				3,068,830	
	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.	Yes
				14,071,087	
	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	Yes
				100,000	



Financial and Management Policies

	Category	Reserve	Purpose	Current Reserve Policy	2012 Projected Amount	Reserve Policy Met (Yes/No)
WATER UTILITY, cont.						
	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.	651,854	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).	287,947	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) .	4,079,915	Yes
	Emergency/ Stabilization	Capital Reserve	This is an unappropriated reserve for capital expenditures due to emergencies and/or revenue shortfalls.	Minimum annual capital costs for renewal and replacement of utility infrastructure.	2,000,000	Yes
Projected 2012 Year-end Fund Balance After Reserves					\$ 3,213,444	
WASTEWATER UTILITY						
Projected 2012 Year-End Fund Balance Before Reserves					\$ 9,447,572	
	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.	840,389	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.	594,832	Yes

Financial and Management Policies

Category		Reserve	Purpose	Current Reserve Policy	2012 Projected Amount	Reserve Policy Met (Yes/No)
WASTEWATER UTILITY, cont.						
	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).	237,891	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).	2,491,362	Yes
	Emergency/Stabilization	Capital Reserve	This is an unappropriated reserve for capital expenditures due to emergencies and/or revenue shortfalls.	Minimum annual capital costs for renewal and replacement of utility infrastructure.	500,000	Yes
Projected 2012 Year-end Fund Balance After Reserves					\$ 4,783,098	
STORMWATER/FLOOD MANAGEMENT UTILITY						
Projected 2012 Year-End Fund Balance Before Reserves					\$ 6,730,584	
	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.	62,857	Yes



Financial and Management Policies

Category	Reserve	Purpose	Current Reserve Policy	2012 Projected Amount	Reserve Policy Met (Yes/No)
STORMWATER/FLOOD MANAGEMENT UTILITY, cont.					
	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).	Yes
				65,317	
	Emergency/Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	25% of Fund's operating budget (including transfers).	Yes
				894,294	
	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.	Yes
				200,000	
Projected 2012 Year-end Fund Balance After Reserves				\$ 4,133,132	
DOWNTOWN COMMERCIAL DISTRICT					
Projected 2012 Year-End Fund Balance Before Reserves				\$ 2,263,259	
	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.	Yes
				425,000	
	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.	Yes
				130,670	
	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).	Yes
				60,936	
	Bond	Bond Reserve	These reserves are established in accordance with bond covenant requirements for revenue bonds.	Reserve amount defined individually for each bond issuance, equal to approximately 1/6th of the next interest payment and 1/12th of the next principle payment.	Yes
				285,089	
Projected 2012 Year-end Fund Balance After Reserves				\$ 1,361,564	

Financial and Management Policies

Category	Reserve	Purpose	Current Reserve Policy	2012 Projected Amount	Reserve Policy Met (Yes/No)
BOULDER JUNCTION GENERAL IMPROVEMENT DISTRICT (GID) PARKING					
Projected 2012 Year-End Fund Balance Before Reserves				\$ (33,211)	
	Emergency/ Stabilization	Designated Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	10% of Fund's operating budget. 5,053	No
Projected 2012 Year-End Fund Balance After Reserves¹				\$ (38,264)	
¹ Interfund loan from Downtown Commercial District GID will be transferred into cover expenses and reserve					
TELECOMMUNICATIONS					
Projected 2012 Year-End Fund Balance Before Reserves				\$ 323,714	
	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. 323,714	Yes
Projected 2012 Year-End Fund Balance After Reserves				\$ -	
PROPERTY AND CASUALTY					
Projected 2012 Year-End Fund Balance Before Reserves				\$ 4,662,740	
	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. 1,440,948	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). 9,400	Yes
Projected 2012 Year-End Fund Balance After Reserves				\$ 3,221,792	
WORKERS COMPENSATION					
Projected 2012 Year-End Fund Balance Before Reserves				\$ 3,031,410	
	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. 1,402,962	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). 11,105	Yes
Projected 2012 Year-End Fund Balance After Reserves				\$ 1,617,343	

Financial and Management Policies

Category	Reserve	Purpose	Current Reserve Policy	2012 Projected Amount	Reserve Policy Met (Yes/No)
FLEET OPERATIONS					
Projected 2012 Year-End Fund Balance Before Reserves				\$ 425,641	
	Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies.	5% of Fund's operating budget. 200,714	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. 178,193	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). 46,734	Yes
Projected 2012 Year-end Fund Balance After Reserves				\$ -	
COMPUTER REPLACEMENT					
Projected 2012 Year-End Fund Balance Before Reserves				\$ 5,057,529	
	Replacement		Reserve was created to level out spending for micro-computer related hardware and software.	Goal is that this fund will cover the replacement of existing computer systems and keep software maintenance up to date. 2,862,583	Yes
Projected 2012 Year-end Fund Balance After Reserves				\$ 2,194,946	

Financial and Management Policies

Category	Reserve	Purpose	Current Reserve Policy	2012 Projected Amount	Reserve Policy Met (Yes/No)
EQUIPMENT REPLACEMENT					
Projected 2012 Year-End Fund Balance Before Reserves				\$ 2,173,791	
	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.	2,172,737	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.	1,054	Yes
Projected 2012 Year-end Fund Balance After Reserves				\$ -	

Category	Reserve	Purpose	Current Reserve Policy	2012 Projected Amount	Reserve Policy Met (Yes/No)
FACILITY RENOVATION AND REPLACEMENT					
Projected 2012 Year-End Fund Balance Before Reserves				\$ 2,197,028	
	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.	2,193,200	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.	3,828	Yes
Projected 2012 Year-end Fund Balance After Reserves				\$ -	



Financial and Management Policies

- 5.2 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 & 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

SECTION 6 – PENSION PLAN POLICIES

- 6.1 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.
- 6.2 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 7 – DEBT POLICIES

- 7.1 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. Municipal bonds, Interfund loans, equipment leases (with the exception of vehicles) and sale/leaseback agreements are approved methods for financing capital projects.

Financial and Management Policies

END NOTES

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 Requirement 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 Requirement 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.



Financial and Management Policies

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.

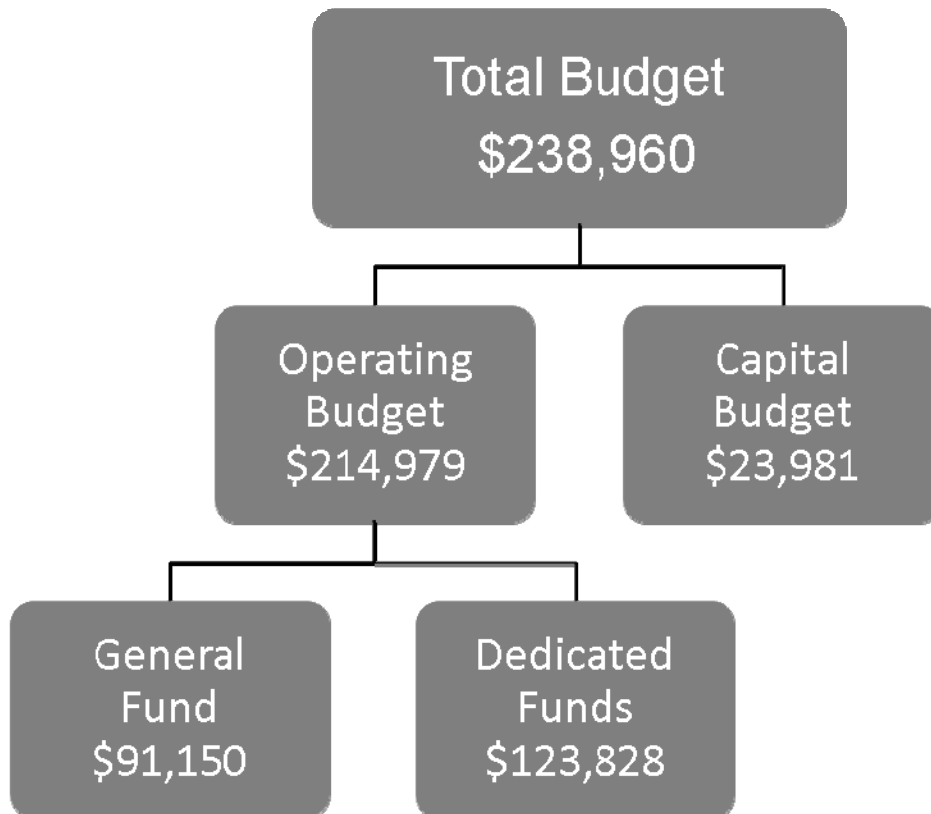
7. Charter Requirements. Sec 78. The Planning Department shall.....

(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.

The 2012 Approved Budget totals \$239 million and represents a 3.4 percent increase over the 2011 Approved Budget for all funds, including governmental, enterprise, internal service and capital improvement funds. **Figure 4-1** organizes the budget into its fundamental parts, separating operating from capital appropriations, and general from dedicated fund appropriations.

Figure 4-1: Overview of 2012 Approved Budget
 (in \$1,000s)



Note: The Capital Budget includes the 2012 portion of the Capital Improvements Program and facility renovation and repair.

Sources, Uses and Debt Service

Table 4-1 provides an executive statement of the city's funds, including projected January 1, 2012 and December 31, 2012 balances. For the 2012 budget year, \$2.2 million is applied from fund balances citywide to fund anticipated expenses. Most funds that are using fund balance have purposely saved money in order to fund capital projects. 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 five year projection for each fund, in addition to 2010 actual and 2011 revised budget amounts. Moreover, each fund's reserve policies and current balances are summarized in the Budget Policies section of this document.

Sources, Uses and Debt Service

Table 4-1: Funds Summary

Fund Title	Projected Fund Balance 1/1/2012	Estimated Revenues Including Transfers In	Appropriations Including Transfers Out	Projected Fund Balance 12/31/2012	Projected Changes in Fund Balance
ACTIVITY BY FUND					
General	\$ 10,466,000	\$ 104,299,000	\$ 104,233,000	\$ 10,532,000	\$ 66,000
Capital Development	5,305,707	302,964	132,069	5,476,602	170,895
Lottery	142,470	857,530	1,000,000	-	(142,470)
Planning and Development Services	4,445,553	8,409,198	8,954,896	3,899,855	(545,698)
Affordable Housing	26,793	1,532,663	1,529,203	30,254	3,460
Community Housing Assistance Program	36,971	2,197,469	2,194,540	39,900	2,929
.25 Cent Sales Tax	993,018	6,860,754	7,174,683	679,089	(313,929)
Library	429,009	7,319,967	7,319,967	429,009	-
Recreation Activity	772,932	9,724,830	9,582,543	915,219	142,287
Climate Action Plan	100,485	1,795,330	1,795,330	100,485	-
Open Space and Mountain Parks	11,202,391	25,594,268	26,138,822	10,657,837	(544,554)
Airport	390,849	425,065	447,928	367,986	(22,863)
Transportation	3,244,092	22,752,639	22,167,894	3,828,838	584,746
Transportation Development	522,943	720,000	714,585	528,358	5,415
Transit Pass General Improvement District	4,244	13,923	14,309	3,859	(386)
Boulder Junction General Improvement District - TDM	-	49,375	32,980	16,395	16,395
Community Development Block Grant (CDBG)	-	810,497	810,497	-	-
HOME Investment Partnership Grant	-	1,132,947	1,132,947	-	-
Permanent Parks and Recreation	1,568,067	2,593,833	3,290,651	871,249	(696,818)
Boulder Junction Improvement	-	1,223,582	229,000	994,582	994,582
Water Utility	27,192,569	25,660,307	25,479,799	27,373,077	180,508
Wastewater Utility	11,592,322	13,789,563	16,009,312	9,372,573	(2,219,749)
Stormwater/Flood Management Utility	6,307,444	6,485,072	6,111,932	6,680,584	373,140
Downtown Commercial District	1,545,302	8,031,807	7,326,405	2,250,704	705,402
University Hill Commercial District	694,169	543,584	552,486	685,267	(8,902)
Boulder Junction General Improvement District (GID)	-	-	-	-	-
Parking ¹	-	17,314	17,314	-	-
Telecommunications	422,691	738,918	834,895	326,714	(95,977)
Property and Casualty Insurance	4,781,849	1,634,504	1,753,613	4,662,740	(119,109)
Worker's Compensation Insurance	3,464,554	1,322,359	1,755,503	3,031,410	(433,144)
Compensated Absences	1,217,890	804,715	704,568	1,318,037	100,147
Fleet Operations	123,144	4,067,393	3,764,896	425,641	302,497
Fleet Replacement	8,793,610	5,138,789	4,399,895	9,532,504	738,894
Computer Replacement	4,793,644	1,826,589	1,562,704	5,057,529	263,885
Equipment Replacement	4,042,574	853,885	2,722,668	2,173,791	(1,868,783)
Facility Renovation and Replacement	1,981,160	3,276,076	3,060,208	2,197,028	215,868
Totals	\$ 116,604,447	\$ 272,806,710	\$ 274,952,042	\$ 114,459,115	\$ (2,145,331)

Note:

The table above reflects the impact of the 2012 budget, including estimated revenues (with transfers in) and appropriations (with transfers out), on projected unreserved fund balance.

¹If revenues do not cover expenses for Boulder Junction GID, a transfer will be made from Downtown Commercial District to balance fund.

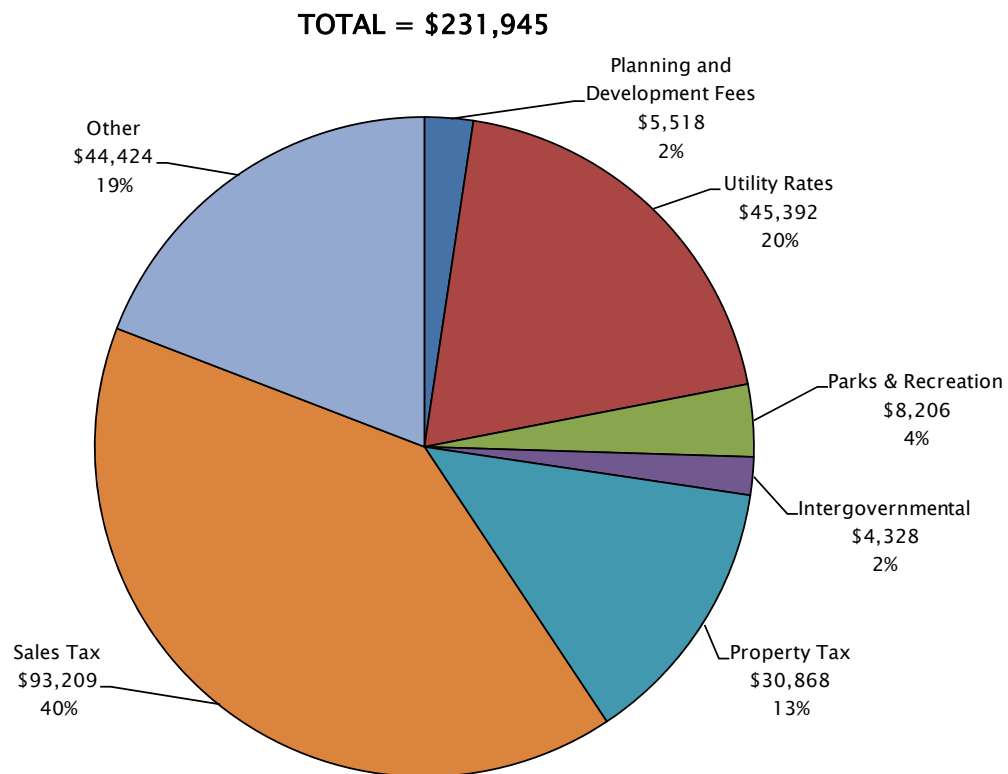


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City of Boulder
CITYWIDE SOURCES
2012 Annual Budget

The 2012 Approved Budget is based on projected citywide revenues of \$232 million, representing a 3.1 percent increase over the total revenues projected for the 2011 Approved Budget. The three largest revenue sources for the city are sales/use taxes, property taxes and utility rate charges. These three funding sources represent 73 percent of the total sources of city funds and are described in more detail below.

Figure 4-2: Citywide Revenues (Sources) for 2012
(in \$1,000s)



Sources, Uses and Debt Service

Sales and use taxes comprise 40 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 2012 sales and use tax projection was revised in midsummer 2011. 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 2011 by 4.5 percent in 2012. Through June 2011, the year to date collection of these taxes is 5.1 percent above the level seen in 2010. Both business and consumer use taxes and construction use taxes are higher than year to date amounts generated in 2010.

Table 4-2 shows the total 2012 rate of sales and use tax authorized in the city.

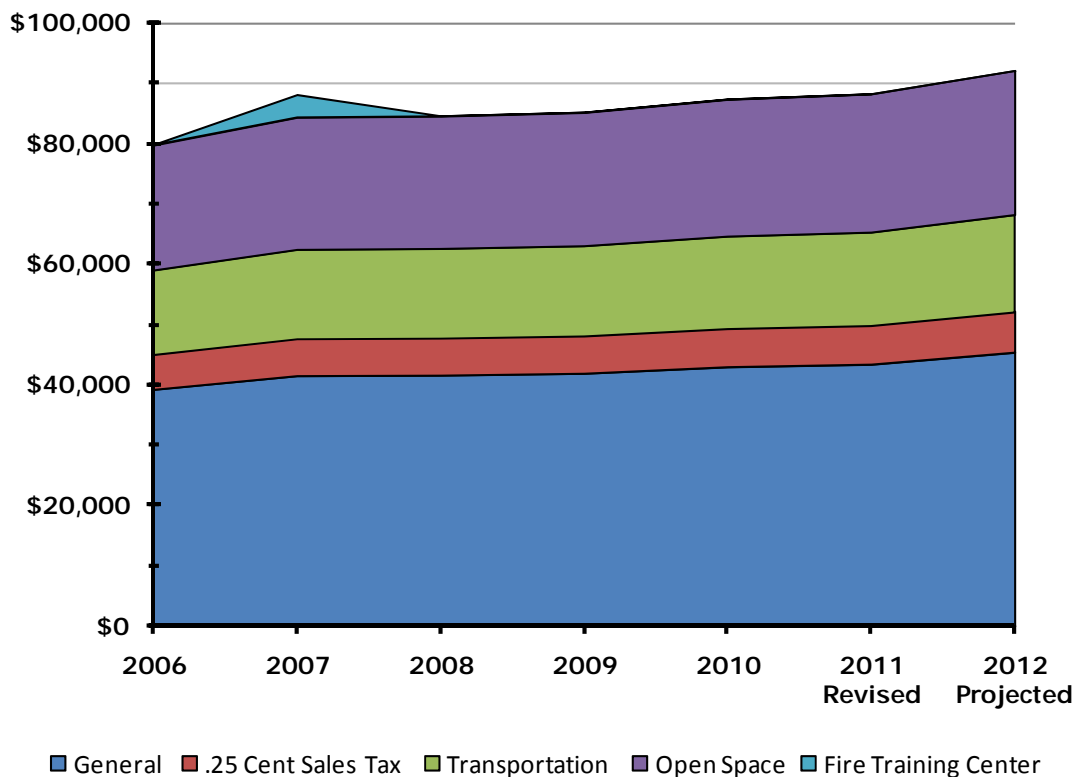
Table 4-2: Sales Tax Rates for 2012

	Rate	Start Date	Expiration Date
SALES AND USE TAX			
General Fund	1.00%	01/01/1964	None
General Fund	0.53%	01/01/1988	None
General Fund	0.15%	01/01/2005	12/31/2024
Open Space Fund	0.40%	01/01/1967	None
Open Space Fund	0.33%	01/01/1990	12/31/2018
Open Space Fund	0.15%	01/01/2004	12/31/2019
Transportation Fund	0.60%	01/01/1967	None
.25 Cent Sales Tax Fund (Parks and Recreation)	0.25%	01/01/1996	12/31/2015
Total For 2012	3.41%		

Sources, Uses and Debt Service

Figure 4-3 plots recent year trends in sales tax and shows the relative sizes of each major component of city sales and use tax revenue.

Figure 4-3: Sales Tax Revenues 2006-2012
(in \$1,000s)



Property tax revenue estimates for 2012 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 is less than .50 mill and will be eliminated.

In 2013 and beyond the mill levy credit will be exhausted, and any increase in revenues must come from higher assessed values, if the tax rate is not increased. **Table 4-3** shows seven years of the history of the mill levy and establishes the basis of the 2012 Approved Budget mill levy.



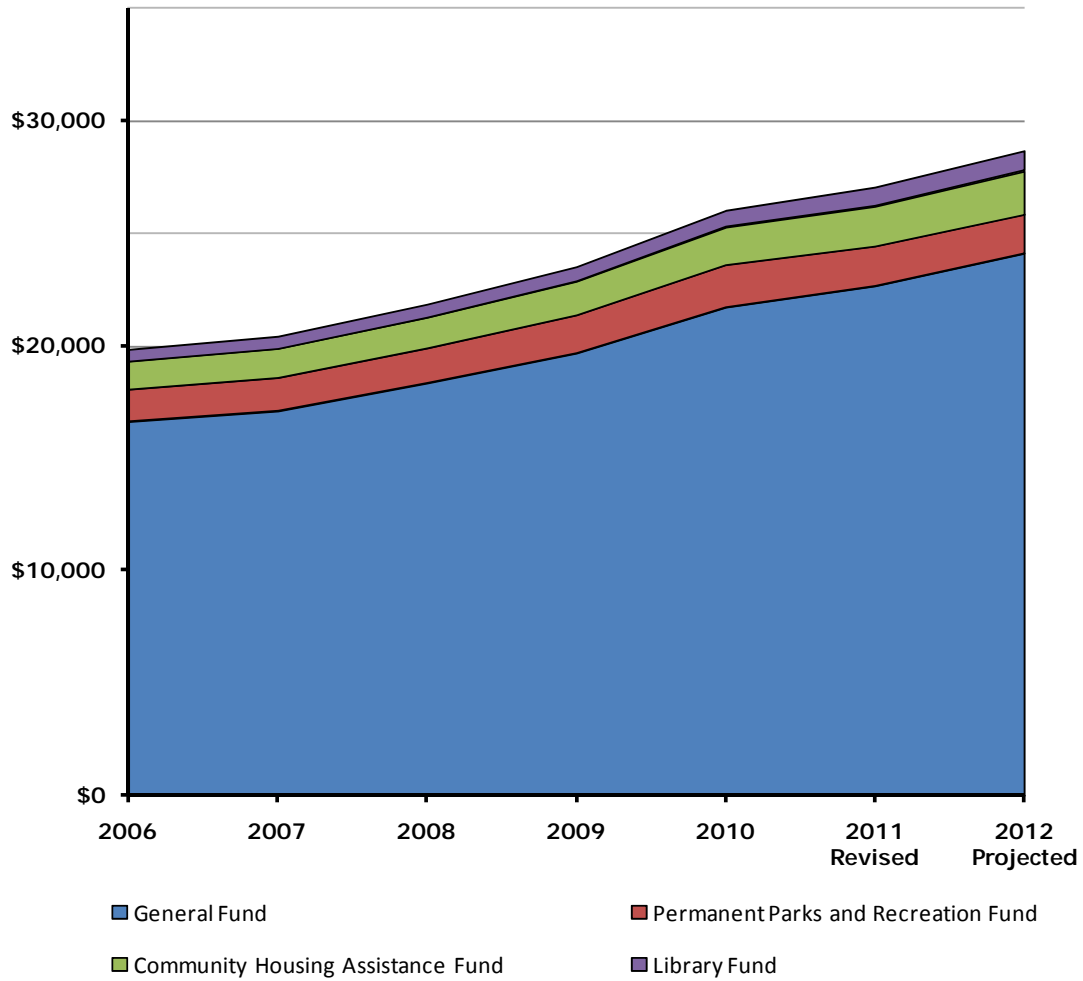
Table 4-3: Property Tax Rates for 2012

	Budget Year						
	2006	2007	2008	2009	2010	2011	2012
PROPERTY TAX							
General City Operations							8.748
Permanent Parks Fund (Charter Sec. 161)							0.900
Library Fund (Charter Sec. 165)							0.333
Subtotal							9.981
Less Mill Levy Credit							0.000
Subtotal (Mills subject to Article X, Section 20 of the State Constitution)							9.981
General City Operations (Public Safety)							2.000
Net Mill Levy	9.643	9.889	9.201	9.841	10.295	10.818	11.981

Sources, Uses and Debt Service

In **Figure 4-4**, the relative sizes of each component of property tax revenue is given for 2006 through 2012.

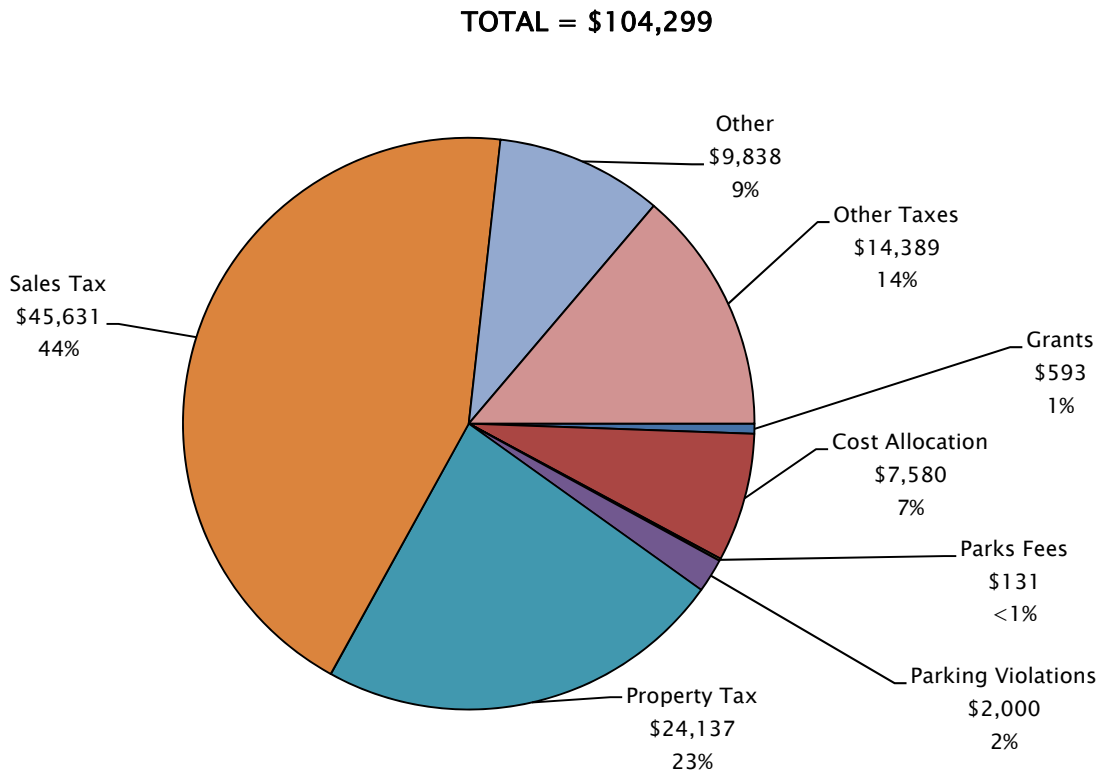
Figure 4-4: Property Tax Revenues 2006-2012
(in \$1,000s)



Sources, Uses and Debt Service

The 2012 Approved Budget is based on projected General Fund revenues of \$104 million (see **Figure 4-5**), representing a 4.5 percent increase over the total revenues projected for the 2011 Approved Budget.

Figure 4-5: General Fund Revenues (Sources) for 2012
(in \$1,000s)



Sources, Uses and Debt Service

Table 4-4 provides revenues by fund for 2010 (Actual), 2011 (Approved), and 2012 (Approved) to the nearest \$1,000.

Table 4-4: Summary of Revenues (Sources) by Fund
(in \$1,000s)

UNRESTRICTED FUNDS			
Fund and Source	2010 Actual	2011 Approved	2012 Approved
General (includes Public Safety Fund)			
Revenue-			
Sales and Use Taxes	\$ 39,154	\$ 38,746	\$ 45,443
Add'l Sales/Use Tax from Add'l Auditor	-	180	188
Tax Increment (10th & Walnut)	801	887	840
.15 Cent Sales Tax	3,888	3,804	-
Food Service Tax	503	500	543
Accommodation Tax	2,635	2,621	3,681
Admission Tax	564	594	593
Property Tax	14,668	14,725	15,309
"De-Bruced" Property Tax Increment	2,011	2,880	3,840
Property Tax (Public Safety)	5,052	5,335	4,988
Trash Hauler/Recycling Occ.Tx.	1,734	1,642	1,658
Liquor Occupation Tax	586	608	622
Telephone Occupation Tax	765	768	768
Cable Television Franchise Tax & PEG Fee	1,260	1,164	1,164
Utility Occupation Tax	-	4,136	4,100
Xcel Franchise Fee	4,678	-	-
Specific Ownership Tax	1,245	1,236	1,260
Tobacco Tax	341	324	324
Misc. Charges for Services	187	202	195
NPP & Other Parking Revenue	158	140	140
Meters - Out of Parking Districts	480	474	475
Meters - Within Parking Districts	2,526	2,464	2,575
Sale of Goods	69	63	65
Misc. Fines & Administr. Penal	1	2	2
Municipal Crt Charges & Fines	2,190	1,774	1,774
Parking Violations	2,164	1,970	2,000
Photo Enforcement	1,720	2,014	1,720
Business Licenses	829	308	241
Misc. Intergovernmental Chg.	438	-	-
Court Awards	147	119	122
Grants	1,839	869	593
Interest & Investment Earnings	734	650	650
Leases, Rents & Royalties	136	165	144
Miscellaneous Revenues	293	669	317
Education Excise Tax (To Reserve)	182	-	-
Parks Fees	130	216	131
Housing/Human Services Fees	281	222	226
Carryovers from Add'l Revenue	920	-	-
Subtotal General Fund Revenue	\$ 95,309	\$ 92,471	\$ 96,691



Sources, Uses and Debt Service

UNRESTRICTED FUNDS, cont.

Fund and Source	2010 Actual	2011 Approved	2012 Approved
Transfers In-			
Cost Allocation - All Funds	\$ 6,994	\$ 7,218	\$ 7,580
CAGID - Reimb for Mall Improvements	90	44	28
Other	500	28	-
Subtotal General Fund Transfers In	\$ 7,584	\$ 7,290	\$ 7,608
Total General Fund Sources	\$ 102,893	\$ 99,761	\$ 104,299
Community Housing Assistance (CHAP)			
Property Tax	\$ 1,678	\$ 1,771	\$ 1,927
Development Excise Tax	79	90	100
Interest & Investment Earnings	47	50	50
Loan Repayment	-	46	120
Proceeds from Sale of Units	533	-	-
Other	2	-	-
Total CHAP Sources	\$ 2,339	\$ 1,957	\$ 2,197
Total Unrestricted Sources	\$ 105,232	\$ 101,718	\$ 106,496

RESTRICTED FUNDS

Fund and Source	2010 Actual	2011 Approved	2012 Approved
Capital Development			
Development Excise Tax	\$ 107	\$ 260	\$ 135
Impact Fees	158	72	72
Interest & Investment Earnings	120	47	97
Subtotal	\$ 385	\$ 379	\$ 303
Lottery			
Lottery Funds	\$ 877	\$ 913	\$ 855
Grants	5	-	-
Interest & Investment Earnings	38	28	2
Subtotal	\$ 920	\$ 941	\$ 858
Planning & Development Svcs			
Misc. Development Fees	\$ 5,411	\$ 4,994	\$ 5,518
Interest & Investment Earnings	137	114	154
Grants	26	-	-
Other	3	13	-
Transfers In	2,833	2,748	2,737
Subtotal	\$ 8,410	\$ 7,869	\$ 8,409

Sources, Uses and Debt Service

RESTRICTED FUNDS, cont.

Fund and Source	2010 Actual	2011 Approved	2012 Approved
Affordable Housing Fund			
Cash In Lieu of Affordable Units	\$ 5,300	\$ 1,500	\$ 1,000
Interest & Investment Earnings	111	50	50
Transfers In	321	325	325
Other	218	161	158
Subtotal	\$ 5,950	\$ 2,036	\$ 1,533
.25 Cent Sales Tax			
Sales and Use Taxes	\$ 6,407	\$ 6,340	\$ 6,746
Interest & Investment Earnings	93	126	15
Grants	113	-	-
Other	102	15	100
Subtotal	\$ 6,715	\$ 6,481	\$ 6,861
Library			
Property Tax	\$ 700	\$ 737	\$ 802
Misc. Charges for Services	183	115	115
Interest & Investment Earnings	17	15	15
Leases, Rents & Royalties	9	9	9
Grants	-	-	58
Transfers In	6,178	6,149	6,298
Other	37	24	24
Subtotal	\$ 7,124	\$ 7,049	\$ 7,320
Recreation Activity			
Admission & Activity Charges	\$ 7,835	\$ 8,401	\$ 8,075
Interest & Investment Earnings	24	51	8
Transfers In	1,617	1,575	1,641
Subtotal	\$ 9,476	\$ 10,027	\$ 9,725
Climate Action Plan			
Climate Action Plan Tax	\$ 1,835	\$ 1,561	\$ 1,780
Miscellaneous Revenues	4	-	-
Interest & Investment Earnings	21	9	15
Grants	9	-	-
Subtotal	\$ 1,869	\$ 1,570	\$ 1,795
Open Space			
Sales and Use Taxes	\$ 22,563	\$ 22,317	\$ 23,758
Sale of Capital Assets	14	486	-
Grants	56	-	-
Interest & Investment Earnings	395	325	325
Leases, Rents & Royalties	626	-	486
Transfers In	912	1,021	1,026
Subtotal	\$ 24,566	\$ 24,149	\$ 25,594



Sources, Uses and Debt Service

RESTRICTED FUNDS, cont.

Fund and Source	2010 Actual	2011 Approved	2012 Approved
Airport			
Misc. Charges for Services	\$ 4	\$ 4	\$ 4
Grants	123	924	-
Interest & Investment Earnings	11	12	11
Leases, Rents & Royalties	424	406	410
Miscellaneous	2	-	-
Subtotal	\$ 564	\$ 1,346	\$ 425
Transportation			
Sales and Use Taxes	\$ 15,343	\$ 15,183	\$ 16,155
Sale of Capital Assets	-	474	-
Sale of Land	-	-	393
Highway Revenues	3,369	3,190	3,311
HOP Reimbursement	1,157	1,290	1,371
Grants	135	-	-
Interest & Investment Earnings	172	80	80
Miscellaneous Revenues	183	99	112
Special Assessments	46	50	46
External Funding	5,224	-	1,284
Transfers In	64	-	-
Subtotal	\$ 25,693	\$ 20,366	\$ 22,753
Transportation Development			
Development Excise Tax	\$ 335	\$ 585	\$ 600
Interest & Investment Earnings	54	20	20
External Funding	1,484	-	-
Third Party Reimbursements	-	100	100
Subtotal	\$ 1,873	\$ 705	\$ 720
Transit Pass General Improvement District			
Property Tax	\$ 9	\$ 9	\$ 9
Transfers In	3	4	4
Subtotal	\$ 12	\$ 13	\$ 14
Boulder Junction General Improvement District-TDM			
Property Tax	\$ -	\$ -	\$ 18
Payments in Lieu of Taxes	-	-	32
Subtotal	\$ -	\$ -	\$ 49

Sources, Uses and Debt Service

RESTRICTED FUNDS, cont.

Fund and Source	2010 Actual	2011 Approved	2012 Approved
CommDvlpmnt Block Grnt (CDBG)			
Federal - Direct Grants	\$ 1,393	\$ 1,000	\$ 810
Subtotal	\$ 1,393	\$ 1,000	\$ 810
HOME			
Federal - Direct Grants	\$ 910	\$ 1,350	\$ 1,133
Subtotal	\$ 910	\$ 1,350	\$ 1,133
Permanent Parks and Recreation			
Property Tax	\$ 1,889	\$ 1,994	\$ 2,168
Development Excise Tax	135	263	404
Sale of Capital Assets	671	671	-
Interest & Investment Earnings	101	184	14
Leases, Rents & Royalties	-	-	-
Miscellaneous Revenues	16	9	7
Subtotal	\$ 2,812	\$ 3,121	\$ 2,594
Boulder Junction Improvement			
Excise Tax	\$ -	\$ -	\$ 192
Use Tax	-	-	831
Transfers In	-	-	200
Subtotal	\$ -	\$ -	\$ 1,224
Water Utility			
Utility Service Charges	\$ 21,452	\$ 22,509	\$ 22,592
Rate Increase	-	606	604
Utility Plant Invest. Fee Summ	1,373	2,100	1,500
Utility Connection	187	150	150
Interest & Investment Earnings	982	299	476
Leases, Rents & Royalties	51	18	19
Special Assessments	83	5	5
Sale of Real Estate	-	-	197
State and Federal Grants	273	-	-
Miscellaneous Revenues	118	-	25
Transfers In	93	93	93
Subtotal	\$ 24,612	\$ 25,780	\$ 25,660
Wastewater Utility			
Utility Service Charges	\$ 12,626	\$ 13,016	\$ 12,688
Rate Increase	-	387	384
Sale of Capital Assets	-	-	98
Utility Plant Invest. Fee Summ	343	550	400
Utility Connection	9	10	10
Interest & Investment Earnings	426	115	203
Miscellaneous Revenues	54	30	2
Bond Proceeds	10,211	-	-
Special Assessments	153	5	5
Subtotal	\$ 23,822	\$ 14,113	\$ 13,790



Sources, Uses and Debt Service

RESTRICTED FUNDS, cont.

Fund and Source	2010 Actual	2011 Approved	2012 Approved
Stormwater/Flood Mgmt Utility			
Utility Service Charges	\$ 5,032	\$ 4,977	\$ 4,987
Rate Increase	-	-	150
Utility Plant Invest. Fee Summ	423	600	500
Urban Drng & Fld Contr Dist	826	300	150
Colorado Dept of Transportation Funds	-	-	300
State and Federal Grants	-	-	-
Interest & Investment Earnings	276	65	110
Misc. Intergovernmental Chg.	132	145	150
Bond Proceeds	3,250	-	-
Miscellaneous Revenues	110	36	40
Sale of Real Estate	-	-	98
Subtotal	\$ 10,049	\$ 6,123	\$ 6,486
Downtown Commercial District			
Property & Spec Ownership Tx	\$ 1,053	\$ 1,082	\$ 1,065
Parking Charges	3,635	3,745	3,919
Interest & Investment Earnings	55	24	27
Leases, Rents & Royalties	155	266	166
Miscellaneous Revenues	28	19	19
Transfers In	1,725	1,350	1,400
10th & Walnut Property, Sales			
Accommodations and TIF	1,396	1,323	1,398
10th & Walnut Other Revenue	128	38	38
Subtotal	\$ 8,175	\$ 7,847	\$ 8,032
University Hill Commercial District			
Property & Spec Ownership Tx	\$ 27	\$ 29	\$ 29
Parking Charges	122	172	120
Interest & Investment Earnings	17	16	12
Transfers In	372	314	378
Subtotal	\$ 538	\$ 531	\$ 539
Boulder Junction General Improvement District - Parking			
Property & Spec Ownership Tx	\$ -	\$ -	\$ 13
Parking Charges	-	-	4
Subtotal	\$ -	\$ -	\$ 17
Telecommunications			
Charges from Departments	\$ 749	\$ 613	\$ 570
Interest & Investment Earnings	40	9	8
Miscellaneous Revenues	165	140	160
Subtotal	\$ 954	\$ 762	\$ 739

Sources, Uses and Debt Service

RESTRICTED FUNDS, cont.

Fund and Source	2010 Actual	2011 Approved	2012 Approved
Property & Casualty Insurance			
Charges from Departments	\$ 1,510	\$ 1,510	\$ 1,510
Interest & Investment Earnings	135	144	84
Miscellaneous Revenues	59	41	41
Subtotal	\$ 1,704	\$ 1,695	\$ 1,635
Worker Compensation Insurance			
Charges from Departments	\$ 1,169	\$ 1,147	\$ 1,262
Interest & Investment Earnings	99	98	61
Miscellaneous Revenues	31	-	-
Subtotal	\$ 1,299	\$ 1,245	\$ 1,322
Compensated Absences			
Charges from Departments	\$ 121	\$ 682	\$ 784
Interest & Investment Earnings	35	45	21
Subtotal	\$ 156	\$ 727	\$ 805
Fleet Operations			
Charges from Departments	\$ 2,560	\$ 3,350	\$ 3,706
Interest & Investment Earnings	7	5	1
Miscellaneous Revenues	414	360	360
Subtotal	\$ 2,981	\$ 3,715	\$ 4,067
Fleet Replacement			
Charges from Departments	\$ 4,106	\$ 4,018	\$ 4,685
Interest & Investment Earnings	217	79	154
Miscellaneous Revenues	453	193	300
Subtotal	\$ 4,776	\$ 4,290	\$ 5,139
Computer Replacement			
Charges from Departments	\$ 1,722	\$ 1,645	\$ 1,696
Interest & Investment Earnings	116	127	131
Miscellaneous Revenues	7	-	-
Subtotal	\$ 1,845	\$ 1,772	\$ 1,827
Equipment Replacement			
Charges from Departments	\$ 854	\$ 981	\$ 773
Interest & Investment Earnings	108	48	81
Subtotal	\$ 962	\$ 1,029	\$ 854



Sources, Uses and Debt Service

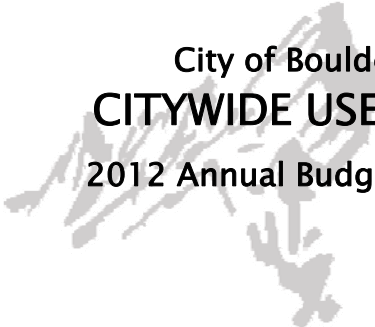
RESTRICTED FUNDS, cont.

Fund and Source	2010 Actual	2011 Approved	2012 Approved
Facility Renovation & Replace			
Charges from Departments	\$ 860	\$ 1,218	\$ 332
Transfer from Major Maintenance	903	-	1,469
Energy Contract Revenue	8,547	-	1,443
Miscellaneous Revenues	77	-	-
Interest & Investment Earnings	112	24	32
Subtotal	\$ 10,499	\$ 1,242	\$ 3,276
Total Restricted Sources	\$ 191,044	\$ 159,273	\$ 166,306
Total City Sources Of Funds	\$ 296,276	\$ 260,991	\$ 272,802
Less: Transfers from Other Funds	\$ 21,564	\$ 20,912	\$ 21,868
Less: Current Yr ISF Charges ¹	13,651	15,164	15,318
Net Total City Sources of Funds	\$ 261,061	\$ 224,915	\$ 235,617

Note:

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

¹Beginning 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



City of Boulder
CITYWIDE USES
2012 Annual Budget

The 2012 Approved Budget is based on projected citywide expenditures of \$239 million (see **Figure 4-6**), representing a 3.4 percent increase over the total expenditures projected for the 2011 Approved Budget. In the chart, General Government is comprised of City Council, City Manager's Office, City Attorney's Office, Municipal Court, and several pension and risk management funds.

Administrative Services includes Human Resources, Finance, Information Technology, and related funds. Public Works groups together Development and Support Services, Transportation, and Utilities.

Sources, Uses and Debt Service

Figure 4-6: Citywide Expenditures (Uses) for 2012
(in \$1,000s)

TOTAL = \$238,960

Table 4-5 documents global budget assumptions that govern cost estimates provided by each city department.

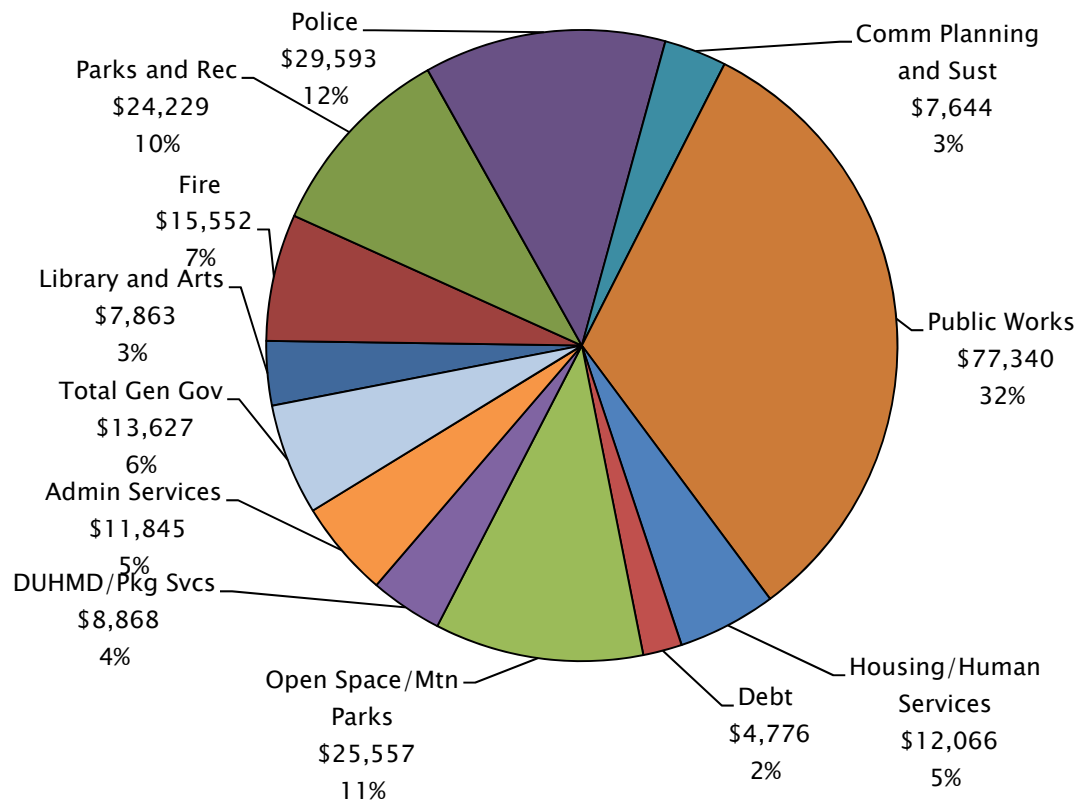


Table 4-5: Summary of Key Assumptions

KEY ASSUMPTIONS	Rate of Change
Non-Personnel Budgets, Rate of Increase ¹	0.00%
Personnel Salary Items by Employee Group	
Management/Non-union	0.00%
Boulder Municipal Employees Association	0.00%
Fire	1.50%
Police	1.00%

Note:

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

Sources, Uses and Debt Service

One measure of personnel cost pressure is the size of city staff, which in **Figure 4-7** is measured by standard full-time equivalents (FTEs). The 2012 Approved Budget is the first since 2009 to plan for a net addition of positions.

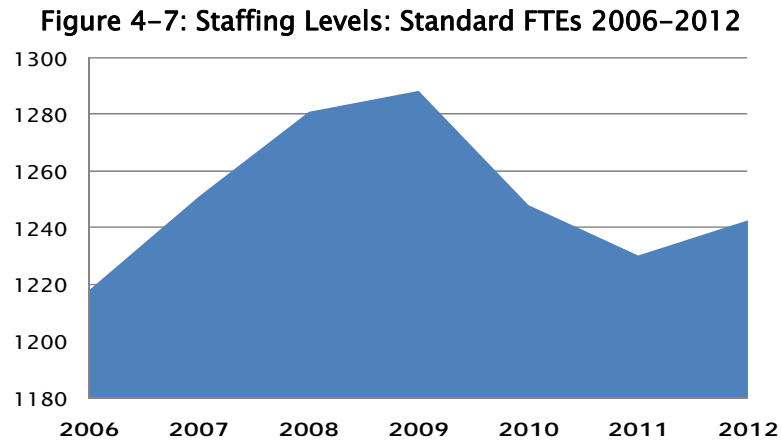


Table 4-6 gives standard FTE data between 2010 and 2012 at the department level.

Table 4-6: Staffing Levels in Standard FTEs by Department

	2010 Approved	2011 Approved	2012 Approved	Variance 2011-2012
FULL TIME EQUIVALENT (FTE)				
Municipal Court	16.25	16.25	16.25	0.00
City Attorney's Office	18.65	18.65	20.15	1.50
City Manager's Office	60.55	59.55	61.43	1.88
Human Resources	14.88	14.88	15.38	0.50
Finance	26.37	33.50	34.00	0.50
Information Technology	33.50	34.50	34.50	0.00
Police	269.50	276.50	279.50	3.00
Fire	112.33	112.33	115.33	3.00
Public Works-Transportation	67.10	59.28	59.52	0.24
Public Works-Utilities	155.90	154.84	154.84	0.00
Public Works-Development and Support Services	72.70	71.25	71.76	0.51
Community Planning and Sustainability	36.22	36.91	40.71	3.80
Parks & Recreation	139.24	126.12	126.37	0.25
Library and Arts	78.45	76.95	77.13	0.18
Open Space and Mountain Parks	90.50	85.60	89.60	4.00
Housing and Human Services	56.10	53.39	46.73	-6.66
TOTAL	1248.24	1230.50	1243.20	12.70



Sources, Uses and Debt Service

The 2012 Approved Budget is based on projected General Fund expenditures of \$104 million (see **Figure 4-8**), representing a 3.8 percent increase over the total expenditures projected for the 2011 Approved Budget.

Figure 4-8: General Fund Expenditures (Uses) for 2012
(in \$1,000s)

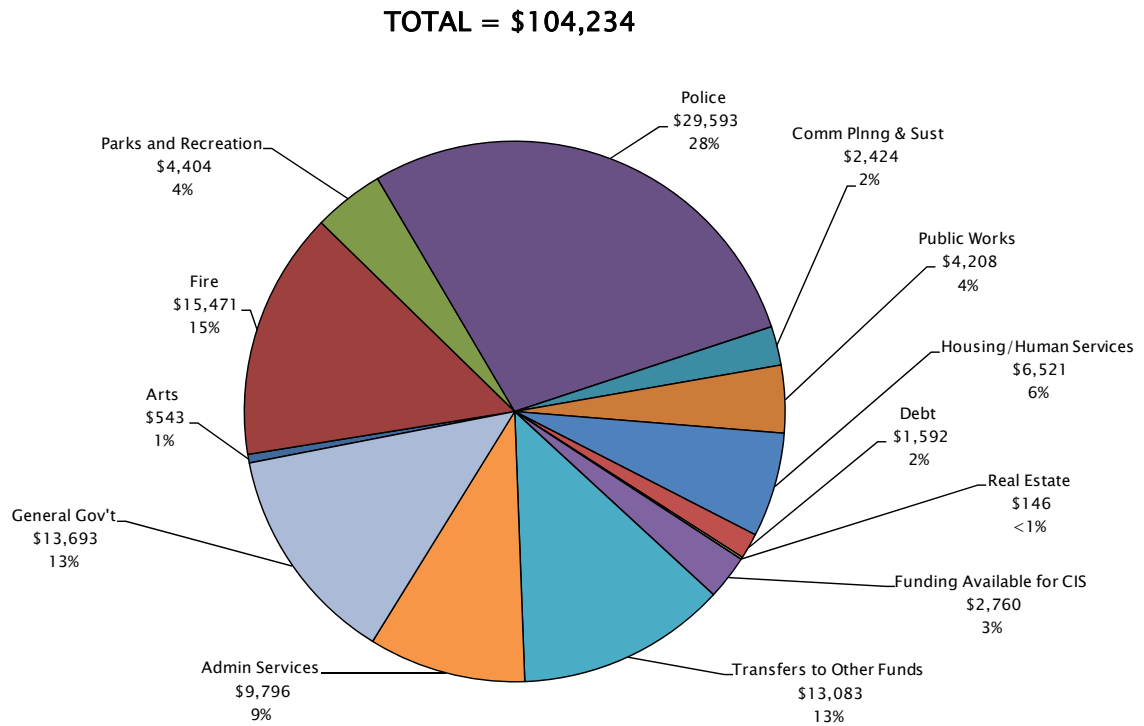


Table 4-7 provides category expenditures by fund for 2010 (Actual), 2011 (Approved), and 2012 (Approved) to the nearest \$1,000.

Sources, Uses and Debt Service

Table 4-7: Summary of Expenditures (Uses) by Fund
(in \$1,000s)

UNRESTRICTED FUNDS			
Fund and Use	2010 Actual	2011 Approved	2012 Approved
General			
City Council	\$ 276	\$ 171	\$ 188
Municipal Court	1,600	1,801	1,826
City Attorney	1,694	1,933	2,098
Contingency	314	210	150
Utility/Fuel Contingency	-	190	190
Economic Vitality Program	427	715	-
Community Sustainability	49	51	902
Extraordinary Personnel Expense	15	120	120
Non-Departmental	804	854	1,361
Clean Energy Study	-	260	260
Public Power Project	87	-	-
Environmental Affairs	1,162	1,199	1,522
Communications	527	713	740
Downtown/University Hill Mgmt Div	1,053	1,237	1,218
City Manager's Office/Support Svcs	1,670	1,633	1,758
West Nile Virus Program	239	250	250
Waste Reduction Prj (6400 Arapahoe)	131	-	-
Human Resources	1,519	1,581	1,645
Finance	2,269	2,890	3,056
Information Technology	4,519	4,859	4,604
Volunteer and Unemployment Ins	255	107	107
Property and Casualty Ins	1,510	1,510	1,510
Worker's Compensation (Refund)	-	-	115
Compensated Absences	121	682	784
Police	28,785	29,105	29,593
Fire	14,814	14,983	15,471
Police/Fire Pensions	848	886	236
Public Works	3,480	4,027	4,208
Parks	3,818	4,045	4,404
Arts	190	209	543
Real Estate (Open Space)	152	143	146
Housing/Human Services	5,803	4,903	6,521
Campaign Financing	5	46	-
Humane Society Bldg Loan	49	94	94
Carryovers & Supplementals	5,257	-	-
Carryovers & Supplementals frm Add'l Rev	920	-	-
Special Purpose Reserve	-	491	491
Boulder Junction - Phase 1	-	325	-
Funding Available for CIP	-	-	2,760
Debt	1,664	1,682	1,289
Waste Reduction Project - Debt	441	443	438
Subtotal General Fund Expenditures	\$ 87,204	\$ 84,348	\$ 90,597
Transfers Out	\$ 13,384	\$ 12,786	\$ 13,083
Subtotal General Fund	\$ 100,588	\$ 97,134	\$ 103,680



Sources, Uses and Debt Service

UNRESTRICTED FUNDS, cont.			
Fund and Use	2010 Actual	2011 Approved	2012 Approved
.15% Sales Tax Allocation			
Environment	\$ 298	\$ 304	\$ -
Arts	298	304	-
Human Services	1,490	1,522	-
Youth Opportunity	298	304	-
Four-Mile Soccer Complex	305	317	-
Debt	559	564	553
Subtotal .15% Sales Tax	\$ 3,248	\$ 3,315	\$ 553
Total General Fund Uses	\$ 103,836	\$ 100,449	\$ 104,233
Community Housing Assistance (CHAP)			
Operating	\$ 379	\$ 413	\$ 508
Community Housing Funds	1,228	1,520	1,642
Transfers Out	41	43	45
Total CHAP Uses	\$ 1,648	\$ 1,976	\$ 2,195
Total Unrestricted Uses	\$ 105,484	\$ 102,425	\$ 106,428

USES BY RESTRICTED FUND			
Fund and Use	2010 Actual	2011 Approved	2012 Approved
Capital Development			
Transfers Out	\$ 20	\$ 21	\$ 22
Capital	-	180	110
Subtotal	\$ 20	\$ 201	\$ 132
Lottery			
Operating	\$ 260	\$ 125	\$ 125
Capital	862	875	875
Subtotal	\$ 1,122	\$ 1,000	\$ 1,000
Planning & Development Svcs			
Operating	\$ 7,062	\$ 7,367	\$ 7,575
Transfers Out	1,310	1,319	1,379
Subtotal	\$ 8,372	\$ 8,686	\$ 8,955
Affordable Housing Fund			
Operating	\$ 448	\$ 431	\$ 418
Transfers Out	41	42	44
Debt	219	-	-
Community Housing Funds	3,335	1,559	1,067
Subtotal	\$ 4,043	\$ 2,032	\$ 1,529

Sources, Uses and Debt Service

USES BY RESTRICTED FUND, cont.

Fund and Use	2010 Actual	2011 Approved	2012 Approved
.25 Cent Sales Tax			
Operating	\$ 3,027	\$ 3,528	\$ 4,112
Debt	2,178	2,176	2,195
Transfers Out	247	255	268
Capital	1,276	885	600
Subtotal	\$ 6,728	\$ 6,844	\$ 7,175
Library			
Operating	\$ 6,893	\$ 7,049	\$ 7,320
Subtotal	\$ 6,893	\$ 7,049	\$ 7,320
Recreation Activity			
Operating	\$ 9,988	\$ 10,053	\$ 9,583
Transfers Out	24	-	-
Subtotal	\$ 10,012	\$ 10,053	\$ 9,583
Climate Action Plan			
Operating	\$ 1,476	\$ 1,570	\$ 1,795
Subtotal	\$ 1,476	\$ 1,570	\$ 1,795
Open Space			
Operating	\$ 9,770	\$ 10,185	\$ 10,812
Debt	10,174	11,443	8,596
Transfers Out	987	1,019	1,071
Capital	1,685	2,322	5,660
Subtotal	\$ 22,616	\$ 24,969	\$ 26,139
Airport			
Operating	\$ 334	\$ 345	\$ 349
Transfers Out	92	95	99
Capital	-	947	-
Subtotal	\$ 426	\$ 1,387	\$ 448
Transportation			
Operating	\$ 14,078	\$ 15,515	\$ 16,841
Transfers Out	1,428	1,473	1,740
Debt	133	10	-
Capital	10,024	2,954	3,587
Subtotal	\$ 25,663	\$ 19,952	\$ 22,168
Transportation Development			
Operating	\$ 43	\$ 178	\$ 179
Transfers Out	14	16	16
Capital	2,535	520	520
Subtotal	\$ 2,592	\$ 714	\$ 715



Sources, Uses and Debt Service

USES BY RESTRICTED FUND, cont.

Fund and Use	2010 Actual	2011 Approved	2012 Approved
Transit Pass General Improvement District			
Operating	\$ 12	\$ 14	\$ 14
Subtotal	\$ 12	\$ 14	\$ 14
Boulder Junction General Improvement District-TDM			
Operating	\$ -	\$ -	\$ 33
Subtotal	\$ -	\$ -	\$ 33
Comm Dvlpmnt Block Grnt (CDBG)			
Operating	\$ 152	\$ 173	\$ 134
Transfers Out	26	27	28
Community Housing Funds	1,215	800	648
Subtotal	\$ 1,393	\$ 1,000	\$ 810
HOME			
Operating	\$ 91	\$ 98	\$ 80
Transfers Out	10	11	11
Community Housing Funds	809	1,241	1,042
Subtotal	\$ 910	\$ 1,350	\$ 1,133
Permanent Parks and Recreation			
Operating & Maintenance Projects	\$ 1,504	\$ 1,065	\$ 1,185
Transfers Out	79	82	86
Capital	5,726	2,216	2,020
Subtotal	\$ 7,309	\$ 3,363	\$ 3,291
General Obligation Debt Svc			
Operating	\$ 13	\$ 2	\$ -
Subtotal	\$ 13	\$ 2	\$ -
Boulder Junction Improvement			
Capital	\$ -	\$ -	\$ 229
Subtotal	\$ -	\$ -	\$ 229
Water Utility			
Operating	\$ 13,457	\$ 14,796	\$ 14,905
Debt	6,272	5,529	5,413
Transfers Out	1,322	1,348	1,415
Capital	8,533	6,072	3,747
Subtotal	\$ 29,584	\$ 27,745	\$ 25,480
Wastewater Utility			
Operating	\$ 7,696	\$ 8,817	\$ 8,893
Debt	3,779	4,390	4,394
Transfers Out	991	1,023	1,072
Capital	2,718	850	1,650
Bond Issuance Costs	140	-	-
Subtotal	\$ 15,324	\$ 15,080	\$ 16,009

Sources, Uses and Debt Service

USES BY RESTRICTED FUND, cont.

Fund and Use	2010 Actual	2011 Approved	2012 Approved
Stormwater/Flood Mgmt Utility			
Operating	\$ 2,895	\$ 3,178	\$ 3,243
Debt	4,759	389	387
Transfers Out	325	319	334
Capital	2,466	2,550	2,148
Subtotal	\$ 10,445	\$ 6,436	\$ 6,112
Downtown Commercial District			
Operating	\$ 4,651	\$ 3,986	\$ 4,250
Debt	1,875	1,926	1,930
Transfers Out	712	263	231
Transfer Excess TIF to Gen. Fund	801	817	916
Capital	-	1,265	-
Subtotal	\$ 8,039	\$ 8,257	\$ 7,326
University Hill Commercial District			
Operating	\$ 436	\$ 448	\$ 505
Transfers Out	44	45	48
Subtotal	\$ 480	\$ 493	\$ 552
Boulder Junction General Improvement District - Parking			
Operating	\$ -	\$ -	\$ 17
Subtotal	\$ -	\$ -	\$ 17
Telecommunications			
Operating	\$ 2,081	\$ 701	\$ 823
Transfers Out	14	15	15
Subtotal	\$ 2,095	\$ 716	\$ 838
Property & Casualty Insurance			
Operating	\$ 1,500	\$ 1,712	\$ 1,586
Transfers Out	156	162	168
Subtotal	\$ 1,656	\$ 1,874	\$ 1,754
Worker Compensation Insurance			
Operating	\$ 1,511	\$ 1,595	\$ 1,640
Transfers Out	113	114	116
Subtotal	\$ 1,624	\$ 1,709	\$ 1,756
Compensated Absences			
Operating	\$ 664	\$ 788	\$ 669
Transfers Out	33	34	36
Subtotal	\$ 697	\$ 822	\$ 705
Fleet Operations			
Operating	\$ 2,808	\$ 3,524	\$ 3,513
Transfers Out	232	240	252
Subtotal	\$ 3,040	\$ 3,764	\$ 3,765



Sources, Uses and Debt Service

USES BY CATEGORY

Operating	\$ 183,903	\$ 177,645	\$ 181,846
Capital	43,352	25,236	23,674
Debt	31,672	28,151	25,192
Total	\$ 258,927	\$ 231,032	\$ 230,712

Note:

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

¹Beginning 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.

Sources, Uses and Debt Service

Table 4–8 documents summary reasons for all transfers across funds for 2010 (Actual), 2011 (Approved), and 2012 (Approved) to the nearest \$1,000.

**Table 4–8: Summary of Transfer by Originating Fund
(in \$1,000s)**

INTERFUND TRANSFERS						
Originating Fund	Receiving Fund	For	2010 Actual	2011 Approved	2012 Approved	
General	Planning and Development Services	Subsidy	\$ 2,111	\$ 2,005	\$ 1,971	
	Planning and Development Services	Excise Tax Admin	5	6	6	
	Affordable Housing	Subsidy	321	325	325	
	Library	Subsidy	6,178	6,149	6,298	
	Recreation Activity	Subsidy	1,524	1,482	1,548	
	Open Space and Mountain Parks	Subsidy	912	1,021	1,026	
		Excess Photo Enforcement				
	Transportation	Revenue	64	-	-	
	Water Utility	Wells Property	9	93	93	
	Downtown Commercial District	Parking Meter Revenue	1,725	1,350	1,775	
	University Hill Commercial District	Parking Meter Revenue	255	314	260	
	Property and Casualty Insurance	Purchasing Parking Kiosks	41	41	41	
	Worker's Compensation Insurance	Conduit for Rate Increase	-	-	115	
		Subtotal	\$ 13,147	\$ 12,786	\$ 13,458	
	Capital Development	General	Cost Allocation	\$ 15	\$ 15	\$ 16
		Planning and Development Services	Excise Tax Admin	5	6	6
		Subtotal	\$ 20	\$ 21	\$ 22	
Planning and Development Services	General	Cost Allocation	\$ 1,278	\$ 1,319	\$ 1,379	
	General	Miscellaneous	32	-	-	
		Subtotal	\$ 1,310	\$ 1,319	\$ 1,379	
Affordable Housing	General	Cost Allocation	\$ 41	\$ 42	\$ 44	
		Subtotal	\$ 41	\$ 42	\$ 44	
Community Housing Assistance Program	General	Cost Allocation	\$ 36	\$ 37	\$ 39	
	Planning and Development Services	Excise Tax Admin	5	6	6	
		Subtotal	\$ 41	\$ 43	\$ 45	
.25 Cent Sales Tax	General	Cost Allocation	\$ 247	\$ 255	\$ 268	
		Subtotal	\$ 247	\$ 255	\$ 268	
Recreation Activity	General	Cost Allocation	\$ -	\$ -	\$ 5	
	General	Interest Income	24	-	-	
		Subtotal	\$ 24	\$ -	\$ 5	



Sources, Uses and Debt Service

INTERFUND TRANSFERS , cont.

Originating Fund	Receiving Fund	For	2010 Actual	2011 Approved	2012 Approved	
Open Space and Mountain Parks	General	Cost Allocation	\$ 987	\$ 1,019	\$ 1,071	
		Subtotal	\$ 987	\$ 1,019	\$ 1,071	
Airport	General	Cost Allocation	\$ 92	\$ 95	\$ 99	
		Subtotal	\$ 92	\$ 95	\$ 99	
Transportation	General	Cost Allocation	\$ 1,182	\$ 1,220	\$ 1,281	
		Boulder Creek Maintenance	15	15	15	
		HHS	13	13	13	
		Planning and Development Services	Subsidy	202	208	214
		Recreation Activity	Expand Program	13	13	13
		Transit Pass General Improvement District	Subsidy	3	4	4
		Boulder Junction Improvement	CIP Subsidy	-	-	200
		Subtotal		\$ 1,428	\$ 1,473	\$ 1,740
		Transportation Development	General	Cost Allocation	\$ 9	\$ 10
	Planning and Development Services	Excise Tax Admin	5	6	6	
		Subtotal	\$ 14	\$ 16	\$ 16	
Community Development Block Grant (CDBG)	General	Cost Allocation	\$ 26	\$ 27	\$ 28	
		Subtotal	\$ 26	\$ 27	\$ 28	
HOME Investment Partnership Grant	General	Cost Allocation	\$ 10	\$ 11	\$ 11	
		Subtotal	\$ 10	\$ 11	\$ 11	
Permanent Parks and Recreation	General	Cost Allocation	\$ 74	\$ 76	\$ 80	
		Planning and Development Services	Excise Tax Admin	5	6	6
		Subtotal	\$ 79	\$ 82	\$ 86	
Water Utility	General	Cost Allocation	\$ 1,118	\$ 1,154	\$ 1,215	
		General	Legislative Consultant	15	-	-
		Planning and Development Services	Subsidy	189	194	200
		Subtotal	\$ 1,322	\$ 1,348	\$ 1,415	
Wastewater Utility	General	Cost Allocation	\$ 802	\$ 828	\$ 871	
		Planning and Development Services	Subsidy	189	195	201
		Subtotal	\$ 991	\$ 1,023	\$ 1,072	
Stormwater/Flood Management Utility	General	Cost Allocation	\$ 195	\$ 202	\$ 213	
		General	Legislative Consultant	15	-	-
		Planning and Development Services	Subsidy	114	117	121
		Subtotal	\$ 324	\$ 319	\$ 334	

Sources, Uses and Debt Service

INTERFUND TRANSFERS , cont.

Originating Fund	Receiving Fund	For	2010 Actual	2011 Approved	2012 Approved
Downtown Commercial District	General	Cost Allocation	\$ 212	\$ 219	\$ 231
	General	Mall Improvements	500	44	-
		Subtotal	\$ 712	\$ 263	\$ 231
University Hill Commercial District	General	Cost Allocation	\$ 44	\$ 45	\$ 48
		Subtotal	\$ 44	\$ 45	\$ 48
Telecommunications	General	Cost Allocation	\$ 14	\$ 15	\$ 15
		Subtotal	\$ 14	\$ 15	\$ 15
Property and Casualty Insurance	General	Cost Allocation	\$ 156	\$ 162	\$ 168
		Subtotal	\$ 156	\$ 162	\$ 168
Worker's Compensation Insurance	General	Cost Allocation	\$ 33	\$ 34	\$ 36
	Recreation Activity	Wellness Program	80	80	80
		Subtotal	\$ 113	\$ 114	\$ 116
Compensated Absences	General	Cost Allocation	\$ 33	\$ 34	\$ 36
		Subtotal	\$ 33	\$ 34	\$ 36
Fleet Operations	General	Cost Allocation	\$ 232	\$ 240	\$ 252
		Subtotal	\$ 232	\$ 240	\$ 252
Fleet Replacement	General	Cost Allocation	\$ 77	\$ 80	\$ 84
		Subtotal	\$ 77	\$ 80	\$ 84
Computer Replacement	General	Cost Allocation	\$ 12	\$ 12	\$ 13
		Subtotal	\$ 12	\$ 12	\$ 13
Equipment Replacement	General	Cost Allocation	\$ 17	\$ 17	\$ 18
		Subtotal	\$ 17	\$ 17	\$ 18
Facility Renovation and Replacement	General	Cost Allocation	\$ 43	\$ 44	\$ 46
		Subtotal	\$ 43	\$ 44	\$ 46
Police Pension	General	Cost Allocation	\$ 5	\$ 5	\$ 5
		Subtotal	\$ 5	\$ 5	\$ 5
Fire Pension	General	Cost Allocation	\$ 5	\$ 5	\$ 5
		Subtotal	\$ 5	\$ 5	\$ 5
Total			\$ 21,564	\$ 20,912	\$ 21,868

Note:

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



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Debt Policy

As stated in Section 7 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, 2011, the City has a number of debt issues outstanding made up of (amounts in \$1,000s):

General Obligation Bonds Payable (Includes \$15,350 of Downtown Commercial District Improvement bonds)	\$ 57,097
Taxable Pension Obligation Bonds	8,881
Revenue Bonds Payable	88,754
Certificates of Participation (which are a debt of the Boulder Municipal Property Authority)	575
Lease Purchase Revenue Notes	6,739
Capital Lease Purchase Agreements	7,763
Total Outstanding Debt	\$169,809

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 policies; and affordable debt levels.

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 4-9 2011-2017 Debt Service
(in \$1,000s)

Fund and Debt Issue	2011 Actual	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
GENERAL FUND							
Bonds							
Library Capital Improvement Refunding Bonds, Series 2002 Final payment occurred in 2011							
Principal	\$ 1,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	44	-	-	-	-	-	-
Subtotal	\$ 1,084	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Obligation Waste Reduction Bonds, Series 2009 Final payment occurs in 2029							
Principal	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 255	\$ 265
Interest	193	188	183	178	173	167	159
Subtotal	\$ 443	\$ 438	\$ 433	\$ 428	\$ 423	\$ 422	\$ 424
Taxable Pension Obligation Bonds Series 2010 Final payment occurs in 2030							
Principal	\$ 310	\$ 340	\$ 345	\$ 355	\$ 360	\$ 370	\$ 380
Interest	329	348	341	334	327	316	305
Subtotal	\$ 639	\$ 688	\$ 686	\$ 689	\$ 687	\$ 686	\$ 685
Loan							
Loan Payable to Boulder County Final payment occurs in 2013							
Principal	\$ 250	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -
Interest	30	-	15	-	-	-	-
Subtotal	\$ 280	\$ -	\$ 265	\$ -	\$ -	\$ -	\$ -
General Fund Total	\$ 2,446	\$ 1,126	\$ 1,384	\$ 1,117	\$ 1,110	\$ 1,108	\$ 1,109

Note: The 2012 General Fund budget also funds base rentals in the amount of \$601K (\$575K in principal and \$26K in interest) to the Boulder Municipal Property Authority Debt Service Fund for the payment of various open space

.25 CENT SALES TAX FUND

Bonds							
Parks Acquisition Refunding Bonds Series 2009 Final Payment Occurs in 2015							
Principal	\$ 1,875	\$ 1,950	\$ 2,010	\$ 2,065	\$ 2,130	\$ -	\$ -
Interest	301	245	186	126	64	-	-
.25 Cent Sales Tax Fund Total	\$ 2,176	\$ 2,195	\$ 2,196	\$ 2,191	\$ 2,194	\$ -	\$ -



Sources, Uses and Debt Service

Fund and Debt Issue	2011 Actual	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
OPEN SPACE FUND							
Bonds							
Open Space Acquisition Bonds Series 2006 - final payment occurs in 2019							
Principal	\$ 1,415	\$ 1,470	\$ 1,530	\$ 1,590	\$ 1,655	\$ 1,720	\$ 1,790
Interest	654	584	523	460	380	297	229
Subtotal	\$ 2,069	\$ 2,054	\$ 2,053	\$ 2,050	\$ 2,035	\$ 2,017	\$ 2,019
Open Space Acquisition Refunding Bonds Series 2007 - final payment occurs in 2018							
Principal	\$ 1,285	\$ 1,335	\$ 1,390	\$ 1,445	\$ 1,505	\$ 1,575	\$ 1,640
Interest	470	424	371	315	257	197	134
Subtotal	\$ 1,755	\$ 1,759	\$ 1,761	\$ 1,760	\$ 1,762	\$ 1,772	\$ 1,774
Open Space Acquisition Refunding Bonds Series 2009 - final payment occurs in 2013							
Principal	\$ 1,510	\$ 1,550	\$ 1,790	\$ -	\$ -	\$ -	\$ -
Interest	121	83	45	-	-	-	-
Subtotal	\$ 1,631	\$ 1,633	\$ 1,835	\$ -	\$ -	\$ -	\$ -
Sales Tax Revenue Refunding Bonds Series 2009 - final payment occurs in 2014							
Principal	\$ 1,260	\$ 1,295	\$ 1,340	\$ 1,370	\$ -	\$ -	\$ -
Interest	158	120	81	41	-	-	-
Subtotal	\$ 1,418	\$ 1,415	\$ 1,421	\$ 1,411	\$ -	\$ -	\$ -
Open Space Fund Total	\$ 6,873	\$ 6,861	\$ 7,070	\$ 5,221	\$ 3,797	\$ 3,789	\$ 3,793

Note: The 2012 Open Space Fund budget also funds base rentals in the amount of \$1,734K (\$1,425K in principal and \$309K in interest) to the Boulder Municipal Property Authority Debt Service Fund for the payment of various open space properties.

.15 CENT SALES TAX FUND

Bonds

Parks and Recreation/Municipal
Improvement Refunding Bonds
Series 2001
Final Payment in 2012

Principal	\$ 520	\$ 530	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	44	23	-	-	-	-	-

**.15 Cent Sales Tax Debt
Service Fund Total**

\$ 564	\$ 553	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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WATER UTILITY FUND

Bonds

Water and Sewer Revenue Bonds -
Series 2001 - refunded February 22, 2011

Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	115	-	-	-	-	-	-

Subtotal	\$ 115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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Sources, Uses and Debt Service

Fund and Debt Issue	2011 Actual	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
WATER UTILITY FUND, cont.							
Water and Sewer Revenue Refunding Bonds - Series 2011 - final payment occurs in 2021							
Principal	\$ 1,240	\$ 1,495	\$ 1,530	\$ 1,560	\$ 1,600	\$ 1,635	\$ 1,700
Interest	500	558	528	497	466	431	365
Subtotal	\$ 1,740	\$ 2,053	\$ 2,058	\$ 2,057	\$ 2,066	\$ 2,066	\$ 2,065
Water and Sewer Revenue Ref. Bonds - Series 2005B - final payment occurs in 2016							
Principal	\$ 685	\$ 715	\$ 740	\$ 770	\$ 800	\$ 830	\$ -
Interest	164	140	114	86	58	29	-
Subtotal	\$ 849	\$ 855	\$ 854	\$ 856	\$ 858	\$ 859	\$ -
Water and Sewer Revenue Ref. Bonds - Series 2007 - final payment occurs in 2019							
Principal	\$ 1,790	\$ 1,860	\$ 1,940	\$ 2,030	\$ 2,110	\$ 2,190	\$ 2,285
Interest	718	646	571	494	412	327	239
Subtotal	\$ 2,508	\$ 2,506	\$ 2,511	\$ 2,524	\$ 2,522	\$ 2,517	\$ 2,524
Water Utility Fund Total	\$ 5,212	\$ 5,414	\$ 5,423	\$ 5,437	\$ 5,446	\$ 5,442	\$ 4,589

WASTEWATER UTILITY FUND

Bonds

Water and Sewer Revenue Refunding Bonds

Series 2005A - final payment occurs in 2012

Principal	\$ 155	\$ 170	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	11	5	-	-	-	-	-
Subtotal	\$ 166	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -

Water and Sewer Revenue Bonds

Series 2005C - final payment occurs in 2025

Principal	\$ 1,840	\$ 1,910	\$ 1,985	\$ 2,065	\$ 2,145	\$ 2,235	\$ 2,325
Interest	1,710	1,637	1,560	1,478	1,375	1,267	1,155
Subtotal	\$ 3,550	\$ 3,547	\$ 3,545	\$ 3,543	\$ 3,520	\$ 3,502	\$ 3,480

Water and Sewer Revenue Bonds

Series 2010 - final payment occurs in 2030

Principal	\$ 390	\$ 395	\$ 405	\$ 410	\$ 420	\$ 430	\$ 440
Interest	285	277	269	261	253	244	231
Subtotal	\$ 675	\$ 672	\$ 674	\$ 671	\$ 673	\$ 674	\$ 671

Wastewater Utility Fund Total	\$ 4,391	\$ 4,394	\$ 4,219	\$ 4,214	\$ 4,193	\$ 4,176	\$ 4,151
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Note: This debt service schedule is prepared using the accrual basis of accounting.

STORMWATER AND FLOOD MGMT UTILITY FUND

Bonds

Storm Water & Flood Refunding

Bonds Series 2010 - final

payment occurs in 2018

Principal	\$ 320	\$ 325	\$ 335	\$ 335	\$ 345	\$ 350	\$ 365
Interest	69	62	56	49	42	32	21

**Stormwater and Flood
Mgmt Utility Fund Totals**

\$ 389	\$ 387	\$ 391	\$ 384	\$ 387	\$ 382	\$ 386
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Sources, Uses and Debt Service

Fund and Debt Issue	2011 Actual	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
DOWNTOWN COMMERCIAL DISTRICT FUND							
Bonds							
CAGID Bonds Series 2003 - final payment occurs in 2023							
Principal	\$ 570	\$ 590	\$ 615	\$ 635	\$ 660	\$ 685	\$ 710
Interest	350	332	313	292	271	246	219
Subtotal	\$ 920	\$ 922	\$ 928	\$ 927	\$ 931	\$ 931	\$ 929
CAGID Refunding Bonds Series 2009 - final payment occurs in 2018							
Principal	\$ 775	\$ 800	\$ 825	\$ 855	\$ 885	\$ 920	\$ 960
Interest	231	207	183	158	132	102	64
Subtotal	\$ 1,006	\$ 1,007	\$ 1,008	\$ 1,013	\$ 1,017	\$ 1,022	\$ 1,024
Downtown Commercial District Fund Total	\$ 1,926	\$ 1,929	\$ 1,936	\$ 1,940	\$ 1,948	\$ 1,953	\$ 1,953

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

BMPA DEBT SERVICE FUND

Certificates of Participation

East Boulder Community Center

Principal	\$ 545	\$ 575	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	53	26	-	-	-	-	-
Subtotal (Matures in 2012)	\$ 598	\$ 601	\$ -	\$ -	\$ -	\$ -	\$ -

Lease Purchase Revenue Notes

1991G Mardick

Principal	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	1	-	-	-	-	-	-
Subtotal (Matures in 2011)	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

1996A Joder

Principal	\$ 136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	2	-	-	-	-	-	-
Subtotal (Matures in 2011)	\$ 138	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

1996B Lousberg

Principal	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	2	-	-	-	-	-	-
Subtotal (Matures in 2011)	\$ 85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

1997C Henrickson

Principal	\$ 35	\$ 37	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	3	1	-	-	-	-	-
Subtotal (Matures in 2012)	\$ 38	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -

1997G Foothills Business Park, LLC

Principal	\$ 64	\$ 69	\$ 74	\$ 79	\$ 84	\$ 90	\$ 97
Interest	37	32	27	22	16	10	4
Subtotal (Matures in 2017)	\$ 101	\$ 101	\$ 101	\$ 101	\$ 100	\$ 100	\$ 101



Sources, Uses and Debt Service

Fund and Debt Issue	2011 Actual	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
BMPA DEBT SERVICE FUND, cont.							
1999B Van Vleet							
Principal	\$ 204	\$ 216	\$ 229	\$ 243	\$ -	\$ -	\$ -
Interest	43	31	17	2	-	-	-
Subtotal (Matures in 2014)	\$ 247	\$ 247	\$ 246	\$ 245	\$ -	\$ -	\$ -
2001AR-1 F. LaVerne Johnson Family							
Principal	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	1	-	-	-	-	-	-
Subtotal (Matures in 2011)	\$ 32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2001AR-2 F. LaVerne Johnson Wife							
Principal	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	1	-	-	-	-	-	-
Subtotal (Matures in 2011)	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2001B Hester							
Principal	\$ 74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	2	-	-	-	-	-	-
Subtotal (Matures in 2011)	\$ 76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2001C Suitts Enterprises, Ltd.							
Principal	\$ 1,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	84	-	-	-	-	-	-
Subtotal (Matures in 2011)	\$ 1,759	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2001D Abbott							
Principal	\$ 43	\$ 41	\$ 43	\$ 45	\$ -	\$ -	\$ -
Interest	3	5	3	1	-	-	-
Subtotal (Matures in 2014)	\$ 46	\$ 46	\$ 46	\$ 46	\$ -	\$ -	\$ -
2001ER-1 William and Associates							
Principal	\$ 230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	12	-	-	-	-	-	-
Subtotal (Matures in 2011)	\$ 242	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2001ER-2 Suitts Enterprises, Ltd.							
Principal	\$ 420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	22	-	-	-	-	-	-
Subtotal (Matures in 2011)	\$ 442	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2002AR-1 Edward H. Kolb							
Principal	\$ 29	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	3	1	-	-	-	-	-
Subtotal (Matures in 2012)	\$ 32	\$ 32	\$ -	\$ -	\$ -	\$ -	\$ -
2002AR-2 John B. Kolb							
Principal	\$ 29	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	3	1	-	-	-	-	-
Subtotal (Matures in 2012)	\$ 32	\$ 32	\$ -	\$ -	\$ -	\$ -	\$ -

Sources, Uses and Debt Service

Fund and Debt Issue	2011 Actual	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
BMPA DEBT SERVICE FUND, cont.							
2002AR-3 Frederick M. Kolb							
Principal	\$ 29	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	3	1	-	-	-	-	-
Subtotal (Matures in 2012)	\$ 32	\$ 32	\$ -	\$ -	\$ -	\$ -	\$ -
2003A Helayne B. Jones							
Principal	\$ 82	\$ 86	\$ 92	\$ -	\$ -	\$ -	\$ -
Interest	13	8	2	-	-	-	-
Subtotal (Matures in 2013)	\$ 95	\$ 94	\$ 94	\$ -	\$ -	\$ -	\$ -
2004A Waldo R. & Nancy R. Dagle							
Principal	\$ 82	\$ 86	\$ 90	\$ 94	\$ -	\$ -	\$ -
Interest	16	12	8	4	-	-	-
Subtotal (Matures in 2014)	\$ 98	\$ 98	\$ 98	\$ 98	\$ -	\$ -	\$ -
2004B2 Thirtieth & Pearl, LLC (Transportation)							
Principal	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	1	-	-	-	-	-	-
Subtotal (Matures in 2011)	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2005A Gary L. & Donna K. Gisle, Trustees							
Principal	\$ 95	\$ 99	\$ 104	\$ 109	\$ 114	\$ 120	\$ 125
Interest	32	28	23	18	12	7	1
Subtotal (Matures in 2017)	\$ 127	\$ 127	\$ 127	\$ 127	\$ 126	\$ 127	\$ 126
2005B John G. & Barbara G. Hill, Tenants in Common							
Principal	\$ 92	\$ 97	\$ 101	\$ 106	\$ 111	\$ -	\$ -
Interest	21	16	12	7	2	-	-
Subtotal (Matures in 2015)	\$ 113	\$ 113	\$ 113	\$ 113	\$ 113	\$ -	\$ -
2005C Luchetta Properties, Inc.							
Principal	\$ 43	\$ 45	\$ 47	\$ 49	\$ 52	\$ 54	\$ 57
Interest	26	24	21	19	17	14	11
Subtotal (Matures in 2020)	\$ 69	\$ 69	\$ 68	\$ 68	\$ 69	\$ 68	\$ 68
2006A Boulder Valley Farm, Inc.							
Principal	\$ 343	\$ 360	\$ 378	\$ 397	\$ 417	\$ 438	\$ -
Interest	107	90	71	52	31	10	-
Subtotal (Matures in 2016)	\$ 450	\$ 450	\$ 449	\$ 449	\$ 448	\$ 448	\$ -
2006B Joel and Ruth Eisenberg							
Principal	\$ 117	\$ 122	\$ 129	\$ 135	\$ 142	\$ 149	\$ -
Interest	36	31	24	17	10	3	-
Subtotal (Matures in 2016)	\$ 153	\$ 153	\$ 153	\$ 152	\$ 152	\$ 152	\$ -
2008A-R1 Edward H. Kolb							
Principal	\$ 35	\$ 37	\$ 39	\$ 41	\$ 43	\$ 45	\$ 47
Interest	16	14	12	10	8	6	3
Subtotal (Matures in 2018)	\$ 51	\$ 51	\$ 51	\$ 51	\$ 51	\$ 51	\$ 50



Sources, Uses and Debt Service

Fund and Debt Issue	2011 Actual	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
BMPA DEBT SERVICE FUND, cont.							
2008A-R2 Edward H. Kolb							
Principal	\$ 35	\$ 37	\$ 39	\$ 41	\$ 43	\$ 45	\$ 47
Interest	16	14	12	10	8	6	3
Total (Matures in 2018)	\$ 51	\$ 51	\$ 51	\$ 51	\$ 51	\$ 51	\$ 50
Subtotal Lease Purchase Revenue Notes							
	\$ 4,579	\$ 1,734	\$ 1,597	\$ 1,501	\$ 1,110	\$ 997	\$ 395
BMPA Fund Total	\$ 5,177	\$ 2,335	\$ 1,597	\$ 1,501	\$ 1,110	\$ 997	\$ 395
FACILITY RENOVATION AND REPLACEMENT FUND							
Capital Leases							
Energy Efficiency Improvement Project - Phase I with Banc of America Leasing and Capital, LLC							
Principal	\$ 73	\$ 90	\$ 94	\$ 99	\$ 104	\$ 109	\$ 114
Interest	73	68	64	59	54	49	43
Subtotal	\$ 146	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 157
Energy Efficiency Improvement Project - Phase II with All American Investment Group, LLC							
Principal	\$ 121	\$ 267	\$ 298	\$ 294	\$ 311	\$ 334	\$ 363
Interest	226	218	208	197	187	175	163
Subtotal	\$ 347	\$ 485	\$ 506	\$ 491	\$ 498	\$ 509	\$ 526
Facility Renovation and Replacement Fund Total	\$ 493	\$ 643	\$ 664	\$ 649	\$ 656	\$ 667	\$ 683

Note: This debt is paid with base rentals transferred from various funds as indicated in the above debt service schedules. This debt service schedule is prepared using the accrual basis of accounting.

Sources, Uses and Debt Service

Table 4-10 2012 Lease-Purchase Obligations
(in \$1,000s)

Item	Estimated Amount To Be Expended During 2012	Remaining Lifetime Obligation - 2013 and Beyond
Real Property		
Open Space Properties	\$ 1,734	\$ 5,314
East Community Center	601	-
Subtotal	\$ 2,335	\$ 5,314
Leasehold Improvements		
Facilities Asset Management	\$ 643	\$ 7,406
Subtotal	\$ 643	\$ 7,406
Total	\$ 2,978	\$ 12,720

Note:

Represented are all lease/purchase obligations known or predictable at the time of the production of the 2012 budget.



Sources, Uses and Debt Service

Table 4-11 Combined Schedule of Long-Term Debt
As of December 31, 2011
(in\$1,000s)

GOVERNMENTAL ACTIVITIES							
Activities	Interest Rates	Date Issued	Date Matured	Authorized and Issued	Outstanding	Current Portion	
SUPPORTED BY SALES TAX REVENUES AND OTHER FINANCING SOURCES							
General Obligation Bonds							
Open Space Acquisition	4.00 - 5.50	6/20/06	8/15/19	\$ 20,115	\$ 13,565	\$ 1,470	
Premium on Bonds				-	136	-	
Open Space Acquisition Refunding	3.50 - 4.00	6/26/07	8/15/18	12,345	10,605	1,335	
Premium on Refunding Bonds				-	31	-	
Refunding Bond Charges				-	(329)	-	
Open Space Acquisition Refunding	2.50	7/7/09	8/15/13	6,305	3,340	1,550	
Premium on Refunding Bonds				-	36	-	
Refunding Bond Charges				-	(9)	-	
Parks, Recreation, Muni.,Cap., Imp., Ref.	4.00 - 4.30	9/11/01	12/1/12	5,255	530	530	
Premium on Refunding Bonds				-	1	-	
Refunding Bond Charges				-	(2)	-	
Parks, Recreation, Muni.,Cap., Imp., Ref.	2.00 - 3.00	9/16/09	12/15/15	11,895	8,155	1,950	
Premium on Refunding Bonds				-	269	-	
Refunding Bond Charges				-	(141)	-	
Waste Reduction Bonds	2.00 - 4.00	12/15/09	12/01/29	6,000	5,500	250	
Premium on Waste Reduction Bonds				-	60	-	
			Subtotal	\$ 61,915	\$ 41,747	\$ 7,085	
Taxable Pension Obligation Bonds	2.00 - 5.00	10/26/10	10/01/30	\$ 9,070	\$ 8,760	\$ 340	
Premium on Pension Obligation Bonds				-	121	-	
			Subtotal	\$ 9,070	\$ 8,881	\$ 340	
Sales Tax Revenue Bonds							
Open Space Acq. Sales Tax Rev. Ref. Bds	2.50 - 3.00	7/7/09	8/15/14	\$ 6,485	\$ 4,005	\$ 1,295	
Premium on Refunding Bonds				-	63	-	
Refunding Bond Charges				-	(13)	-	
			Subtotal	\$ 6,485	\$ 4,055	\$ 1,295	
Loans Payable							
Loan Payable - Boulder County	3.00	9/25/09	9/1/2013	\$ 5,441	\$ 250	\$ -	
			Subtotal	\$ 5,441	\$ 250	\$ -	
Capital Lease Purchase Agreements							
Banc of America Leasing & Capital, LLC	4.93	9/27/10	11/27/23	\$ 1,500	\$ 1,427	\$ 90	
All American Investment Group, LLC	3.518	10/25/10	1/25/26	6,457	6,336	267	
			Subtotal	\$ 7,957	\$ 7,763	\$ 357	
Other Accrued Liability							
Compensated Absences (estimated)				\$ -	\$ 10,574	\$ 706	
Retiree Health Care Benefit (OPEB) (estimated)				-	955	-	
Rebatable Arbitrage(estimated)				-	-	-	
			Subtotal	\$ -	\$ 11,529	\$ 706	
Total Governmental Activities				90,868	74,225	9,783	

Sources, Uses and Debt Service

BUSINESS-TYPE ACTIVITIES

Activities	Interest Rates	Date Issued	Date Matured	Authorized and Issued	Outstanding	Current Portion
SUPPORTED BY UTILITY REVENUES						
Revenue Bonds						
Water and Sewer Revenue Refunding Bonds	2.00 - 4.00	2/22/11	12/01/21	\$ 18,335	\$ 17,095	\$ 1,495
Premium on Bonds				-	735	-
Refunding Bond Charges				-	(721)	-
Water and Sewer Revenue Refunding Bonds	3.00 - 3.75	5/01/05	12/01/16	7,900	3,855	715
Refunding Bond Charges				-	(51)	-
Water and Sewer Revenue Refunding Bonds	4.00 - 4.125	7/10/07	12/01/19	25,935	16,120	1,860
Refunding Bond Charges				-	(536)	-
Water and Sewer	3.50 - 5.00	11/15/05	12/01/25	45,245	35,160	1,910
Premium on Bonds				-	617	-
Water and Sewer Revenue Refunding Bonds	3.00 - 3.50	5/01/05	12/01/12	1,110	170	170
Water and Sewer Revenue Bonds	2.00 - 3.00	10/12/10	12/01/30	9,980	9,590	395
Premium on Bonds				-	208	-
Storm Water & Flood Mgmt Rev. Rfdg.	2.00 - 3.00	6/08/10	12/01/18	3,165	2,425	325
Premium on Bonds				-	60	-
Refunding Bond Charges				-	(28)	-
			Subtotal	\$ 111,670	\$ 84,699	\$ 6,870
Other Accrued Liability						
Compensated Absences (estimated)				\$ -	\$ 1,234	\$ 174
Retiree Health Care Benefit (OPEB) (estimated)				-	117	-
Rebatable Arbitrage (estimated)				-	-	-
			Subtotal	\$ -	\$ 1,351	\$ 174
Total Supported By Utility Revenues				\$ 111,670	\$ 86,050	\$ 7,044
SUPPORTED BY PARKING REVENUES						
General Obligation General Improvement District Bonds						
Downtown Commercial District						
Parking Facilities	2.50 - 4.20	6/17/03	8/15/23	\$ 12,500	\$ 8,855	\$ 590
Premium on Bonds				-	62	-
Parking Facilities	3.00 - 4.00	5/14/09	8/15/18	7,730	6,250	800
Premium on Refunding Bonds				-	222	-
Refunding Bond Charges				-	(39)	-
			Subtotal	\$ 20,230	\$ 15,350	\$ 1,390
Other Accrued Liability						
Compensated Absences (estimated)				\$ -	\$ 124	\$ -
Retiree Health Care Benefit (OPEB) (estimated)				-	29	-
			Subtotal	\$ -	\$ 306	\$ -
Total Supported By Parking Revenues				\$ 20,230	\$ 15,656	\$ 1,390
SUPPORTED BY BASE RENTALS						
Refunding Certificates of Participation Series						
Boulder Municipal Property Authority:						
East Boulder Community Center	4.125 - 5.00	1/08/98	12/01/12	\$ 5,750	\$ 575	\$ 575
			Subtotal	\$ 5,750	\$ 575	\$ 575



Sources, Uses and Debt Service

BUSINESS-TYPE ACTIVITIES, cont.

Activities	Interest Rates	Date Issued	Date Matured	Authorized and Issued	Outstanding	Current Portion
Lease Purchase Revenue Notes						
Boulder Municipal Property Authority						
Open space acquisition:						
Henrikson Note 1997C	6.00	6/25/97	6/25/12	\$ 383	\$ 37	\$ 37
Foothills Note 1997G	7.00	7/16/97	7/16/17	1,095	493	69
Van Vleet Note 1999B	6.00	3/5/99	3/5/14	2,500	688	216
Abbott Note 2001D	6.00	12/05/01	1/14/13	430	129	41
Edward H. Kolb Note 2002A-R1	6.00	8/15/02	8/15/12	242	31	31
John B. Kolb Note 2002A-R2	6.00	8/15/02	8/15/12	242	31	31
Frederick M. Kolb Note 2002A-R3	6.00	8/15/02	8/15/12	242	31	31
Helayne B. Jones Note 2003A	6.00	6/20/03	6/20/13	715	178	86
Dagle Note 2004A	4.75	12/1/04	12/01/04	770	269	86
Gisle Note 2005A	4.75	2/18/05	2/18/17	1,180	672	99
Hill Note 2005B	4.75	4/5/05	4/05/15	910	415	97
Luchetta Note 2005C	5.00	8/5/05	8/05/20	720	493	45
Boulder Valley Note 2006A	5.00	6/16/06	6/16/16	3,550	1,990	360
Eisenberg Note 2006B	5.00	6/7/06	6/07/16	1,206	676	122
Kolb, Edward H. Note 2008AR-1	5.00	4/22/08	4/22/18	404	303	37
Vigil Note 2008AR-2	5.00	4/22/08	4/22/18	404	303	37
			Subtotal	\$ 14,993	\$ 6,739	\$ 1,425
			Total Supported By Base Rentals	\$ 20,743	\$ 7,314	\$ 2,000
			Total Business-type Activities	\$ 152,643	\$ 109,020	\$ 10,434



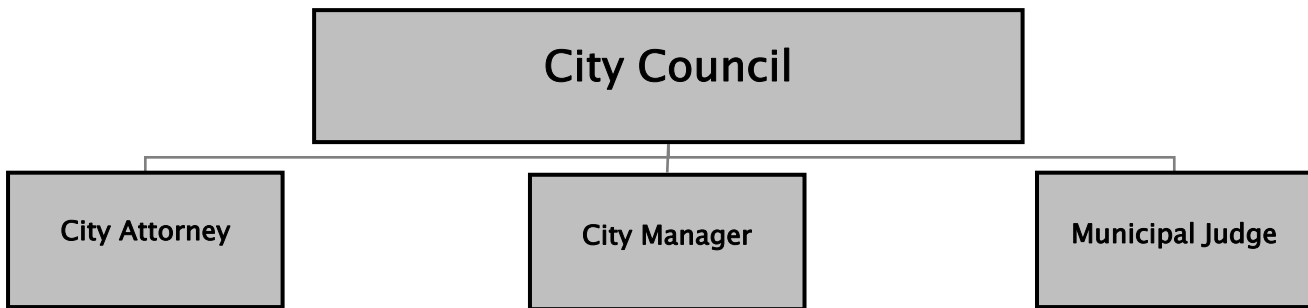
Table 4-12 Computation of Legal Debt Margin for the Last Ten Years
(in 1,000's)

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Total Assessed Value (Prior Year Assessed Value for Current Year Collections - Estimated)	\$ 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	\$ 1,912,398
Debt Limit - 3% of Total Assessed Value	76,981	76,882	72,496	71,944	62,838	62,759	59,120	59,129	57,886	57,372
Amount of Debt Applicable to Debt Margin	\$ 41,747	\$ 49,683	\$ 58,410	\$ 60,118	\$ 67,754	\$ 75,081	\$ 60,375	\$ 66,294	\$ 71,929	\$ 77,620
Total bonded debt										
Less deductions allowed by law:										
Self-supporting General Obligation bonds	41,747	49,683	58,410	60,118	67,754	75,081	60,375	65,929	71,214	76,585
Self-supporting General Obligation Water Utility bonds								365	715	1,035
Total Deductions	\$ 41,747	\$ 49,683	\$ 58,410	\$ 60,118	\$ 67,754	\$ 75,081	\$ 60,375	\$ 66,294	\$ 71,929	\$ 77,620
Amount of Debt Applicable to Debt Margin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Debt Margin	\$ 76,981	\$ 76,882	\$ 72,496	\$ 71,944	\$ 62,838	\$ 62,759	\$ 59,120	\$ 59,129	\$ 57,886	\$ 57,372

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 appropriations municipality. Indebtedness payable in whole 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. It is the legal advisor to the City Council, for all city boards and commissions and for all city officials. The City Attorney’s Office also Represents the city in civil litigation and serves as city prosecutor in municipal court.

Municipal Judge

- The Municipal Court acts as an impartial forum for all participants in cases involving municipal ordinance violations, adjudicates cases consistent with the law, the needs of the individual, and the community’s values, and promotes public trust in both the justice system and local government.

City Manager

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



City Council

Department Budget

	2010 Actual	2011 Approved	2012 Approved
EXPENDITURE			
City Council	\$ 164,079	\$ 170,677	\$ 188,132
TOTAL EXPENDITURE	\$ 164,079	\$ 170,677	\$ 188,132

FUNDING			
General	\$ 164,079	\$ 170,677	\$ 188,132
TOTAL FUNDING	\$ 164,079	\$ 170,677	\$ 188,132

Accomplishments

- Adopted changes to the sidewalk snow removal regulation;
- Adopted Café Seating ordinance;
- Adopted Mobile Food Vending ordinance;
- Updated the Council Rules of Procedure incorporating Rules of Decorum and adding a new section to Title 2 on Council Benefits;
- Approved the purpose, framework, goals and objectives for the Boulder's Energy Future Project;
- Adopted a two year extension of the Comcast Franchise agreement;
- Approved the Open Space and Mountain Parks West Trail Study Area Plan;
- Adopted the Medical Marijuana ordinance and code updates;
- Adopted Gapter Road and Burke II Annexations;
- Formed the Boulder Junction Access General Improvement District - Parking and Travel Demand Management by special election;
- Adopted the 2011 Budget;
- Approved placing items on the November 2, 2010 ballot, which were subsequently approved by the voters;
 - Increase of the public accommodation tax from 5.5 % to 7.5%;
 - Utility Occupation Tax on public utilities to replace lost franchise fee revenue; and
 - Installation of rooftop renewable energy improvements to the top of buildings that exceed 55 ft. in height.
- Approved Section 16/Jefferson Parkway IGA;
- Adopted a resolution opposing Colorado Ballot measures for Proposition 101 and Amendments 60 and 61;
- Adopted Inclusionary Housing Administrative Regulation;
- Approved \$5 million EET funds to BVSD to Mapleton School renovation for early childhood education center;
- Adopted revised Downtown Urban Design Guidelines;
- Approved Homelessness 10 year plan implementation; and



City Council

- For the Boulder Sister City Program, realized many accomplishments including: travel by delegations to Yateras, Cuba and Jalapa, Nicaragua; celebration of the 1 year opening of the Dushanbe Cyber Café in Tajikistan; celebration of Boulder's 10th anniversary of the Boulder Mante Sister City relationship; and continuation of the Kisumu, Kenya committee's water sanitation projects funded by the Bill and Melinda Gates Foundation.

Key Initiatives for 2012

Below are the goals set by council at their 2011 retreat, which will be reviewed and updated at their January 2012 retreat:

- Boulder's Energy Future
- Affordable Housing
- Climate Action Plan
- University Hill Revitalization
- Boulder Junction Implementation
- Capital Investment Strategy
- Waste Reduction
- Homelessness
- Sustainable Agriculture and Local Food Systems
- Mapleton Early Childhood Center

Significant Changes Between 2011 and 2012 Budget

	2011 Budgeted	2012 Budget	Total Change	2011 FTE	2012 FTE	FTE Change
GENERAL FUND						
Council Packet Automation	\$ -	\$ 15,000	\$ 15,000	0.00	0.00	0.00
TOTAL CHANGES			\$ 15,000			0.00



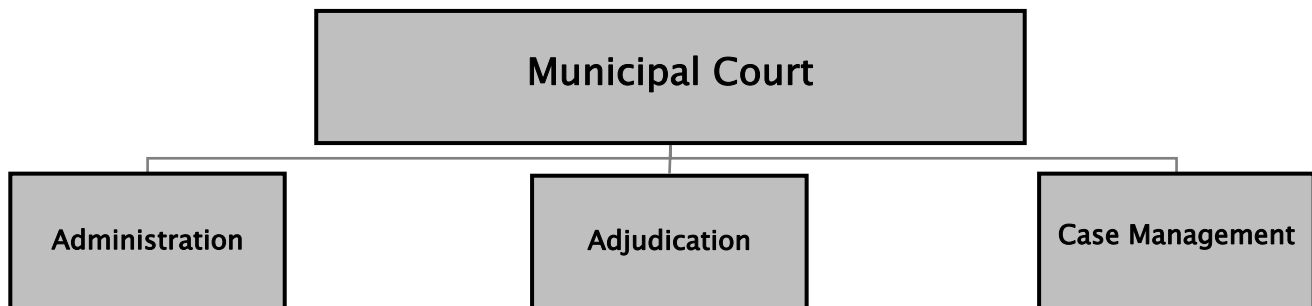
**2012 ANNUAL BUDGET
CITY COUNCIL**

		2010 Actual	2011 Approved	2012 Approved	Variance - 2011 Approved to 2012 Approved
		Amount	Amount	Amount	Amount
EXPENDITURE BY PROGRAM					
City Council		\$ 164,079	\$ 170,677	\$ 188,132	\$ 17,455
	Total	\$ 164,079	\$ 170,677	\$ 188,132	\$ 17,455
EXPENDITURE BY CATEGORY					
Personnel		\$ 84,883	\$ 84,647	\$ 87,102	\$ 2,455
Operating		76,855	83,358	97,508	14,150
Interdepartmental Charges		2,342	2,672	3,522	850
	Total	\$ 164,079	\$ 170,677	\$ 188,132	\$ 17,455
EXPENDITURE BY FUND					
General		\$ 164,079	\$ 170,677	\$ 188,132	\$ 17,455
	Total	\$ 164,079	\$ 170,677	\$ 188,132	\$ 17,455

Note:
No budgeted FTE included in City Council.

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;*
- *To adjudicate cases consistent with the law, the needs of the individual, and the community's values; and*
- *To 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, and various clerical functions.

Adjudication

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

Municipal Court

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 are 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 the cases for defendants at in-custody sessions at the Boulder County jail.

Department Budget

	2010 Actual	2011 Approved	2012 Approved
STAFFING			
Administration	4.00	4.00	4.00
Adjudication	3.50	3.50	3.50
Case Management	8.75	8.75	8.75
TOTAL STAFFING	16.25	16.25	16.25

EXPENDITURE			
Administration	\$ 368,434	\$ 469,152	\$ 443,048
Adjudication	401,781	445,364	473,218
Case Management	830,273	886,750	909,509
TOTAL EXPENDITURE	\$ 1,600,488	\$ 1,801,265	\$ 1,825,775

FUND			
General	\$ 1,600,488	\$ 1,801,265	\$ 1,825,775
TOTAL FUNDING	\$ 1,600,488	\$ 1,801,265	\$ 1,825,775

Accomplishments

- Migrated Minor in Possession (MIP) violations from the County Court's Diversion Program to the Municipal Court. The main objectives achieved included matching offenders with treatment by using an alcohol screen, collaborating with local treatment providers to expand the array of alcohol treatment services, and coordinating sanctions for these violations with CU's Office of Student Conduct.
- Negotiated a contract with a new photo enforcement vendor and implemented new software to process photo radar and red light violations. All eight camera locations now include video of each violation.
- Entered into a new contract for collecting unpaid parking tickets. General Fund revenue for scofflaw amounts collected will increase by 5% over the previous contract.

Municipal Court

- Purchased, tested, and implemented an upgrade to the Court's parking database. The upgrade allows violators appealing their parking ticket to view photographs associated with violations online. It also allows appellants to electronically attach documentation to their appeals.
- Enhanced courtroom technology. One addition is a large screen monitor that easily enables all parties to view videos introduced as evidence, primarily in photo enforcement cases. It is also used to display a PowerPoint used during MIP dockets to advise defendants of the MIP process. The Court also purchased a document camera that is available to project documentary evidence onto the monitor, thereby improving the presentation of drawings, maps, paper documents, and photos at trial.

Key Initiatives for 2012

- Continue assessment of staffing and structural needs;
- Pursue process improvements and efficiencies;
- Work on Strategic Plan update; and
- Keep website current as online functions evolve and consider improvements.



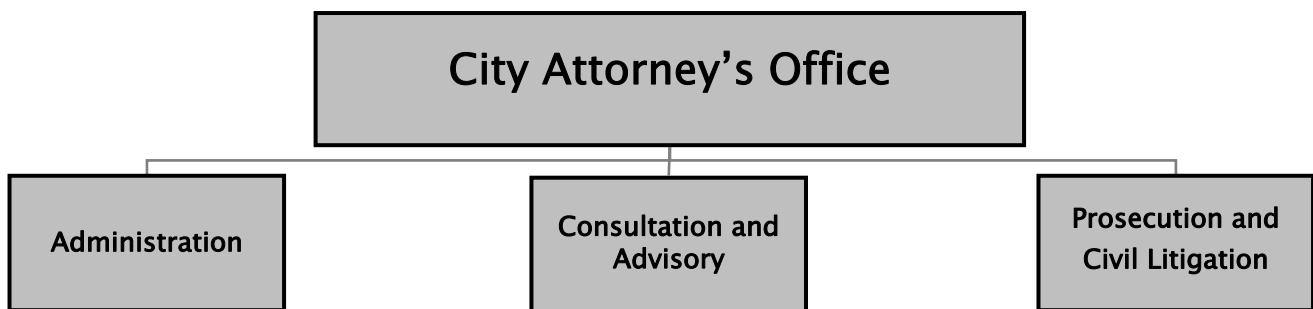
**2012 ANNUAL BUDGET
MUNICIPAL COURT**

	2010 Actual		2011 Approved		2012 Approved		Variance - 2011 Approved to 2012 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	4.00	\$ 368,434	4.00	\$ 469,152	4.00	\$ 443,048	-	\$ (26,104)
Subtotal	4.00	\$ 368,434	4.00	\$ 469,152	4.00	\$ 443,048	-	\$ (26,104)
Adjudication								
Adjudication	3.50	\$ 401,781	3.50	\$ 445,364	3.50	\$ 473,218	-	\$ 27,854
Subtotal	3.50	\$ 401,781	3.50	\$ 445,364	3.50	\$ 473,218	-	\$ 27,854
Case Management								
Animal	0.75	\$ 55,940	0.75	\$ 73,900	0.75	\$ 72,482	-	\$ (1,418)
General	1.00	71,923	1.00	95,014	1.00	93,191	-	(1,823)
Parking	2.00	240,663	2.00	221,481	2.00	256,384	-	34,903
Photo Enforcement	2.00	193,618	2.00	192,580	2.00	188,673	-	(3,907)
Probation Services	2.00	196,204	2.00	208,759	2.00	205,587	-	(3,172)
Traffic	1.00	71,923	1.00	95,014	1.00	93,192	-	(1,823)
Subtotal	8.75	\$ 830,273	8.75	\$ 886,750	8.75	\$ 909,509	-	\$ 22,758
Total	16.25	\$ 1,600,488	16.25	\$ 1,801,265	16.25	\$ 1,825,775	-	\$ 24,509
EXPENDITURE BY CATEGORY								
Personnel		\$ 1,314,966		\$ 1,376,867		\$ 1,401,378		\$ 24,510
Operating		254,548		373,372		378,733		5,361
Interdepartmental Charges		30,974		51,026		45,664		(5,362)
Total		\$ 1,600,488		\$ 1,801,265		\$ 1,825,775		\$ 24,509
STAFFING AND EXPENDITURE BY FUND								
General	16.25	\$ 1,600,488	16.25	\$ 1,801,265	16.25	\$ 1,825,775	-	\$ 24,509
Total	16.25	\$ 1,600,488	16.25	\$ 1,801,265	16.25	\$ 1,825,775	-	\$ 24,509

City of Boulder
CITY ATTORNEY'S OFFICE

2012 Annual Budget
\$2,243,995

The mission of the City Attorney's Office's is to work for the city of Boulder to deliver high quality municipal legal services in a responsive, pro-active, creative and timely manner. It is the legal advisor to the City Council, for all city boards and commissions and for all city officials. The City Attorney's Office also represents the city in civil litigation and serves as city prosecutor in municipal court.



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.

Department Budget

	2010 Actual	2011 Approved	2012 Approved
STAFFING			
Administration	1.50	1.50	1.50
Consultation and Advisory	11.40	11.53	12.53
Prosecution and Civil Litigation	5.75	5.62	6.12
TOTAL STAFFING	18.65	18.65	20.15

EXPENDITURE			
Administration	\$ 211,704	\$ 299,320	\$ 306,124
Consultation and Advisory	1,083,152	1,173,640	1,343,361
Prosecution and Civil Litigation	483,755	548,176	594,510
TOTAL EXPENDITURE	\$ 1,778,611	\$ 2,021,136	\$ 2,243,995

FUND			
General	\$ 1,694,387	\$ 1,932,787	\$ 2,098,080
Property and Casualty Insurance	84,223	88,349	93,615
Water Utility	-	-	52,300
TOTAL FUNDING	\$ 1,778,611	\$ 2,021,136	\$ 2,243,995

Accomplishments

The City Attorney's office's accomplishments pretty much mirror those of the city as a whole. Our attorneys are generally involved in any major project and most minor projects undertaken by the city. We work together with department staff to support their efforts and provide needed expertise to achieve their goals, supporting all of the major accomplishments of the city. Although we cannot take credit for the achievements, we take pride in sharing the workload with the various departments. Here are some highlights:

- Smartregs:** The Smartregs project involved creating a legal framework to implement important sustainability goals. This important project involved, among other things, incorporating the International Building Code into the Boulder Revised Code.
- Crestview East Annexation and Gapter Road Annexation:** Our attorneys worked with department staff on the two difficult annexation projects, which required multiple drafts and careful negotiations.

City Attorney's Office

- **Energy Future:** Over the last year, attorneys have been involved in every aspect of Boulder's Energy Future project. In 2011, we have provided support for the municipalization analysis and worked with Xcel Energy on a variety of legal issues. In addition, we participated actively on behalf of the city in 10 different dockets at the Colorado Public Utilities Commission.
- **Boulder Junction:** Our attorneys worked to create the Boulder Junction General Improvement District, which was approved in the fall of 2010. This project included not only legal work to create the district, but also rezoning and negotiating with various stakeholders, including RTD.
- **Minors in Possession:** Our prosecution staff worked cooperatively with the Municipal Court to incorporate Minors in Possession cases. In addition, our prosecutors have successfully defended the city's camping ordinance both in the Municipal Court and on appeal to the District court, while handling a significant caseload increase from 2009.
- **Miscellaneous:** Our attorneys litigated tort claims, a challenge to the city's affordable housing covenant and various other lawsuits. Between January 1, 2010 and June 1, 2011, department staff routed over 1,000 contracts to our office for review.

Key Initiatives for 2012

- Implement election result of the city's clean energy ballot items – either help facilitate the creation of a utility or work on next steps;
- Implement increased administrative enforcement efforts, leading to more effective enforcement and lower cost;
- Implement a more effective strategy for handling water cases and supporting the water utility;
- Reduce reliance on outside counsel by handling more litigation using existing staff; and
- Implement a more effective community prosecution program by working closely with the community on criminal justice matters.

Significant Changes Between 2011 and 2012 Budget

	2011 Budgeted	2012 Budget	Total Change	2011 FTE	2012 FTE	FTE Change
GENERAL FUND						
Additional Attorneys	\$ 33,300	\$ 118,900	\$ 85,600	0.00	1.50	1.50
WATER FUND						
Additional Attorney	\$ -	\$ 52,300	\$ 52,300	0.00	0.50	0.50
TOTAL CHANGES			\$ 137,900			2.00



**2012 ANNUAL BUDGET
CITY ATTORNEY**

	2010 Actual		2011 Approved		2012 Approved		Variance - 2011 Approved to 2012 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	1.50	\$ 211,704	1.50	\$ 299,320	1.50	\$ 306,124	-	\$ 6,804
Subtotal	1.50	\$ 211,704	1.50	\$ 299,320	1.50	\$ 306,124	-	\$ 6,804
Consultation and Advisory								
Subtotal	11.40	\$ 1,083,152	11.53	\$ 1,173,640	12.53	\$ 1,343,361	1.00	\$ 169,721
Prosecution and Civil Litigation¹								
Subtotal	5.75	\$ 483,755	5.62	\$ 548,176	6.12	\$ 594,510	0.50	\$ 46,334
Total	18.65	\$ 1,778,611	18.65	\$ 2,021,136	20.15	\$ 2,243,995	1.50	\$ 222,859

EXPENDITURE BY CATEGORY					
Personnel		\$ 1,617,686	\$ 1,845,322	\$ 2,052,469	\$ 207,147
Operating		139,129	152,064	153,741	1,677
Interdepartmental Charges		21,796	23,750	37,785	14,035
Total		\$ 1,778,611	\$ 2,021,136	\$ 2,243,995	\$ 222,859

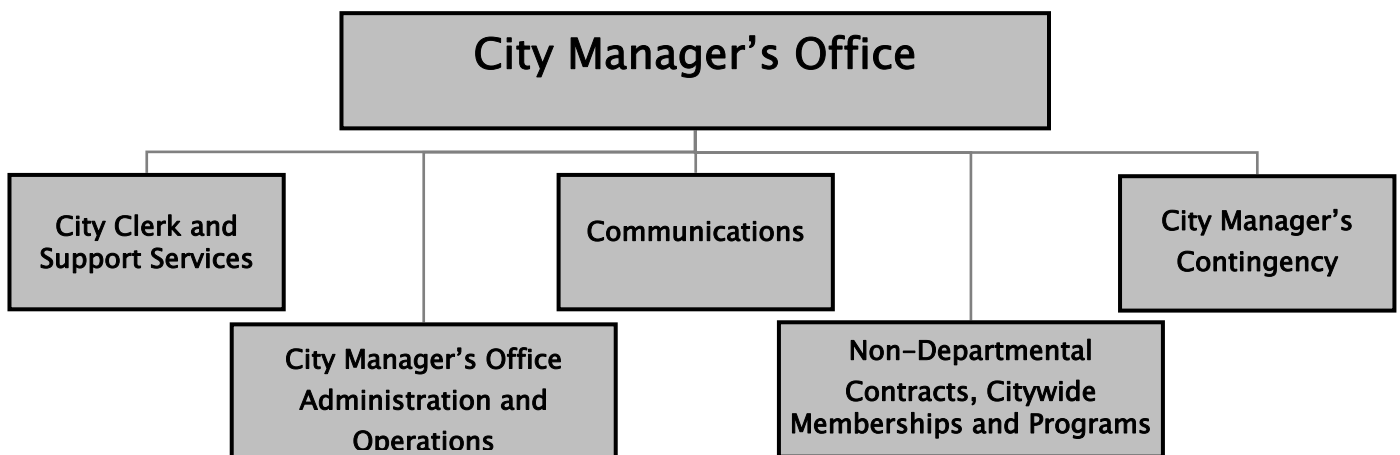
STAFFING AND EXPENDITURE BY FUND								
General	17.65	\$ 1,694,387	17.65	\$ 1,932,787	18.65	\$ 2,098,080	1.00	\$ 165,293
Property and Casualty Insurance	1.00	84,223	1.00	88,349	1.00	93,615	-	5,266
Water Utility	-	-	-	-	0.50	52,300	0.50	52,300
Total	18.65	\$ 1,778,611	18.65	\$ 2,021,136	20.15	\$ 2,243,995	1.50	\$ 222,859

Note:
¹Risk 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

2012 Annual Budget
\$2,352,968¹

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.

Communications

- Communications provides effective communication with citizens, staff and Council. Communications 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.

¹ City Manager's Contingency and Non-Departmental Contracts, Citywide Memberships and Programs budgets which encompass the entire organization are not included in the budget of the City Manager's Office and are an additional \$2,569,594.



City Manager's Office

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 Boards and Commissions Annual recruitment and orientation, Sister City relationships support and coordination, and all Open Record requests.

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 funding for planning and development of new programs to meet future needs of the city.

Department Budget

	2010 Actual	2011 Approved	2012 Approved
STAFFING			
City Clerk and Support Services	6.80	5.80	5.80
City Manager's Office	6.50	6.00	6.88
Communications	4.00	5.50	6.50
TOTAL STAFFING	17.30	17.30	19.18

EXPENDITURE			
City Clerk and Support Services	\$ 815,690	\$ 710,090	\$ 676,298
City Manager's Office	790,691	845,684	937,160
Communications	526,700	713,121	739,510
TOTAL EXPENDITURE	\$ 2,133,081	\$ 2,268,895	\$ 2,352,968

FUND			
General	\$ 2,133,081	\$ 2,268,895	\$ 2,352,968
TOTAL FUNDING	\$ 2,133,081	\$ 2,268,895	\$ 2,352,968

Accomplishments

The focus of intergovernmental relations over the past 18 months includes entering into the following mutually beneficial partnerships with its governmental partners:

- A staff negotiated and Council approved intergovernmental agreement that is expected to lead to the preservation of the 640 acres of land next to the Rocky Flats National Wildlife Refuge known as "Section 16";
- A staff negotiated and Council approved intergovernmental agreement to use city educational excise tax revenue to reopen the Mapleton Elementary School for use as a preschool;
- Passage in the Colorado General Assembly of three city-initiated bills ((1) Protections for mobile homeowners, (2) Authority for creating community solar gardens, and (3) Limitations on the inclusion of agricultural land in URAs, and a Congressional Field Hearing on Energy that drew federal attention to Boulder's innovations in energy sustainability.

The focus of the CU/City partnership for 2010–2011 has been alcohol issues, the International Town and Gown Association and Hill revitalization.

Major initiatives include:

- Addressing Alcohol Concerns Together (AACT) Coalition – Formed the coalition and executed the work plan. The AACT Coalition is Boulder's campus–community alcohol coalition that was developed to create community–wide solutions to the negative consequences of alcohol abuse in the community.
- International Town and Gown Association Conference – Planned and hosted the 6th Annual University/City Relations Conference: Partnerships in Action, in collaboration with partners from CU, Naropa and the Convention and Visitors Bureau.
- University Hill Revitalization – Managed the High Density Residential Service District Project.

The focus of Communications has been:

- Boulder's Energy Future Project – Communications and Outreach: Recognizing the impact that decisions about Boulder's energy supply could have on residents and businesses, city staff has been engaged in an aggressive plan to reach a broad base of the community with both traditional and innovative forms of outreach and communication. Since the end of March, project team members have met one–on–one with more than 1,200 city residents at pop–ups outside grocery stores, recreation centers and ball fields, at Farmer's Markets and at community events. In addition, the team has used printed and online media to drive the public to a redesigned website to provide education about the options under consideration.
- I Love Boulder Community Engagement – The city has directly engaged over 26,000 people online for the *I Love Boulder Community Engagement Campaign* from



City Manager's Office

February 14 to May 15. The city's Facebook page has increased its fans by 25% over the same period for the previous year; and Boulder's YouTube channel views increased 55% since launching the campaign, with the *I Love Boulder* video becoming one of the city's top five videos ever. Local retailers are selling t-shirts and water bottles and donating proceeds back to the campaign; local business have donated \$2,000 to fund the campaign as well as collateral materials to expand the campaign; Downtown Boulder, Inc. is printing campaign posters to drive customer traffic to downtown retailers and restaurants; the city's Housing and Human Services, Parks and Recreation and Library have leveraged the campaign to engage diverse communities.

The focus of the The City Clerk/Support Services Division continued to utilize technology to further its excellence in customer service through the provision of online access to council meeting sign-up, the use of pad devices for council in an effort to go paperless, through improving the quality of presentations through system upgrades to Council Chambers and providing a customer kiosk for online research in Central Records.

Key Initiatives for 2012

- Support efforts of the Boulder Energy future;
- Provide 2012 Legislative Support;
- Support and staff the Addressing Alcohol Concerns Together (AACT) Coalition;
- Continue the work of the Capital Investment Strategy Committee;
- Administer the Council Work Plan; and
- Support the Council Charter Committee.

City Manager's Office

Significant Changes Between 2011 and 2012 Budget

	2011 Budgeted	2012 Budget	Total Change	2011 FTE	2012 FTE	FTE Change
GENERAL FUND						
University Liaison/Assistant to the City Manager	\$ 88,132	\$ 40,282	\$ (47,850)	1.00	0.88	(0.12)
Assistant to the City Manager	97,688	-	(97,688)	1.00	0.00	(1.00)
Senior Management Analyst/Project Manager & Management Analyst	-	192,765	192,765	0.00	2.00	2.00
Communications Non Personnel	18,101	-	(18,101)	0.00	0.00	0.00
Channel 8 Inside Boulder News Anchor	-	18,101	18,101	0.00	0.50	0.50
External Communications	46,432	28,700	(17,732)	0.50	0.50	0.00
Internal Communications	46,433	104,865	58,432	0.50	1.00	0.50
Manager's Contingency	119,916	159,066	39,150	0.00	0.00	0.00
Greenwood Wildlife Rehabilitation	-	10,000	10,000	0.00	0.00	0.00
Community Survey	8,000	14,000	6,000	0.00	0.00	0.00
TOTAL CHANGES			\$ 133,927			1.88



**2012 ANNUAL BUDGET
CITY MANAGER**

	2010 Actual		2011 Approved		2012 Approved		Variance - 2011 Approved to 2012 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
City Clerk and Support Services								
Records Retention, Management, and Destruction; Open Records Requests; Domestic Partnerships; Contract Routing/Document Recording ; and, Council Chamber AV support	2.80	\$ 234,959	2.80	\$ 255,600	2.80	\$ 257,398	-	\$ 1,798
Conduct of Elections Including Campaign Finance Reform/Matching Funds Administration	0.30	150,086	0.30	167,655	0.30	123,607	-	(44,048)
Board and Commission Administration	0.30	26,918	0.30	27,582	0.30	30,224	-	2,642
General Administration	2.20	226,458	2.20	239,226	2.20	244,892	-	5,666
Sister City Administration	0.20	20,169	0.20	20,027	0.20	20,177	-	150
Liquor Licensing ¹	0.95	102,004	-	-	-	-	-	-
Other Licensing ¹	0.05	5,369	-	-	-	-	-	-
Medical Marijuana Licensing	-	49,727	-	-	-	-	-	-
Subtotal	6.80	\$ 815,690	5.80	\$ 710,090	5.80	\$ 676,298	-	\$ (33,792)
City Manager's Office								
City Administration and Operations City/CU - Community Relations and Collaboration ²	4.50	\$ 600,264	4.00	\$ 647,610	5.00	\$ 782,156	1.00	\$ 134,546
Intergovernmental Relations	1.00	89,621	1.00	88,132	0.88	40,282	(0.12)	(47,850)
	1.00	100,806	1.00	109,942	1.00	114,722	-	4,780
Subtotal	6.50	\$ 790,691	6.00	\$ 845,684	6.88	\$ 937,160	0.88	\$ 91,476
Communications								
External Communication	1.25	\$ 168,688	2.50	\$ 318,927	2.50	\$ 301,753	-	\$ (17,174)
Internal Communication	0.75	56,229	0.50	49,433	1.00	103,488	0.50	54,055
TV Broadcast	2.00	301,783	2.50	312,761	3.00	334,269	0.50	21,508
Community Survey ³	-	-	-	32,000	-	-	-	(32,000)
Subtotal	4.00	\$ 526,700	5.50	\$ 713,121	6.50	\$ 739,510	1.00	\$ 26,389
Total	17.30	2,133,081	17.30	2,268,895	19.18	2,352,968	1.88	84,073

EXPENDITURE BY CATEGORY

Personnel	\$ 1,774,644	\$ 1,720,452	\$ 1,896,485	\$ 176,033
Operating	251,909	404,380	306,870	(97,510)
Interdepartmental Charges	106,528	144,063	149,613	5,550
Total	\$ 2,133,081	\$ 2,268,895	\$ 2,352,968	\$ 84,073

STAFFING AND EXPENDITURE BY FUND

General	18.30	\$ 2,133,081	17.30	\$ 2,268,895	19.18	\$ 2,352,968	1.88	\$ 84,073
Total	18.30	\$ 2,133,081	17.30	\$ 2,268,895	19.18	\$ 2,352,968	1.88	\$ 84,073

Notes:

¹The Licensing Program moved to the Finance Department in 2011.

²In 2010, the City was compensated \$34,487 from the University for CU/City Relations - reducing the city's actual expenditure to \$55,134.

³\$8,000 for the Community Survey has been moved from Communications to City-Wide Programs in 2012.

**2012 ANNUAL BUDGET
CITY MANAGER'S CONTINGENCY**

	2010 Actual	2011 Approved	2012 Approved	Variance - 2011 Approved to 2012 Approved
	Amount	Amount	Amount	Amount
EXPENDITURE BY PROGRAM				
City Manager's Contingency				
Extraordinary Personnel	\$ 16,337	\$ 119,916	\$ 119,916	\$ -
Facility Energy Cost Contingency	-	110,000	110,000	-
Manager's Contingency	304,302	119,916	159,066	39,150
Vehicle Energy Cost Contingency	-	80,000	80,000	-
Animal Control Services Contingency	-	90,000	-	(90,000)
Total	\$ 320,639	\$ 519,832	\$ 468,982	\$ (50,850)
EXPENDITURE BY CATEGORY				
Personnel	\$ 7,521	\$ 119,916	\$ 119,916	\$ -
Operating	313,118	399,916	339,916	(60,000)
Total	\$ 320,639	\$ 519,832	\$ 459,832	\$ (60,000)
EXPENDITURE BY FUND				
General	\$ 320,639	\$ 519,832	\$ 459,832	\$ (60,000)
Total	\$ 320,639	\$ 519,832	\$ 459,832	\$ (60,000)

Notes:

No budgeted FTE included in City Manager's Contingency.

In 2010, the following transfers were made to city departments:

- \$30,000 to Police for Utilities
- \$10,000 to Fire for Utilities
- \$54,985 was encumbered for the Fire Department Assessment
- \$89,209 to Police for Animal Control Contract
- \$26,430 to Police for Animal Control Costs

**2012 ANNUAL BUDGET
NON-DEPARTMENTAL CONTRACTS, CITYWIDE MEMBER SHIPS
AND CITYWIDE PROGRAMS**

	2010 Actual	2011 Approved	2012 Approved	Variance - 2011 Approved to 2012 Approved
	Amount	Amount	Amount	Amount
EXPENDITURE BY PROGRAM				
Non-Departmental Contracts				
Convention and Visitors Bureau	\$ 727,364	\$ 731,636	\$ 1,237,000	\$ 505,364
Federal Legislative Consultant	39,000	43,501	43,501	-
Humane Society Building Loan	49,361	93,955	93,955	-
Museum of History	23,609	23,609	23,609	-
Negotiations Support	5,191	46,393	46,393	-
Greenwood Wildlife Rehab	-	-	10,000	10,000
Subtotal	\$ 844,525	\$ 939,094	\$ 1,454,458	\$ 515,364
City-Wide Memberships				
Denver Regional Council of Governments	\$ 35,300	\$ 35,300	\$ 35,300	-
Chamber of Commerce	8,884	9,653	-	(9,653)
Colorado Municipal League	69,284	69,284	69,284	-
Metro Mayors Caucus	7,029	8,251	8,251	-
National League of Cities	7,816	7,816	8,319	503
Rocky Flats Stewardship Coalitions	1,000	1,000	1,000	-
Subtotal	\$ 129,313	\$ 131,304	\$ 122,154	\$ (9,150)
City-Wide Programs				
West Nile Virus	\$ 239,060	\$ 250,000	\$ 250,000	-
Boulder's Energy Future	-	260,000	260,000	-
Boulder Junction	-	325,000	-	(325,000)
Community Survey	-	-	14,000	14,000
Casey Middle School Reconstruction	1,794,348	-	-	-
EET	69,450	-	-	-
Xcel Franchise Agreement	-	-	-	-
Subtotal	\$ 2,102,858	\$ 835,000	\$ 524,000	\$ (311,000)
Total	\$ 3,076,696	\$ 1,905,398	\$ 2,100,612	\$ 195,214
EXPENDITURE BY CATEGORY				
Operating	\$ 1,212,898	\$ 1,905,398	\$ 2,109,762	\$ 204,364
Total	\$ 1,212,898	\$ 1,905,398	\$ 2,109,762	\$ 204,364
EXPENDITURE BY FUND				
General	\$ 1,212,898	\$ 1,905,398	\$ 2,109,762	\$ 204,364
Total	\$ 1,212,898	\$ 1,905,398	\$ 2,109,762	\$ 204,364

Note:

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

City of Boulder

DOWNTOWN AND UNIVERSITY HILL MANAGEMENT DIVISION

PARKING SERVICES

2012 Annual Budget
\$9,146,975

The mission of Downtown and University Hill Management/Parking Services is to serve the Downtown, University Hill 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

- Administer the downtown travel demand management programs; 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.



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.

Parking 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.

Department Budget

	2010 Actual	2011 Approved	2012 Approved
STAFFING			
Central Commercial District (CAGID)	24.79	24.29	24.29
General Fund (GF)	13.83	14.33	14.33
University Hill Commercial District (UHGID)	3.63	3.63	3.63
TOTAL STAFFING	42.25	42.25	42.25

EXPENDITURE			
Central Commercial District (CAGID)	\$ 8,038,874	\$ 8,256,639	\$ 7,326,405
General Fund (GF)	1,053,034	1,236,814	1,217,791
University Hill Commercial District (UHGID)	481,420	492,605	552,486
Boulder Junction General Improvement District-Parking	-	-	17,314
Boulder Junction General Improvement District-TDM	-	-	32,980
TOTAL EXPENDITURE	\$ 9,573,328	\$ 9,986,058	\$ 9,146,975

FUNDING			
General	\$ 1,053,034	\$ 1,236,814	\$ 1,217,791
Downtown Commercial District	8,038,874	8,256,639	7,326,405
University Hill Commercial District	481,420	492,605	552,486
Boulder Junction General Improvement District-Parking	-	-	17,314
Boulder Junction General Improvement District-TDM	-	-	32,980
TOTAL FUNDING	\$ 9,573,328	\$ 9,986,058	\$ 9,146,975

Downtown and University Hill Management Division Parking Services

Accomplishments

Access/Parking:

- License Plate Recognition Technology Implementation;
- Downtown Development and Access Inventory and Projections;
- Employee Travel Demand Management Last Mile Partnerships with BCycle and eGO CarShare; and
- Downtown Garages Major Maintenance/Improvement Project
 - Randolph Center Upgrades
 - Energy Efficient Lighting Installation
 - Commencement of the Signage and Interior Enhancement Project

University Hill Revitalization:

- Urban Land Institute Technical Advisory Panel Report and Recommendations;
- International Town and Gown Association Conference and Charrette;
- CU Maymester Course on the Hill; and
- High Density Residential Service District Conceptual Plan and Implementation of the Pilot Program.

Downtown:

- Civic Use Task Force Recommendations;
- 13th Street Streetscape Improvements for Farmers' Market; and
- Café Seating Regulations.

Other:

- Creation of Boulder Junction General Improvement Access Districts: Parking and Travel Demand Management;
- Mobile Food Vehicle Regulations; and
- Major capital contributor and sponsor for BCycle launch.

Key Initiatives for 2012

- Hill Revitalization Including:
 - Mural Program for the Commercial District
 - High Density Residential Service District Proposal
 - Organizational Structure Recommendations
 - Potential Parking Lot Redevelopment
- Develop Downtown and University Hill Management Division Master Plan;
- Implementation of the Downtown Garage Signage and Interior Enhancement Project;
- Implementation of the Boulder Junction General Improvement Access Districts: Parking and Travel Demand Management;
- Civic Use Task Force Proposal; and
- Downtown/Pearl Street Mall Enhancements.



**Downtown and University Hill Management Division
Parking Services**

Significant Changes Between 2011 and 2012 Budget

	2011 Budgeted	2012 Budget	Total Change	2011 FTE	2012 FTE	FTE Change
BOULDER JUNCTION GENERAL IMPROVEMENT DISTRICT (BJGID)						
BJGID Parking- Addition of Boulder Junction GID Parking Fund	\$ -	\$ 17,314	\$ 17,314	0.00	0.00	0.00
BJGID Transportation Demand Management (TDM)	-	32,980	32,980	0.00	0.00	0.00
CENTRAL AREA GENERAL IMPROVEMENT DISTRICT (CAGID)						
CAGID Garage Capital Improvements	\$1,284,000	\$ 250,000	\$(1,034,000)	0.00	0.00	0.00
UNIVERSITY HILL GENERAL IMPROVEMENT DISTRICT (UHGID)						
UHGID consultants for mixed use parking garage project and Technical Advisory Panel (TAP) recommendations	\$ -	\$ 50,000	\$ 50,000	0.00	0.00	0.00
TOTAL CHANGES			\$ (900,495)			0.00

2012 ANNUAL BUDGET
DOWNTOWN AND UNIVERSITY HILL MANAGEMENT DIVISION/PARKING SERVICES

	2010 Actual		2011 Approved		2012 Approved		Variance - 2011 Approved to 2012 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Central Commercial District (CAGID)								
CAGID Administration	4.39	\$ 604,761	4.39	\$ 702,852	4.39	\$ 711,255	-	\$ 8,403
CAGID Other Operations & Administration	1.07	49,385	0.90	96,464	0.90	96,802	-	338
CAGID Other Operations & Admin-BID	-	39,165	-	24,477	-	24,477	-	-
CAGID Refunds	-	12,347	-	16,000	-	16,000	-	-
On Mall & Off Mall Newspaper Boxes	0.03	2,952	-	2,873	-	2,873	-	-
Civic Plaza	-	2,401	-	1,800	-	1,800	-	-
CAGID Other Events & Admin-BID	-	38,059	-	38,059	-	38,059	-	-
CAGID Community Improvements	-	-	-	10,500	-	10,500	-	-
CAGID Downtown Improvement	-	20,866	-	225,000	-	225,000	-	-
CAGID Economic Vitality-BID	0.10	5,300	-	5,000	-	5,000	-	-
CAGID Transportation Demand Mg	0.65	74,035	0.45	37,171	0.45	36,212	-	(959)
CAGID/BID Eco Pass	-	678,543	-	792,173	-	792,173	-	0
CAGID Parking operations/maintenance	16.70	1,368,944	16.70	1,595,925	16.70	1,604,571	-	8,646
CAGID Meters	1.85	361,614	1.85	411,243	1.85	408,281	-	(2,962)
CAGID Public Information	-	17,892	-	27,000	-	27,000	-	-
CAGID Operating Transfers-Mall Loan	-	500,000	-	43,549	-	-	-	(43,549)
10th and Walnut - TIF waterfall	-	800,918	-	816,766	-	915,686	-	98,920
CAGID Major Maintenance/Improvements	-	1,374,828	-	1,264,800	-	250,000	-	(1,014,800)
CAGID Operating Transfers-Cost Allocation	-	212,261	-	219,053	-	231,199	-	12,146
CAGID Debt Service	-	957,760	-	1,005,817	-	1,007,283	-	1,466
10th and Walnut Debt Service	-	916,844	-	920,118	-	922,234	-	2,117
Subtotal	24.79	\$ 8,038,874	24.29	\$ 8,256,639	24.29	\$ 7,326,405	-	\$ (930,234)
General Fund (GF)								
GF Administration	0.64	\$ 69,541	1.14	\$ 129,282	1.14	\$ 129,539	-	\$ 257
GF Public events	0.50	54,519	0.50	52,815	0.50	52,908	-	93
GF Parking Enforcement	11.00	720,575	11.00	815,153	11.00	794,543	-	(20,610)
GF Pkg Enforcement-Special Events	-	1,763	-	-	-	-	-	-
GF Operations and Maintenance	-	955	-	4,500	-	4,500	-	-
GF Out of Bounds Meter Program	0.65	137,047	0.65	147,794	0.65	147,959	-	165
GF Neighborhood Permit Parking	1.04	68,635	1.04	87,270	1.04	88,342	-	1,072
Subtotal	13.83	\$ 1,053,034	14.33	\$ 1,236,814	14.33	\$ 1,217,791	-	\$ (19,023)
University Hill Commercial District (UHGID)								
UHGID - Administration	0.92	\$ 135,062	0.92	\$ 127,866	0.92	\$ 188,745	-	\$ 60,879
UHGID -Other Operations & Administration	0.15	6,856	0.15	8,757	0.15	8,795	-	38
UHGID - Economic Vitality-Public Information	-	3,950	-	10,000	-	10,000	-	-
UHGID - Other TDM's	-	3,883	-	3,908	-	3,801	-	(107)
UHGID - Eco Pass	-	-	-	675	-	675	-	-
UHGID - Parking	2.06	181,292	2.06	187,514	2.06	184,031	-	(3,483)
UHGID - Meters	0.50	106,639	0.50	108,747	0.50	108,916	-	169
UHGID - Operating Transfers - Cost Allocation	-	43,738	-	45,138	-	47,523	-	2,385
Subtotal	3.63	\$ 481,420	3.63	\$ 492,605	3.63	\$ 552,486	-	\$ 59,881



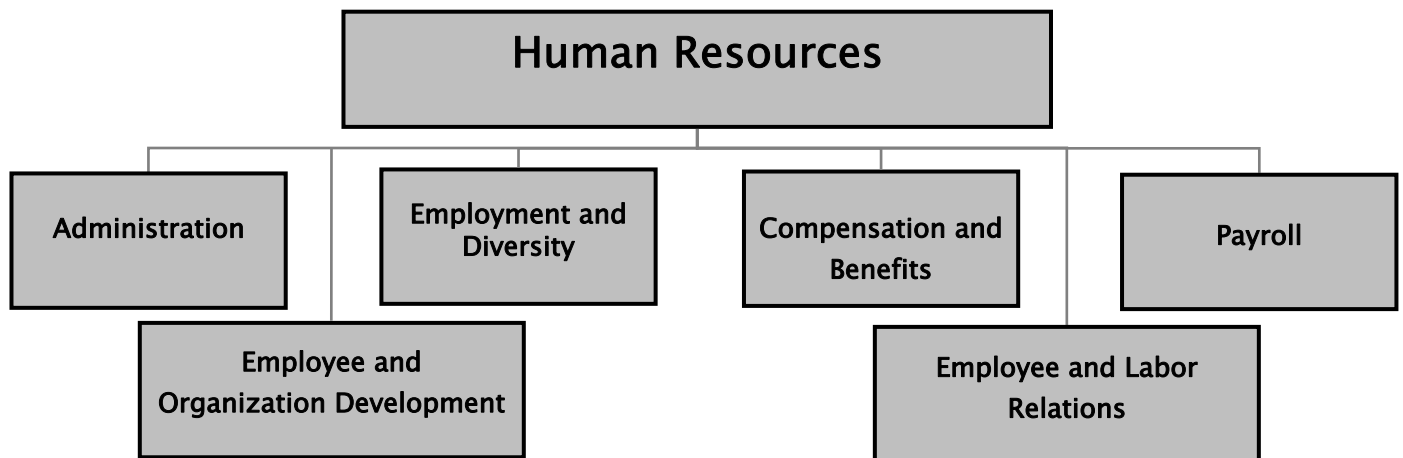
**2012 ANNUAL BUDGET
DOWNTOWN AND UNIVERSITY HILL MANAGEMENT DIVISION/PARKING SERVICES**

	2010 Actual		2011 Approved		2012 Approved		Variance - 2011 Approved to 2012 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Boulder Junction General Improvement								
District-Parking								
BJGID Parking Administration	-	\$ -	-	\$ -	-	\$ 10,314	-	\$ 10,314
BJGID Parking Operations/Maint	-	-	-	-	-	7,000	-	7,000
Subtotal	-	\$ -	-	\$ -	-	\$ 17,314	-	\$ 17,314
Boulder Junction General Improvement								
District-TDM								
BJGID TDM Administration	-	\$ -	-	\$ -	-	\$ 32,980	-	\$ 32,980.0
Subtotal	-	\$ -	-	\$ -	-	\$ 32,980	-	\$ 32,980
Total	42.25	\$ 9,573,328	42.25	\$ 9,986,058	42.25	\$ 9,146,975	-	\$ (839,082)
EXPENDITURE BY CATEGORY								
Personnel		\$ 2,466,726		\$ 2,620,944		\$ 2,622,885		\$ 1,941
Operating		2,642,676		3,382,592		3,750,111		367,519
Interdepartmental Charges		432,324		430,191		588,817		158,626
Capital		1,372,141		1,289,800		260,000		(1,029,800)
Debt Service		1,874,604		1,925,934		1,929,517		3,583
Other Financing		784,856		336,596		28,857		(307,740)
Total		\$ 9,573,328		\$ 9,986,058		\$ 9,180,186		\$ (805,871)
STAFFING AND EXPENDITURE BY FUND								
General	13.83	\$ 1,053,034	14.33	\$ 1,236,814	14.33	\$ 1,217,791	-	\$ (19,023)
Downtown Commercial District	24.79	8,038,874	24.29	8,256,639	24.29	7,326,405	-	(930,234)
University Hill Commercial District	3.63	481,420	3.63	492,605	3.63	552,486	-	59,881
Boulder Junction General Improvement District-Parking	-	-	-	-	-	17,314	-	17,314
Boulder Junction General Improvement District-TDM	-	-	-	-	-	32,980	-	32,980
Total	42.25	\$ 9,573,328	42.25	\$ 9,986,058	42.25	\$ 9,146,975	-	\$ (839,082)

City of Boulder
HUMAN RESOURCES
 2012 Annual Budget
 \$1,645,477

Human Resources' mission is to align employees with desired organizational outcomes, recruit and retain talent for the organization. We do this all through caring accountability. Our purpose is three-fold:

- *As innovators, we proactively develop tools, programs and options to help the organization thrive.*
- *As coaches and trainers, we provide practical advice and skill building to the workforce for accomplishing its goals.*
- *As administrators of policies and sound management practices, we work with all employees to provide guidance to protect the city from liability.*



Department Overview

Administration

- Administration includes strategic direction of the department, as well as general administrative functions including customer service, budget, bill paying, communications, and HRIS.

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

Human Resources

catalyst and promoter of a welcoming and inclusive environment by facilitating training, tools, resources, ideas and coaching.

Employee and Organization Development

- Employee and Organization Development is responsible for change management, particularly through succession planning (the process of identifying and preparing employees for future leadership and technical roles within the organization), 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 and Benefits

- 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. 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.

Payroll

- Payroll is responsible for paycheck processing, W-2s, vendor payments, and Federal and State law compliance regarding payroll, pension and other tax reporting obligations.

Department Budget

	2010 Actual	2011 Approved	2012 Approved
STAFFING			
Administration	1.80	2.05	2.55
Compensation and Benefits	3.57	3.62	4.10
Employee and Labor Relations	2.05	1.96	1.95
Employee and Organization Development	2.04	1.69	0.67
Employment and Diversity	2.87	3.01	3.16
Payroll	2.55	2.55	2.95
TOTAL STAFFING	14.88	14.88	15.38

Human Resources

EXPENDITURE			
Administration	\$ 272,407	\$ 304,820	\$ 325,965
Compensation and Benefits	348,648	396,944	405,110
Employee and Labor Relations	242,241	232,993	239,118
Employee and Organization Development	185,309	160,161	146,069
Employment and Diversity	259,648	263,862	262,001
Payroll	210,812	222,489	267,213
TOTAL EXPENDITURE	\$ 1,519,066	\$ 1,581,269	\$ 1,645,477

FUND			
General	\$ 1,519,066	\$ 1,581,269	\$ 1,645,477
TOTAL FUNDING	\$ 1,519,066	\$ 1,581,269	\$ 1,645,477

Accomplishments

- Moved to one health care vendor;
- Compensation project;
 - Completed career band matrices;
 - Began communications to employees; and
 - Presented a framework to tie competencies, Lominger & SPIRIT together.
- Changed vendors for our 457 Plan from Hofgard to ICMA;
- Completed an assessment of the HR department and consolidated responsibilities to create better efficiencies;
- Successfully integrated OSMP seasonal hiring into HR;
- Set issues & framework for BPOA negotiations and assisted with reaching agreement for a 3-year contract; and
- Made changes to health benefits plan design to reduce the cost of the increase from 21% to 17%.

Key Initiatives for 2012

- **Benefits:** Link wellness participation to premium reduction;
- **Compensation:** Implement common review date and new compensation structure for Management/Non-union;
- **BMEA:** Negotiate multi-year contract;
- **Enterprise Resource Planning (ERP) project:** Replace current HR/Payroll system; and
- **Talent management:** Build system.



Human Resources

Significant Changes Between 2011 and 2012 Budget

	2011 Budgeted	2012 Budget	Total Change	2011 FTE	2012 FTE	FTE Change
GENERAL FUND						
Department Reorganization ¹	\$ -	\$ -	\$ -	14.88	15.38	0.50
Talent Management	-	43,500	43,500	0.00	0.00	0.00
TOTAL CHANGES			\$ 43,500			0.50

¹FTE increase will be accomplished within existing 2012 budget.

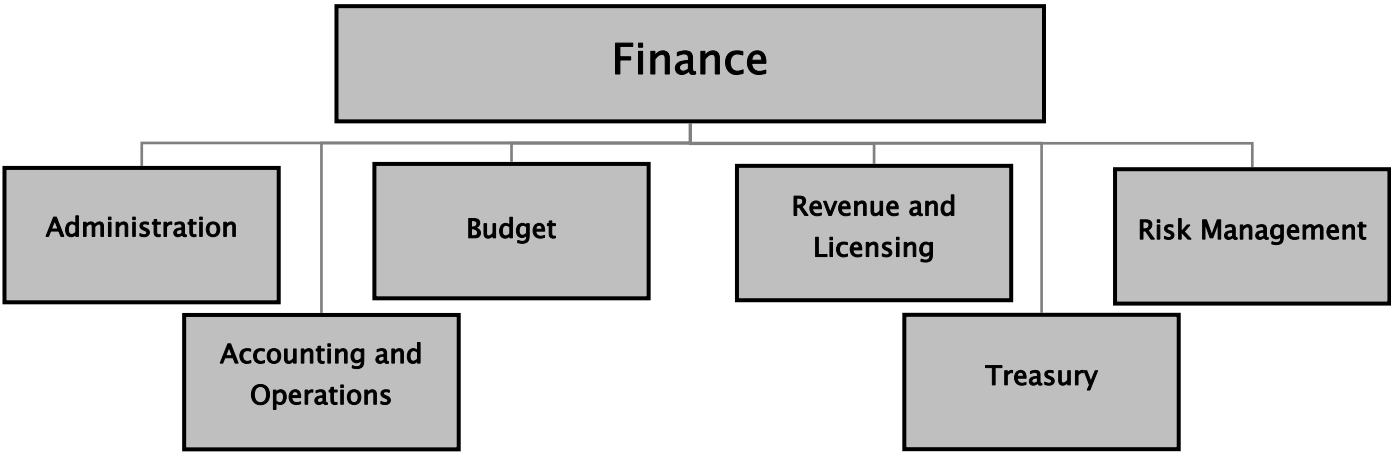
**2012 ANNUAL BUDGET
HUMAN RESOURCES**

	2010 Actual		2011 Approved		2012 Approved		Variance - 2011 Approved to 2012 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	1.80	\$ 272,407	2.05	\$ 304,820	2.55	\$ 325,965	0.50	\$ 21,146
Subtotal	1.80	\$ 272,407	2.05	\$ 304,820	2.55	\$ 325,965	0.50	\$ 21,146
Compensation and Benefits								
Compensation - Delivery Systems, Classification, Market Analysis and Structure	0.76	\$ 108,875	0.76	\$ 112,095	0.60	\$ 94,222	(0.16)	\$ (17,873)
Benefits: Employee Leaves	0.76	42,183	0.88	67,793	1.32	92,722	0.44	24,929
Benefits: Employee Welfare	1.60	149,862	1.52	152,323	1.67	171,416	0.15	19,093
Benefits: Retirements and Terminations	0.46	47,728	0.46	64,733	0.51	46,749	0.05	(17,983)
Subtotal	3.57	\$ 348,648	3.62	\$ 396,944	4.10	\$ 405,110	0.48	\$ 8,166
Employee and Labor Relations								
Employee Relations	1.38	\$ 164,263	1.38	\$ 164,759	1.30	\$ 160,312	(0.08)	\$ (4,447)
Labor Relations	0.67	77,978	0.58	68,233	0.65	78,805	0.07	10,572
Subtotal	2.05	\$ 242,241	1.96	\$ 232,993	1.95	\$ 239,118	(0.01)	\$ 6,125
Employee and Organization Development								
Performance Management	1.05	\$ 89,576	0.65	\$ 61,062	0.33	\$ 25,582	(0.32)	\$ (35,480)
Succession Planning	0.16	18,316	0.21	21,082	0.06	6,721	(0.15)	\$ (14,361)
Training	0.83	77,417	0.83	78,017	0.28	113,765	(0.55)	35,748
Subtotal	2.04	\$ 185,309	1.69	\$ 160,161	0.67	\$ 146,069	(1.02)	\$ (14,093)
Employment and Diversity								
Diversity	0.23	\$ 26,207	0.23	\$ 25,649	0.22	\$ 22,444	(0.01)	\$ (3,205)
Policies	0.72	81,857	0.81	92,009	0.60	69,547	(0.21)	(22,462)
Staffing	1.92	151,584	1.97	146,204	2.34	170,011	0.37	23,807
Subtotal	2.87	\$ 259,648	3.01	\$ 263,862	3.16	\$ 262,001	0.15	\$ (1,860)
Payroll								
Payroll	2.55	\$ 210,812	2.55	\$ 222,489	2.95	\$ 267,213	0.40	\$ 44,724
Subtotal	2.55	\$ 210,812	2.55	\$ 222,489	2.95	\$ 267,213	0.40	\$ 44,724
Total	14.88	\$ 1,519,066	14.88	\$ 1,581,269	15.38	\$ 1,645,477	0.50	\$ 64,208
EXPENDITURE BY CATEGORY								
Personnel		\$ 1,366,609		\$ 1,366,895		\$ 1,387,603		\$ 20,708
Operating		134,751		176,473		220,205		43,732
Interdepartmental Charges		17,706		37,901		37,669		(232)
Total		\$ 1,519,066		\$ 1,581,269		\$ 1,645,477		\$ 64,208
STAFFING AND EXPENDITURE BY FUND								
General	14.88	\$ 1,519,066	14.88	\$ 1,581,269	15.38	\$ 1,645,477	0.50	\$ 64,208
Total	14.88	\$ 1,519,066	14.88	\$ 1,581,269	15.38	\$ 1,645,477	0.50	\$ 64,208



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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

- The administration of the Finance Department steers 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.

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.

Finance

Budget

- The Budget Division coordinates city-wide operating budget development activities, collaborates with the Community Planning and Sustainability Department and stakeholders 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.

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, accommodations, admissions, trash hauler licenses), liquor licenses, medical marijuana business licenses, special event licenses, dog licenses, and other licenses within the city.

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.

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.

Department Budget

	2010 Actual	2011 Approved	2012 Approved
STAFFING			
Administration	0.90	1.40	1.90
Accounting and Operations	8.94	8.07	8.35
Budget	3.00	5.00	5.00
Revenue and Licensing	8.23	12.73	12.70
Risk Management	4.00	4.00	4.00
Treasury	2.30	2.30	2.05
TOTAL STAFFING	27.37	33.50	34.00



Finance

EXPENDITURE			
Administration	\$ 369,092	\$ 415,747	\$ 384,992
Accounting and Operations	755,841	647,317	754,564
Budget	369,387	574,098	628,055
Revenue and Licensing	653,086	952,376	1,055,243
Risk Management	3,162,924	3,292,853	3,212,153
Treasury	121,796	300,727	233,038
Cost Allocation	188,676	194,713	203,349
TOTAL EXPENDITURE	\$ 5,620,802	\$ 6,377,831	\$ 6,471,394

FUND			
General	\$ 2,269,201	\$ 2,890,265	\$ 3,055,893
Property and Casualty Insurance	1,571,084	1,778,244	1,659,999
Worker's Compensation Insurance	1,780,516	1,709,321	1,755,503
TOTAL FUNDING	\$ 5,620,802	\$ 6,377,831	\$ 6,471,394

Accomplishments

- Implemented the results of the financial assessment which recommended methods to more efficiently and effectively provide financial services within the city. Primary examples include:
 - Reallocated personnel within the department to purchasing and accounting functions.
 - Provided direct financial support services for the Library.
 - Consolidated business, tax, liquor and medical marijuana licensing functions to improve customer service and eliminate redundant work functions.
- Implemented a new sales tax software system to more effectively track and process taxes within the city.
- Successfully utilized the Budget Transition Team to complete city-wide operating and CIP budget activities after vacancies prompted a reorganization of the Budget Division.
- Implemented new programs to provide a formal review process for construction use tax reconciliations and enhanced medical marijuana auditing efforts.
- Created a construction use tax web site, complete with guidelines, forms, instructions and frequently asked questions.
- Issued voter approved Pension Obligation Bonds which brought both old hire public safety pension plans into acceptable funding ranges.
- Provided increased support to the citywide CIP and its stakeholder group, appointed to provide capital improvement recommendations.
- Integrated dog licensing into the Revenue and Licensing Division.
- Conducted the financial, human resources and payroll software needs assessment.



Finance

Key Initiatives for 2012

- Select an integrated financial, human resources and payroll software system and begin implementation efforts.
- Implement the online sales tax return filing module after the core sales tax system is implemented in 2011.
- Continue to introduce, explain and implement enhancements to the city-wide priority based budgeting process.

Significant Changes Between 2011 and 2012 Budget

	2011 Budgeted	2012 Budget	Total Change	2011 FTE	2012 FTE	FTE Change
GENERAL FUND						
Dog Licensing	\$ -	\$ 33,000	\$ 33,000	0.00	0.50	0.50
Increase Contribution to Old Hire Fire and Police Pensions	886,000	923,500	37,500	0.00	0.00	0.00
WORKERS COMPENSATION FUND						
Rate Increase to Departments	\$1,146,785	\$1,261,729	\$ 114,944	0.00	0.00	0.00
TOTAL CHANGES			\$ 185,444			0.50



2012 ANNUAL BUDGET FINANCE

	2010 Actual		2011 Approved		2012 Approved		Variance - 2011 Approved to 2012 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	0.80	\$ 328,081	1.30	\$ 376,446	1.80	\$ 362,715	0.50	\$ (13,731)
Old Hire Pension Plan Management	0.10	41,010	0.10	39,301	0.10	22,277	-	(17,024)
Subtotal	0.90	\$ 369,092	1.40	\$ 415,747	1.90	\$ 384,992	0.50	\$ (30,755)
Accounting and Operations								
Administration	-	\$ -	0.50	\$ 63,924	-	\$ -	(0.50)	\$ (63,924)
Centralized Mail Services	1.39	34,593	1.02	66,897	1.05	88,473	0.03	21,576
Financial Reporting	2.00	465,751	2.00	256,764	2.50	333,230	0.50	76,466
Imaging/Record Retention	0.55	13,688	0.55	39,594	0.05	8,471	(0.50)	(31,123)
Internal Audit	1.35	44,242	0.35	38,559	0.10	13,804	(0.25)	(24,755)
Payment Processing	1.55	167,877	1.55	105,694	1.55	110,729	-	5,035
Purchasing	1.10	1,315	2.10	75,885	3.10	199,858	1.00	123,973
Finance Systems Administration	1.00	28,375	-	-	-	-	-	-
Subtotal	8.94	\$ 755,841	8.07	\$ 647,317	8.35	\$ 754,564	0.28	\$ 107,247
Budget								
City Budget Development	1.50	\$ 184,693	2.50	\$ 297,555	2.30	\$ 337,970	(0.20)	\$ 40,415
Departmental Budget Support	-	-	-	-	0.60	58,731	0.60	58,731
Forecasting and Analysis	0.60	73,877	1.00	110,617	0.55	59,357	(0.45)	(51,260)
Long-Range Planning	0.60	73,877	1.00	110,617	0.55	59,357	(0.45)	(51,260)
Policy Analysis	0.30	36,939	0.50	55,309	1.00	112,640	0.50	57,331
Subtotal	3.00	\$ 369,387	5.00	\$ 574,098	5.00	\$ 628,055	-	\$ 53,957
Revenue and Licensing^{1,2}								
Accounts Receivable and Assessments	1.05	\$ 23,794	1.05	\$ 84,004	0.55	\$ 35,499	(0.50)	\$ (48,505)
Information Desk	1.05	34,411	0.55	32,099	0.55	35,791	-	3,692
Liquor Licensing	-	-	1.00	54,928	0.55	46,369	(0.45)	(8,559)
Other Licensing	-	-	2.00	93,690	2.95	208,150	0.95	114,460
Sales Tax: Auditing	4.03	432,727	6.03	495,695	6.00	542,296	(0.03)	46,601
Sales Tax: Licensing and Collections	2.10	162,154	2.10	191,960	2.10	187,138	-	(4,822)
Subtotal	8.23	\$ 653,086	12.73	\$ 952,376	12.70	\$ 1,055,243	(0.03)	\$ 102,867
Risk Management								
Employee Wellness Property and Casualty Self Insurance ³	1.50	1,415,477	1.50	1,617,658	2.00	1,492,306	0.50	(125,353)
Worker's Compensation Self Insurance	2.50	1,466,350	2.50	1,426,352	1.70	1,432,418	(0.80)	6,066
Subtotal	4.00	\$ 3,162,924	4.00	\$ 3,292,853	4.00	\$ 3,212,153	-	\$ (80,700)
Treasury								
Administration	-	\$ 2,496	0.50	\$ 63,924	0.05	\$ 7,114	(0.45)	\$ (56,810)
Debt Management	0.15	7,780	0.15	60,771	0.25	41,938	0.10	(18,833)
Portfolio Management	2.15	111,520	1.65	176,032	1.75	183,986	0.10	7,954
Subtotal	2.30	\$ 121,796	2.30	\$ 300,727	2.05	\$ 233,038	(0.25)	\$ (67,689)
Cost Allocation								
Subtotal		\$ 188,676		\$ 194,713		\$ 203,349		\$ 8,636
Total	27.37	\$ 5,620,802	33.50	\$ 6,377,831	34.00	\$ 6,471,394	0.50	\$ 93,563

**2012 ANNUAL BUDGET
FINANCE**

	2010 Actual		2011 Approved		2012 Approved		Variance - 2011 Approved to 2012 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
EXPENDITURE BY CATEGORY								
Personnel		\$ 2,349,699		\$ 3,020,720		\$ 3,108,028		\$ 87,309
Operating		2,950,805		2,984,206		2,994,414		10,208
Interdepartmental Charges		51,622		98,192		85,603		(12,589)
Other Financing		268,676		274,713		283,349		8,636
Total		\$ 5,620,802		\$ 6,377,831		\$ 6,471,394		\$ 93,564
STAFFING AND EXPENDITURE BY FUND								
General	22.37	\$ 2,269,201	29.50	\$ 2,890,265	30.00	\$ 3,055,893	0.50	\$ 165,627
Property and Casualty Insurance	1.50	1,571,084	1.50	1,778,244	2.00	1,659,999	0.50	(118,246)
Worker's Compensation Insurance	2.50	1,780,516	2.50	1,709,321	2.00	1,755,503	(0.50)	46,182
Total	26.37	\$ 5,620,802	33.50	\$ 6,377,831	34.00	\$ 6,471,394	0.50	\$ 93,564

Notes:

¹Licensing programs (other than dog licensing) transferred from the City Manager's Office (CMO) in 2011, therefore, 2010 actual expenditures are reflected in the CMO budget details.

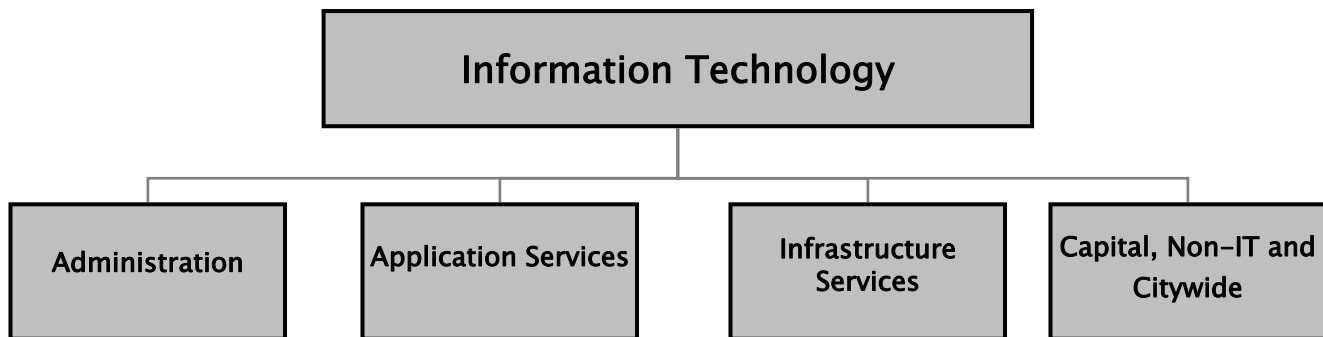
²Dog Licensing transfers from Open Space and Mountain Parks to Finance in 2012; associated budget included in 'Other Licensing'.

³Internal litigation costs within Risk Management's Property and Casualty Insurance Fund are related to FTE within City Attorney's Office (CAO) and reflected in the CAO budget details for Prosecution and Litigation.

City of Boulder
INFORMATION TECHNOLOGY

2012 Annual Budget
\$7,001,591

The mission of the Information Technology Department is to create an environment of seamless integration between people and technology. The services of the Information Technology Department include: long-range technology planning; citywide hardware/software procurement; support for over 1,300 employees and PCs, 150 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 a 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 communications infrastructure supporting over 1,300 City of Boulder



Information Technology

employees, telephones and workstations, and over 150 servers providing voice, e-mail, web, GIS, database and office productivity services. In addition, Infrastructure Services 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 project management, business analysis, software implementation, reporting and technical support to both the city's traditional municipal services (e.g. police, fire, land use, public works utilities and maintenance) and its enhanced services (e.g. human services, open space, parks and recreation).

Department Budget

	2010 Actual	2011 Approved	2012 Recommended
STAFFING			
Administration	3.00	3.00	4.00
Application Services	13.25	13.25	14.78
Infrastructure Services	15.75	15.75	13.22
TOTAL STAFFING	34.50	34.50	34.50

EXPENDITURE			
Administration	\$ 433,604	\$ 907,756	\$ 670,102
Application Services	1,325,010	1,549,909	1,834,044
Infrastructure Services	1,913,332	1,743,672	1,647,546
City-Wide IT (non-departmental)	4,588,392	2,708,145	2,445,863
Capital Improvement Program	47,357	404,036	404,036
TOTAL EXPENDITURE	\$ 8,307,696	\$ 7,313,518	\$ 7,001,591

FUND			
General	\$ 4,519,139	\$ 4,859,487	\$ 4,603,992
Telecommunications	2,094,659	715,712	834,895
Computer Replacement	1,693,898	1,738,319	1,562,704
TOTAL FUNDING	\$ 8,307,696	\$ 7,313,518	\$ 7,001,591

Accomplishments

- **Citywide cell phone RFP and policy development:** IT authored the city's first mobile communication device RFP process in order to evaluate and implement new standards and cost savings. Vendor of choice was identified in July. Simultaneously, IT has been coordinating the city's first effort to establish a citywide cell phone policy to establish eligibility criteria, better ensure appropriate uses and mitigate costs.
- **New citywide telephone system implementation:** This project replaced a 25+ year old, de-supported phone system formerly administered by Boulder County with modern, Voice-over-IP phone technologies. Over 1,300 telephones were replaced at nearly 50 separate city locations. The project was completed on-schedule and on-budget.
- **Finance, Human Resources and Payroll system needs assessment:** IT authored an RFP which resulted in hiring GFOA to conduct an independent needs assessment to deliver specifications for a new system. Target completion of the assessment is October 2011.
- **Enterprise Server Virtualization Architecture implementation:** This project implemented a solution to reduce the number of physical servers in the city by 60% using server virtualization technology, resulting in a significant savings in power costs while greatly improving our ability to provide future server and data storage resources in a more timely and efficient manner.
- **IBM Smarter Cities Challenge Grant Award:** IT staff coordinated a substantial cross-departmental effort to identify and author competitive proposals for the Smarter Cities challenge program. The city's Smart Grid analysis proposal was selected by IBM. IBM successfully completed their SmartGrid assessment, the results of which are being considered in the context of the Boulder Energy Future initiative.
- **Payment Card Industry (PCI) security preparedness efforts:** IT coordinated efforts to ensure that we are compliant with stringent regulatory requirements associated with the city's benchmark high transaction levels. This included migration to third-party processing relationships which eliminate the need for the city to store credit card data on its systems.
- **Consolidation of historical police records databases:** IT has completed an extensive and difficult project to consolidate and verify two critical, legacy police records databases into one consolidated system that may be digitally referenced by staff. It is noteworthy that the legacy software platform was de-supported years ago by the vendor.



Information Technology

- **City website redesign:** Working closely with Communications Division staff, IT has been coordinating an effort to re-vision the design and organization of the city's website to serve as a more aesthetic and useful public information and digital service provisioning tool. To facilitate this process, IT authored an RFI for web redesign services and web-based applications (e.g. citizen mobile applications) during the 2nd quarter of 2011.

Key Initiatives for 2012

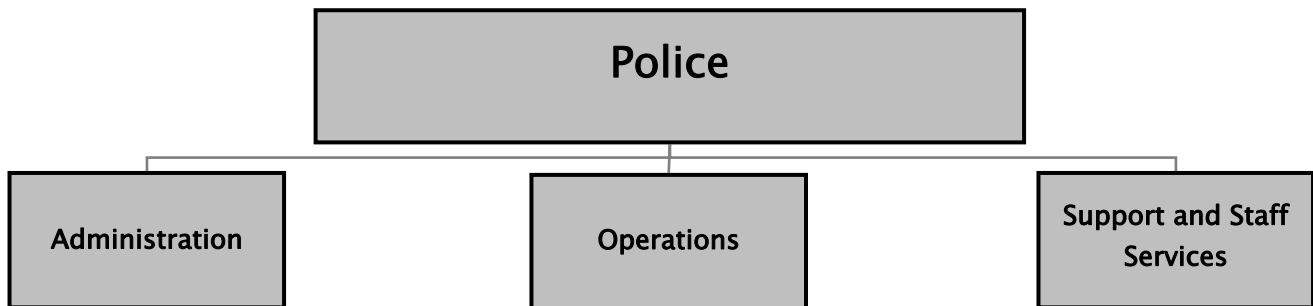
- Implementation of a new financial, human resources and payroll system, also known as an ERP system;
- Implementation of a new permits and land development system with the Departments of Public Works and Community Planning and Sustainability to replace the legacy LandLink system, wrapping in licensing capabilities where appropriate;
- Completion of a new city web site design;
- Identification and implementation of new constituent relationship management automation tools to improve the efficiency and effectiveness of our response to customer information and service requests;
- Complete the document management needs assessment and begin implementation of new tools to aid in information access and paper reduction; and
- Complete an eServices strategic plan to create a roadmap for future citizen-facing automated tools, including expanded mobile applications.

**2012 ANNUAL BUDGET
INFORMATION TECHNOLOGY**

	2010 Actual		2011 Approved		2012 Approved		Variance - 2011 Approved to 2012 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	3.00	\$ 433,604	3.00	\$ 907,756	4.00	\$ 670,102	1.00	\$ (237,654)
Subtotal	3.00	\$ 433,604	3.00	\$ 907,756	4.00	\$ 670,102	1.00	\$ (237,654)
Application Services								
Custom Application Provision and Related Support	4.15	\$ 415,003	4.15	\$ 483,371	4.45	\$ 591,441	0.30	\$ 108,070
eGovernment (Internet/Intranet)	1.18	118,001	1.18	121,840	1.00	99,499	(0.18)	(22,341)
Geographic Information Systems	1.18	118,001	1.18	205,142	1.14	194,276	(0.04)	(10,866)
Packaged Application Support	6.74	674,005	6.74	739,556	8.19	948,827	1.45	209,271
Subtotal	13.25	\$ 1,325,010	13.25	\$ 1,549,909	14.78	\$ 1,834,044	1.53	\$ 284,135
Infrastructure Services								
Database Administration	1.69	\$ 205,000	1.69	\$ 199,392	1.19	\$ 172,255	(0.50)	\$ (27,137)
Disaster Recovery/Planning	0.28	34,167	0.28	32,399	0.12	13,406	(0.16)	(18,993)
Network Administration (WAN/LAN/Wireless)	1.13	136,667	1.13	129,595	0.99	144,272	(0.14)	14,677
Security Administration	0.56	68,333	0.56	64,797	0.74	144,269	0.18	79,472
Server Administration	4.50	546,666	4.50	520,981	4.36	537,960	(0.14)	16,979
Telephone Systems Administration and Device Support	0.84	102,500	0.84	97,196	1.49	148,306	0.65	51,110
End-User Device and Office Automation Administration and Tier 2 Support	5.13	623,200	5.13	518,535	3.46	398,853	(1.67)	(119,682)
Help Desk (Tier 1) Support	1.62	196,800	1.62	180,777	0.87	88,223	(0.75)	(92,554)
Subtotal	15.75	\$ 1,913,332	15.75	\$ 1,743,672	13.22	\$ 1,647,546	(2.53)	\$ (96,126)
City-Wide IT (non-departmental)								
One-Time IT Capital Money		\$ -		\$ 40,000		\$ -		\$ (40,000)
Telecom Connectivity		48,264		48,264		48,264		-
CRF GF Subsidy		604,915		165,850		-		(165,850)
Police Public Safety CRF Contributions		111,429		-		-		-
Muni Court JSI Maintenance		26,512		-		-		-
Fire Dept - Firehouse SW maintenance		8,715		-		-		-
Citywide Telecommunications and Computer Replacement Programs	2.50	3,788,557	2.50	2,454,031	2.50	2,397,599		
Subtotal	2.50	\$ 4,588,392	2.50	\$ 2,708,145	2.50	\$ 2,445,863		\$ (205,850)
Capital Improvement Program								
Capital Improvement Program		\$ 47,357		\$ 404,036		\$ 404,036		\$ -
Subtotal		\$ 47,357		\$ 404,036		\$ 404,036		\$ -
Total	34.50	\$ 8,307,696	34.50	\$ 7,313,518	34.50	\$ 7,001,591	-	\$ (255,495)
EXPENDITURE BY CATEGORY								
Personnel		\$ 3,404,988		\$ 3,792,056		\$ 4,848,087		\$ 1,056,031
Operating		2,046,866		4,325,870		960,370		(3,365,500)
Interdepartmental Charges		821,354		275,772		74,448		(201,324)
Capital		2,008,586		1,893,088		1,090,740		(802,348)
Other Financing		25,903		26,732		27,946		
Total		\$ 8,307,696		\$ 10,313,518		\$ 7,001,591		\$ (3,313,141)
STAFFING AND EXPENDITURE BY FUND								
General	32.00	\$ 4,519,139	32.00	\$ 4,859,487	32.00	\$ 4,603,992	-	\$ (255,495)
Telecommunications	2.50	\$ 2,094,659	2.50	\$ 715,712	2.50	\$ 834,895	-	\$ 119,183
Computer Replacement	-	\$ 1,693,898	-	\$ 1,738,319	-	\$ 1,562,704	-	\$ (175,615)
Total	34.50	\$ 8,307,696	34.50	\$ 7,313,518	34.50	\$ 7,001,591	-	\$ (311,927)

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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 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 in Operations 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 and School Resource Officers also work out of this division.

Police

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 four primary Sections: Financial and Facility Services; Property and Evidence; Records Services; and Communications (Dispatch).

Department Budget

	2010 Actual	2011 Approved	2012 Approved
STAFFING			
Administration	7.00	7.00	7.00
Operations	186.00	193.00	196.00
Support and Staff Services	76.50	76.50	76.50
TOTAL STAFFING	269.50	276.50	279.50

EXPENDITURE			
Administration	\$ 920,257	\$ 970,958	\$ 897,278
Operations	20,422,683	21,068,401	21,129,928
Support and Staff Services	7,442,201	7,065,819	7,566,025
TOTAL EXPENDITURE	\$ 28,785,141	\$ 29,105,178	\$ 29,593,231

FUNDING			
General Fund	\$ 28,785,141	\$ 29,105,178	\$ 29,593,231
TOTAL FUNDING	\$ 28,785,141	\$ 29,105,178	\$ 29,593,231

Accomplishments

- **CopLogic, CCIS Messenger, and NIBRs Reporting:** Upgrades/programs improved efficiency by transitioning from a manual summary-based crime statistics reporting system to automated incident-based system;
- **Computer Forensics Lab W/Trained Detective Examiner:** An in-house computer forensics lab was implemented, and a commissioned officer was selected and trained to address the substantial increase in computer related crimes;
- **Four Mile Creek Burglaries:** Through the combined efforts of the Police Target Crime Team, Police Crime Analyst, and Boulder residents, suspects were apprehended. The action resulted in the incarceration of two pattern criminals who had been operating for more than 20 years in the City of Boulder and in other locations in the metro area;
- **In-Car Camera System:** Six digital camera systems were installed in marked vehicles, and 49 commissioned members were trained to provide more efficient evidence collection in traffic and other cases;



Police

- **Communications:** A new paging frequency enabled the Police Department to build its own system. In addition, upgrades were made to radio tower sites. Also, the Boulder Regional Telephone Service Authority purchased emergency notification services to provide emergency notifications to citizens as well as notifications to Emergency Support Function team members when the Emergency Operations Center is activated;
- **CACP Accreditation:** The Boulder Police Department was awarded the Colorado Association of Chiefs of Police re-accreditation of Colorado Law Enforcement Professional Standards in 2010, meeting association requirements and professional standards, as well as incorporating a Professional Code of Ethics;
- **Community Outreach:** Spanish classes were offered to employees in an effort to improve communication with the Hispanic community in Boulder, the second largest language group among city residents after English. More than twenty commissioned members are fluent in Spanish; and
- **Animal Control:** An animal control unit was established to replace the services previously provided by the Humane Society. Three vans were equipped, and 4.5 officers and a supervisor were hired and trained. The newly formed unit has already exceeded call load, enforcement, compliance, and community outreach efforts from past years.

Key Initiatives for 2012

- Update and obtain approval for the Police Department Master Plan;
- Implement a code enforcement program;
- Implement new Computer Aided Dispatch System in Communications; and
- Implement the Automotive Vehicle Locator Program.

Significant Changes Between 2011 and 2012 Budget

	2011 Budgeted	2012 Budget	Total Change	2011 FTE	2012 FTE	FTE Change
GENERAL FUND						
Reallocate Code Enforcement and Transfer from Public Works to Police	\$ 50,445	\$ 198,845	\$ 148,400	1.00	3.00	2.00
Animal Control	450,000	481,826	31,826	0.00	0.00	0.00
TOTAL CHANGES			\$ 180,226			2.00



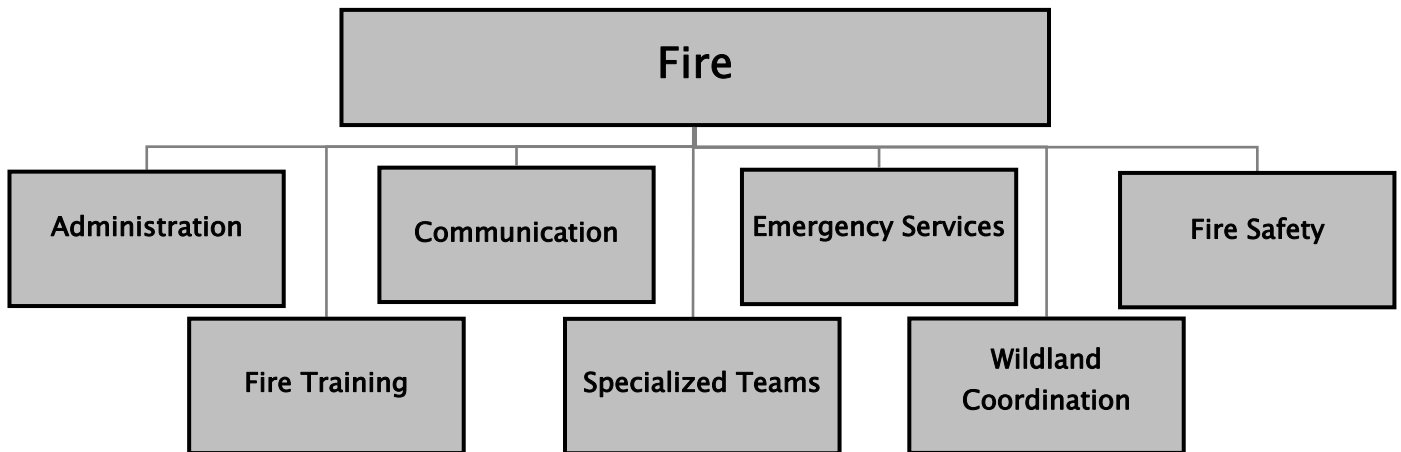
**2012 ANNUAL BUDGET
POLICE**

	2010 Actual		2011 Approved		2012 Approved		Variance - 2011 Approved to 2012 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	7.00	\$ 920,257	7.00	\$ 970,958	7.00	\$ 897,278	-	\$ (73,680)
Subtotal	7.00	\$ 920,257	7.00	\$ 970,958	7.00	\$ 897,278	-	\$ (73,680)
Operations								
Accident Report Specialists	4.25	\$ 310,332	4.25	\$ 320,551	4.25	\$ 311,210	-	\$ (9,341)
Alcohol Enforcement and Education	1.00	91,671	1.00	92,240	1.00	93,105	-	865
Animal Control	-	612,118	6.00	450,000	6.00	448,085	-	(1,915)
Code Enforcement ¹	-	-	-	-	3.00	202,725	3.00	202,725
Community Police Center	3.25	211,141	3.25	240,542	2.25	155,832	(1.00)	(84,710)
Crime Analysis Unit	2.00	165,747	2.00	164,201	2.00	161,406	-	(2,795)
Crime Lab	2.00	211,025	2.00	215,479	2.00	213,995	-	(1,484)
Crime Prevention	3.25	316,158	3.25	304,577	3.25	300,152	-	(4,425)
DUI Enforcement	1.00	91,671	1.00	119,886	1.00	124,047	-	4,161
General Investigations	8.75	1,176,610	8.75	980,963	8.75	962,964	-	(17,999)
Hill Unit	7.25	667,193	7.25	761,105	7.25	738,826	-	(22,279)
Major Crimes Unit	9.50	1,227,248	9.50	1,065,046	9.50	1,045,506	-	(19,540)
Mall Unit	8.50	780,317	8.50	833,498	8.50	828,969	-	(4,529)
Narcotics	4.00	469,741	4.00	468,044	4.00	466,833	-	(1,211)
Patrol Watches I, II and III	89.25	8,897,169	90.25	9,672,093	91.25	9,777,280	1.00	105,187
Photo Radar	8.00	1,307,560	8.00	1,706,488	8.00	1,690,127	-	(16,361)
School Resource Officers	5.75	563,838	5.75	563,319	5.75	554,303	-	(9,016)
Special Events Response	0.75	68,753	0.75	61,856	0.75	63,066	-	1,210
Specialized Investigations	7.75	953,372	7.75	868,853	7.75	852,913	-	(15,940)
Target Crime Team	4.00	366,684	4.00	395,502	4.00	389,357	-	(6,145)
Traffic Enforcement	15.75	1,934,335	15.75	1,784,158	15.75	1,749,227	-	(34,931)
Subtotal	186.00	\$ 20,422,683	193.00	\$ 21,068,401	196.00	\$ 21,129,928	3.00	\$ 61,527
Support and Staff Services								
Police and Fire Communications Center	32.75	\$ 2,647,571	32.75	\$ 2,675,811	32.75	\$ 2,645,268	-	\$ (30,543)
Facility and Building Maintenance	7.25	783,025	7.25	872,812	7.25	1,464,231	-	591,419
Financial Services	4.00	677,246	4.00	889,454	4.00	909,739	-	20,285
Personnel	1.75	828,311	1.75	261,082	1.75	232,267	-	(28,815)
Property and Evidence	5.25	580,923	5.25	440,352	5.25	418,903	-	(21,449)
Records Management	20.50	1,391,375	20.50	1,310,640	20.50	1,283,641	-	(26,999)
Training	3.25	408,138	3.25	446,961	3.25	439,972	-	(6,989)
Victim and Volunteer Services	1.75	125,612	1.75	168,707	1.75	172,004	-	3,297
Subtotal	76.50	\$ 7,442,201	76.50	\$ 7,065,819	76.50	\$ 7,566,025	-	\$ 500,206
Total	269.50	\$ 28,785,141	276.50	\$ 29,105,178	279.50	\$ 29,593,231	3.00	\$ 488,053
EXPENDITURE BY CATEGORY								
Personnel		\$ 23,977,518		\$ 24,890,556		\$ 25,198,063		\$ 307,507
Operating		3,365,874		2,682,489		2,819,037		136,548
Interdepartmental Charges		1,408,379		1,413,595		1,519,194		105,599
Capital		33,370		118,538		56,937		(61,601)
Total		\$ 28,785,141		\$ 29,105,178		\$ 29,593,231		\$ 488,053
STAFFING AND EXPENDITURE BY FUND								
General	269.50	\$ 28,785,141	276.50	\$ 29,105,178	279.50	\$ 29,593,231	3.00	\$ 488,053
Total	269.50	\$ 28,785,141	276.50	\$ 29,105,178	279.50	\$ 29,593,231	3.00	\$ 488,053

Note:

¹A portion of Code Enforcement transfers to Police from Public Works in 2012.

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 fire department.

Communication

- Supports recreation opportunities on city open space lands through Mountain Rescue Service contract;
- Administers ambulance contracts covering private ambulance response in the city; and
- 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.



Fire

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 air cylinders.

Fire Safety

- Provides inspection and enforcement services to ensure existing buildings and new construction meet fire and safety code requirements, fire cause and fire origin determination on all fires.
- Fire Safety also provides fire prevention services through fire and safety education including flood and disaster preparedness of at risk groups in the community and also 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 trained to provide swift and underwater search and recovery.
- **Hazardous Materials Team:** Regular on duty fire fighters cross trained 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. Conducts forest thinning services and coordinates wild fire response with neighboring fire districts.

Department Budget

	2010 Actual	2011 Approved	2012 Approved
STAFFING			
Administration	7.00	7.00	8.50
Communication	1.00	1.00	1.00
Emergency Services	95.00	96.00	96.00
Fire Safety	5.00	5.00	5.50
Specialized Teams	0.00	0.00	0.00
Wild land Coordination	3.33	3.33	4.33
TOTAL STAFFING	111.33	112.33	115.33

Fire

EXPENDITURE			
Administration	\$ 1,084,920	\$ 1,090,128	\$ 1,298,740
Communication	188,375	130,306	169,219
Emergency Services	12,302,642	12,537,347	12,646,288
Fire Safety	614,942	646,470	706,464
Specialized Teams	67,046	48,464	58,001
Wild land Coordination	636,776	611,661	672,914
TOTAL EXPENDITURE	\$ 14,894,701	\$ 15,064,376	\$ 15,551,626

FUND			
General	\$ 14,813,768	\$ 14,983,389	\$ 15,470,442
Open Space and Mountain Parks	80,933	80,987	81,184
TOTAL FUNDING	\$ 4,894,701	\$ 5,064,376	\$ 5,551,626

Accomplishments

- Completed construction and began operations of the new Regional Fire Training Center.
- Replaced one old fire engine;
- Replaced one old wildland fire engine with a new Type III wildland fire engine;
- Completed and distributed a Request for Proposal for citywide ambulance service contract;
- Participated in and received final Operational and Management Assessment Report;
- Completed basic installation and initial testing of automated personnel callback system (Telestaff); and
- Complete Fire Department Master Plan.

Key Initiatives for 2012

- Successfully complete the implementation of the new Computer Aided Dispatch system;
- Begin implementation of recommendations from the Operations and Management Assessment Report of June 1, 2011;
- Begin implementation of new Fire Department Master Plan;
- Begin initial phases of consolidation of wildland fire facilities;
- Replace existing ladder truck; and
- Develop and implement EMS response vehicle pilot program.



Fire

Significant Changes Between 2011 and 2012 Budget

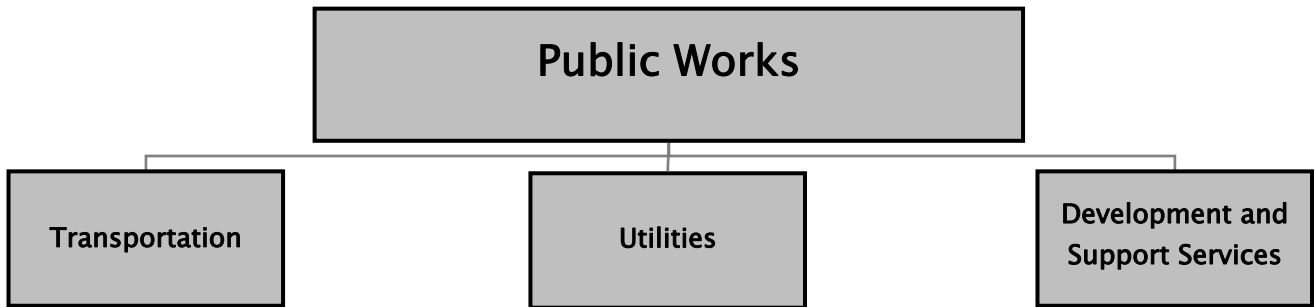
	2011 Budgeted	2012 Budget	Total Change	2011 FTE	2012 FTE	FTE Change
GENERAL FUND						
Operational funding for leadership training	\$ 30,000	\$ 75,000	\$ 45,000	0.00	0.00	0.00
Add staff battalion chief	-	159,750	159,750	0.00	1.00	1.00
Add administrative support	-	73,860	73,860	0.00	1.00	1.00
Add fulltime wildland fire crew supervisor	29,068	50,591	21,523	0.50	1.00	0.50
Add fulltime wildland fire crew leader	28,642	49,434	20,792	0.50	1.00	0.50
EMS Physician Advisor	-	16,500	16,500	0.00	0.00	0.00
TOTAL CHANGES			\$ 337,425			3.00

**2012 ANNUAL BUDGET
FIRE**

	2010 Actual		2011 Approved		2012 Approved		Variance - 2011 Approved to 2012 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	5.00	\$ 772,712	5.00	\$ 812,313	6.00	\$ 929,592	1.00	\$ 117,279
Training	2.00	312,208	2.00	277,815	2.50	369,148	0.50	91,333
Subtotal	7.00	\$ 1,084,920	7.00	\$ 1,090,128	8.50	\$ 1,298,740	1.50	\$ 208,612
Communication								
Contracts (Rocky Mountain Rescue Group, Ambulance)	-	\$ 6,125	-	\$ 6,125	-	\$ 6,270	-	\$ 145
Office of Emergency Management	1.00	182,250	1.00	124,181	1.00	162,949	-	38,768
Subtotal	1.00	\$ 188,375	1.00	\$ 130,306	1.00	\$ 169,219	-	\$ 38,913
Emergency Services								
Departmental Vehicle/Equipment Maintenance and Replacement	-	\$ 1,401,789	-	\$ 1,391,823	-	\$ 1,452,826	-	\$ 61,003
Fire Response, Emergency Medical Response, Rescue, Service Calls, Boulder Emergency Squad	95.00	10,882,853	96.00	11,126,797	96.00	11,174,735	-	47,938
SWAT Support (for Police Department)	-	18,000	-	18,727	-	18,727	-	-
Subtotal	95.00	\$ 12,302,642	96.00	\$ 12,537,347	96.00	\$ 12,646,288	-	\$ 108,941
Fire Safety								
Inspections/Code Enforcement, Fire Investigation, Fire Code Permits	4.00	\$ 499,381	4.00	\$ 529,962	4.50	\$ 588,991	0.50	\$ 59,029
Public Fire and Safety Education, Juvenile Fire Setter Intervention	1.00	115,561	1.00	116,508	1.00	117,473	-	965
Subtotal	5.00	\$ 614,942	5.00	\$ 646,470	5.50	\$ 706,464	0.50	\$ 59,994
Specialized Teams								
Dive: Water Search and Rescue/ Recovery/Training	-	\$ 27,067	-	\$ 20,915	-	\$ 30,452	-	\$ 9,537
Hazardous Materials: Hazardous Materials Release Response/Training	-	39,979	-	27,549	-	27,549	-	-
Subtotal	-	\$ 67,046	-	\$ 48,464	-	\$ 58,001	-	\$ 9,537
Wild land Coordination								
Wild Land Operations/Planning/ Mitigation/ Coordination	3.33	\$ 636,776	3.33	\$ 611,661	4.33	\$ 672,914	1.00	\$ 61,253
Subtotal	3.33	\$ 636,776	3.33	\$ 611,661	4.33	\$ 672,914	1.00	\$ 61,253
Total	111.33	\$ 14,894,701	112.33	\$ 15,064,376	115.33	\$ 15,551,626	3.00	\$ 487,250
EXPENDITURE BY CATEGORY								
Personnel		\$ 12,524,530		\$ 12,648,430		\$ 13,026,922		\$ 378,492
Operating		836,470		756,422		800,219		43,797
Interdepartmental Charges		1,529,232		809,524		1,724,485		914,961
Capital		4,468		850,000		-		(850,000)
Total		\$ 14,894,701		\$ 15,064,376		\$ 15,551,626		\$ 487,250
STAFFING AND EXPENDITURE BY FUND								
General	110.67	\$ 14,813,768	111.67	\$ 14,983,389	114.67	\$ 15,470,442	3.00	\$ 487,053
Open Space and Mountain Parks	0.66	80,933	0.66	80,987	0.66	81,184	-	197
Total	111.33	\$ 14,894,701	112.33	\$ 15,064,376	115.33	\$ 15,551,626	3.00	\$ 487,250



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Department Overview

Transportation

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

Development and Support Services (DSS)

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

Utilities

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

Department Budget

	2010 Actual	2011 Approved	2012 Approved
STAFFING			
Development and Support Services	72.70	71.25	71.76
Transportation	67.10	59.28	59.52
Utilities	155.90	154.84	154.84
TOTAL STAFFING	295.70	285.37	286.12



Public Works

EXPENDITURE			
Development and Support Services	\$ 21,361,914	\$ 21,434,059	\$ 24,145,455
Transportation	28,622,541	22,013,489	23,522,416
Utilities	55,537,437	49,433,961	47,721,104
TOTAL EXPENDITURE	\$ 105,521,892	\$ 92,881,509	\$ 95,388,975

FUND			
General	\$ 3,479,896	\$ 4,027,337	\$ 4,207,163
Capital Development	20,568	201,215	132,069
Planning and Development Services	5,274,589	5,571,815	5,529,811
.25 Cent Sales Tax	446,667	450,262	450,262
Airport	426,188	1,387,033	447,928
Transportation	25,663,003	19,951,636	22,167,893
Transportation Development	2,592,849	713,560	714,585
Transit Pass General Improvement District	11,645	14,207	13,855
Fire Training Center Construction	2,554,876	-	-
Boulder Junction Improvement	-	-	229,000
Water Utility	29,584,066	27,744,597	25,427,499
Wastewater Utility	15,323,456	15,080,158	16,009,312
Stormwater/Flood Management Utility	10,445,084	6,435,755	6,111,932
Fleet	6,304,178	7,601,527	8,164,791
Equipment Replacement	328,747	1,870,308	2,722,668
Facility Renovation and Replacement	3,066,080	1,832,099	3,060,207
TOTAL FUNDING	\$ 105,521,892	\$ 92,881,509	\$ 95,388,975

**2012 ANNUAL BUDGET
PUBLIC WORKS**

	2010 Actual		2011 Approved		2012 Approved		Variance - 2011 Approved to 2012 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Divisions (non-administrative)								
Development and Support Services	72.70	\$ 21,361,914	71.25	\$ 21,434,059	71.76	\$ 24,145,455	0.51	\$ 2,711,396
Transportation	67.10	28,622,541	59.28	22,013,489	59.52	23,522,416	0.24	1,508,927
Utilities	155.90	55,537,437	154.84	49,433,961	154.84	47,721,104	-	(1,712,857)
Total	295.70	\$ 105,521,892	285.37	\$ 92,881,509	286.12	\$ 95,388,975	0.75	\$ 2,507,466

EXPENDITURE BY CATEGORY								
Personnel		\$ 24,244,159		\$ 23,952,805		\$ 23,953,730		\$ 925
Operating		27,215,741		25,033,513		26,041,026		1,007,513
Interdepartmental Charges		4,126,447		4,320,844		5,572,316		1,251,472
Capital		29,631,365		23,711,311		22,975,794		(735,517)
Debt Service		10,799,362		10,317,452		10,837,431		519,979
Other Financing		9,504,818		5,545,584		6,008,678		463,094
Total		\$ 105,521,892		\$ 92,881,509		\$ 95,388,975		\$ 2,507,466

STAFFING AND EXPENDITURE BY FUND								
General	13.08	\$ 3,479,896	13.13	\$ 4,027,337	13.13	\$ 4,207,163	-	\$ 179,826
Capital Development	-	20,568	-	201,215	-	132,069	-	(69,146)
Planning and Development Services	43.25	5,274,589	41.75	5,571,815	42.26	5,529,811	0.51	(42,004)
.25 Cent Sales Tax	-	446,667	-	450,262	-	450,262	-	-
Airport	1.20	426,188	1.20	1,387,033	1.20	447,928	-	(939,105)
Transportation	66.00	25,663,003	58.18	19,951,636	58.42	22,167,893	0.24	2,216,257
Transportation Development	0.20	2,592,849	0.20	713,560	0.20	714,585	-	1,025
Transit Pass General Improvement District	-	11,645	-	14,207	-	13,855	-	(352)
Fire Training Center Construction	-	2,554,876	-	-	-	-	-	-
Boulder Junction Improvement	-	-	-	-	-	229,000	-	229,000
Water Utility	75.13	29,584,066	74.96	27,744,597	74.88	25,427,499	(0.08)	(2,317,098)
Wastewater Utility	58.91	15,323,456	57.59	15,080,158	57.72	16,009,312	0.13	929,154
Stormwater/Flood Management Utility	21.06	10,445,084	21.49	6,435,755	21.44	6,111,932	(0.05)	(323,823)
Fleet	14.87	6,304,178	14.82	7,601,527	14.77	8,164,791	(0.05)	563,264
Equipment Replacement	0.35	328,747	0.35	1,870,308	0.40	2,722,668	0.05	852,360
Facility Renovation and Replacement	1.65	3,066,080	1.70	1,832,099	1.70	3,060,207	-	1,228,108
Total	295.70	\$ 105,521,892	285.37	\$ 92,881,509	286.12	\$ 95,388,975	0.75	\$ 2,507,466



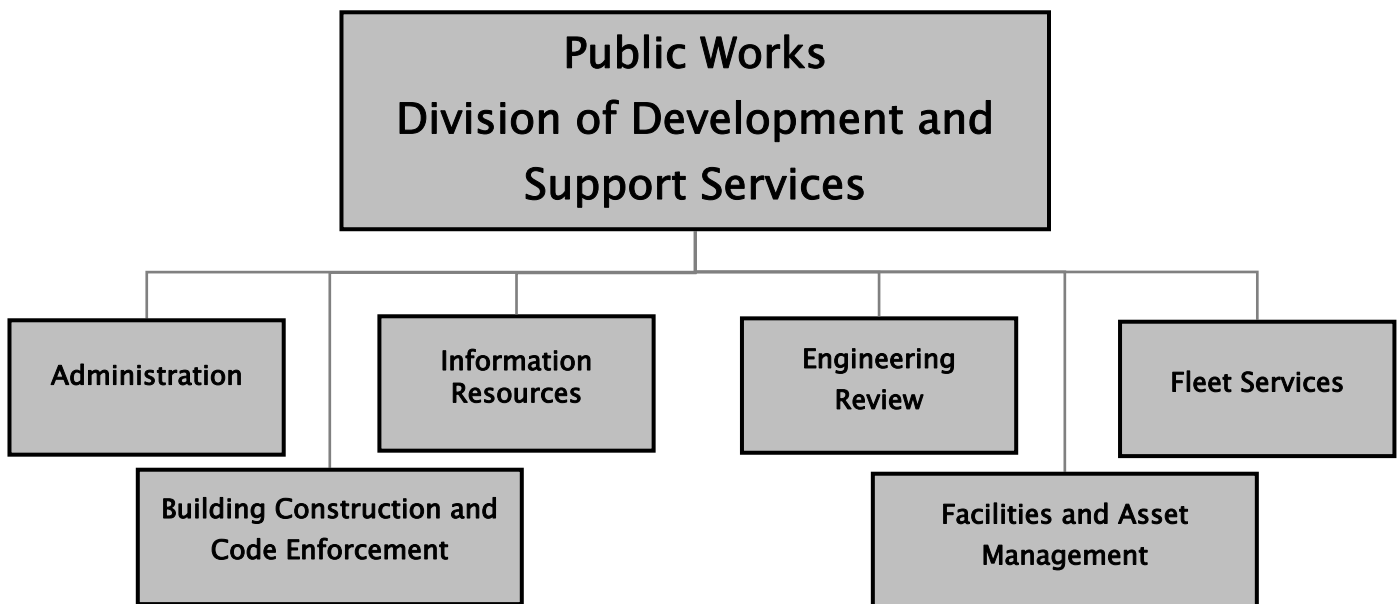
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DIVISION OF DEVELOPMENT AND SUPPORT SERVICES

2012 Annual Budget
\$24,145,455

The mission of the Development and Support Services Division of Public Works has three parts:

- *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 and communication services to both internal and external customers by administering and providing support to Public Works programs and projects.

Public Works

Division of Development and Support Services

Information Resources

- Information Resources provides services that utilize technology to streamline and automate business functions. These services include LandLink system administration, geographic information system (GIS) services, records, research and reporting services. These services make information more readily available to customers in a clear and concise manner that improve services and assist staff in achieving work plan goals.

Building Construction and Code Enforcement

- Building Construction and Code Enforcement establishes and enforces minimum requirements to safeguard public health, safety, general welfare, and the environment through the effective application and enforcement of city building, zoning and related codes and ordinances which determine standards for how buildings may be built, modified and occupied.

Engineering Review

- Engineering Review is responsible for the review, permitting, and inspection of work by private parties within or impacting public rights-of-way and public easements. This responsibility includes domestic water, wastewater, stormwater, transportation, electric, telecommunications, and natural gas. The workgroup is also responsible for administration of the floodplain and wetland protection ordinances for both public and private projects.

Facilities and Asset Management (FAM)

- FAM provides major maintenance and O&M services to facilities assigned. FAM is responsible for two CIP programs: Capital Development and Facility Renovation and Replacement. FAM also manages the Equipment Replacement Fund, the Energy Performance Contract, the city's intradepartmental Energy Strategy Team, and its three subcommittees (Fleet, Energy Efficiency/Renewables and Education/Outreach).

Fleet Services

- Fleet Services maintains all vehicles and equipment in the city's fleet such as patrol cars and fire apparatus, and provides corrective maintenance on all mobile and stationary communications equipment. Fleet Services manages the Fleet Replacement Fund which replaces existing vehicles and equipment. Fleet Services also provides five types of fuel including ethanol (E85) and biodiesel for the city's fleet.



Public Works
Division of Development and Support Services

Division Budget

	2010 Actual	2011 Approved	2012 Approved
STAFFING			
Administration	10.62	10.12	9.31
Building Construction and Code Enforcement	14.00	13.00	12.00
Engineering Review	13.00	13.00	14.00
Facilities and Asset Management	14.58	14.68	14.73
Fleet Services	14.87	14.82	14.77
Information Resources	5.63	5.63	6.95
TOTAL PERSONNEL	72.70	71.25	71.76

EXPENDITURE			
Administration	\$,110,648	\$ 1,111,738	\$ 1,041,892
Building Construction and Code Enforcement	1,390,954	1,497,741	1,371,758
Engineering Review	1,335,501	1,407,018	1,431,902
Facilities and Asset Management	9,240,483	6,613,369	7,856,949
Fleet Services	5,994,918	7,282,371	7,829,356
Information Resources	612,129	684,785	773,819
Capital Improvement Program, Cost Allocation and Debt Service	1,677,281	2,837,037	3,839,779
TOTAL EXPENDITURE	\$21,361,914	\$21,434,059	\$ 24,145,455

FUNDING			
General	\$ 3,366,209	\$ 3,906,833	\$ 4,085,647
Capital Development	20,568	201,215	132,069
Planning & Development Services	5,274,589	5,571,815	5,529,811
.25 Cent Sales Tax Fund	446,667	450,262	450,262
Fire Training Center	2,554,876	-	-
Fleet	6,304,178	7,601,527	8,164,791
Equipment Replacement	328,747	1,870,308	2,722,668
Facility Renovation & Replacement	3,066,080	1,832,099	3,060,207
TOTAL FUNDING	\$ 21,361,914	\$ 21,434,059	\$ 24,145,455



Public Works

Division of Development and Support Services

Accomplishments

- Updated the Sidewalk Snow Removal Ordinance;
- Evaluated the allocation of code enforcement resources following a retirement and subsequently transferred resources to the Boulder Police Department to consolidate noise and nuisance party enforcement. Another reallocation in this area is being implemented with the 2102 budget;
- Worked jointly with Community Planning and Sustainability to implement energy conservation requirements for licensed residential rental properties to help meet the city's adopted Climate Action Plan goals (SmartRegs);
- Significantly improved energy efficiency in city facilities and create more on-site energy generation, reducing local carbon emissions while helping save money. Projects included 327 kW solar PV panels at all recreation centers and the Main Library; addition of 600kW of equivalent energy with solar PV panels and solar thermal at a number of city facilities; and water fixture upgrades and weatherization improvements in 60 city facilities. Additionally, the city's new Regional Fire Training Center received LEED Gold certification;
- Continued the commitment to meeting the city's CAP goals in city operations resulted in the city's vehicle fleet exceeding emission reduction goals. Ninety percent of new vehicles purchased are alternatively-fueled; 53% of fleet now alternatively fueled; and
- Received Colorado APWA Awards for SmartRegs, Regional Fire Teaming Center and Sustainable Energy Performance Contracts.

Key Initiatives for 2012

- Complete an update to the Design and Construction Standards;
- Begin the process to replace the Landlink Development and Information Tracking System;
- Fully implement the reallocation of resources to the Boulder Police Department to ensure efficient and effective service delivery related to code enforcement;
- Put Fire apparatus on a formal replacement schedule using a portion of existing de-Bruced property tax dollars (\$850,000) currently in the Fire Department budget and a portion of existing funds currently used to pay for fire apparatus leases in the Fleet Replacement Fund (FRF). All fire apparatus leases will be paid off in 2014;
- Beginning in 2013, annual operations and maintenance (O&M), major maintenance (projects >\$3000), and non-building equipment costs for the Regional Fire Training Center will be funded by using a portion of de-Bruced property tax dollars (\$850,000) currently in the Fire Department budget; and
- Beginning in 2015, annual contributions the Equipment Replacement Fund (ERF) for the replacement of personal fire protection equipment (\$162,890 per year) will be made using a portion of existing funds currently used for to pay for fire apparatus leases in the Fleet Replacement Fund (FRF). All fire apparatus leases will be paid off in 2014.



Public Works

Division of Development and Support Services

Significant Changes Between 2011 and 2012 Budget

	2011 Budgeted	2012 Budget	Total Change	2011 FTE	2012 FTE	FTE Change
PLANNING AND DEVELOPMENT SERVICES FUND						
Engineering Permits - Fund a two year fixed-term employee to complete an update to the city's Design and Construction Standards.	\$ -	\$ 82,000	\$ 82,000	0.00	1.00	1.00
LandLink Development and Information Tracking System Replacement Project-Add 2.0 FTEs on a two year fixed-term basis to provide backfill to existing staff so they can start the replacement project. Funding will be shared with CP&S (66% from PW and 34% from CP&S).	-	82,500	82,500	0.00	1.32	1.32
Code Enforcement - On-going reallocation of portions of the code enforcement program to the Police Department.	118,400	-	(118,400)	1.75	0.00	(1.75)
FLEET REPLACEMENT FUND						
Code Enforcement - Reallocate previous fleet contributions from P&DS to the Police Department within the fleet replacement fund	\$ 52,159	\$ 52,159	\$ -	0.00	0.00	0.00
FACILITY RENOVATION AND REPLACEMENT FUND						
Facility Maintenance: Reallocate de-Bruced NPE dollars from Facility Maintenance to Major Maintenance	\$ 380,000	\$ 380,000	\$ -	0.00	0.00	0.00



Public Works
Division of Development and Support Services

GENERAL FUND						
Facility Renovation & Replacement: Ongoing annual funding for the Main Library based on 1% current replacement value	\$ -	\$ 163,150	\$ 163,150	0.00	0.00	0.00
TOTAL CHANGES			\$ 209,250			0.57

**2012 ANNUAL BUDGET
PUBLIC WORKS
DEVELOPMENT AND SUPPORT SERVICES**

	2010 Actual		2011 Approved		2012 Approved		Variance - 2011 Approved to 2012 Approved		
	Standard		Standard		Standard		Standard		
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	
STAFFING AND EXPENDITURE BY PROGRAM									
Division Administration	2.65	\$ 292,057	2.55	\$ 308,603	2.55	\$ 300,200	(0.00)	\$ (8,403)	
Building Inspection	7.64	795,091	7.37	840,133	7.36	817,257	(0.01)	(22,876)	
Building Plan Review and Permit Issuance	12.01	1,249,429	11.59	1,320,210	12.56	1,346,137	0.97	25,927	
Code Enforcement	4.21	439,789	4.07	464,703	2.31	333,650	(1.76)	(131,053)	
Contractor Licensing	1.09	113,584	1.05	120,019	1.05	116,751	(0.00)	(3,268)	
Rental Housing Licensing	0.73	69,355	0.70	73,284	0.70	71,289	(0.00)	(1,995)	
Development Review	4.56	481,318	4.41	508,585	4.53	502,987	0.13	(5,598)	
Engineering Permits	8.11	795,386	7.83	840,444	9.02	911,935	1.19	71,491	
Capital Development (DET and Impact Fees)	-	-	-	-	-	-	-	-	
Equipment Replacement (non-Fleet)	0.35	312,099	0.35	1,853,127	0.40	2,704,722	0.05	851,595	
Facility Major Maintenance (Projects > \$3,000)	3.22	4,291,199	3.27	1,868,778	3.27	2,386,782	-	518,004	
Facility Operations and Maintenance (Projects < \$3000)	9.36	2,076,554	9.36	2,488,317	9.36	2,149,125	-	(339,192)	
Facility Renovation and Replacement	1.65	2,560,631	1.70	403,147	1.70	616,320	-	213,173	
Fleet Operations - Fueling	0.51	721,430	0.51	1,049,829	0.51	1,045,414	-	(4,415)	
Fleet Operations - Preventative Maintenance	2.41	369,880	2.40	429,980	2.35	432,804	(0.05)	2,824	
Fleet Operations - Repair	9.65	1,479,520	9.61	1,719,922	9.43	1,731,215	(0.18)	11,293	
Fleet Replacement	0.25	3,186,773	0.25	3,758,139	0.45	4,316,036	0.20	557,897	
Radio Shop and Communications Support	2.05	237,315	2.05	324,501	2.03	303,887	(0.02)	(20,614)	
Base Map Data Maintenance	0.46	43,257	0.44	45,707	0.44	44,462	(0.00)	(1,245)	
GIS Services	0.85	80,755	0.82	85,330	0.82	83,007	(0.00)	(2,323)	
Comprehensive Planning	0.67	63,485	0.65	67,081	0.65	65,255	(0.00)	(1,827)	
Ecological Planning	0.08	9,599	0.08	10,142	0.08	9,866	(0.00)	(276)	
Historic Preservation	0.19	16,126	0.18	17,040	0.18	16,576	(0.00)	(464)	
Capital Improvement Program		401,906		1,565,000		1,865,000		300,000	
Cost Allocation/Transfers		1,214,422		1,272,037		1,331,858		59,821	
Debt Service		60,953		-		642,921		642,921	
Total	72.70	\$ 21,361,914	71.25	\$ 21,434,059	71.76	\$ 24,145,455	0.51	\$ 2,711,396	

EXPENDITURE BY CATEGORY

Personnel	\$ 6,115,126	\$ 6,239,882	\$ 6,236,405	\$ (3,477)
Operating	4,412,970	5,661,793	5,137,130	(524,663)
Interdepartmental Charges	1,308,295	1,191,957	1,984,297	792,340
Capital	8,250,148	7,068,390	8,812,845	1,744,455
Debt Service	60,953	-	642,921	642,921
Other Financing	1,214,422	1,272,037	1,331,858	59,821
Total	\$ 21,361,914	\$ 21,434,059	\$ 24,145,455	\$ 2,711,396

STAFFING AND EXPENDITURE BY FUND

General	12.58	\$ 3,366,209	12.63	\$ 3,906,833	12.63	\$ 4,085,647	-	\$ 178,814
Capital Development	-	20,568	-	201,215	-	132,069	-	(69,146)
Planning and Development Services	43.25	5,274,589	41.75	5,571,815	42.26	5,529,811	0.51	(42,004)
.25 Cent Sales Tax	-	446,667	-	450,262	-	450,262	-	-
Fire Training Center	-	2,554,876	-	-	-	-	-	-
Fleet	14.87	6,304,178	14.82	7,601,527	14.77	8,164,791	(0.05)	563,264
Equipment Replacement	0.35	328,747	0.35	1,870,308	0.40	2,722,668	0.05	852,360
Facility Renovation and Replacement	1.65	3,066,080	1.70	1,832,099	1.70	3,060,207	-	1,228,108
Total	72.70	\$ 21,361,914	71.25	\$ 21,434,059	71.76	\$ 24,145,455	0.51	\$ 2,711,396

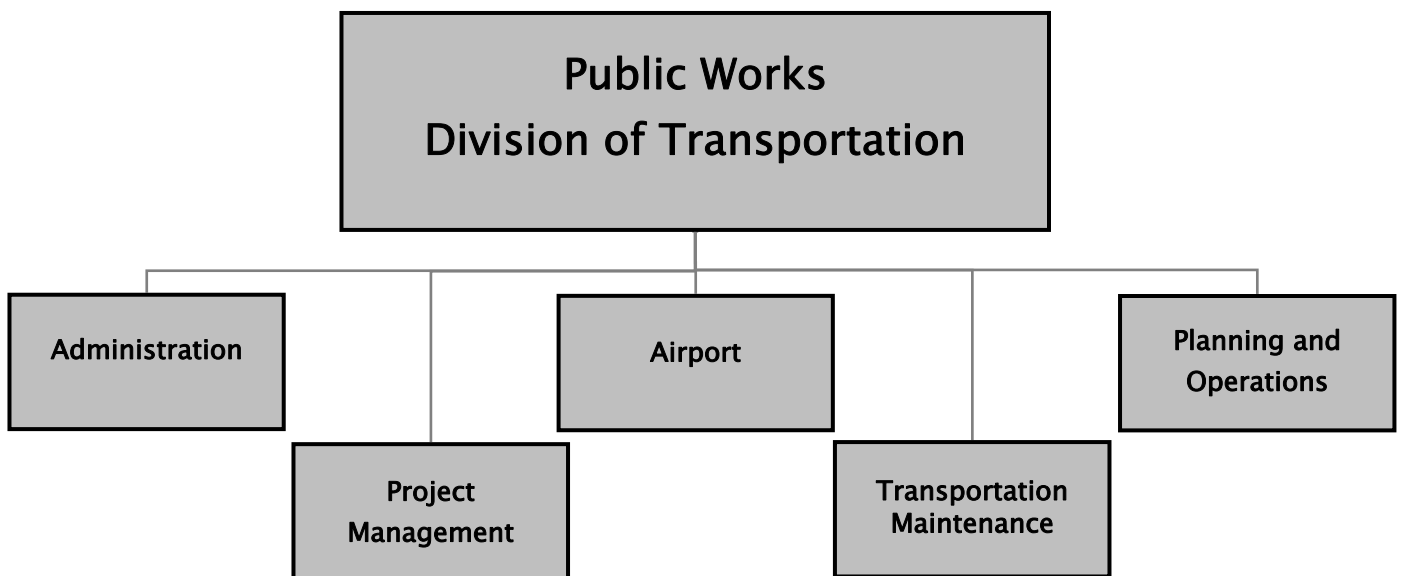
Note:

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

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City of Boulder
PUBLIC WORKS
DIVISION OF TRANSPORTATION
2012 Annual Budget
\$23,522,416

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; maintains streets and bikeways; and maintains the municipal airport to provide for safe and efficient aircraft operations.



Department Overview

Administration

- Transportation Administration includes the department director, financial services and shared support for communications and administrative services, and 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.



Public Works

Division of Transportation

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 and underpasses. This work group also responds to emergencies and maintains mobility through all weather related events.

Division Budget

	2010 Actual	2011 Approved	2012 Approved
STAFFING			
Administration	3.87	4.05	4.05
Airport	1.00	1.00	1.00
Planning and Operations	22.61	18.43	18.43
Project Management	17.88	14.17	14.42
Transportation Maintenance	17.69	17.58	17.58
Capital Improvement Program	4.05	4.05	4.05
TOTAL STAFFING	67.10	59.28	59.53

EXPENDITURE			
Administration	\$ 621,429	\$ 616,591	\$ 834,557
Airport	316,809	320,086	323,502
Planning and Operations	7,916,147	7,981,068	8,509,582
Project Management	4,651,270	4,427,842	4,935,368
Transportation Maintenance	2,609,864	2,644,462	2,732,957
Capital Improvement Program, Interdepartmental Charges and Debt Service	12,691,852	6,023,441	6,186,450
TOTAL EXPENDITURE	\$ 28,807,371	\$ 22,013,489	\$ 23,522,416



Public Works

Division of Transportation

FUND			
General	\$ 113,687	\$ 120,504	\$ 121,516
Airport	426,188	1,387,033	447,928
Transportation	25,663,002	19,778,185	21,995,532
Transportation Development	2,592,849	713,560	714,585
Transit Pass General Improvement District	11,645	14,207	13,855
Boulder Junction Improvement	-	-	229,000
TOTAL FUNDING	\$ 28,807,371	\$ 22,013,489	\$ 23,522,416

Accomplishments

- Published the Transportation Master Plan Report on Progress – Transportation to Sustain a Community;
- Observed continued progress in reducing single occupant vehicle trips which fell to 37% of all trips by Boulder residents in 2010 (from 45% in 1990), according to the City’s Travel Diary survey;
- Received DRCOG’s Local Government Gold Award for Collaboration for US 36; and
- Received APWA Chapter Award for Broadway Reconstruction Project;
- Launched the Bike Share Program on May 20;
- RTD Smart Card piloted in Boulder beginning Summer/Fall 2011;
- Installed two bike corrals downtown as part of a pilot program;
- Created an innovative TDM district at Boulder Junction;
- Awarded state/federal funding for Transportation projects for over \$13 M in projects that support the Transportation Master Plan (TMP), Climate Action Plan and Boulder Junction;
- Continued to advance the development of a Pavement Management Program; and
- By the end of August 2011, regional and state agencies anticipate final agreements for a TIGER grant, innovative federal loan and FasTracks investment, which would confirm the final \$144M of an over \$300M US 36 project extending managed lanes, BRT and a bikeway from I-25 to at least Interlocken and potentially McCaslin. CDOT is scheduled to release a request for proposals for a design–build contract by September 2011.

Key Initiatives for 2012

- Continue to focus on improving safety, repair and maintenance efforts for the community’s valuable transportation infrastructure;
- Enhance the city’s ability to respond to snow and flood without impacting other important ongoing work programs;
- Begin design and implementation of federal grant funding for new multimodal system connections;



Public Works

Division of Transportation

- Begin Transportation Master Plan Update and continue sustainable funding efforts through the potential Capital Investment Strategy and Transportation Maintenance Fee; and
- Continue coalition efforts to create regional multimodal connections.

Significant Changes Between 2011 and 2012 Budget

	2011 Budgeted	2012 Budget	Total Change	2011 FTE	2012 FTE	FTE Change
TRANSPORTATION FUND						
Increase operating reserve to 5% starting in 2012	\$ 475,000	\$ 919,359	\$ 444,359	0.00	0.00	0.00
Increase NPE to cover snow or other unanticipated expenditures	-	200,000	200,000	0.00	0.00	0.00
Increase one-time funding to continue work on the Transportation Maintenance Fee (TMF) and begin the TMP Update	-	200,000	200,000	0.00	0.00	0.00
Increase NPE funding for on-going repair, replacement and operations of the existing system	-	453,000	453,000	0.00	0.00	0.00
Increase funding for a .25 FTE for project management	-	27,000	27,000	0.00	0.25	0.25
Reallocate Greenways operating expenses from the CIP	52,500	52,500	-	0.00	0.00	0.00
TOTAL CHANGES			\$1,324,359			0.25



**2012 ANNUAL BUDGET
PUBLIC WORKS
TRANSPORTATION**

	2010 Actual		2011 Approved		2012 Approved		Variance - 2011 Approved to 2012 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Division Administration & Support	3.87	\$ 621,429	4.05	\$ 616,591	4.05	\$ 834,557	-	\$ 217,966
Subtotal	3.87	\$ 621,429	4.05	\$ 616,591	4.05	\$ 834,557	-	\$ 217,966
Airport								
Airport Maintenance and Operations	1.00	\$ 316,809	1.00	\$ 320,086	1.00	\$ 323,502	-	\$ 3,416
Subtotal	1.00	\$ 316,809	1.00	\$ 320,086	1.00	\$ 323,502	-	\$ 3,416
Planning and Operations								
Employee Transportation Program	0.50	\$ 53,230	0.50	\$ 52,815	0.50	\$ 54,354	-	\$ 1,539
Forest Glen GID (Eco-Pass)	-	13,568	-	14,207	-	13,855	-	(352)
Multimodal Planning	4.84	667,172	3.84	675,816	3.84	881,266	-	205,450
Signal Maintenance and Upgrade	5.09	908,695	4.09	944,162	4.09	957,032	-	12,870
Signs and Markings	5.24	1,095,060	5.24	1,110,221	5.24	1,157,301	-	47,080
Street Lighting	0.09	1,246,933	0.09	1,275,024	0.09	1,344,925	-	69,901
Traffic Engineering	2.50	222,643	1.32	203,565	1.32	227,346	-	23,781
Transit Operations	1.14	2,982,852	1.14	2,984,915	1.14	3,109,222	-	124,307
Transportation System Management	0.20	77,016	0.20	76,416	0.20	78,643	-	2,227
Travel Demand Management	2.99	648,979	1.99	643,926	1.99	685,637	-	41,711
Subtotal	22.61	\$ 7,916,147	18.43	\$ 7,981,068	18.43	\$ 8,509,582	-	\$ 528,514
Project Management								
Sidewalk Repair	0.61	\$ 264,550	0.90	\$ 262,490	0.90	\$ 279,889	-	\$ 17,399
Street Repair and Maintenance	17.27	4,092,927	13.27	3,865,352	13.52	4,355,479	0.25	490,127
3rd Party Construction	-	293,793	-	300,000	-	300,000	-	-
Subtotal	17.88	\$ 4,651,270	14.17	\$ 4,427,842	14.42	\$ 4,935,368	0.25	\$ 507,526
Transportation Maintenance								
Bikeways/Multi-Use Path	3.36	\$ 548,164	3.54	\$ 557,546	3.54	\$ 576,813	-	\$ 19,267
Graffiti Maintenance	1.25	115,701	1.45	114,801	1.45	118,146	-	3,345
Median Maintenance	7.37	582,874	6.34	598,005	6.34	610,209	-	12,204
Street Snow and Ice Control	2.57	936,406	3.02	947,092	3.02	992,057	-	44,965
Street Sweeping	3.13	426,718	3.23	427,018	3.23	435,733	-	8,715
Subtotal	17.69	\$ 2,609,864	17.58	\$ 2,644,462	17.58	\$ 2,732,957	-	\$ 88,496
Capital Improvement Program, Interdepartmental Charges and Debt Service								
Capital Improvement Program	4.05	\$ 12,558,790	4.05	\$ 4,421,368	4.05	\$ 4,335,500	-	\$ (85,868)
Interdepartmental Charges		-		1,592,468		1,850,950		258,482
Debt Service		133,062		9,605		-		(9,605)
Subtotal	4.05	\$ 12,691,852	4.05	\$ 6,023,441	4.05	\$ 6,186,450	-	\$ 163,009
Total	67.10	\$ 28,807,371	59.28	\$ 22,013,489	59.53	\$ 23,522,416	0.25	\$ 1,508,927

EXPENDITURE BY CATEGORY

Personnel	\$ 5,915,981	\$ 5,003,768	\$ 5,086,587	\$ 82,819
Operating	9,373,077	7,547,475	8,528,884	981,409
Interdepartmental Charges	1,363,619	1,441,227	1,825,373	384,146
Capital	10,486,981	6,428,551	6,225,895	(202,656)
Debt Service	133,062	9,605	-	(9,605)
Other Financing	1,534,651	1,582,863	1,855,677	272,814
Total	\$ 28,807,371	\$ 22,013,489	\$ 23,522,416	\$ 1,508,927



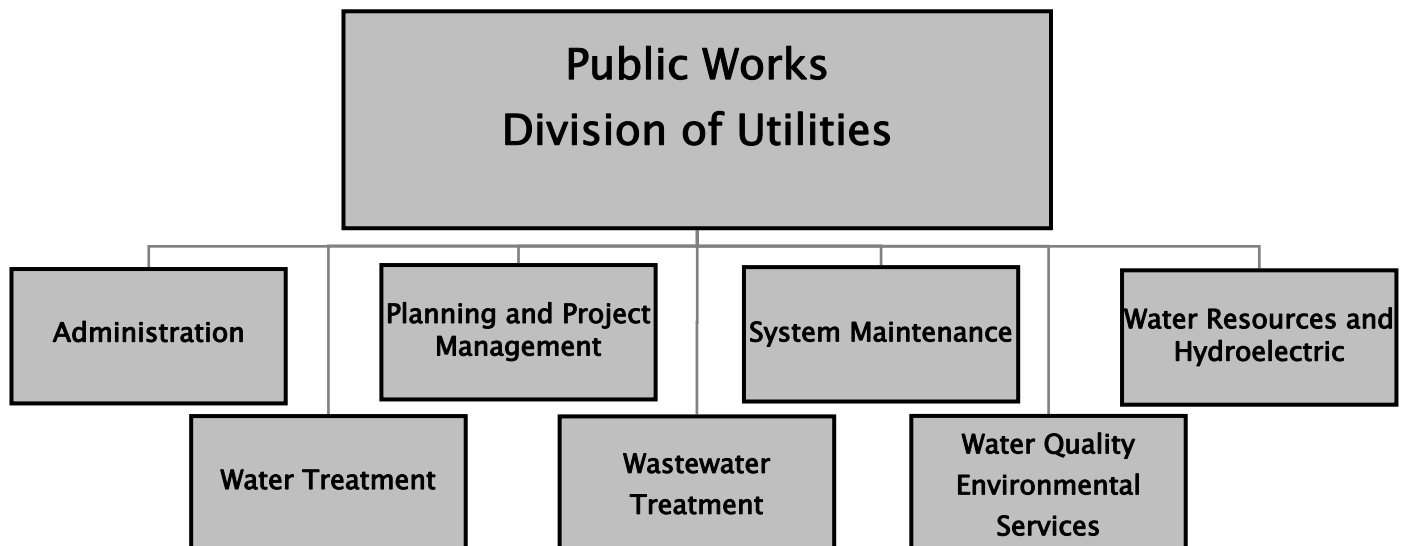
**2012 ANNUAL BUDGET
PUBLIC WORKS
TRANSPORTATION**

	2010 Actual		2011 Approved		2012 Approved		Variance - 2011 Approved to 2012 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY FUND								
General	0.50	\$ 113,687	0.50	\$ 120,504	0.50	\$ 121,516	-	\$ 1,012
Airport	1.20	426,188	1.20	1,387,033	1.20	447,928	-	(939,105)
Transportation	65.20	25,663,002	57.38	19,778,185	57.63	21,995,532	0.25	2,217,347
Transportation Development	0.20	2,592,849	0.20	713,560	0.20	714,585	-	1,025
Transit Pass General Improvement District	-	11,645	-	14,207	-	13,855	-	(352)
Boulder Junction Improvement	-	-	-	-	-	229,000	-	229,000
Total	67.10	\$ 28,807,371	59.28	\$ 22,013,489	59.53	\$ 23,522,416	0.25	\$ 1,508,927

City of Boulder
PUBLIC WORKS
DIVISION OF UTILITIES
2012 Annual Budget
\$47,721,104

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*



Public Works

Division of Utilities

Division Overview

Administration

- The Administration group includes division management, financial management, and billing services. The financial workgroup provides financial, analytical, and administrative support. The Utility Billing Office provides monthly bills, collects payments and answers questions regarding the water, wastewater and stormwater utilities.

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 workgroup 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 plant. Operations are managed to be in compliance with federal and state regulations and with the Clean Water Act.



Public Works

Division of Utilities

Water Quality Environmental Services

- Water Quality and Environmental Services serves as a technical resource for the Utilities Division and other city departments. Services include monitoring to meet regulations, plus monitoring the performance of wastewater treatment and drinking water treatment processes and 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.

Division Budget

	2010 Actual	2011 Approved	2012 Approved
STAFFING			
Administration	12.19	11.37	11.37
Planning and Project Management	6.16	6.92	6.92
System Maintenance	45.00	45.00	45.00
Water Resources	7.00	7.00	7.00
Water Treatment	26.00	26.00	26.00
Wastewater Treatment	31.00	30.00	30.00
Water Quality Environmental Services	21.75	21.75	21.75
Capital Improvement Program	6.80	6.80	6.80
TOTAL STAFFING	155.90	154.84	154.84

EXPENDITURE			
Administration	\$ 1,534,141	\$ 1,962,214	\$ 1,951,559
Planning and Project Management	1,961,865	1,996,372	2,018,895
Water Resources	1,957,416	2,004,557	2,034,890
Water Treatment	4,089,090	4,293,920	4,366,823
Wastewater Treatment	4,516,871	5,185,074	5,209,794
Water Quality Environmental Services	2,800,718	3,251,270	3,299,394
System Maintenance	4,938,875	5,716,620	5,737,930
Capital Improvement Program, Cost Allocation, Transfers and Capital Payments	33,738,461	25,023,934	23,101,818
TOTAL EXPENDITURE	\$ 55,537,437	\$ 49,433,961	\$ 47,721,104



Public Works
Division of Utilities

FUND			
Transportation	\$ 184,830	\$ 173,451	\$ 172,361
Water Utility	29,584,066	27,744,597	25,427,499
Wastewater Utility	15,323,456	15,080,158	16,009,312
Stormwater/Flood Management Utility	10,445,084	6,435,755	6,111,932
TOTAL FUNDING	\$ 55,537,437	\$ 49,433,961	\$ 47,721,104

Accomplishments

- Continued to focus on water conservation;
- Updated Drought Plan;
- Gaptor Rd: Installed water and sewer lines in newly annexed area;
- Sanitary Sewer Rehabilitation: Completed \$500,000 of lining projects;
- Waterline Rehabilitation: Completed \$1.2 million of replacement projects;
- 75th St. Wastewater Treatment Plant: Kicked off of the \$9.4 million construction project
- Received Sustainability award for the Wastewater Treatment Facility from the Rocky Mountain Section of the American Water Works Association (RMAWWA);
- Received Distinguished service awards for Water Distribution Maintenance Supervisor Joe Cowan from the RMAWWA;
- Received Colorado Association of Stormwater and Floodplain Manager Grand Award for Engineering Excellence to Elmer’s Two-Mile Creek Greenways Project;
- Received approval of Water Utility Master Plan;
- Hosted the 19th annual Children’s Water Festival;
- Received Colorado American Public Works Association Award for Betasso Area pipeline replacement;
- Received approval of Critical Facilities Flood regulations;
- Received acceptance of Boulder Creek Flood Map Study; and
- Received approval of Keep It Clean Partnership inter-governmental agreement.

Key Initiatives for 2012

- Complete the Boulder Canyon Hydroelectric Project;
- Obtain approval for the South Boulder Creek Flood Mitigation Plan;
- Obtain approval for the Carter Lake Pipeline Community and Environmental Assessment Process (CEAP); and
- Obtain approval for the Fourmile Canyon Creek (19th to 22nd Streets) CEAP.

Public Works
Division of Utilities

Significant Changes Between 2011 and 2012 Budget

	2011 Budgeted	2012 Budget	Total Change	2011 FTE	2012 FTE	FTE Change
STORMWATER AND FLOOD MANAGEMENT FUND						
Revenue from monthly bills - 2.1% rate increase	\$4,976,883	\$ 5,136,442	\$ 159,559	0.00	0.00	0.00
Priority Based Increase in NPE funding for on-going repair, replacement and operations of the existing system	-	26,928	26,928	0.00	0.00	0.00
Greenways Operating expenses - reallocation from CIP	52,500	52,500	-	0.00	0.00	0.00
WATER UTILITY FUND						
Revenue from monthly bills - 2.3% rate increase	\$20,000,606	\$20,645,066	\$644,460	0.00	0.00	0.00
Priority Based Increase in NPE funding for on-going repair, replacement and operations of the existing system	-	100,647	100,647	0.00	0.00	0.00
Betasso Water Treatment Plant Phone System expense - reallocation from within program	15,000	15,000	-	0.00	0.00	0.00
WASTEWATER UTILITY FUND						
Revenue from monthly bills - 2.4% rate increase	\$12,769,757	\$ 12,953,947	\$ 184,190	0.00	0.00	0.00
Revenue Impact from methodology change for monthly bills	-	(225,208)	(225,208)	0.00	0.00	0.00
Priority Based Increase in NPE funding for on-going repair, replacement and operations of the existing system	-	77,789	77,789	0.00	0.00	0.00
Pharmaceutical take-back program expense - reallocation from within program	7,000	7,000	-	0.00	0.00	0.00
TOTAL CHANGES			\$1,180,332			0.00



**2012 ANNUAL BUDGET
PUBLIC WORKS
UTILITIES**

	2010 Actual		2011 Approved		2012 Approved		Variance - 2011 Approved to 2012 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Billing Services	5.75	\$ 699,137	5.75	\$ 793,358	5.75	\$ 804,614	-	\$ 11,256
Division Administration	6.44	835,004	5.62	1,168,856	5.62	1,146,946	-	(21,910)
Subtotal	12.19	\$ 1,534,141	11.37	\$ 1,962,214	11.37	\$ 1,951,559	-	\$ (10,655)
Planning and Project Management								
Flood Management	0.75	\$ 640,683	0.75	\$ 465,732	0.75	\$ 476,090	-	\$ 10,358
Planning and Project Management	5.41	1,321,182	6.17	1,530,640	6.17	1,542,805	-	12,165
Subtotal	6.16	\$ 1,961,865	6.92	\$ 1,996,372	6.92	\$ 2,018,895	-	\$ 22,523
System Maintenance								
Collection System Maintenance	14.59	\$ 1,388,685	14.59	\$ 1,687,414	14.59	\$ 1,706,837	-	\$ 19,423
Distribution System Maintenance	14.95	1,824,654	14.95	1,964,315	14.95	1,912,511	-	(51,804)
Flood Channel Maintenance	2.55	238,815	2.55	290,673	2.55	337,323	-	46,650
Meter Operations	7.36	936,310	7.36	1,149,472	7.36	1,159,048	-	9,576
Storm Sewer Maintenance	5.55	550,412	5.55	624,746	5.55	622,211	-	(2,535)
Subtotal	45.00	\$ 4,938,875	45.00	\$ 5,716,620	45.00	\$ 5,737,930	-	\$ 21,310
Water Resources								
Hydroelectric Operations	3.00	\$ 417,858	3.00	\$ 424,046	3.00	\$ 429,047	-	\$ 5,001
Raw Water Facilities Operations	2.00	354,797	2.00	359,556	2.00	363,661	-	4,105
Water Resources Operations	2.00	1,184,761	2.00	1,220,955	2.00	1,242,182	-	21,227
Subtotal	7.00	\$ 1,957,416	7.00	\$ 2,004,557	7.00	\$ 2,034,890	-	\$ 30,333
Water Treatment								
Water Treatment Plants Operations	26.00	\$ 4,089,090	26.00	\$ 4,293,920	26.00	\$ 4,366,823	-	\$ 72,903
Subtotal	26.00	\$ 4,089,090	26.00	\$ 4,293,920	26.00	\$ 4,366,823	-	\$ 72,903
Wastewater Treatment								
Marshall Landfill Operations	-	\$ 5,536	-	\$ 41,749	-	\$ 42,166	-	\$ 417
Wastewater Treatment Plant	31.00	4,511,335	30.00	5,143,325	30.00	5,167,628	-	24,303
Subtotal	31.00	\$ 4,516,871	30.00	\$ 5,185,074	30.00	\$ 5,209,794	-	\$ 24,720
Water Quality Environmental Services								
Hazardous Materials Management	-	\$ 198,187	-	\$ 295,193	-	\$ 298,145	-	\$ 2,952
Industrial Pretreatment	3.66	325,242	3.66	357,497	3.81	378,370	0.15	20,873
Stormwater Permit Compliance	2.01	270,048	1.76	340,817	1.76	348,875	-	8,058
Stormwater Quality Operations	3.55	427,698	3.80	428,812	3.70	425,343	(0.10)	(3,469)
Wastewater Quality Operations	4.09	533,634	4.09	511,235	3.99	514,075	(0.10)	2,840
Water Conservation	1.66	263,543	1.66	443,829	1.56	439,379	(0.10)	(4,450)
Water Quality Operations	6.78	782,365	6.78	873,887	6.93	895,207	0.15	21,320
Subtotal	21.75	\$ 2,800,718	21.75	\$ 3,251,270	21.75	\$ 3,299,394	0.00	\$ 48,124
Capital Improvement Program, Cost Allocation, Transfers and Capital Payments								
Capital Improvement Program	6.80	\$ 13,856,413	6.80	\$ 9,471,864	6.80	\$ 7,544,254	-	\$ (1,927,610)
Cost Allocation/ Transfers		2,638,206		2,690,684		2,821,144		130,460
Debt Service and Windy Gap		17,243,842		12,861,386		12,736,420		(124,966)
Subtotal	6.80	\$ 33,738,461	6.80	\$ 25,023,934	6.80	\$ 23,101,818	-	\$ (1,922,116)
Total	155.90	\$ 55,537,437	154.84	\$ 49,433,961	154.84	\$ 47,721,104	0.00	\$ (1,712,857)

**2012 ANNUAL BUDGET
PUBLIC WORKS
UTILITIES**

	2010 Actual		2011 Approved		2012 Approved		Variance - 2011 Approved to 2012 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
EXPENDITURE BY CATEGORY								
Personnel		\$ 12,222,564		\$ 12,709,155		\$ 12,630,738		\$ (78,417)
Operating		13,432,157		11,824,245		12,375,013		550,768
Interdepartmental Charges		1,627,387		1,687,660		1,762,646		74,986
Capital		10,894,236		10,214,370		7,937,054		(2,277,316)
Debt Service		10,605,347		10,307,847		10,194,510		(113,337)
Other Financing		6,755,745		2,690,684		2,821,143		130,459
Total		\$ 55,537,437		\$ 49,433,961		\$ 47,721,104		\$ (1,712,857)
STAFFING AND EXPENDITURE BY FUND								
Transportation	0.80	\$ 184,830	0.80	\$ 173,451	0.80	\$ 172,361	-	\$ (1,090)
Water Utility	75.13	29,584,066	74.96	27,744,597	74.88	25,427,499	(0.08)	(2,317,098)
Wastewater Utility	58.91	15,323,456	57.59	15,080,158	57.72	16,009,312	0.13	929,154
Stormwater/Flood Management Utility	21.06	10,445,084	21.49	6,435,755	21.44	6,111,932	(0.05)	(323,823)
Total	155.90	\$ 55,537,437	154.84	\$ 49,433,961	154.84	\$ 47,721,104	-	\$ (1,712,857)

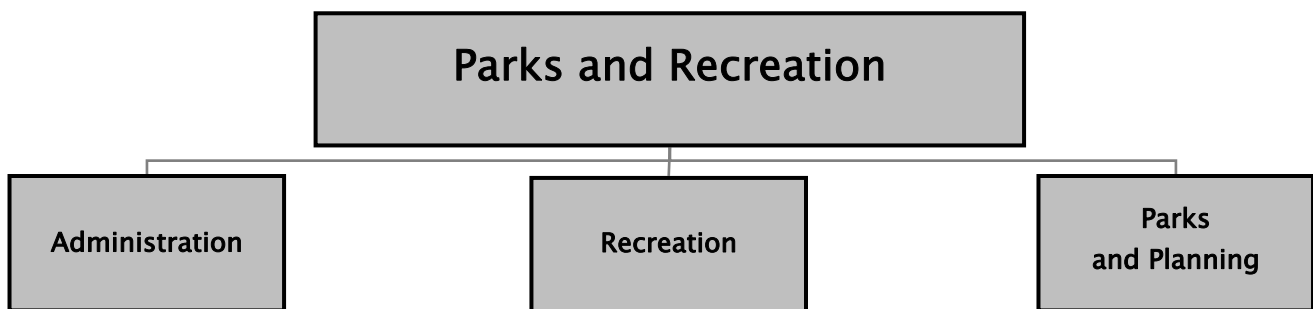


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City of Boulder
PARKS AND RECREATION

2012 Annual Budget
\$24,577,098

The mission of the City of Boulder Parks and Recreation Department is to provide safe, clean, and beautiful parks and facilities and high-quality leisure activities for the community. These services shall enhance health and well-being and promote economic vitality for long-term community sustainability. We will accomplish this 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; and offers programs in aquatics, arts, sports, therapeutic recreation, wellness and youth outreach services.



Department Budget

	2010 Actual	2011 Approved	2012 Approved
STAFFING			
Administration	16.37	18.37	17.37
Parks and Planning	51.00	54.50	55.50
Recreation	71.87	53.25	53.50
TOTAL STAFFING	139.24	126.12	126.37

EXPENDITURE			
Administration	\$ 1,932,600	\$ 2,106,756	\$ 2,224,353
Parks and Planning	5,426,592	6,541,767	6,827,626
Recreation	9,506,267	8,800,184	8,795,643
Capital Improvement Program, Interdepartmental Charges and Debt Service	11,650,630	7,298,334	6,729,476
TOTAL EXPENDITURE	\$ 28,516,089	\$ 24,747,041	\$ 24,577,098

FUND			
General	\$ 4,131,390	\$ 4,362,209	\$ 4,404,483
Lottery	781,558	575,000	575,000
.25 Cent Sales Tax	6,281,554	6,393,667	6,724,421
Recreation Activity	10,012,174	10,053,447	9,582,543
Permanent Parks and Recreation	7,309,413	3,362,718	3,290,651
TOTAL FUNDING	\$ 28,516,089	\$ 24,747,041	\$ 24,577,098

Accomplishments

- More than 3.8 million patrons visited Parks and Recreation facilities, including park lands, recreation centers, outdoor pools, Boulder Reservoir, Flatirons Golf Course, and athletic field complexes;
- More than 2,400 recreation courses were offered with 22,700 enrollments;
- The number of summer day camps sessions grew by 30%;
- Managed 1,770 acres of city park lands and maintenance of 236 miles of multi-use paths and 41 playgrounds;
- Planted 45,000 flowers and tulips on the Pearl Street Mall;
- Opened Valmont Bike Park, with approx 2000 people attending inaugural celebration;
- Launched *Let's Move! City and Towns* initiative to combat childhood obesity;
- Awarded the 2011 Barb King Environmental Stewardship Award from the National Recreation and Park Association (NRPA); and
- United States Army and Department of Defense recognized EXPAND programs for providing exemplary community-based recreation programs for service members and veterans.

Key Initiatives for 2012

- Update Parks and Recreation Master Plan;
- Complete Boulder Reservoir Master Plan;
- Complete Boulder Reservoir Site Plan and Facility Study;
- Implement pilot program for Commercial Fees and Mobile Food Vending;
- Initiate Parks and Recreation Comprehensive Fee Study;
- Further develop department-wide Asset Management Tool; and
- Complete accessibility assessment of Parks and Recreation facilities, including indoor and outdoor facilities.

Significant Changes Between 2011 and 2012 Budget

	2011 Budgeted	2012 Budget	Total Change	2011 FTE	2012 FTE	FTE Change
RECREATION ACTIVITY FUND						
Move Ballfield Maintenance from Recreation Activity Fund (130) to .25 Cent Sales Tax Fund (118)	\$ 583,562	\$ -	\$ (583,562)	6.00	0.00	(6.00)
Increase funding for credit card processing fees	129,500	200,000	70,500	0.00	0.00	0.00
.25 CENT SALES TAX FUND						
Move Ballfield Maintenance from Recreation Activity Fund (130) to .25 Cent Sales Tax Fund(118)	\$ -	\$ 583,562	\$ 583,562	0.00	6.00	6.00
TOTAL CHANGES			\$ 70,500			0.00



**2012 ANNUAL BUDGET
PARKS AND RECREATION**

	2010 Actual		2011 Approved		2012 Approved		Variance - 2011 Approved to 2012 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	16.37	\$ 1,932,600	18.37	\$ 2,106,756	17.37	\$ 2,224,353	(1.00)	\$ 117,597
Subtotal	16.37	\$ 1,932,600	18.37	\$ 2,106,756	17.37	\$ 2,224,353	(1.00)	\$ 117,597
Parks and Planning								
Asset Management and Infrastructure								
Analysis		\$ 86,956		\$ 52,000	1.00	\$ 52,000	1.00	\$ -
Construction	5.00	410,792	6.00	387,952	6.00	433,132	-	45,180
Events Management, Rentals, Volunteer Services in Parks	0.50	128,785	1.50	132,213	1.50	138,201	-	5,988
Forestry Operation	4.00	726,145	5.00	884,358	5.00	898,275	-	13,917
Historical and Cultural Project Management		36,153		50,000		50,000	-	-
Natural Resource Management (IPM, Water, Wetland, Wildlife)	3.00	511,843	3.00	471,007	2.00	491,219	(1.00)	20,212
(Includes Fleet and Equipment and Building Maint.)	33.00	3,204,836	29.00	3,349,648	29.00	3,370,112	-	20,464
Ball Fields Maintenance			6.00	900,563	6.00	909,809	-	9,246
Planning	5.50	321,082	4.00	314,026	5.00	484,878	1.00	170,852
Subtotal	51.00	\$ 5,426,592	54.50	\$ 6,541,767	55.50	\$ 6,827,626	1.00	\$ 285,859
Recreation								
Arts Programs and Services	3.20	\$ 288,072	3.11	\$ 320,534	3.11	\$ 320,432	-	\$ (102)
Dance Programs and Services	2.95	355,838	2.88	334,266	2.13	334,853	(0.75)	587
EXPAND Program and Services	5.75	627,731	4.75	540,616	5.00	556,060	0.25	15,444
Flatirons Event Center Management and Maintenance		85,525		75,753		66,635	-	(9,118)
Golf Course Programs, Services and Maintenance	8.00	1,211,679	7.00	1,251,371	7.00	1,258,906	-	7,535
Gymnastics Programs and Services	5.20	667,282	5.27	694,603	5.27	707,507	-	12,904
Health and Wellness Programs and Services	5.65	762,816	3.24	706,858	3.24	795,096	-	88,238
Outdoor Pools Programs, Services and Maintenance	2.15	385,141	1.13	399,871	1.26	441,538	0.13	41,667
Recreation Center Operations and Maintenance	19.60	2,593,183	15.34	2,775,750	16.01	2,513,685	0.67	(262,065)
Reservoir Aquatic Nuisance Species Management		24,322		75,000		74,656	-	(344)
Reservoir Programs, Services and Maintenance	3.87	709,344	3.78	712,038	3.98	737,141	0.20	25,103
Ball Fields Maintenance	7.00	869,405					-	-
Sports Programs and Services	5.25	673,237	3.50	655,251	3.25	723,842	(0.25)	68,591
Youth Recreation Opportunities	3.25	252,692	3.25	258,273	3.25	265,292	-	7,019
Subtotal	71.87	\$ 9,506,267	53.25	\$ 8,800,184	53.50	\$ 8,795,643	0.25	\$ (4,541)
Capital Improvement Program, Interdepartmental Charges and Debt Service								
Capital Improvement Program		\$ 9,226,122		\$ 4,786,100		\$ 4,180,657	-	\$ (605,443)
Cost Allocation		246,808		336,334		354,169	-	17,835
Debt Service		2,177,700		2,175,900		2,194,650	-	18,750
Subtotal	-	\$ 11,650,630	-	\$ 7,298,334	-	\$ 6,729,476	-	\$ (568,858)
Total	139.24	\$ 28,516,089	126.12	\$ 24,747,041	126.37	\$ 24,577,098	0.25	\$ (169,943)

**2012 ANNUAL BUDGET
PARKS AND RECREATION**

	2010 Actual		2011 Approved		2012 Approved		Variance - 2011 Approved to 2012 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
EXPENDITURE BY CATEGORY								
Personnel		\$ 11,905,036		\$ 11,955,857		\$ 12,430,148		\$ 474,291
Operating		4,819,092		4,763,177		4,616,119		(147,058)
Interdepartmental Charges		1,678,964		1,146,973		1,090,718		(56,255)
Capital		7,585,436		4,368,800		3,886,658		(482,142)
Debt Service		2,177,700		2,175,900		2,194,650		18,750
Other Financing		349,861		336,334		358,805		22,471
Total		\$ 28,516,089		\$ 24,747,041		\$ 24,577,098		\$ (169,943)
STAFFING AND EXPENDITURE BY FUND								
General	38.00	\$ 4,131,390	37.00	\$ 4,362,209	37.00	\$ 4,404,483	-	\$ 42,274
Lottery	-	781,558	-	575,000	-	575,000	-	-
.25 Cent Sales Tax	16.87	6,281,554	18.37	6,393,667	24.37	6,724,421	6.00	330,754
Recreation Activity	74.87	10,012,174	63.25	10,053,447	56.50	9,582,543	(6.75)	(470,904)
Permanent Parks and Recreation	9.50	7,309,413	7.50	3,362,718	8.50	3,290,651	1.00	(72,067)
Total	139.24	\$ 28,516,089	126.12	\$ 24,747,041	126.37	\$ 24,577,098	0.25	\$ (169,943)



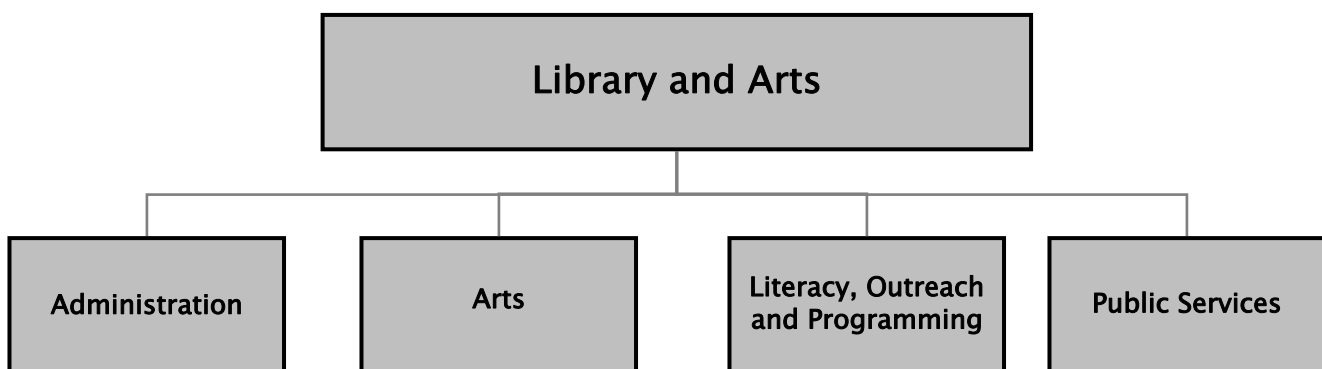
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City of Boulder
LIBRARY AND ARTS
 2012 Annual Budget
 \$7,863,051

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, acquisitions, budget and accounts payable, public information, computer



technology support and the digital branch library, the integrated library system, facilities maintenance, and administrative support for the Library Commission.

Arts

- The Arts Division includes administration and oversight of the 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.

Literacy, Outreach and Programming

- Literacy, Outreach and Programming is comprised of programming and events for the library system, adult and family literacy services, multi-cultural outreach, focused programming and outreach for youth, the homebound delivery program, and volunteer services.

Public Services

- Public Services includes basic library services such as reference, reader's advisory, youth services, access to library materials and electronic resources like e-books and informational databases, holds and Prospector, neighborhood branch library services, and access to the Carnegie Library for Local History.

Department Budget

	2010 Actual	2011 Approved	2012 Approved
STAFFING			
Administration	20.00	19.25	19.25
Arts	0.50	0.50	1.00
Literacy, Outreach and Programming	7.11	7.11	7.80
Public Services	50.34	50.09	49.08
TOTAL STAFFING	77.95	76.95	77.13

EXPENDITURE			
Administration	\$ 2,128,901	\$ 2,163,737	\$ 2,425,358
Arts	322,448	381,751	387,946
Literacy, Outreach and Programming	566,907	579,476	624,981
Public Services	4,323,548	4,437,020	4,424,765
TOTAL EXPENDITURE	\$ 7,341,804	\$ 7,561,984	\$ 7,863,051

FUND			
General	\$ 499,271	\$ 512,673	\$ 543,084
Library	6,892,533	7,049,311	7,319,967
TOTAL FUNDING	\$ 7,391,804	\$ 7,561,984	\$ 7,863,051



Accomplishments

- Boulder Arts Commission awarded 80 grants in the, totaling \$175,458 to support the arts in Boulder;
- BoulderReads! provided 3,440 learn-to-read tutoring sessions for 193 adults;
- Boulder Library Foundation donated \$127,500 to fund programs for 56,000 Boulder Public Library patrons; and
- Boulder Public Library added 1,130 downloadable e-book titles to the materials collection, increasing patron access to over 55,000 electronic resources.

Key Initiatives for 2012

- Update City of Boulder Cultural Master Plan;
- Update Boulder Public Library Master Plan;
- Introduce library/arts electronic newsletter; and
- Implement Radio Frequency Identification system (RFID), a technology using materials tagging and scanning that allows for self-checkout; efficient collection inventory, improved materials security, and the reduction of repetitive staff tasks.

Significant Changes Between 2011 and 2012 Budget

	2011 Budgeted	2012 Budget	Total Change	2011 FTE	2012 FTE	FTE Change
LIBRARY FUND						
Addition of grant funded positions	\$ -	\$ 57,509	\$ 57,509	0.00	1.00	1.00
TOTAL CHANGES			\$ 57,509			1.00



2012 ANNUAL BUDGET LIBRARY AND ARTS

	2010 Actual		2011 Approved		2012 Approved		Variance - 2011 Approved to 2012 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	12.75	\$ 1,128,975	12.00	\$ 1,052,759	12.00	\$ 1,163,081	-	\$ 110,322
Integrated Library System	1.00	84,811	1.00	152,714	1.00	146,214	-	(6,500)
Library Innovation and Technology	3.25	373,551	3.25	379,754	3.25	538,210	-	158,456
Library Facility and Asset Maintenance	3.00	541,564	3.00	578,510	3.00	577,853	-	(657)
Subtotal	20.00	\$ 2,128,901	19.25	\$ 2,163,737	19.25	\$ 2,425,358	-	\$ 261,621
Arts								
Dance Bridge	-	\$ 21,563	-	\$ 23,176	0.50	\$ 28,949	0.50	5,773
Grants: Arts/Business Collaborative	-	-	-	54,208	-	54,208	-	-
Grants: Arts-in-Education	-	38,864	-	46,478	-	46,478	-	-
Grants: Major	-	86,417	-	77,494	-	77,494	-	-
Grants: Mini	-	20,295	-	26,408	-	26,408	-	-
Grants: Theatre	-	22,909	-	16,646	-	16,646	-	-
Grants: Art Resource	0.50	26,458	0.50	31,401	0.50	31,823	-	422
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	0.50	\$ 322,448	0.50	\$ 381,751	1.00	\$ 387,946	0.50	\$ 6,195
Literacy, Outreach and Programming								
BoulderReads! Adult and Family Literacy Services	2.00	\$ 186,143	2.00	\$ 189,414	2.50	\$ 217,084	0.50	\$ 27,670
Main Library: Children's Programming & Outreach	0.30	17,094	0.30	18,324	0.30	18,860	-	535
Main Library: Multi-Cultural Outreach	1.00	84,895	1.00	85,143	1.00	86,508	-	1,365
Main Library: Programming and Events	1.80	138,286	1.80	144,911	1.80	142,905	-	(2,006)
Main Library: Special Services & Homebound Delivery	0.75	54,226	0.75	54,567	0.75	59,104	-	4,537
Main Library: Teen Space/Programming	0.56	34,845	0.56	33,429	0.75	46,267	0.19	12,837
Meadows Branch Library: Programming & Events	0.10	7,334	0.10	7,495	0.10	7,492	-	(3)
Reynolds Branch Library: Programming & Events	0.10	7,334	0.10	7,495	0.10	7,492	-	(3)
Volunteer Services	0.50	36,751	0.50	38,697	0.50	39,269	-	572
Subtotal	7.11	\$ 566,907	7.11	\$ 579,476	7.80	\$ 624,981	0.69	\$ 45,505
Public Services								
Carnegie Library: Facility and Archival Functions	1.25	\$ 122,121	1.25	\$ 111,282	1.25	\$ 113,912	-	\$ 2,630
Carnegie Library: Public Service	0.75	60,138	0.75	59,642	1.25	91,991	0.50	32,350
Main Library: Core Public Services and Facility	37.03	3,247,749	37.03	3,371,457	35.52	3,309,636	(1.51)	(61,821)
Meadows Branch Library: Core Public Services & Facility	4.88	386,233	4.38	358,842	4.28	365,038	(0.10)	6,196
Prospector	1.75	136,006	1.75	155,503	1.75	153,393	-	(2,110)
Reynolds Branch Library: Core Public Services & Facility	4.68	371,302	4.93	380,295	5.03	390,796	0.10	10,501
Subtotal	50.34	\$ 4,323,548	50.09	\$ 4,437,020	49.08	\$ 4,424,765	(1.01)	\$ (12,256)
Total	77.95	\$ 7,341,804	76.95	\$ 7,561,984	77.13	\$ 7,863,051	0.18	\$ 301,066

**2012 ANNUAL BUDGET
LIBRARY AND ARTS**

	2010 Actual		2011 Approved		2012 Approved		Variance - 2011 Approved to 2012 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
EXPENDITURE BY CATEGORY								
Personnel		\$ 4,956,996		\$ 5,148,711		\$ 5,196,066		\$ 47,354
Operating		2,001,403		2,118,814		2,199,935		81,121
Interdepartmental Charges		343,592		294,459		467,050		172,591
Capital		2,113		-		-		-
Other Financing		37,700		-		-		-
Total		\$ 7,341,804		\$ 7,561,984		\$ 7,863,051		\$ 301,066
STAFFING AND EXPENDITURE BY FUND								
General	1.50	\$ 499,271	1.50	\$ 512,673	2.00	\$ 543,084	0.50	\$ 30,410
Library	76.45	6,892,533	75.45	7,049,311	75.13	7,319,967	(0.32)	270,656
Total	77.95	\$ 7,391,804	76.95	\$ 7,561,984	77.13	\$ 7,863,051	0.18	\$ 301,066

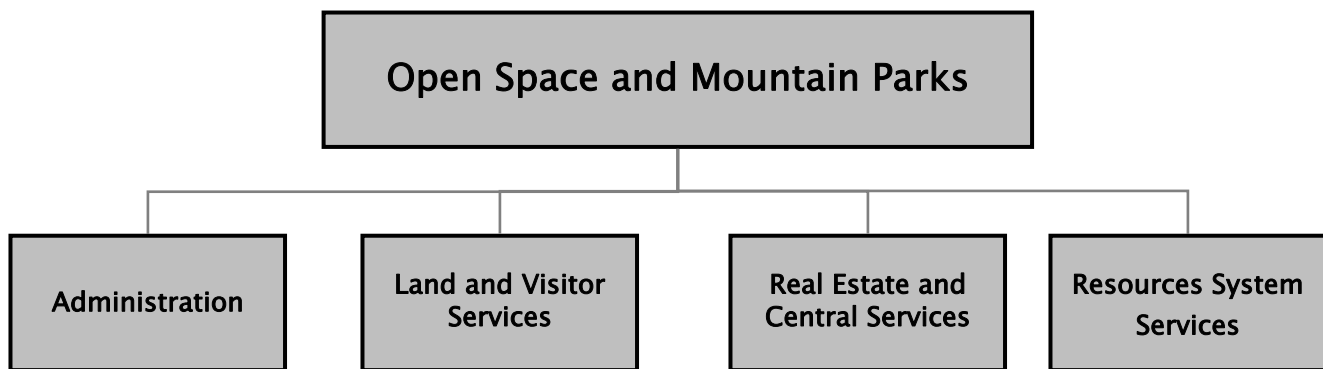


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City of Boulder
OPEN SPACE AND MOUNTAIN PARKS

2012 Annual Budget
\$26,628,154

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. The department fosters 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; and
- 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;
- The workgroup also provides real estate services for other city departments including land acquisitions, easements and rights of way;
- Financial Services Management workgroup carries out budget preparation and analysis, purchasing, contracts, cash management, and parking fee and timesheet database management; and
- Cultural Resource Management oversees the inventory and preservation of cultural sites on OSMP land.



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 implements programs supporting the city’s ecological resource sustainability.

Department Budget

	2010 Actual	2011 Approved	2012 Approved
STAFFING			
Administration	14.46	13.46	14.46
Real Estate and Central Services	7.91	6.88	5.86
Land and Visitor Services	31.91	29.40	30.38
Resource System Services	36.22	35.85	38.90
TOTAL STAFFING	90.50	85.60	89.60

EXPENDITURE			
Administration	\$ 1,308,632	\$ 1,632,379	\$ 1,824,975
Real Estate Services Central Services	744,153	744,131	651,998
Land and Visitor Services	3,830,369	3,776,702	4,213,276
Resource System Services	3,946,464	4,093,166	4,186,233
Capital Improvement Program, Cost Allocations and Debt Service	13,187,065	15,209,290	15,751,672
TOTAL EXPENDITURE	\$ 23,016,683	\$ 25,455,668	\$ 26,628,154

FUND			
General	\$ 151,681	\$ 142,602	\$ 145,514
Lottery	340,524	425,000	425,000
Open Space and Mountain Parks	22,524,478	24,888,066	26,057,640
TOTAL FUNDING	\$ 23,016,683	\$ 25,455,668	\$ 26,628,154

Accomplishments

- City Council approved the West Trail Study Area (TSA) Plan. Following a thorough community process, the Council reviewed and approved the West TSA Plan in March 2011;
- Implemented the West TSA Plan using allocations of approximately \$700,000 in CIP funding;
- Initiation of the first organic vegetable farm on OSMP land to produce food for local consumption;
- Mallory Cave bat protection gate installation, which was needed to prevent the spread of disease to the bat population;
- Acquisition of the Weiser property in east Boulder, a high value site because of its natural resources;
- Acquisition of the Schnell property up Boulder Canyon, a site with ecological value that is necessary to accomplish the West TSA Plan;
- Repair and stabilization of the McGilvery cabin and the Fox barn, structures that are culturally significant in the OSMP system; and
- Implementation of the dog licensing program, previously administered by the Boulder Valley Humane Society, which announced that it would end its participation at the end of 2010. OSMP implemented the program in 2011.

Key Initiatives for 2012

- Further implementation of the West TSA Plan: this effort will be the priority for the Department;
- Chapman Drive repair and stabilization, for which an engineering study was conducted in 2011;
- An underpass of State Highway 93 at the Community Ditch Trail: Boulder County and the Colorado Department of Transportation are widening the highway and OSMP will be taking advantage of the timing of this project to construct the underpass; and
- The South Boulder Creek Instream flow project: an ongoing project to implement a mitigation plan addressing aquatic resource impacts from the expansion of Gross Reservoir. The project completion date is based on Denver Water's projection that it will begin construction of the expanded reservoir in 2016.



Significant Changes Between 2011 and 2012 Budget

	2011 Budgeted	2012 Budget	Total Change	2011 FTE	2012 FTE	FTE Change
OPEN SPACE FUND						
Extension of Fixed Term Visitor Master Plan Implementation Coordinator	\$ 113,268	\$ 113,268	\$ -	1.00	1.00	0.00
OSMP Community Outreach	152,748	194,600	41,852	0.00	0.00	0.00
Develop Department electronic filing	-	20,000	20,000	0.00	0.00	0.00
Ranger stand-by pay	-	30,000	30,000	0.00	0.00	0.00
Additional seasonal trail crew	154,000	350,000	196,000	0.00	0.00	0.00
Fixed Term Trails Contract and Project Manager	-	66,000	66,000	0.00	1.00	1.00
Additional trailhead seasonal	54,000	71,000	17,000	0.00	0.00	0.00
Truck and trailer to haul backhoe	-	40,000	40,000	0.00	0.00	0.00
Tree removal and trimming	-	15,000	15,000	0.00	0.00	0.00
Additional Restoration Seasonal (2)	67,200	100,800	33,600	0.00	0.00	0.00
Additional Forest Management seasonal	104,400	121,200	16,800	0.00	0.00	0.00
Additional Wildlife Seasonal	67,200	84,000	16,800	0.00	0.00	0.00
Additional Rangers	-	200,000	200,000	0.00	3.00	3.00
TOTAL CHANGES			\$ 693,052			4.00

**2012 ANNUAL BUDGET
OPEN SPACE AND MOUNTAIN PARKS**

	2010 Actual		2011 Approved		2012 Approved		Variance - 2011 Approved to 2012 Approved	
	Standard	Amount	Standard	Amount	Standard	Amount	Standard	Amount
	FTE		FTE		FTE		FTE	
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	13.45	\$ 1,218,599	12.45	\$ 1,548,199	13.45	\$ 1,726,381	1.00	\$ 178,182
Dog Tag, Permit and Facility Leasing Programs ¹	1.01	90,033	1.01	84,180	1.01	98,594	(0.00)	14,414
Subtotal	14.46	\$ 1,308,632	13.46	\$ 1,632,379	14.46	\$ 1,824,975	1.00	\$ 192,596
Real Estate and Central Services								
Cultural Resources Program	1.01	\$ 110,777	1.01	\$ 119,009	1.01	\$ 110,650	(0.00)	\$ (8,359)
Conservation Easement Compliance	1.01	99,665	1.01	103,598	1.01	112,244	(0.00)	8,646
Real Estate Acquisition OSMP	2.27	190,385	1.77	189,461	1.26	141,795	(0.51)	(47,666)
Real Estate Services to OSMP	2.27	190,385	1.77	189,461	1.26	141,795	(0.51)	(47,666)
Real Estate Services to General Fund	1.34	152,943	1.32	142,602	1.32	145,514	-	2,912
Subtotal	7.91	\$ 744,153	6.88	\$ 744,131	5.86	\$ 651,998	(1.02)	\$ (92,133)
Land and Visitor Services								
Agricultural land management	2.09	\$ 322,462	2.10	\$ 323,241	2.03	\$ 257,450	(0.07)	\$ (65,791)
Community Services	7.85	789,121	7.34	842,662	8.41	947,773	1.07	105,111
Facility Management	5.23	720,686	5.25	802,673	5.24	861,474	(0.01)	58,801
Junior Rangers	0.52	259,248	0.53	268,578	0.53	259,195	0.00	(9,383)
Rapid Response	1.05	91,116	1.05	87,756	1.04	102,730	(0.01)	14,974
Signs	2.09	234,271	2.10	220,795	2.10	286,639	(0.00)	65,844
Trail Maintenance and Construction	6.80	567,148	4.73	498,410	4.73	732,461	0.00	234,051
Trailhead Maintenance and Construction	4.19	535,549	4.20	425,849	4.20	474,633	(0.00)	48,784
Water Rights Administration	2.09	310,768	2.10	306,739	2.10	290,921	(0.00)	(15,818)
Subtotal	31.91	\$ 3,830,369	29.40	\$ 3,776,702	30.38	\$ 4,213,276	0.98	\$ 436,574
Resource System Services								
Ecological Restoration Program	1.53	\$ 166,122	1.53	\$ 171,322	1.53	\$ 204,102	(0.00)	\$ 32,780
Forest Ecosystem Management Program	1.22	172,595	1.22	182,573	1.22	179,789	(0.00)	(2,784)
Grassland Ecosystem Management Program	0.90	130,420	0.90	138,286	0.91	124,891	0.01	(13,395)
Integrated Pest Management	1.99	266,193	1.99	280,235	2.01	253,844	0.02	(26,391)
Monitoring & Visitation Studies	3.13	296,130	3.13	271,746	3.13	275,052	(0.00)	3,306
Payments to Fire Districts	-	78,030	-	78,030	-	78,030	-	-
Ranger Naturalist Services	14.59	1,223,965	14.66	1,392,638	17.69	1,665,482	3.03	272,844
Regional, Master, and Related Planning and Plan Implementation Coordination	4.17	602,620	4.18	578,608	4.18	500,513	0.00	(78,095)
Resource Information Services	4.17	429,659	3.65	403,131	3.65	355,150	(0.00)	(47,981)
Wetland and Aquatic Management Program	1.22	153,053	1.22	160,198	1.22	141,458	(0.00)	(18,740)
Wildlife and Habitats	3.30	427,678	3.36	436,398	3.36	407,922	(0.00)	(28,476)
Subtotal	36.22	\$ 3,946,464	35.85	\$ 4,093,166	38.90	\$ 4,186,233	3.05	\$ 93,067
Capital Improvement Program, Cost Allocations and Debt Service								
Capital Improvement Program		\$ 2,025,299		\$ 2,747,165		\$ 6,085,000		\$ 3,337,835
Cost Allocation		987,358		1,018,953		1,070,853		51,900
Debt Service		10,174,408		11,443,172		8,595,819		(2,847,353)
Subtotal		\$ 13,187,065		\$ 15,209,290		\$ 15,751,672		\$ 542,382
Total	90.50	\$ 23,016,683	85.60	\$ 25,455,668	89.60	\$ 26,628,154	4.00	\$ 1,172,486
EXPENDITURE BY CATEGORY								
Personnel		\$ 7,632,020		\$ 7,839,623		\$ 8,203,761		\$ 364,138
Operating		1,514,164		1,596,522		1,950,666		354,144
Interdepartmental Charges		683,434		722,554		722,055		(499)
Capital		2,025,299		2,834,844		6,085,000		3,250,156
Debt Service		10,174,408		11,443,172		8,595,819		(2,847,353)
Other Financing		987,358		1,018,953		1,070,853		51,900
Total		\$ 23,016,683		\$ 25,455,668		\$ 26,628,154		\$ 1,172,486



**2012 ANNUAL BUDGET
OPEN SPACE AND MOUNTAIN PARKS**

	2010 Actual		2011 Approved		2012 Approved		Variance - 2011 Approved to 2012 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY FUND								
General	1.32	\$ 151,681	1.32	\$ 142,602	1.32	\$ 145,514	-	\$ 2,912
Lottery	-	\$ 340,524	-	425,000	-	425,000	-	-
Open Space and Mountain Parks	89.18	\$ 22,524,478	84.28	24,888,066	88.28	26,057,640	4.00	1,169,574
Total	90.50	\$ 23,016,683	85.60	\$ 25,455,668	89.60	\$ 26,628,154	4.00	\$ 1,172,486

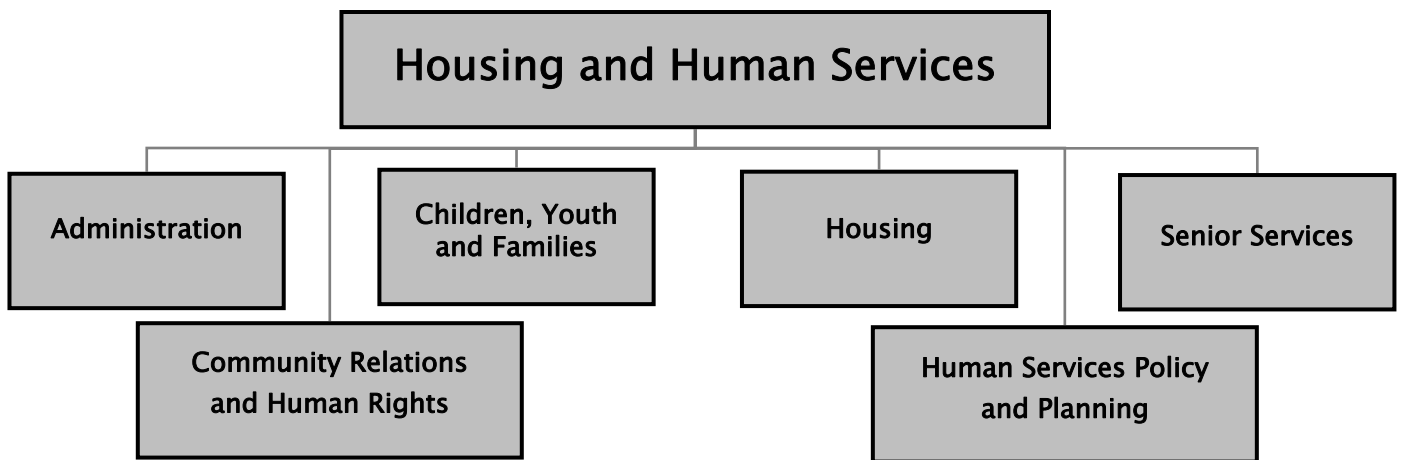
Note:

¹Dog Licensing transfers from Open Space and Mountain Parks to Finance in 2012.

City of Boulder
HOUSING AND HUMAN SERVICES

2012 Annual Budget
\$12,188,278

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



Department Overview

Department Administration

- Department Administration includes Department Director, administrative analyst (budget), and administrator.

Children, Youth and Families

- Children, Youth and Families includes direct services, funding and regional development and coordination of programs for children, and youth and families programs (child care subsidies – certificate program, child care provider professional development – recruitment and training program, school based services in elementary and high schools – Family Resource Schools and Prevention and Intervention Program, Youth Opportunities Program, Community Mediation, and Circles Program).



Housing and Human Services

Community Relations and Human Rights

- Community Relations and Human Rights includes Office of Human rights, which enforces the Human Rights and Failure to Pay Wages Ordinances, Human Relations Commission, Immigrant Advisory Committee, and community relations.

Housing

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

Human Services Policy and Planning

- Human Services Policy and Planning includes Human Services Fund, human services city and regional planning (Human Services Strategic Plan, Ten Year Plan to Address Homelessness, Master Plan update) and social policy development.

Senior Services

- Senior Services includes management of two senior facilities, case management, resource and referral for services to community agencies, well-being classes and programs, regional coordination of county-wide senior strategic plan and Food Tax Rebate Program.

Department Budget

	2010 Actual	2011 Approved	2012 Approved
STAFFING			
Administration	3.65	2.65	2.65
Children, Youth and Families	24.40	22.50	15.91
Community Relations and Human Rights	1.50	2.25	2.25
Housing	13.74	12.96	12.85
Human Services Policy and Planning	2.75	2.75	2.75
Senior Services	10.06	10.28	10.32
TOTAL STAFFING	56.10	53.39	46.73

Housing and Human Services

EXPENDITURE			
Administration	\$ 375,513	\$ 442,580	\$ 414,432
Children, Youth and Families	3,015,709	2,576,221	2,338,229
Community Relations and Human Rights	192,682	291,427	287,005
Housing	8,387,463	6,252,318	5,575,825
Human Services Policy and Planning	2,313,880	2,366,638	2,395,962
Senior Services	1,010,814	1,036,134	1,049,402
Cost Allocation, Transfers and Debt Service	337,246	121,649	127,422
TOTAL EXPENDITURE	\$ 15,633,306	\$ 13,086,967	\$ 12,188,278

FUND			
General ¹	\$ 7,638,912	\$ 6,728,550	\$ 6,521,092
Affordable Housing	4,042,571	2,032,327	1,529,202
Community Housing Assistance Program	1,648,845	1,976,090	2,194,540
Community Development Block Grant	1,393,086	1,000,000	810,497
HOME Investment Partnership Grant ²	909,892	1,350,000	1,132,947
TOTAL FUNDING	\$ 15,633,306	\$ 13,086,967	\$ 12,188,278

¹The general fund budget includes external grants to the Children, Youth and Families Division of \$869,189 in 2011 and \$592,752 in 2012.

²The 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 \$560,000 in 2011 and \$530,000 in 2012.

Accomplishments

- Evaluated Affordable Housing Task Force program goals, outcomes and development of recommendations to the City Council;
- Updated and adopted IH Administrative Regulations;
- Completed study of homeowner association fees for affordable homes;
- Updated housing and community funding policies and procedures;
- Updated Inclusionary Housing Rental Policies;
- Completed Echo House rehabilitation (city owned property; long term lease to Emergency Family Assistance Association);
- Developed and implemented Municipal Action for Immigrant Integration project in collaboration with National League of Cities;
- Prepared BVSD/Mapleton Project for City Council approval of EET funding;
- Coordinated development of severe weather triggers for homeless day shelter with service providers; ongoing work with service provider coordination;
- Launched on-line, universal funding application for non-profit human services funding with Boulder County, United Way, City of Longmont;



Housing and Human Services

- Completed additional County-wide human services strategic plan assessment of community priorities and indicators;
- Developed county-wide funding partnership with city of Longmont, Boulder County DA and CU to handle eviction mediations at district court hearings;
- Completed homeless youth shelter assessment;
- Completed city-wide funding assessment of children and youth programs;
- Spun off successful Early Childhood Council of Boulder County as private, non-profit after ten years incubation in the City;
- Funded and implemented Circles Project for City of Boulder (anti-poverty program); and
- Provided senior tax aide program in partnership with AARP.

Key Initiatives for 2012

- Implementation of Affordable Housing Task Force recommendations to City Council;
- Inclusionary Housing Rental Policy update;
- Mobile Home Park Strategy;
- Boulder Junction implementation and city owned site study session;
- Ten Year Plan on Homelessness - implementation;
- Homeless Service Provider Coordination Plan - development and implementation;
- Mapleton Project implementation; and
- HHS Master Plan Update planning.

Significant Changes Between 2011 and 2012 Budget

	2011 Budget	2012 Budget	Total Change	2011 FTE	2012 FTE	FTE Change
COMMUNITY DEVELOPMENT BLOCK GRANT						
Reduction in Federal Funding for Affordable Housing and Community Development	\$1,000,000	\$ 810,480	\$(189,520)			
HOME						
Reduction in Federal Funding for Affordable Housing and Community Development	\$1,350,000	\$ 1,132,947	\$(217,053)			
TOTAL CHANGES			\$(406,573)			

**2012 ANNUAL BUDGET
HOUSING AND HUMAN SERVICES**

	2010 Actual		2011 Approved		2012 Approved		Variance - 2011 Approved to 2012 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Administration								
Department Administration	3.65	\$ 375,513	2.65	\$ 442,580	2.65	\$ 414,432	-	\$ (28,148)
Subtotal	3.65	\$ 375,513	2.65	\$ 442,580	2.65	\$ 414,432	-	\$ (28,148)
Children, Youth and Families								
Prevention and Intervention	1.59	\$ 116,857	6.27	\$ 479,832	0.41	\$ 439,240	(5.86)	\$ (40,592)
Family Resource Schools	3.32	500,492	5.03	581,271	6.03	664,225	1.00	82,954
Community Mediation	2.91	192,136	2.61	202,348	2.65	207,892	0.04	5,544
Early Care and Education Council of Boulder County ¹	2.62	475,321	3.14	420,436	-	-	(3.14)	(420,436)
Childcare Recruitment and Training	5.50	793,598	1.04	96,169	1.45	128,114	0.41	31,945
Childcare Subsidy and Referral	6.36	530,956	2.65	480,150	2.91	526,559	0.26	46,409
Youth Opportunities Program	2.10	406,348	1.76	316,015	2.46	372,199	0.70	56,184
Subtotal	24.40	\$ 3,015,709	22.50	\$ 2,576,221	15.91	\$ 2,338,229	(6.59)	\$ (237,992)
Community Relations and Human Rights								
Community Relations	1.00	\$ 31,003	1.25	\$ 179,578	1.25	\$ 172,751	-	\$ (6,827)
Office of Human Rights	0.50	161,680	1.00	111,849	1.00	114,254	-	2,405
Subtotal	1.50	\$ 192,682	2.25	\$ 291,427	2.25	\$ 287,005	-	\$ (4,422)
Housing								
Affordable Housing Planning and Development Review	1.15	\$ 55,344	0.95	\$ 81,695	0.81	\$ 75,444	(0.15)	\$ (6,250)
Asset Management and Monitoring	2.08	138,849	2.08	170,236	2.18	181,363	0.09	11,128
Funding: Community Development	0.45	357,704	0.45	369,717	0.46	311,512	0.01	(58,205)
Funding: Very Low Income	0.58	1,620,154	0.58	1,011,709	1.07	929,520	0.49	(82,189)
Funding: Low to Moderate Income	1.50	5,423,995	1.50	3,219,029	2.42	3,085,448	0.92	(133,581)
Funding: Private Activity Bond Program	-	-	-	-	-	-	-	-
HOME Consortium	0.33	425,517	0.33	679,640	0.34	569,594	0.01	(110,047)
Homeownership Programs	5.76	267,509	5.37	574,795	4.01	286,623	(1.36)	(288,173)
Housing Planning and Project Management	1.90	98,389	1.70	145,498	1.57	136,322	(0.13)	(9,176)
Subtotal	13.74	\$ 8,387,463	12.96	\$ 6,252,318	12.85	\$ 5,575,825	(0.11)	\$ (676,493)
Human Services Policy and Planning								
Human Services Fund: Prevention and Intervention	0.50	\$ 630,727	0.49	\$ 635,628	0.53	\$ 640,483	0.04	\$ 4,855
Human services Fund: Safety Net	1.25	1,623,255	1.26	1,635,868	0.53	1,567,206	(0.74)	(68,662)
Human Services Policy Development, Planning and Project Management	1.00	59,898	1.00	95,142	1.70	188,274	0.70	93,132
Subtotal	2.75	\$ 2,313,880	2.75	\$ 2,366,638	2.75	\$ 2,395,962	-	\$ 29,324
Senior Services								
Food Tax Rebate Program	-	\$ 16,757	0.27	\$ 23,982	0.37	\$ 23,286	0.10	\$ (696)
Senior Centers	4.72	407,138	4.71	454,598	4.39	429,008	(0.32)	(25,590)
Senior Resources	3.07	277,883	3.05	244,488	3.22	253,100	0.17	8,612
Seniors Health & Wellness	1.25	78,605	1.23	115,024	0.93	100,532	(0.30)	(14,492)
Seniors Nutrition	-	85,418	-	76,817	0.06	93,206	0.06	16,389
Seniors Social Programs	1.02	145,014	1.02	121,225	1.35	150,270	0.33	29,045
Subtotal	10.06	\$ 1,010,814	10.28	\$ 1,036,134	10.32	\$ 1,049,402	0.04	\$ 13,268

**2012 ANNUAL BUDGET
HOUSING AND HUMAN SERVICES**

	2010 Actual		2011 Approved		2012 Approved		Variance - 2011 Approved to 2012 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Cost Allocation, Transfers and Debt Service								
Cost Allocation and Transfers		\$ 117,888		\$ 121,649		\$ 127,422		\$ 5,773
Debt Service		219,358		-		-		-
Subtotal		\$ 337,246		\$ 121,649		\$ 127,422		\$ 5,773
Total	56.10	\$ 15,633,306	53.39	\$ 13,086,967	46.73	\$ 12,188,278	(6.66)	\$ (898,689)

EXPENDITURE BY CATEGORY								
Personnel		\$ 3,833,174		\$ 4,098,450		\$ 3,677,037		\$ (421,413)
Operating		11,327,251		8,693,697		8,216,564		(477,133)
Interdepartmental Charges		135,635		173,171		167,256		(5,915)
Debt Service		219,358		-		-		-
Other Financing		117,888		121,649		127,422		5,773
Total		\$ 15,633,306		\$ 13,086,967		\$ 12,188,278		\$ (898,689)

STAFFING AND EXPENDITURE BY FUND								
General ²	41.34	\$ 7,638,912	39.39	\$ 6,728,550	33.16	\$ 6,521,092	(6.23)	\$ (207,458)
Affordable Housing	4.88	4,042,571	4.38	2,032,327	4.03	1,529,202	(0.35)	(503,125)
Community Housing Assistance Program	4.62	1,648,845	4.35	1,976,090	5.13	2,194,540	0.78	218,450
Community Development Block Grant	4.06	1,393,086	4.07	1,000,000	3.46	810,497	(0.61)	(189,503)
HOME Investment Partnership Grant ³	1.20	909,892	1.20	1,350,000	0.95	1,132,947	(0.25)	(217,053)
Total	56.10	\$ 15,633,306	53.39	\$ 13,086,967	46.73	\$ 12,188,278	(6.66)	\$ (898,689)

Notes:

¹City 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.

²The general fund budget includes external grants to the Children, Youth and Families Division of \$869,189 in 2011 and \$592,752 in 2012.

³The 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 \$560,000 in 2011 and \$530,000 in 2012.

City of Boulder COMMUNITY PLANNING AND SUSTAINABILITY

2012 Annual Budget
\$7,643,970

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.*



Community Planning and Sustainability

Department Overview

Office of the Executive Director

- The Office of the Executive Director incorporates key leadership, administrative and coordination functions related to planning and sustainability initiatives. In addition to the Executive Director and Deputy Director positions that manage the department's five work groups and share management of the city's Planning and Development Services (P&DS) function with Public Works, the office includes the city's Economic Vitality Coordinator and Regional Sustainability Coordinator.

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.

Information Resources

- Information Resources provides services that utilize technology to streamline and automate business functions. This includes LandLink system administration, geographic information system (GIS) services, records, research and reporting services. These services make information more readily available to customers in a clear and concise manner that improve services and assist staff in achieving work plan goals.

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.

Land Use Review

- The Land Use Review group provides development review and zoning administration 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.

Local Environmental Action

- The Local Environmental Action Division (LEAD) develops policies, programs and support services to help Boulder residents and businesses understand and implement energy efficiency and waste reduction initiatives. LEAD also supports zero waste and energy efficiency efforts within the city organization and works with key community partners to advance environmental sustainability throughout the Boulder community and beyond.

Community Planning and Sustainability

Department Budget

	2010 Actual	2011 Approved	2012 Approved
STAFFING			
Office of the Executive Director	3.00	3.00	4.00
Administration	4.57	4.86	5.98
Comprehensive Planning	7.50	7.90	7.90
Information Resources	2.90	2.90	3.58
Land Use Review	9.25	9.25	10.00
Local Environmental Action Division	9.00	9.00	9.25
TOTAL PERSONNEL	36.22	36.91	40.71

EXPENDITURE			
Office of the Executive Director	\$ 826,629	\$ 945,589	\$ 1,120,152
Administration	\$539,736	\$551,264	\$647,589
Comprehensive Planning	897,184	958,113	1,019,357
Information Resources	344,323	352,768	398,633
Land Use Review	826,046	927,638	1,008,035
Local Environmental Action Division	2,686,866	2,768,460	2,981,190
Capital Improvement Program, Cost Allocation and Debt Service	484,733	448,456	469,014
TOTAL EXPENDITURE	\$ 6,605,518	\$ 6,952,288	\$ 7,643,970

FUNDING			
General	\$ 2,031,651	\$ 2,268,115	\$ 2,423,557
Planning and Development Services	3,097,774	3,114,443	3,425,083
Climate Action Plan	1,476,093	1,569,730	1,795,330
TOTAL FUNDING	\$ 6,605,518	\$ 6,952,288	\$ 7,643,970



Community Planning and Sustainability

Accomplishments

- **Boulder's Energy Future:** Staffed and facilitated cross-departmental effort to articulate and adopt project goals; develop and review baseline data; explore energy localization options; and develop detailed feasibility plans for a potential local utility with extensive community outreach and involvement;
- **Boulder Valley Comprehensive Plan:** Completed 5-year update, with new policies on sustainable urban form, economic vitality, local food and the planning reserve;
- **Boulder Junction:** Worked with city team, RTD and developers to enhance public space designs and pursue mixed use project on RTD site, including a new regional bus facility, restored depot, public plaza, hotel, housing and structured parking;
- **Downtown:** Completed South of Downtown Area study and processed changes to downtown zone districts, design guidelines and design review process;
- **Uni Hill:** Supported cross-departmental efforts for Hill revitalization and worked with property owners and developers to facilitate \$40+ million in new Hill development;
- **Integrated Pest Management:** Completed comprehensive review of IPM policies and program operations;
- **Medical Marijuana:** Developed and implemented new Medical Marijuana regulations, including implementation of new licensing and review process;
- **Zero Waste:** Completed installation of zero waste systems in all city facilities and initiated Zero Waste Master Plan update process;
- **SmartRegs:** Collaborated with Public Works to implement energy conservation requirements for residential rental properties, exceeding annual target in first year; and
- **EnergySmart:** Piloted and launched new services, completing energy assessments in over 2,000 residential units and 400 commercial buildings within the city to-date.

Key Initiatives for 2012

- **Boulder's Energy Future:** Continue to work towards achievement of Boulder's long-term energy goals following voter decision in November;
- **Boulder Junction:** Continue to guide and invest in implementation of Boulder Junction's transit-oriented development and new public spaces;
- **Chautauqua:** Work with the Colorado Chautauqua Association to complete a stewardship framework for collaborative planning and management efforts;
- **Energy Efficiency:** Evaluate first year of EnergySmart services and SmartRegs implementation, working with partners to refine/enhance services. Continue to work with businesses and property owners on efficiency programs for commercial sector;
- **Civic Center Area / Market Hall:** Initiate planning effort focused on civic center area, with particular focus on a potential year-round farmers market facility; and
- **Tired Buildings:** Initiate analysis and policy development for potential new incentive program to encourage rehabilitation of older commercial and light-industrial spaces.

Community Planning and Sustainability

Significant Changes Between 2011 and 2012 Budget

	2011 Budgeted	2012 Budget	Total Change	2011 FTE	2012 FTE	FTE Change
GENERAL FUND						
Add NPE for consulting related to Comprehensive Planning, Economic Vitality and Redevelopment special projects	\$ -	\$ 75,000	\$ 75,000	0.00	0.00	0.00
Add Deputy Director Position	-	140,000	140,000	0.00	1.00	1.00
Economic Vitality - Add on-going funding for micro-loan program	-	50,000	50,000	0.00	0.00	0.00
Ecological Planning - Reallocate NPE to permanently fund a .25 additional FTE for the Integrated Pest Management program (currently .25 FTE is fixed-term)	66,000	66,000	-	0.75	0.75	0.00
Waste Reduction- Reallocate NPE to fund a standard .25 FTE Conservation Coordinator position	17,600	17,600	-	0.00	0.25	0.25
Waste Reduction - Reallocate NPE to fund an additional .50FTE Data Manager position	31,500	31,500	-	0.00	0.50	0.50



Community Planning and Sustainability

PLANNING AND DEVELOPMENT SERVICES FUND						
Building Permit Review and Site Inspection - Permanently fund a standard Landscape Architect Position (previously fixed-term)	\$ 82,000	\$ 85,000	\$ 3,000	1.00	1.00	0.00
Development Review - Add 1.0 FTE on a two- year fixed term basis to complete updates to the city's land use code	-	82,000	82,000	0.00	1.00	1.00
LandLink Development and Information Tracking System Replacement Project-Add 2.0 FTEs on a two year fixed- term basis to provide backfill to existing staff so they can start the replacement project. Funding will be shared with PW (66% from PW and 34% from CP&S).	-	42,500	42,500	0.00	0.68	0.68
TOTAL CHANGES			\$ 392,500			3.43

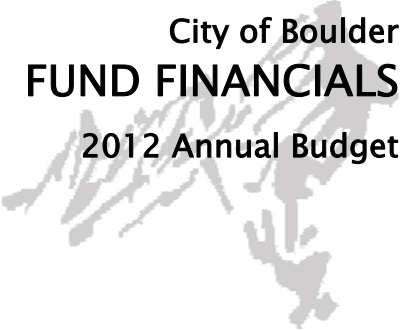
**2012 ANNUAL BUDGET
COMMUNITY PLANNING AND SUSTAINABILITY**

	2010 Actual		2011 Approved		2012 Approved		Variance - 2011 Approved to 2012 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
STAFFING AND EXPENDITURE BY PROGRAM								
Business Incentive Programs	-	\$ 127,144	-	\$ 350,000	-	\$ 350,000	-	\$ -
Economic Vitality Program and Sponsorships	1.00	299,357	1.00	362,850	1.00	280,115	-	(82,735)
Regional Sustainability	1.60	179,750	1.68	191,925	1.20	162,282	(0.48)	(29,643)
Department Administration	2.77	278,472	2.75	284,114	4.02	495,557	1.27	211,443
Comprehensive Planning	5.04	591,270	5.01	603,270	5.14	722,443	0.13	119,173
Ecological Planning	1.06	137,870	1.35	168,316	1.35	183,099	(0.00)	14,783
Historic Preservation	1.73	196,742	1.72	200,728	1.67	206,795	(0.05)	6,067
Base Map Data Maintenance	0.25	23,225	0.25	23,695	0.24	24,412	(0.01)	716
GIS Services	0.43	40,603	0.43	41,426	0.42	42,678	(0.01)	1,252
Building Permit Plan Review and Issuance (Zoning Compliance)	5.03	555,507	4.99	566,763	5.44	620,019	0.45	53,256
Building Permit Site Inspection	0.89	96,475	0.88	98,430	0.86	101,405	(0.02)	2,975
Development Review	6.58	677,733	6.53	691,465	8.21	865,240	1.68	173,775
Zoning Administration	0.50	48,213	0.49	49,190	0.48	50,677	(0.01)	1,487
Engineering Permits	0.62	60,656	0.62	61,885	0.60	63,755	(0.02)	1,871
Rental Licensing	0.24	20,778	0.24	21,199	0.23	21,840	(0.01)	641
City Organization Sustainability	-	41,727	-	62,788	-	62,788	-	-
Energy Efficiency and Conservation	4.00	1,383,269	4.30	1,487,136	4.30	1,695,330	-	208,194
Transportation GHG Reductions	-	92,824	-	100,000	-	100,000	-	-
Waste Reduction	4.50	1,269,171	4.67	1,138,652	5.55	1,126,521	0.88	(12,131)
Cost Allocation and Transfers	-	484,733	-	448,456	-	469,014	-	20,558
Total	36.22	\$ 6,605,518	36.91	\$ 6,952,288	40.71	\$ 7,643,970	3.80	\$ 691,682

EXPENDITURE BY CATEGORY				
Personnel	\$ 3,418,350	\$ 3,561,175	\$ 4,024,615	\$ 463,440
Operating	2,483,081	2,720,081	3,012,903	292,822
Interdepartmental Charges	165,413	220,876	136,437	(84,439)
Capital	53,940	1,700	1,000	(700)
Other Financing	484,733	448,456	469,014	20,558
Total	\$ 6,605,518	\$ 6,952,288	\$ 7,643,970	\$ 691,682

STAFFING AND EXPENDITURE BY FUND								
General	8.10	\$ 2,031,651	8.65	\$ 2,268,115	10.40	\$ 2,423,557	1.75	\$ 155,442
Planning and Development Services	24.12	3,097,774	23.96	3,114,443	26.01	3,425,083	2.05	310,640
Climate Action Plan	4.00	1,476,093	4.30	1,569,730	4.30	1,795,330	-	225,600
Total	36.22	\$ 6,605,518	36.91	\$ 6,952,288	40.71	\$ 7,643,970	3.80	\$ 691,682

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City of Boulder
FUND FINANCIALS
2012 Annual Budget



**CITY OF BOULDER
2012 FUND FINANCIAL (in 1000's)**

GENERAL

	2010	2011	2012	2013	2014	2015	2016	2017
	Actual	Revised	Approved	Projected	Projected	Projected	Projected	Projected
\$	11,699	\$ 12,605	\$ 10,466	\$ 10,531	\$ 11,911	\$ 13,102	\$ 14,821	\$ 13,062
\$	39,154	\$ 39,546	\$ 45,443	\$ 47,361	\$ 48,981	\$ 50,597	\$ 52,267	\$ 53,908
Current Revenue-	-	180	188	196	202	209	216	223
Sales/Use Tax ¹	801	887	840	843	-	-	-	-
Add'l Sales Tax from Add'l Auditor Tax Increment (10th & Walnut)	503	522	543	567	586	606	627	648
Food Service Tax	14,668	14,725	15,309	15,775	15,933	16,251	16,576	17,074
Property Tax	2,011	2,880	3,840	4,244	4,286	4,372	4,460	4,593
"De-Bruiced" Property Tax Increment	5,052	5,075	4,988	5,037	5,087	5,189	5,293	5,452
Public Safety Property Tax	1,260	1,164	1,164	1,164	1,164	1,176	1,187	1,199
Cable TV Franchise & PEG Fees	586	604	622	640	660	679	700	721
Liquor Occupation Tax	765	768	768	768	768	768	768	768
Telephone Occupation Tax	-	4,100	4,100	4,100	4,100	4,100	4,100	4,268
Utility Occupation Tax	2,635	3,574	3,681	3,792	3,905	4,023	4,143	4,268
Accommodation Tax	564	578	593	607	623	638	654	670
Admission Tax	4,678	-	-	-	-	-	-	-
Xcel Franchise Fee	1,245	1,236	1,260	1,286	1,311	1,338	1,364	1,392
Specific Ownership Tax	341	324	324	324	324	324	324	324
Tobacco Tax	158	140	140	140	140	140	140	140
NPP and Other Parking Revenue	480	474	475	474	474	474	474	474
Meters-Out of Parking Districts	187	191	195	198	202	206	211	215
Sale of Other Services	69	63	65	67	69	71	73	75
Sale of Goods	829	234	241	248	256	263	271	279
Licenses	2,190	1,774	1,774	1,774	1,774	1,774	1,774	1,774
Court Fees and Charges	2,164	1,970	2,000	2,000	2,000	2,000	2,000	2,000
Parking Violations	1	2	2	2	2	3	3	3
Other Fines & Penalties	147	119	122	126	130	134	138	142
Court Awards-DUI, No Ins. & Seized Property	1,720	1,720	1,720	1,720	1,720	1,720	1,720	1,720
Photo Enforcement Revenue	438	-	-	-	-	-	-	-
Other Governmental	734	650	650	650	663	676	690	704
Interest Income	136	140	144	149	153	158	162	167
Rental Income	293	305	317	330	343	356	371	386
Other Revenue	281	222	226	231	235	240	244	249
Housing/Human Services Fees	130	130	131	131	132	133	133	134
Parks Fees (see Other Revenue)	-	-	-	-	-	-	-	-
Waste Reduction Bonds (6400 Arapahoe)	-	-	-	-	-	-	-	-
Sub-Total Revenue	\$ 84,220	\$ 84,296	\$ 91,865	\$ 94,943	\$ 96,224	\$ 98,618	\$ 96,982	\$ 99,700

**CITY OF BOULDER
2012 FUND FINANCIAL (in 1000's)**

GENERAL

	2010	2011	2012	2013	2014	2015	2016	2017
	Actual	Revised	Approved	Projected	Projected	Projected	Projected	Projected
Other Revenue-								
Grants	\$ 1,839	\$ 693	\$ 593	\$ 598	\$ 606	\$ 616	\$ 597	\$ 608
Carryovers and Supplementals from Add'l Revenue	920	-	-	-	-	-	-	-
Meters-Within Parking Districts	2,526	2,464	2,575	2,575	2,575	2,575	2,575	2,575
Trash Hauler Occupation Tax	1,734	1,642	1,658	1,675	1,692	1,709	1,726	1,743
Education Excise Tax (to Fund Balance Reserves)	182	-	-	-	-	-	-	-
.15 Sales Tax (included in sales/use tax as of 2012) ¹	3,888	3,927	-	-	-	-	-	-
Sub-Total Other Revenue	\$ 11,089	\$ 8,726	\$ 4,826	\$ 4,848	\$ 4,873	\$ 4,900	\$ 4,898	\$ 4,926
Transfers In-								
Cost Allocation - Current Opr Costs-All Funds	\$ 6,994	\$ 7,218	\$ 7,580	\$ 7,890	\$ 8,211	\$ 8,545	\$ 8,888	\$ 9,245
Other Transfers	90	28	28	28	28	28	28	28
Mall Reimbursement from CAGID (see Revenue)	500	44	-	-	-	-	-	-
Sub-Total Transfers In	\$ 7,584	\$ 7,290	\$ 7,608	\$ 7,918	\$ 8,239	\$ 8,573	\$ 8,916	\$ 9,273
Total Annual Sources	\$ 102,893	\$ 100,312	\$ 104,299	\$ 107,709	\$ 109,335	\$ 112,090	\$ 110,796	\$ 113,899
Total Sources (Including Beginning Fund Balance)	\$ 114,592	\$ 112,917	\$ 114,765	\$ 118,241	\$ 121,246	\$ 125,192	\$ 125,617	\$ 126,961

Uses of Funds

Allocations (excluding debt, transfers and 2010 & 2011 .15% sales tax)

City Council	\$ 276	\$ 171	\$ 188	\$ 177	\$ 181	\$ 185	\$ 190	\$ 194
Municipal Court	1,600	1,801	1,826	1,869	1,912	1,956	2,001	2,047
City Attorney	1,694	1,933	2,098	2,147	2,196	2,247	2,299	2,352
City Manager	1,670	1,633	1,758	1,799	1,840	1,883	1,926	1,970
West Nile Virus Program	239	250	250	250	250	250	250	250
Economic Vitality Program	427	715	-	-	-	-	-	-
Clean Energy Study	-	260	260	-	-	-	-	-
Public Power Project	87	-	-	-	-	-	-	-
Conference and Visitors Bureau	727	732	1,237	1,280	1,325	1,368	1,411	1,456
Non-departmental	77	122	115	123	131	134	137	140
Boulder Television	-	-	-	-	-	-	-	-
Contingency	314	210	159	159	159	159	159	159
Fuel Contingency	-	190	190	190	190	190	190	190
Extraordinary Personnel Expense	15	120	120	120	120	120	120	120
Environmental Affairs ¹	1,162	1,199	1,522	1,537	1,553	1,568	1,584	1,600
Waste Reduction Project (6400 Arapahoe)	131	-	-	-	-	-	-	-
DUHMD/Parking Svcs	1,053	1,237	1,218	1,246	1,275	1,304	1,334	1,365
Communications	527	713	740	757	775	793	811	829
Unemployment & Volunteer Ins	255	107	107	109	112	115	117	120



**CITY OF BOULDER
2012 FUND FINANCIAL (in 1000's)**

GENERAL

	2010 Actual	2011		2012		2013		2014		2015		2016		2017	
		Revised	Approved	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
Property & Casualty Ins.	1,510	1,510	1,510	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610
Compensated Absences	121	682	784	802	821	840	859	879	889	859	840	859	879	889	879
Worker's Compensation (Refund)	-	-	115	127	137	148	155	163	172	148	155	163	172	148	163
Information Technology	3,859	4,241	4,152	4,249	4,347	4,447	4,549	4,654	4,756	4,447	4,549	4,654	4,756	4,861	4,654
IT/Computer Replacement Funding	605	166	-	-	-	-	-	-	-	-	-	-	-	-	-
IT/Technology Funding	7	404	404	404	404	404	404	404	404	404	404	404	404	404	404
IT/Telecommunications Funding	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48
Human Resources	1,519	1,581	1,645	1,683	1,722	1,762	1,802	1,844	1,884	1,762	1,802	1,844	1,884	1,924	1,844
Finance	2,269	2,890	3,056	3,023	3,092	3,164	3,236	3,311	3,386	3,164	3,236	3,311	3,386	3,461	3,311
Campaign Financing	5	46	-	46	-	46	-	46	-	46	-	46	-	46	46
Police	28,785	29,105	29,593	30,283	30,980	31,693	32,423	33,169	33,926	31,693	32,423	33,169	33,926	34,683	33,169
Fire	14,814	14,983	15,471	15,832	16,196	16,569	16,950	17,341	17,732	16,569	16,950	17,341	17,732	18,123	17,341
Public Works	3,480	1,815	1,833	1,876	1,919	1,963	2,008	2,054	2,100	1,963	2,008	2,054	2,100	2,146	2,054
Municipal Facilities Fund	-	880	880	880	880	880	880	880	880	880	880	880	880	880	880
Equipment Replacement	-	26	26	26	26	26	26	26	26	26	26	26	26	26	26
Facilities Renovation & Replacement	-	1,306	1,469	1,469	1,469	1,469	1,469	1,469	1,469	1,469	1,469	1,469	1,469	1,469	1,469
Parks ¹	3,818	4,045	4,404	4,507	4,610	4,717	4,825	4,936	5,047	4,717	4,825	4,936	5,047	5,158	4,936
Arts ¹	190	209	543	556	568	582	595	609	623	582	595	609	623	637	609
Real Estate (Open Space)	152	143	146	149	153	156	160	164	168	156	160	164	168	172	164
Housing/Human Services ¹	5,803	4,903	6,521	6,673	6,827	6,984	7,145	7,309	7,472	6,984	7,145	7,309	7,472	7,639	7,309
Carryovers and Supplementals from Fund Balance	5,257	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Carryovers and Supplementals from Add'l Revenue	920	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Encumbrance Carryovers from Fund Balance	737	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Humane Society Bldg Loan	49	94	94	94	94	94	94	94	94	94	94	94	94	94	94
Special Purpose Reserve (2013 Add'l Payroll)	-	491	491	491	491	491	491	491	491	491	491	491	491	491	491
Community Sustainability	49	51	902	923	944	966	988	1,011	1,033	966	988	1,011	1,033	1,055	1,011
Depot Relocation Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Police/Fire Old Hire Contribution	848	886	236	238	235	237	238	239	240	237	238	239	240	241	239
Boulder Junction Phase I	-	325	-	-	-	-	-	-	-	-	-	-	-	-	-
Funding available for CIP	-	980	2,760	4,010	4,010	4,010	4,010	4,010	4,010	4,010	4,010	4,010	4,010	4,010	4,010
"De-Bruced" New Property Tax Increment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Uses of Funds	\$ 85,099	\$ 83,202	\$ 88,871	\$ 91,761	\$ 93,602	\$ 95,574	\$ 97,493	\$ 99,550	\$ 101,441	\$ 95,574	\$ 97,493	\$ 99,550	\$ 101,441	\$ 103,390	\$ 99,550
Debt:															
Existing Debt	\$ 1,664	\$ 1,682	\$ 601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pension Obligation Bonds	-	640	688	686	689	687	686	685	684	687	686	685	684	683	685
Waste Reduction Project (6400 Arapahoe)	441	723	438	713	428	423	421	424	425	423	421	424	425	426	424
Waste Reduction Bonds - One-time Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Debt	\$ 2,105	\$ 3,045	\$ 1,727	\$ 1,399	\$ 1,117	\$ 1,110	\$ 1,107	\$ 1,109	\$ 1,108	\$ 1,110	\$ 1,107	\$ 1,109	\$ 1,108	\$ 1,110	\$ 1,109



**CITY OF BOULDER
2012 FUND FINANCIAL (in 1000's)**

GENERAL

	2010	2011	2012	2013	2014	2015	2016	2017
	Actual	Revised	Approved	Projected	Projected	Projected	Projected	Projected
Transfers Out-								
Recreation Activity Fund	\$ 1,524	\$ 1,482	\$ 1,548	\$ 1,584	\$ 1,621	\$ 1,658	\$ 1,696	\$ 1,735
Planning and Development Services Fund	2,112	2,005	1,971	2,017	2,063	2,111	2,159	2,209
Affordable Housing Fund	321	325	325	325	325	325	325	325
Library Fund	6,178	6,149	6,298	6,445	6,593	6,745	6,900	7,059
Open Space Fund (Mountain Parks)	912	1,021	1,026	1,050	1,074	1,099	1,124	1,150
CAGID and UHGID Funds (Parking Meter Revenue)	1,980	1,664	1,775	1,650	1,650	1,650	1,650	1,650
Ping and Dvlpmnt Svcs Fund (Excise Tax Admin)	5	6	6	6	6	6	7	7
Utilities Fund (Fire Training Center property)	93	93	93	93	93	93	93	93
Prop and Casualty Fund	41	41	41	-	-	-	-	-
Transportation Fund (excess Photo Enforcement Rev)	64	-	-	-	-	-	-	-
Misc One-time Transfers	154	-	-	-	-	-	-	-
Sub-Total Transfers Out	\$ 13,384	\$ 12,785	\$ 13,083	\$ 13,170	\$ 13,425	\$ 13,687	\$ 13,955	\$ 14,228
.15% Sales Tax Fund Allocation- ¹								
Debt Service (Muni renovation portion)	\$ 120	\$ 121	\$ 118	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service (Parks&Recreation portion)	439	443	435	-	-	-	-	-
O&M Four Mile Complex (P&R)	305	342	-	-	-	-	-	-
Dedicated Human Services	1,490	1,571	-	-	-	-	-	-
Dedicated Environment	298	314	-	-	-	-	-	-
Dedicated Youth Opportunity	298	314	-	-	-	-	-	-
Dedicated Arts	298	314	-	-	-	-	-	-
Sub-Total .15 Allocation	\$ 3,248	\$ 3,419	\$ 553	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 103,836	\$ 102,451	\$ 104,233	\$ 106,330	\$ 108,144	\$ 110,370	\$ 112,555	\$ 114,888
Annual Surplus (Deficit)	\$ (943)	\$ (2,140)	\$ 66	\$ 1,379	\$ 1,191	\$ 1,720	\$ (1,759)	\$ (989)
Designations								
Unrestricted Reserve	\$ 10,200	\$ 10,176	\$ 10,364	\$ 10,573	\$ 10,754	\$ 10,975	\$ 11,196	\$ 11,428
Total Designations	\$ 10,200	\$ 10,176	\$ 10,364	\$ 10,573	\$ 10,754	\$ 10,975	\$ 11,196	\$ 11,428
Total	\$ 2,406	\$ 290	\$ 167	\$ 1,337	\$ 2,348	\$ 3,846	\$ 1,866	\$ 646

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

**CITY OF BOULDER
2012 FUND FINANCIAL**

CAPITAL DEVELOPMENT

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ 4,763,241	\$ 5,127,649	\$ 5,305,707	\$ 5,476,656	\$ 5,723,761	\$ 5,837,586	\$ 5,952,605	\$ 6,068,981
Sources of Funds								
Excise Taxes	\$ 106,792	\$ 260,000	\$ 134,500	\$ 134,500	\$ -	\$ -	\$ -	\$ -
Interest - Excise Taxes	118,777	46,517	91,141	106,032	106,692	107,344	107,987	108,625
Impact Fees	158,476	72,000	72,000	72,000	72,000	72,000	72,000	72,000
Interest - Impact Fees	930	756	5,377	7,631	9,223	10,848	12,505	14,195
Total Sources of Funds	\$ 384,976	\$ 379,273	\$ 303,018	\$ 320,163	\$ 187,915	\$ 190,192	\$ 192,492	\$ 194,820
Uses of Funds								
Cost Allocation	\$ 15,120	\$ 15,604	\$ 16,290	\$ 17,105	\$ 17,960	\$ 18,858	\$ 19,801	\$ 20,791
Excise Tax Administration	5,448	5,611	5,779	5,953	6,131	6,315	6,315	6,315
Projects - Excise Tax	-	180,000	110,000	50,000	50,000	50,000	50,000	50,000
Total Uses of Funds	\$ 20,568	\$ 201,215	\$ 132,069	\$ 73,058	\$ 74,091	\$ 75,173	\$ 76,116	\$ 77,106
Ending Fund Balance Before Restrictions	\$ 5,127,649	\$ 5,305,707	\$ 5,476,656	\$ 5,723,761	\$ 5,837,586	\$ 5,952,605	\$ 6,068,981	\$ 6,186,695
Restrictions								
Restricted Reserve - Excise Tax	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Restricted Balance - Excise Tax	4,468,243	4,573,545	4,667,117	4,834,591	4,867,192	4,899,364	4,931,235	4,962,754
Restricted Balance - Impact Fee	159,406	232,162	309,539	389,170	470,393	553,241	637,746	723,941
Total Restrictions	\$ 5,127,649	\$ 5,305,707	\$ 5,476,656	\$ 5,723,761	\$ 5,837,586	\$ 5,952,605	\$ 6,068,981	\$ 6,186,695
Ending Fund Balance After Restrictions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -





**CITY OF BOULDER
2012 FUND FINANCIAL**

LOTTERY

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ 1,511,920	\$ 1,309,255	\$ 142,470	\$ -	\$ -	\$ -	\$ -	\$ -
Sources of Funds								
Intergovernmental Revenues	\$ 877,185	\$ 836,275	\$ 855,130	\$ 836,000	\$ 836,000	\$ 836,000	\$ 836,000	\$ 836,000
Interest Income	37,665	7,700	2,400	-	-	-	-	-
Grants	4,567	-	-	-	-	-	-	-
Total Sources of Funds	\$ 919,417	\$ 843,975	\$ 857,530	\$ 836,000	\$ 836,000	\$ 836,000	\$ 836,000	\$ 836,000
Uses of Funds								
Operating-								
Habitat Restoration - P & R	\$ 239,950	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Capital Refurbishment - P & R	19,647	-	-	-	-	-	-	-
Capital-								
Playground and Irrigation Renovation	519,976	300,000	300,000	218,000	218,000	230,300	230,300	230,300
Tributary Greenways - Public Works	1,986	150,000	150,000	150,000	150,000	125,400	125,400	125,400
Capital Projects - OSMP	340,524	425,000	425,000	343,000	343,000	355,300	355,300	355,300
Carryover and Encumbrances	-	1,010,760	-	-	-	-	-	-
Total Uses of Funds	\$ 1,122,082	\$ 2,010,760	\$ 1,000,000	\$ 836,000	\$ 836,000	\$ 836,000	\$ 836,000	\$ 836,000
Ending Fund Balance	\$ 1,309,255	\$ 142,470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF BOULDER
2012 FUND FINANCIAL**

PLANNING AND DEVELOPMENT SERVICES

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ 5,709,833	\$ 5,748,342	\$ 4,445,553	\$ 3,899,855	\$ 3,415,364	\$ 3,227,531	\$ 3,063,558	\$ 2,879,974
Sources of Funds								
General Fund Transfer	\$ 2,111,458	\$ 2,004,874	\$ 1,971,097	\$ 2,030,230	\$ 2,091,137	\$ 2,153,871	\$ 2,218,487	\$ 2,285,042
Restricted Funds' Transfers (Public Works)	694,329	715,159	736,614	758,712	781,473	804,918	829,065	853,937
Restricted Funds' Transfers (Excise Tax Administration)	27,236	28,053	28,895	29,762	30,654	31,574	32,521	33,497
Grants	25,923	11,360	-	-	-	-	-	-
State Historic Tax Credit	3,206	-	-	-	-	-	-	-
Fees & Permits	5,411,354	5,133,223	5,518,305	5,783,854	5,974,865	6,195,218	6,376,816	6,564,517
Transfer from Other funds for Urban Wildlife Coordinator	-	13,140	-	-	-	-	-	-
Interest on Investments	137,366	114,081	154,288	136,495	136,615	129,101	122,542	115,199
Total Sources of Funds	\$ 8,410,872	\$ 8,019,890	\$ 8,409,198	\$ 8,739,053	\$ 9,014,744	\$ 9,314,682	\$ 9,579,431	\$ 9,852,192

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Uses of Funds								
Administrative, Financial and Communications Services	\$ 1,770,637	\$ 1,684,454	\$ 1,735,931	\$ 1,788,009	\$ 1,841,649	\$ 1,896,899	\$ 1,953,806	\$ 2,012,420
Information Resources	956,452	1,037,553	1,172,452	1,207,626	1,115,105	1,148,558	1,183,014	1,218,505
Long Range Planning	782,682	812,868	855,362	881,022	907,453	934,677	962,717	991,598
Land Use Review	826,046	927,638	1,008,035	1,038,276	984,964	1,014,513	1,044,949	1,076,297
Engineering Review	1,313,780	1,380,223	1,405,107	1,447,260	1,406,218	1,448,404	1,491,857	1,536,612
Floodplain and Wetland Management	21,722	26,795	26,795	27,599	28,427	29,280	30,158	31,063
Building Construction and Inspection Services	983,813	1,117,298	1,115,431	1,148,894	1,183,361	1,218,861	1,255,427	1,293,090
Environmental and Zoning Enforcement	407,141	380,443	256,327	264,017	271,937	280,095	288,498	297,153
Cost Allocation	1,310,090	1,318,989	1,379,454	1,420,838	1,463,463	1,507,367	1,552,588	1,599,166
Carryovers, Encumbrances and Adjustments to Base	-	636,418	-	-	-	-	-	-
Total Uses of Funds	\$ 8,372,363	\$ 9,322,679	\$ 8,954,896	\$ 9,223,544	\$ 9,202,577	\$ 9,478,655	\$ 9,763,014	\$ 10,055,905

Ending Fund Balance Before Designations	\$ 5,748,342	\$ 4,445,553	\$ 3,899,855	\$ 3,415,364	\$ 3,227,531	\$ 3,063,558	\$ 2,879,974	\$ 2,676,262
Designations								
Operating Reserve (Goal: 10% of operating revenue)	\$ 541,135	\$ 514,636	\$ 551,830	\$ 578,385	\$ 597,486	\$ 619,522	\$ 637,682	\$ 656,452
State Historic Tax Credit Fund	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600
Pay Period 27 Liability	172,948	224,948	276,948	328,948	380,948	432,948	484,948	536,948
Sick/Vacation/Bonus Accrual Adjustment	342,597	349,449	356,437	363,566	370,838	378,254	385,819	393,536
Total Designations	\$ 1,063,280	\$ 1,095,633	\$ 1,191,816	\$ 1,277,500	\$ 1,355,872	\$ 1,437,324	\$ 1,515,049	\$ 1,593,535

Ending Fund Balance After Designations	\$ 4,685,062	\$ 3,349,921	\$ 2,708,039	\$ 2,137,864	\$ 1,871,659	\$ 1,626,234	\$ 1,364,926	\$ 1,082,726
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**CITY OF BOULDER
2012 FUND FINANCIAL**

AFFORDABLE HOUSING

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ 2,696,289	\$ 4,604,240	\$ 26,793	\$ 30,254	\$ 33,740	\$ 37,255	\$ 40,798	\$ 44,370
Sources of Funds								
Cash In Lieu of Affordable Units	\$ 5,299,778	\$ 1,500,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Transfer from General Fund	321,416	324,663	324,663	324,663	324,663	324,663	324,663	324,663
Proceeds from Line of Credit Projects (Pollard)	156,000	156,000	156,000	156,000	156,000	-	-	-
Interest	111,425	55,100	50,000	50,000	50,000	50,000	50,000	50,000
Loan repayment	58,028	-	-	-	-	-	-	-
Housing Application Fees	3,125	-	2,000	2,000	2,000	2,000	2,000	2,000
Other	750	-	-	-	-	-	-	-
Total Sources of Funds	\$ 5,950,522	\$ 2,035,763	\$ 1,532,663	\$ 1,532,663	\$ 1,532,663	\$ 1,376,663	\$ 1,376,663	\$ 1,376,663
Uses of Funds								
Program Management	\$ 346,859	\$ 329,944	\$ 315,291	\$ 327,903	\$ 341,019	\$ 354,660	\$ 368,846	\$ 383,600
Housing Authority Transfer	101,000	101,000	103,020	105,080	107,182	109,326	111,512	113,742
Cost Allocation	40,838	42,145	44,091	45,855	47,689	49,597	51,580	53,644
Debt Service on BTY-Pollard site	219,358	-	-	-	-	-	-	-
Housing Project Grants/Funding-								
Acquisition, Rehabilitation and Construction	3,156,711	1,593,639	1,066,800	1,050,338	1,033,259	859,538	841,152	822,073
Affordable Housing Fee Waivers	177,806	-	-	-	-	-	-	-
Project Carryover and Encumbrances	-	4,546,482	-	-	-	-	-	-
Total Uses of Funds	\$ 4,042,571	\$ 6,613,210	\$ 1,529,203	\$ 1,529,176	\$ 1,529,149	\$ 1,373,120	\$ 1,373,090	\$ 1,373,059
Ending Fund Balance Before Designations	\$ 4,604,240	\$ 26,793	\$ 30,254	\$ 33,740	\$ 37,255	\$ 40,798	\$ 44,370	\$ 47,974
Designations								
Designated Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sick/Vacation/Bonus Liability	15,877	16,512	17,173	17,859	18,574	19,317	20,089	20,893
Pay Period 27 Reserve	7,481	10,281	13,081	15,881	18,681	21,481	24,281	27,081
Total Designations	\$ 23,358	\$ 26,793	\$ 30,254	\$ 33,740	\$ 37,255	\$ 40,798	\$ 44,370	\$ 47,974
Ending Fund Balance After Designations	\$ 4,580,882	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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.

**CITY OF BOULDER
2012 FUND FINANCIAL**

COMMUNITY HOUSING ASSISTANCE PROGRAM

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ 1,312,757	\$ 2,002,935	\$ 36,971	\$ 39,900	\$ 42,874	\$ 45,895	\$ 48,965	\$ 52,085
Sources of Funds								
Base Property Tax	\$ 1,485,777	\$ 1,483,454	\$ 1,543,469	\$ 1,587,540	\$ 1,603,415	\$ 1,635,484	\$ 1,668,193	\$ 1,718,239
De-Bruced Property Tax	192,000	288,000	384,000	427,440	431,440	440,349	449,156	462,630
Housing Excise Tax	79,247	90,000	100,000	150,000	200,000	200,000	200,000	250,000
Interest	47,192	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Loan repayment	-	239,000	120,000	120,000	120,000	120,000	120,000	120,000
Proceeds from Sale of Units	532,683	-	-	-	-	-	-	-
Other	2,125	-	-	-	-	-	-	-
Total Sources of Funds	\$ 2,339,024	\$ 2,150,454	\$ 2,197,469	\$ 2,334,980	\$ 2,404,855	\$ 2,445,833	\$ 2,487,349	\$ 2,600,869
Uses of Funds								
Program Management	\$304,411	\$337,460	\$430,845	\$448,079	\$466,002	\$484,642	\$504,028	\$524,189
Housing Authority Transfer	75,237	75,725	77,310	79,025	80,780	82,575	83,701	83,701
Transfers to Other Funds								
Cost Allocation	35,747	36,891	38,658	40,204	41,813	43,485	45,225	47,033
Excise Tax Administration	5,448	5,611	5,779	5,953	6,131	6,315	6,505	6,700
Housing Project Grants/Funding:								
Acquisition, Rehabilitation and Construction	1,228,002	1,698,119	1,641,948	1,758,745	1,807,108	1,825,746	1,844,771	1,936,073
Project Carryover and Encumbrances	-	1,962,612	-	-	-	-	-	-
Total Uses of Funds	\$ 1,648,845	\$ 4,116,418	\$ 2,194,540	\$ 2,332,006	\$ 2,401,834	\$ 2,442,763	\$ 2,484,228	\$ 2,597,696
Ending Fund Balance Before Designations	\$ 2,002,935	\$ 36,971	\$ 39,900	\$ 42,874	\$ 45,895	\$ 48,965	\$ 52,085	\$ 55,259
Designations								
Designated Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sick/Vacation/Bonus Liability	27,135	28,220	29,349	30,523	31,744	33,014	34,334	35,708
Pay Period 27 Reserve	6,951	8,751	10,551	12,351	14,151	15,951	17,751	19,551
Total Designations	\$ 34,086	\$ 36,971	\$ 39,900	\$ 42,874	\$ 45,895	\$ 48,965	\$ 52,085	\$ 55,259
Ending Fund Balance After Designations	\$ 1,968,849	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note:

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





**CITY OF BOULDER
2012 FUND FINANCIAL**

.25 CENT SALES TAX

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ 3,450,647	\$ 3,437,691	\$ 993,018	\$ 679,089	\$ 661,536	\$ 911,440	\$ 1,598,366	\$ (2,974,160)
Sources of Funds								
Sales Tax	\$ 6,406,680	\$ 6,470,747	\$ 6,745,754	\$ 7,030,424	\$ 7,270,865	\$ 7,510,803	\$ -	\$ -
Interest	93,093	45,000	15,000	10,000	7,000	3,000	-	-
Grants and Donations	113,292	-	-	-	-	-	-	-
Other Revenue	102,200	100,000	100,000	100,000	100,000	100,000	-	-
Total Sources of Funds	\$ 6,715,266	\$ 6,615,747	\$ 6,860,754	\$ 7,140,424	\$ 7,377,865	\$ 7,613,803	\$ -	\$ -
Uses of Funds								
Land Operations and Maintenance	\$ 1,404,509	\$ 1,635,315	\$ 1,646,539	\$ 1,679,470	\$ 1,713,059	\$ 1,747,320	\$ 1,782,267	\$ 1,817,912
Dept. Administration	371,550	535,265	539,224	555,401	572,063	589,225	606,901	625,108
Planning and Project Management	60,955	255,048	158,038	162,779	167,663	172,692	177,873	183,209
Sports Field Maintenance	-	583,563	592,809	604,665	616,758	629,094	641,676	654,509
Civic Park Complex	10,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Historical & Cultural	36,154	50,000	50,000	50,000	50,000	50,000	50,000	50,000
FAM - Ongoing and Major Maintenance	446,667	453,857	450,262	450,262	450,262	450,262	450,262	450,262
Recreation Renovation and Refurbishment	206,892	306,000	-	-	-	-	-	-
Parks Renovation and Refurbishment	490,697	468,414	-	-	-	-	-	-
Capital Refurbishment Projects	-	-	600,000	500,000	450,000	450,000	450,000	450,000
Cost Allocation	246,808	254,706	268,161	284,251	301,306	319,384	338,547	358,860
Debt Service	2,177,700	2,175,900	2,194,650	2,196,150	2,190,850	2,193,900	-	-
Capital Improvement Program	1,276,289	885,000	600,000	600,000	541,000	250,000	-	-
Carryover and Encumbrances	-	1,382,352	-	-	-	-	-	-
Total Uses of Funds	\$ 6,728,221	\$ 9,060,420	\$ 7,174,683	\$ 7,157,977	\$ 7,127,961	\$ 6,926,877	\$ 4,572,526	\$ 4,664,861
Ending Fund Balance Before Designations	\$ 3,437,691	\$ 993,018	\$ 679,089	\$ 661,536	\$ 911,440	\$ 1,598,366	\$ (2,974,160)	\$ (7,639,020)
Designations								
Pay Period 27 Reserve	\$ 42,011	\$ 51,311	\$ 60,611	\$ 69,911	\$ 12,000	\$ 21,840	\$ 32,074	\$ 42,717
Sick & Vacation Liability Reserve	175,061	180,313	185,722	191,294	197,033	202,944	209,032	215,303
Total Designations	\$ 217,072	\$ 231,624	\$ 246,333	\$ 261,205	\$ 209,033	\$ 224,784	\$ 241,106	\$ 258,019
Ending Fund Balance After Designations	\$ 3,220,619	\$ 761,394	\$ 432,756	\$ 400,331	\$ 702,407	\$ 1,373,583	\$ (3,215,265)	\$ (7,897,040)

**CITY OF BOULDER
2012 FUND FINANCIAL**

LIBRARY

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ 390,617	\$ 621,955	\$ 429,009	\$ 429,009	\$ 429,009	\$ 429,009	\$ 429,009	\$ 429,009
Sources of Funds								
Property Tax	\$ 615,226	\$ 617,408	\$ 642,309	\$ 660,724	\$ 667,331	\$ 680,678	\$ 694,291	\$ 715,120
"De-bruced" Property Tax Increment	84,372	120,000	160,000	178,011	179,791	183,387	187,055	192,666
Overdue Fines and Fees	182,526	115,000	115,000	120,000	120,000	120,000	120,000	120,000
Facility Rental	9,111	8,600	8,600	8,600	8,600	8,600	8,600	8,600
Interest on Investment	17,293	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Miscellaneous and Third Party Revenues	36,901	24,000	24,000	24,000	24,000	24,000	24,000	24,000
Grants	-	-	57,509	58,659	59,832	61,029	62,249	63,494
Transfer from the General Fund	6,178,442	6,315,153	6,297,550	6,422,764	6,562,959	6,697,570	6,834,873	6,880,877
Total Sources of Funds	\$ 7,123,871	\$ 7,215,161	\$ 7,319,967	\$ 7,487,758	\$ 7,637,513	\$ 7,790,263	\$ 7,946,068	\$ 8,019,757
Uses of Funds								
Library Administration	\$ 607,287	\$ 490,715	\$ 644,249	\$ 657,134	\$ 670,277	\$ 683,682	\$ 697,356	\$ 711,303
Library Facility Operations	3,906,917	4,025,338	3,916,125	4,015,839	4,096,156	4,178,079	4,261,640	4,261,640
Programs	478,217	489,025	520,584	530,996	541,616	552,448	563,497	574,767
Library Materials	764,180	777,753	823,338	839,805	856,601	873,733	891,208	909,032
Library IT	594,368	687,971	837,818	854,574	871,666	889,099	906,881	925,019
Facility Maintenance	541,564	578,510	577,853	589,410	601,198	613,222	625,487	637,996
Carryover and Encumbrances	-	127,946	-	-	-	-	-	-
Adjustments to Base	-	230,850	-	-	-	-	-	-
Total Uses of Funds	\$ 6,892,533	\$ 7,408,107	\$ 7,319,967	\$ 7,487,758	\$ 7,637,513	\$ 7,790,263	\$ 7,946,068	\$ 8,019,757
Ending Fund Balance Before Designations	\$ 621,955	\$ 429,009	\$ 429,009	\$ 429,009	\$ 429,009	\$ 429,009	\$ 429,009	\$ 429,009
Designations								
Designated Reserve	\$ 94,543	\$ 90,001	\$ 102,242	\$ 106,499	\$ 107,455	\$ 109,269	\$ 111,120	\$ 113,888
Total Designations	\$ 94,543	\$ 90,001	\$ 102,242	\$ 106,499	\$ 107,455	\$ 109,269	\$ 111,120	\$ 113,888
Ending Fund Balance After Designations	\$ 527,412	\$ 339,008	\$ 326,767	\$ 322,510	\$ 321,554	\$ 319,740	\$ 317,890	\$ 315,121

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





**CITY OF BOULDER
2012 FUND FINANCIAL**

RECREATION ACTIVITY

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ 1,193,729	\$ 657,596	\$ 772,932	\$ 915,219	\$ 1,036,127	\$ 1,129,793	\$ 1,194,815	\$ 1,231,825
Sources of Funds								
Golf Revenue	\$ 1,292,477	\$ 1,311,864	\$ 1,420,000	\$ 1,434,200	\$ 1,448,542	\$ 1,463,027	\$ 1,477,658	\$ 1,492,434
Reservoir Revenue	794,495	806,412	843,000	851,430	859,944	868,544	877,229	886,001
Recreation Centers	1,954,273	2,053,530	2,039,000	2,059,390	2,079,984	2,100,784	2,121,792	2,143,009
Recreation Programs	1,600,841	1,624,854	1,682,600	1,699,426	1,716,420	1,733,584	1,750,920	1,768,430
Aquatics	597,171	606,129	629,000	635,290	641,643	648,059	654,540	661,085
Sports	1,165,676	1,183,161	1,176,400	1,188,164	1,200,046	1,212,046	1,224,167	1,236,408
Ball Field Rentals	209,692	212,837	215,800	217,958	220,138	222,339	224,562	226,808
Access and Inclusion	194,893	197,816	67,700	68,377	69,061	69,751	70,449	71,153
Recreation Revenue	25,289	25,289	1,740	1,757	1,775	1,793	1,811	1,829
Interest Income	23,945	6,905	8,116	8,197	8,279	8,362	8,445	8,530
Transfers - General Fund	1,524,290	1,482,017	1,548,474	1,590,000	1,627,000	1,664,000	1,703,000	1,742,000
Transfers - Worker's Compensation Fund	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Transfers - Transportation Fund	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Total Sources of Funds	\$ 9,476,042	\$ 9,603,815	\$ 9,724,830	\$ 9,847,189	\$ 9,965,831	\$ 10,085,290	\$ 10,207,572	\$ 10,330,688
Uses of Funds								
Recreation Administration	\$ 517,673	\$ 555,200	\$ 672,400	\$ 682,486	\$ 692,723	\$ 703,114	\$ 713,661	\$ 724,366
Marketing	206,024	114,500	114,500	116,218	117,961	119,730	121,526	123,349
Golf	1,297,204	1,327,123	1,325,541	1,345,424	1,365,605	1,386,090	1,406,881	1,427,984
Reservoir	708,668	747,471	772,512	784,100	795,861	807,799	819,916	832,215
Recreation Centers/Facilities	2,006,813	2,217,713	1,972,313	2,001,898	2,031,926	2,062,405	2,093,341	2,124,741
Recreation Programs	2,178,683	2,139,028	2,190,006	2,222,856	2,256,199	2,290,042	2,324,393	2,359,258
Aquatics	923,715	947,314	1,022,194	1,037,527	1,053,090	1,068,886	1,084,919	1,101,193
Sports	641,360	622,642	691,725	702,101	712,632	723,322	734,172	745,184
Ball Field Maintenance	627,667	-	-	-	-	-	-	-
Access and Inclusion	880,423	798,889	821,352	833,672	846,177	858,870	871,753	884,829
Transfer - General Fund	23,945	-	-	-	-	-	-	-
Carryover and Encumbrances	-	18,599	-	-	-	-	-	-
Total Uses of Funds	\$ 10,012,175	\$ 9,488,479	\$ 9,582,543	\$ 9,726,281	\$ 9,872,175	\$ 10,020,258	\$ 10,170,562	\$ 10,323,120
Ending Fund Balance Before Designations	\$ 657,596	\$ 772,932	\$ 915,219	\$ 1,036,127	\$ 1,129,793	\$ 1,194,815	\$ 1,231,825	\$ 1,239,393
Designations								
Pay Period 27 Reserve	\$ 72,290	\$ 121,290	\$ 170,290	\$ 219,290	\$ 49,000	\$ 98,000	\$ 147,000	\$ 196,000
Operating Reserve	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Designations	\$ 122,290	\$ 171,290	\$ 220,290	\$ 269,290	\$ 99,000	\$ 148,000	\$ 197,000	\$ 246,000
Ending Fund Balance After Designations	\$ 535,306	\$ 601,642	\$ 694,929	\$ 766,837	\$ 1,030,793	\$ 1,046,815	\$ 1,034,825	\$ 993,393

**CITY OF BOULDER
2012 FUND FINANCIAL**

CLIMATE ACTION PLAN

	2010 Actual	2011 Revised	2012 Approved	2013 Projected
Beginning Fund Balance	\$ 663,926	\$ 1,057,173	\$ 100,486	\$ 100,485
Sources of Funds				
Climate Action Plan (CAP) Tax	\$ 1,835,392	\$ 1,560,730	\$ 1,780,330	\$ 1,726,920
Interest	21,100	9,000	15,000	15,225
Miscellaneous Revenue	3,701	-	-	-
Grant Revenue	9,147	358,653	-	-
Total Sources of Funds	\$ 1,869,339	\$ 1,928,383	\$ 1,795,330	\$ 1,742,145
Uses of Funds				
Operating	\$ 200,924	\$ 87,525	\$ -	\$ -
CAP Program Management	30,803	97,379	98,905	95,938
Boulder's Energy Future	-	90,000	289,728	281,036
CAP Education and Marketing	99,613	125,939	-	-
CAP Transportation	92,824	60,000	100,000	100,000
EECBG Grant	9,147	-	-	-
CAP Commercial	637,032	605,067	625,752	606,979
CAP Residential	390,610	503,819	680,946	658,191
CAP Boulder Mobile Manor	15,139	-	-	-
Carryover, Encumbrances and Adjustments to Base	-	1,315,341	-	-
Total Uses of Funds	\$ 1,476,093	\$ 2,885,071	\$ 1,795,330	\$ 1,742,144
Ending Fund Balance Before Designations	\$ 1,057,173	\$ 100,486	\$ 100,485	\$ 100,485
Designations				
Pay Period 27 Reserve	\$ 6,000	\$ 9,500	\$ 13,000	\$ 16,500
Compensated Absences Liability Reserve	1,581	1,637	1,694	1,753
Emergency Reserve	50,000	50,000	50,000	50,000
Total Designations	\$ 57,581	\$ 61,137	\$ 64,694	\$ 68,253
Ending Fund Balance After Designations	\$ 999,592	\$ 39,349	\$ 35,791	\$ 32,232

Note:

CAP Tax sunsets in March of 2013.

**CITY OF BOULDER
2012 FUND FINANCIAL**

OPEN SPACE AND MOUNTAIN PARKS

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ 16,263,015	\$ 18,201,582	\$ 11,202,391	\$ 10,657,838	\$ 11,715,674	\$ 15,222,763	\$ 20,984,400	\$ 25,723,799
Sources of Funds								
Net Sales Tax Revenue	\$ 22,551,510	\$ 22,788,474	\$ 23,757,606	\$ 24,760,199	\$ 25,608,054	\$ 26,452,656	\$ 27,325,304	\$ 28,182,346
Investment Income	394,891	325,000	325,000	325,000	325,000	325,000	325,000	325,000
Lease and Miscellaneous Revenue	625,541	485,909	485,909	485,909	485,909	485,909	485,909	485,909
Sale of Property	14,447	-	-	-	-	-	-	-
General Fund Transfer	912,381	1,020,565	1,025,753	1,036,011	1,046,371	1,056,834	1,067,403	1,078,077
Grants	56,400	85,380	-	-	-	-	-	-
Total Sources of Funds	\$ 24,555,170	\$ 24,705,328	\$ 25,594,268	\$ 26,607,119	\$ 27,465,334	\$ 28,320,399	\$ 29,203,616	\$ 29,910,423
Uses of Funds								
General Operating Expenditures	\$ 9,770,062	\$ 10,346,530	\$ 9,995,829	\$ 11,079,657	\$ 11,412,047	\$ 11,754,409	\$ 11,908,986	\$ 12,266,256
Increase to 2011 base	-	-	816,320	-	-	-	-	-
Administrative Transfer	987,358	1,018,953	1,070,853	1,092,270	1,114,116	1,136,398	1,159,126	1,182,309
Capital-Real Estate Acquisition CIP	1,476,748	1,732,165	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000
Capital-Real Estate Acquisition Carryover and Adjustment to Base	-	6,185,493	-	-	-	-	-	-
Capital-Water Rights Acquisition CIP	68,784	40,000	200,000	200,000	200,000	200,000	200,000	200,000
Capital-Water Acquisition Carryover	-	131,216	-	-	-	-	-	-
Capital-Arapahoe Pit Augmentation	-	-	10,000	10,000	10,000	10,000	10,000	10,000
Capital-South Boulder Creek Instream Flow	-	-	50,000	100,000	100,000	150,000	2,000,000	100,000
Capital-Mineral Rights Acquisition	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Capital-Mineral Acquisition Carryover	-	100,000	-	-	-	-	-	-
Capital-Visitor Infrastructure CIP	139,243	450,000	900,000	900,000	900,000	900,000	900,000	900,000
Capital-VI CIP Carryover	-	156,990	-	-	-	-	-	-
Capital-Highway 93 Underpass	-	-	1,000,000	-	-	-	-	-
Debt Service - BMPA	2,640,954	4,570,484	1,734,407	1,597,579	1,500,969	1,110,243	996,341	395,842
Debt Service - Bonds & Notes	7,533,455	6,872,688	6,861,413	7,069,775	5,221,113	3,797,712	3,789,762	3,792,962
Total Uses of Funds	\$ 22,616,603	\$ 31,704,519	\$ 26,138,822	\$ 25,549,282	\$ 23,958,245	\$ 22,558,763	\$ 24,464,216	\$ 22,247,369
Ending Fund Balance Before Designations	\$ 18,201,582	\$ 11,202,391	\$ 10,657,838	\$ 11,715,674	\$ 15,222,763	\$ 20,984,400	\$ 25,723,799	\$ 33,386,853
Designations								
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	184,270	242,270	287,270	332,270	378,270	424,270	470,270	516,270
Compensated Absences and Bonus Liability 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
Reserve for South Boulder Creek Flow	400,000	800,000	1,150,000	1,450,000	1,750,000	2,000,000	-	-
Reserve for Arapahoe Pit	320,000	320,000	-	-	-	-	-	-
Reserve for Highway 93 Underpass	120,000	1,000,000	-	-	-	-	-	-
Total Designations	\$ 7,389,270	\$ 8,727,270	\$ 7,802,270	\$ 8,147,270	\$ 8,493,270	\$ 10,789,270	\$ 8,835,270	\$ 8,881,270
Ending Fund Balance After Designations	\$ 10,812,312	\$ 2,475,121	\$ 2,855,568	\$ 3,568,404	\$ 6,729,493	\$ 10,195,130	\$ 16,888,529	\$ 24,505,583



**CITY OF BOULDER
2012 FUND FINANCIAL**

AIRPORT

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ 332,627	\$ 470,997	\$ 390,849	\$ 367,986	\$ 740,024	\$ 791,014	\$ 838,549	\$ 882,207
Sources of Funds								
Airport Rental	\$ 424,031	\$ 406,000	\$ 409,864	\$ 422,160	\$ 519,304	\$ 534,884	\$ 550,930	\$ 567,458
Fuel Flowage Fees	4,117	4,117	4,117	4,117	4,117	4,117	4,117	4,117
Federal Grant	122,889	900,000	-	-	-	-	-	-
State Grant	-	23,684	-	-	-	-	-	-
Miscellaneous Revenues	2,436	-	-	-	-	-	-	-
Interest on Investments	11,084	11,084	11,084	11,084	11,084	11,084	11,084	11,084
Sale of Land	-	-	500,000	-	-	-	-	-
Carryover and Adjustments to Base	-	302,000	-	-	-	-	-	-
Total Sources of Funds	\$ 564,557	\$ 1,646,885	\$ 425,065	\$ 937,361	\$ 534,505	\$ 550,085	\$ 566,131	\$ 582,659
Uses of Funds								
Airport Management	\$ 317,961	\$ 320,086	\$ 323,502	\$ 433,207	\$ 343,203	\$ 353,499	\$ 364,104	\$ 375,027
Transportation Administration	16,511	24,929	25,519	26,285	27,073	27,885	28,722	29,584
Cost Allocation	91,715	94,650	98,907	105,830	113,239	121,165	129,647	138,722
Capital	-	947,368	-	-	-	-	-	-
Adjustments to Base	-	340,000	-	-	-	-	-	-
Total Uses of Funds	\$ 426,187	\$ 1,727,033	\$ 447,928	\$ 565,322	\$ 483,515	\$ 502,550	\$ 522,473	\$ 543,333
Ending Fund Balance Before Designations	\$ 470,997	\$ 390,849	\$ 367,986	\$ 740,024	\$ 791,014	\$ 838,549	\$ 882,207	\$ 921,533
Designations								
Designated Reserve	\$ 106,547	\$ 109,916	\$ 111,982	\$ 141,331	\$ 120,879	\$ 125,637	\$ 130,618	\$ 135,833
Compensated Absences Liability Reserve	6,586	6,784	6,987	7,197	7,413	7,635	7,864	8,100
Pay Period 27 Reserve	3,336	4,586	5,836	7,086	8,386	9,686	10,986	12,286
Total Designations	\$ 116,469	\$ 121,286	\$ 124,805	\$ 155,613	\$ 136,677	\$ 142,958	\$ 149,468	\$ 156,219
Ending Fund Balance After Designations	\$ 354,528	\$ 269,563	\$ 243,180	\$ 584,411	\$ 654,337	\$ 695,591	\$ 732,739	\$ 765,313

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**CITY OF BOULDER
2012 FUND FINANCIAL**

TRANSPORTATION

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ 7,554,988	\$ 7,584,664	\$ 3,244,092	\$ 3,828,838	\$ 4,322,985	\$ 5,783,876	\$ 5,380,275	\$ 6,130,526
Sources of Funds								
Sales Tax	\$ 15,343,427	\$ 15,496,861	\$ 16,155,478	\$ 16,837,239	\$ 17,412,572	\$ 17,988,384	\$ 18,584,578	\$ 19,200,533
City-Auto Registrations	245,137	245,137	245,137	245,137	245,137	245,137	245,137	245,137
County Road & Bridge	235,349	235,349	235,349	235,349	235,349	235,349	235,349	235,349
Highway User's Tax	2,411,944	2,297,760	2,297,760	2,297,760	2,297,760	2,297,760	2,297,760	2,297,760
Street Traffic Control, Highway Maintenance and Landscape	346,107	332,890	332,890	332,890	332,890	332,890	332,890	332,890
Reimbursements	130,544	200,000	200,000	200,000	200,000	200,000	200,000	200,000
External Funding	5,224,049	7,234,315	1,284,000	4,408,000	4,924,000	-	-	-
Federal and State Grants	135,124	253,242	-	-	-	-	-	-
Interest on Investments	172,011	170,000	80,000	80,000	90,000	100,000	100,000	100,000
Assessment Revenues	45,876	45,876	45,876	45,876	45,876	45,876	45,876	45,876
Lease Revenue - BTV	96,759	96,759	96,759	96,759	96,759	-	-	-
Other Miscellaneous	85,837	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Land Disposal Estimates	-	-	393,000	474,380	1,215,000	-	-	-
Transfers from Other Funds	63,811	109,408	-	81,581	81,581	81,582	81,582	-
Carryover and First Adjustment to Base	-	190,000	-	-	-	-	-	-
Second Adjustment to Base	-	306,046	-	-	-	-	-	-
HOP Reimbursement (RTD)	1,156,703	1,331,447	1,371,390	1,412,532	1,454,908	1,498,555	1,543,512	1,589,817
Total Sources of Funds	\$ 25,692,678	\$ 28,560,090	\$ 22,752,639	\$ 26,762,503	\$ 28,646,832	\$ 23,040,533	\$ 23,681,684	\$ 24,262,362
Uses of Funds								
Transportation Planning and Operations	\$ 7,451,193	\$ 7,846,688	\$ 8,370,974	\$ 8,416,103	\$ 8,668,586	\$ 8,928,644	\$ 9,196,503	\$ 9,472,398
Project Management	2,015,672	2,779,965	3,142,933	3,237,221	3,334,337	3,434,367	3,537,399	3,643,520
Transportation Maintenance	3,899,213	4,107,704	4,345,860	4,469,486	4,596,821	4,727,975	4,863,065	5,002,207
Transportation Administration	527,188	607,337	809,038	833,309	858,309	884,058	910,579	937,897
Other Programs	184,830	173,451	172,361	177,532	182,858	188,344	193,994	199,814
Cost Allocation	1,182,026	1,219,851	1,280,955	1,319,384	1,358,965	1,399,734	1,441,726	1,484,978
Transfer-Forest Glen GID	3,194	4,126	4,126	4,250	4,377	4,509	4,644	4,783
Transfer-Parks and Recreation	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000
Transfer-Housing and Human Services	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Transfer-Planning and Development Services	201,853	207,909	214,146	220,570	227,187	234,003	241,023	248,254

**CITY OF BOULDER
2012 FUND FINANCIAL**

TRANSPORTATION

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Debt Service-Boulder Transit Village	133,062	9,605	-	-	-	-	-	-
Capital Improvements Program	10,023,771	2,954,000	3,586,500	7,349,500	7,713,500	3,601,500	2,501,500	2,501,500
Transfer-Boulder Junction	-	-	200,000	200,000	200,000	-	-	-
Carryover and Encumbrances	-	12,949,026	-	-	-	-	-	-
Total Uses of Funds	\$ 25,663,002	\$ 32,900,662	\$ 22,167,894	\$ 26,268,355	\$ 27,185,941	\$ 23,444,134	\$ 22,931,433	\$ 23,536,351
Ending Fund Balance Before Designations	\$ 7,584,664	\$ 3,244,092	\$ 3,828,838	\$ 4,322,985	\$ 5,783,876	\$ 5,380,275	\$ 6,130,526	\$ 6,856,536
Designations								
Sick & Vacation Liability Reserve	\$ 150,059	\$ 154,560	\$ 159,197	\$ 163,973	\$ 168,892	\$ 173,959	\$ 179,178	\$ 184,553
Operating Reserve	475,000	475,000	929,070	945,943	973,622	992,132	1,021,497	1,051,743
Pay Period 27 Reserve	230,351	280,351	330,351	380,351	420,351	460,351	500,351	540,351
Total Designations	\$ 855,410	\$ 909,911	\$ 1,418,618	\$ 1,490,267	\$ 1,562,865	\$ 1,626,442	\$ 1,701,026	\$ 1,776,647
Ending Fund Balance After Designations	\$ 6,729,254	\$ 2,334,181	\$ 2,410,219	\$ 2,832,718	\$ 4,221,011	\$ 3,753,833	\$ 4,429,500	\$ 5,079,889



**CITY OF BOULDER
2012 FUND FINANCIAL**

TRANSPORTATION DEVELOPMENT

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ 2,056,048	\$ 1,335,992	\$ 522,943	\$ 528,154	\$ 531,641	\$ 333,433	\$ 333,468	\$ 331,680
Sources of Funds								
Transportation Excise Tax	\$ 334,933	\$ 670,500	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Interest Income	54,175	50,000	20,000	20,000	20,000	20,000	20,000	20,000
External Funding	1,483,685	1,534,768	-	-	-	-	-	-
Reimbursements	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total Sources of Funds	\$ 1,872,793	\$ 2,355,268	\$ 720,000	\$ 720,000	\$ 720,000	\$ 720,000	\$ 720,000	\$ 720,000
Uses of Funds								
Operating Expenditures	\$ 42,967	\$ 178,233	\$ 178,643	\$ 179,883	\$ 181,079	\$ 182,322	\$ 183,615	\$ 184,959
Cost Allocation	9,415	9,716	10,163	10,468	10,782	11,105	11,439	11,782
Excise Tax Administration	5,448	5,611	5,779	5,952	6,131	6,315	6,504	6,699
Capital	2,535,019	520,000	520,000	520,000	720,000	520,000	520,000	520,000
Carryover and Encumbrances	-	2,454,757	-	-	-	-	-	-
Total Uses of Funds	\$ 2,592,849	\$ 3,168,317	\$ 714,585	\$ 716,304	\$ 917,992	\$ 719,742	\$ 721,558	\$ 723,440
Ending Fund Balance Before Designations	\$ 1,335,992	\$ 522,943	\$ 528,358	\$ 532,055	\$ 334,063	\$ 334,321	\$ 332,763	\$ 329,323
Designations								
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	3,586	4,386	5,186	5,986	6,786	7,586	8,386	9,186
Total Designations	\$ 141,446	\$ 142,246	\$ 143,046	\$ 143,846	\$ 144,646	\$ 145,446	\$ 146,246	\$ 147,046
Ending Fund Balance After Designations	\$ 1,194,546	\$ 380,697	\$ 385,312	\$ 388,209	\$ 189,417	\$ 188,875	\$ 186,517	\$ 182,277



**CITY OF BOULDER
2012 FUND FINANCIAL**

TRANSIT PASS GENERAL IMPROVEMENT DISTRICT

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ 3,825	\$ 4,717	\$ 4,244	\$ 3,859	\$ 3,567	\$ 3,492	\$ 3,491	\$ 3,722
Sources of Funds								
Property Tax	\$ 8,836	\$ 9,101	\$ 9,374	\$ 9,655	\$ 9,945	\$ 10,243	\$ 10,551	\$ 10,867
Specific Ownership Tax	423	423	423	423	423	423	423	423
City of Boulder - ECO Pass Subsidy	3,194	4,126	4,126	4,250	4,281	4,377	4,410	4,509
Interest on Investments	84	84	-	-	-	-	-	-
Total Sources of Funds	\$ 12,537	\$ 13,734	\$ 13,923	\$ 14,328	\$ 14,649	\$ 15,044	\$ 15,384	\$ 15,799
Uses of Funds								
RTD ECO Pass	\$ 11,645	\$ 13,753	\$ 13,855	\$ 14,166	\$ 14,271	\$ 14,591	\$ 14,699	\$ 15,028
Rebate Program	-	454	454	454	454	454	454	454
Total Uses of Funds	\$ 11,645	\$ 14,207	\$ 14,309	\$ 14,620	\$ 14,725	\$ 15,045	\$ 15,153	\$ 15,482
Ending Fund Balance	\$ 4,717	\$ 4,244	\$ 3,859	\$ 3,567	\$ 3,492	\$ 3,491	\$ 3,722	\$ 4,038

**CITY OF BOULDER
2012 FUND FINANCIAL**

BOULDER JUNCTION GENERAL IMPROVEMENT DISTRICT - TDM

	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ -	\$ 16,395	\$ 16,723	\$ 17,056	\$ 17,397	\$ 17,745
Sources of Funds						
Property Tax	\$ 17,601	\$ 18,689	\$ 49,913	\$ 182,291	\$ 229,671	\$ 337,352
Payments In Lieu of Taxes	\$ 31,774	\$ 113,064	\$ 122,259	\$ 74,279	\$ 58,281	\$ 36,858
Interest on Investment	-	328	334	341	348	355
Total Sources of Funds	\$ 49,375	\$ 132,081	\$ 172,506	\$ 256,911	\$ 288,300	\$ 374,565
Uses of Funds						
TDM Programs	\$ 32,980	\$ 116,243	\$ 156,198	\$ 240,116	\$ 271,004	\$ 297,442
TDM Staff	-	15,510	15,975	16,454	16,948	16,768
Total Uses of Funds	\$ 32,980	\$ 131,753	\$ 172,173	\$ 256,570	\$ 287,952	\$ 374,210
Ending Fund Balance Before Designations	\$ 16,395	\$ 16,723	\$ 17,056	\$ 17,397	\$ 17,745	\$ 18,100
Designations						
Designated Reserve	\$ 3,298	\$ 13,175	\$ 17,217	\$ 25,657	\$ 28,795	\$ 37,421
Total Designations	\$ 3,298	\$ 13,175	\$ 17,217	\$ 25,657	\$ 28,795	\$ 37,421
Ending Fund Balance After Designations	\$ 13,097	\$ 3,548	\$ (161)	\$ (8,260)	\$ (11,050)	\$ (19,321)

Note:
Activity within this fund projected to begin in 2012.

**CITY OF BOULDER
2012 FUND FINANCIAL**

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sources of Funds								
Federal Grant Revenue Received	\$ 1,393,086	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Federal Grant	-	853,155	810,497	810,497	810,497	810,497	810,497	810,497
Available Prior Years Grant Balances	-	455,032	-	-	-	-	-	-
Total Sources of Funds	\$ 1,393,086	\$ 1,308,187	\$ 810,497	\$ 810,497	\$ 810,497	\$ 810,497	\$ 810,497	\$ 810,497
Uses of Funds								
Program Management	\$ 152,372	\$ 144,084	\$ 134,163	\$ 133,046	\$ 131,884	\$ 130,675	\$ 129,418	\$ 128,111
Cost Allocation	25,724	26,547	27,936	29,054	30,216	31,424	32,681	33,989
Community Development and Housing Activities	1,214,990	682,524	648,398	648,398	648,398	648,398	648,398	648,398
Program Carryover and Encumbrances	-	455,032	-	-	-	-	-	-
Total Uses of Funds	\$ 1,393,086	\$ 1,308,187	\$ 810,497	\$ 810,497	\$ 810,497	\$ 810,497	\$ 810,497	\$ 810,497
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note:

This fund may not have designated reserves as expenditures are funded only on a reimbursement basis by the Department of Housing and Urban Development.



**CITY OF BOULDER
2012 FUND FINANCIAL**

HOME INVESTMENT PARTNERSHIP GRANT

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sources of Funds								
Federal Grant Revenue Received	\$ 909,892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Federal Grant	-	1,192,576	1,132,947	1,132,947	1,132,947	1,132,947	1,132,947	1,132,947
Available Prior Years Grant Balances	-	1,597,986	-	-	-	-	-	-
Total Sources of Funds	\$ 909,892	\$ 2,790,562	\$ 1,132,947	\$ 1,132,947	\$ 1,132,947	\$ 1,132,947	\$ 1,132,947	\$ 1,132,947
Uses of Funds								
Program Management	\$ 90,559	\$ 85,488	\$ 80,188	\$ 79,750	\$ 79,294	\$ 78,820	\$ 78,327	\$ 77,814
Cost Allocation	10,131	10,455	10,957	11,396	11,851	12,325	12,818	13,331
HOME Consortium to Other Communities	425,055	559,974	531,975	531,975	531,975	531,975	531,975	531,975
Housing Activities	384,146	536,659	509,826	509,826	509,826	509,826	509,826	509,826
Program Carryover and Encumbrances	-	1,597,986	-	-	-	-	-	-
Total Uses of Funds	\$ 909,892	\$ 2,790,562	\$ 1,132,947	\$ 1,132,947	\$ 1,132,947	\$ 1,132,947	\$ 1,132,947	\$ 1,132,947
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: This fund may not have designated reserves as expenditures are funded only on a reimbursement basis by the Department of Housing and Urban Development.



**CITY OF BOULDER
2012 FUND FINANCIAL**

PERMANENT PARKS AND RECREATION

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ 7,419,055	\$ 2,922,811	\$ 1,568,067	\$ 871,249	\$ 296,845	\$ 239,549	\$ 526,867	\$ 419,070
Sources of Funds								
Property Tax	\$ 1,889,332	\$ 1,771,828	\$ 1,732,403	\$ 1,786,116	\$ 1,803,977	\$ 1,840,057	\$ 1,876,858	\$ 1,933,164
Interest	101,459	23,505	14,188	7,362	7,362	7,362	7,362	7,362
"De-bruiced" Property Tax Increment	-	327,000	436,000	480,737	485,544	495,255	505,160	520,315
Parks Development Excise Taxes	92,299	323,390	323,390	-	-	-	-	-
Recreation Development Excise Taxes	23,076	80,852	80,852	-	-	-	-	-
Excise Tax - Land Acquisition	19,899	(19,899)	-	-	-	-	-	-
Other Revenues	15,771	7,000	7,000	7,000	7,000	7,000	7,000	7,000
OSMP Sale - Kentucky and Papini	671,333	671,333	-	-	-	-	-	-
Total Sources of Funds	\$ 2,813,169	\$ 3,185,009	\$ 2,593,833	\$ 2,281,215	\$ 2,303,883	\$ 2,349,674	\$ 2,396,380	\$ 2,467,841
Uses of Funds								
Operations and Construction Management	\$ 601,645	\$ 580,990	\$ 748,985	\$ 763,965	\$ 779,244	\$ 794,829	\$ 810,725	\$ 826,940
Recreation Renovation and Refurbishment	577,453	180,250	-	-	-	-	-	-
Parks Renovation and Refurbishment	324,829	380,850	-	-	-	-	-	-
Capital Refurbishment Projects	-	-	435,658	435,658	435,658	435,658	435,658	435,658
Cost Allocation	73,660	76,017	80,229	85,043	90,145	95,554	101,287	107,364
Excise Tax Collection	5,448	5,611	5,779	5,953	6,131	6,315	6,505	6,700
Capital	5,726,378	2,216,000	2,020,000	1,565,000	1,050,000	730,000	1,150,000	1,150,000
Carryover and Encumbrances	-	1,100,035	-	-	-	-	-	-
Total Uses of Funds	\$ 7,309,413	\$ 4,539,754	\$ 3,290,651	\$ 2,855,618	\$ 2,361,178	\$ 2,062,356	\$ 2,504,176	\$ 2,526,662
Ending Fund Balance Before Designations	\$ 2,922,811	\$ 1,568,067	\$ 871,249	\$ 296,845	\$ 239,549	\$ 526,867	\$ 419,070	\$ 360,248
Designations								
Pay Period 27 Reserve	\$ 14,181	\$ 19,681	\$ 25,181	\$ 30,681	\$ 5,500	\$ 11,000	\$ 16,500	\$ 22,000
Compensated Absences Liability Reserve	55,024	56,675	58,375	60,126	61,930	63,788	65,702	67,673
Total Designations	\$ 69,205	\$ 76,356	\$ 83,556	\$ 90,807	\$ 67,430	\$ 74,788	\$ 82,202	\$ 89,673
Ending Fund Balance After Designations	\$ 2,853,606	\$ 1,491,711	\$ 787,693	\$ 206,038	\$ 172,119	\$ 452,079	\$ 336,869	\$ 270,576

**CITY OF BOULDER
2012 FUND FINANCIAL**

BOULDER JUNCTION IMPROVEMENT

	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ -	\$ -	\$ 994,582	\$ 3,870	\$ 540,533	\$ (710,565)	\$ (564,712)
Sources of Funds	\$ 194,392	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -
Transportation CIP	-	-	533,963	459,021	49,660	63,830	126,347
Transportation DET	-	209,561	75,875	-	26,836	33,663	5,664
GF Construction Use Tax	-	534,380	193,482	-	68,432	85,840	14,444
Parks Impact Fees	-	-	527,963	530,599	78,910	57,151	134,568
Parks Use Tax	-	87,317	31,615	-	11,182	14,026	2,360
Parkland DET (Boulder Junction)	-	-	175,038	170,984	23,953	17,348	40,847
Parkland DET (City-wide)	-	192,325	19,233	38,465	192,325	192,325	161,553
Total Sources of Funds	\$ 194,392	\$ 1,223,582	\$ 1,757,168	\$ 1,399,068	\$ 451,297	\$ 464,184	\$ 485,783
Uses of Funds	\$ -	\$ 104,000	\$ 2,379,520	\$ -	\$ 877,394	\$ -	\$ 506,128
Adopted Key Public Improvements-	-	-	-	-	-	-	1,521,378
Transportation	-	-	-	-	-	-	-
Parks	-	-	-	-	750,000	-	-
Parkland	-	-	-	787,405	-	-	-
Historic Depot	-	-	-	75,000	-	-	-
Transportation	-	125,000	368,360	-	75,000	318,331	75,000
Carryover and Encumbrances	\$194,392	-	-	-	-	-	-
Total Uses of Funds	\$194,392	\$229,000	\$2,747,880	\$862,405	\$1,702,394	\$318,331	\$2,102,506
Ending Fund Balance	\$ -	\$ 994,582	\$ 3,870	\$ 540,533	\$ (710,565)	\$ (564,712)	\$ (2,181,435)

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**CITY OF BOULDER
2012 FUND FINANCIAL**

WATER UTILITY

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ 42,650,247	\$ 37,649,542	\$ 27,192,569	\$ 27,473,077	\$ 26,930,065	\$ 29,197,099	\$ 31,079,881	\$ 30,591,988
Sources of Funds								
Operating-								
Sale of Water to General Cust	\$ 18,816,163	\$ 19,516,608	\$ 20,148,607	\$ 20,794,356	\$ 21,460,807	\$ 22,793,736	\$ 24,209,467	\$ 25,713,143
Projected Rate Increase	-	585,498	604,458	623,831	1,287,648	1,367,624	1,452,568	1,028,526
Bulk/Irrigation Water Sales	171,058	120,700	150,100	138,750	129,750	131,750	131,750	131,750
Hydroelectric Revenue	2,484,973	2,605,000	2,293,000	2,711,000	2,711,000	2,711,000	2,711,000	2,711,000
Miscellaneous Operating Revenues	118,307	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Non-Operating--								
Plant Investment Fees	1,373,109	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Connection Charges	187,051	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Special Assessments	83,202	5,000	5,000	5,000	5,000	5,000	5,000	5,000
State & Federal Grants	273,118	907,681	-	-	-	-	-	-
Interest on Investments	982,107	299,253	475,856	549,462	673,252	875,913	932,396	917,760
Rent, assessments and other misc revenues	51,050	18,500	19,000	19,500	20,000	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	-
Total Sources of Funds	\$ 24,612,923	\$ 44,997,753	\$ 25,660,307	\$ 26,609,683	\$ 28,055,242	\$ 29,673,308	\$ 44,140,467	\$ 32,295,464
Uses of Funds								
Operating-								
Administration	\$ 738,079	\$ 836,279	\$ 822,268	\$ 846,936	\$ 872,344	\$ 898,514	\$ 925,470	\$ 953,234
Planning and Project Management	486,238	575,925	580,209	597,615	615,544	634,010	653,030	672,621
Water Resources and Hydroelectric Operations	1,932,434	2,004,557	2,087,190	2,149,806	2,214,300	2,280,729	2,349,151	2,419,625
Water Treatment	4,089,090	4,293,920	4,366,823	4,497,828	4,632,763	4,771,745	4,914,898	5,062,345
Water Quality and Environmental Svcs	782,365	873,887	895,207	922,063	949,725	978,217	1,007,563	1,037,790
Water Conservation	263,543	443,829	439,379	452,560	466,137	480,121	494,525	509,361
System Maintenance	2,760,964	3,113,787	3,071,559	3,163,706	3,258,617	3,356,375	3,457,067	3,560,779
Windy Gap Payment	2,433,538	2,553,539	2,541,910	2,556,836	2,596,250	2,714,004	2,776,959	2,841,075
Sick and Vacation Accrual	(29,562)	100,000	100,000	103,000	106,090	109,273	112,551	115,927
Debt-								
BRWTP 1996 Revenue Bond; Refunding in 2006	844,505	848,752	854,690	854,438	856,594	857,709	858,531	-
Refunding of the 1999 and 2000 Revenue Bonds	3,253,354	2,507,921	2,506,088	2,511,421	2,523,521	2,522,054	2,517,388	2,524,233
Lakewood 2001 Rev Bond; Refunded in 2012	2,174,452	21,340,435	2,052,608	2,057,650	2,057,000	2,065,733	2,065,950	2,065,333
Projected Bond-Betasso WTP Improvements	-	-	-	-	-	-	1,125,410	1,125,410
Transfers -								
Cost Allocation	1,118,145	1,153,926	1,214,752	1,336,227	1,469,850	1,616,835	1,778,518	1,956,370
Planning & Development Services	188,860	194,526	200,362	206,373	212,564	218,941	225,509	232,274
Other Transfers	15,000	-	-	-	-	-	-	-
Capital	8,533,061	6,071,864	3,746,754	4,999,235	3,063,000	4,395,537	7,699,874	7,963,253
Projected Bond - Betasson WTP IMP	-	-	-	-	-	-	11,653,516	-
Projected Bond - Issuance Costs	-	-	-	-	-	-	125,000	-
Encumbrances, Carryover and Adjustments to Base	-	8,641,579	-	-	-	-	-	-
Total Uses of Funds	\$ 29,584,066	\$ 55,554,726	\$ 25,479,799	\$ 27,255,694	\$ 25,894,298	\$ 27,899,798	\$ 44,740,910	\$ 32,539,631



**CITY OF BOULDER
2012 FUND FINANCIAL**

WATER UTILITY

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Sick/Vacation Accrual Adjustment	\$ (29,562)	\$ 100,000	\$ 100,000	\$ 103,000	\$ 106,090	\$ 109,273	\$ 112,551	\$ 115,927
Ending Fund Balance Before Designations	\$ 37,649,542	\$ 27,192,569	\$ 27,473,077	\$ 26,930,065	\$ 29,197,099	\$ 31,079,881	\$ 30,591,988	\$ 30,463,748
Designations								
Bond Reserves	\$ 3,068,830	\$ 3,068,830	\$ 3,068,830	\$ 3,068,830	\$ 3,068,830	\$ 3,068,830	\$ 4,194,240	\$ 3,340,873
Lakewood Pipeline Remediation Reserve	12,813,756	13,203,498	14,071,087	14,965,063	15,624,845	16,566,081	17,535,945	18,535,309
Lakewood/USFS Damage Claims Reserve	100,000	100,000	100,000	-	-	-	-	-
Compensated Absences Liability	614,435	632,868	651,854	671,410	691,552	712,299	733,668	755,678
Pay Period 27 Reserve	185,947	236,947	287,947	338,947	389,947	440,947	491,947	542,947
Operating Reserve (Goal: 25% of Operating Uses/Trans)	3,694,674	4,036,044	4,079,915	4,208,238	4,348,546	4,514,691	4,673,810	4,715,350
Capital Reserve (Goal: \$2,000,000)	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Total Designations	\$ 22,477,641	\$ 23,278,187	\$ 24,259,632	\$ 25,252,488	\$ 26,123,720	\$ 27,302,847	\$ 29,629,610	\$ 29,890,157
Ending Fund Balance After Designations	\$ 15,171,901	\$ 3,914,382	\$ 3,213,444	\$ 1,677,578	\$ 3,073,379	\$ 3,777,034	\$ 962,378	\$ 573,591

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.



**CITY OF BOULDER
2012 FUND FINANCIAL**

WASTEWATER UTILITY

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ 15,082,762	\$ 23,529,132	\$ 11,592,322	\$ 9,447,572	\$ 8,093,117	\$ 7,412,613	\$ 7,348,061	\$ 6,989,939
Sources of Funds								
Operating-								
Sewer Charges to General Customers	\$ 12,441,290	\$ 12,397,822	\$ 12,795,296	\$ 13,205,513	\$ 13,761,201	\$ 14,616,047	\$ 15,523,996	\$ 16,488,347
Projected Rate Increase	-	371,935	383,859	528,221	825,672	876,963	931,440	989,301
Proposed Change in Billing Methodology	-	-	(225,208)	(234,667)	(249,216)	(264,169)	(280,019)	(296,820)
Surcharge/ Pretreatment Fees	184,697	118,000	118,000	118,000	118,000	118,000	118,000	118,000
Non-Operating-								
Plant Investment Fees	342,878	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Connection Charges	8,722	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Special Assessments	153,366	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Interest on Investments	425,709	115,645	202,866	188,951	202,328	222,378	220,442	209,698
Rent and other miscellaneous revenue	54,050	29,500	1,500	1,500	1,500	1,500	1,500	1,500
Sale of Real Estate - Yards Masterplan	-	-	98,250	-	-	-	-	-
Bond Proceeds	10,210,688	-	-	-	-	-	-	-
Total Sources of Funds	\$ 23,821,400	\$ 13,447,902	\$ 13,789,563	\$ 14,222,519	\$ 15,074,485	\$ 15,985,719	\$ 16,930,358	\$ 17,925,025

Uses of Funds								
Operating-								
Administration	\$ 500,557	\$ 508,715	\$ 513,361	\$ 528,762	\$ 544,625	\$ 560,963	\$ 577,792	\$ 595,126
Planning and Project Management	426,804	339,191	341,994	352,254	362,821	373,706	384,917	396,465
Wastewater Quality & Environmental Svcs	914,396	1,021,258	1,046,496	1,077,891	1,110,228	1,143,534	1,177,840	1,213,176
System Maintenance	1,388,685	1,687,414	1,706,837	1,758,042	1,810,783	1,865,107	1,921,060	1,978,692
Wastewater Treatment	4,516,871	5,185,074	5,209,794	5,366,088	5,527,070	5,692,883	5,863,669	6,039,579
Sick/Vacation Accrual	(51,573)	75,000	75,000	77,250	79,568	81,955	84,413	86,946
Debt-								
WWTP Improvements 2005 Revenue Bond	3,550,748	3,550,367	3,546,533	3,544,883	3,543,496	3,519,913	3,502,288	3,480,163
2006 Refunding of the 1992 Marshall Landfill Bond	165,456	165,568	175,454	-	-	-	-	-
WWTP UV, Digester, Headworks Imp 2010 Rev Bond	62,616	674,688	671,879	673,963	670,854	672,638	673,863	670,938
Transfers-								
Cost Allocation	802,099	827,766	870,993	958,092	1,053,901	1,159,291	1,275,220	1,402,742
Planning & Development Services	189,435	195,118	200,971	207,000	213,210	219,606	226,194	232,980
Capital Improvement Program	2,717,669	850,000	1,650,000	1,110,000	918,000	842,630	1,685,636	1,869,132
2011 Bond-UV, Digester, Headworks IMP	-	9,400,855	-	-	-	-	-	-
Bond Issuance Costs	139,694	-	-	-	-	-	-	-
Carryover, Encumbrances and Adjustments to Base	-	978,698	-	-	-	-	-	-
Total Uses of Funds	\$ 15,323,457	\$ 25,459,712	\$ 16,009,312	\$ 15,654,224	\$ 15,834,556	\$ 16,132,226	\$ 17,372,894	\$ 17,965,938
Sick/Vacation Accrual Adjustment	\$ (51,573)	\$ 75,000	\$ 75,000	\$ 77,250	\$ 79,568	\$ 81,955	\$ 84,413	\$ 86,946
Ending Fund Balance Before Reserves	\$ 23,529,132	\$ 11,592,322	\$ 9,447,572	\$ 8,093,117	\$ 7,412,613	\$ 7,348,061	\$ 6,989,939	\$ 7,035,973

**CITY OF BOULDER
2012 FUND FINANCIAL**

WASTEWATER UTILITY

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Reserves								
Bond Reserves	\$ 840,389	\$ 840,389	\$ 840,389	\$ 670,139	\$ 670,139	\$ 670,139	\$ 670,139	\$ 670,139
Sick/Vacation/Bonus Liability	560,686	577,507	594,832	612,677	631,057	649,989	669,488	689,573
Pay Period 27 Reserve	145,891	191,891	237,891	283,891	329,891	365,891	401,891	437,891
Operating Reserve (Goal:25% of Operating)	2,171,819	2,459,884	2,491,362	2,581,345	2,675,552	2,774,261	2,877,777	2,986,426
Capital Reserve (Goal: \$500,000)	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Ending Fund Balance After Reserves	\$ 19,310,348	\$ 7,022,651	\$ 4,783,099	\$ 3,445,065	\$ 2,605,975	\$ 2,387,781	\$ 1,870,644	\$ 1,751,943

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.



**CITY OF BOULDER
2012 FUND FINANCIAL**

STORMWATER/FLOOD MANAGEMENT UTILITY

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ 12,073,195	\$ 11,664,899	\$ 6,307,444	\$ 6,730,584	\$ 7,449,675	\$ 7,237,318	\$ 7,169,777	\$ 5,562,023
Sources of Funds								
Operating-								
Service Charge Fees	\$ 5,032,288	\$ 4,976,883	\$ 4,986,837	\$ 5,146,715	\$ 5,311,718	\$ 5,482,012	\$ 5,657,765	\$ 5,839,153
Projected Rate Increases	-	-	149,605	154,401	159,352	164,460	169,733	175,175
Non-Operating--								
Plant Investment Fees	423,421	500,000	500,000	550,000	550,000	550,000	550,000	550,000
Urban Drainage District Funds	825,957	125,000	150,000	325,000	450,000	400,000	400,000	400,000
Colorado Dept of Transportation Funds	-	-	300,000	500,000	1,200,000	-	-	-
Interest on Investments	276,448	65,042	110,380	134,612	186,242	217,120	215,093	166,861
Intergovernmental Transfers (KICP Program)	132,044	145,000	150,000	154,500	159,135	163,909	168,826	173,891
Rent and other miscellaneous revenue	110,048	36,000	40,000	40,000	40,000	40,000	40,000	5,000
Sale of Real Estate - Yards Masterplan	-	-	98,250	-	-	-	-	-
Projected Bonds	3,249,843	-	-	-	5,015,000	-	-	-
Total Sources of Funds	\$ 10,050,049	\$ 5,847,925	\$ 6,485,072	\$ 7,005,228	\$ 13,071,447	\$ 7,017,501	\$ 7,201,418	\$ 7,310,080

Uses of Funds								
Operating-								
Administration	\$ 389,900	\$ 392,220	\$ 390,931	\$ 402,659	\$ 414,739	\$ 427,181	\$ 439,996	\$ 453,196
Planning and Project Management	1,048,822	1,032,783	1,047,250	1,078,668	1,111,028	1,144,358	1,178,689	1,214,050
Stormwater Contract Management	24,982	48,473	49,442	50,925	52,453	54,027	55,647	57,317
Stormwater Quality and Education	840,414	912,296	918,312	945,861	974,237	1,003,464	1,033,568	1,064,575
System Maintenance	604,397	741,968	787,173	810,788	835,112	860,165	885,970	912,549
Sick/Vacation Accrual	(13,261)	50,000	50,000	51,500	53,045	54,636	56,275	57,964
Debt--								
Goose Creek 1998 Revenue Bond	548,381	-	-	-	-	-	-	-
Refunding of the Goose Creek 1998 Revenue Bond	4,210,793	388,667	387,258	390,742	384,042	387,038	381,675	386,138
Projected Bond - South Boulder Creek	-	-	-	-	437,035	437,035	437,035	437,035
Projected Bond - Boulder Transit Village	-	-	-	-	-	-	-	-
Transfers-								
Cost Allocation	195,486	201,742	212,932	234,225	257,648	283,412	311,754	342,929
Planning & Development Services	114,181	117,606	121,134	124,768	128,511	132,366	136,337	140,428
Other Transfers	15,000	-	-	-	-	-	-	-
Capital	2,465,989	2,550,000	2,147,500	2,247,500	4,114,000	2,355,995	3,948,500	4,203,814
Projected Bond - South Boulder Creek	-	-	-	-	4,500,000	-	-	-
Projected Bond Issuance Costs	-	-	-	-	75,000	-	-	-
Encumbrances, Carryover and Adjustments to Base	-	4,819,625	-	-	-	-	-	-
Total Uses of Funds	\$ 10,445,084	\$ 11,255,380	\$ 6,111,932	\$ 6,337,636	\$ 13,336,849	\$ 7,139,679	\$ 8,865,448	\$ 9,269,995
Sick and Vacation Accrual Adjustment	(\$13,261)	\$50,000	\$50,000	\$51,500	\$53,045	\$54,636	\$56,275	\$57,964

Ending Fund Balance Before Designations	\$ 11,664,899	\$ 6,307,444	\$ 6,730,584	\$ 7,449,675	\$ 7,237,318	\$ 7,169,777	\$ 5,562,023	\$ 3,660,072
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**CITY OF BOULDER
2012 FUND FINANCIAL**

STORMWATER/FLOOD MANAGEMENT UTILITY

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
\$	324,984	\$ 324,984	\$ 324,984	\$ 324,984	\$ 762,019	\$ 762,019	\$ 762,019	\$ 762,019
	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000
	59,249	61,026	62,857	64,743	66,685	68,686	70,746	72,869
	42,317	53,817	65,317	76,817	88,817	99,817	110,817	121,817
	804,980	874,272	894,294	924,849	956,693	989,903	1,024,559	1,060,752
	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Total Designations	\$ 2,481,530	\$ 2,564,099	\$ 2,597,452	\$ 2,641,393	\$ 3,124,214	\$ 3,170,424	\$ 3,218,142	\$ 4,920,824
Ending Fund Balance After Designations	\$ 9,183,368	\$ 3,743,344	\$ 4,133,132	\$ 4,808,283	\$ 4,113,104	\$ 3,999,352	\$ 2,343,881	\$ 392,615

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

**CITY OF BOULDER
2012 FUND FINANCIAL**

DOWNTOWN COMMERCIAL DISTRICT

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ 2,253,011	\$ 2,399,133	\$ 1,545,302	\$ 2,263,259	\$ 2,918,006	\$ 3,584,208	\$ 4,164,567	\$ 4,747,764
Sources of Funds								
Property/Owner Tax	\$ 1,052,779	\$ 1,081,454	\$ 1,064,829	\$ 1,086,126	\$ 1,107,849	\$ 1,130,006	\$ 1,152,607	\$ 1,175,659
Short Term Fees	1,420,674	1,362,000	1,429,125	1,432,125	1,435,155	1,438,215	1,441,306	1,444,428
Long Term Fees	2,185,899	2,352,280	2,454,480	2,454,480	2,545,216	2,545,216	2,652,841	2,652,841
Meterhood & Tokens	28,311	31,000	35,000	35,000	35,000	35,000	35,000	35,000
Interest	55,344	23,500	27,043	45,265	58,360	71,684	83,291	94,955
Rental Income	154,647	265,600	166,000	167,650	169,317	171,000	172,700	174,417
Miscellaneous	28,154	19,202	18,950	19,039	19,130	19,221	19,313	19,406
Transfers In Meters	1,725,000	1,350,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
10th/Walnut - Property, Sales, Accommodations and TIF	1,396,297	1,323,000	1,398,000	1,411,980	839,082	869,077	900,218	932,551
10th/Walnut- Other Revenue	127,651	38,000	38,380	38,764	39,151	39,543	39,938	40,338
Total Sources of Funds	\$ 8,174,756	\$ 7,846,036	\$ 8,031,807	\$ 8,090,429	\$ 7,648,259	\$ 7,718,962	\$ 7,897,214	\$ 7,969,595
Uses of Funds								
Operating-								
Parking Operations	\$ 1,576,984	\$ 1,841,494	\$ 1,847,177	\$ 1,901,406	\$ 1,957,410	\$ 2,015,254	\$ 2,075,002	\$ 2,136,723
Major Maintenance/Improvements - Parking	1,374,828	1,264,800	250,000	250,000	250,000	250,000	250,000	250,000
Downtown & University Hill Management Division	823,956	950,123	957,423	987,629	1,018,881	1,051,218	1,084,681	1,119,310
Eco-Pass Program	678,543	792,173	792,173	808,016	824,177	840,660	857,474	874,623
Major Maintenance/Improvements - Downtown	20,866	225,000	225,000	234,090	238,772	238,772	243,547	248,418
Sick and Vacation Accrual	10,241	12,072	12,555	13,057	13,579	14,123	14,687	15,275
Capital Replacement Reserve	165,675	165,675	165,675	165,675	165,675	165,675	165,675	165,675
Debt:								
Series 1998	957,760	1,005,817	1,007,283	1,008,000	1,012,910	1,016,920	1,021,498	1,024,093
Series 2003 (10th and Walnut)	916,844	920,118	922,234	927,752	927,399	930,883	931,568	928,791
Transfers-								
Cost Allocation	212,261	219,053	231,199	238,135	245,279	252,637	260,216	268,022
Mail Improvements - Payback to General Fund	500,000	43,549	-	-	-	-	-	-
Carryover, Encumbrances and Adjustments	-	455,301	-	-	-	-	-	-
Excess TIF to City of Boulder	800,918	816,766	915,686	919,570	346,236	376,584	424,357	494,643
Total Uses of Funds	\$ 8,038,874	\$ 8,711,940	\$ 7,326,405	\$ 7,448,740	\$ 6,995,636	\$ 7,152,726	\$ 7,328,705	\$ 7,525,573
Less: Sick and Vacation Accrual Adjustment	\$ (10,241)	\$ (12,072)	\$ (12,555)	\$ (13,057)	\$ (13,579)	\$ (14,123)	\$ (14,687)	\$ (15,275)
Ending Fund Balance Before Designations	\$ 2,399,133	\$ 1,545,302	\$ 2,263,259	\$ 2,918,006	\$ 3,584,208	\$ 4,164,567	\$ 4,747,764	\$ 5,207,060
Designations								
Designated Reserve	\$ 513,530	\$ 525,134	\$ 425,000	\$ 435,528	\$ 446,381	\$ 457,570	\$ 469,107	\$ 481,002
Pay Period 27 Reserve	37,336	49,136	60,936	72,736	84,236	95,736	107,236	118,736
Compensated Absences Liability Reserve	106,043	118,115	130,670	143,727	157,306	171,429	186,116	201,391
Reserve-CAGID 10th and Walnut Debt Service	347,467	285,089	285,089	285,089	285,089	285,089	285,089	285,089
Total Designations	\$ 1,004,376	\$ 977,474	\$ 901,695	\$ 937,080	\$ 973,013	\$ 1,009,824	\$ 1,047,548	\$ 1,086,219
Ending Fund Balance After Designations	\$ 1,394,757	\$ 567,828	\$ 1,361,564	\$ 1,980,926	\$ 2,611,196	\$ 3,154,743	\$ 3,700,216	\$ 4,120,842



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**CITY OF BOULDER
2012 FUND FINANCIAL**

UNIVERSITY HILL COMMERCIAL DISTRICT

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ 626,728	\$ 685,785	\$ 694,169	\$ 687,590	\$ 667,805	\$ 634,586	\$ 585,247	\$ 520,928
Sources of Funds								
UHGID Sources								
Property Tax	\$ 26,137	\$ 27,575	\$ 27,575	\$ 28,127	\$ 28,690	\$ 29,264	\$ 29,849	\$ 30,446
Ownership Tax	1,308	1,600	1,500	1,500	1,500	1,500	1,500	1,500
14th Street Lot-Meters	65,980	70,000	66,000	66,000	66,000	66,000	66,000	66,000
Pleasant Lot-Meters	14,431	13,500	14,500	14,500	14,500	14,500	14,500	14,500
Parking Products - Meterhoods/Tokens	37,153	36,580	37,996	37,996	39,896	39,896	41,891	41,891
Interest/ Misc.	4,870	1,260	1,260	1,260	1,260	1,260	1,260	1,260
	5,982	5,115	3,644	4,126	4,007	3,808	3,512	3,126
Sub-Total UHGID Sources	\$ 155,861	\$ 155,630	\$ 152,475	\$ 153,509	\$ 155,853	\$ 156,227	\$ 158,511	\$ 158,723
City of Boulder General Fund Transfers								
On-Street Meters	\$ 255,000	\$ 255,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000
University Ave Meters (beginning 7/1/11)	59,000	59,000	115,000	119,000	119,000	119,000	119,000	119,000
13th & Pennsylvania Lot - Meters	104,333	47,500	-	-	-	-	-	-
Tokens	365	365	365	365	365	365	365	365
Hoods	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Parking Products - Meterhoods/Tokens	12,522	3,240	3,240	3,240	3,240	3,240	3,240	3,240
Interest and Miscellaneous	10,780	10,385	8,504	9,626	9,349	8,884	8,194	7,293
Sub-Total General Fund Transfer Sources	\$ 382,635	\$ 375,125	\$ 391,109	\$ 391,866	\$ 391,589	\$ 391,124	\$ 390,434	\$ 389,533
Total Sources of Funds	\$ 538,496	\$ 530,755	\$ 543,584	\$ 545,375	\$ 547,442	\$ 547,352	\$ 548,945	\$ 548,256
Uses of Funds								
UHGID Uses								
Parking Operations Personnel	\$ 102,610	\$ 99,260	\$ 103,347	\$ 107,481	\$ 111,780	\$ 116,251	\$ 120,901	\$ 125,737
Parking Operations Non-Personnel	93,077	51,959	51,794	52,830	53,886	54,964	56,063	57,185
Capital Major Maintenance/Improvements	-	10,404	10,000	10,200	10,404	10,612	10,824	11,041
Capital Replacement Reserve	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
DUHMD/Admin Personnel	34,877	35,604	36,172	37,619	39,124	40,689	42,316	44,009
DUHMD/Admin Non Personnel	9,614	9,490	10,034	10,235	10,439	10,648	10,861	11,078
Eco-Pass Program	-	675	675	675	675	675	675	675
Sick and Vacation Accrual	-	1,206	1,254	1,304	1,357	1,411	1,467	1,526
Cost Allocation	26,243	27,083	24,237	24,722	25,216	25,720	26,234	26,759
Sub-Total UHGID Uses	\$ 275,421	\$ 244,681	\$ 246,513	\$ 254,066	\$ 261,881	\$ 269,970	\$ 278,342	\$ 287,010
City of Boulder General Fund Uses								
Parking Operations Personnel	\$ 33,751	\$ 44,740	\$ 46,338	\$ 48,192	\$ 50,119	\$ 52,124	\$ 54,209	\$ 56,377
Parking Operations Non Personnel	58,493	82,547	81,468	83,097	84,759	86,454	88,184	89,947
DUHMD/Admin Personnel	70,811	72,287	73,440	76,378	79,433	82,610	85,914	89,351
DUHMD/Admin NonPersonnel	19,518	19,267	20,372	20,779	21,195	21,619	22,051	22,492
Special Studies and Consultants	-	-	50,000	50,000	50,000	50,000	50,000	50,000
Marketing/Economic Vitality	3,950	10,000	10,000	10,200	10,404	10,612	10,824	11,041
Sick and Vacation Accrual	-	1,028	1,069	1,112	1,156	1,203	1,251	1,301
Cost Allocation	17,495	18,055	23,286	23,752	24,227	24,712	25,206	25,710
Sub-Total General Fund Uses	\$ 204,018	\$ 247,924	\$ 305,973	\$ 313,510	\$ 321,294	\$ 329,334	\$ 337,639	\$ 346,219
Carryovers and Encumbrances	\$ -	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 479,439	\$ 524,605	\$ 552,486	\$ 567,576	\$ 583,175	\$ 599,304	\$ 615,982	\$ 633,229

**CITY OF BOULDER
2012 FUND FINANCIAL**

UNIVERSITY HILL COMMERCIAL DISTRICT

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Sick and Vacation Accrual Adjustment	\$ -	\$ (2,234)	\$ (2,323)	\$ (2,416)	\$ (2,513)	\$ (2,613)	\$ (2,718)	\$ (2,827)
Ending Fund Balance Before Designations	\$ 685,785	\$ 694,169	\$ 687,590	\$ 667,805	\$ 634,586	\$ 585,247	\$ 520,928	\$ 438,782
Designations								
Designated Reserve	\$ 121,503	\$ 131,151	\$ 138,122	\$ 141,894	\$ 145,794	\$ 149,826	\$ 153,995	\$ 158,307
Pay Period 27 Reserve	\$ 6,014	\$ 7,914	\$ 9,814	\$ 11,714	\$ 13,714	\$ 15,714	\$ 17,714	\$ 19,714
Compensated Absences Liability Reserve	\$ 17,695	\$ 19,929	\$ 22,252	\$ 24,669	\$ 27,182	\$ 29,795	\$ 32,513	\$ 35,340
Total Designations	\$ 145,212	\$ 158,994	\$ 170,188	\$ 178,277	\$ 186,689	\$ 195,335	\$ 204,222	\$ 213,361
Ending Fund Balance After Designations	\$ 540,573	\$ 535,175	\$ 517,402	\$ 489,529	\$ 447,896	\$ 389,912	\$ 316,706	\$ 225,420



**CITY OF BOULDER
2012 FUND FINANCIAL**

BOULDER JUNCTION GENERAL IMPROVEMENT DISTRICT (GID) PARKING

	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ -	\$ -	\$ (74,280)	\$ (277,841)	\$ (138,571)	\$ 14,731
Sources of Funds						
Property Tax	13,021	13,021	13,021	13,021	13,021	13,021
Ownership Tax	391	391	391	391	391	391
Interest on Investment	-	-	-	-	-	-
GF Transfers - NPP	3,902	10,984	15,019	18,880	21,960	25,156
GF Transfer - On-Street Meters	-	35,894	292,893	321,158	365,672	427,379
Total Sources of Funds	17,314	60,290	321,324	353,450	401,044	465,947
Uses of Funds						
Parking Operations/Maintenance personnel	-	29,298	29,885	30,483	31,092	31,714
Parking Operations/Maintenance Non Personnel	7,000	3,250	23,620	4,351	6,469	8,517
Meter Program non-personnel	-	50,512	355,665	113,009	137,486	165,998
BJGID/Admin Personnel	-	19,918	20,317	20,723	21,137	21,560
BJGID/Admin NonPersonnel	10,314	31,592	95,397	45,614	51,558	58,334
Total Uses of Funds	17,314	134,570	524,884	214,180	247,742	286,123
Ending Fund Balance Before Designations	-	(74,280)	(277,841)	(138,571)	14,731	194,554
Designations						
Designated Reserve	1,731	13,457	52,488	21,418	24,774	28,612
Total Designations	1,731	13,457	52,488	21,418	24,774	28,612
Ending Fund Balance After Designations	(1,731)	(87,737)	(330,329)	(159,989)	(10,044)	165,942

Note:

Activity within this fund projected to begin in 2012.



**CITY OF BOULDER
2012 FUND FINANCIAL**

TELECOMMUNICATIONS

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ 2,074,437	\$ 934,365	\$ 422,691	\$ 326,714	\$ 183,068	\$ 75,941	\$ (34,951)	\$ (260,095)
Sources of Funds								
Telecom Phone System User Charges	\$ 618,253	\$ 549,414	\$ 550,000	\$ 555,500	\$ 561,055	\$ 566,666	\$ 572,332	\$ 578,056
Escrow Refund from the County	110,641	-	-	-	-	-	-	-
Telecom Charges Billed	20,396	-	-	-	-	-	-	-
Long Distance Phone Charges	-	20,000	20,200	20,402	20,810	21,226	21,651	22,084
PP27 Accrued Wages	30	-	-	-	-	-	-	-
Telecommunications Planning & Deployment	48,264	47,000	48,264	48,747	49,234	49,726	50,224	50,726
Lead Party for BRAN Reimbursement	6,000	-	-	-	-	-	-	-
Leased Fiber Maint Payments - Outside Entity	5,002	6,000	6,000	6,000	6,000	6,000	6,000	6,000
BRAN Maintenance	106,218	106,000	106,000	106,000	106,000	106,000	106,000	106,000
Interest	39,783	18,687	8,454	6,474	3,601	1,459	(759)	(5,262)
Total Sources of Funds	\$ 954,587	\$ 747,101	\$ 738,918	\$ 743,123	\$ 746,701	\$ 751,077	\$ 755,448	\$ 757,603
Uses of Funds								
Quarterly Administration Charges	\$ 80,000	\$ 80,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Monthly Operating Charges	406,408	213,600	216,804	220,056	223,357	226,707	230,108	233,559
City Telephone Personnel Expense	98,001	195,692	195,821	198,758	201,740	204,766	207,837	210,955
CRF Contributions	1,200	204,039	201,889	246,712	206,614	207,490	318,736	209,268
VoIP Project Expenses	1,205,064	75,000	54,264	54,747	55,234	55,726	56,224	56,726
Telecommunications Fiber Locations	63,175	370,000	-	-	-	-	-	-
Telecommunications Fiber Installations	92,959	-	-	-	-	-	-	-
Tech Consultant / Fiber Repair	69,687	-	-	-	-	-	-	-
BRAN Maintenance (Locate Services)	57,095	106,000	106,000	106,000	106,000	106,000	106,000	106,000
Other Operating Costs	7,075	-	-	-	-	-	-	-
Cost Allocation	13,996	14,444	15,117	15,495	15,883	16,280	16,687	17,104
Total Uses of Funds	\$ 2,094,659	\$ 1,258,775	\$ 834,895	\$ 886,769	\$ 853,828	\$ 861,969	\$ 980,592	\$ 878,612
Ending Fund Balance Before Designations	\$ 934,365	\$ 422,691	\$ 326,714	\$ 183,068	\$ 75,941	\$ (34,951)	\$ (260,095)	\$ (381,104)
Designations								
Required Reserve	\$ 934,365	\$ 422,691	\$ 323,714	\$ 180,068	\$ 72,941	\$ (37,951)	\$ (263,095)	\$ (384,104)
Total Designations	\$ 934,365	\$ 422,691	\$ 323,714	\$ 180,068	\$ 72,941	\$ (37,951)	\$ (263,095)	\$ (384,104)
Ending Fund Balance After Designations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF BOULDER
2012 FUND FINANCIAL**

PROPERTY AND CASUALTY INSURANCE

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ 4,903,885	\$ 4,952,786	\$ 4,781,849	\$ 4,662,740	\$ 4,495,619	\$ 4,236,362	\$ 3,862,072	\$ 3,382,603
Sources of Funds								
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	135,202	144,502	83,682	93,255	89,912	84,727	77,241	67,652
Transfer from General Fund	40,818	40,818	40,822	-	-	-	-	-
Restitution Payments	18,189	-	-	-	-	-	-	-
Total Sources of Funds	\$ 1,704,209	\$ 1,695,320	\$ 1,634,504	\$ 1,703,255	\$ 1,699,912	\$ 1,694,727	\$ 1,687,241	\$ 1,677,652
Uses of Funds								
Insurance Premiums:								
Airport	\$ 4,346	\$ 5,020	\$ 5,291	\$ 5,555	\$ 5,833	\$ 6,125	\$ 6,431	\$ 6,753
Liability	258,030	330,875	302,500	317,625	333,506	350,182	367,691	386,075
Crime	9,351	10,792	9,721	10,013	10,313	10,941	11,270	11,720
Boiler	32,612	28,164	29,399	30,869	32,413	34,033	35,735	37,522
Property	430,424	555,125	490,096	514,601	540,331	567,348	595,715	625,501
AJG Broker Fee	-	56,185	57,570	60,449	63,471	66,644	69,977	73,476
Actuarial Valuation Expense and Consulting	2,322	13,048	13,700	14,385	15,104	15,859	16,652	17,485
Annual Claim Payments	505,237	319,922	364,545	416,989	438,446	477,799	501,689	526,773
Internal Litigation Services	84,223	88,349	93,615	97,360	101,254	105,304	109,516	113,897
Risk Management Admin - Non-Personnel	4,227	9,154	6,600	6,732	6,866	7,004	7,144	7,287
Risk Management Admin - Personnel	168,928	169,280	212,883	221,398	230,254	239,464	249,042	259,004
Transfer Out - Worker's Compensation	-	119,758	-	-	-	-	-	-
Cost Allocation	155,607	160,586	167,693	174,401	181,377	188,632	196,177	204,024
Total Uses of Funds	\$ 1,655,308	\$ 1,866,257	\$ 1,753,613	\$ 1,870,376	\$ 1,959,169	\$ 2,069,017	\$ 2,166,711	\$ 2,269,066
Ending Fund Balance Before Designations	\$ 4,952,786	\$ 4,781,849	\$ 4,662,740	\$ 4,495,619	\$ 4,236,362	\$ 3,862,072	\$ 3,382,603	\$ 2,791,188
Designations								
Year-end Estimated Liabilities	\$ 861,001	\$ 971,476	\$ 1,067,369	\$ 1,143,166	\$ 1,233,886	\$ 1,323,953	\$ 1,380,736	\$ 1,437,519
City Reserve Policy (@ 80% risk margin)	301,350	340,017	373,579	400,108	431,860	463,384	483,258	503,132
Pay Period 27 Reserve	3,600	9,400	9,400	12,300	15,000	17,700	20,400	23,100
Total Designations	\$ 1,165,951	\$ 1,320,893	\$ 1,450,348	\$ 1,555,574	\$ 1,680,746	\$ 1,805,037	\$ 1,884,394	\$ 1,963,751
Ending Fund Balance After Designations	\$ 3,786,835	\$ 3,460,957	\$ 3,212,392	\$ 2,940,045	\$ 2,555,616	\$ 2,057,036	\$ 1,498,209	\$ 827,438



**CITY OF BOULDER
2012 FUND FINANCIAL**

WORKER COMPENSATION INSURANCE

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ 4,109,237	\$ 3,785,088	\$ 3,464,554	\$ 3,031,410	\$ 2,660,886	\$ 2,330,214	\$ 2,050,119	\$ 1,818,557
Sources of Funds								
Charges to Departments	\$ 1,168,599	\$ 1,146,785	\$ 1,261,729	\$ 1,387,902	\$ 1,498,934	\$ 1,618,849	\$ 1,699,791	\$ 1,784,781
Interest Earnings	99,462	66,239	60,630	60,628	53,218	46,604	41,002	36,371
Other Revenues	31,365	-	-	-	-	-	-	-
Transfer In - Property and Casualty	-	119,578	-	-	-	-	-	-
Total Sources of Funds	\$ 1,299,427	\$ 1,332,602	\$ 1,322,359	\$ 1,448,530	\$ 1,552,152	\$ 1,665,453	\$ 1,740,794	\$ 1,821,152
Uses of Funds								
Insurance Premiums & Related Expenses	\$ 153,492	\$ 127,946	\$ 140,740	\$ 147,777	\$ 155,166	\$ 162,924	\$ 171,071	\$ 179,624
Consultant Services	87,279	130,931	103,550	106,656	109,856	113,151	116,546	120,042
Annual Claim Payments	799,676	851,622	976,819	1,016,408	1,055,304	1,092,208	1,092,208	1,092,208
Employee Wellness Program	281,096	248,842	260,000	263,600	267,272	271,017	274,838	278,735
Program Administration - Personnel	230,504	235,393	200,887	208,922	217,279	225,970	235,009	244,409
Program Administration - Non-Personnel	38,460	24,275	37,852	38,609	39,381	40,169	40,972	41,792
Cost Allocation	33,069	34,127	35,656	37,082	38,565	40,108	41,712	43,381
Total Uses of Funds	\$ 1,623,576	\$ 1,653,136	\$ 1,755,503	\$ 1,819,054	\$ 1,882,823	\$ 1,945,548	\$ 1,972,356	\$ 2,000,191
Ending Fund Balance Before Designations	\$ 3,785,088	\$ 3,464,554	\$ 3,031,410	\$ 2,660,886	\$ 2,330,214	\$ 2,050,119	\$ 1,818,557	\$ 1,639,519
Designations								
Year-end Estimated Liabilities	\$ 1,047,656	\$ 1,047,656	\$ 1,162,355	\$ 1,221,552	\$ 1,279,534	\$ 1,339,751	\$ 1,339,751	\$ 1,339,751
City Reserve Policy (@ 80% risk margin)	216,865	216,865	240,607	252,861	264,864	277,328	277,328	277,328
Pay Period 27 Reserve	6,905	9,005	11,105	13,205	15,205	17,205	19,205	21,205
Total Designations	\$ 1,271,426	\$ 1,273,526	\$ 1,414,067	\$ 1,487,618	\$ 1,559,603	\$ 1,634,284	\$ 1,636,284	\$ 1,638,284
Ending Fund Balance After Designations	\$ 2,513,662	\$ 2,191,028	\$ 1,617,342	\$ 1,173,267	\$ 770,612	\$ 415,835	\$ 182,273	\$ 1,234



**CITY OF BOULDER
2012 FUND FINANCIAL**

COMPENSATED ABSENCES

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ 1,733,611	\$ 1,192,570	\$ 1,217,890	\$ 1,318,037	\$ 1,418,753	\$ 1,547,566	\$ 1,705,530	\$ 1,894,293
Sources of Funds								
Transfer from the General Fund	\$ 121,240	\$ 121,240	\$ 121,240	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
1% Transfer from the General Fund	-	681,511	662,605	689,109	716,674	745,341	775,154	806,160
Interest on Investments	34,633	44,772	20,870	24,358	26,361	28,375	30,951	34,111
Total Sources of Funds	\$ 155,873	\$ 847,523	\$ 804,715	\$ 833,467	\$ 863,034	\$ 893,716	\$ 926,105	\$ 960,271
Uses of Funds								
Retirement and Termination Payout	\$ 664,094	\$ 788,333	\$ 669,207	\$ 695,976	\$ 695,976	\$ 695,976	\$ 695,976	\$ 695,976
Cost Allocation	32,820	33,870	35,361	36,775	38,246	39,776	41,367	43,021
Total Uses of Funds	\$ 696,914	\$ 822,203	\$ 704,568	\$ 732,751	\$ 734,222	\$ 735,751	\$ 737,343	\$ 738,997
Ending Fund Balance	\$ 1,192,570	\$ 1,217,890	\$ 1,318,037	\$ 1,418,753	\$ 1,547,566	\$ 1,705,530	\$ 1,894,293	\$ 2,115,567



**CITY OF BOULDER
2012 FUND FINANCIAL**

FLEET OPERATIONS

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ 292,363	\$ 232,640	\$ 123,144	\$ 425,641	\$ 425,211	\$ 450,603	\$ 476,172	\$ 501,925
Sources of Funds								
Vehicle Charges	\$ 2,206,078	\$ 3,021,667	\$ 3,161,055	\$ 3,016,010	\$ 3,230,259	\$ 3,353,286	\$ 3,568,877	\$ 3,679,057
Vehicle Acquisition Charges	353,669	328,830	545,045	503,123	442,051	450,354	370,559	400,795
Interest Earnings	6,952	4,691	1,293	8,513	8,504	9,012	9,523	10,038
Other	413,667	360,000	360,000	360,000	360,000	360,000	360,000	360,000
Total Sources of Funds	\$ 2,980,367	\$ 3,715,188	\$ 4,067,393	\$ 3,887,646	\$ 4,040,814	\$ 4,172,652	\$ 4,308,959	\$ 4,449,890
Uses of Funds								
Operating Expenditures	\$ 2,808,145	\$ 3,435,284	\$ 3,421,278	\$ 3,530,759	\$ 3,643,743	\$ 3,760,343	\$ 3,880,674	\$ 4,004,856
Emergencies	-	34,893	34,986	36,106	37,261	38,453	39,684	40,954
Building Replacement	-	57,055	57,055	57,055	57,055	57,055	57,055	57,055
Cost Allocation	231,945	239,367	251,577	264,156	277,364	291,232	305,793	321,083
Carryovers and Encumbrances	-	58,085	-	-	-	-	-	-
Total Uses of Funds	\$ 3,040,090	\$ 3,824,684	\$ 3,764,896	\$ 3,888,075	\$ 4,015,423	\$ 4,147,083	\$ 4,283,206	\$ 4,423,947
Ending Fund Balance Before Designations	\$ 232,640	\$ 123,144	\$ 425,641	\$ 425,211	\$ 450,603	\$ 476,172	\$ 501,925	\$ 527,868
Designations								
Reserve for Wage Accrual Appropriation	\$ 29,734	\$ 38,234	\$ 46,734	\$ 55,234	\$ 64,334	\$ 73,434	\$ 82,534	\$ 91,634
Compensated Absences Liability Reserve	156,596	84,910	178,193	188,781	199,366	209,945	220,520	231,091
Emergency Operating Reserve (Goal = 5%)	46,310	-	200,714	181,196	186,903	192,793	198,871	205,143
Total Designations	\$ 232,640	\$ 123,144	\$ 425,641	\$ 425,211	\$ 450,603	\$ 476,172	\$ 501,925	\$ 527,868
Ending Fund Balance After Designations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF BOULDER
2012 FUND FINANCIAL**

FLEET REPLACEMENT

	2010	2011	2012	2013	2014	2015	2016	2017
	Actual	Revised	Approved	Projected	Projected	Projected	Projected	Projected
Beginning Fund Balance	\$ 7,980,891	\$ 9,492,439	\$ 8,793,610	\$ 9,532,504	\$ 8,041,582	\$ 8,119,832	\$ 8,422,255	\$ 8,797,935
Sources of Funds								
Equipment Replacement Charges	\$ 4,106,182	\$ 4,018,384	\$ 4,684,872	\$ 4,812,638	\$ 4,854,355	\$ 4,588,604	\$ 4,659,933	\$ 4,714,102
Sale of Assets	372,650	164,146	271,172	250,421	220,190	224,300	184,802	199,768
Interest Earnings	216,909	79,228	153,888	190,650	160,832	162,397	168,445	175,959
Other	79,896	28,857	28,857	28,857	28,857	28,857	28,857	28,857
Total Sources of Funds	\$ 4,775,636	\$ 4,290,615	\$ 5,138,789	\$ 5,282,566	\$ 5,264,234	\$ 5,004,158	\$ 5,042,037	\$ 5,118,686
Uses of Funds								
Equipment Purchases	\$ 3,141,521	\$ 4,710,605	\$ 4,242,896	\$ 6,610,058	\$ 5,015,821	\$ 4,524,527	\$ 4,481,776	\$ 4,481,776
Support Services	28,097	27,684	55,985	58,224	60,553	62,976	65,495	68,114
Building Replacement	17,155	17,155	17,155	17,155	17,155	17,155	17,155	17,155
Cost Allocation	77,315	79,789	83,859	88,052	92,455	97,077	101,931	107,028
Carryovers and Encumbrances	-	154,211	-	-	-	-	-	-
Total Uses of Funds	\$ 3,264,088	\$ 4,989,444	\$ 4,399,895	\$ 6,773,489	\$ 5,185,984	\$ 4,701,735	\$ 4,666,357	\$ 4,674,073
Ending Fund Balance	\$ 9,492,439	\$ 8,793,610	\$ 9,532,504	\$ 8,041,582	\$ 8,119,832	\$ 8,422,255	\$ 8,797,935	\$ 9,242,548

Note:
Minimum Fund Balance = 10% Value of Fleet = \$3.05 million



**CITY OF BOULDER
2012 FUND FINANCIAL**

COMPUTER REPLACEMENT

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ 5,084,668	\$ 5,235,397	\$ 4,793,644	\$ 5,057,529	\$ 4,153,298	\$ 4,489,341	\$ 4,000,831	\$ 3,854,469
Sources of Funds								
Transfer In - General Fund Subsidy	\$ 604,915	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In - Dept Contributions	1,117,116	-	-	-	-	-	-	-
Transfer In - 100% rate workstations	-	1,681,474	1,695,704	1,712,661	1,729,788	1,747,086	1,764,556	1,782,202
Misc Used Equipment Sales	6,935	-	-	-	-	-	-	-
Interest	115,661	127,117	130,885	119,841	126,438	103,832	112,234	100,021
Total Sources of Funds	\$ 1,844,627	\$ 1,808,590	\$ 1,826,589	\$ 1,832,502	\$ 1,856,226	\$ 1,850,918	\$ 1,876,790	\$ 1,882,223
Uses of Funds								
Refund of CRF surplus Balances	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Disposal Expense	-	10,000	12,000	12,600	13,230	13,892	14,586	15,315
Computer Replacements	200,152	661,500	347,288	364,652	312,559	328,187	344,596	361,826
City-Wide Replacements	1,481,839	1,166,555	1,190,588	2,346,012	1,180,251	1,982,499	1,648,376	1,994,707
Cost Allocation	11,907	12,288	12,829	13,470	14,144	14,851	15,593	16,373
Total Uses of Funds	\$ 1,693,898	\$ 2,250,343	\$ 1,562,704	\$ 2,736,734	\$ 1,520,183	\$ 2,339,428	\$ 2,023,152	\$ 2,388,221
Ending Fund Balance Before Designations	\$ 5,235,397	\$ 4,793,644	\$ 5,057,529	\$ 4,153,298	\$ 4,489,341	\$ 4,000,831	\$ 3,854,469	\$ 3,348,471
Designations								
Required Reserve-								
Beginning Reserve Requirement	\$ -	\$ 2,407,500	\$ 2,653,680	\$ 2,862,583	\$ 2,118,109	\$ 2,559,600	\$ 2,316,022	\$ 2,546,273
Annual Increase to Required Reserve	-	672,762	674,096	721,283	771,772	825,796	943,583	1,009,634
Decrease for Replacement Purchases	-	(426,582)	(465,193)	(1,465,756)	(330,282)	(1,069,374)	(713,332)	(991,729)
Total Designations	\$ 2,407,500	\$ 2,653,680	\$ 2,862,583	\$ 2,118,109	\$ 2,559,600	\$ 2,316,022	\$ 2,546,273	\$ 2,564,179
Ending Fund Balance After Designations	\$ 2,827,897	\$ 2,139,964	\$ 2,194,946	\$ 2,035,188	\$ 1,929,741	\$ 1,684,809	\$ 1,308,196	\$ 784,292

**CITY OF BOULDER
2012 FUND FINANCIAL**

EQUIPMENT REPLACEMENT

	2010 Actual	2011 Revised	2012 Approved	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	\$ 4,308,248	\$ 4,942,223	\$ 4,042,574	\$ 2,173,791	\$ 2,182,768	\$ 2,614,771	\$ 2,968,585	\$ 3,477,960
Sources of Funds								
Contributions: General Fund	\$ 174,700	\$ 154,840	\$ 183,086	\$ 188,579	\$ 194,236	\$ 200,063	\$ 206,065	\$ 212,247
Contributions: Restricted Funds	679,754	826,659	589,948	607,646	625,876	644,652	663,992	683,911
Interest on Investment	108,268	47,594	80,851	43,476	43,655	52,295	59,372	69,559
Total Sources of Funds	\$ 962,723	\$ 1,029,092	\$ 853,885	\$ 839,701	\$ 863,767	\$ 897,011	\$ 929,428	\$ 965,717
Uses of Funds								
Equipment Purchases: General Fund	\$ 120,071	\$ 486,688	\$ 88,898	\$ 178,103	\$ 90,896	\$ 197,633	\$ 87,382	\$ 84,960
Equipment Purchases: Restricted Funds	169,531	1,332,485	2,576,023	592,385	278,033	280,018	264,297	704,094
Support Services	22,497	33,954	39,801	41,393	43,049	44,771	46,562	48,424
Cost Allocation	16,648	17,181	17,946	18,843	19,785	20,775	21,813	22,904
Carryovers, Encumbrances and Adjustments to Base: General Fund	-	58,434	-	-	-	-	-	-
Total Uses of Funds	\$ 328,747	\$ 1,928,742	\$ 2,722,668	\$ 830,725	\$ 431,763	\$ 543,197	\$ 420,054	\$ 860,382
Ending Fund Balance Before Designations	\$ 4,942,223	\$ 4,042,574	\$ 2,173,791	\$ 2,182,768	\$ 2,614,771	\$ 2,968,585	\$ 3,477,960	\$ 3,583,296
Designations								
Reserve for Wage Accrual Appropriation	\$ 654	\$ 854	\$ 1,054	\$ 1,254	\$ 1,454	\$ 1,654	\$ 1,854	\$ 2,054
Restricted Balance: General Fund	1,358,970	967,660	1,067,330	1,069,486	1,163,339	1,159,787	1,274,871	1,401,430
Restricted Balance: Restricted Funds	3,582,599	3,074,060	1,105,407	1,112,027	1,449,978	1,807,144	2,201,235	2,179,812
Total Designations	\$ 4,942,223	\$ 4,042,574	\$ 2,173,791	\$ 2,182,767	\$ 2,614,771	\$ 2,968,585	\$ 3,477,960	\$ 3,583,296
Ending Fund Balance After Designations	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -





**CITY OF BOULDER
2012 FUND FINANCIAL**

FACILITY RENOVATION AND REPLACEMENT

	2010	2011	2012	2013	2014	2015	2016	2017
	Actual	Revised	Approved	Projected	Projected	Projected	Projected	Projected
Beginning Fund Balance	\$ 4,049,600	\$ 11,482,785	\$ 1,981,160	\$ 2,197,028	\$ 2,856,379	\$ 2,962,391	\$ 3,656,278	\$ 4,024,997
Sources of Funds								
General Fund	\$ 611,355	\$ 858,844	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Funds	248,930	351,969	331,747	331,747	331,747	331,747	331,747	331,747
Transfers From Major Maintenance	903,112	886,707	1,468,841	1,468,841	1,468,841	1,468,841	1,468,841	1,468,841
Energy Performance Contract	8,547,035	34,998	1,442,921	1,463,872	1,448,469	1,455,468	1,466,702	1,483,665
Other Revenues	76,921	-	-	-	-	-	-	-
Interest Earnings	111,913	23,983	32,567	43,941	57,128	59,248	73,126	80,500
Total Sources of Funds	\$ 10,499,265	\$ 2,156,501	\$ 3,276,076	\$ 3,308,401	\$ 3,306,185	\$ 3,315,304	\$ 3,340,415	\$ 3,364,753
Uses of Funds								
Operating-								
Operating Project Expenses	\$ 872,200	\$ 381,000	\$ 594,000	\$ 623,700	\$ 654,885	\$ 687,629	\$ 722,011	\$ 758,111
Support Services	19,377	22,147	22,320	23,212	24,141	25,106	26,111	27,155
Transfers to Other Funds-								
Cost Allocation	42,589	43,952	45,967	48,265	50,679	53,213	55,873	58,667
Debt Payments-								
Energy Efficiency Lease	-	492,294	642,921	663,872	648,469	655,468	666,702	683,665
Capital Improvements Program	2,131,914	1,385,000	1,755,000	1,290,000	1,822,000	1,200,000	1,501,000	980,000
Carryover and Encumbrances	-	7,893,865	-	-	-	-	-	-
Adjustments to Base	-	1,439,869	-	-	-	-	-	-
Total Uses of Funds	\$ 3,066,080	\$ 11,658,127	\$ 3,060,208	\$ 2,649,050	\$ 3,200,174	\$ 2,621,417	\$ 2,971,696	\$ 2,507,598
Ending Fund Balance Before Designations	\$ 11,482,785	\$ 1,981,160	\$ 2,197,028	\$ 2,856,379	\$ 2,962,391	\$ 3,656,278	\$ 4,024,997	\$ 4,882,152
Designations								
Reserve for Wage Accrual Appropriation	\$ 2,628	\$ 3,228	\$ 3,828	\$ 4,428	\$ 5,028	\$ 5,628	\$ 6,228	\$ 6,828
Departmental Annual Balance: General Fund	10,132,542	530,453	662,042	1,137,075	1,058,729	1,568,219	1,752,500	2,425,174
Departmental Annual Balance: Restricted Fund	1,252,898	1,350,867	1,432,614	1,614,361	1,796,108	1,977,855	2,159,602	2,341,349
Dushanbe Teahouse Balance	94,718	96,612	98,544	100,515	102,525	104,576	106,667	108,801
Ending Fund Balance After Designations	\$ 11,482,785	\$ 1,981,160	\$ 2,197,028	\$ 2,856,379	\$ 2,962,391	\$ 3,656,278	\$ 4,024,997	\$ 4,882,152
Ending Fund Balance After Designations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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City of Boulder
FEES, RATES, AND CHARGES
2012 Annual Budget

The City of Boulder delivers numerous services to residents and businesses throughout the year. For certain services, good financial management means that the city should recover its costs, in part or in full. Most services for which the city charges a fee are considered to be of special benefit to the resident or business receiving the service. Examples are recreation activities, building safety inspections, development review, vehicle parking, and wastewater treatment.

Those services of general benefit to city residents or the business community are provided without a direct charge for the service. Examples are street maintenance, park maintenance, police patrol, fire protection, and open space land acquisitions.

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 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.

Purpose of Section

This section will provide a summary accounting of many of the city's 2011 fee schedules and the adjustments to take effect on January 1, 2012. For some categories of fees, the change to each fee mirrors the rate of inflation in the general level of prices in the economy.

Fees not charged in 2011 but which are being studied for possible adoption in 2012 or 2013 are also shown. The purpose of the section is to provide a single location in the 2012 Approved Budget where the impact of new fees on consumers of city services can be found.



Fees, Rates, and Charges

Changes to Fees by Department

This section provides changes to schedules of selected city fees, rates, and charges for the following five departments/divisions:

- Downtown and University Hill Management Division/Parking Services (DUHMD/PS)
- Parks & Recreation
- Public Works/Development & Support Services
- Public Works/Transportation
- Public Works/Utilities

While the city's 1994 Comprehensive Fee Study was not updated in 2011, fees have been analyzed in specific areas as part of program evaluations. Examples include fee reviews undertaken in Parks & Recreation and in the Planning & Development Services area/Fund. A selective fee review strategy will continue during 2012 and 2013. A citywide comprehensive update to the 1994 study is anticipated to follow the replacement of the Boulder Finance System (BFS) in 2014.

Downtown University Hill Management District (DUHMD/PS)

- *Scheduled Rate Increases for Long-Term Parking and Mall Permits*
The DUHMD/PS has included a scheduled biennial rate increase for long-term parking permits in Downtown garages, Downtown lots, and University Hill lots in its 2012 budget.

As shown in Table 7-1, this change is recommended to keep the city's permit fees competitive with market rate Downtown and University Hill parking. To adjust the city's fees, a guiding principle is to set DUHMD/PS rates below those of private parking facilities. Adopted fee changes also help the two infrastructure districts, CAGID and UHGID, keep pace with rising costs of personnel, utilities and maintenance required to provide district services.

Rate increases are also balanced with demand. As of April 2011, all garages and lots have wait lists for long-term parking permits except for 14th/Walnut (Regional Transit District). DUHMD/PS anticipates that as the commercial real estate outlook improves, the wait lists will grow and demand for permits will increase.

Fees, Rates, and Charges

Table 7-1: Downtown and University Hill Management Division /
Parking Services Adopted Fee Changes

NAME OF FEE	Approved 2011 Level	Approved 2012 Level	Units	Percent Change
Parking Permits				
Downtown Garage Long Term Parking Permit	\$ 265.00	\$ 275.00	per permit/per quarter	4%
Downtown Lot Long Term Parking Permit	163.00	170.00	per permit/per quarter	4%
University Hill Lot Long Term Parking Permit	155.00	161.00	per permit/per quarter	4%
Mall Permits/Fees				
Mobile Vending Carts	\$ 1917.00	\$ 1970.00	annual fee	3%
Ambulatory/Personal Service Permit	96.00	98.50	monthly fee	3%
Electricity Event Fee	16.50	17.00	per day	3%
Entertaining Vending Permit	13.25	13.50	per month	2%
New sbox on mall	62.00	63.50	annual per box fee	2%
New sbox off mall	89.00	91.50	annual per box fee	3%

Parks & Recreation

- *Recreation and Facility Fee Changes (Rental, Membership, and Daily Admission Fees)*

The Parks and Recreation Department administers a schedule of user fees to recover a share of the cost of providing park and recreation facilities and programs. Parks and Recreation intends to establish fees using the following approaches:

- A. Guiding Principles outlined in the 2010 Recreation Program and Facilities Plan (RFPF);
- B. Membership fee calculations outlined in the department's 2011 budget submission; and
- C. Market rates for comparable facilities.

To implement the RFPF, the department reviews all rental, membership and daily admission fees. The fee review has the following objectives:

1. Achieve cost recovery goals outlined in the RFPF by setting rental, membership, and daily fees in the following categories:
 - a. Daily admission and membership fees for the three recreation centers
 - b. Daily admission and membership fees for the outdoor pools
 - c. Daily admission, membership, and boat permit fees for Boulder Reservoir
 - d. Golf round fees
 - e. Rental fees for recreation center rooms, indoor and outdoor pools, picnic areas and mooring spaces at the reservoir, and sports fields
 - f. Park and shelter rentals



Fees, Rates, and Charges

2. Increase revenue to further stabilize the Recreation Activity Fund (RAF); and
3. Offset park land maintenance costs.

Some of the existing Parks and Recreation rental fees have not been changed for over 10 years. When fees are increased, some user groups will be impacted, including regular patrons of the recreation centers. The department has carefully monitored how higher fees can impact usage of city facilities.

In 2011, the department implemented Council- and PRAB (Parks and Recreation Advisory Board)-approved increases to daily entry and membership fees for the three recreation centers and daily admission fees for the outdoor pools and the Boulder Reservoir. As of June 2011, annual pass revenues are down 13% from last year, yet the number of patron visits across the three centers is only down 5%. It is difficult to determine the specific cause of the decrease in revenue, as certainly some decline is expected due to a spike in sales during December of 2010.

Near the end of 2010, the department advertised the upcoming fee changes to allow patrons the opportunity to pre-purchase passes at 2010 prices, and a large number of annual passes were sold in December 2010. The department received very little negative feedback, probably as a result of proactive outreach efforts. Revenues will continue to be monitored and analyzed to determine the effect of the 2011 fee increases.

Table 7-2 lists the changes to each fee adopted as part of the 2012 Approved Budget.

Fees, Rates, and Charges

Table 7-2: Parks and Recreation Adopted Fee Changes

NAME OF FEE	Approved	Approved	Units	Percent Change
	2011 Level	2012 Level		
Rec Center Daily Admission: Adult	\$ 6.75	\$ 7.00	Per day	4%
Rec Center Daily Admission: Senior	5.00	5.25	Per day	5%
Rec Center Daily Admission: Youth	4.25	4.50	Per day	6%
Rec Center Annual Pass: Adult Resident	532.00	552.00	Per year	4%
Rec Center Annual Pass: Adult Non-Resident	645.00	645.00	Per year	0%
Rec Center Annual Pass: Senior Resident	336.00	353.00	Per year	5%
Rec Center Annual Pass: Senior Non-Resident	424.00	445.00	Per year	5%
Rec Center Annual Pass: Youth Resident	248.00	260.00	Per year	5%
Rec Center Annual Pass: Youth Non-Resident	314.00	330.00	Per year	5%
Youth Basketball Pass	20.00	25.00	Per school year	25%
Rec Center 40 Punch: Adult Resident	216.00	224.00	Per day	4%
Rec Center 40 Punch: Adult Non-Resident	238.00	247.00	Per day	4%
Rec Center 40 Punch: Senior Resident	160.00	168.00	Per day	5%
Rec Center 40 Punch: Senior Non-Resident	176.00	185.00	Per day	5%
Rec Center 40 Punch: Youth Resident	136.00	144.00	Per day	6%
Rec Center 40 Punch: Youth Non-Resident	150.00	159.00	Per day	6%
Rec Center 20 Punch: Adult Resident	115.00	119.00	Per day	3%
Rec Center 20 Punch: Adult Non-Resident	126.00	131.00	Per day	4%
Rec Center 20 Punch: Senior Resident	85.00	89.00	Per day	5%
Rec Center 20 Punch: Senior Non-Resident	94.00	99.00	Per day	5%
Rec Center 20 Punch: Youth Resident	72.00	76.00	Per day	6%
Rec Center 20 Punch: Youth Non-Resident	79.00	84.00	Per day	6%
Rec Center 10 Punch: Adult Resident	61.00	63.00	Per day	3%
Rec Center 10 Punch: Adult Non-Resident	67.00	69.00	Per day	3%
Rec Center 10 Punch: Senior Resident	45.00	47.00	Per day	4%
Rec Center 10 Punch: Senior Non-Resident	49.00	51.00	Per day	4%
Rec Center 10 Punch: Youth Resident	38.00	40.00	Per day	5%
Rec Center 10 Punch: Youth Non-Resident	42.00	45.00	Per day	7%
Outdoor Pool Daily Admission: Adult	6.00	6.25	Per day	4%
Outdoor Pool Daily Admission: Senior	4.00	4.25	Per day	6%
Outdoor Pool Daily Admission: Youth	3.50	3.75	Per day	7%
Splash Pass: Adult Resident	120.00	132.00		10%
Splash Pass: Adult Non-Resident	150.00	150.00	Memorial Day to	0%
Splash Pass: Senior Resident	80.00	90.00	Labor Day	13%
Splash Pass: Senior Non-Resident	100.00	100.00		0%
Splash Pass: Youth Resident	80.00	88.00		10%
Splash Pass: Youth Non-Resident	100.00	100.00	Memorial Day to	0%
Splash Pass: Family Resident	240.00	264.00	Labor Day	10%
Splash Pass: Family Non-Resident	300.00	300.00		0%
Golf Course Mon-Thu Round: Adult 9 Holes	19.00	22.00	Per 9 Holes	16%



Fees, Rates, and Charges

NAME OF FEE				
	Approved 2011 Level	Approved 2012 Level	Units	Percent Change
Golf Course Mon-Thu Round: Adult 18 Holes	\$ 29.00	\$ 34.00	Per 18 Holes	17%
Golf Course Fri-Sun/Hol Round: Adult 9 Holes	21.00	24.00	Per 9 Holes	14%
Golf Course Fri-Sun/Hol Round: Adult 18 Holes	34.00	39.00	Per 18 Holes	15%
Rec Center Half Gym Rental: Resident	25.00	40.00	Per Hour	60%
Rec Center Half Gym Rental: Non-Resident	31.00	50.00	Per Hour	61%
Rec Center Full Gym Rental: Resident	50.00	80.00	Per Hour	60%
Rec Center Full Gym Rental: Non-Resident	63.00	100.00	Per Hour	59%
Rec Center Room Rental: Resident	25.00	30.00	Per Hour	20%
Rec Center Room Rental: Non-Resident	31.00	37.00	Per Hour	19%
Rec Center Lap Lane Rental: Resident	20.00	22.00	Per Hour	10%
Rec Center Lap Lane Rental: Non-Resident	24.00	28.00	Per Hour	17%
Rec. Center Tennis Court Rental	6.25	7.00	Per 90 Minutes	12%
Rec. Center Platform Tennis Court Rental	6.25	7.00	Per 90 Minutes	12%
Rec. Center Tennis Court Lights	N	1.00	Per 30 Minutes	N
Rec. Center Volleyball Courts	25.00	30.00	Per Hour	20%
Eben G. Fine Park Shelter: Resident	50.00	100.00	Per 3 Hours	100%
Eben G. Fine Park Shelter: Non-Resident	65.00	125.00	Per 3 Hours	92%
Foothills Park Shelter Rental: Resident	50.00	100.00	Per 3 Hours	100%
Foothills Park Shelter Rental: Non-Resident	65.00	125.00	Per 3 Hours	92%
Martin Park Shelter Rental: Resident	50.00	100.00	Per 3 Hours	100%
Martin Park Shelter Rental: Non-Resident	65.00	125.00	Per 3 Hours	92%
North Boulder Park Rental: Resident	50.00	100.00	Per 3 Hours	100%
North Boulder Park Rental: Non-Resident	65.00	125.00	Per 3 Hours	92%
Tom Watson Park 100 Max: Resident	100.00	200.00	Per 3 Hours	100%
Tom Watson Park 100 Max: Non-Resident	130.00	250.00	Per 3 Hours	92%
Tom Watson Park 250 Max: Resident	200.00	400.00	Per 3 Hours	100%
Tom Watson Park 250 Max: Non-Resident	260.00	500.00	Per 3 Hours	92%
Bandshell Special Event: 50-350 People	200.00	300.00	Per day	50%
Bandshell Special Event: 351-3k People	200.00	900.00	Per day	350%
Park Special Event 50-350 People	100.00	300.00	Per day	200%
Park Special Event 351-3K People	100.00	900.00	Per day	800%
Park Special Event 3k-10k People	100.00	1,050.00	Per day	950%
Park Special Event 10k-25k People	100.00	2,000.00	Per day	1900%
Park Special Event 25k+ People	100.00	3,800.00	Per day	3700%

Legend: N = no current City of Boulder fee

- Commercial Use Permit Fee Implementation

Over the past several years, the department has seen an increase in requests by businesses operating outdoor fitness classes, training programs and summer camps

Fees, Rates, and Charges

that wish to conduct their business on city park land. Examples include fitness boot camps, yoga classes and summer camps not run by the department.

While the commercial programs are similar to indoor programs and services provided by the department (offering classes at several different times on various days of the week; offering all-day camps throughout the summer months), revenue from these programs is realized exclusively by the business owner.

The Parks and Recreation Department will implement a pilot program to charge a park use or facility fee (and associated permit process) to all businesses that charge a fee for their service(s) and desire to use the city's park and recreation facilities as a location for their service. No fee is currently being charged to businesses that provide fee-for-service programs on city park land.

The pilot program, endorsed by the Parks and Recreation Advisory Board (PRAB) at its July 25 meeting, would not achieve cost recovery of maintenance costs but would provide an opportunity to gather information to develop a sustainable program in the future.

The fee charged user groups in the pilot program would be based on the number of user visits per year (see Table 3 below) and includes the following elements:

- A. Park sites/times/days to be used would be identified;
- B. Refundable security/damage deposit of \$100;
- C. Reporting and payment to be quarterly;
- D. Required reporting includes participation and programs/class types offered; and
- E. Voluntary reporting of pricing and revenues earned.

Table 7-3: Parks and Recreation Adopted Commercial Use Fee

FEE TIER				
	Minimum User Visits	Maximum User Visits	2011 Fee	Approved 2012 Flat Fee
Tier 1	50	250	N	\$ 50
Tier 2	251	500	N	250
Tier 3	501	1,000	N	500
Tier 4	1,001	2,000 & over	N	750

Legend: N = no current City of Boulder fee



Fees, Rates, and Charges

For the future, the department desires to achieve the following budget efficiencies with revenues from a commercial use fee program:

- A. Increase maintenance cost recovery on a number of facilities based on business impacts to city park land and ensure equitable access to park land by the greater public;
- B. Understand and manage competition for similar services, and adjust city service offerings accordingly; and
- C. Increase outsourced recreation services in park settings and implement cost recovery measures to offset public maintenance costs.

The department will initiate a comprehensive fee study to identify industry best practices and market trends for comparison. Information from the fee study, along with data gathered from the pilot program, will be discussed with the community and PRAB during the 2013 Budget process. The intent of this study will be to develop a comprehensive fee approach for a three to five year period based on best management practices and community values.

Public Works – Development & Support Services

- *Floodplain Charges*

Applicants for floodplain development permits are currently charged fees for review and processing. Fees vary based on project scope and are intended to achieve 100 percent cost recovery for the services provided. These fees are evaluated periodically to ensure that cost recovery objectives are being met and that costs are being distributed equitably across customers.

Table 7-4 displays the adopted changes to the fee schedule for 2012.

Fees, Rates, and Charges

Table 7-4: Public Works – Development and Support Services Adopted Fee Changes

NAME OF FEE	Approved 2011 Level	Approved 2012 Level	Units	Percent Change
For Development Not Located within the Conveyance Zone				
Construction of a fence	\$ 33	\$ 35	per application	6%
Construction of a shed, garage, or deck, or for interior or exterior rehabilitation of an existing structure	82	85	per application	4%
Improvements or additions to an existing structure, not meeting the thresholds of substantial improvements or substantial modifications	542	350	per application	-35%
Work on an existing residential structure exceeding the threshold of substantial damage, substantial improvements or substantial modifications; or any new single family detached residential, attached residential, commercial, or mixed use structure elevated to flood protection elevation	1,082	700	per application	-35%
Addition to an existing structure, substantial improvement, substantial modification or construction of a new structure with floodproofing	5,207	3,675	per application	-29%
For Development Located within the Conveyance Zone or the Floodway				
Floodplain analysis is not required	2,603	700	per application	-73%
Floodplain analysis is required	5,207	3,600	per application	-31%
Review of Emergency Management Plans				
Emergency operations for an evacuation plan	N	700	per application	N/A
Emergency operations for a shelter in place plan	N	1,400	per application	N/A
Hazardous Materials Facility Plan for Containment of Hazardous Materials				
	N	700	per application	N/A
Map Revisions				
Map revision that includes a floodplain analysis	5,207	3,600	per application	-31%
Map revision that involves fill	1,629	700	per application	-57%
Floodplain Variance Request	1,629	1,400	per application	-14%
Floodplain Information Request	28	28	per application	0%
Review of Revisions - Varies by Type		25% of initial application fee		

Legend: N = no current City of Boulder fee

Public Works / Transportation

- *Implementation of a Transportation Maintenance Fee (TMF)*

The Transportation Division's street maintenance work program includes the implementation of a pavement management system involving the assessment of city streets. The assessment results have shown that the city's streets have an Overall Condition Index (OCI) rating of 78. However, at current funding levels, pavement



Fees, Rates, and Charges

condition is likely to deteriorate to an approximate overall rating of 72 during the next five years.

It is cost efficient to keep streets maintained at an OCI level greater than 60. It is also critical to maintain streets at such a level that they do not degrade to the point of needing much more costly reconstruction.

A recent pavement management consultant's report recommends that it would take an additional \$1.6 million annually to keep the streets at a 78 OCI rating. Maintaining a lower OCI rating of 75 would cost \$800,000 more per year.

Although maintenance of the existing system is the highest priority, inflation has reduced the city's buying power by 33% since 2000. When operating and maintenance budgets are held constant, the city is unable to keep pace with street maintenance needs.

In June 2009, the Transportation Advisory Board (TAB) presented the Transportation Funding Report to City Council. The purpose of this report was to explore different funding options and recommend the most viable options. Among the recommendations from TAB was the implementation of a Transportation Maintenance Fee (TMF).

The TMF would be a fee collected from residential and commercial properties within the city limits based on use of the transportation infrastructure. TAB suggested that a task force be assembled to more fully vet a TMF and develop more detailed implementation strategies for staff and council consideration.

Council will be provided with an update at a study session on transportation funding tentatively scheduled for early 2012.

Public Works / Utilities

- *Utility Rate, Specific Service Charge, and Fee Changes*

The city owns and operates three utilities: water, wastewater, and stormwater/flood management. Each utility 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 80–95 percent of total revenues.

Fees, Rates, and Charges

The utilities also assess charges for specific utility related services such as water meter and tap fees. These charges are reviewed annually as part of the budget process and any changes are submitted as part of the update to Section 4-20 Fines and Fees of the B.R.C. The charges are set at a level that fully recovers direct costs of providing services as well as indirect overhead costs.

Table 7-5 itemizes the rates that average water, wastewater and stormwater utility customers pay in 2011 compared to 2012.

Table 7-5: Public Works – Utilities Adopted Fee Changes

UTILITY RATE SCHEDULE / CUSTOMER TYPE				
	Approved 2011 Level	Approved 2012 Level	Units	Percent Change
Water Utility Rates				
Residential Use	\$ 383	\$ 392	per year	2%
Commercial Use - Restaurant	1,084	1,113	per year	3%
Commercial Use - Hotel	10,244	10,534	per year	3%
Wastewater Utility Rates				
Residential Use	\$ 247	\$ 253	per year	2%
Commercial Use - Restaurant	1,636	1,677	per year	3%
Commercial Use - Hotel	12,734	13,054	per year	3%
Stormwater / Flood Management Utility Rates				
Residential Use	\$ 85	\$ 87	per year	2%
Commercial Use - Restaurant	178	182	per year	2%
Commercial Use - Hotel	3,905	3,988	per year	2%
Utility Specific Service Charges				
Meter Installation - 3/4 inch meter	\$ 506	\$ 519	per occurrence	3%
Meter Installation - 2 inch meter	2,372	2,278	per occurrence	-4%
Water Tap Fee - 3/4 inch tap	113	113	per occurrence	0%
Water Tap Fee - 2 inch tap	475	454	per occurrence	-4%
Wastewater Tap Fee - 4 inch tap	126	127	per occurrence	1%
Stormwater / Flood Management Plant Investment Fee (PIF)				
	\$ 1.58	\$ 1.78	per sqft impervious area	13%

Adopted monthly user fees in 2012 will generate 3 percent additional revenue for the water, wastewater, and stormwater utility funds. These changes include a 2.3 percent rate increases for water, a 2.4 percent rate increase for wastewater, and a 2.1 percent rate increase for stormwater/flood management, and will increase a typical residential customer's annual utility bill by approximately \$17. On a monthly basis, the increase is \$1.42.



Fees, Rates, and Charges

In March 2011, the department conducted a survey of Front Range communities to compare annual water and sewer bills. The survey calculated water and sewer charges assuming a single-family, inside-city residential customer with average winter consumption of 5,000 gallons, total annual water consumption of 120,000 gallons, a lot size of 9,000 square feet, and irrigable area of 5,200 square feet.

Table 7-6 (below) summarizes Boulder's ranking in the survey's comparison of annual water, wastewater and combined water and wastewater bills. The city's rank was based on 2012 approved rates for Boulder and 2011 rates for all other communities.

Table 7-6: Utility Bill Survey

TYPICAL RESIDENTIAL ACCOUNT	BOULDER POSITION IN 15 COMMUNITY SURVEY
Annual Water Bill	Fourth Low est
Annual Wastewater Bill	Fourth Highest
Annual Combined Water and Wastewater Bill	Sixth Low est (mid-point)

Summary of Proposed Changes

These departments will increase some fees in 2012:

- Parks & Recreation
- DUHMD / Parking Services
- Public Works – Development & Support Services
- Public Works – Utilities

These departments will decrease some fees for 2012:

- Public Works – Development & Support Services
- Public Works – Utilities

In total, the changes in fees, charges, and rates will create additional \$1.4 million in revenue in 2012, based on the best available information. The additional revenue represents a 3.3 percent increase over 2011 budgeted revenues and implements the city's commitment to cost recovery involving fee- and rate-based services.

These departments anticipate proposing a new type of fee for Council consideration in 2012:

- Public Works – Transportation
- Parks & Recreation



Fees, Rates, and Charges

Table 7-7 (below) provides the revenue generation estimates at the department and program level.

Table 7-7: Department Revenue Impacts

DEPARTMENT / PROGRAM			
	Approved 2011 Revenues	Approved 2012 Revenues	Percent Change
DUHMD / Parking Services			
Parking Permits	\$ 2,388,860	\$ 2,492,476	4.3%
Mall Permits/Fees	36,057	38,310	6.2%
Parks & Recreation			
Recreation Fees	\$ 1,878,114	\$ 2,016,858	7.4%
Commercial Use Permit Fees	N	10,000	N/A
Public Works / Development & Safety Services			
All Floodplain Development Review Fees	\$ 71,000	\$ 63,000	-11.3%
Public Works / Utilities			
Water Utility Rates	\$ 20,000,606	\$ 20,645,066	3.2%
Wastewater Utility Rates	12,769,757	12,953,947	1.4%
Stormwater / Flood Management Utility Rates	4,976,883	5,136,442	3.2%
Water Utility Specific Service Charges	150,000	150,000	0.0%
Wastewater Utility Specific Service Charges	10,000	10,000	0.0%
All Departments	\$ 42,281,277	\$ 43,516,099	2.9%

Legend: N = no current City of Boulder fee

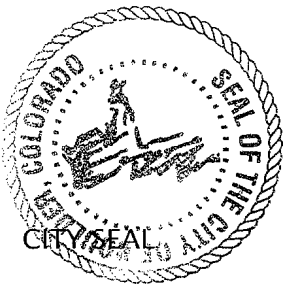
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City of Boulder
OFFICE OF THE CITY CLERK
Certificate of Authenticity

STATE OF COLORADO)
)
CITY OF BOULDER) SS:
)
COUNTY OF BOULDER)

I, Sandy North, Deputy 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 7819**, passed and adopted by the City Council of Boulder on the **18th** day of **October 2011**.

In witness whereof, I have hereunto set my hand and the seal of the City of Boulder this **15th** day of **November 2011**.



S.L. North
Deputy City Clerk

P.O. Box 791
1777 Broadway
Boulder, Colorado 80302-5221
(303)-441-3040

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ORDINANCE NO. 7819

**AN ORDINANCE APPROPRIATING MONEY TO
DEFRAY EXPENSES AND LIABILITIES OF THE
CITY OF BOULDER, COLORADO, FOR THE 2012
FISCAL YEAR OF THE CITY OF BOULDER,
COMMENCING ON THE FIRST DAY OF JANUARY
2012, AND ENDING ON THE LAST DAY OF
DECEMBER 2012, AND SETTING FORTH DETAILS
IN RELATION THERETO.**

WHEREAS, the City Council has approved a motion to adopt the budget for 2012; 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, 2011 and ending at 12:00 Midnight at the end of December 31, 2012, for payment of 2011 City operating expenses, capital improvements, and general obligation and interest payments:

General Operating Fund	\$ 103,683,661
Capital Development Fund	132,069
Lottery Fund	1,000,000



Planning & Development Services Fund	\$8,954,894
Affordable Housing Fund	1,529,202
Community Housing Assistance Fund	2,194,540
.25 Cent Sales Tax Fund	7,174,683
Library Fund	7,319,966
Recreation Activity Fund	9,582,543
Climate Action Plan Fund	1,795,330
Open Space Fund	26,138,824
Airport Fund	447,928
Transportation Fund	22,167,894
Transportation Development Fund	714,585
Community Development Block Grant Fund	810,497
HOME Fund	1,132,947
Permanent Parks and Recreation Fund	3,290,651
Boulder Junction Improvement Fund	229,000
.15 Cent Debt Service Fund	552,790
Water Utility Fund	25,479,798
Wastewater Utility Fund	16,009,312
Stormwater/Flood Management Utility Fund	6,111,931
Telecommunications Fund (Internal Service Fund)	834,895
Property & Casualty Ins. Fund (Internal Service Fund)	1,753,614
Worker Compensation Ins. Fund (Internal Service Fund)	1,755,503
Compensated Absences Fund (Internal Service Fund)	704,568
Fleet Operations Fund (Internal Service Fund)	3,764,896

Fleet Replacement Fund (Internal Service Fund)	\$4,399,895
Computer Replacement Fund (Internal Service Fund)	1,562,704
Equipment Replacement Fund (Internal Service Fund)	2,722,668
Facility Renovation & Replacement Fund (Internal Service Fund)	3,060,208
Police Pension Fund	5,083
Fire Pension Fund	5,020
Less: Interfund Transfers	21,677,616
Less: Internal Service Fund Charges	19,524,431
TOTAL (Including Debt Service)	\$225,820,052

Section 2. The following appropriations are hereby made for the City of Boulder's fiscal year commencing January 1, 2012 and ending December 31, 2012 for estimated carryover expenditures:

General Fund	\$2,370,000
Lottery Fund	685,000
Planning & Development Services Fund	400,000
Affordable Housing Fund	4,000,000
CHAP Fund	2,000,000
.25 Cent Sales Tax Fund	1,550,000
Climate Action Plan Fund	1,050,000
Open Space Fund	350,000
Airport Fund	1,200,000
Transportation Fund	10,800,000
Transportation Development Fund	1,700,000
Community Development Block Grant Fund	750,000

HOME Fund	\$2,000,000
Permanent Parks and Recreation Fund	1,200,000
Boulder Junction Improvement Fund	350,000
Water Utility Fund	4,190,000
Wastewater Utility Fund	799,000
Stormwater/Flood Management Fund	6,288,000
Fleet Replacement Fund (Internal Service Fund)	600,000
Equipment Replacement Fund (Internal Service Fund)	50,000
Facility Renovation and Replacement Fund (Internal Service Fund)	5,000,000
TOTAL	\$47,332,000

Section 3. The following appropriations are hereby made for the City of Boulder's fiscal year commencing January 1, 2012, and ending December 31, 2012, for Fund Balances:

General Operating Fund	\$11,081,339
Capital Development Fund	5,476,602
Planning & Development Services Fund	3,899,855
Affordable Housing Fund	30,254
Community Housing Assistance Program Fund	39,900
.25 Cent Sales Tax Fund	679,089
Library Fund	429,009
Recreation Activity Fund	915,219
Climate Action Plan Fund	99,486
Open Space Fund	10,669,030
Airport Fund	367,986

Transportation Fund	\$3,828,838
Transportation Development Fund	528,358
Permanent Parks and Recreation Fund	871,249
.15 Cent Sales Tax Debt Service Fund	252,457
Boulder Junction Improvement Fund	994,582
Water Utility Fund	27,373,077
Wastewater Utility Fund	9,372,573
Stormwater/Flood Management Utility Fund	6,680,584
Telecommunications Fund (Internal Service Fund)	326,714
Property & Casualty Ins. Fund (Internal Service Fund)	4,662,740
Worker Compensation Ins. Fund (Internal Service Fund)	3,031,410
Compensated Absences Fund (Internal Service Fund)	1,318,591
Fleet Operations Fund (Internal Service Fund)	425,641
Fleet Replacement Fund (Internal Service Fund)	9,532,504
Computer Replacement Fund (Internal Service Fund)	5,057,529
Equipment Replacement Fund (Internal Service Fund)	2,173,791
Facility Renovation & Replacement Fund (Internal Service Fund)	2,197,028
TOTAL FUND BALANCES	\$112,315,434

Section 4. The City Council hereby appropriates as revenues all 2011 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.

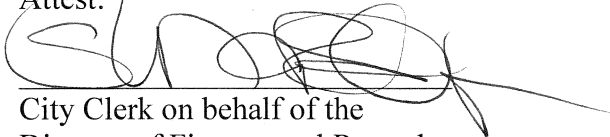
INTRODUCED, READ ON FIRST READING, AND ORDERED PUBLISHED

BY TITLE ONLY this 4th day of October, 2011.



Mayor

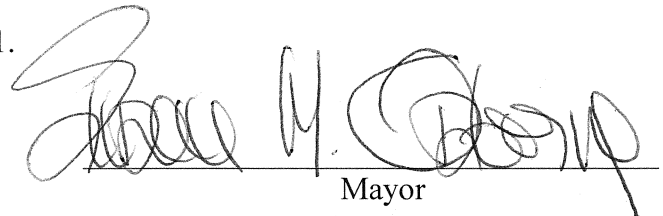
Attest:



City Clerk on behalf of the
Director of Finance and Record

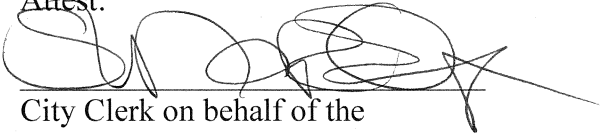
READ ON SECOND READING, PASSED, AND ORDERED PUBLISHED BY

TITLE ONLY this 18th day of October, 2011.



Mayor

Attest:



City Clerk on behalf of the
Director of Finance and Record



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