

**2007**  
**BUDGET**  
**City of Boulder, Colorado**

**Volume I**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Boulder  
Colorado**

For the Biennium Beginning

**January 1, 2006**

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Executive Director

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 biennial budget for the biennium beginning **January 1, 2006**. In order to receive this award, a government 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 two years only.

**2007 BUDGET DOCUMENT  
OVERVIEW AND OPERATING BUDGET**

**City of Boulder**

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Mayor.....Mark Ruzzin

Deputy Mayor .....Suzy Ageton

Council Members.....Robin Bohannon

Thomas E. Eldridge

Crystal Gray

Shaun McGrath

Richard Polk

Andy Schultheiss

Jack Stoakes

City Manager .....Frank W. Bruno

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2007

**CITY OF BOULDER STAFF**

City Manager ..... Frank W. Bruno  
Deputy City Manager ..... Stephanie Grainger  
Deputy City Manager ..... Kevin Burke  
City Attorney ..... Ariel P. Calonne  
Municipal Judge ..... Linda P. Cooke  
Director of Finance ..... Robert Eichen  
Co Directors of Housing and Human Services ..... John Pollak and Karen Rahn  
Director of Human Resources ..... Eileen Gomez  
Director of Information Technology ..... Chris Puccio  
Library/Arts Director ..... Elizabeth Abbott  
Director of Open Space/Mountain Parks ..... Michael Patton  
Director of Parks and Recreation ..... Janice Geden  
Acting Director of Planning ..... Ruth McHeyser  
Director of Public Works for Development & Support Services ..... Maureen F. Rait  
Director of Public Works for Transportation ..... Tracy Winfree  
Director of Public Works for Utilities ..... Ned Williams  
Fire Chief ..... Larry Donner  
Police Chief ..... Mark R. Beckner  
Director of Downtown University Hill Management Division/Parking Services ..... Molly Winter  
Director of Support Services/City Clerk ..... Alisa D. Lewis

**Budget Office Staff**

Budget Officer ..... Kathy McGuire  
Budget Analyst ..... Cindy Miller

**2007**  
**BUDGET DOCUMENT**  
**OVERVIEW AND OPERATING BUDGET**

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# INTRODUCTION



**CITY OF BOULDER  
2007 BUDGET**

**GENERAL INFORMATION**

**SHORT HISTORY OF BOULDER<sup>1</sup>**

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.

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.

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 CHARACTERISTICS<sup>2</sup>

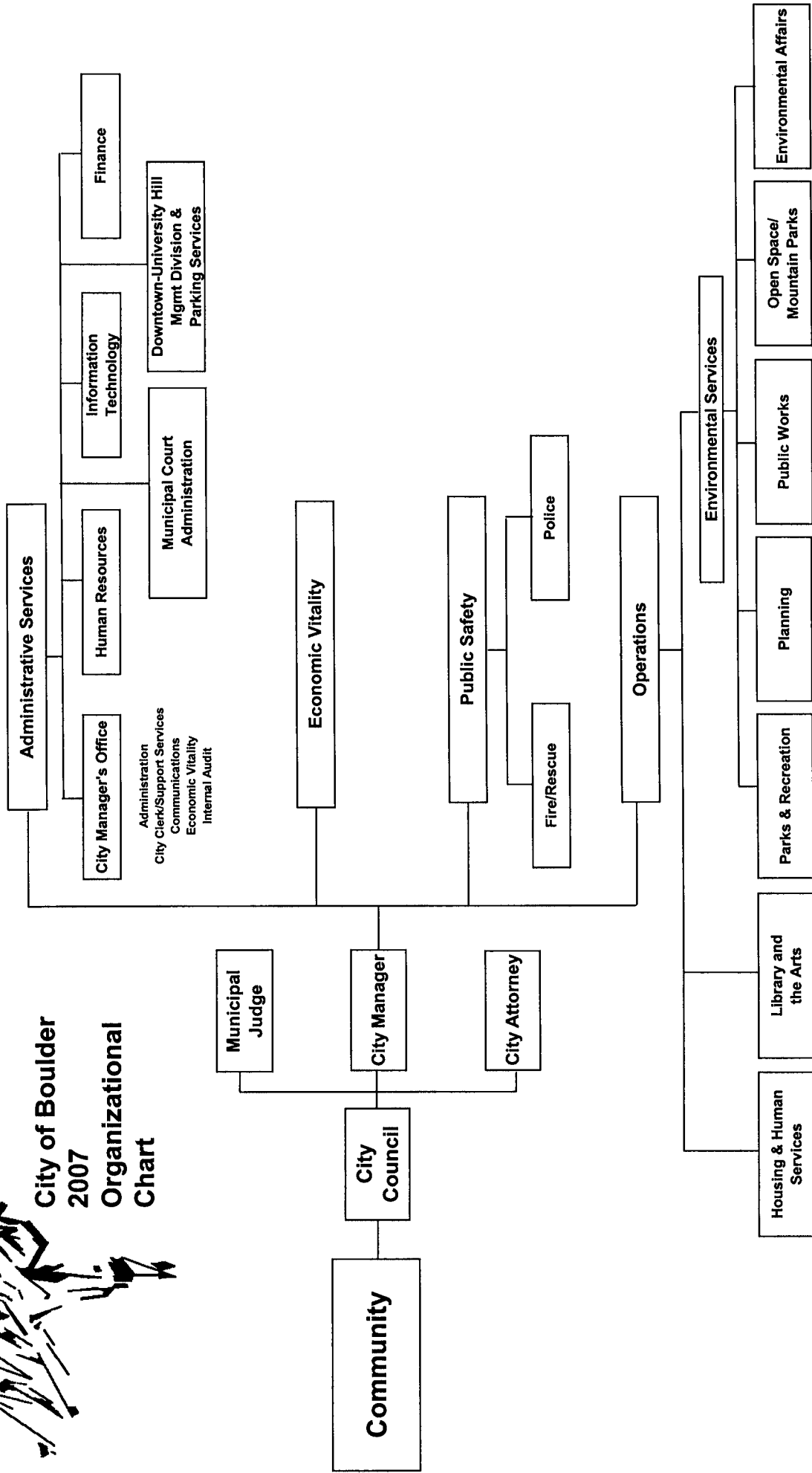
Population (Estimate as of December 31, 2004): 102,647  
Median Age: 29.0  
Median Education: 66.8% residents with four or more years of college  
Median 4 person Household Income \$87,000  
(2005: based on HUD Boulder-Longmont Area Median Income 6/11/04 Guidelines)

- 
1. Landmarks Preservation Advisory Board
  2. City of Boulder Planning Department, Trends Report from the Boulder Valley Comprehensive Plan 2005 Major Update  
City of Boulder Housing & Human Services Department, HHS Master Plan, April 2004, Census Highlights





# City of Boulder 2007 Organizational Chart





# **BUDGET PHILOSOPHY AND PROCESS**

## **Budget Philosophy**

Serving the public trust requires that the annual budget provide the best possible balance of allocation to meet the varied needs of the community. The budget is a principal management tool for the City administration, and in allocating the City's resources, it 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 communications, community outreach, and a commitment to excellence. To this end, the process must be a cooperative effort of the entire City organization.

Boulder prides itself on being a progressive community, willing to challenge the status quo and being on the "cutting edge". City staff has accepted this challenge by developing the budget within the context 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. Teamwork and efficiency enhancements will limit the amount of bureaucratic "red tape" required, both between functional areas within the City, and between City staff and the community. The overriding goals must be to support the high standards set by the community, and to provide long-term value at reasonable cost.

The budget will be based upon timely, consistent and clearly articulated policies. It 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 a two-year budget process and adopts a biennial budget by December 1st of the year prior to the two-year budget period. Even though the budget is adopted for a two-year term, the State and City Charter require that prior to each fiscal year, an appropriation ordinance must be adopted to authorize budgeted expenditures for the coming fiscal year.

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

In February, staff begins the development of five year revenue projections along with preliminary cost projections. In May, Council is updated on the proposed 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 proposed budget. Then staff 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 the Directors Group as needed to discuss the proposals submitted by departments.

<b>BUDGET PROCESS</b>											
<b>BUDGET PREPARATION SCHEDULE</b>											
JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC
			Revenue Projections								
						Council/Budget Update					
					Departments Prepare Budgets						
						Prepare Recommended Budget					
									Council Study Sessions		
						Council Approves Budget					
									Publish Adopted Budget		

The proposed budget is presented to the City Council in August and made available to the public at the same time. In August and September, Council holds study sessions to review the proposed operating and capital budgets.

The budget for the ensuing term and the annual Appropriation Ordinance for the coming fiscal year are adopted in October/November. The final Approved Budget document is printed and is available to staff and the public at the beginning of the year.

There are three 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 opportunity to supplement department budgets is in September and the third, and final, 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 and third supplementals are funded by new revenues or grants.

**The schedule for the 2007 Budget was revised in order to involve City Council earlier in the process. For a description of the steps in the 2007 budget process, please see the 2007 Budget Message, section Budget Development Process.**

### 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 moneys (special revenue funds), the acquisition or construction of general fixed assets (capital project funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.



Proprietary funds are used to account for activities similar to those found in the private sector, and where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds). The City applies all applicable FASB pronouncements issued prior to November 30, 1989, and GASB statements since that date in accounting and reporting for its proprietary operations.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, a pension trust fund must be used. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent.

## **Fund Definitions**

### General Fund

The General Fund is established to account for the revenues and expenditures necessary to carry out basic governmental activities of the City such as public safety, human services, legal services, administrative services, 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 - to account 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 - to account for State Conservation Trust Fund proceeds to be utilized for the refurbishment, capital improvement and debt service on park acquisitions.

Planning & Development Services Fund - to account for revenues and expenditures related to development and building services functions.

Affordable Housing Fund - to account 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 - to account for property tax, a housing excise tax and fees to be used to increase the supply of affordable housing in Boulder.

.15 Cent Sales Tax Fund - to account for earmarked sales tax authorized by the voters in 1992 for parks and recreation and general municipal purposes.

.25 Cent Sales Tax Fund - to account for earmarked sales tax authorized by the voters in 1995 for parks and recreation operating and capital needs.

Library Fund - to account for the operations of the City-owned library and branches. Financing is provided by general property taxes and General Fund contributions.

Recreation Activity Fund - to account for revenues and expenditures related to the provision of recreation, reservoir and golf course services/programs.

Open Space Fund - to account 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 - to account for the operations of the City-owned municipal airport. Financing is provided by grants, rents and leases.

Transportation Fund - to account 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 - to account for development fees to be utilized for the construction of transportation capital improvements related to new development and growth.

Community Development Block Grant Fund - to account for the funds granted by the Community Development Block Grant program administered by the Department of Housing and Urban Development.

HOME Fund - to account for funds granted by the HOME program administered by the Department of Housing and Urban Development.

### Capital Project Funds

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

The City of Boulder has the following Capital Project Funds:

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

### Debt Service Fund

The Debt Service Funds are established to accumulate moneys 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
- Flood Control Utility Fund
- Central Area General Improvement District
- University Hill General Improvement District

## 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 - to account for the costs of operating, acquiring and maintaining telecommunications equipment used by all City departments.

Property & Casualty Insurance Fund - to account for and facilitate the monitoring of the City's self-insured property & casualty insurance plan.

Workers Compensation Insurance Fund - to account for and facilitate the monitoring of the City's self-insured workers compensation plan.

Compensated Absences - to account for payments of compensated absences to employees of the General and Library Funds. Funding is received primarily from the General Fund.

Fleet Fund - to account for the costs of operating, acquiring and maintaining automotive equipment used by other City departments. Such costs are billed to the other departments.

Computer Replacement Fund - to account 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 - to account for the costs of acquiring equipment used by other City departments. Such costs are billed to the other departments.

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

## **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 2003-2004, property was appraised at the 2002 actual value. The residential rate was 7.96% of its actual 2002 value and all other property was assessed at 29%.

Bond - Written promise to pay a specified sum of money, called the face value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Budget - Plan of financial operation, embodying an estimate of proposed expenditures for a given period and the proposed revenue estimates of financing them. Upon approval by City Council, the budget appropriation ordinance is the legal basis for expenditures in the budget year.

Capital Assets - Assets of significant value and having a useful life of several years. Capital assets are also referred to as fixed assets.

Capital Improvement Program - An annual, updated plan of capital expenditures for public facilities and infrastructure (buildings, streets, etc.) with estimated costs, sources of funding and timing of work over a five year period.

Capital Project - Projects involving the purchase or construction of capital assets. Often a capital project encompasses the purchase of land and the construction of a building or facility, or major street construction or reconstruction. Design, engineering or architectural fees are often a part of a capital project.

Capital Purchases - Those items which a department purchases that have a value of over \$5,000 and a life of longer than one year, with the exception of computing equipment and copy machines which have a limit of \$1,000.

Debt Service - Payment of principal and interest related to long-term debt.

Department - An organizational unit of the city which provides one or more services.

Depreciation - Expiration in the service life of fixed assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence.

Designated Fund Balance - That portion of the fund balance that has been set aside for a specific purpose by the City Council.

Division - A group of related tasks to provide a specific benefit to either the general public or the city organization. A division is a sub-organizational unit of the department.

Encumbrance - Appropriations committed by contract for goods or services, which will not be paid for until the next fiscal year.

Fiscal Year - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City of Boulder's fiscal year is January 1 through December 31.

Fund Balance - The balance remaining in a fund after costs have been subtracted from revenues.

General Obligation Bonds - Bonds which the full faith and credit of the issuing government are pledged for payment.

Grants - Contributions or gifts of cash or other assets from another organization to be used or expended for a specified purpose or activity.

Home Rule - Statutory and constitutional provisions, which allow municipalities to exercise powers of local self-government such as the administration and collection of local taxes. The City of Boulder is a home rule municipality.

Infrastructure - Facilities on which the continuance and growth of a community depend, such as streets, 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 1/10<sup>th</sup> of a penny, or \$1.00 of tax for each \$1,000 of assessed valuation. The city's maximum mill levy, excluding debt service, is thirteen mills per City Charter.

Modified Accrual Basis - Revenues are recorded as the amount becomes measurable and available. Expenditures are recorded when the liability is incurred.

Operating Budget - Represents the amount of money necessary to provide for the day to day functions of city government. It does not include internal transfers between funds, nor does it include expenditures for debt service and capital projects.

Operating Expenses - Those items that a department will utilize in its daily operations. Examples of these items would be copying, office supplies, postage, work supplies, and chemicals. In addition, any item that a department receives from outside agencies such as telephone services, gas and electric charges, equipment rentals, rent, advertising, and contractual arrangements are also included in operating expenses.

Personnel Services - This category includes salary and benefits for standard and temporary employees. It also includes budgeted overtime.

Plant Investment Fees - Charges to 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 revenue and expenditures including additional appropriations made throughout the year and encumbrances carried over.

Special Assessment - A levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Supplemental Requests - Programs and services which departments would like to have added to their budget. Typically, supplemental requests are covered by additional revenue, as is the case with new grants.

Unallocated Fund Balances - Unspent funds whose levels at any point in time are the difference between expected revenues plus any unspent funds from prior years, and budgeted expenditures. The primary conceptual difference between unallocated fund balances and reserves is that reserves are earmarked by conscious policy decisions, and unallocated fund balances are funds which remain above the reserve.

User Fees - The payment of a fee for direct receipt of a public service by the party benefiting from the service.

# **CITY MANAGER'S BUDGET MESSAGE**

**CITY MANAGER'S  
BUDGET MESSAGE**



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

**DATE:** August 15, 2006  
**TO:** Mayor, City Council and the Residents of Boulder  
**FROM:** Frank W. Bruno, City Manager  
**SUBJECT: 2007 Budget Message**

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### **EXECUTIVE SUMMARY**

Pursuant to the City of Boulder Charter, the preparation of the annual budget is perhaps the single most important responsibility that the City Manager has. It is the *business plan* for the municipal corporation for the ensuing year. It must also directly address and is the product of the City Council's priorities and the economic realities of the day.

The budget message is my transmittal memorandum and my opportunity to share with City Council and the community the overall philosophy for the budget recommendation that I am making. The theme that I am stressing with my 2007 budget recommendation (the second year in the 2006-2007 cycle) is a *back-to-basics* approach. The rationale for this is the result of the economic challenges we've faced over the past five or so years and the adjustments we've made to the size and scope of the municipal corporation (please see the "General Economy and Sales Tax Revenue" section of this budget message for further background on Boulder's economy).

#### **The Challenges**

The deep cuts that we've had to make combined with sharply escalating fuel and energy costs have compromised our buying power and our ability to meet increasing service demands. Nonetheless, I am proud to say that our organization has found a way these past few years to help us move our city forward.

As you know, we did this in part by decreasing expenditures (personnel & supplies), becoming more efficient, reducing the number of staff that we employ, strategically utilizing reserves, and unfortunately, reducing the amount we spend on maintenance of our buildings, fleet, equipment and other assets.

This strategy enabled us to persevere despite the reductions but also left us with an insidious situation – the municipal organization looked much the same to those on the outside, yet with fewer staff and materials the city's ability to offer excellence was substantially compromised. That is the history – facts that once acknowledged, can be somewhat relegated to the past so we can move forward with our plan. The very good news is that our situation is improving modestly at this point and our economic vitality



strategy of assisting the development of the Twenty-Ninth Street project, working with existing employers and supporting new enterprise is beginning to bear fruit.

### **Good News on the Horizon**

As a result, we are once again projecting modest growth in sales and use tax collections of 4.55% for the remainder of 2006. This growth is, as I've pointed out, now on top of a much lower revenue base. As a result, the organization will need to realize sustained annual increases over the next two years of at least 3% in order to return to the same dollar amounts collected in the year 2000. Remember, however, that our "buying power" will not match that of 2000 due to the pace in the cost of energy, petroleum and construction products and services.

As 2007 begins, it will do so with the opening of Twenty-Ninth Street, the Century Movie theater set to open in the spring of 2007 and other redevelopments on the horizon, such as the Village and Crossroad Commons. Since we are currently projecting revenues in a fairly conservative manner, these projects should enable us to meet and likely exceed our revenue expectations. We have carefully balanced the anticipated increased sales taxes from these projects with the projected reduction in revenue that we expect to see in construction use tax as these projects are completed.

### **Overall Budget Recommendations**

The 2007 budget I am recommending is the mechanism to begin our "catch-up" or recovery in earnest. As you'll recall from our prior budget study sessions, I have committed approximately \$750,000 in new, ongoing revenue towards employee compensation. We now have a clearly articulated compensation philosophy for our three employee bargaining units, as well as our management/non-union group of achieving the 75th percentile for salaries, or in the case of Police and Fire, of being competitive with the top three agencies to which we compare. Council also has voiced support for my plan to improve the cost sharing of health insurance between the city and our employees. While this will require an ongoing and significant financial commitment, I believe it will enable the City to once again be considered an employer of choice in the region and appropriately compensate employees for the excellence that we expect.

I am also recommending that we use the remainder of the new, ongoing revenue (roughly \$280,000) to assist our recovery by focusing on facilities and asset management, energy and fuel costs, fire apparatus, code enforcement and a host of other basic needs outlined in Attachment B to this budget message. As is discussed later in this message, most city funds are still in the fiscally constrained mode and the incremental new dollars anticipated for 2007 are being used to keep service and program levels from slipping below standard for many basic services. For example, the Fire Department is facing significant short-falls in being able to maintain and replace its equipment. Items that have been identified by these funds as "Action Plan" items are more truly fiscally constrained items – with the incremental new revenue being used to off-set declining "buying power" over the past several years. However, other funds, such as the Open Space Fund which has a dedicated sales tax, have done well and are able to begin implementing a "true" Action Plan.

The anticipated incremental new dollars that we will see from sales and use taxes will not allow us to fund all of our action and vision plans and to provide all of the services and programs that the community desires. We will need to look at new funding to off-set expiring sales taxes as well as to pay for action and vision plans as identified in the numerous master and strategic plans that have been adopted or that are coming forward for Council consideration.

### **Employee Benefit Plans**

Over the past year, we have been focusing on the management/non-union and BMEA benefit plans. It was very clear that our plans were not competitive with other employers, nor was the cost contribution comparable with the Police and Fire plans.

In July, the revenue “triggers” for management/non-union benefits went into effect and our cost contribution improved to a 70/30 model. On January 1, 2007, our cost contribution model for management/non-union will improve even more for singles and couples on the cost sharing plan by increasing to 80/75/70 (city's share for single/couple/family). In 2007 and as a result of recent contract negotiations, BMEA benefit coverage will move from the current 60/40 split to a 70/30 cost sharing arrangement. In 2008, this will improve further to 75/25.

Even with these improvements, our insurance packages are still below the market average. Research done by our Human Resources Department and by our benefit consultants (Gallagher) show that the public sector average is between 85/80/75 and 90/85/80 in terms of cost sharing arrangements. As you have heard, reaching a more equitable cost sharing benefits model with all four employee groups and being competitive with our peer employers has been a priority for me. I committed that as we optimistically continue our economic recovery, we will continue to dedicate revenues to achieving that market competitiveness. As we did this year, we will use trigger dollars in 2007 to improve our benefits position.

I am recommending that if retail sales tax collections for 2006 (excluding use tax dollars which are typically one-time) exceed our current projections by 3%, the cost sharing plan for management/non-union employees will move to 85/80/75. This change should make our plans competitive with other public sector employers and will increase our ability to attract and retain quality employees. In addition, setting the trigger level at the 3% level will provide us with additional dollars we can program according to the Business Plan and meeting the essential needs of the community before we enhance our benefit cost sharing ration.

### **The Need for Reallocation**

You will also see that we have done some significant reallocation of resources within our current fiscally constrained departmental budgets. While this has been a very difficult process, the Business Plan (now in the 2nd year of development) supplied needed guidance for us to evaluate the choices and priorities of services we provide.

Through this work we made further strides in reducing the “silos” typically found within complex municipal and private corporations. Departments continue to assist one another

in meeting service expectations with a dramatic example being the offer from Open Space/Mountain Parks to redirect Lottery Funds for two years in order to assist Parks and Recreation in maintaining services such as the Pottery Lab.

City Council's identification of the "Three Legged Stool" philosophy of Social, Economic and Environmental priorities and filters is also providing the pathway towards greater integration of resources across the corporation. By reallocating and integrating we can make progress on Council's goals despite the ongoing fiscal constraints. A listing of departmental reallocations can be found in Attachment A to this budget message.

### **The Future**

In order to make further progress on the Action and Vision Plan portions of the Business Plan, the following approaches, or combination of approaches, need to be considered: deeper reallocations (which would likely require eliminating some services); exceeding revenue projections dramatically; or the development of new revenue sources (new taxes, fees or other charges).

The Council-appointed Blue Ribbon Commission has recently begun work and will be examining our financial structure as well as considering the revenue needs of the City over the next several years. This work will need to include consideration of the expiring sales taxes (2011 and 2012 are the most pressing at this point) as well as potential packaging of new tax measures to fund action and vision plan needs. Our work in this regard must also include a review of current and anticipated tax rates to meet demands, such as the Development Excise Taxes.

I believe the *Business Plan* has been and will continue to be the tool that enables the city of Boulder to meet its needs from a *back-to-basics* standpoint as well as progress towards the Action and Vision Plan elements which we believe should define Boulder rather than the fiscal constraints under which we are currently living.

## **GENERAL ECONOMY AND SALES TAX REVENUE**

As is the case with many Front Range communities, the Boulder economy declined dramatically from 2000 through 2003. During this time, the sales/use tax revenue base declined over 17%. This resulted from a combination of the poor economy and retail sales "leakage" to places like Costco and Flatiron Crossing Mall. As a result of this decline, all sales tax supported funds had to implement major expenditure reductions, first looking for efficiencies and, then for some funds needing to eliminate projects, programs and services. The General Fund, which receives 46% of its funding from sales/use tax, supports most of the basic services used daily by residents such as libraries, parks, law enforcement, and fire protection. Program/service reductions in the General Fund totaled over \$13 million. Since most General Fund services are provided by employees (labor rather than capital intensive), reduced revenue translated into the elimination of over 80 full-time equivalent positions (or approximately 6% of the total positions) between 2002 and 2005, yet basic services were held relatively stable.

Although the level of growth was relatively small at about one percent, 2004 marked the first year since 2000 where the changes in sales/use tax revenue was not negative. For 2005, the trend of increased collections over the previous year continued and the year-ended at 6.87% above 2004 collections. However, since a significant portion of the increase was due to construction use tax revenues for large capital projects at both the University of Colorado and Twenty Ninth Street, the increase was adjusted to eliminate the impact of these large, one-time items. The resulting rate of increase between 2004 and 2005, after excluding these large projects, is 3.91%.

Current sales/use tax revenue projections for the City of Boulder (including Twenty Ninth Street), along with the June 2006 forecasts from the Office of State Planning and Budgeting are as follow:

	<b>2005 Actual</b>	<b>2006 Projected</b>	<b>2007 Projected</b>
<b>City of Boulder Sales/Use Tax Growth</b>	<b>6.9% (3.9% adjusted)</b>	<b>4.6%</b>	<b>5.3%</b>
Denver-Boulder CPI-U	2.1%	2.5%	2.5%
Projected Retail Sales Trade Growth	4.9%	5.5%	5.9%
Personal Income Growth	6.5%	6.3%	6.6%

Our base projections are more conservative than the state projections because of our historical experience and a desire to remain conservative in our approach. Year-to-date collections through June, as reported in the “Sales & Use Tax Revenue Report”, are at 4.36% above 2005, after adjusting for the large one-time revenues discussed above. We will continue to monitor sales/use tax revenues and recommend adjustments to the current projections (see the first line of the chart above) if it becomes necessary.

Also, the Twenty Ninth Street project is coming closer to fruition. It will be an appreciated addition to our sales tax base but will not enable funding a return to service levels of the past. It is anticipated that retail competition in surrounding communities will continue to limit the ultimate sales tax revenue potential of the project and means it will not recapture the level of sales tax previously generated by Crossroads Mall. Basically, the retail “pie” that Boulder once dominated has been cut into dramatically, and we are not likely to recover the full portion we once enjoyed.

A discussion of other revenue projections and expenditure assumptions included in the 2007 Recommended Budget can be found in the “City of Boulder Budget Summary – 2007 Budget” located in the Citywide Summaries section of this document.

## BUDGET DEVELOPMENT PROCESS

Adopting a budget is probably the single most important policy issue that the governing body will make in support of the community. This document is much more than an allocation of revenues and expenditures. It is a plan of work, an allocation of human resources and talent, and a contract with members of the Boulder community, committing us to high standards of performance and conduct. Since it is human nature to desire more services and projects than can be accomplished with limited available resources, the budget also reflects trade-offs and compromises necessary to fulfill our responsibility within our existing revenues and to protect the long-term fiscal health of our community.

This document summarizes the plan of work for 2007 and allocates the resources necessary to make that workplan a reality. This 2007 Recommended Budget continues to provide 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". This budget also reflects our core city organization values of integrity, teamwork, service excellence, personal growth, and innovation. The overriding goal is to support the high standards set by the community, and to continue to provide long-term value at reasonable cost.

Based on feedback received as part of the 2006-07 Budget, the process for the 2007 budget was modified to ensure that City Council had a timely opportunity to provide input on the use of incremental revenues or changes in services/programs. This was accomplished by the following:

- 1.) A "Budget 101" session was held as part of the January 2006 goal setting retreat. This provided a check-in with City Council on the 2006 budget and set the stage for development of the 2007 and future budgets based on the various fiscal models of the Business Plan. In addition, Council agreed with the recommendation to do a case study approach to understanding budget development and the budget process. The Parks & Recreation department was selected as the case study for the 2007 budget process.
- 2.) At the February 22, 2006 study session, City Council generally supported the continuation of the four budget strategies - two are the "must do" items (maintain adequate reserves and fund liabilities adequately) and two are the "should do" items (fund the Compensation Philosophy and increase the facilities maintenance budget).
- 3.) City Council initiatives were developed/refined in February and March which clarified Council's direction on funding priorities for the 2007 and 2008 budgets. The following are the eight City Council initiatives:
  - a. Complete & Fund the Climate Action Plan
  - b. Solar Tax Rebates
  - c. Small Fuel Efficient Cars
  - d. Recreation
  - e. Community Dialogue
  - f. Customer Service
  - g. Agricultural Sustainability
  - h. Executive Sessions

- 4.) "Budget 201" sessions were held in March to complete a case study of the Parks & Recreation budget. This provided City Council with an increased understanding of how the budget is developed for this department and the fiscal challenges facing this area of the organization.
- 5.) An April 11<sup>th</sup> budget study session was held to present 2005 year-end financial results and additional preliminary information for the 2007 budget. At that session, City Council generally supported staff recommendation to remain conservative with revenue forecasts and to continue to use the Business Plan approach for allocating resources strategically.
- 6.) A May 9<sup>th</sup> budget study session was held to review employee compensation and to provide City Council with more information about the budget strategy of funding the city's Compensation Philosophy (one of the "should do" budget strategies discussed at the February 22, 2006 session). More specifically, staff explained that increases in employee compensation and inflationary adjustments for non-personnel expenses (e.g., office supplies, utility costs, computer costs, etc.) are part of the first tier of the funding pyramid, or the fiscally constrained tier. Annual increases to the fiscally constrained portion of the city's budget are necessary in order for the city to keep pace with inflation and not further erode the services/programs being provided.
- 7.) A May 30<sup>th</sup> budget study session was held to provide City Council with an update on development of the 2007 budget. Specially, staff discussed the recommended use of the \$1.6 million in available funding in the General Fund. This includes allocating \$1.3 million to "must do" budget strategies such as (e.g., Workers Compensation Insurance and Old Hire Fire & Police Pensions) and "should do" budget strategies (e.g., employee compensation). Staff also discussed how recommendations for the remaining funding in the General Fund and in other city funds will be developed through the use of the Business Plan approach.
- 8.) On July 25<sup>th</sup>, an additional study session was held to provide City Council with an overview of the Capital Improvement Program (CIP), with an emphasis on the major projects scheduled for 2007. This included a staff presentation outlining how the annual CIP process is developed and brought forward for review and approval. Staff also explained that the length of time it takes for a capital project to go from conception to completion often runs six years.

The City Council feedback from these sessions has been incorporated into the 2007 Recommended Budget. At the August 22<sup>nd</sup> and September 12<sup>th</sup> budget study sessions, staff will be requesting City Council feedback on the recommended budget and related policy issues (described below). Feedback from these sessions will be incorporated into the 2007 budget ordinances which will be brought forward to City Council for 1<sup>st</sup> reading on October 17<sup>th</sup> and 2<sup>nd</sup> reading/adoption on November 14<sup>th</sup>. Public hearings will be held at both 1<sup>st</sup> and 2<sup>nd</sup> reading of the 2007 budget ordinances.

## BUSINESS PLAN APPROACH

As part of the 2006-07 budget process, staff completed the fiscally constrained portion of a Business Plan to address the longer term financial future of the city. This represented the first phase of implementing a decision-making tool which assists the organization in making strategic citywide recommendations regarding revenue and expense priorities for current and future funding. The Business Plan also serves as the link between the comprehensive plan, various strategic and master plans and the recommended budget. The complete spectrum of the Business Plan has three financial scenarios, consisting of:

- A fiscally constrained plan - when resources have stabilized, but there is limited revenue growth. Any increase in funding for programs or services must come from funds that have been reallocated from one service area or program to another; in addition, increases are made to adjust for inflation so service standards are not further deteriorated.
- An action plan - when ongoing increased funding is available (or new funding generated) and priorities have been identified among competing needs to restore or expand programs or services.
- A vision plan – when there are adequate funds (or the ability to generate new funding) for the complete set of services and facilities desired by the community.

Achieving fiscal stability and creating a framework for making strategic decisions about funding priorities are our most pressing challenges and are the focus of the Business Plan. Without a strategic plan that addresses effective management of current funding as well as future revenue and expenditure growth, we might:

- Restore functions to their former levels without comparing those uses to competing needs, implying that what was represents how the future should be;
- React to the most vocal constituents, implying that needs that are heard most frequently and passionately should receive the scarce resources; and/or
- Fund the first few excellent ideas or master plan proposals implying that whatever comes up first should grow.

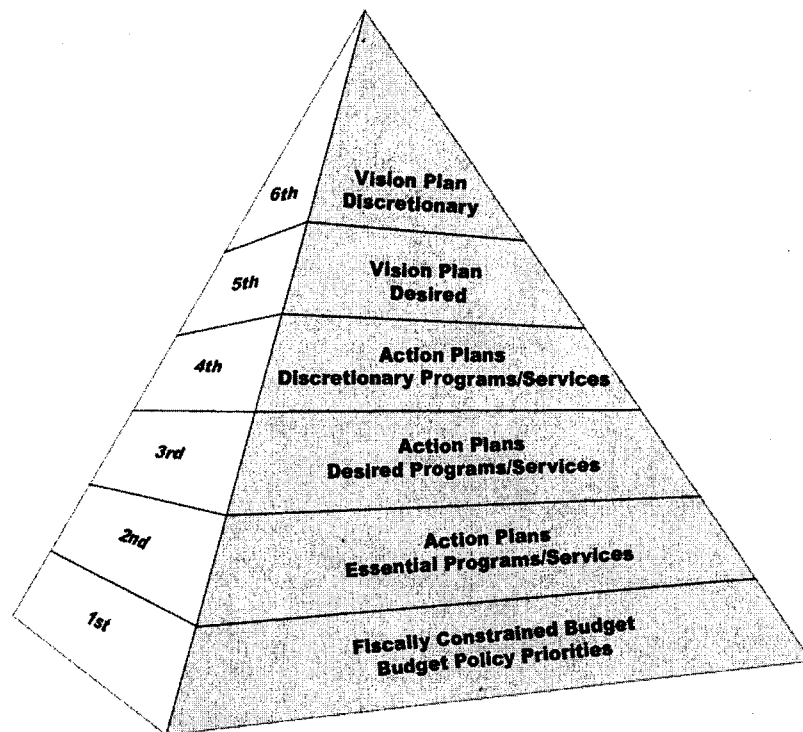
As mentioned above, the 2006-07 fiscally constrained budget was developed based on a Business Plan for the city and was considered **Phase I** of plan development. The Business Plan addresses effective management of current funding as well as any future revenue and expenditure growth. During this initial process of plan development, departments were asked to develop the fiscally constrained portion of the Business Plan (see description above). In addition, departments were asked to focus their efforts on determining where reallocations within their existing fiscally constrained plan were possible in order to continue meeting current service priorities without additional funding. Although the Business Plan addresses effective management of current resources, it is also the tool to address future revenue and expenditure growth and new services/programs.

In **Phase II** of Business Plan development, departments continued the work done in developing their fiscally constrained plans - identifying areas where resources should be reallocated to address essential services that are currently being provided below an

acceptable standard. Departments also began developing action and vision plans (through strategic and master plans currently adopted or underway) to guide the allocation of available resources. Although departments take the lead in preparing their fiscally constrained and action plans, all plans were compared and considered by the City Manager from a citywide perspective. For example, should an expenditure of funds for a Recreation program occur before basic Fire Safety services are provided? “Trade-off conversations helped in identifying the costs and the benefits of giving or taking from one area or department. The 2007 recommended budget reflects several resource reallocations done in order to maintain an acceptable service standard for higher priority programs (see Attachment A for a detailed listing of reallocations by fund). Again, these reallocations reflect the organization’s commitment to maintaining acceptable service standards for the highest priority programs in a fiscally constrained environment.

The funding pyramid below depicts how the limited additional funding was allocated as the 2007 recommended budget was developed. As revenues start to increase, we are starting to move slowly up the pyramid, from the fiscally constrained base to the action plan level. Some funds, such as the Open Space Fund, are able to fund some of their action plan level services/programs while most funds remain fiscally constrained. As a result, most available funding is going to support the continuance of services/programs provided as part of the fiscally constrained budget. The goal with this approach is to maintain the current service standards being provided as part of the fiscally constrained plan although, given recent budget reductions, the organization’s purchasing power has been slowly eroded.

### Priorities for Funding



At the May 30<sup>th</sup> study session, staff updated City Council on the allocations included in the 2007 recommended budget. In terms of the General Fund, it was discussed that \$1.6 million is available in ongoing funding and \$1.3 million of this was allocated to fund



“must do” items (e.g., Workers Compensation Insurance and Old Hire Fire & Police Pension Funds) and “should do” item (e.g., employee compensation) budget strategies. In addition, \$130,000/year is being allocated from the General Fund for 15 years to reimburse the Utilities Fund for the property on which the Fire Training Center will be built (if the Valmont property is sold, this amount can be decreased). Please see the table below for a breakdown of these recommended allocations for the General Fund. Similar allocations were made in the restricted funds for both ongoing and one-time expenditures (see Attachment B for a detailed listing by fund).

**GENERAL FUND - ONGOING FUNDING**

	<b><u>General Fund</u></b>
<b>“Must Do” Items:</b>	
Increase in Workers Compensation Insurance Rates	\$110,000
Increase for Old Hire Pension Funds	\$300,000
<b>“Should Do” Items:</b>	
Increase for Management and BMEA	\$750,000
<b>Action Plan Items:</b>	
Reimbursement for Fire Training Center Property	\$130,000
Department Action Plans (see Attachment B)	<u>\$310,000</u>
TOTAL	\$1,600,000

**GENERAL FUND - ONE-TIME FUNDING**

	<b><u>General Fund</u></b>
<b>“Should Do” Items:</b>	
Contingency for Utility Costs	\$250,000
Facilities and Asset Management	\$400,000
<b>Action Plan Items:</b>	
Department Action Plans (see Attachment B)	<u>* \$425,000</u>
TOTAL	\$1,075,000

\* At the May 30<sup>th</sup> budget study session, \$350,000 in one-time funding had initially been recommended for the Compensated Absences Fund (the fund that covers termination costs, such as accumulated vacation days, when General Fund employees leave the organization). However, after reviewing the department budget submissions, it became clear that many of the needs within the operating departments were more pressing and would benefit from even one-time funding assistance. In addition, the amount of one-time funding increased from \$350,000 to \$425,000 due to the \$75,000 received from Kaiser-Hill, the company that oversaw the closure of Rocky Flats, in early January.

## OVERVIEW OF 2007 RECOMMENDED BUDGET

Overall, the 2007 budget is a positive step forward since it does reflect a request for new funding and no further budget reductions were necessary. The goal is to continue using the Business Plan approach to develop funding recommendations for City Council consideration and to work toward stabilizing our revenue base to insure the economic sustainability of the municipal organization.

The 2007 Recommended Budget totals \$225,321,000 for all funds, including governmental, enterprise and capital improvement funds. The following chart (in \$1,000s) illustrates comparable amounts for 2005 (actual expenditures), 2006 approved and 2007 recommended:

<b>Expense Type</b>	<b>2005 Actual</b>	<b>2006 Approved</b>	<b>2007 Recommended</b>
<b>Operating</b>	140,532	142,931	157,034
<b>Capital</b>	29,887	29,453	35,696
<b>Debt Service</b>	38,333	27,716	32,591
<b>Total</b>	<b>208,752</b>	<b>200,100</b>	<b>225,321</b>

A discussion of the variances between 2006 and 2007 is included in the “City of Boulder Budget Summary – 2007 Budget” located in the Citywide Summaries section of this document.

## CAPITAL IMPROVEMENT PROGRAM

The 2007 Capital Improvements Program (CIP) includes \$35,696,000 for multiple projects across the city. The total CIP included in the 2007 recommended budget is approximately 21.2% greater than the capital program included in the 2006 approved budget. This is due primarily to significant increases in capital projects in the Transportation and Transportation Development Funds based on funding to be received from external funding sources (such as the Colorado Department of Transportation).

## REVENUE HIGHLIGHTS

The majority of user fees are increased according to the established pricing policy guidelines and, correspondingly, most are increased annually by approximately the rate of inflation. In addition, the following fee or rate increases proposed for 2007 are highlighted for City Council information and staff will be available to discuss any issues at the August 22, 2006 budget study session.

Humane Society Fees: In order to partially cover the increasing costs of providing services at the Humane Society, they are proposing the following increase in service fees for 2007:

- Impound fee with City License: increase from \$40 to \$45
- Board fee for bite animal quarantine (dangerous animals): increase from \$15 to \$20 per day
- Board fee: increase from \$12 to \$15 per day

These fees have not been increased since 1996 and the additional revenues will be used to continue current operations at the Humane Society.

## **POLICY & REVENUE ISSUES REQUIRING CITY COUNCIL DIRECTION**

### **1.) Utility Rates**

#### Monthly User Fees:

Additional revenue is needed in 2007 for all three utilities to meet each utility's financial requirements and to fund operation and maintenance costs. The following percentage increases in revenues are recommended: (the 2006 percentage increases are currently in effect):

<u>Year</u>	<u>Water</u>	<u>Wastewater</u>	<u>Stormwater/ Flood Management</u>
2006	3%	20%	3%
<b>2007</b>	<b>4%</b>	<b>6%</b>	<b>3%</b>
2008	10%	4%	3%
2009	10%	4%	3%
2010	6%	10%	3%

Of particular note is the proposed Wastewater increase of 6%. During development of the 2005 budget, three consecutive years (2005, 2006 and 2007) of rate increases, each year being 20%, was anticipated because of improvements at the Wastewater Treatment Plant and in constructing a Biosolids Composting Facility. In August 2005, Council decided not to construct a Biosolids Composting Facility, thereby reducing the third year (2007) rate increase to 12%. Since August 2005, staff has re-evaluated the schedule for the construction of the third digester, which is needed for biosolids treatment, and decided that it can be delayed until 2009-2010. As a result, the proposed rate increase for 2007 was further reduced to 6%.

The rate increases in the water and stormwater/flood management funds are primarily needed to cover inflationary increases for personnel and nonpersonnel items. These increases will also fund new costs associated with the new utility billing system (annual maintenance fees and technical support) and water budget rate structure (administrative support) along with establishing a water meter replacement program.

If the revenue increases are approved the typical customer's annual utility bill could increase \$22.00 or decrease \$46.00 per year. This variance is associated with the new water rate structure and how it impacts single-family residential customers. The amount of the bill will also depend on the Base Rate that is selected for the new water rate structure (see New Water Rate Structure Section).

New Water Rate Structure:

In December 2004 City Council directed staff to implement a new water rate structure January 1, 2007 that uses water budgets. Monthly water budgets will be established for each customer. Customers will continue to pay a monthly service charge based on meter size and a quantity charge based on the amount of water used compared to their monthly water budget. In general the quantity charges will increase as the amount of water used increases or exceeds the monthly water budget amount. The price blocks are defined as follows:

<b>Block</b>	<b>Quantity Charge (per 1,000 gal)</b>	<b>Number of Gallons billed in each Block</b>
Block 1	¾ x Base Rate	Usage up to 60% of total monthly water budget
Block 2	<b>Base Rate</b>	Usage between 61-100% of total monthly water budget
Block 3	2 x Base Rate	Usage over monthly budget up to 150% of total monthly water budget
Block 4	3 x Base Rate	Usage between 151-200% of total monthly water budget
Block 5	5 x Base Rate	Usage over 200% of total monthly water budget

As part of the 2007 budget process, the Base Rate needs to be established. Red Oak Consulting has performed an analysis of several base rate alternatives. The following table is a comparison of annual utility bills for a residential customer under existing rates and three of the Base Rate alternatives. The impact on a typical customer's annual utility bill could range from an increase of \$22.00 to a decrease of \$46.00. This impact depends on the Base Rate that is selected. Additional information regarding the Water Rate Analysis is provided in the August 22nd Council budget study session materials.

	Current Rates	Base Rate \$3.20	Base Rate \$2.85	Base Rate \$2.50
Water	\$408.14	\$413.52	\$379.30	\$345.10
Wastewater	238.56	253.04	253.04	253.04
Stormwater/ Flood Management	78.60	81.00	81.00	81.00
<b>TOTAL</b>	<b>\$725.30</b>	<b>\$747.56</b>	<b>\$713.34</b>	<b>\$679.14</b>

Plant Investment Fees:

Utility Plant Investment Fees (PIFs) will increase by an inflationary amount (1.9%) for 2007. This amount is based on the percent change in the construction cost index for the Denver area. A comprehensive review and analysis of the plant investment fees will begin in 2007.

## **2.) Downtown Eco Pass**

In recent years, the cost of the downtown Eco Pass program has increased dramatically and it has been difficult to budget funds due to the unpredictability of rate increases and changes in the requirements. Also, as the downtown continues to develop and office vacancies are filling up, the number of downtown employees is increasing. The topic of sustainable funding for the program has been an issue for several years. A joint effort between Downtown and University Hill Management Division/Parking Services (DUHMD/PS) and Transportation was done to examine both short and long term options for sustainable Eco Pass funding. A Downtown Access Study was commissioned to anticipate future build out and parking demand, downtown employee alternative mode share, and parking space equivalents to inform an Eco Pass Sustainability committee comprised of downtown representatives and TAB members. The Committee proposed a series of long and short term options and recommendations to staff. In the 2007 budget, the estimated Eco Pass rate increase of 3.6% and an estimated 5% growth in employees - \$155,878 – can be covered with existing CAGID revenues. This is primarily due to the contract change eliminating part-time employees from the program. This change represents a somewhat sustainable product for DUHMD/PS. If, however, the rate increase or employment growth exceeds the estimates above, the recommendation of the Eco Pass Sustainability Committee is to pursue the ability to charge either employers or employees the additional cost. This ability to charge is currently being negotiated by DUHMD/PS with RTD.

While the Downtown Eco Pass subject will be touched on during the study sessions on the recommended budget, a more detailed review of the material will be presented in the form of a Parking 101 meeting tentatively scheduled for September 6. This is a voluntary meeting for council members who wish to receive more information and provide additional feedback in a less time-constrained environment.

## **3.) Increases in Parking Meter Rates**

Based on recommendations from the Downtown Economic Strategic Plan and the Parking Best Practices report from Carl Walker, the downtown has been considering options to make parking more customer-friendly and competitive. After 18 months of analysis, public feedback and discussions, staff is recommending, with the support of the Downtown Management Commission and Downtown Boulder Inc., that parking technology in the form of pay stations replace the on-street meters in the downtown. In order to expedite this capital investment, staff, with the support of DMC and DBI, is recommending increasing short term parking rates from \$1.00 to \$1.25 in 2007, one year in advance of the planned 2008 25 cent increase, and to extend the time charged at the on-street meters until 7 p.m. Staff is in the process of researching the cost and schedule for implementation of on-street parking technology. Short term financing may be needed to implement in 2007. Also, the city is in discussions with CU Parking about the potential to work with a single vendor. The UHGID Advisory Board and the Hill Alliance have shown interest in following suit on the hill. Formal public hearings regarding the rate increase will be held in September for a formal recommendation to Council. For the meters outside the CAGID boundaries on the east and west ends of downtown, staff is proposing including the above increases in those areas and using the

incremental revenues for parking technology improvements, expanded downtown Eco Pass program and NPP expansion studies. The estimated 2007 revenue impact for CAGID is \$743,000, for UHGID is \$120,098 and for the General Fund out of bound meters it is \$118,000. Of the \$118,000 in additional funding for the General Fund, \$15,000 will be used to survey the proposed expansion areas to the Neighborhood Parking Program (NPP), \$65,000 will be used to fund the BID Eco Pass Program (program was eliminated in 2004 as part of the General Fund 4-year reduction plan) and \$38,000 will go toward funding the new parking technology.

The parking meter rate increases will also be discussed at the Parking 101 session tentatively scheduled for September 6 with a decision to the proposed rate increase to be part of the overall budget approval adoption process.

#### **4.) Increase in Parking Safety Violation Increases**

In a review of parking ticket violation fines, the staff of the Boulder Municipal Court and Downtown and University Hill Management Division and Parking Services found an inconsistency in the hierarchy of parking ticket fines. Public safety related violations, such as parking in the fire lane or blocking a fire hydrant, or parking on a sidewalk are all at \$15, the same fine as parking overtime at meters. In order to bring these and other safety-related parking violations to be more consistent with other violation rates, for example parking in a signed work area is \$50, staff is proposing to increase two violations from \$15 to \$50 – parking in a fire lane and parking within 5 feet of a hydrant; and to increase 12 others (parking in a crosswalk, bus stop zone, on sidewalk, in a bike lane, etc.) to \$25. The Transportation and Fire Departments support these increases. The revenue impact to the general fund could be \$96,000.

The increase in parking safety violations will also be discussed at the Parking 101 session tentatively scheduled for September 6 with a decision to the proposed rate increase to be part of the overall budget approval adoption process.

#### **5.) Photo Enforcement**

In 1998, the City of Boulder initiated a photo enforcement demonstration to evaluate the effectiveness of and gauge citizen support for the use of photo-radar and photo red-light techniques. In March 1999, based on the results of the pilot program, photo-radar and photo red-light were transitioned from demonstrations to standard elements of our traffic enforcement tool-box. The original demonstration involved one photo-radar van (operated by two city employees) and four red-light cameras. In late 2001, the program was expanded with two additional red-light cameras. Original staffing at the Municipal Court equaled two Deputy Court Clerks. As a result of program efficiencies, there are currently 1.5 FTE Deputy Court Clerks designated to handle photo enforcement cases.

In 2004, the Police Department hired three part time fixed-term employees (process servers) to provide personal service of violations not paid through mailed courtesy letter contact. Each of these employees works three-quarter time or 0.75 full time equivalent positions (total equals 2.25 FTE). These employees have been handling the personal service of violations for the past eighteen months. Prior to 2004, the served in person component of the program had been an added duty for the existing Court Marshal

position. The shift to employees whose focus was only the served in person duties resulted from a recognition that pursuing non-responsive violators was a key factor to the success of the photo enforcement tool.

Based on the demonstrated safety benefits of the red-light cameras and a desire to enhance photo-radar deployment capacity on neighborhood streets, staff is recommending that the city expand the photo enforcement program. Staff recommends the following changes:

- Change the status of the three existing process server positions from “fixed-term” to “standard” positions (2.25 FTE – already employed);
- Obtain an additional photo-radar van and hire two new operators (2.0 FTE);
- Install two additional red-light cameras;
- Create a Civilian Supervisor position to enhance management and supervision of the photo enforcement program (1.0 FTE);
- Hire an additional process server (0.75 FTE); and
- Hire additional Deputy Court Clerks to handle the increased violation processing load (1.5 FTE).

The current program generates adequate fine revenue to cover all associated operational expenses. The proposed program expansion will also generate adequate fine revenue to cover the proposed enhancements and will not require any financial subsidy. The total projected costs of the enhanced program are \$793,000 and should be covered by the revenues generated from the program. If, however, program expenditures exceed revenues, the Transportation Fund will cover any short-fall and the program will be reduced or discontinued.

There are several goals that staff seeks to accomplish with these proposed changes. The additional photo-radar van and additional operators would allow for increased deployment of photo speed enforcement on neighborhood streets throughout the City (essentially doubling the current effort). Traditional police speed enforcement resources are limited and photo-radar enforcement is an additional tool which helps police try to meet the demands for speed enforcement on neighborhood streets. In addition, the elimination of the City’s neighborhood traffic mitigation program funding has reduced staff’s ability to mitigate traffic on neighborhood streets and in school zones with physical treatments. Photo-radar enforcement is being used to respond to that need.

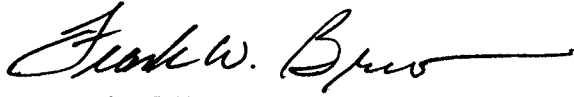
At the August 22<sup>nd</sup> study session, City Council will review and discuss the recommendation to expand the Photo Enforcement Program.

### **CONCLUDING COMMENTS**

The 2007 budget supports the City Council's policies of balanced budgets with adequate reserves, contingency plans to enable reacting to economic changes, and making decisions within the context of balanced multi-year financial plan.

As staff continues to develop the Business Plan and work with the Blue Ribbon Commission, it will begin to identify strategies for long-term funding needs for city services/ programs as reflected in the departmental action and vision plans. Staff will bring the resulting concepts and strategies forward for City Council review and discussion in conjunction with the 2008 budget process.

Respectfully submitted,

A handwritten signature in black ink that reads "Frank W. Bruno". The signature is written in a cursive style with a long horizontal flourish extending to the right.

Frank W. Bruno  
City Manager





ATTACHMENT A

RECOMMENDED REALLOCATION OF RESOURCES WITHIN EXISTING BUDGETS  
BY FUND AND DEPARTMENT

Fund	Department and Brief Description of Proposed Reallocation of Resources	Service to be Reduced			Service to be Increased		
		Non-personnel	Personnel	Total Reduced	Non-personnel	Personnel	Total Increase
				FTE Dec			FTE Inc
<b>General Fund</b>							
	<u>Municipal Court</u>						
	Reallocation of probation FTE from three to two and implement an additional Deputy Court Clerk "floater" position. As part of the Business Plan process, the Court identified the potential to restructure one Case Manager position to a Deputy Court Clerk position. This change was piloted in October of 2005 and resulted in two Case Managers taking on the case load that had originally been distributed across three FTE's. The remaining two Case Managers reduced some of their clerical functions and became further removed from filling in for absences at the settings desk and in the courtroom. The Deputy Court Clerk "floater" position allows a greater responsiveness to work flow as this staff member can fill in as needed anywhere in the department and respond to leave issues, position vacancies, or assist with project demands.	4,875	64,360	69,235	1.00	4,875	64,360
	<b>TOTALS</b>	4,875	64,360	69,235	1.00	4,875	64,360
	<u>Human Resources</u>						
	The proposal is to provide .5 FTE administrative relief for the front desk. The front desk person will provide additional support needed in benefits in the areas of waivers, FMLA tracking, triggers, benefits education and communication. The reallocation would be from Human Resources non-personnel budget to the personnel budget. We would reduce budgeted amounts in the areas of computer software, information resources, miscellaneous consultants, advertising and facilitation service to support this additional FTE. The cost of this is approximately \$16,120.	16,120		16,120			0.50
	<b>TOTALS</b>	16,120	0	16,120	0.00	0	16,120

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Fund	Department and Brief Description of Proposed Reallocation of Resources	Service to be Reduced			Service to be Increased		
		Non-personnel	Personnel	Total Reduced	Non-personnel	Personnel	Total Increase
				FTE Dec			FTE Inc
<b>General Fund (continued)</b>							
	<u>Housing/Human Services</u>						
	Proposal is to reallocate from at service standard desirable programs to below service standard essential programs and services. The reallocation will take from both external and internal services/programs. At the department level, a small portion of NPE currently allocated to Human Service Fund contracts will be shifted to cover a percentage of a co-director's FTE, which had been covered at the division level. At the division level, the funds freed up by the above will be pooled with an existing but vacant .25FTE in CYF planning, and .25FTE respectively reallocated from CYF mediation (not vacant) and lower level department planning (which will be vacant at 7/1/06) to create a 1.0FTE Assistant Division Director position.						
	Human Services Fund NPE converted to PE	30,000		30,000			
	Departmental planning						
	CYF Mediation	1,875	15,578	17,453	0.25		
	CYF Administration	1,875	13,211	15,086	0.25		
	Departmental planning	1,875	22,901	24,776	0.25		
	Division Director-CYF		30,000	30,000	0.22		
	Assistant Division Director-CYF					5,625	1.00
	TOTALS	35,625	81,690	117,315	0.97	111,690	1.22
	<b>.15 Cent Sales Tax Fund</b>						
	<u>Environmental Affairs</u>						
	As part of the 2004 budget, Council approved 0.5 FTE for a two-year fixed-term Waste Reduction Program Assistant position. Since 2005, this position has been overfilled to 1.0 FTE by utilizing non-personnel appropriations. This fixed-term position expires at the end of 2006. The proposal is to create a standard 1.0 FTE to maintain current waste reduction programs and assist with implementation of the Master Plan for Waste Reduction.	28,125		28,125		28,125	1.00
	TOTALS	28,125		28,125		28,125	1.00

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		Non-personnel	Personnel	Total Reduced	Non-personnel	Personnel	Total Increase
				FTE Dec			FTE Inc
<b>Planning &amp; Development Svcs Fund (P &amp; DS)</b>							
	Proposal is to reallocate non-personnel dollars to extend the funding for a current fixed-term planner in the Land Use Review area through 2007. This position is currently funded by additional revenues and economic vitality funds. This FTE will be funded for an additional year at which time our strategic plan will be completed and future resource needs in this area will be identified.	70,000		70,000		70,000	1.00
	Proposal is to reallocate non-personnel dollars to fund a fixed term Administrative Specialist to help support the Building Permits and Inspection Services area. This FTE will be funded for one year at which time our strategic plan will be completed and future resource needs in this area will be identified.	40,000		40,000		40,000	1.00
	If P&DS' general fund add request is approved, this is a proposal to reallocate non-personnel dollars to fund the additional .10FTE of the .50FTE. This portion of the position would support and be funded by the Building Permit and Inspection Services program.	3,000		3,000		3,000	0.10
	<b>TOTALS</b>	<b>113,000</b>	<b>0</b>	<b>113,000</b>	<b>0.00</b>	<b>113,000</b>	<b>2.10</b>
<b>Affordable Housing Fund</b>							
	Proposal is to reallocate from discretionary funding for affordable housing acquisition to below service standard essential affordable housing maintenance services and to support the administration of a Countywide HOME consortium, approved by Council on 5-16-06.						
	Housing Project Funding	85,779		85,779			
	Asset Management-Housing				7,500	53,296	1.00
	HOME Consortium				3,750	21,233	0.50
	<b>TOTALS</b>	<b>85,779</b>	<b>0</b>	<b>85,779</b>	<b>0.00</b>	<b>74,529</b>	<b>1.50</b>

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Fund	Department and Brief Description of Proposed Reallocation of Resources	Service to be Reduced			Service to be Increased		
		Non-personnel	Personnel	Total Reduced	Non-personnel	Personnel	Total Increase
				FTE Dec			FTE Inc
<b>Community Housing Assistance Fund</b>							
	Proposal is to reallocate from desirable funding for affordable housing acquisition to below service standard essential affordable housing support programs and services.						
	Housing Project Funding	50,000		50,000			
	Operational support for Boulder Housing Partners				50,000	0	50,000
	<b>TOTALS</b>	50,000	0	50,000	0.00	0	50,000
<b>Permanent Parks &amp; Recreation Fund</b>							
	Park maintenance and renovation budgets will be increased by reallocating available funds resulting from the permanent elimination of the Planning Superintendent position. In 2005, Parks and Recreation's organizational restructure merged the Parks and Planning Divisions to improve efficiency and provided an opportunity to eliminate one of the two Superintendent positions.	0	101,702	101,702	1.00	0	101,702
	The proposal will provide additional resources that will be used to address identified park maintenance deficiencies and to minimize the impacts of increased costs, including fuel, irrigation supplies, PVC, trash bags and fertilizer. The reallocation will also provide the parks division with the resources necessary to begin to increase service levels.						
	<b>TOTALS</b>	0	101,702	101,702	1.00	0	101,702

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Fund	Department and Brief Description of Proposed Reallocation of Resources	Service to be Reduced			Service to be Increased		
		Non-personnel	Personnel	Total Reduced	Non-personnel	Personnel	Total Increase
				FTE Dec			FTE Inc
<b>Recreation Activity Fund</b>							
	<i>Youth Services Initiative</i>	9,000	0	9,000	0.00	9,000	0.00
	The City of Boulder Youth Services Initiative (YSI) represents an expansion of the Youth Recreation Program (YRP), a community outreach program that began in 1994, targeting low income youth in the City of Boulder. The YSI is a community-based, comprehensive after-school program that extends current YRP services from one to five days a week, provides summer programming and creates the added dimensions of academic enrichment and family support services. The funding reallocation ensures that the YSI program will be provided daily at three sites (Broadway & Iris, Kalmia, and Glen Willow). Limited YSI services will be provided at two sites (Manhattan and Iris & Hawthorne).						
	The \$174,500 YSI budget combines the existing \$156,000 YRP budget with reallocations from two other programs - Child Care -\$9,500 and Head Start -\$9,000. The \$9,000 for Head Start is available for reallocation following the elimination of federal funding for Boulder County's Head Start program. An additional \$9,500 of identified budget savings resulted from the conversion of a vacant standard position in Child Care into a seasonal employee position.	9,500	0	9,500	0.00	9,500	0.00
	<b>TOTALS</b>	18,500	0	18,500	0.00	18,500	0.00
<b>Water Utility Fund</b>							
	Proposal is to shift non-personnel resources from discretionary services in Water Resources - Raw Water Acquisition to desirable services in Administration. A study and analysis of the Utility Plant Investment Fees will begin in 2007. This is a one-time reallocation. This will partially fund the water utility's share of the study. An additional \$40,000 will be needed as a budget adjustment from the water fund balance. The wastewater utility will fund its share from a reallocation of funds and the stormwater/flood management utility will need a \$30,000 budget adjustment from fund balance for its share. The total cost of the study is estimated at \$150,000.	20,000	0	20,000	0.00	20,000	0.00
	<b>TOTALS</b>	20,000	0	20,000	0.00	20,000	0.00

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RECOMMENDED REALLOCATION OF RESOURCES WITHIN EXISTING BUDGETS  
BY FUND AND DEPARTMENT

Fund	Department and Brief Description of Proposed Reallocation of Resources	Service to be Reduced			Service to be Increased		
		Non-personnel	Personnel	Total Reduced	Non-personnel	Personnel	Total Increase
				FTE Dec			FTE Inc
<b>Wastewater Utility Fund</b>							
	Proposal is to shift NPE resources from essential services in Wastewater Treatment - Marshall Landfill Operations to desirable services in Administration. A study and analysis of the Utility Plant Investment Fees will begin in 2007. This is a one-time reallocation. The operation costs for the Landfill have decreased during a 3-year trial shutdown period (2004-2007). This reallocation will fund the wastewater utility's share of the study.	60,000	0	60,000	0.00	60,000	0.00
	Proposal is to shift non-personnel resources from essential services in Wastewater Treatment - Marshall Landfill Operations to desirable services in Water Quality and Environmental Services. The wastewater utility will contribute \$9,400 annually beginning in 2007 for 20 years to the county for a new household hazardous waste facility. The operating costs for the Landfill have decreased and these dollars are no longer needed for the facility operations.	9,400	0	9,400	0.00	9,400	0.00
	<b>TOTALS</b>	69,400	0	69,400	0.00	69,400	0.00
<b>Stormwater and Flood Mgmt Utility Fund</b>							
	Proposal is to shift non-personnel resources from essential services in Water Resources - Stormwater Contract Management to desirable services in Water Quality and Environmental Services. The stormwater/ flood management utility will contribute \$8,800 annually beginning in 2007 for 20 years to the county for a new household hazardous waste facility. Costs for stormwater contract management have decreased such that these dollars are no longer needed.	8,800	0	8,800	0.00	8,800	0.00
	<b>TOTALS</b>	8,800	0	8,800	0.00	8,800	0.00
	<b>TOTAL - ALL FUNDS</b>	450,224	247,752	697,976	2.97	290,152	407,824
	<b>NET INCREASE IN FTES</b>						4.35

**ATTACHMENT B**

**RECOMMENDATIONS FOR FUNDING ACTION PLAN ITEMS  
BY FUND AND DEPARTMENT**

Fund	Dept	Brief Description of Action Plan Item to be Funded	Ongoing Exp	One-time Exp	Ongoing Exp Covered by New Rev	Add'l Standard FTE	Comments
<b>General Fund</b>							
	<b>All Departments</b>	BMEA and Mgmt/Non-union compensation	27,000				Final compensation packages for salary and benefits exceeded anticipated allocation of \$750,000 by \$27,000
	<b>City Council</b>	Metro Mayor's Caucus	7,200				Boulder continues to maintain a presence in this forum but not pay dues.
	<b>City Council</b>	Rocky Flats Stewardship Membership		1,000			Use part of \$75,000 Rocky Flats closure money
	<b>City Council</b>	Community Sustainability		74,000			Rocky Flats Donation placed in Managers Contingency to be used for Community Sustainability once strategic plan is completed and reviewed
	<b>City Manager's Office</b>	B.R.C. Codification	5,000				
	<b>City Manager's Office</b>	Chamber AV equipment (ERF)	8,000				This will provide replacement funds for Council Chamber equipment
	<b>City Manager's Office</b>	Federal or Regional Lobbying		20,000			20K from utilities and 20k from trash tax and 20K from comp absences
	<b>City Manager's Office</b>	Fraud Hotline	6,000				Does not cover cost of investigations
	<b>DUHMD</b>	NPP Expansion			15,000		Covered by parking meter rate and hour increase; only covers survey
	<b>DUHMD</b>	BID Parking Technology			38,000		Covered by parking meter rate and hour increase
	<b>DUHMD</b>	BID Ecopass			65,000		Covered by parking meter rate and hour increase
	<b>Finance</b>	New Sales Tax System			76,500		Covered by transfers from the Transportation Fund (\$44,000) and the Open Space Fund (\$32,500); in addition, \$150,000 was carried over from 2005 budget savings in the Finance Department to cover the General Fund share of the new system
	<b>Fire Department</b>	Vehicle operations (including fuel)	50,000	38,000			Deisel costs continue to exceed NPE inflation awarded to departments. Fire more underfunded than most.
	<b>Fire Department</b>	Fire Equipment and Apparatus Replacement		260,000			Fire is seriously underfunded & needs Master Plan to identify specifics. This one-time funding will be used to cover greatest equipment and apparatus needs. Accessed like contingency w/ CM approval
	<b>Housing &amp; Human Services</b>	Filling gap between NPE inflation and actual cost increase in fiscally constrained programs		30,000			This will provide one-time funding to cover greatest non-personnel needs in HHS
	<b>Information Technology</b>	Software Replacement Fund	8,800				
	<b>Library</b>	Partial funding increasing maintenance and cleaning services, at all library facilities, during hours open to the public.	20,000				
	<b>Library</b>	Partial funding for temporary/substitute pool of staff. Add a minimum of hours equivalent to about .25 FTE (B-B). These are public service hours to help cover sick and vacation leave.	10,000				A total of \$40,000 (substitute/temporary staffing hours equivalent to 1.0 FTE, B-B) would fully fund this request. Given the continued funding constraints, funding equivalent to .25 FTE is the recommended alternative.
	<b>Library</b>	Add .50 Children's/YA paraprofessional staff (B-D) to address highest priority needs: desk support, community and school outreach and collection development.	22,000			0.50	Funding a 1.0 FTE professional children's librarian (\$55,000) is the highest action plan priority for this service. Given the continued funding constraints, the .50 FTE parapro position is the recommended alternative.
	<b>Municipal Court</b>	Financial processing automation and electronic archiving of cash receipts activity.		2,000			
	<b>Municipal Court</b>	Training/Cross Training	4,500				Prior budget reduction created need for outside training resources to fund judicial and staff capacitation to remain current and proficient with legal requirements



**ATTACHMENT B**

**RECOMMENDATIONS FOR FUNDING ACTION PLAN ITEMS  
BY FUND AND DEPARTMENT**

Fund	Dept	Brief Description of Action Plan Item to be Funded	Ongoing Exp	One-time Exp	Ongoing Exp Covered by New Rev	Add'l Standard FTE	Comments
	Municipal Court	Violations Bureau (efficiency study)	7,500				Staff reduction impact necessitates evaluating existing service levels, measuring current performance, and establishing performance standards for violations bureau to improve customer service and FTE utilization.
P & DS		Code Enforcement Officer	60,000				Increase transfer to P & DS; see P & DS Action Plan
P & DS		Land Use Review - Planning Board Support	7,500				Increase transfer to P & DS; see P & DS Action Plan
P & DS		Environmental & Zoning Enforcement	17,000				Increase transfer to P & DS; see P & DS Action Plan
Parks & Recreation		Park Maintenance	39,500				
Photo enforcement/Police		3 personal service officers			85,000	2.25	Paid for with increased photo enforcement revenue
Photo enforcement/Police		personal service vehicles			23,112		Paid for with increased photo enforcement revenue
Photo enforcement/Police		NPE for program			25,000		Paid for with increased photo enforcement revenue
Photo enforcement/Police		violation processing/new photo red-light			174,934		Paid for with increased photo enforcement revenue
Photo enforcement/Police		violation processing/new photo radar			226,536		Paid for with increased photo enforcement revenue
Photo enforcement/Police		Photo Radar Operators - PE costs			74,904	2.00	Paid for with increased photo enforcement revenue
Photo enforcement/Police		Civilian Supervisor - PE Costs			50,670	1.00	Paid for with increased photo enforcement revenue
Photo enforcement/Police		1 personal service vehicle			30,000	0.75	Paid for with increased photo enforcement revenue
Photo enforcement/Municipal Ct		deputy court clerk			5,000		Paid for with increased photo enforcement revenue
Photo enforcement/City Attorney		contractual prosecutor staffing			64,838	1.50	Paid for with increased photo enforcement revenue
Police		Humane Society	10,000		33,000		Paid for with increased photo enforcement revenue
		<b>General Fund Total</b>	<b>310,000</b>	<b>425,000</b>	<b>987,494</b>	<b>8.00</b>	
	Planning & Development Svcs (P & DS)						
P & DS		Code Enforcement Officer	60,000			1.00	Covered by increased transfer from General Fund
		Land Use Review - Planning Board Support	7,500			0.25	Covered by increased transfer from General Fund
		Environmental & Zoning Enforcement	17,000			0.40	Covered by increased transfer from General Fund
		Building Permit - Zoning Review	65,000			1.00	This will address the backlog in the zoning review portion of the building permit review process
		<b>Planning &amp; Development Svcs Fund Total</b>	<b>149,500</b>			<b>2.65</b>	
.25 Cent Sales Tax Fund							
Parks & Recreation		Increase funding for parks maintenance	22,000				
		Additional 1% increase in non-personnel for a total of 3%	11,656				
		<b>.25 Cent Sales Tax Fund Total</b>	<b>33,656</b>				

ATTACHMENT B

RECOMMENDATIONS FOR FUNDING ACTION PLAN ITEMS  
BY FUND AND DEPARTMENT

Fund	Dept	Brief Description of Action Plan Item to be Funded	Ongoing Exp	One-time Exp	Ongoing Exp Covered by New Rev	Add'l Standard FTE	Comments
Open Space Fund							
	Open Space & Mountain Parks	New Sales/Use Tax System	32,500				This will cover the Open Space portion of the new sales/use tax system (\$65,000) and is spread over two years
		Admin. Specialist I - Finance Ass't.		17,830		0.50	Fixed term through 2007
		Recreational Resource Prog. Coord.	60,020			1.00	
		Resource Monitoring Technician		50,705		1.00	Fixed term through 2007
		Wildlife Ecologist		69,113		1.00	Fixed term through 2007
		Education & Outreach Coordinator		43,604		1.00	Fixed term through 2007
		Ranger Naturalist I	54,277			1.00	Fixed term through 2008
		Water Resource Technician		35,734		0.67	Fixed term through 2007
		Trails Contract Coordinator		51,000		1.00	Fixed term through 2007
		Reserve - Office of the Director	-70,000				Through 2008
		Office of the Director	-10,000				Through 2008
		CIP Water Rights Acquisition	-170,000				Through 2008
		<b>Open Space Fund Total</b>	<b>-103,203</b>	<b>267,966</b>		<b>7.17</b>	
Transportation Fund							
	PW/Transportation	4% Additional Increase in non-personal budgets	195,291				This will address (1.) the escalating cost of materials & services, (2.) tracking O & M with system expansion and (3.) maintaining leveraged funds.
		CIP Project Management	94,713			1.00	This restores the position reduced in 2003
		Bikeway Maintenance	37,321			1.00	This restores 1 of the 2 positions reduced in 2004 & 2005
		Median Maintenance	37,321			1.00	This restores 1 of the 2 positions reduced in 2004 & 2005
		New Sales/Use Tax System		44,000			This will cover the Transportation portion of the new sales/use tax system in Finance
		<b>Transportation Fund Total</b>	<b>364,646</b>	<b>44,000</b>		<b>3.00</b>	
Water Utility Fund							
	PW/Utilities	Administration - Technical (incl license & maint. fees), customer service and analytical support for new rate structure	204,000			1.70	This was approved in December 2004 as part of the new rate structure and utility billing system
		Utility Maintenance - Water Meter Replacement	360,000				This will establish the Water Meter Replacement Program
		Utility Maintenance - Spoils Hauling/ Removal and Asphalt Patching	150,000				This will address the increased costs of materials and services in these areas
		Administration - Plant Investment Fee Study		40,000			This will appropriate part of the funding for the PIF study requested by City Council
		<b>Water Utility Fund Total</b>	<b>714,000</b>	<b>40,000</b>		<b>1.70</b>	

**ATTACHMENT B**

**RECOMMENDATIONS FOR FUNDING ACTION PLAN ITEMS  
BY FUND AND DEPARTMENT**

Fund	Dept	Brief Description of Action Plan Item to be Funded	Ongoing Exp	One-time Exp	Ongoing Exp Covered by New Rev	Add'l Standard FTE	Comments
<b>Wastewater Utility Fund</b>							
PW/Utilities		Wastewater Treatment - Liquid Stream and Dewatering Improvements	285,000			2.00	An additional \$506,000 will be needed in 2008 and \$80,000 in 2009 in order for new processes to become fully operational
		Administration - Technical (incl license & maint. fees), customer service and analytical support for new rate structure	63,000			0.45	This was approved in December 2004 as part of the new rate structure and utility billing system
		Utility Maintenance - Spoils Hauling/ Removal and Asphalt Patching	50,000				This will address the increased costs of materials and services in these areas
		<b>Wastewater Utility Fund Total</b>	<b>398,000</b>			<b>2.45</b>	
<b>Stormwater and Flood Mgmt Utility Fund</b>							
PW/Utilities		Administration - Technical (incl license & maint. fees), customer service and analytical support for new rate structure	51,000			0.35	This was approved in December 2004 as part of the new rate structure and utility billing system
		Administration - Plant Investment Fee Study		30,000			This will appropriate part of the funding for the PIF study requested by City Council
		<b>Stormwater Utility Fund Total</b>	<b>51,000</b>	<b>30,000</b>		<b>0.35</b>	
<b>CAGID Fund</b>							
DUHMD/Parking Svcs		CAGID Eco Pass gap funding	155,878				This represents the gap amount needed above budget as well as an estimated RTD 3.6% increase (86.00 per pass) over 2006 cost and 5% employee growth (5,836 employees).
		Capital Maintenance/Improvement Program			175,000		This will provide funding for a capital maintenance/improvement program for the 5 parking structures
		Parking Services Reorganization	104,123			1.75	In order to respond to over 30% growth in the parking system
		Parking Operation 24 Hour/On Call	10,500		2,000		In order to respond to over 30% growth in the parking system
		Utility expense for 5 downtown parking garages	15,909				
		Equipment Replacement for Meters	11,267				
		Parking Technology , enhanced validation and marketing			566,000		This will be ongoing for a period of up to 5 years depending on the final costs for the new technology and will be covered by the parking meter rate and hour increase
		<b>CAGID Fund Total</b>	<b>297,677</b>		<b>743,000</b>	<b>1.75</b>	
<b>UHGID Fund</b>							
DUHMD/Parking Svcs		Parking Technology-Pay Station/Lots		20,000			This will provide the one-time funding to implement efficient new technologies to maximize utilization in the lots at Pleasant & 14th
		Physical Improvements, Lights, Kiosk	10,000				Repair and maintenance of light fixtures, new streetscapes to improve the vitality of the district
		Parking Technology , enhanced validation and marketing			120,098		This will be ongoing for a period of up to 5 years depending on the final costs for the new technology and will be covered by the parking meter rate and hour increase
		<b>UHGID Fund Total</b>	<b>10,000</b>	<b>20,000</b>	<b>120,098</b>		

ATTACHMENT B

RECOMMENDATIONS FOR FUNDING ACTION PLAN ITEMS  
BY FUND AND DEPARTMENT

Fund	Dept	Brief Description of Action Plan Item to be Funded	Ongoing Exp	One-time Exp	Ongoing Exp Covered by New Rev	Add'l Standard FTE	Comments
Property and Casualty Insurance Fund	City Attorney	Assistant City Attorney	76,900			1.00	The City Attorney's Office has done a two-year pilot program to evaluate the effectiveness and efficiency of using in-house personnel to handle litigation that was previously contracted out; this approach has proven to be much more cost effective and has also been positive in terms of case outcomes; staff is recommending that the program be implemented on an ongoing basis; the costs for this program will be recovered via the city's cost allocation system and based on use of litigation services by fund and department
		Property and Casualty Insurance Fund	76,900			1.00	
		<b>TOTAL - ALL FUNDS</b>	2,302,176	826,986	1,850,592	28.07	



## **CITY COUNCIL ACTION ON ITEMS IN THE RECOMMENDED BUDGET**

The City Manager's 2007 Recommended Budget was presented to City Council for first reading on October 17<sup>th</sup> and second reading/adoption on November 14<sup>th</sup>. The budget adopted and appropriated on November 14<sup>th</sup> was impacted by Council's subsequent discussion and decision to not act on the short term parking rate increase proposed in the 2007 budget. As a result, it was necessary to reduce the expenses and revenues budgeted in the General Fund that were related to the short term parking rate increase. This was done on November 28<sup>th</sup> by repealing and readopting both the ordinance that adopts a budget for 2007 as well as the ordinance appropriating money to defray expenses and liabilities of the City of Boulder for 2007. In addition, the resolutions adopting a budget for the Central Area General Improvement District (CAGID) and the University Hill General Improvement District (UHGID) were approved on November 28<sup>th</sup> without the estimated revenues and expenses related to the proposed short term parking rate increase and the one hour extension on parking meters.

### **Boulder Television**

On second reading of the 2007 Recommended Budget on November 14<sup>th</sup>, City Council directed staff to reallocate \$150,000 in one-time funding in the General Fund from the facilities and asset management (FAM) function in Public Works to Boulder Television (BTV). BTV provides public access television services to the Boulder community.

### **Proposed Short-term Parking Rate Increase and One Hour Extension of Parking Meters**

As referenced above, on second reading the City Council decided to not act on the short term parking rate increase and one hour extension of parking meters proposed in the 2007 budget. As a result, the estimated revenues and corresponding expenses were removed from the 2007 budget. The following ongoing expenses listed in Attachment B to the City Manager's Budget Message were eliminated from the budget on November 28<sup>th</sup>:

#### **General Fund:**

- Neighborhood Permit Parking (NPP) Expansion for \$15,000
- Boulder Improvement District (BID) Parking Technology for \$38,000
- Boulder Improvement District (BID) Eco Pass for \$65,000

#### **CAGID Fund:**

- Capital Maintenance/Improvement Program for \$175,000
- Parking Operation 24 Hour/On Call for \$2,000
- Parking Technology (enhanced validation and marketing) for \$566,000

#### **UHGID Fund:**

- Parking Technology (enhanced validation and marketing) for \$120,098



# **CITY COUNCIL GOALS**



# Boulder City Council

## City Council Goals

### **Transportation**

*Develop strategies to manage congestion at reasonable levels and enhance mobility to maintain a livable community. To generate consensus among and between the City Council and local and regional community about the specific transportation improvements envisioned for each corridor.*

### **Affordable Housing**

*To preserve and provide housing opportunities that promote an economically diverse community.*

### **Environment**

*To enact and enhance city policies that cause the Boulder community to become a nationwide environmental leader among communities. The City will be a role model of exemplary environmental practices.*

### **Economic Vitality**

*It is the Policy of the City of Boulder to encourage economic vitality and the contributions economic health make to the overall quality of life of its citizens. The City of Boulder welcomes and is supportive of business and economic development. Towards this end, the City of Boulder will utilize a variety of tools and strategies that will result in increased sales and use tax revenue, retention and expansion of business investment and opportunities in Boulder and lead to an improvement in the quality of life and prosperity of the community.*

### **Social Sustainability**

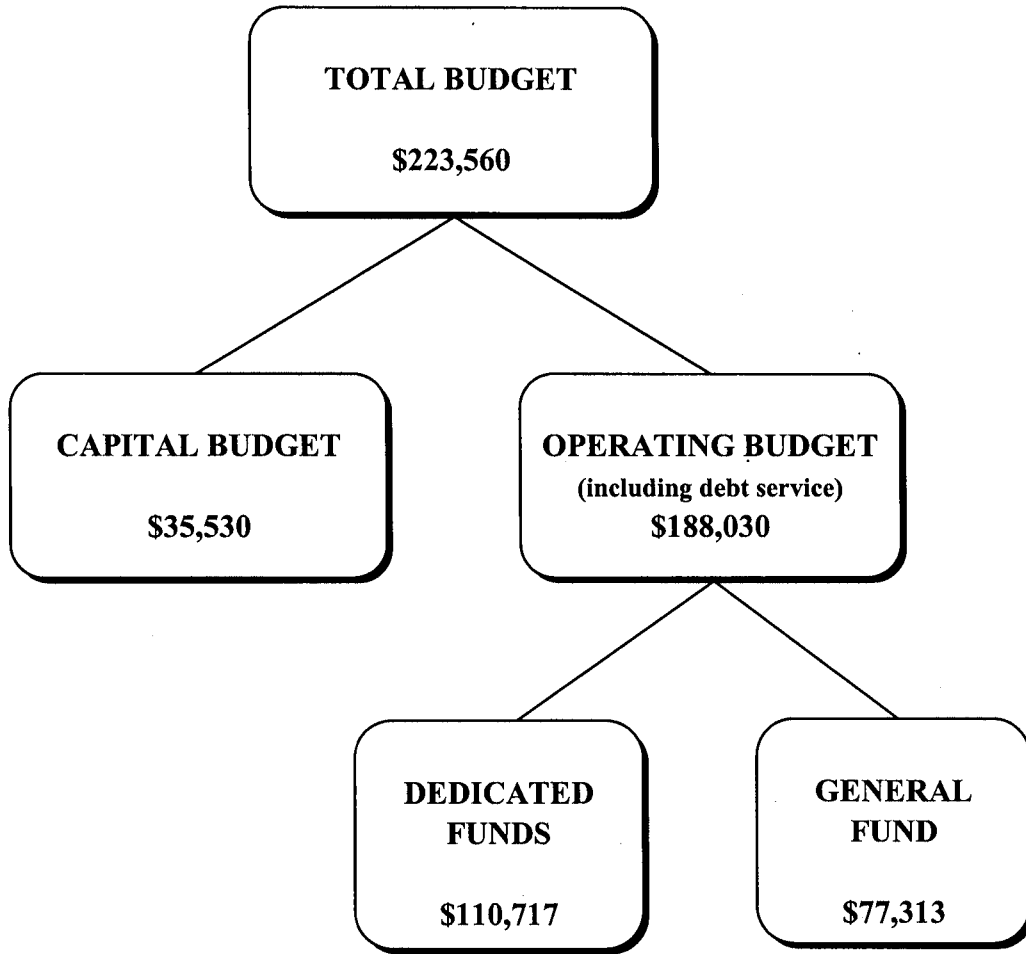
*To enhance community livability by providing outreach and by developing policies that address the needs of the under-served, under-represented and under-participating residents so all who live in Boulder can feel a part of, and thrive in, our community*

Current information on the status of the City Council goals is available on the city's website at [www.bouldercolorado.gov](http://www.bouldercolorado.gov) (click on City Council Office under Departments at the top of the page, and then on Council Goals found in the box on the left side of the page).



# CITYWIDE SUMMARIES

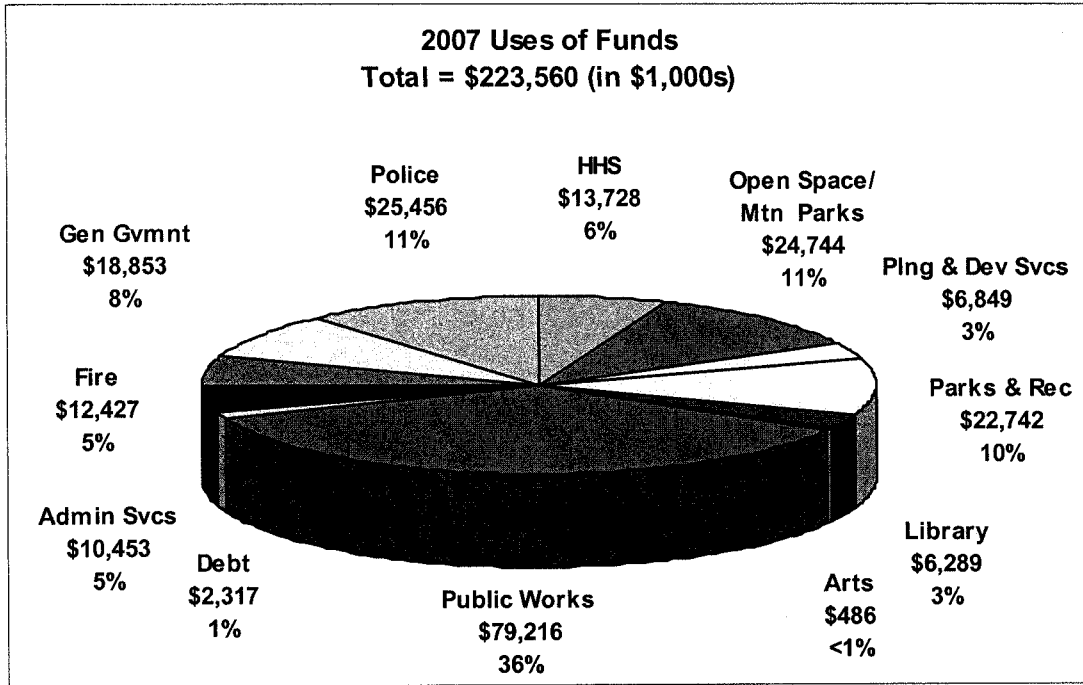
**CITY OF BOULDER  
2007 BUDGET  
(in \$1,000s)**





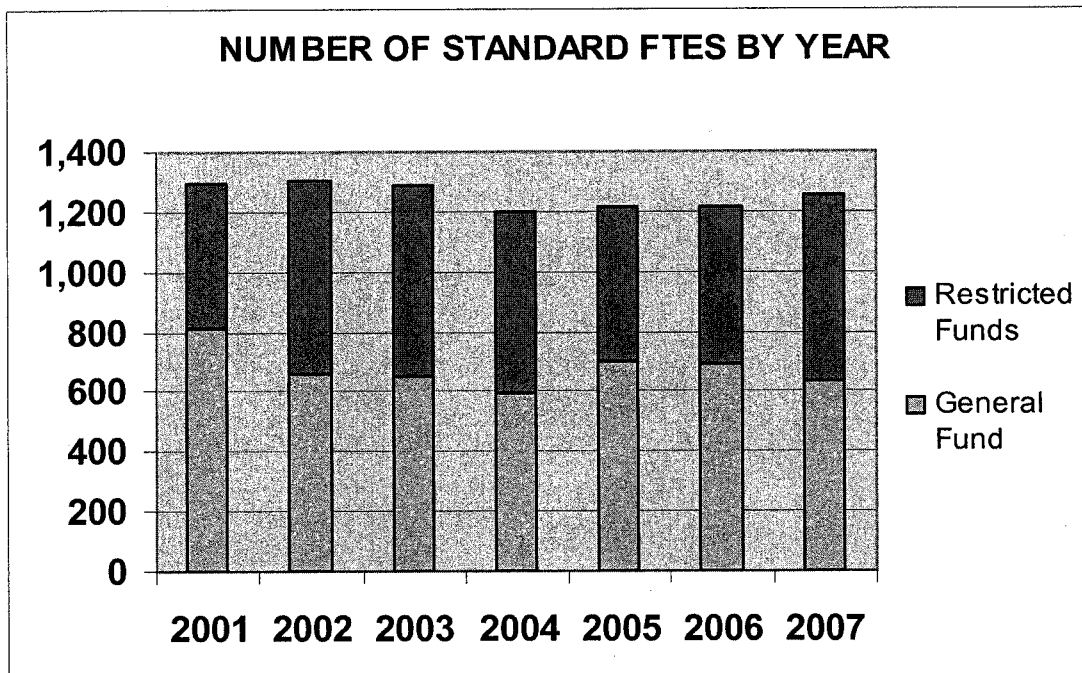
# City of Boulder Budget Summary 2007 Budget

## Citywide Overview



The total 2007 budget for the City of Boulder is \$223,560,000. Overall, the 2007 budget is 11.8% greater than the 2006 approved budget of \$200,100,000. This total increase reflects a 17.6% increase in debt service (due primarily to bonds issued for Open Space and for improvements at the Wastewater Treatment Plant), a 8.8% increase in operating and a 20.6% increase in the capital improvement program (CIP).

Note: Non-General Fund Debt is included in departments.



The 2007 Budget includes 1,251.34 standard full time equivalents (or FTEs), which reflects an increase of 32.50 standard FTEs from the 2006 approved budget. For a detailed description of changes in standard FTEs across all city departments/divisions, please refer to "Summary of Standard FTEs" section.

### Citywide Expenses (Uses)

#### Basic Assumptions

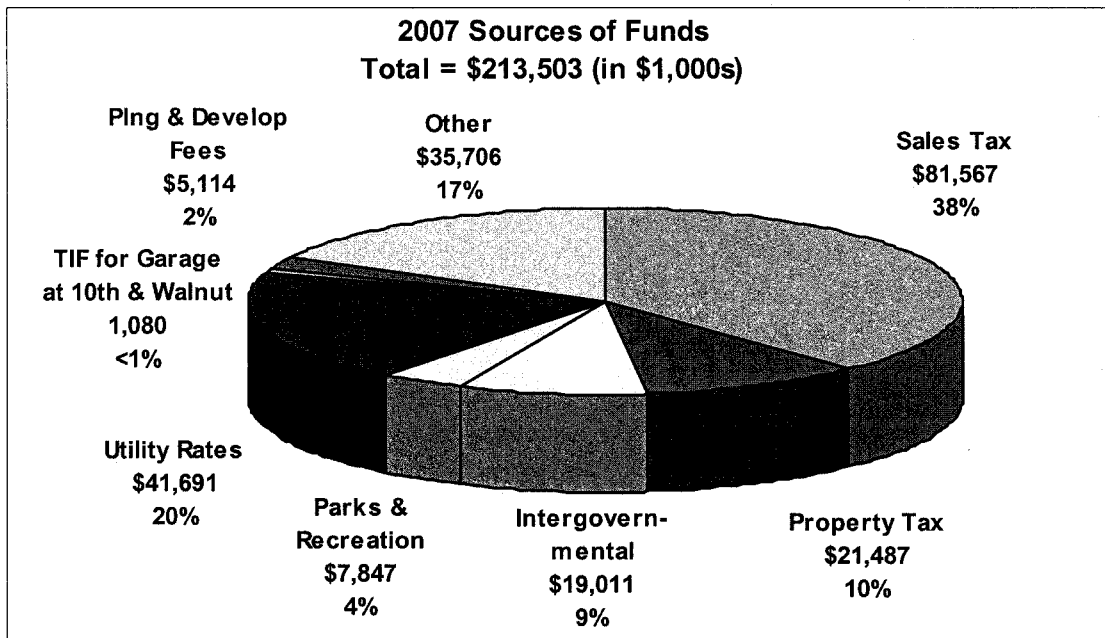
##### Personnel Factors/General Salary Increases:

Management/Non-union	0.70%
Boulder Municipal Employees Association	2.10%
Police	3.25%
Fire	4.00%

##### Non-Personnel Factors:

Non-personnel budgets were increased by 2.0% for 2007.

### Citywide Revenue (Sources)



The city has several revenue sources, each representing a different percentage of total revenues. Citywide revenues are projected to be \$213,503,000, an increase of 11.1% from 2006 estimated revenues of \$192,220,000. The significant increase in estimated revenues for 2007 is primarily due to projected funding from external sources (such as the Colorado Department of Transportation or CDOT) for capital improvement projects in the Transportation and the Transportation Development Funds. The level of external funding fluctuates from year to year and is based on the monies available and whether the city is successful in applying for funding. In 2007, the Transportation Department is receiving approximately \$10 million in federal and state funding for capital projects, which is a significant increase over the amount projected for 2006 of \$856,000.

**Sales Tax**

Sales Tax represents 38.0% of the City’s total revenue. Sales 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. The current sales and use tax rate consists of several components. The following is a list of the specific funds that have sales tax as a component of their revenue.

Fund	Rate	Start Date	Expiration Date
General	1.00%	1/1/1964	None
General	0.38%	1/1/1988	12/31/2011
General (designated)	0.15%	1/1/1993	12/31/2012
General (formerly designated for public safety purposes)	0.15%	1/1/2005	12/31/2024
Open Space	0.40%	1/1/1967	None
Open Space	0.33%	1/1/1990	12/31/2018
Open Space	0.15%	1/1/2004	12/31/2019
Transportation	0.60%	1/1/1967	None
Parks Acquisition & Recreation Purposes	<u>0.25%</u>	1/1/1996	12/31/2015
<b>Total</b>	<b><u>3.41%</u></b>		

Please note that on November 7, 2006, voters approved a one-year sales/use tax rate increase of 0.15% to provide funding for the new Fire Training Center. This will bring the total City of Boulder sales/use tax rate to 3.56% for 1/1/07 through 12/31/07.

**Basic Assumptions:**

Inflation – Projected CPI for the Denver/Boulder area is 2.50% for 2007.

Overall Sales Tax Growth – The overall growth in sales & use tax for the city is expected to be 5.33% in 2007.

**Property Tax**

Property Tax represents 10.0% of the City’s total revenue. Property tax revenue is based on the city’s mill levy to the current assessed value. Property tax revenue growth is restricted under the Taxpayer Bill of Rights Amendment to the Colorado Constitution (TABOR) to the Denver-Boulder Consumer Price Index (CPI) and a local growth factor. For collection in 2007, City Council approved a property tax of 9.889:

General City Operations	8.748
Permanent Parks Fund (Charter Sec. 161)	0.900
Library Fund (Charter Sec. 165)	<u>0.333</u>
<b>TOTAL</b>	<b>9.981</b>
Less Mill Levy Credit	<u>2.092</u>
<b>TOTAL (Mills subject to Article X, Section 20 Of the Colorado Constitution)</b>	<b>7.889</b>
General City Operations (Public Safety)	<u>2.000</u>
<b>NET MILL LEVY</b>	<b><u>9.889</u></b>

City of Boulder - Net Mill Levy							
Revenue Year	2001	2002	2003	2004	2005	2006	2007
Mill Levy	10.908	9.301	9.640	9.860	10.005	9.643	9.889

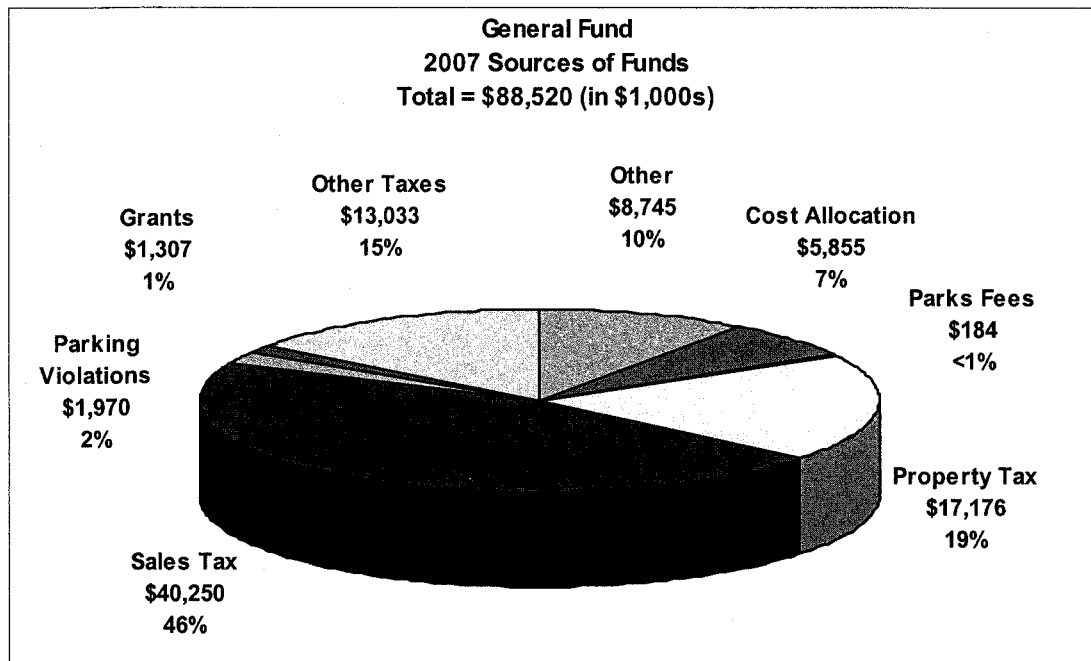


## Impact on Fund Balance

For the 2007 budget year, there is \$10,057,000 being used from fund balance to fund anticipated expenses. The use of fund balance is typically for one-time only expenses or for capital projects. Most funds that are using fund balance have built up reserves especially for the purpose of funding capital projects, for example, the Transportation Fund and the Water Utility Fund. Intergovernmental Service Funds such as the Telecommunications, Property & Casualty, Worker's Compensation, Compensated Absences, Fleet Replacement, Fleet Operations, Computer Replacement, Equipment Replacement, and Facility Renovation/Replacement Funds use fund balance to cover their cost allocation expenses but will recover those costs through charges.

For a complete look at the five year position of the City's funds please refer to the "Fund Financial" section of the budget document. In addition, each fund's reserve policies are summarized in the "Budget Policies" section of the document and their current status as to those policies.

## General Fund Revenues (Sources)



Total sources for the General Fund for the 2007 budget year are \$88,520,000. This represents a 7.2% increase over the 2006 approved budget for estimated revenues of \$82,637,000.

### Sales Tax

Sales tax collections of \$40,250,000 represent 46.0% of the General Fund annual revenue.

### Property Tax

The city's mill levy that goes to general operations is 8.748 mills less pro-rated TABOR credits of 2.092 mills. Total revenues collected for property tax are projected to be \$17,176,000 or 19.0% of General Fund revenues for 2007.

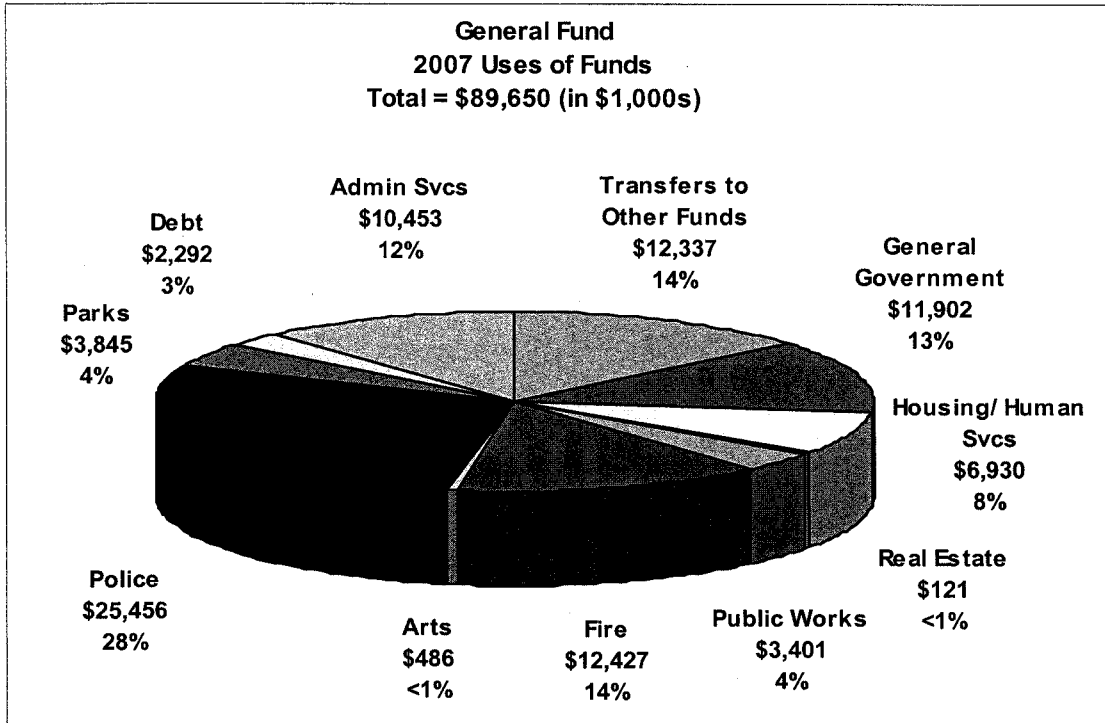
### Other Taxes

Other taxes include admission tax, accommodation tax, liquor occupation tax, telephone occupation tax, cable franchise tax, electric franchise tax, specific ownership tax, tobacco tax and trash tax. Estimates for these taxes are based on historical trends, inflation and economic growth in the respective areas.

**Cost Allocation**

The General Fund provides various support services to the restricted funds. The costs to provide these services are determined and allocated to the various restricted funds based on their utilization of these services. The estimated reimbursement amount to the General Fund in 2007 is \$5,855,000, a 2.2% decrease from the 2006 approved budget.

**General Fund Expenses (Uses)**



The 2007 General Fund budget is \$89,650,000. This represents an 8.5% increase over the 2006 approved budget of \$82,623,000.



**CITY OF BOULDER**  
**SUMMARY OF SOURCES OF FUNDS**  
(in \$1,000s)

2005 ACTUAL	2006 APPROVED	2007 APPROVED
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**UNRESTRICTED FUNDS:**

**General (includes Public Safety Fund)**

Sales and Use Taxes	\$ 34,185	\$ 33,839	\$ 36,509
.15 Cent Sales Tax	3,328	3,237	3,741
Food Service Tax	414	409	433
Bond Reserves	338	380	380
Accommodation Tax	2,290	2,542	2,525
Admission Tax	441	522	682
Property Tax	12,352	12,448	12,896
Property Tax (Public Safety)	3,876	4,006	4,280
Trash Hauler/Recycling Occ.Tx.	1,611	1,495	1,230
Liquor Occupation Tax	552	546	586
Telephone Occupation Tax	768	768	768
Cable Television Franchise Tax	977	880	997
Xcel Franchise Tax	3,676	3,349	3,900
Specific Ownership Tax	1,468	1,575	1,527
Tobacco Tax	385	435	385
Misc. Charges for Services	179	124	186
NPP & Other Parking Revenue	152	71	72
Meters - Out of Parking Districts	307	295	307
Meters - Within Parking Districts	1,437	1,468	1,446
Sale of Goods	53	47	56
Misc. Fines & Administr. Penal	2	3	2
Municipal Crt Charges & Fines	1,610	1,648	1,600
Parking Violations	2,021	2,246	1,970
Photo Enforcement	1,179	1,188	1,338
Business Licenses	175	150	186
Misc. Intergovernmental Chg.	0	10	0
Court Awards	100	41	106
Grants	1,253	846	1,307
Interest & Investment Earnings	535	424	557
Leases, Rents & Royalties	139	248	147
Miscellaneous Revenues	172	468	696
Education Excise Tax (To Reserve)	705	0	0
Parks Fees	193	165	184
Housing/Human Services Fees	254	231	247
Recommended Parking Meter & Hour Inc	0	0	0
Recommended Photo Enforcement Expansion	0	0	793
Recommended Funding for Sales Tax System	0	0	77
Carryovers from Add'l Revenue	2,253	0	0
<b>SUB-TOTAL REVENUE</b>	<b>\$ 79,380</b>	<b>\$ 76,104</b>	<b>\$ 82,116</b>

**Transfers In**

Cost Allocation - All Funds	\$ 6,221	\$ 5,985	\$ 5,855
CAGID - Reimb for Mall Improvements	392	500	500
Other	155	48	49
<b>SUB-TOTAL TRANSFERS IN</b>	<b>\$ 6,768</b>	<b>\$ 6,533</b>	<b>\$ 6,404</b>
<b>TOTAL General Fund</b>	<b>\$ 86,148</b>	<b>\$ 82,637</b>	<b>\$ 88,520</b>

**CITY OF BOULDER**  
**SUMMARY OF SOURCES OF FUNDS**  
(in \$1,000s)

	<b>2005</b>	<b>2006</b>	<b>2007</b>
	<b>ACTUAL</b>	<b>APPROVED</b>	<b>APPROVED</b>
<b>Community Housing Assistance (CHAP)</b>			
Property Tax	\$ 1,243 \$	1,297 \$	1,311
Development Excise Tax	349	350	350
Interest & Investment Earnings	83	60	35
Transfers In	42	24	0
Proceeds from Sale of Units	226	0	0
Other	7	0	0
<b>TOTAL CHAP</b>	\$ <u>1,950</u> \$	<u>1,731</u> \$	<u>1,696</u>
<b>NET TOTAL UNRESTRICTED FUNDS</b>	\$ <u><u>88,098</u></u> \$	<u><u>84,368</u></u> \$	<u><u>90,216</u></u>

**CITY OF BOULDER**  
**SUMMARY OF SOURCES OF FUNDS**  
(in \$1,000s)

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b>RESTRICTED FUNDS:</b>			
<b>Capital Development</b>			
Development Excise Tax	\$ 610	\$ 428	\$ 434
Interest & Investment Earnings	121	37	77
	<u>\$ 731</u>	<u>\$ 465</u>	<u>\$ 511</u>
<b>Lottery</b>			
Lottery Funds	\$ 889	\$ 875	\$ 904
Interest & Investment Earnings	37	46	61
	<u>\$ 926</u>	<u>\$ 921</u>	<u>\$ 965</u>
<b>Planning &amp; Development Svcs</b>			
Misc. Development Fees	\$ 5,300	\$ 5,064	\$ 5,114
Interest & Investment Earnings	78	41	86
Grants	20	0	0
Transfers In	2,469	2,544	2,736
	<u>\$ 7,867</u>	<u>\$ 7,649</u>	<u>\$ 7,936</u>
<b>Affordable Housing Fund</b>			
Cash In Lieu of Affordable Units	\$ 1,086	\$ 1,400	\$ 1,500
Interest & Investment Earnings	69	0	35
Transfers In	387	391	398
Sale of Goods and Capital Assets	222	54	64
Other	156	756	756
	<u>\$ 1,920</u>	<u>\$ 2,601</u>	<u>\$ 2,753</u>
<b>.25 Cent Sales Tax</b>			
Sales and Use Taxes	\$ 5,591	\$ 5,533	\$ 5,976
Interest & Investment Earnings	117	137	140
Intergovernmental	122	0	0
Grants	106	80	80
Other	34	12	12
	<u>\$ 5,970</u>	<u>\$ 5,762</u>	<u>\$ 6,208</u>
<b>Library</b>			
Property Tax	\$ 517	\$ 535	\$ 545
Misc. Charges for Services	125	109	99
Interest & Investment Earnings	19	8	11
Leases, Rents & Royalties	8	5	5
Grants	0	0	0
Transfers In	5,072	5,296	5,605
Other	69	24	24
	<u>\$ 5,810</u>	<u>\$ 5,977</u>	<u>\$ 6,289</u>

**CITY OF BOULDER**  
**SUMMARY OF SOURCES OF FUNDS**  
(in \$1,000s)

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b>Recreation Activity</b>			
Admission & Activity Charges	\$ 7,016	\$ 7,268	\$ 7,663
Interest & Investment Earnings	16	0	0
Transfers In	1,390	1,429	2,057
	<u>\$ 8,422</u>	<u>\$ 8,697</u>	<u>\$ 9,720</u>
<b>Open Space</b>			
Sales and Use Taxes	\$ 19,679	\$ 19,477	\$ 21,037
Sale of Capital Assets	109	0	0
Grants	7	0	0
Interest & Investment Earnings	370	255	325
Leases, Rents & Royalties	385	245	325
Transfers In	927	958	1,013
	<u>\$ 21,477</u>	<u>\$ 20,935</u>	<u>\$ 22,700</u>
<b>Airport</b>			
Misc. Charges for Services	\$ 6	\$ 3	\$ 10
Misc. Intergovernmental Chg.	0	8	0
Grants	78	0	1,412
Interest & Investment Earnings	18	15	27
Leases, Rents & Royalties	376	354	344
	<u>\$ 478</u>	<u>\$ 380</u>	<u>\$ 1,793</u>
<b>Transportation</b>			
Sales and Use Taxes	\$ 13,400	\$ 13,265	\$ 14,304
Highway Revenues	2,791	3,514	3,211
Grants	0	0	0
Interest & Investment Earnings	241	209	368
Miscellaneous Revenues	248	2,015	199
Special Assessments	113	70	70
Third Party Reimbursements	0	0	0
External Funding	3,392	0	5,911
Contributions & Donations	0	0	0
Transfers In	155	0	150
	<u>\$ 20,340</u>	<u>\$ 19,073</u>	<u>\$ 24,213</u>
<b>Transportation Development</b>			
Development Excise Tax	\$ 1,257	\$ 1,060	\$ 600
Interest & Investment Earnings	128	101	140
External Funding	304	0	3,078
Third Party Reimbursements	0	100	100
	<u>\$ 1,689</u>	<u>\$ 1,261</u>	<u>\$ 3,918</u>

**CITY OF BOULDER**  
**SUMMARY OF SOURCES OF FUNDS**  
(in \$1,000s)

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b>Transit Pass General Improvement District</b>			
Property Tax	\$ 4	\$ 7	\$ 7
Miscellaneous Revenues	0	1	0
Transfers In	3	3	3
	<u>\$ 7</u>	<u>\$ 11</u>	<u>\$ 10</u>
<b>CommDvlpmnt Block Grnt (CDBG)</b>			
Sale of Capital Assets	\$ 1,042	\$ 24	\$ 0
Federal - Direct Grants	1,044	1,021	914
Third Party Reimbursements	31	0	0
Transfers In	114	63	0
	<u>\$ 2,231</u>	<u>\$ 1,108</u>	<u>\$ 914</u>
<b>HOME</b>			
Federal - Direct Grants	\$ 253	\$ 822	\$ 1,500
Third Party Reimbursements	88	0	0
	<u>\$ 341</u>	<u>\$ 822</u>	<u>\$ 1,500</u>
<b>Permanent Parks and Recreation</b>			
Property Tax	\$ 1,399	\$ 1,468	\$ 1,460
Development Excise Tax	598	142	300
Interest & Investment Earnings	129	118	206
Miscellaneous Revenues	8	74	14
	<u>\$ 2,134</u>	<u>\$ 1,802</u>	<u>\$ 1,980</u>
<b>Water Utility</b>			
Misc. Charges for Services	\$ 23	\$ 33	\$ 33
Approved Rate Increase	0	0	732
Utility Service Charges	21,010	20,106	20,204
Utility Plant Invest. Fee Summ	4,179	2,250	2,500
Utility Connection	178	150	150
Interest & Investment Earnings	1,275	438	850
Leases, Rents & Royalties	24	0	16
Miscellaneous Revenues	0	17	0
Special Assessments	12	10	10
Sale of Real Estate	0	250	0
State and Federal Grants	9	0	0
Bonds	7,900	0	0
Transfers In	0	0	130
	<u>\$ 34,610</u>	<u>\$ 23,254</u>	<u>\$ 24,625</u>



**CITY OF BOULDER**  
**SUMMARY OF SOURCES OF FUNDS**  
(in \$1,000s)

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b>Wastewater Utility</b>			
Utility Service Charges	\$ 9,972	\$ 11,952	\$ 11,975
Approved Rate Increase	0	0	706
Sale of Capital Assets	0	125	0
Utility Plant Invest. Fee Summ	801	420	420
Utility Connection	13	12	12
Interest & Investment Earnings	417	150	380
Miscellaneous Revenues	22	26	28
Bond Proceeds	47,502	0	0
Special Assessments	87	20	20
	<u>\$ 58,814</u>	<u>\$ 12,705</u>	<u>\$ 13,541</u>
<b>Stormwater/Flood Mgmt Utility</b>			
Utility Service Charges	\$ 4,386	\$ 4,509	\$ 4,518
Approved Rate Increase	0	0	136
Utility Plant Invest. Fee Summ	646	500	500
Urban Drng & Fld Contr Dist	560	340	485
State and Federal Grants	27	0	0
Interest & Investment Earnings	276	106	225
Misc. Intergovernmental Chg.	78	106	109
Miscellaneous Revenues	108	17	17
Sale of Capital Assets	0	125	0
	<u>\$ 6,081</u>	<u>\$ 5,703</u>	<u>\$ 5,990</u>
<b>CAGID</b>			
Property & Spec Ownership Tx	\$ 876	\$ 869	\$ 960
Parking Charges	3,238	3,319	3,381
Recommended Parking Meter Rate Increase	0	0	0
Interest & Investment Earnings	33	20	47
Leases, Rents & Royalties	207	422	421
Miscellaneous Revenues	46	17	42
Transfers In	1,258	1,293	1,271
10th & Walnut Bonds and Revenue	467	1,110	1,080
	<u>\$ 6,125</u>	<u>\$ 7,050</u>	<u>\$ 7,202</u>
<b>UHGID</b>			
Property & Spec Ownership Tx	\$ 27	\$ 27	\$ 28
Parking Charges	159	163	161
Recommended Parking Meter Rate Increase	0	0	0
Interest & Investment Earnings	19	20	23
Miscellaneous Revenues	0	0	0
Transfers In	188	175	175
	<u>\$ 393</u>	<u>\$ 385</u>	<u>\$ 387</u>

**CITY OF BOULDER**  
**SUMMARY OF SOURCES OF FUNDS**  
(in \$1,000s)

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b>TOTAL RESTRICTED FUNDS SOURCES</b>	\$ 186,366	\$ 126,561	\$ 143,155
<b>TOTAL CITY SOURCES OF FUNDS</b>	\$ 274,464	\$ 210,929	\$ 233,371
Less: Transfers from Other Funds	\$ <u>18,845</u>	\$ <u>18,709</u>	\$ <u>19,868</u>
<b>NET TOTAL SOURCES OF FUNDS</b>	\$ <u><u>255,619</u></u>	\$ <u><u>192,220</u></u>	\$ <u><u>213,503</u></u>



**CITY OF BOULDER**  
**SUMMARY OF USES OF FUNDS**  
(in \$1,000s)

2005 ACTUAL	2006 APPROVED	2007 APPROVED
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**UNRESTRICTED FUNDS:**

**General (includes Public Safety Fund)**

City Council	\$ 269	\$ 286	\$ 295
Municipal Court	1,214	1,353	1,526
City Attorney	1,536	1,678	1,793
Contingency	41	113	115
Utility Contingency	0	0	250
Economic Vitality Program	338	361	361
Extraordinary Personnel Expense	0	113	115
Non-Departmental	889	756	779
Boulder Television	0	0	150
Wildlife Management Plan	7	0	0
Environmental Affairs	1,383	1,495	1,230
Media Relations	715	558	658
Downtown/University Hill Mgmt Div	975	887	935
BID	249	0	0
City Manager's Office/Support Svcs	1,326	1,325	1,413
West Nile Virus Program	199	300	300
Human Resources	1,092	1,227	1,296
Finance	2,033	2,356	2,585
Information Technology	4,620	4,383	4,501
Volunteer and Unemployment Ins	93	130	107
Property and Casualty Ins	1,539	1,609	1,767
Compensated Absences	599	311	311
Police	23,040	23,415	25,456
Fire	10,876	11,258	12,427
Police/Fire Pensions	473	473	773
Public Works	2,830	3,083	3,401
Parks	3,860	3,973	3,845
Arts	179	192	199
Open Space (Real Estate)	111	113	121
Housing/Human Services	4,507	4,581	5,209
Campaign Financing	43	0	43
Humane Society Bldg Loan	113	114	114
Carryovers & Supplementals	2,320	0	0
Carryovers & Supplementals frm Add'l Rev	2,253	0	0
Encumbrance Carryovers	566	0	0
Community Sustainability Plan	0	54	74
Special Purpose Reserve	0	200	301
Debt	2,080	1,731	1,728
	<hr/>	<hr/>	<hr/>
Total General Fund Expenditures	\$ 72,368	\$ 68,428	\$ 74,178
Transfers Out	11,269	11,357	12,337
	<hr/>	<hr/>	<hr/>
<b>Subtotal General Fund</b>	<b>\$ 83,637</b>	<b>\$ 79,785</b>	<b>\$ 86,515</b>

**CITY OF BOULDER**  
**SUMMARY OF USES OF FUNDS**  
(in \$1,000s)

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b>.15% Sales Tax Allocation</b>			
Environment	\$ 254	\$ 259	\$ 287
Arts	254	259	287
Human Services	1,269	1,295	1,434
Youth Opportunity	254	259	287
Four-Mile Soccer Complex	184	205	276
Debt	<u>563</u>	<u>561</u>	<u>564</u>
<b>Subtotal .15% Sales Tax</b>	<b>\$ 2,778</b>	<b>\$ 2,838</b>	<b>\$ 3,135</b>
<b>Total General Fund Uses</b>	<b>\$ 86,415</b>	<b>\$ 82,623</b>	<b>\$ 89,650</b>
<b>Community Housing Assistance</b>			
Operating	\$ 295	\$ 304	\$ 364
Community Housing Funds	1,121	1,341	1,324
Transfers Out	<u>136</u>	<u>84</u>	<u>22</u>
<b>Total Community Housing Assistance</b>	<b>\$ 1,552</b>	<b>\$ 1,729</b>	<b>\$ 1,710</b>
<b>TOTAL UNRESTRICTED FUNDS</b>	<b>\$ <u><u>87,967</u></u></b>	<b>\$ <u><u>84,352</u></u></b>	<b>\$ <u><u>91,360</u></u></b>

**CITY OF BOULDER**  
**SUMMARY OF USES OF FUNDS**  
(in \$1,000s)

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b>RESTRICTED FUNDS:</b>			
<b>Capital Development</b>			
Transfers Out	\$ 30	\$ 29	\$ 31
Capital	799	80	80
	<u>\$ 829</u>	<u>\$ 109</u>	<u>\$ 111</u>
<b>Lottery</b>			
Operating	\$ 155	\$ 173	\$ 746
Debt	304	304	304
Capital	256	423	50
	<u>\$ 715</u>	<u>\$ 900</u>	<u>\$ 1,100</u>
<b>Planning &amp; Development Svcs</b>			
Operating	\$ 6,024	\$ 6,465	\$ 6,849
Transfers Out	1,282	1,224	1,038
	<u>\$ 7,306</u>	<u>\$ 7,689</u>	<u>\$ 7,887</u>
<b>Affordable Housing Fund</b>			
Operating	\$ 121	\$ 182	\$ 295
Transfers Out	26	25	10
Debt	1,523	1,009	1,009
Community Housing Funds	736	1,384	1,412
	<u>\$ 2,406</u>	<u>\$ 2,600</u>	<u>\$ 2,726</u>
<b>.25 Cent Sales Tax</b>			
Operating	\$ 3,040	\$ 2,946	\$ 3,072
Debt	2,429	2,385	2,429
Transfers Out	196	188	449
Capital	969	281	493
	<u>\$ 6,634</u>	<u>\$ 5,800</u>	<u>\$ 6,443</u>
<b>Library</b>			
Operating	\$ 5,783	\$ 5,977	6,289
	<u>\$ 5,783</u>	<u>\$ 5,977</u>	<u>\$ 6,289</u>
<b>Recreation Activity</b>			
Operating	\$ 8,597	\$ 8,746	\$ 9,533
Transfers Out	16	0	0
	<u>\$ 8,613</u>	<u>\$ 8,746</u>	<u>\$ 9,533</u>

**CITY OF BOULDER**  
**SUMMARY OF USES OF FUNDS**  
(in \$1,000s)

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b>Open Space</b>			
Operating	\$ 7,271	\$ 8,431	\$ 8,949
Debt	9,478	9,221	11,694
Transfers Out	755	726	776
Capital	<u>4,141</u>	<u>4,150</u>	<u>3,980</u>
	\$ 21,645	\$ 22,528	\$ 25,399
<b>Airport</b>			
Operating	\$ 476	\$ 342	\$ 350
Transfers Out	55	53	59
Capital	<u>0</u>	<u>0</u>	<u>1,448</u>
	\$ 531	\$ 395	\$ 1,857
<b>Transportation</b>			
Operating	\$ 11,911	\$ 13,453	\$ 14,139
Transfers Out	1,331	1,275	1,292
Debt	124	124	124
Capital	<u>4,922</u>	<u>2,973</u>	<u>10,602</u>
	\$ 18,288	\$ 17,825	\$ 26,157
<b>Transportation Development</b>			
Operating	\$ 143	\$ 316	\$ 321
Transfers Out	12	11	12
Capital	<u>870</u>	<u>730</u>	<u>3,910</u>
	\$ 1,025	\$ 1,057	\$ 4,243
<b>Transit Pass General Improvement District</b>			
Operating	<u>\$ 9</u>	<u>\$ 10</u>	<u>\$ 10</u>
	\$ 9	\$ 10	\$ 10
<b>CommDvlpmnt Block Grnt (CDBG)</b>			
Operating	\$ 197	\$ 167	\$ 165
Debt	1,014	1,163	0
Transfers Out	60	41	18
Community Housing Funds	<u>859</u>	<u>836</u>	<u>732</u>
	\$ 2,130	\$ 2,207	\$ 915
<b>HOME</b>			
Operating	\$ 75	\$ 79	\$ 118
Transfers Out	4	4	3
Community Housing Funds	<u>261</u>	<u>739</u>	<u>1,379</u>
	\$ 340	\$ 822	\$ 1,500

**CITY OF BOULDER**  
**SUMMARY OF USES OF FUNDS**  
(in \$1,000s)

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b>Permanent Parks and Recreation</b>			
Operating	\$ 659	\$ 826	\$ 924
Debt	50	50	0
Transfers Out	60	58	53
Capital	468	860	1,070
	<u>\$ 1,237</u>	<u>\$ 1,794</u>	<u>\$ 2,047</u>
<b>General Obligation Debt Svc</b>			
Operating	\$ 19	\$ 25	25
	<u>\$ 19</u>	<u>\$ 25</u>	<u>\$ 25</u>
<b>Water Utility</b>			
Operating	\$ 11,433	\$ 12,531	\$ 13,750
Debt	14,832	6,543	6,544
Transfers Out	1,258	1,221	1,288
Capital	8,506	10,575	5,950
	<u>\$ 36,029</u>	<u>\$ 30,870</u>	<u>\$ 27,532</u>
<b>Wastewater Utility</b>			
Operating	\$ 6,912	\$ 7,195	\$ 7,953
Debt	1,401	169	3,745
Transfers Out	928	904	930
Capital	3,326	2,125	950
	<u>\$ 12,567</u>	<u>\$ 10,393</u>	<u>\$ 13,578</u>
<b>Stormwater/Flood Mgmt Utility</b>			
Operating	\$ 2,354	\$ 2,780	\$ 2,983
Debt	923	920	806
Transfers Out	271	268	297
Capital	2,302	2,785	2,150
	<u>\$ 5,850</u>	<u>\$ 6,753</u>	<u>\$ 6,236</u>
<b>CAGID</b>			
Operating	\$ 2,280	\$ 2,720	\$ 2,964
Debt	3,612	3,536	3,645
Transfers Out	526	629	624
Transfer Excess TIF to Gen. Fund	0	0	285
Capital	351	171	0
	<u>\$ 6,769</u>	<u>\$ 7,056</u>	<u>\$ 7,518</u>



**CITY OF BOULDER**  
**SUMMARY OF USES OF FUNDS**  
(in \$1,000s)

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b>UHGID</b>			
Operating	\$ 274	\$ 289	\$ 333
Transfers Out	<u>39</u>	<u>37</u>	<u>31</u>
	\$ 313	\$ 326	\$ 364
<b>Telecommunications</b>			
Transfers Out	<u>\$ 11</u>	<u>\$ 11</u>	<u>\$ 10</u>
	\$ 11	\$ 11	\$ 10
<b>Property &amp; Casualty Insurance</b>			
Transfers Out	<u>\$ 73</u>	<u>\$ 71</u>	<u>\$ 65</u>
	\$ 73	\$ 71	\$ 65
<b>Worker Compensation Insurance</b>			
Transfers Out	<u>\$ 95</u>	<u>\$ 95</u>	<u>\$ 111</u>
	\$ 95	\$ 95	\$ 111
<b>Compensated Absences</b>			
Transfers Out	<u>\$ 13</u>	<u>\$ 12</u>	<u>\$ 13</u>
	\$ 13	\$ 12	\$ 13
<b>Fleet Operations</b>			
Transfers Out	<u>\$ 245</u>	<u>\$ 211</u>	<u>\$ 221</u>
	\$ 245	\$ 211	\$ 221
<b>Fleet Replacement</b>			
Transfers Out	<u>\$ 13</u>	<u>\$ 37</u>	<u>\$ 55</u>
	\$ 13	\$ 37	\$ 55
<b>Computer Replacement</b>			
Transfers Out	<u>\$ 16</u>	<u>\$ 16</u>	<u>\$ 14</u>
	\$ 16	\$ 16	\$ 14
<b>Equipment Replacement</b>			
Transfers Out	<u>\$ 28</u>	<u>\$ 27</u>	<u>\$ 30</u>
	\$ 28	\$ 27	\$ 30
<b>Facility Renovation &amp; Replace</b>			
Transfers Out	<u>\$ 66</u>	<u>\$ 63</u>	<u>\$ 69</u>
	\$ 66	\$ 63	\$ 69

**CITY OF BOULDER  
SUMMARY OF USES OF FUNDS  
(in \$1,000s)**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b>Police Pension</b>			
Transfers Out	\$ <u>16</u>	\$ <u>16</u>	\$ <u>5</u>
	\$ 16	\$ 16	\$ 5
<b>Fire Pension</b>			
Transfers Out	\$ <u>16</u>	\$ <u>16</u>	\$ <u>5</u>
	\$ 16	\$ 16	\$ 5
<b>TOTAL RESTRICTED FUNDS USES</b>	\$ 139,630	\$ 134,457	\$ 152,068
<b>TOTAL CITY USES OF FUNDS</b>	\$ 227,597	\$ 218,809	\$ 243,428
Less: Transfers to Other Funds	\$ 18,845	\$ 18,709	\$ 19,868
<b>NET TOTAL USES OF FUNDS</b>	<u>\$ 208,752</u>	<u>\$ 200,100</u>	<u>\$ 223,560</u>
<b>USES OF FUNDS BY CATEGORY</b>			
OPERATING USES OF FUNDS	\$ 140,532	\$ 142,931	\$ 155,438
CAPITAL USES OF FUNDS	29,887	29,453	35,530
DEBT	<u>38,333</u>	<u>27,716</u>	<u>32,592</u>
<b>TOTAL USES OF FUNDS BY CATEGORY</b>	<u>\$ 208,752</u>	<u>\$ 200,100</u>	<u>\$ 223,560</u>



**CITY OF BOULDER  
FUND TRANSFERS  
SORTED BY ORIGINATING FUND  
(in \$1,000s)**

FROM	TO FUND	FOR	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b>GENERAL</b>					
	Plng & Dev Svcs	Subsidy	\$ 1,846	\$ 1,903	\$ 2,076
	Plng & Dev Svcs	Excise Tax Admin	5	5	5
	Affordable Hsng	Subsidy	387	391	398
	Recreation Activity	Subsidy	1,297	1,336	1,664
	Library Fund	Subsidy	5,072	5,296	5,605
	Open Space	Subsidy	927	958	1,013
	CAGID	Meter Rev	1,258	1,293	1,271
	UHGID	Meter Rev	188	175	175
	Water Utility Fund	Wells Property	0	0	130
	Transportation	Photo Enforcement	155	0	0
	Misc One-time Transfers	Misc	134	0	0
			<u>\$ 11,269</u>	<u>\$ 11,357</u>	<u>\$ 12,337</u>
<b>CAPITAL DEVELOPMENT</b>					
	General	Cost Allocation	\$ 25	\$ 24	\$ 26
	Plng & Dev Svcs	Excise Tax Admin	5	5	5
			<u>\$ 30</u>	<u>\$ 29</u>	<u>\$ 31</u>
<b>PLANNING &amp; DEVELOPMENT SVCS</b>					
	General	Cost Allocation	\$ 1,282	\$ 1,224	\$ 1,038
			<u>\$ 1,282</u>	<u>\$ 1,224</u>	<u>\$ 1,038</u>
<b>AFFORDABLE HOUSING FUND</b>					
	General	Cost Allocation	\$ 26	\$ 25	\$ 10
			<u>\$ 26</u>	<u>\$ 25</u>	<u>\$ 10</u>
<b>CMMNTY HSG ASST PRGM (CHAP)</b>					
	General	Cost Allocation	\$ 17	\$ 16	\$ 17
	Plng & Dev Svcs	Excise Tax Admin	5	5	5
	CDBG	Section 108 Loan	114	63	0
			<u>\$ 136</u>	<u>\$ 84</u>	<u>\$ 22</u>
<b>.25 CENT SALES TAX</b>					
	General	Cost Allocation	\$ 196	\$ 188	\$ 149
	Recreation Activity	Bridge Funding	0	0	300
			<u>\$ 196</u>	<u>\$ 188</u>	<u>\$ 449</u>
<b>RECREATION ACTIVITY</b>					
	General	Interest Income	\$ 16	\$ 0	\$ 0
			<u>\$ 16</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>OPEN SPACE</b>					
	General	Cost Allocation	\$ 755	\$ 726	\$ 743
	General	Sales Tax System	0	0	33
			<u>\$ 755</u>	<u>\$ 726</u>	<u>\$ 776</u>

**CITY OF BOULDER  
FUND TRANSFERS  
SORTED BY ORIGINATING FUND  
(in \$1,000s)**

FROM	TO FUND	FOR	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b>AIRPORT</b>					
General		Cost Allocation	\$ 55	\$ 53	\$ 59
			\$ 55	\$ 53	\$ 59
<b>TRANSPORTATION</b>					
General		Cost Allocation	\$ 1,093	\$ 1,051	\$ 1020
General		Legislative Consultant	20	0	0
General		Bldr Creek Maint	0	15	0
General		HHS	13	13	13
Recreation Activity		Expand Program	28	13	28
Plng & Dev Svcs		Subsidy	174	180	184
Forrest Glen GID		Subsidy	3	3	3
General		Sales Tax System	0	0	44
			\$ 1,331	\$ 1,275	\$ 1,292
<b>TRANSPORTATION DEVELOPMENT</b>					
General		Cost Allocation	\$ 7	\$ 6	\$ 7
Plng & Dev Svcs		Excise Tax Admin	5	5	5
			\$ 12	\$ 11	\$ 12
<b>COMMDEVLPMENT BLOCK GRNT (CDBG)</b>					
General		Cost Allocation	\$ 18	\$ 17	\$ 18
CHAP		Interest Income	42	24	0
			\$ 60	\$ 41	\$ 18
<b>HOME</b>					
General		Cost Allocation	\$ 4	\$ 4	\$ 3
			\$ 4	\$ 4	\$ 3
<b>PERMANENT PARKS AND RECREATION</b>					
General		Cost Allocation	\$ 55	\$ 53	\$ 48
Plng & Dev Svcs		Excise Tax Admin	5	5	5
			\$ 60	\$ 58	\$ 53
<b>WATER UTILITY</b>					
General		Cost Allocation	\$ 1,085	\$ 1,043	\$ 1,105
Plng & Dev Svcs		Subsidy	163	168	173
General		Legislative Consultant	10	10	10
			\$ 1,258	\$ 1,221	\$ 1,288
<b>WASTEWATER UTILITY</b>					
General		Cost Allocation	\$ 765	\$ 736	\$ 757
Plng & Dev Svcs		Subsidy	163	168	173
			\$ 928	\$ 904	\$ 930

**CITY OF BOULDER  
FUND TRANSFERS  
SORTED BY ORIGINATING FUND  
(in \$1,000s)**

FROM	TO FUND	FOR	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b>STORMWATER/FLOOD MGMT UTILITY</b>					
	General	Cost Allocation	\$ 163	\$ 157	\$ 183
	Plng & Dev Svcs	Subsidy	98	101	104
	General	Legislative Consultant	<u>10</u>	<u>10</u>	<u>10</u>
			\$ 271	\$ 268	\$ 297
<b>CAGID</b>					
	General	Cost Allocation	\$ 134	\$ 129	\$ 124
	General	Mall Improvements	<u>392</u>	<u>500</u>	<u>500</u>
			\$ 526	\$ 629	\$ 624
<b>UHGID</b>					
	General	Cost Allocation	<u>39</u>	<u>37</u>	<u>31</u>
			\$ 39	\$ 37	\$ 31
<b>TELECOMMUNICATIONS</b>					
	General	Cost Allocation	<u>11</u>	<u>11</u>	<u>10</u>
			\$ 11	\$ 11	\$ 10
<b>PROPERTY &amp; CASUALTY INSURANCE</b>					
	General	Cost Allocation	<u>73</u>	<u>71</u>	<u>65</u>
			\$ 73	\$ 71	\$ 65
<b>WORKER COMPENSATION INSURANCE</b>					
	General	Cost Allocation	\$ 15	\$ 15	\$ 31
	Recreation Activity	Wellness Program	<u>80</u>	<u>80</u>	<u>80</u>
			\$ 95	\$ 95	\$ 111
<b>COMPENSATED ABSENCES</b>					
	General	Cost Allocation	<u>13</u>	<u>12</u>	<u>13</u>
			\$ 13	\$ 12	\$ 13
<b>FLEET OPERATIONS</b>					
	General	Cost Allocation	<u>245</u>	<u>211</u>	<u>221</u>
			\$ 245	\$ 211	\$ 221
<b>FLEET REPLACEMENT</b>					
	General	Cost Allocation	<u>13</u>	<u>37</u>	<u>55</u>
			\$ 13	\$ 37	\$ 55
<b>COMPUTER REPLACEMENT</b>					
	General	Cost Allocation	<u>16</u>	<u>16</u>	<u>14</u>
			\$ 16	\$ 16	\$ 14

**CITY OF BOULDER  
FUND TRANSFERS  
SORTED BY ORIGINATING FUND  
(in \$1,000s)**

FROM	TO FUND	FOR	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b>EQUIPMENT REPLACEMENT</b>					
	General	Cost Allocation	\$ <u>28</u>	\$ <u>27</u>	\$ <u>30</u>
			\$ 28	\$ 27	\$ 30
<b>FACILITY RENOVATION &amp; REPLACE</b>					
	General	Cost Allocation	\$ <u>66</u>	\$ <u>63</u>	\$ <u>69</u>
			\$ 66	\$ 63	\$ 69
<b>POLICE PENSION</b>					
	General	Cost Allocation	\$ <u>15</u>	\$ <u>16</u>	\$ <u>5</u>
			\$ 15	\$ 16	\$ 5
<b>FIRE PENSION</b>					
	General	Cost Allocation	\$ <u>16</u>	\$ <u>16</u>	\$ <u>5</u>
			\$ 16	\$ 16	\$ 5
<b>TOTAL TRANSFERS</b>			<u>\$ 18,845</u>	<u>\$ 18,709</u>	<u>\$ 19,868</u>

## 2007 Fund Activity Summary - Original Budget

The following schedule reflects the impact of the 2007 budget, including estimated revenues (including transfers in) and appropriations (including transfers out), on projected unreserved fund balance.

FUND TITLE	Projected 01/01/07 Unreserved Fund Balance	Estimated Revenues (Including Transfers In)	Appropriations (Including Transfers Out)	Projected 12/31/07 Unreserved Fund Balance
General Fund	12,320,000	85,003,350	86,514,714	10,808,636
Capital Development	1,933,068	510,888	111,238	2,332,718
Lottery	560,985	964,731	1,100,000	425,716
Planning and Development Services	2,138,808	7,936,130	7,886,983	2,187,955
Affordable Housing	0	2,753,000	2,726,969	26,031
Community Housing Assistance Program (CHAP)	39,066	1,695,788	1,710,243	24,611
.15 Cent Sales Tax	1,369,741	2,295,000	2,571,000	1,093,741
.25 Cent Sales Tax	1,149,824	6,208,593	6,442,830	915,587
Library	223,799	6,289,475	6,289,475	223,799
Recreation Activity	490,721	9,719,944	9,532,961	677,704
Open Space	10,326,895	22,699,649	25,399,687	7,626,857
Airport	570,288	1,792,774	1,857,283	505,779
Transportation	5,013,651	24,212,871	26,156,646	3,069,876
Transportation Development	611,796	3,918,400	4,242,623	287,573
Community Development Block Grant (CDBG)	0	914,418	914,418	0
HOME	0	1,500,000	1,500,000	0
Permanent Parks and Recreation	1,145,403	1,980,035	2,046,962	1,078,476
General Obligation Debt Service	57,169	0	25,000	32,169
.15 Cent Debt Service	370,518	1,446,000	1,170,370	646,148
Water Utility	19,561,913	24,625,314	27,532,464	16,654,763
Wastewater Utility	8,159,255	13,541,074	13,578,041	8,122,288
Stormwater and Flood Management Utility	4,983,587	5,990,098	6,236,126	4,737,559
<b>Totals</b>	<b>71,026,487</b>	<b>225,997,532</b>	<b>235,546,033</b>	<b>61,477,986</b>



**CITY OF BOULDER  
CHANGES IN FUND BALANCE  
(in \$1,000s)**

FUND	INCREASE/(DECREASE) TO FUND BALANCE FROM 2007 BUDGET
General	(1,130)
Community Housing Assistance	(14)
Capital Development	400
Lottery	(135)
Planning & Development Services	49
Affordable Housing	27
.25 Cent Sales Tax	(235)
Library	0
Recreation Activity	187
Open Space	(2,699)
Airport	(64)
Transportation	(1,944)
Transportation Development	(325)
Community Development Block Grant (CDBG)	(1)
Permanent Parks and Recreation	(67)
General Obligation Debt Svc	(25)
Water Utility	(2,907)
Wastewater Utility	(37)
Stormwater/Flood Mgmt Utility	(246)
CAGID	(316)
UHGID	23
Telecommunications	(10)
Property and Casualty Insurance	(65)
Worker Compensation Insurance	(111)
Compensated Absences	(13)
Fleet Operations	(221)
Fleet Replacement	(55)
Computer Replacement	(14)
Equipment Replacement	(30)
Facility Renovation and Replacement	(69)
Police Pension	(5)
Fire Pension	(5)
	<hr/>
TOTAL	(10,057)

CITY OF BOULDER  
SUMMARY OF STANDARD FTEs (1)  
BY CITY DEPARTMENT

	2005 APPROVED	2006 APPROVED	2007 APPROVED	VAR '06-'07	EXPLANATION OF VARIANCE
City Council	1.00	1.00	1.00	0.00	
Municipal Court	17.00	17.00	18.50	1.50	1.50 (Recommended Action Plan Items)
City Attorney	18.75	18.75	19.70	0.95	-0.05 (reorganization); 1.00 (Recommended Action Plan Item)
City Manager (2)	68.00	68.00	69.25	1.25	-2.00 (fixed terms in OEA); 1.75 (Recommended Action Plan Items) 1.00 (Recommended Reallocations); .50 (reorganization)
Human Resources	13.75	14.25	14.63	0.38	-0.12 (reorg); 0.50 (Recommended Reallocation)
Finance	27.25	27.25	28.87	1.62	1.62 (reorganization)
Information Technology	32.75	32.75	32.75	0.00	
Police	263.25	263.25	269.25	6.00	6.00 (Recommended Action Plan Items)
Fire	111.33	111.33	111.33	0.00	
PW/Fleet	16.90	16.90	16.87	-0.03	-0.03 (reorganization)
PW/Transportation	62.97	62.97	65.99	3.02	3.00 (Recommended Action Plan items)
PW/Utilities	150.44	150.44	154.93	4.49	4.50 (Recommended Action Plan items)
PW/FAM	13.51	13.51	13.58	0.07	0.08 (reorganization)
Planning & Dvlpmnt Svcs	64.71	64.74	69.36	4.62	-0.13 (reorganization); 4.75 (Rcmmnd Action Plan & Reallocation)
Parks & Recreation	149.22	145.25	144.62	-0.63	0.37 (reorganization); -1.00 (Recommended Reallocations)
Library	78.35	78.95	79.45	0.50	0.50 (Recommended Action Plan Items)
Arts	1.50	1.50	1.50	0.00	
Open Space/Mtn Parks	69.00	77.58	83.25	5.67	-1.50 (fixed terms); 7.17 (Recommended Action Plan Items)
Housing/Human Svcs	52.43	53.42	56.51	3.09	1.34 (new grants); 1.75 (Recommended Reallocations)
<b>TOTALS</b>	<b>1,212.11</b>	<b>1,218.84</b>	<b>1,251.34</b>	<b>32.50</b>	

**NOTES:**

(1) The FTE counts include standard Management, BMEA, Fire and Police positions; they also include capital and grant-funded standard positions

(2) The areas included in the City Manager's FTE count are:

- City Manager' Office/Support Services
- Internal Audit
- Economic Vitality
- Communications
- Environmental Affairs
- DUHMD/Parking Services



## DEBT POLICY AND ADMINISTRATION

### 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, 2006, the City had a number of debt issues outstanding made up of (amounts in 000's):

\$ 98,224	General Obligation Bonds Payable (Includes \$23,143 of General Improvement District Bonds which are a debt of the Central Area General Improvement District)
120,975	Revenue Bonds Payable
3,055	Certificates of Participation (which are a debt of the Boulder Municipal Property Authority)

In addition, there were \$19,785,000 of Lease Purchase Revenue Notes Payable and \$1,920,000 payable under a Revolving Credit Facility Agreement outstanding at December 31, 2006.

The Combined Schedule of Long-Term Debt Payable and the current debt schedules by fund for 2007-2012 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 Aa2 by Moody's Investors Service and AA+ 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.

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.

As of December 15, 2006, The City does not anticipate issuing additional debt in 2007.

Supplementary Schedule

Combined Schedule of Long-Term Debt Payable

December 31, 2006

(Amounts in 000's)

	<u>Interest rates</u>	<u>Dates</u>		<u>Authorized and issued</u>	<u>Outstanding</u>	<u>Current portion</u>
		<u>Issued</u>	<u>Maturity</u>			
Governmental Activities:						
Supported by sales tax revenues and other financing sources:						
General Obligation Bonds:						
Open Space Acquisition Refunding	4.35 - 4.55 %	8/11/98	8/15/10 \$	\$ 10,185	\$ 3,995	\$ 940
Open Space Acquisition Refunding	3.50 - 5.00	7/06/99	8/15/13	17,485	10,300	1,250
Parks Acquisition Refunding	4.50-5.375	9/07/99	12/15/15	22,385	16,925	1,550
Open Space Acquisition	5.00 - 7.50	4/25/00	8/15/18	20,095	15,735	965
Open Space Acquisition	4.00 - 5.50	6/20/06	8/15/19	20,115	20,115	1,210
Premium on Refunding Bonds					352	
Parks, Recreation, Muni., Cap., Imp., Ref.	4.00 - 4.30	9/11/01	12/1/12	5,255	2,925	445
Premium on Refunding Bonds				-	11	-
Refunding Bond Charges				-	(76)	-
Library Capital Improvement Refunding	3.50 - 4.20	1/08/02	10/01/11	9,250	4,915	940
Premium on Refunding Bonds				-	12	-
Refunding Bond Charges				-	(128)	-
				<u>104,770</u>	<u>75,081</u>	<u>7,300</u>
Sales Tax Revenue Bonds:						
Open Space Acquisition Sales Tax Revenue Refunding Bonds	4.75 - 5.25	7/15/99	8/15/14	<u>15,835</u>	<u>9,855</u>	<u>1,045</u>
FNMA Revolving Credit Facility Agreement	variable			3,000	1,920	600
Compensated Absences				-	9,585	-
Rebatable Arbitrage (estimated)				<u>-</u>	<u>-</u>	<u>-</u>
Total Governmental Activities and total supported by sales tax revenues and other financing sources				\$ <u>123,605</u>	\$ <u>96,441</u>	\$ <u>8,945</u>

(continued)

CITY OF BOULDER, COLORADO

Supplementary Schedule

Combined Schedule of Long-Term Debt Payable,  
(continued)

December 31, 2006

(Amounts in 000's)

	Interest rates	Dates		Authorized and issued	Outstanding	Current portion
		Issued	Maturity			
Business-type Activities:						
Supported by utility revenues:						
Revenue Bonds:						
Water and Sewer	4.125 - 5.125	5/25/99	12/01/19	15,830	11,790	685
Water and Sewer	5.00 - 5.75	7/06/00	12/01/20	25,365	17,265	1,325
Water and Sewer	4.00 - 5.50	12/19/01	12/01/21	28,830	23,665	1,170
Water and Sewer Revenue Refunding Bonds	3.00 - 3.75	5/01/05	12/01/16	7,900	7,065	605
Refunding Bond Charges				-	(178)	-
Water and Sewer	3.50 - 5.00	11/15/05	12/01/25	45,245	43,765	1,610
Premium on Bonds				-	1,083	-
Water and Sewer Revenue Refunding Bonds	3.00 - 3.50	5/01/05	12/01/12	1,110	910	140
Storm Water & Flood Mgmt Rev. Rfdg.	3.65 - 5.10	6/09/98	12/01/18	9,680	5,755	525
				<u>133,960</u>	<u>111,120</u>	<u>6,060</u>
Compensated Absences (estimated)				-	1,422	-
Rebatable Arbitrage				-	-	-
Total supported by utility revenues				<u>133,960</u>	<u>112,542</u>	<u>6,060</u>
Supported by parking revenues:						
General Obligation General Improvement District Bonds:						
Central Area General Improvement District:						
Parking Facilities	2.50 - 4.20	6/17/03	8/15/23	12,500	11,535	505
Premium on Bonds				-	129	-
Parking Facilities Refunding	3.00 - 3.625	7/08/02	8/15/07	7,355	1,600	1,600
Premium on Refunding Bonds				-	17	-
Refunding Bond Charges				-	(33)	-
Parking Facilities	4.00 - 5.00	6/23/98	6/15/18	13,500	9,895	615
				<u>33,355</u>	<u>23,143</u>	<u>2,720</u>
Compensated Absences (estimated)				-	108	-
Total supported by parking revenues				<u>33,355</u>	<u>23,251</u>	<u>2,720</u>
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	3,055	450
				<u>5,750</u>	<u>3,055</u>	<u>450</u>
Lease Purchase Revenue Notes:						
Boulder Municipal Property Authority:						
Open space acquisition:						
Beech	3.875 - 12.315	3/03/88	3/02/08	1,250	323	152
Autrey	Note 1989B-I	6.50	7/21/89	7/21/07	180	18
Autrey	Note 1989B-II	6.50	7/21/89	7/21/07	610	61
Autrey	Note 1989B-III	6.50	7/21/89	7/21/07	90	9
Autrey	Note 1989B-IV	6.50	7/21/89	7/21/07	90	9
K-Investments	Note 1990C	7.00	4/10/90	4/10/10	574	183
						41

(continued)

CITY OF BOULDER, COLORADO

Supplementary Schedule

Combined Schedule of Long-Term Debt Payable,  
(continued)

December 31, 2006

(Amounts in 000's)

		Interest rates	Dates		Authorized and issued	Outstanding	Current portion
			Issued	Maturity			
Lease Purchase Revenue Notes (continued):							
Boulder Municipal Property Authority:							
Open space acquisition:							
Mardick	Note 1991G	7.00	10/03/91	10/03/11	225	87	15
Anderson	Note 1992B	7.00	1/17/92	1/17/07	784	80	80
Johnson	Note 1992E	6.00	5/22/92	5/22/07	1,236	120	120
Schneider	Note 1992N	6.00	11/01/92	11/01/07	963	94	94
Stepanek	Note 1995A	6.00	6/07/95	6/07/10	249	89	20
Joder	Note 1996A	6.00	4/22/96	4/22/11	1,400	607	108
Lousberg	Note 1996B	6.00	5/30/96	6/01/11	850	368	65
Henrikson	Note 1997C	6.00	6/25/97	6/25/12	383	194	28
Hartnagle	Note 1997E	6.00	6/01/97	6/01/07	1,283	165	165
Foothills	Note 1997G	7.00	7/16/97	7/16/17	1,095	775	49
Marshall	Note 1997H-1	6.00	9/17/97	9/17/07	250	32	32
Marshall	Note 1997H-2	6.00	9/17/97	9/17/07	300	38	38
Degge	Note 1998A	6.00	11/12/98	11/12/08	440	110	53
Van Vleet	Note 1999B	6.00	3/5/99	3/5/14	2,500	1,599	162
Steele	Note 2000A	6.00	2/01/00	2/08/08	300	88	43
Wright	Note 2000B	6.00	2/18/00	2/18/10	450	212	48
Dexter	Note 2000C	6.00	2/01/00	2/01/10	750	353	81
Johnson, Family	Note 2001A-R1	6.00	1/10/01	1/10/11	245	141	25
Johnson, Wife	Note 2001A-R2	6.00	1/10/01	1/10/11	300	171	30
Hester	Note 2001B	6.00	6/01/01	6/01/11	580	332	59
Suits	Note 2001C	6.00	10/31/01	10/31/11	1,675	1,675	-
Abbott	Note 2001D	6.00	12/05/01	1/14/13	430	300	30
William & Assoc.	Note 2001E-R1	6.00	11/21/01	11/21/11	230	230	-
Suits, Enterprises	Note 2001E-R2	6.00	11/21/01	11/21/11	420	420	-
Edward H. Kolb	Note 2002A-R1	6.00	8/15/02	8/15/12	242	161	23
John B. Kolb	Note 2002A-R2	6.00	8/15/02	8/15/12	242	161	23
Frederick M. Kolb	Note 2002A-R3	6.00	8/15/02	8/15/12	242	161	23
Helayne B. Jones	Note 2003A	6.00	6/20/03	6/20/13	715	542	65
Dagle	Note 2004A	4.75	12/1/2004	12/1/2014	770	643	68
Gisle	Note 2005A	4.75	2/18/05	2/18/17	1,180	1,105	79
Hill	Note 2005B	4.75	4/05/05	4/05/15	910	837	77
Luchetta	Note 2005C	5.00	8/05/05	8/05/20	720	687	35
Boulder Valley	Note 2006A	5.00	6/16/06	6/16/06	3,550	3,550	282
Eisenberg	Note 2006B	5.00	6/07/06	6/07/16	1,206	1,206	96
					<u>29,909</u>	<u>17,936</u>	<u>2,406</u>
Parks Land acquisition:							
26th and Violet	Note 1997A	6.00	1/07/97	1/07/07	990	127	127
Degge	Note 1998B	6.00	11/12/98	11/12/08	1,250	311	151
					<u>2,240</u>	<u>438</u>	<u>278</u>
Boulder Transit Village acquisition:							
30th & Pearl, LLC	Note 2004B	6.50	10/14/04	11/01/14	2,600	1,411	271
					<u>34,749</u>	<u>19,785</u>	<u>2,955</u>
Total supported by base rentals							
					<u>40,499</u>	<u>22,840</u>	<u>3,405</u>
Total Business-type Activities					\$ <u>207,814</u>	\$ <u>158,633</u>	\$ <u>12,185</u>

**CITY OF BOULDER  
2007 DEBT SERVICE  
(in \$1,000s)**

**GENERAL FUND**

	2007	2008	2009	2010	2011	2012
<b>DEBT ISSUES</b>						
<b>I. BONDS</b>						
Library Capital Improvement Refunding Bonds Series 2002	<u>\$1,130</u>	<u>\$1,122</u>	<u>\$1,079</u>	<u>\$1,074</u>	<u>\$1,073</u>	<u>-</u>

NOTE: The 2007 General Fund budget also funds base rentals in the amount of \$598k to the Boulder Municipal Property Authority Debt Service Fund for the payment of East Boulder Community Center Certificates of Participation.

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



**CITY OF BOULDER  
2007 DEBT SERVICE  
(in \$1,000s)**

**LOTTERY FUND**

NOTE: The 2007 Lottery Fund budget funds base rentals in the amount of \$305k to the Boulder Municipal Property Authority Debt Service Fund for the payments of the 26th and Violet Associates and Degge properties.

**CITY OF BOULDER  
2007 DEBT SERVICE  
(in \$1,000s)**

**AFFORDABLE HOUSING FUND**

**DEBT ISSUES**

**I. REVOLVING LINE OF CREDIT**

A revolving credit facility agreement was made on August 29, 2003, between Fannie Mae and the City of Boulder. There is a \$3,000,000 limit on this credit facility agreement. The agreement requires an annual payment of 20% on any outstanding principal and quarterly interest payments. To date, \$3 million has been drawn to finance the Mapleton Mobile Home Park and the Boulder Transit Village. Principal payments of \$600,000 and \$480,000 were made in 2005 and 2006, respectively, reducing the principal balance to \$1,920,000.00. Housing and Human Services may elect to draw against the line of credit in the future. Therefore, the Affordable Housing Fund has appropriated \$780,000 for both principal and interest payments in 2007. The interest rate is based on the 90 day LIBOR rate plus 1.75%.

**NOTE:** The 2007 Affordable Housing Fund budget also funds base rentals in the amount of \$229k to the Boulder Municipal Property Authority Debt Service Fund for the payment of Thirtieth and Pearl, LLC property.

**CITY OF BOULDER  
2007 DEBT SERVICE  
(in \$1,000s)**

**.15 CENT SALES TAX FUND**

	2007	2008	2009	2010	2011	2012
<b>DEBT ISSUES</b>						
<b>I. BONDS</b>						
Parks and Recreation/Municipal Improvement Refunding Bonds Series 2002	\$563	\$560	\$556	\$557	\$563	\$551

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

**CITY OF BOULDER  
2007 DEBT SERVICE  
(in \$1,000s)**

**.25 CENT SALES TAX FUND**

2007	2008	2009	2010	2011	2012
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**DEBT ISSUES**

**I. BONDS**

Parks Acquisition Refunding Bonds  
Series 1999

<u>\$2,429</u>	<u>\$2,421</u>	<u>\$2,385</u>	<u>\$2,386</u>	<u>\$2,387</u>	<u>\$2,402</u>
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**CITY OF BOULDER  
2007 DEBT SERVICE  
(in \$1,000s)**

**BMPA DEBT SERVICE FUND**

This debt is paid with base rentals transferred from various funds as indicated in the above debt service schedules.

	2007	2008	2009	2010	2011	2012
	598	602	600	596	601	604
	<u>\$598</u>	<u>\$602</u>	<u>\$600</u>	<u>\$596</u>	<u>\$601</u>	<u>\$604</u>

**DEBT ISSUES**

**I. CERTIFICATES OF PARTICIPATION**

East Boulder Community Center						
Sub-total	598	602	600	596	601	604
	<u>\$598</u>	<u>\$602</u>	<u>\$600</u>	<u>\$596</u>	<u>\$601</u>	<u>\$604</u>

**II. LEASE PURCHASE REVENUE NOTES**

1988A	Beech	\$192	-	-	-	-
1989B	Autrey	103	-	-	-	-
1990C	K-Investments	54	54	54	-	-
1991G	Mardick	21	21	21	21	-
1992B	Anderson	86	-	-	-	-
1992E	Johnson	127	-	-	-	-
1992N	Schneider	99	-	-	-	-
1995A	Stepanek	26	26	26	-	-
1996A	Joder	144	144	144	144	-
1996B	Lousberg	88	88	88	88	-
1997A	26th and Violet Assoc.	135	-	-	-	-
1997C	Henrickson	39	39	39	39	39
1997E	Hartnagle	174	-	-	-	-
1997G	Foothills Business Park, LLC	103	103	103	103	103
1997H	H-1 Marshall	34	-	-	-	-
1997H	H-2 Marshall	41	-	-	-	-
1998A	Degge	60	60	-	-	-
1998B	Degge	170	170	-	-	-
1999B	Van Vleet	257	257	257	257	257
2000A	Steele	48	48	-	-	-
2000B	Wright	61	61	61	-	-
2000C	Dexter	102	102	102	-	-
2001AR-1	F. LaVerne Johnson Family	33	33	33	33	-

CITY OF BOULDER  
2007 DEBT SERVICE  
(in \$1,000s)

BMPA DEBT SERVICE FUND

This debt is paid with base rentals transferred from various funds as indicated in the above debt service schedules.

	2007	2008	2009	2010	2011	2012
2001AR-2 F. LaVerne Johnson Wife	41	41	41	41	41	-
2001B Hester	79	79	79	79	79	-
2001C Suitts Enterprises, Ltd.	102	102	102	102	1776	-
2001D Abbott	47	47	47	46	46	46
2001ER-1 William and Associates	14	14	14	14	244	-
2001ER-2 Suitts Enterprises, Ltd.	25	25	25	25	445	-
2002AR-1 Edward H. Kolb	32	32	32	32	32	32
2002AR-2 John B. Kolb	32	32	32	32	32	32
2002AR-3 Frederick M. Kolb	33	33	33	33	33	32
2003A Helayne B. Jones	95	95	95	95	95	95
2004A Waldo R. & Nancy R. Dagle	98	98	98	98	98	98
2004B1 Thirtieth & Pearl, LLC (Affordable Housing)	229	229	229	219	-	-
2004B2 Thirtieth & Pearl, LLC (Transportation)	124	123	123	133	219	-
2005A Gary L. & Donna K. Gisle, Trustees	128	128	128	128	127	127
2005B John G. & Barbara G. Hill, Tenants in Common	114	114	114	113	113	113
2005C Luchetta Properties, Inc.	69	69	69	69	69	69
2006A Boulder Valley Farm, Inc.	452	452	451	451	450	450
2006B Joel and Ruth Eisenberg	153	153	153	153	153	153
Sub-total	<u>\$4,064</u>	<u>\$3,264</u>	<u>\$2,793</u>	<u>\$2,791</u>	<u>\$4,737</u>	<u>\$1,646</u>
TOTAL	<u>\$4,662</u>	<u>\$3,866</u>	<u>\$3,393</u>	<u>\$3,387</u>	<u>\$5,338</u>	<u>\$2,250</u>

**CITY OF BOULDER  
2007 DEBT SERVICE  
(in \$1,000s)**

**OPEN SPACE FUND**

	2007	2008	2009	2010	2011	2012
<b>DEBT ISSUES</b>						
<b>I. BONDS</b>						
Open Space Acquisition Refunding Bonds Series 1998	\$1,118	\$1,116	\$1,113	\$1,103	-	-
Open Space Acquisition Refunding Bonds Series 1999	1,737	1,737	1,743	1,745	1,747	1,749
Open Space Acquisition Refunding Bonds Series 2000	1,800	1,799	1,804	1,805	1,808	1,813
Open Space Acquisition Bonds Series 2006	2,087	2,064	2,055	2,049	2,043	2,031
Sales Tax Revenue Refunding Bonds Series 1999	1,547	1,540	1,535	1,533	1,525	1,522
<b>Total</b>	<u>\$8,289</u>	<u>\$8,256</u>	<u>\$8,250</u>	<u>\$8,235</u>	<u>\$7,123</u>	<u>\$7,115</u>

NOTE: The 2007 Open Space Fund budget also funds base rentals in the amount of \$3,406k to the Boulder Municipal Property Authority Debt Service Fund for the payment of various open space properties.

NOTE: Debt Service for the Open Space Acquisition Bonds, Series 2006, has been recorded using the accrual basis of accounting. All other issues have been recorded using the cash basis of accounting. GASB #34 was implemented in 2002.

**CITY OF BOULDER  
2007 DEBT SERVICE  
(in \$1,000s)**

**TRANSPORTATION FUND**

NOTE: The 2007 Transportation Fund budget funds base rentals in the amount of \$124k to the Boulder Municipal Property Authority Debt Service Fund for the payments of the Thirtieth & Pearl, LLC property.



**CITY OF BOULDER**  
**2007 DEBT SERVICE**  
(in \$1,000s)

**WATER UTILITY FUND**

	2007	2008	2009	2010	2011	2012
<b>DEBT ISSUES</b>						
<b>I. BONDS</b>						
Water and Sewer Revenue Bonds - Series 1999	\$1,240	\$1,235	\$1,240	\$1,238	\$1,238	\$1,242
Water and Sewer Revenue Bonds - Series 2000	2,272	2,272	2,267	2,265	1,520	1,513
Water and Sewer Revenue Bonds - Series 2001	2,181	2,179	2,180	2,174	2,172	2,172
Water and Sewer Revenue Ref. Bonds - Series 2005B	852	845	844	845	849	855
<b>TOTAL</b>	<u>\$6,545</u>	<u>\$6,531</u>	<u>\$6,531</u>	<u>\$6,522</u>	<u>\$5,779</u>	<u>\$5,782</u>

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

**CITY OF BOULDER  
2007 DEBT SERVICE  
(in \$1,000s)**

**WASTEWATER UTILITY FUND**

	2007	2008	2009	2010	2011	2012
<b>DEBT ISSUES</b>						
<b>I. BONDS</b>						
Water and Sewer Revenue Refunding Bonds Series 2005A	\$170	\$170	\$170	\$165	\$166	\$176
Water and Sewer Revenue Bonds Series 2005C	3,575	3,566	3,558	3,557	3,550	3,546
	<u>\$3,745</u>	<u>\$3,736</u>	<u>\$3,728</u>	<u>\$3,722</u>	<u>\$3,716</u>	<u>\$3,722</u>

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

**CITY OF BOULDER  
2007 DEBT SERVICE  
(in \$1,000s)**

**FLOOD CONTROL UTILITY FUND**

	2007	2008	2009	2010	2011	2012
<b>DEBT ISSUES</b>						
<b>I. BONDS</b>						
Storm Water & Flood Refunding Bonds Series 1998	<u>\$806</u>	<u>\$806</u>	<u>\$810</u>	<u>\$1,126</u>	<u>\$494</u>	<u>\$492</u>

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

**CITY OF BOULDER  
2007 DEBT SERVICE  
(in \$1,000s)**

**CAGID FUND**

	2007	2008	2009	2010	2011	2012
DEBT ISSUES						
I. BONDS						
CAGID Bonds Series 1998	\$1,071	\$1,069	\$1,073	\$1,077	\$1,078	\$1,070
CAGID Refunding Bonds - Series 2002	1,636	-	-	-	-	-
CAGID Bonds Series 2003	939	936	925	917	920	922
<b>TOTAL</b>	<u>\$3,646</u>	<u>\$2,005</u>	<u>\$1,998</u>	<u>\$1,994</u>	<u>\$1,998</u>	<u>\$1,992</u>

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

**CITY OF BOULDER**  
**LEASE-PURCHASE OBLIGATIONS IN THIS BUDGET**  
 (in \$1,000s)

ITEM	ESTIMATED AMOUNT TO BE EXPENDED DURING 2007	REMAINING LIFETIME OBLIGATION - 2008 AND BEYOND
<b>REAL PROPERTY</b>		
Open Space Properties	\$3,406	\$15,530
East Community Center	598	2,605
Parks Properties	305	160
Affordable Housing Property	229	618
Transportation Property	124	522
<b>SUBTOTAL</b>	<b>\$4,662</b>	<b>\$19,435</b>
<b>TOTAL</b>	<b>\$4,662</b>	<b>\$19,435</b>

Represented are all lease/purchase obligations known or predictable at the time of the production of the 2007 budget.

CITY OF BOULDER, COLORADO  
 Computation of Legal Debt Margin

Last Ten Years

(Amounts in 000's)

	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
Total assessed value (prior year assessed value for current year collections - estimated)	\$ 2,091,962	\$ 1,970,654	\$ 1,970,952	\$ 1,929,525	\$ 1,912,398	\$ 1,529,977	\$ 1,508,482	\$ 1,353,113	\$ 1,319,748	\$ 1,246,433
Debt limit - 3% of total assessed value	\$ 62,759	\$ 59,120	\$ 59,129	\$ 57,886	\$ 57,372	\$ 45,899	\$ 45,254	\$ 40,593	\$ 39,592	\$ 37,393
Amount of debt applicable to debt margin:										
Total bonded debt	75,081	60,375	66,294	71,929	77,620	81,310	84,350	66,925	73,225	75,165
Less deductions allowed by law:										
Self-supporting General Obligation bonds	\$ 75,081	\$ 60,375	\$ 65,929	\$ 71,214	\$ 76,585	\$ 79,960	\$ 82,695	\$ 64,990	\$ 71,035	\$ 72,745
Self-supporting General Obligation Water Utility bonds	-	-	365	715	1,035	1,350	1,655	1,935	2,190	2,420
Total deductions	75,081	60,375	66,294	71,929	77,620	81,310	84,350	66,925	73,225	75,165
Amount of debt applicable to debt margin	\$ 62,759	\$ 59,120	\$ 59,129	\$ 57,886	\$ 57,372	\$ 45,899	\$ 45,254	\$ 40,593	\$ 39,592	\$ 37,393
Legal debt margin										

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 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.)

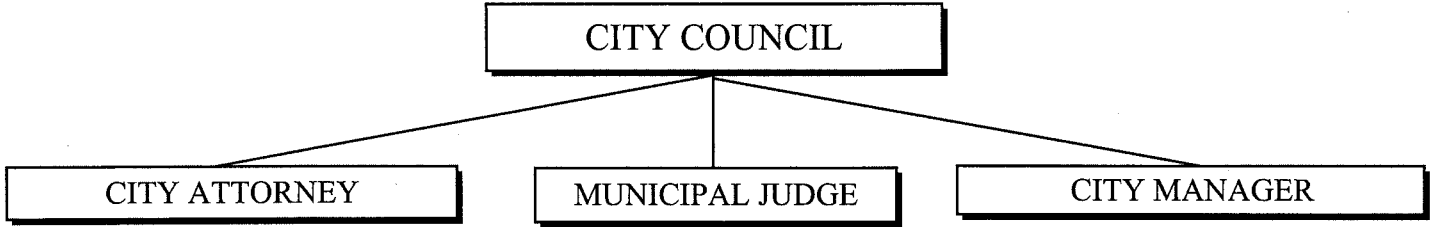


**CITY COUNCIL**

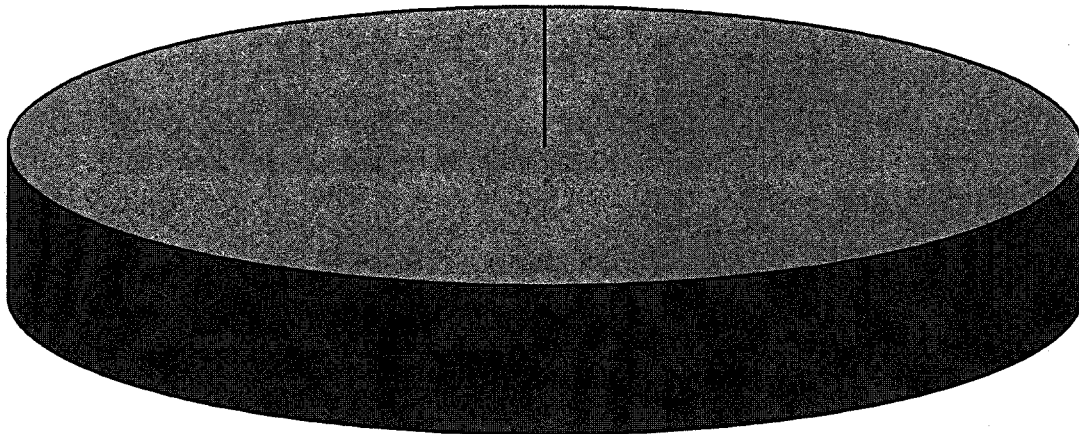
**CITY COUNCIL**



# CITY COUNCIL



**2007 BUDGET**  
**\$294,507**



**City Council**  
**100%**

**2007 BUDGET  
CITY COUNCIL**

	<b>2005 ACTUAL</b>	<b>2006 APPROVED</b>	<b>2007 APPROVED</b>
<b><u>BUDGET BY PROGRAM</u></b>			
City Council	\$ 268,839	\$ 286,143	\$ 294,507
<b>TOTAL</b>	<b>\$ 268,839</b>	<b>\$ 286,143</b>	<b>\$ 294,507</b>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 112,312	\$ 118,051	\$ 114,853
Operating Expenses	154,952	164,092	175,653
Interdepartmental Charges	1,575	4,000	4,000
<b>TOTAL</b>	<b>\$ 268,839</b>	<b>\$ 286,143</b>	<b>\$ 294,507</b>
<b><u>BUDGET BY FUND</u></b>			
General	\$ 268,839	\$ 286,143	\$ 294,507
<b>TOTAL</b>	<b>\$ 268,839</b>	<b>\$ 286,143</b>	<b>\$ 294,507</b>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	1.00	1.00	1.00
<b>TOTAL</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## 2007 BUDGET CITY COUNCIL

### MISSION STATEMENT

To act as the governing body for the City of Boulder, providing policy direction and leadership to the city organization.

### BUSINESS PLAN NARRATIVE

Through the establishment of Council Goals the Boulder City Council sets policy and direction.

During the January 2006 City Council Retreat and subsequent follow up sessions, council identified specific initiatives, and then explored an exercise to form like areas of interest for the Council to pursue during the next two years. The council then identified and formed subcommittees to further develop a filter approach to the initiatives pursued. This resulted in three filters: 1) Social; 2) Environmental; and 3) Economic.

The following are the definitions for providing that information:

Economic: Overall economic impacts on the business community which could impact city revenues; promotes a diverse and sustainable economy that supports needs of all segments of the community; may also include intergovernmental relations or issues.

Environmental: Overall impacts based on environmental concerns such as transportation, climate, energy, greenhouse gas emission, recycling; considers balance of renewable and non-renewable resources; may also include intergovernmental relations or issues.

Social: Overall impacts on the needs of diverse communities, e.g. different ethnicities and cultures, abilities, age, income, family demographics, under-represented residents; engages broad segments of community for input; may also include intergovernmental relations or issues.

The following initiatives were identified:

1. Long Term Revenue
2. Quality of Life Unique to Boulder
3. Outreach/Communication (Dialogue – what we want to become)
4. Energy Issues/Climate Change
5. Building Community/Engagement
6. City partnerships/assistance to non-profits
7. Boulder in the Region
8. Executive Sessions

**GUIDING PRINCIPLES OR INVESTMENT STRATEGY**

- 1.) **Essential Services include:** Includes Council salary, a portion of support tied to primary Council functions including agenda preparation, costs associated with legal notifications and boards and commissions. All of the above are mandated by Charter or are essential to conduct the business of Council.
- 2.) **Desirable Services include:** Administration and Intergovernmental Memberships. Includes Council support not directly linked to mandated responsibilities, and membership in Intergovernmental organizations (DRCOG \$29,500 and CML \$66,006).
- 3.) **Discretionary Services include:** Includes Council meals and travel.

**OVERVIEW OF ACTION PLAN**

The collective business plan of all city departments is intended to serve City Council as a strategic plan. There are specific council Action Plan items with immediate needs that are above the personnel and non-personnel expense (NPE) increase for the 2007-2012 budget planning period. This includes expenses associated with Rocky Flats Stewardship and the Metro Mayor’s Caucus memberships. The estimated cost for this phase of the Action Plan is estimated at \$8,200 annually.

**Please refer to Attachment B of the 2007 Budget Message for a listing of those Action Plan Items that were approved for funding. The listing is presented in order by fund and department.**

**OVERVIEW OF VISION PLAN**

To lead a progressive community that fosters quality of life, is a world leader on environmental issues, is economically sustainable, provides equitable housing and is at the forefront of transportation issues while being inclusive of all.

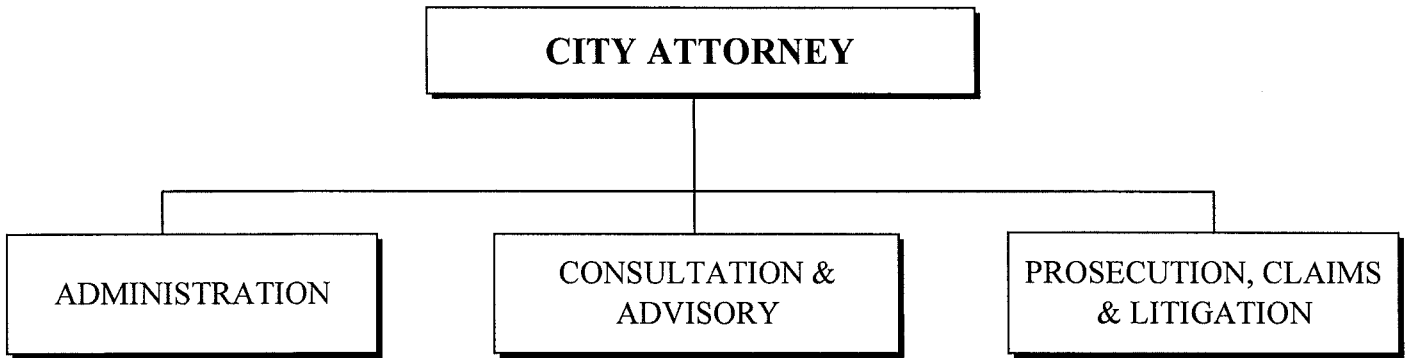
**PERFORMANCE MEASURES**

	<b>Actual 2005</b>	<b>Target 2006</b>	<b>Target 2007</b>
Number of days to respond to public correspondence when additional response is directed by CAC	6 days  1,797 items of correspondence were received this year. Down from 2,117 in 2004	Within 10 days after CAC	Within 10 days after CAC

**CITY ATTORNEY**

**CITY ATTORNEY**

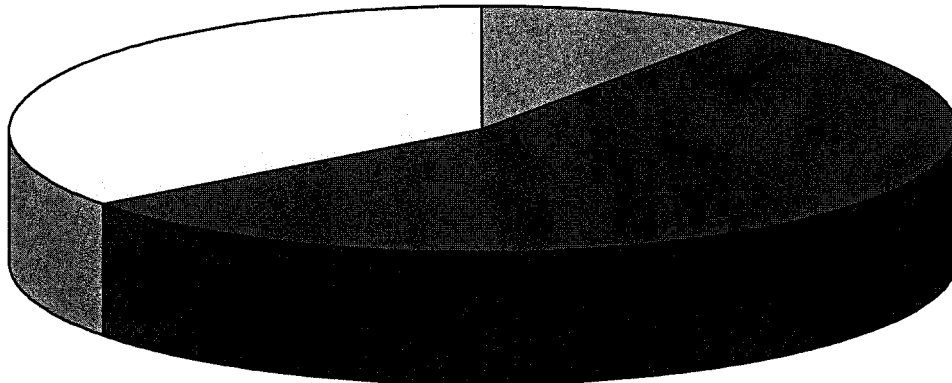
# CITY ATTORNEY



**2007 BUDGET**  
**\$1,792,699**

**Prosecution,  
Claims & Litigation**  
**35%**

**Administration**  
**10%**



**Consultation &  
Advisory**  
**55%**

**2007 BUDGET  
CITY ATTORNEY**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
CITY ATTORNEY			
City Attorney	\$ 1,294,314	\$ 0	\$ 0
Prosecution	242,091	0	0
	1,536,405	0	0
ADMINISTRATION			
Administration	0	173,903	175,457
	0	173,903	175,457
CONSULTATION & ADVISORY			
Consultation & Advisory	0	871,783	985,157
	0	871,783	985,157
PROSECUTION, CLAIMS AND LITIGATION			
Prosecution, Claims and Litigation	0	631,858	632,086
	0	631,858	632,086
TOTAL	\$ 1,536,405	\$ 1,677,543	\$ 1,792,699
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 1,413,767	\$ 1,516,049	\$ 1,594,975
Operating Expenses	106,648	149,514	175,494
Interdepartmental Charges	15,990	11,980	22,230
Capital	0	0	0
TOTAL	\$ 1,536,405	\$ 1,677,543	\$ 1,792,699
<b><u>BUDGET BY FUND</u></b>			
General	\$ 1,536,405	\$ 1,677,543	\$ 1,792,699
TOTAL	\$ 1,536,405	\$ 1,677,543	\$ 1,792,699
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	18.75	18.75	19.70
TOTAL	18.75	18.75	19.70

**2007 BUDGET  
OFFICE OF THE CITY ATTORNEY**

**MISSION STATEMENT**

We work for Boulder to deliver the highest quality municipal legal service. Impeccable quality is our highest value. We achieve this by providing responsive, creative, and timely advice. We back our advice with cost-effective litigation services when necessary.

**BUSINESS PLAN NARRATIVE**

The City Attorney's Office has completed many of the reorganization and adaptation measures identified in the January 2005 "Organizational Review and Management Analysis of the City Attorney's Office." Some of the highlights include:

- Dedicating substantially greater staff resources to the Human Resources Department;
- Introducing a customer service feedback program for our public interactions on claims against the city;
- Emphasizing recovery of compensation for damage to city property (usually as the result of car accidents);
- Continued development of our in-house litigation group.

The CAO also expects to be implementing a practice management system (hardware/software) during 2007. This system will increase productivity by reducing the time spent on routine tasks such as document production, time keeping and project tracking.

Training, teaching and staff development continue to be emphasis areas for the office. The CAO's management philosophy is built around the use of life long learning techniques, such as internal teaching and training opportunities, to inspire, retain and develop city attorneys.

**GUIDING PRINCIPLES OR INVESTMENT STRATEGY**

**1). Essential Services**

**A. Administration:**

Supporting legally-required continuing legal education for staff attorneys is essential. File maintenance, timekeeping and reporting, and updating the municipal code is also essential.



- B. Advisory Services:**  
Support for the City Council and the City's advisory boards and commissions is essential, as is compliance with the Colorado Open Records Act, elections law, Council agenda support, bond finance and tax matters, water rights defense, and providing conflict of interest advice. In addition, support for operating departments is essential when that support is part of their efforts to meet their own essential functions or the City Council's goals.
- C. Litigation Services:**  
The CAO is legally obligated to defend the City in civil litigation and to prosecute criminal matters within the Boulder Municipal Court's jurisdiction.

2). **Desirable Services**

- A. Administration:**  
Providing intra-departmental coordination and training is desirable.
- B. Advisory Services:**  
Support for operating departments is desirable when that support is part of their efforts to provide desirable services. Other desirable services include legal maintenance of the City's extensive real estate and affordable housing portfolio, providing responsive support to public inquiries, and supporting the City's legislative agenda.
- C. Litigation Services:**  
Providing proactive litigation services to challenge the actions of other persons and entities when those actions are contrary to the City's interests is desirable. Pre-prosecution counseling and informal dispute resolution is also desirable. Work done on behalf of the Office of Environmental Affairs is desirable and includes the city's leadership in the key "global warming" lawsuit, *Friends of the Earth v. Peter Watson* (in the United States District Court for the District of Northern California, Docket No. C 02-4106 JSW, see <http://www.climatelawsuit.org>), litigation on implementation of Amendment 37 (renewable energy portfolio requirements), and Xcel Energy cases pending before the Colorado Public Utilities Commission.

3.) **Discretionary Services**

- A. Administration:**  
Administrative time reporting to operating departments is discretionary.

**B. Advisory Services:**

All other advisory services are discretionary.

**C. Litigation Services:**

All other litigation is discretionary, such as Amicus Curiae (friend of the court) participation in significant cases.

## **OVERVIEW OF ACTION PLAN**

The City Attorney conducted an Organizational Review and Management Analysis of the office in January 2005. The Action Plan includes those immediate needs that are above the personnel and nonpersonnel expense (NPE) increase for the 2007-2012 budget planning period. This includes expenses associated with enhancing our current set of services and resources (the three items are detailed in the Vision Plan below).

The estimated cost for this phase of the Action Plan is estimated at \$121,500 annually.

**Please refer to Attachment B of the 2007 Budget Message for a listing of those Action Plan Items that were approved for funding. The listing is presented in order by fund and department.**

## **OVERVIEW OF VISION PLAN**

As funding becomes available, the CAO intends to create a “Boulder Municipal Law Fellowship” to recruit highly capable legal minds into municipal law and to help develop the next generations of public lawyers. This program will consist of one-year fellowships for extraordinarily qualified post-graduate law students. The city will benefit because, along the way to their ultimate destination, the Municipal Law Fellowship recipients will provide top flight legal work for Boulder on cutting edge legal issues.

Another component of the CAO vision plan is to add a 1.0 FTE Legal Secretary support position. We currently function with one legal secretary dedicated to prosecution matters (two attorneys) and two legal secretaries who support the consultation and advisory, claims and litigation functions (seven attorneys; four paralegals).

The final item in the CAO vision plan is an upgrade of Westlaw, our online legal research tool, to allow access to cases and legal opinions from across the country.

## PERFORMANCE MEASURES

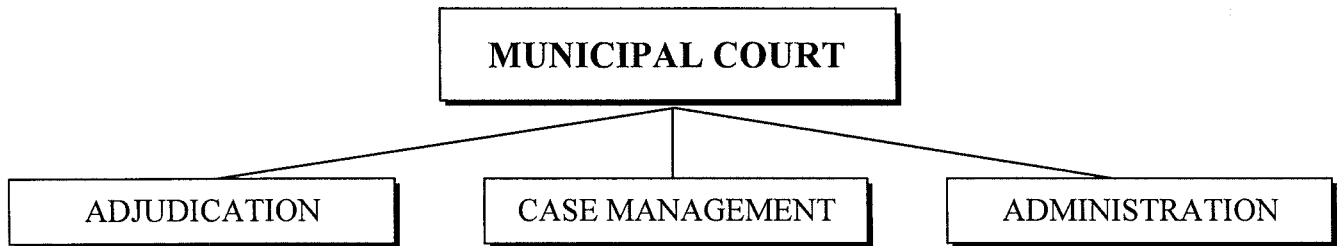
	<b>Actual 2005</b>	<b>Target 2006</b>	<b>Target 2007</b>
1. Criminal Prosecution: Increase the number of Municipal Court matters submitted for alternative dispute resolution and restorative justice resolution.	365	See new performance measure below.	See new performance measure below.
2. Risk Management: Strive to ensure that the City's insurance premiums and claim payouts are low compared to other front range cities.	Previously city comparisons were available through the Colorado Purchasing Group. The City no longer participates in this group and comparisons are not available.	See new performance measure below.	See new performance measure below.
3. Strive to ensure that the City's payouts and attorney's fees are paid out at no greater than historical (adjusted) levels.	Payouts in 2005 were less than those in 2004.	See new performance measure below.	See new performance measure below.
4. Criminal Prosecution: Maintain the number of Municipal Court matters submitted for alternative dispute resolution and restorative justice resolution.	N/A	One hundred thirty formal referrals and continue to work with municipal court to utilize a variety of community-based justice models and agencies.	One hundred thirty formal referrals and continue to work with municipal court to utilize a variety of community-based justice models and agencies.

	<b>Actual 2005</b>	<b>Target 2006</b>	<b>Target 2007</b>
5. Risk Management: Continue recent efforts to improve systems and efficiencies regarding claims management.	N/A	Send claimant feedback forms to 100% of claimants. Provide three-week turn around time for resolution of claims (either denial or settlement).	Send claimant feedback forms to 100% of claimants. Provide three-week turn around time for resolution of claims (either denial or settlement).
6. Outside Lawyers: Standardize the procedures and oversight mechanism for managing the work performed by outside lawyers.		Institute formal procedures for outside counsel contract review/renewal and actively monitor 100% outside counsel invoices by CAO staff. Provide increased accountability for budgeting outside counsel funds.	Institute formal procedures for outside counsel contract review/renewal and actively monitor 100% outside counsel invoices by CAO staff. Provide increased accountability for budgeting outside counsel funds.



**MUNICIPAL COURT**

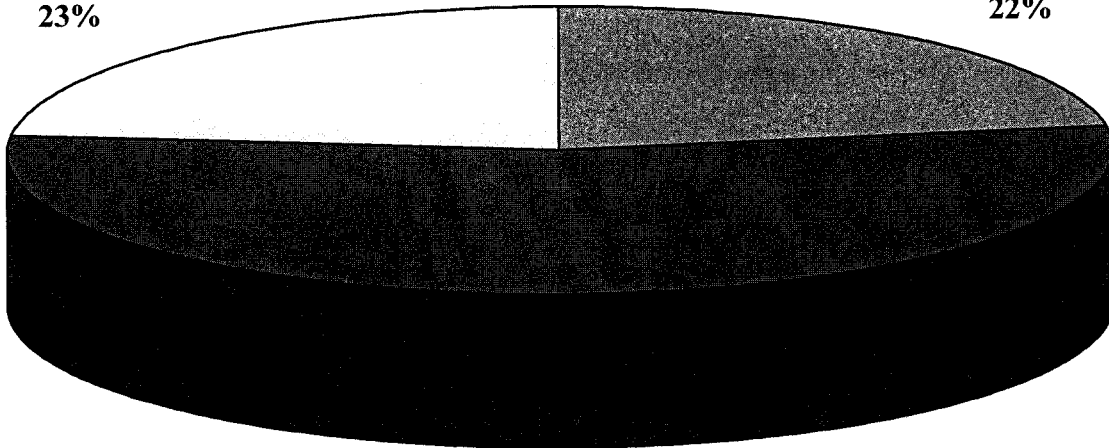
# MUNICIPAL COURT



**2007 BUDGET**  
**\$1,525,654**

**Administration**  
**23%**

**Adjudication**  
**22%**



**Case Management**  
**55%**

**2007 BUDGET  
MUNICIPAL COURT**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
ADJUDICATION			
Adjudication	\$ 216,938	\$ 314,146	\$ 341,989
	<u>216,938</u>	<u>314,146</u>	<u>341,989</u>
CASE MANAGEMENT			
Case Management	523,629	0	0
Traffic/ General/ Animal	0	225,706	240,476
Parking Support	136,302	190,162	196,835
Photo Enforcement	108,792	110,501	192,154
Probation Services	0	195,301	203,306
	<u>768,723</u>	<u>721,670</u>	<u>832,770</u>
ADMINISTRATION			
Administration	228,290	317,192	350,895
	<u>228,290</u>	<u>317,192</u>	<u>350,895</u>
TOTAL	\$ <u>1,213,950</u>	\$ <u>1,353,008</u>	\$ <u>1,525,654</u>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 1,008,510	\$ 1,095,018	\$ 1,248,504
Operating Expenses	152,893	222,101	252,012
Interdepartmental Charges	52,548	35,889	25,138
TOTAL	\$ <u>1,213,950</u>	\$ <u>1,353,008</u>	\$ <u>1,525,654</u>
<b><u>BUDGET BY FUND</u></b>			
General	\$ 1,213,950	\$ 1,353,008	\$ 1,525,654
TOTAL	\$ <u>1,213,950</u>	\$ <u>1,353,008</u>	\$ <u>1,525,654</u>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	<u>17.00</u>	<u>17.00</u>	<u>18.50</u>
TOTAL	<u>17.00</u>	<u>17.00</u>	<u>18.50</u>



## **2007 BUDGET MUNICIPAL COURT**

### **MISSION STATEMENT**

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.

### **BUSINESS PLAN NARRATIVE**

The Court has continued to manage the prior years' budget reduction of FTE (2.9) through significant changes in operations. Cross-training as well as workload assessments continue to be key activities used to address delivery of services. Responding to routine procedures by capitalizing on technology is also one of the Court's major objectives.

Initial Strategic Planning efforts clearly identified management of parking violations as the most seriously deficient service standard. Much of the focus of 2006 has involved replacing a twenty-four year old parking system with a state-of-the-art, web-based, industry leading software solution. Completion of this project will improve customer service as respondents will have the ability to view photographs, make payments, and file appeals on-line through e-commerce. The Court is well on the way to correcting this deficient service area.

The Court also reallocated one FTE dedicated to probation duties with one FTE "floater" Deputy Court Clerk position. This change allowed a greater responsiveness to work flow throughout the entire department as the court clerk can fill-in to cover existing staff's time off, assist with duties from position vacancies, as well as help with various project demands. There is no financial impact to this reallocation.

The Court left unfilled certain job vacancies during the year to generate FTE savings and meet its budgetary goals. These savings were necessary to fund non-personnel obligations such as utility and maintenance costs and technology costs that increased significantly in 2006. Staff, good-naturedly, has been working at a breakneck pace during these periods, but the pace is not sustainable and burnout impacted overall accuracy and functionality.

While the Court has worked very hard to preserve service standards of core functions; resource reductions inevitably have had a negative impact on some aspects of service

delivery. The Court has experienced a lower performance in several service areas including case disposition rates, the average age of active cases, accuracy of data entry, and financial/budgetary reporting and analysis. These service standard reductions have been largely invisible to the public.

The Court is now operating at the absolute minimum staffing and funding level necessary to maintain current functions. Court staff is very challenged by the demands inherent in the performance of their increased level of duties. Administrative personnel are also challenged by the increased oversight and audit trails necessary to manage new technologies used to gather revenue such as e-commerce and expanded collection interfaces. Department leaders have taken on additional responsibilities with increased workload in an effort to meet the short-term budget limitations. At current staffing levels, there is no room to further increase the obligations of staff or the department's leadership to manage the Court's workload.

## **GUIDING PRINCIPLES OR INVESTMENT STRATEGY**

The guiding principles of the Court are:

- Commitment to simplicity in procedure
  - Fairness in administration
  - Elimination of unjustifiable expense and delay
- 1.) **Essential Services include** activities legally mandated by City Charter and that support adjudication of city ordinances. Judge and support staff roles involve court proceedings including arraignments, trials, and hearings. The Violations Bureau processes traffic, general, animal, and parking violations and collects associated revenue. Probation Services activities include interactions with probationers and monitoring compliance with the integrity of Court orders. Administrative functions encompass financial, project, office management, staff evaluation, and training.
  - 2.) **Desirable Services include** various judicial and probation services activities in alternative sentencing including Restorative Justice and offender education. These activities involve collaboration with the University of Colorado and City Community Mediation Services. Elimination of these partnerships would shift the processing of these cases back to traditional court proceedings and place the activity into our essential services. Additionally, mailing certain parking overdue letters need not occur as often as the Court is currently accomplishing this task. However, the Court believes there is a dual benefit of notifying the public and collection efforts that continues to make this activity highly desirable. Lastly, staff attendance at and involvement in various community or inter-departmental meetings are activities which advance desired community values. These meetings include task forces and subcommittees addressing a wide range of subjects such as data sharing, alcohol issues, aggressive panhandling, and town-gown relations.

- 3.) **Discretionary Services include** judicial community outreach including participation in Citizen Police Academy, school programs, collaboration with other courts, university and city departments.

**OVERVIEW OF ACTION PLAN**

The Municipal Court is developing a Strategic Plan as part of the process to update the existing City Council accepted Master Plan (February, 1999). In the interim, the Action Plan includes those immediate needs that are above the personnel and non-personnel expense (NPE) increase for the 2007-2012 budget planning period. This includes one-time expenses associated with replacing all manual cash balancing processes with an electronic format, assistance completing time studies of process efficiencies and performance measures and standards, addressing critical training needs, and development of outreach information concerning court processes.

The estimated cost for one-time monies is \$1,950 and the on-going funds required for this phase of the Action Plan is estimated at \$30,000 annually to accomplish these essential items. A complete Action Plan will be developed once the department’s Strategic Plan is completed.

**Please refer to Attachment B of the 2007 Budget Message for a listing of those Action Plan Items that were approved for funding. The listing is presented in order by fund and department.**

**OVERVIEW OF VISION PLAN**

The Municipal Court’s vision is to be a leader among all Courts in providing effective, fair, and responsive justice to all. Vision planning is in its initial stages. Upcoming work will include formation of a Vision Statement and development of additional metrics to evaluate the Court’s achievement of its goals.

**PERFORMANCE MEASURES**

	<b>ACTUAL 2005</b>	<b>TARGET 2006</b>	<b>TARGET 2007</b>
1. Median time for length of an arraignment session (2 – 2 ½ hours)	2 hours	2 – 2 ½ hours	2 – 2 ½ hours



**ADMINISTRATIVE SERVICES**

**City Manager's Office**

**City Manager's Office ..... 133**

**Manager's Contingency ..... 143**

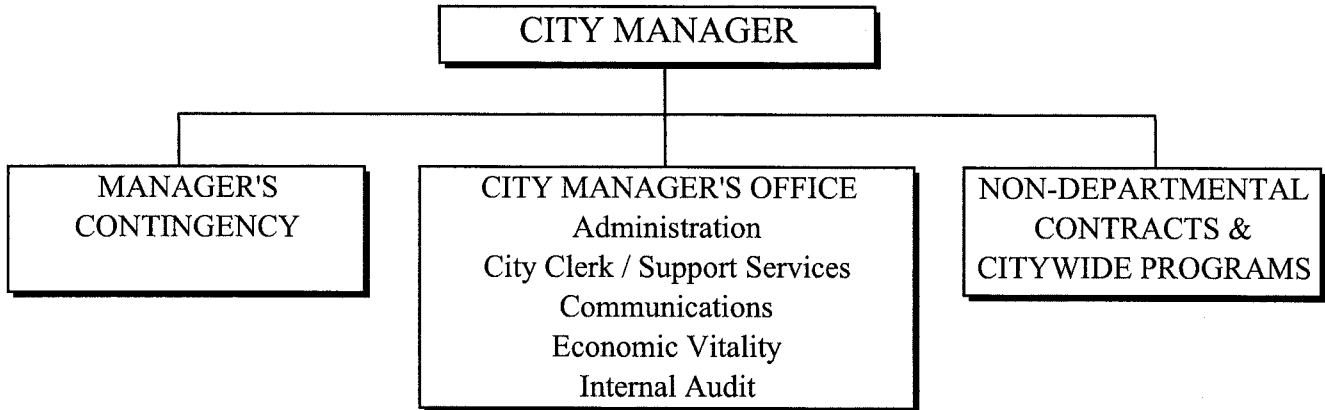
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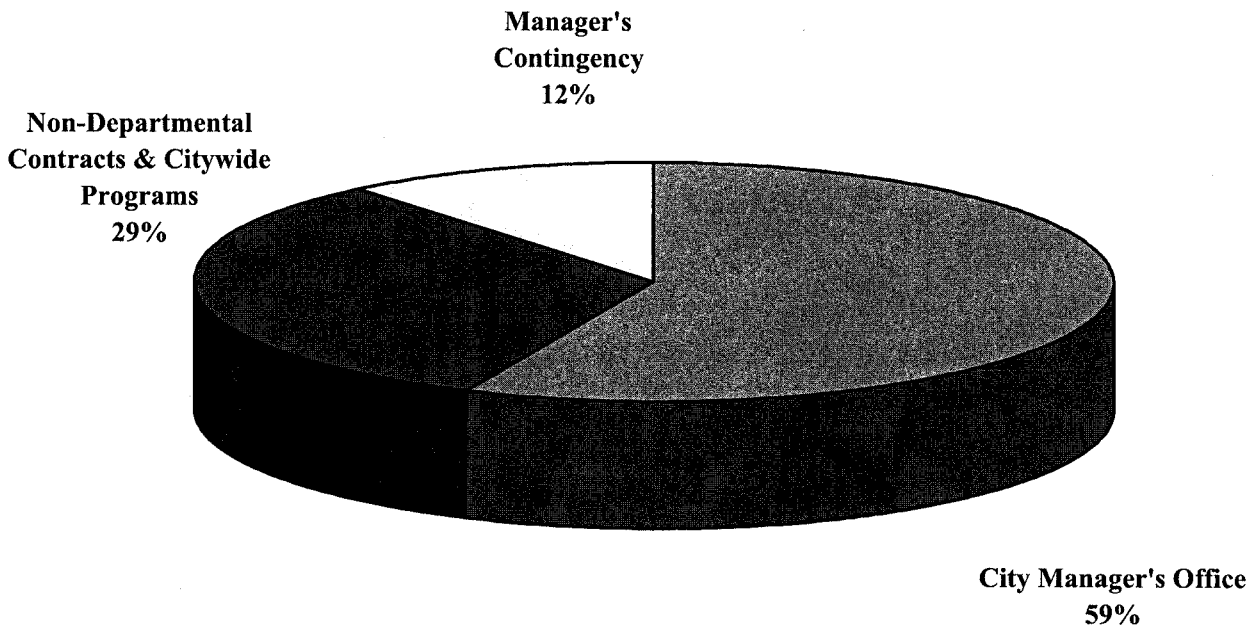
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# CITY MANAGER



## 2007 BUDGET \$4,373,700



**2007 BUDGET  
CITY MANAGER'S OFFICE**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
CITY MANAGER'S OFFICE			
Administration	\$ 606,936	\$ 642,207	\$ 759,807
	<u>606,936</u>	<u>642,207</u>	<u>759,807</u>
INTERNAL AUDIT			
Internal Audit	0 *	129,021	136,119
	<u>0</u>	<u>129,021</u>	<u>136,119</u>
ECONOMIC VITALITY			
Economic Vitality Program	235,660	250,000	250,000
Urban Redevelopment Program	101,877	111,032	111,032
	<u>337,537</u>	<u>361,032</u>	<u>361,032</u>
CITY CLERK / SUPPORT SERVICES			
City Clerk Administration	165,931	231,362	251,537
Elections	135,121	78,682	82,236
Licensing	69,586	63,045	65,896
Records Management	176,129	188,415	206,607
CMO Administration	49,680	0	0
Campaign Finance	43,370	0	43,000
	<u>639,817</u>	<u>561,504</u>	<u>649,276</u>
COMMUNICATIONS			
Communications Administration	116,277	185,908	170,667
Intergovernmental	79,849	0	0
Municipal Channel 8	409,290	286,190	287,907
Neighborhood Services	50,120	16,644	40,651
University Liaison	59,273	61,939	69,976
	<u>714,809</u>	<u>550,681</u>	<u>569,201</u>
<b>TOTAL</b>	<b>\$ <u>2,299,098</u></b>	<b>\$ <u>2,244,445</u></b>	<b>\$ <u>2,475,436</u></b>
* 2005 Actuals for Internal Audit are displayed on the page for Non-Departmental Contracts and Citywide Programs			
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 1,799,861	\$ 1,763,224	\$ 1,909,310
Operating Expenses	412,281	383,274	461,548
Interdepartmental Charges	86,956	97,947	104,577
Capital	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL</b>	<b>\$ <u>2,299,098</u></b>	<b>\$ <u>2,244,445</u></b>	<b>\$ <u>2,475,436</u></b>
<b><u>BUDGET BY FUND</u></b>			
General	\$ 2,299,098	\$ 2,244,445	\$ 2,475,436
<b>TOTAL</b>	<b>\$ <u>2,299,098</u></b>	<b>\$ <u>2,244,445</u></b>	<b>\$ <u>2,475,436</u></b>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	20.00	21.50	21.50
<b>TOTAL</b>	<b><u>20.00</u></b>	<b><u>21.50</u></b>	<b><u>21.50</u></b>

**2007 BUDGET  
CITY MANAGER'S OFFICE**

**MISSION STATEMENT**

We provide timely, accurate, accessible information and the administration and execution of policies, representing the City of Boulder with integrity, professionalism and progressive leadership.

- 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, the development and recommendation of alternative solutions to community problems for Council consideration, the planning and development of new programs to meet future needs of the city, and government through excellent customer service.
- The Policy Advisor's Office provides staff representation and communication on intergovernmental matters, and guidance on cross-departmental city policies, on behalf of the City Council and all city departments, in order to further city goals and advance understandings and mutually beneficial alliances with other governmental organizations.
- Internal Audit provides audit and consulting information and analysis for city of Boulder management to promote effective and efficient operations of city departments and programs, to promote effective management controls, to protect the assets of the city of Boulder, and to ensure the integrity of administration and execution of policies.
- Communications provides information, education and resources to the Boulder community, its stakeholders and city staff and policymakers in an effort to support an open government, build a healthy and informed community, and ensure excellent customer service.
- Boulder Channel 8 provides current and accessible community and government information to viewers so they may participate more fully and effectively in the creation and preservation of Boulder's unique quality of life.
- Support Services/City Clerk's Office provides program administration, excellent customer service, guidance and access to information and resources, and various levels of support for our diverse customers to foster informed, open and participatory government while meeting legal requirements.



## **BUSINESS PLAN NARRATIVE**

The City Manager's Office (CMO) provides an array of services and programs to the organization and the community. Although there were no significant changes in staffing or additional budget reductions in the last year, it remained a challenge to maintain quality customer service in light of severe staff reductions from previous years and the ambitious work plan driven by Council goals and complex issues.

Beginning in 2003 both an Assistant to the City Manager and a 0.5 FTE Citizen Services Coordinator position were reduced. Further reductions in 2004 included 0.5 FTE administrative assistant to Communications and three Channel 8 staff. Reorganization involved eliminating the Director of Communications position to create a second Deputy City Manager. Over this time the core staffing to the City Manager's office has been reduced 26.5%. During the same time, three additional work groups were added to the CMO (Internal Audit, Economic Vitality and Urban Redevelopment) requiring management oversight and straining already thin support resources. In addition to work groups being added, several emerging issues to be managed were also assigned to the CMO: Washington School, Alcohol Abuse and conversion of CATV to Boulder Television to mention a few.

The City Manager's Office continues to seek ways to strengthen our existing framework and leverage technology to maximize our resources in conducting the business of the city in a professional manner. An example of this is the CMO utilized interns for Economic Vitality, Communications, and to work with the University Liaison. The internship program has proven invaluable in light of reduced resources. However, even with all of this, the reductions from the previous four years have impacted the City Manager's ability to proactively address issues as they arise. The organization as a whole has managed through strategic planning and reallocation to address the business of the day; but when an emerging issue arises we are challenged to find the personnel or funding to address matters.

The city of Boulder established its Economic Vitality Program in 2003 to reinforce the importance of economic health to our overall quality of life and to demonstrate the city's support of business and economic development. In 2005, the city of Boulder teamed with the Boulder Economic Council and brought forth the Economic Vitality work plan. In the beginning of 2006, a Business Liaison was hired to work with start up, as well as with growing businesses, and city departments. The efforts of the Economic Vitality Program can be seen with the build out of Twenty Ninth Street and businesses like Crispin Porter Advertising choosing Boulder as its corporate location. In addition, an incentive program was supported by Council as an ongoing element of Economic Vitality. Short term funding for the incentive program is in place. Permanent funding will still need to be addressed.

Our Communication team seeks to provide openness, accuracy, consistency and accessibility to local government information, resources and relationships. Key projects this group has been involved with in the last year include alcohol issues, the city's Web site redesign project, CMO internship program, emergency preparedness, crisis communication, bias-motivated crimes, prairie dog issues, economic vitality, public

meeting notification, West Nile Virus, and ongoing efforts to provide neighborhood services, media relations, communication resources, Channel 8 programming and university relations. Communications is many times overlooked in the value they bring to an organization. When inadequately staffed, providing a proactive approach in communicating factual information about the city and key issues can lead to dangerous “misperception”. The Communication division has tried to continue to provide strong service to the city in spite of being impacted the most by the staff reductions in the CMO at the same time it is an area that is impacted by all emerging issues as you can see from above.

The Policy Advisor, while representing Council’s legislative agenda, also spearheaded the Washington School project. Again, an emerging issue that encompassed about 75 percent of the Policy Advisors time over a one year period. This limited the division’s effectiveness in monitoring the legislative session and council’s legislative agenda which are the primary responsibilities of this area.

The Licensing Clerk, in addition to day-to-day operations, also worked with the alcohol committees, and on developing the new Beverages Licensing Authority (BLA) rules. A direct outcome of subcommittee recommendations and the new BLA Rules adopted by Council has increased the work of the licensing office beyond the one FTE and increased administration costs.

The city also ended its relationship with CATV as its PEG access provider as a direct outcome of budget reductions. As one door closed, another opened. Boulder TV presented a proposal to provide this service with only the funding of the PEG access subscriber fee. Oversight of the process for evaluating CATV and presenting alternatives prior to the final decision to reduce this funding in the budget and then working with the new provider were assigned to CMO. This is a process that has spanned two years and will now require an on-going management component. We now provide regular oversight of PEG expenditures.

The above are just a few examples of Council-driven initiatives and issues that were handled by strained staff resources. The health of the municipal organization begins with the City Manager and the resources provided to his office. As one of the departments which have absorbed significant reductions to staff and funding, restoring resources in the CMO should be considered in light of the business plan and the competing needs in the General Fund.

## **GUIDING PRINCIPLES OR INVESTMENT STRATEGY**

In support of our community, open government and the city of Boulder municipal organization with progressive leadership.

**The City Manager’s Prioritization is as follows:**

- 1.) City Administration (Essential)** includes management and administration to the municipal organization and support to City Council, as well as items

mandated by local charter or state and federal law. These include the City Manager, primary City Clerk responsibilities of Elections, Records Management, and Liquor and miscellaneous licensing.

- 2.) **Administration & Programs (Desirable)** Whereas these services are not essential to the safety, health and welfare of the city, they are highly desirable in the underlying value that they bring to the community, indirect cost savings to the organization and effectiveness of the City Manager. These include Deputy City Managers, City Manager Support, Policy Advisor, Communications, Municipal Channel 8, Internal Audit and Economic Vitality.
- 3.) **Additional Administration (Discretionary):** This area includes additional administration that is not tied to charter or local and state law. This area of the budget has sustained a 100 percent reduction.

## OVERVIEW OF ACTION PLAN

The City Manager's Office is in the process of developing a Strategic Plan which is projected to be completed and approved by City Council by the end of the year. In the interim, the Action Plan includes those immediate needs that are above the personnel and non-personnel expense (NPE) increase for the 2007-2012 budget planning period.

The 2007 Action Plan for the City Manager's Office takes some tangible steps towards maintaining a baseline service level. The most prominent action plan item is the funding of the "Assistant to the City Manager" position. This position, which has been funded with savings and carryover dollars for the past few years, is critical to the Manager's support of Council, council initiatives and correspondence with community members. The current recommendation for addressing this item is to transfer a position from the Finance Department back to the City Manager's Office. In 2002, management of the Information Center was transferred to the Finance Department. At that time, one FTE was transferred from the City Manager's Office to the Finance Department. Based on the current reorganization in the Finance Department, this position can now be transferred back to the City Manager's Office.

The remaining action items include funding to comply with the federally mandated Help Americans Vote Act (HAVA); ongoing codification of our ordinances in a more user friendly format; replacing the imaging software that was discontinued by IBM; maintaining a lobbying presence to insure funding of critical infrastructure projects; and ongoing funding of the audio and visual equipment in the Council Chamber. This equipment is critical to our business operations and we continue to lack the funding necessary to keep it maintained and up-to-date.

Another important policy issue for consideration is the funding mechanism for Channel 8. This department experienced significant cut-backs in recent years and has become dependent upon producing community access programming for NPE expenses. This business model directly competes with BTV (Boulder Television-the public access portion of PEG channels). To deviate from this model requires greater direct funding

from the General Fund and does not always compete well with other General Fund priorities in a fiscally constrained budget.

Lastly, while fiscally constrained, there are increasing service demands upon the Liquor Licensing Office due to ongoing alcohol abuse mitigation efforts. Eventual funding of a half time person in this office will be necessary to provide these services and keep pace with the growing number of permits.

The estimated cost for this phase of the Action Plan is estimated at \$237,000 annually. A complete Action Plan will be developed once the department's Strategic Plan is completed.

**Please refer to Attachment B of the 2007 Budget Message for a listing of those Action Plan Items that were approved for funding. The listing is presented in order by fund and department.**

## **OVERVIEW OF VISION PLAN**

### **Policy Advisor:**

The Policy Advisor is the city's primary staff resource for outstanding representation and communication on intergovernmental matters, and guidance on cross-departmental policies.

The action steps necessary in order to achieve this vision are as follows:

- Increase resources devoted to state lobbying efforts as deemed necessary. Options to consider include contracting with full-time lobbyist and/or hiring an intern to assist with the legislative monitoring and reporting during the legislative session.
- Increase time spent advancing intergovernmental policy objectives.
- Restructure federal lobbying contracts to increase departmental commitments and intergovernmental partnerships, thus potentially lowering contract costs to city and increasing overall financial return to the city.
- Identify options for regular administrative support for correspondence, meeting planning, Website updates, editing and document production. Formalize roles and expectations.
- Avoid all-consuming special project assignments that prevent appropriate focus on existing service responsibilities.

### **Internal Audit:**

Provide world-class internal audit and consulting services to city of Boulder management in support of achieving City Council Goals. This is accomplished by implementing best practices appropriate for small audit shops (one to three auditors) described in the most recent National Association of Local Government Auditors Benchmarking and Best Practices Survey.

These Best Practices include:

- Audit Committee reviews audit work plan, and strongly supports early involvement of the audit department.
- Audit department has developed a marketing product (in our case Audit Report Summary), which encourages management to see audit as an advisor/consultant and supports the audit mission.
- Audit asks customers to value audit after engagement completed.
- Audit response action items date logged and tracked and non-compliance reported to Audit Committee.
- Audit Committee / Senior Management actively supports the audit resolution process and takes corrective action in a reasonable period of time.
- Audits focus on business process (economy and efficiency and effectiveness) in addition to management controls.
- Audit Department educates/facilitates/equips operating department for self-assessment of organizational risks.
- Use computer-assisted audit techniques and tools to assist in audit analysis and testing.
- Provide a hotline for employees to report suspected fraud, waste and abuse for independent analysis by Internal Audit.

### **Communications:**

The city's Communication team seeks to provide openness, accuracy and accessibility to local government information, resources and relationships by employing skilled and experienced professionals; fostering a work environment of empowerment, authority and balance; and encouraging personal and professional growth, collaborative approaches to projects, and clear, concise and truthful communication with each other and the public. To provide this, the city's Communication team needs to be fully-staffed, fully-funded and fully-supported.

This could be best accomplished by:

- Increased staffing to perform neighborhood services.
- Web site design and management
- Graphic design and communication assistance.
- Additional technical resources to offer an electronic community newsletter and other community outreach tools
- Funding for staff to attend conferences, conduct trainings and enhance skills.

### **Channel 8**

The Boulder Channel 8 vision provides world-class, timely information with a unified voice of the city organization to the people of Boulder, city of Boulder employees and to any in the world with an interest in Boulder. This information will accurately portray and

reflect city goals such as affordable housing, community sustainability, and retention and expansion of business investment and opportunities in Boulder.

This could be best accomplished by:

- Incorporating evolving broadcasting technologies such as wireless technology;
- Staffing and funding to meet current and expanding programming requests.
- Capability to broadcast from the Emergency Operations Center.

**Support Services/City Clerk’s Office:**

The city of Boulder Support Services/City Clerk’s Office is a national model of municipal government that encourages active public involvement and is responsive to the needs of its diverse citizens.

The actions to achieve this vision are as follows:

- The transparent and accessible conduct of elections and Campaign Finance Reform;
- Thorough administration and equitable support in Licensing while meeting all legal requirements;
- The provision of comprehensive historic and current records accessible to all;
- Providing excellence to the Boulder City Council and community through timely provision of information in a transparent way, always meeting the current council needs; and
- Exceeding standards for customer service by prompt, professional and respectful interaction with all our customers.

**PERFORMANCE MEASURES**

	<b>Actual 2005</b>	<b>Target 2006</b>	<b>Target 2007</b>
1. Provide 24 hour response to records requests with a 3 day turn around for information with the exception being extremely large research requests	98%	95%	95%
	There were 1085 requests handled this year down from 1790 in 2004.		

	<b>Actual 2005</b>	<b>Target 2006</b>	<b>Target 2007</b>
2. Number of days to respond to public correspondence when additional response is directed by CAC (*)	6 days 1,797 items of correspondence were received this year. Down from 2,117 in 2004	Within 10 days after CAC	Within 10 days after CAC

(\*) Performance Measure No. 2 is cross-referenced here (Council's Performance Measure), as it is CMO/Support Services that administers this measure and provides this service.

3. To provide better monitoring of "Hotline" communications, we will establish a standard turnaround time for "Hotline" replies.	Handled 343 hotlines: up from 299 in 2004  86% of the questions requiring a response received a reply within five working days.	80 percent of "Hotline" questions requiring a response receive replies within five working days	80 percent of "Hotline" questions requiring a response receive replies within five working days
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**2007 BUDGET  
MANAGER'S CONTINGENCY**

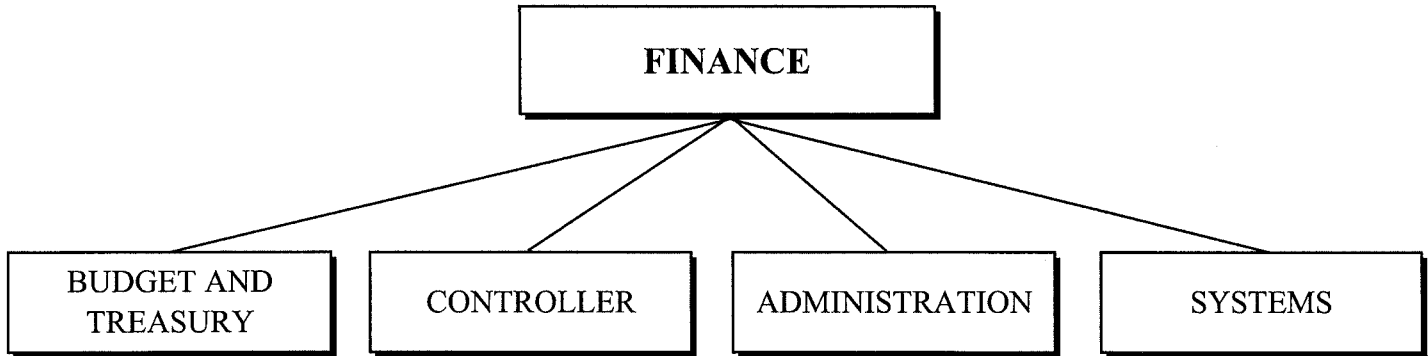
	<b>2005 ACTUAL</b>	<b>2006 APPROVED</b>	<b>2007 APPROVED</b>
<b><u>BUDGET BY PROGRAM</u></b>			
Extraordinary Personnel	\$ 0	\$ 113,000	\$ 115,260
Utility Contingency	0	0	250,000
Manager's Contingency	41,374	113,000	115,260
TOTAL	\$ <u>41,374</u>	\$ <u>226,000</u>	\$ <u>480,520</u>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 0	\$ 113,000	\$ 115,260
Operating Expenses	41,374	113,000	365,260
Interdepartmental Charges	0	0	
TOTAL	\$ <u>41,374</u>	\$ <u>226,000</u>	\$ <u>480,520</u>
<b><u>BUDGET BY FUND</u></b>			
General	\$ 41,374	\$ 226,000	\$ 480,520
TOTAL	\$ <u>41,374</u>	\$ <u>226,000</u>	\$ <u>480,520</u>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>



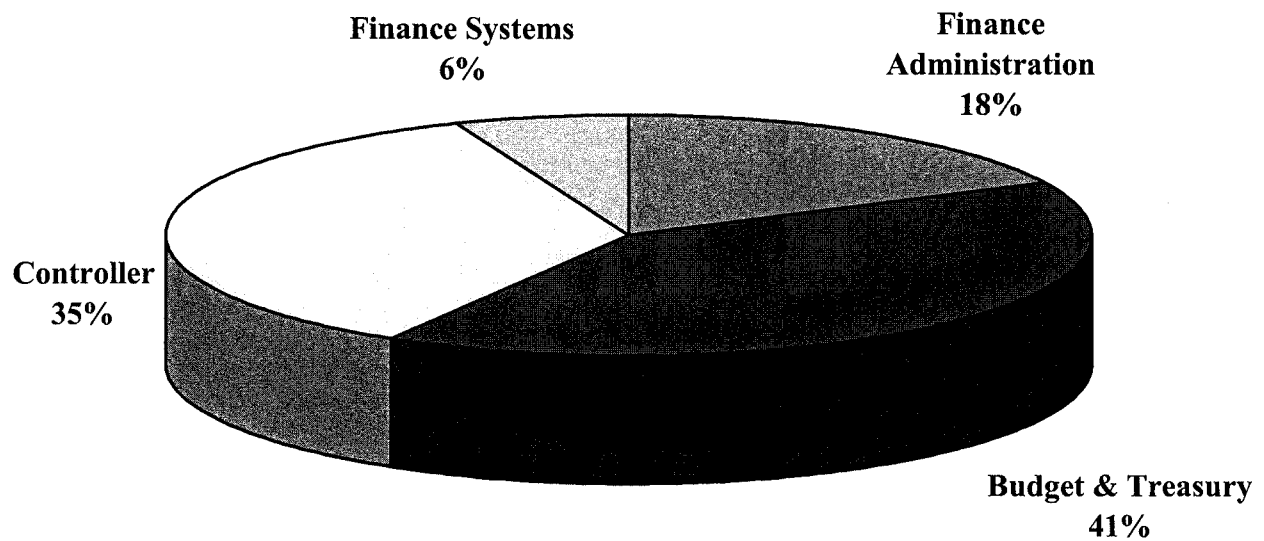
**2007 BUDGET**  
**NON-DEPARTMENTAL CONTRACTS AND CITYWIDE PROGRAMS**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
NON-DEPARTMENTAL CONTRACTS			
Convention & Visitors Bureau	\$ 592,000	\$ 621,091	\$ 642,000
Museum of History	22,026	22,246	22,692
Chamber of Commerce	7,758	8,014	8,174
Negotiations Support	70,476	43,718	44,592
Humane Society Building Loan	113,450	114,063	114,474
Downtown Boulder Improvement District	248,610	0	0
Federal Legislative Consultant	60,039	60,600	61,812
Boulder Television	0	0	150,000
	1,114,359	869,732	1,043,744
CATV			
CATV	126,000	0	0
	126,000	0	0
INTERNAL AUDIT			
Internal Audit *	122,263	0	0
	122,263	0	0
CITYWIDE PROGRAMS			
West Nile Virus Program	198,736	300,000	300,000
City of Boulder Business Plan	11,364	0	0
Wildlife Management Plan	7,126	0	0
Community Sustainability Plan	0	53,500	74,000
	217,227	353,500	374,000
TOTAL	\$ 1,579,849	\$ 1,223,232	\$ 1,417,744
* Internal Audit for 2006 and 2007 can be found on the City Manager's detail budget page.			
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 132,871	\$ 0	\$ 0
Operating Expenses	1,446,060	1,223,232	1,417,744
Interdepartmental	918	0	0
TOTAL	\$ 1,579,849	\$ 1,223,232	\$ 1,417,744
<b><u>BUDGET BY FUND</u></b>			
General	\$ 1,579,849	\$ 1,223,232	\$ 1,417,744
TOTAL	\$ 1,579,849	\$ 1,223,232	\$ 1,417,744
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	1.50	0.00	0.00
TOTAL	1.50	0.00	0.00

# FINANCE



**2007 BUDGET**  
**\$2,584,572**



**2007 BUDGET  
FINANCE**

	<b>2005 ACTUAL</b>	<b>2006 APPROVED</b>	<b>2007 APPROVED</b>
<b><u>BUDGET BY PROGRAM</u></b>			
FINANCE ADMINISTRATION			
Finance Administration	\$ 225,439	\$ 298,589	\$ 461,519
	<u>225,439</u>	<u>298,589</u>	<u>461,519</u>
BUDGET & TREASURY			
Budget	167,034	195,697	288,051
Treasury	199,391	239,564	252,831
Sales Tax	494,180	492,063	513,189
Support Services	23,884	0	0
	<u>884,489</u>	<u>927,324</u>	<u>1,054,071</u>
CONTROLLER			
Financial Operations	247,423	323,931	299,756
Payroll/Mail	324,541	385,853	366,277
Financial Reporting	229,226	236,846	244,244
	<u>801,190</u>	<u>946,630</u>	<u>910,277</u>
FINANCE SYSTEM ADMINISTRATION			
Finance System Administration	122,147	183,542	158,704
	<u>122,147</u>	<u>183,542</u>	<u>158,704</u>
 TOTAL	 <u>\$ 2,033,265</u>	 <u>\$ 2,356,084</u>	 <u>\$ 2,584,572</u>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 1,747,899	\$ 2,049,523	\$ 2,182,718
Operating Expenses	246,878	260,361	354,730
Interdepartmental Charges	35,730	36,200	36,924
Capital	2,759	10,000	10,200
TOTAL	<u>\$ 2,033,265</u>	<u>\$ 2,356,084</u>	<u>\$ 2,584,572</u>
<b><u>BUDGET BY FUND</u></b>			
General	\$ 2,033,265	\$ 2,356,084	\$ 2,584,572
TOTAL	<u>\$ 2,033,265</u>	<u>\$ 2,356,084</u>	<u>\$ 2,584,572</u>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	<u>27.25</u>	<u>27.25</u>	<u>28.87</u>
TOTAL	<u>27.25</u>	<u>27.25</u>	<u>28.87</u>

## **2007 BUDGET FINANCE DEPARTMENT**

### **MISSION STATEMENT**

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.

Specific services provided by the Finance Department include: long-range financial planning and budgeting, accounting/auditing, accounts payable, accounts receivable, investment and cash management, debt issuance and management, financial reporting, payroll, purchasing, assessments, revenue collection, tax enforcement, and financial analyses.

### **BUSINESS PLAN NARRATIVE**

In private enterprise, the Finance Department is considered part of the overhead of operating a business since it supports other revenue producing divisions of a company. In the City of Boulder, the Finance Department provides similar support services for all departments that provide direct services to residents while also carrying out specific responsibilities assigned in the City Charter, and state or federal laws. The Finance Department has a history of minimizing discretionary overhead costs while meeting legal requirements. Over the years, processes have been modified and new computer systems implemented to add efficiency both within the Finance Department and for users in the operating departments. As part of the ongoing process to increase efficiency, between 1995 and 2000, Finance Department staffing was reduced by 3 FTEs or 9%.

Between 2001 and 2005, staffing was reduced by another 4 FTEs or 12% as general fund revenues declined. The cumulative reduction of 21% in staff diminished the Finance Department's ability to consistently provide the level of service desired by the customer. For 2006, the business plan was used to prioritize services and all discretionary services were eliminated. Essential and desirable services were met in 2006 by reassigning duties and implementing methods to make processes less labor intensive. Some of the essential and all of the desirable services were bordering on inadequate. Therefore, a reallocation of resources was implemented within the department during 2006.

We are now able to supply acceptable service levels that were bordering on inadequate prior to the reorganization. Resources in Finance were reallocated to provide support for the old hire fire and police pension programs, the debt management programs, staffing of the governmental accounting functions, staffing of long-range financial planning, additional quantitative and qualitative analysis, and improving the operations area of the department. After the reallocations, service levels meet acceptable service standards for all remaining services. In light of other significant funding needs throughout the city, the Finance Department is planning to operate at current funding levels for the foreseeable future.

## **GUIDING PRINCIPLES AND/OR INVESTMENT STRATEGY**

- 1.) **Essential Services** include those financial/budgetary functions that are legally mandated by federal or state law, City Charter or generally accepted accounting requirements for governmental agencies. Specifically, this service category reflects those processes which ensure the sound fiscal management of the municipal organization, such as strategic planning and budgeting, debt issuance and management, financial reporting and accounting, purchasing, assessments, treasury management, and collections. These programs represent 93% of the appropriation and 88% of the staffing in Finance.
- 2.) **Desirable Services** reflect services that provide positive interaction with the public, efficient and effective business practices, provide financial information so departments can make sound fiscal decisions, enhance internal customer service, increase citywide efficiency and effectiveness, or generate cost savings due to centralization. Services in this category include Property and Casualty Insurance Fund Management, financial inquiry and query reporting, the information center in the municipal building, and central mail services. This category currently represents 7% of the appropriations and 12% of the staff in Finance.
- 3.) **Discretionary Services** have been eliminated in Finance. During 2004 and 2005 a reduction of 12% was made in staffing levels. Resources were consolidated and transferred to meet acceptable service levels in the essential and desirable programs of the department.

## **OVERVIEW OF ACTION PLAN**

The Finance Department is in the process of developing a Strategic Plan which is projected to be completed and approved by the end of 2007. In the interim, the Action Plan includes those immediate needs that are above the personnel and nonpersonnel expense (NPE) increase for the 2007-2012 budget planning period. This includes expenses associated with the implementation of a new sales tax collection system. The current system is almost 10 years old and does not provide some of the basic functions needed in collecting and monitoring sales/use tax revenues. For instance, it does not allow for easy retrieval of information to assist in analyzing and projecting sales/use tax revenue trends. The total cost to replace the system is estimated to be \$250,000. Of this, \$150,000 was carried over from 2005 budget savings in the General Fund to support the purchase of the system and the remaining amount will be provided by the other sales/use tax reliant funds, namely Transportation and Open Space Funds.

**Please refer to Attachment B of the 2007 Budget Message for a listing of those Action Plan Items that were approved for funding. The listing is presented in order by fund and department.**

## OVERVIEW OF VISION PLAN

The vision for the department is to be the best Finance Department in the state of Colorado. This will be based on the implementation of a set of “best practices” as defined by local, state and national authorities that focus on public financial organizations. The identification of these “best practices” will take place over the next year as the department continues work on its strategic plan.

## PERFORMANCE MEASURES

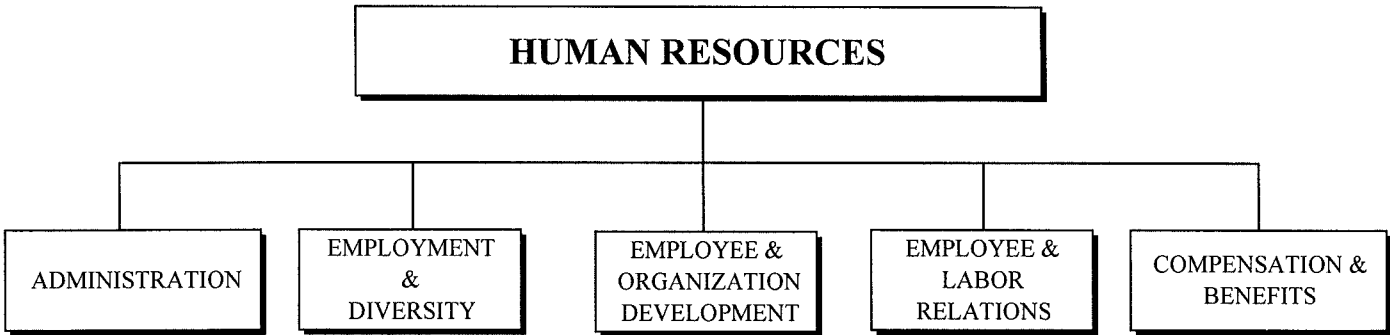
	<b>Actual 2005</b>	<b>Target 2006</b>	<b>Target 2007</b>
1. Annual attainment of Government Finance Officers Association award for excellence in financial reporting.	Award was received	Award is received	Award is received
2. Annual attainment of Government Finance Officers Association award for excellence in budgeting.	Award was received	Award is received	Award is received
3. Achievement of a rate earnings on city investments that exceeds (on an amortized basis) the six month trailing average US Govt. 2 yr. Treasury Note rate. *	Actual rate of return was 2.85%, which was less than the six month trailing average rate of 4.16%.	Actual rate exceeds 2 year Treasury Note rate	Actual rate exceeds 2 year Treasury Note rate
4. Achievement of reserves, which include <u>minimum</u> fund balance of 5% of operating expenses (excluding grants, internal service, and special revenue funds) in all city funds.	Target reserve balances were achieved for all funds but the Workers Compensation Ins. Fund; recommended rate increases in this fund will bring it into compliance by 2008	Target reserve balances are achieved.	Target reserve balances are achieved.

\* Depending upon perceived risk, certain funds may be required to maintain fund balances higher than 5%.

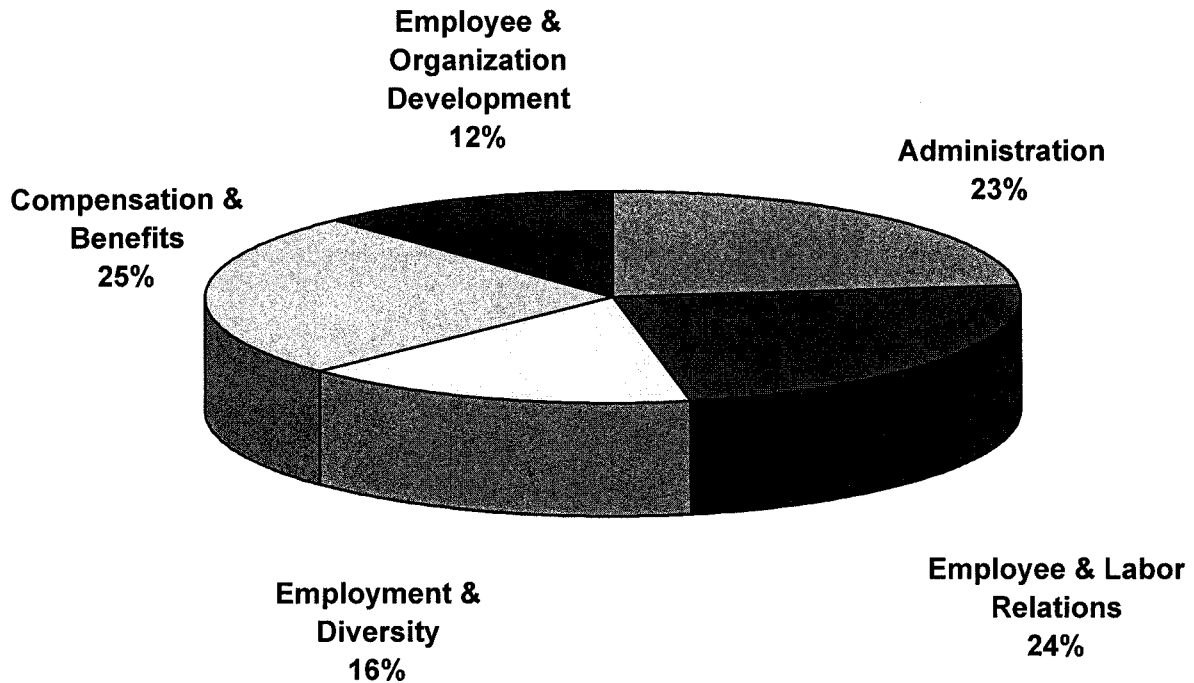
Performance measure number three indicates the target was missed for 2005. Further explanation is required to put the performance measure in perspective. During 2005 the Federal Reserve Board raised overnight interest rates 2.00% to control inflation. Prior to the increase in rates the United States had experienced the lowest interest rates in over forty years. As interest rates rise the value of a bond decreases in market value.

If interest rates are rising investors will not pay the same price for bonds with lower interest rates as they will for bonds that have higher interest rates. This loss in value is called an unrealized loss and it only becomes a real loss if the bonds are sold before maturity. As a bond moves close to maturity the value of the bond moves back to its original value. The yield of the portfolio under the amortized cost method assumes the bonds would have to be sold at a loss. The city currently holds its bonds until maturity since the maturing bonds are normally needed to pay liabilities such as payroll costs or bond payments. When interest rates have been low for several years and then begin to rise, the yield of a fixed income portfolio will trail the current market, which is what happened to the city's portfolio in 2004 and 2005.

# HUMAN RESOURCES



**2007 BUDGET**  
**\$1,295,749**





**2007 BUDGET  
HUMAN RESOURCES**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
Administration	\$ 387,221	\$ 623,937	\$ 303,350
Employee Relations & Org Effectiveness	140,704	2,579	0
Employment & Diversity	104,585	132,095	203,362
Compensation & Benefits	278,752	346,727	329,046
Employee & Labor Relations	54,895	4,250	306,657
Employee & Organization Development	126,246	117,329	153,333
TOTAL	\$ <u>1,092,404</u>	\$ <u>1,226,917</u>	\$ <u>1,295,749</u>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 883,610	\$ 935,913	\$ 1,027,286
Operating Expenses	192,646	272,404	248,863
Interdepartmental Charges	<u>16,149</u>	<u>18,600</u>	<u>19,600</u>
TOTAL	\$ <u>1,092,404</u>	\$ <u>1,226,917</u>	\$ <u>1,295,749</u>
<b><u>BUDGET BY FUND</u></b>			
General	\$ <u>1,092,404</u>	\$ <u>1,226,917</u>	\$ <u>1,295,749</u>
TOTAL	\$ <u>1,092,404</u>	\$ <u>1,226,917</u>	\$ <u>1,295,749</u>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	<u>13.75</u>	<u>14.25</u>	<u>14.63</u>
TOTAL	<u>13.75</u>	<u>14.25</u>	<u>14.63</u>

**2007 BUDGET  
HUMAN RESOURCES DEPARTMENT**

**MISSION STATEMENT**

Our mission simply put is “*Caring Accountability*”. Human Resources traditional mission is to recruit and retain talent for the organization. Our purpose is two-fold:

- As enforcers, we provide a safe working environment for employees and protect the City from liability.
- As coaches and trainers, we provide tools to the workforce for accomplishing their goals.

**BUSINESS PLAN NARRATIVE**

Since the inception of the business plan, our focus has been on rebuilding the department, which has included assessing customer needs, improving efficiencies and ensuring the department has employees who are aligned with department values and trained to deliver needed services.

We anticipated 2006 efficiencies with moving benefits enrollment to an on-line process. That project was delayed due to technical complexities, and not only were efficiencies not realized, but changes in benefits will result in additional administrative impacts to HR. It is for this reason that our Action Plan includes the request for an additional .5 FTE to support the new administrative tasks in Benefits.

The other Action Plan items will be accomplished through means other than additional dollars, such as internal work re-design and training, sound policies and procedures and management training.

**GUIDING PRINCIPLES OR INVESTMENT STRATEGY**

- 1.) **Essential Services include** those that are required by law as well as those services relative to compensation and benefits that help us maintain our competitive place in the market as an employer. Examples include:
  - a. Complying with the Family & Medical Leave Act of 1993, which includes notifying employees of their rights to take leave as well as administering the leave.
  - b. Ecopasses for employees are a competitive benefit that provides a more economic means of commuting fits in with the Boulder mission and also prevents congestion and additional construction for parking.
  
- 2.) **Desirable Services include** those that improve our competitive place in the market and those that help us to be more efficient. Examples include:

- a. A strong wellness program helps attract employees especially in a “healthy” environment like Boulder. The additional benefit is keeping people proactively healthy reducing benefit costs. It improves our competitive place since it is not a common benefit offering.
  - b. A training program helps us work and manage more efficiently. Sharing policies, standards and templates, not only results in consistency, but also time savings.
- 3.) **Discretionary Services include** those that help us to be a “best practices” employer. Examples include:
- a. Having a leadership course that brings public sector and private sector employers together to solve regional issues.
  - b. Creatively designing incentive pay as a way to continue to show employees’ value while controlling costs.

## **OVERVIEW OF ACTION PLAN**

The HR Department is in the process of developing a Strategic Plan which is projected to be completed and approved in December 2006. In the interim, the Action Plan includes those immediate needs that are above the personnel and nonpersonnel expense (NPE) increase for the 2007-2012 budget planning period. Additional improvements would include benefits education and communications, an examination of retiree health care and PERA changes, Workers’ Compensation rate increase to restore the stabilization fund to policy levels, continued development of the WorkSteps Program, the creation of ADA training and assessment of programs, services and facilities, working with departments to update job descriptions, reviewing the effectiveness and competitiveness of merit/GSI and designing a minority recruitment program.

The estimated cost for this phase of the Action Plan is \$1,069,362 annually. A complete Action Plan will be developed once the department’s Strategic Plan is completed.

**Please refer to Attachment B of the 2007 Budget Message for a listing of those Action Plan Items that were approved for funding. The listing is presented in order by fund and department.**

## **OVERVIEW OF VISION PLAN**

The HR Department’s vision is to be a World Class HR Department.

The types of services, programs, benefits and pay we provide to employees is indicative of the type of culture we have. As we strive to sustain Boulder as one of the great cities, the employee characteristics of the culture that will support this goal include high performing, service-oriented, partnership, proactive, forward and big-picture thinking.

We want to model and support that in our behavior and the types of service we provide.

A World Class HR department consists of valued strategic partners who:

- have simplified and standardized processes,
- are innovators in the field,
- provide just-in-time high quality service and
- meet cost/effectiveness metrics

There are many metrics that can be used to determine HR's value to the organization. The ones we will focus on in our Vision Plan include:

- Turnover ratio
- Absenteeism
- Retention and Succession Plans for at risk talent

As the culture and the work evolve, we will review the metrics and shift to ones appropriate for the culture at that time.

In order to anticipate our customer needs, upon completion of the city's business plan, we will begin to meet with our customers. We will use each department's business plan and identify a few key essential items that are under service standards. We will ask each customer how we can help them meet those objectives. This approach will help us identify strategic partnering opportunities and HR services that are either 1) not yet offered 2) offered, but not marketed or understood, or 3) in need of modification or revision.

We will provide communication to our customers on the services or tools developed to meet their needs. This communication will occur through an FYI section in VISTA for supervisors as well as the customer staff meetings we will attend.

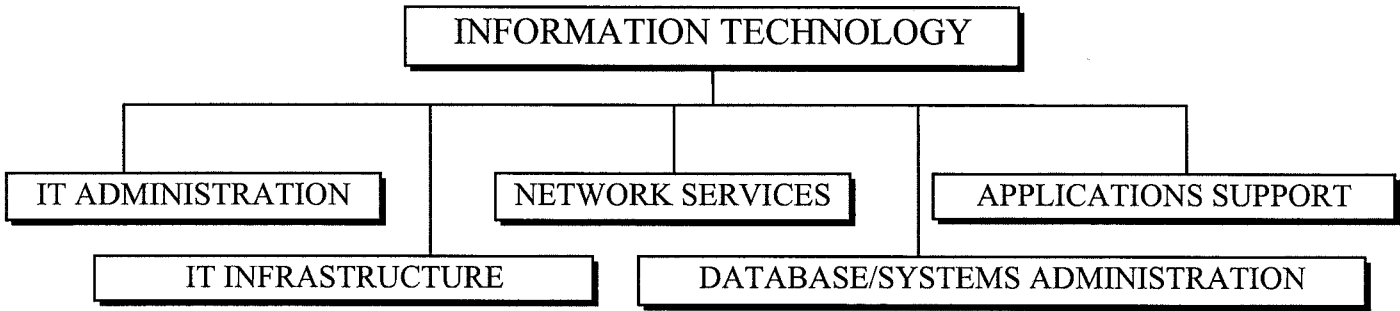
**PERFORMANCE MEASURES**

	<b>Actual 2005</b>	<b>Target 2006</b>	<b>Target 2007</b>
<p><b>1. Injury leave</b> Protect city liability: reduce the city-wide use of injury leave.</p>	<p><b>Goal:</b> Reduction of total injury leave hours as compared to the three year average of total injury leave hours from 2002 - 2004. <b>Results:</b> Injury leave hours increased by 33.1% in comparison to the three year average. Although injury leave hours increased, the overall costs of Workers' Comp, which incorporated medical expenses and injury leave decreased by \$306,565 in comparison to 2002-2004.</p>	<p><b>Goal:</b> Reduction of total injury leave hours as compared to the three year average of total injury leave hours from 2003 - 2005. Workers' Comp training will be customized for supervisors and work done with departments outlining leave usage and the affiliated costs. Conduct Workers' Comp session within New Supervisor training in Fall 2006.</p>	<p><b>Goal:</b> Reduction of total injury leave hours as compared to the three year average of total injury leave hours from 2004 - 2006.</p>
<p><b>2. Compliance/mgmt training</b> Protect city liability: Consolidate and update city policies. Conduct all regulatory-driven training.</p>	<p><b>Goal:</b> Review policies and develop update plan. Complete Sexual Harassment and FMLA training for employees. <b>Results:</b> The Driving, Conditions of Employment and Displaced Employees Policies were updated. Began revisions on 10 policies and creation of 3 new policies. A committee was formed to review &amp; make recommendations for updates/drafts for up to 10 leave policies.</p>	<p><b>Goal:</b> Revise/update/consolidate 20% of the policies. Complete Sexual Harassment training for the Police Department by Summer 2006 and conduct make-up sessions for those that missed the initial round of Sexual Harassment and FMLA training. Conduct New Supervisor training in Summer/Fall 2006. Finish Policy Review training for all managers.</p>	<p><b>Goal:</b> Revise/update/consolidate 20% of the policies. Complete required training to be identified year end 2006.</p>

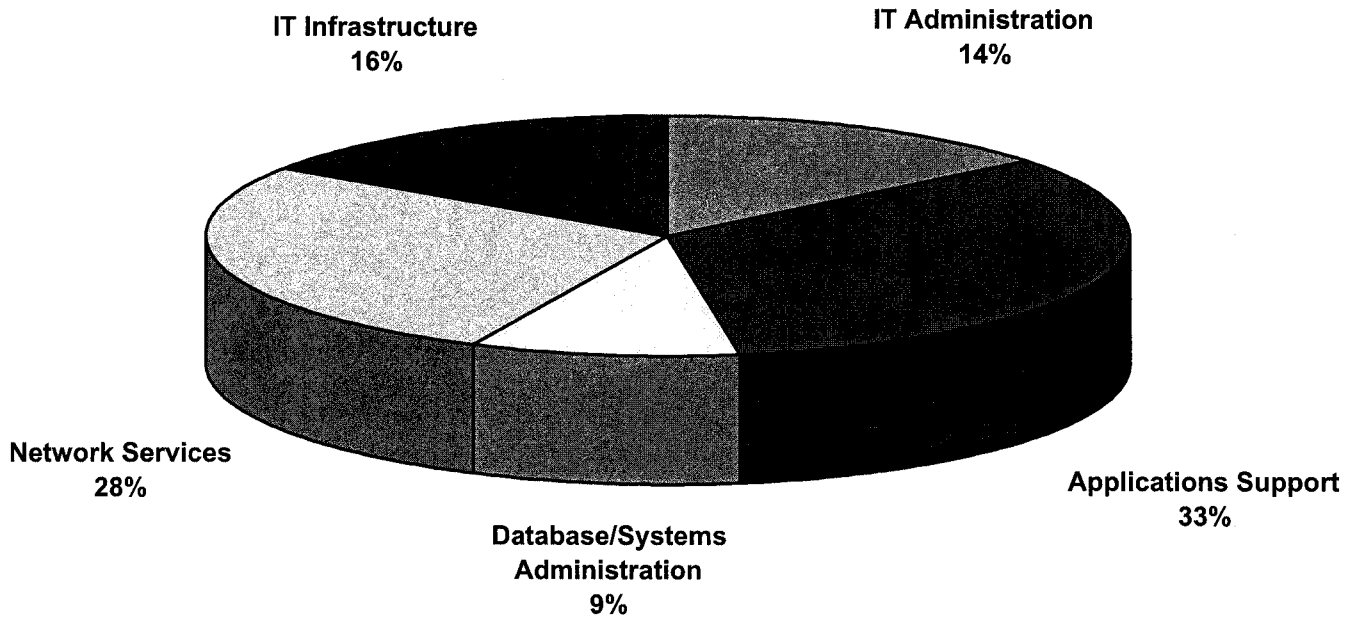
	<b>Actual 2005</b>	<b>Target 2006</b>	<b>Target 2007</b>
	<p>Sexual Harassment training was completed for all employees (except Police Dept due to shift schedules and minimum staffing requirements) and a section added to New Employee Orientation to train newly hired employees. FMLA training completed for supervisors in Fall 2005. Completed Policy Review training for over 90% of managers.</p>		
<p><b>3. Performance Management</b> Focus on performance: improve the timeliness of reviews. 100% within 30 days of due date</p>	<p><b>Goal:</b> 75% will be within 30 days of due date. <b>Results:</b> Out of 1,414 total reviews, 908 or 64.2% were completed within 30 days of due date. Also, more than double the number of reviews were on-time in comparison to 2004, and there is a clear trend to complete more reviews earlier. Performance measures for managers on Late Reviews were established, and a reporting mechanism invented and tested. The categories of "Late" were re-defined to avoid confusion. Categories: fewer than 30 days late, 31-60 days, 61-90, over 3 months late.</p>	<p><b>Goal:</b> 85% will be within 30 days of due date.</p>	<p><b>Goal:</b> 100% will be within 30 days of due date.</p>



# INFORMATION TECHNOLOGY



**2007 BUDGET**  
**\$4,500,917**





**2007 BUDGET  
INFORMATION TECHNOLOGY**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
IT ADMINISTRATION			
Administration - IT	\$ 393,422	\$ 628,111	\$ 637,390
IT Training Provided	91	0	0
TOTAL	<u>393,513</u>	<u>628,111</u>	<u>637,390</u>
IT APPLICATIONS			
Applications Support	1,582,995	1,442,836	1,502,304
Public Safety Applications	132,631	0	0
TOTAL	<u>1,715,626</u>	<u>1,442,836</u>	<u>1,502,304</u>
DATABASE/SYSTEM ADMINISTRATION			
Operations/System Administration	382,513	434,727	425,414
TOTAL	<u>382,513</u>	<u>434,727</u>	<u>425,414</u>
IT MICROCOMPUTER SUPPORT			
Microcomputer/LAN Support	1,242,573	1,192,626	1,237,810
TOTAL	<u>1,242,573</u>	<u>1,192,626</u>	<u>1,237,810</u>
IT INFRASTRUCTURE			
Computer/Software Replacement	581,250	590,000	601,000
IT Technology Funds	0	50,000	51,000
Telecommunications Fund	44,000	45,000	46,000
TOTAL	<u>625,250</u>	<u>685,000</u>	<u>698,000</u>
IT PROJECTS			
IT Projects - Applications	93,687	0	0
IT Projects - Network Services	166,771	0	0
	<u>260,458</u>	<u>0</u>	<u>0</u>
TOTAL	<u><u>4,619,933</u></u>	<u><u>4,383,300</u></u>	<u><u>4,500,917</u></u>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 2,954,467	\$ 3,007,462	\$ 3,098,261
Operating Expenses	652,548	414,818	360,562
Interdepartmental Charges	929,186	750,782	160,782
Capital	83,732	210,238	881,312
TOTAL	<u>\$ 4,619,933</u>	<u>\$ 4,383,300</u>	<u>\$ 4,500,917</u>
<b><u>BUDGET BY FUND</u></b>			
General	\$ <u>4,619,933</u>	\$ <u>4,383,300</u>	\$ <u>4,500,917</u>
TOTAL	<u>\$ <u>4,619,933</u></u>	<u>\$ <u>4,383,300</u></u>	<u>\$ <u>4,500,917</u></u>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	<u>32.75</u>	<u>32.75</u>	<u>32.75</u>
TOTAL	<u><u>32.75</u></u>	<u><u>32.75</u></u>	<u><u>32.75</u></u>

**2007 BUDGET  
INFORMATION TECHNOLOGY DEPARTMENT**

**MISSION STATEMENT**

We leverage technology to improve city services.

**BUSINESS PLAN NARRATIVE**

In developing the IT Department's budget for 2007, we have continued to focus on accomplishing our mission in a fiscally constrained environment without significantly compromising our long term strategies and goals. Since the 2002 budget cycle, the annual appropriation to the total IT budget (operating, personnel and internal services funds) has been reduced 25.8%, which is \$1,076,837 and 3.75 FTE. These figures are based on the 2006 approved IT budget. All other city departments have also experienced budget reductions and resulting service impacts to varying degrees.

As a result of the city wide reductions, the IT Department has continued to receive an increased demand for IT services. Citywide reductions have encouraged city departments to turn to technology to maintain service levels with reduced budgets and staff. Departments are demanding improved automation and web services, as well as shorter development cycles of these services. With IT budget and staff reductions, and our ability to only meet the highest priorities while upholding quality services, we risk departments attempting to self-implement technology. Over time, this results in a significantly increased total cost of ownership (TCO) for the technology and a lower return in the investment. This is repeatedly seen through departments requesting IT services to integrate independent non-standard technologies.

However, IT's response for department software applications is only part of our responsibilities. We must also continue to be proactive in implementing industry standard "best practices" for the enterprise, such as establishing citywide priorities, ensuring long term strategies uphold an enterprise focus, maintaining standards with flexibility, and staying current with the rapid advancement of technology while minimizing security risks. With this, IT Management must also manage one of the most challenging aspects of technology... constant change.

To meet these service expectations with limited funding, IT management has focused on identifying and leveraging internal cost savings. Over the past few years, we have established multiple policies and practices to ensure routine review of all hardware and software procurements and contracts. We are moving to more cost effective platforms and standards when it makes financial and technical sense. This is providing hard dollar savings by reducing costs of service and maximizing the value recognized from vendor contracts and services. We in turn reinvest these savings to other IT improvements and projects. However, as with any finite resource, we are nearing the limit of identifiable

savings. Even still, we have attained industry standard best practices for significant portions of our services infrastructure without additional resources.

In 2007, we will continue to reap the rewards of a standard network, server and desktop infrastructure that is centrally managed by the IT Department. This stable infrastructure will allow us to continue to focus on creating a similar, centrally managed standard software development environment. Yet, we still have a lot of work to accomplish this software environment, including improvements in industry standards, web services and integration strategies. Clearly, IT must manage all software development and implementation efforts if the city is to realize maximum value from its technology investments. Cost efficiencies for software licensing and staff development time will continue to be our focus, including enterprise web services, hub and spoke architectures, and use of open source software. We will continue to pursue this strategy in 2007 with additional phases scheduled for implementation through the end of 2008. This focus on our enterprise software infrastructure will ensure that the city receives maximum business value from its IT investments.

Examples of IT cost and staff time efficiency projects include aggressive contract renegotiations, upholding technology standards, converting expensive software to open source (low or no cost) options, implementing remote software management tools, investing in security efforts to reduce risk, and standardizing setup of hardware devices and databases. Enterprise examples include citywide document management, server-based computing, system integration and web services. Moving into 2007, core areas of improvement need to include better IT management for independent software projects pursued by city departments. IT also needs to enhance our centralized management of technology contractors and consultants used by city departments.

In order to increase our ability to be proactive and properly pursue our software strategies, we are requesting additional FTE resources and funding in the 2007 budget. Until the 2007 budget, we had not requested additional staff or funding appropriations from the general fund since 2001. As city revenues continue to show signs of recovery, investments in technology must be centrally managed by the IT Department in order to ensure a true, identifiable business value across the enterprise.

## **GUIDING PRINCIPLES AND/OR INVESTMENT STRATEGY**

The following points embrace the long term strategic direction of the IT Department, supports our mission and follows IT industry best practices:

- Align IT services with the current and future needs of the city organization and its customers,
- Improve the quality of IT services delivered to the organization, and
- Reduce the long term costs of IT services

Based on this, the following guiding principles have been used to prioritize the IT Department 2007 budget:

1. **Maintenance and support of existing systems (essential):** Approximately 90% of the total proposed IT budget and 87% of our FTE hours. These are critical services that ensure existing systems function and perform properly. This includes maintenance of the network and server infrastructure, software applications, databases, and workstations; Help Desk services for customer support; data backup and recovery; business continuity planning and disaster recovery; and security. Essential services also include technology asset management, centralized purchasing, planning, quality control, IT/client relationships, and staff training and development. A portion of our essential work includes application modifications in order to meet changing requirements, such as changes in the law, city charter or codes. As software reaches the end of its life cycle, it is essential that systems be replaced. Examples of software that lived beyond its useful life includes utility billing system, the police records management system, and the sales tax application. We also consider the ongoing work to update our software standards and web services development as essential.
2. **Improvements of Systems (desirable):** Approximately 8% of the total proposed IT budget and 10% of our FTE hours. These services are performed if any improvements to existing software applications are needed based on changing business needs. If an existing application no longer meets the business needs of the city or its departments, the application must be changed or replaced. These services ensure that the city stays current in its use of technology, therefore avoiding costly major replacements of out dated technology. Some examples of major upgrades to existing systems include the transition from mainframe to client-server, which has now shifted to web services technology used today. For example, when the mainframe was replaced in the late 1990's, every system on it had to be converted to work in the new environment. This multi-year conversion project was costly, yet provided significant cost savings, a strong return on investment, eliminated potential Y2K issues, and provided city employees and departments with enhanced flexibility.
3. **Implement New Systems (discretionary):** Approximately 2% of the total proposed IT budget and 3% of our FTE hours. These are a portion of the projects that have been requested by or are specifically designed for City departments. These services or elements do not exist in the current environment. These projects are new investments in technology to improve services, reduce overhead, and save staff time. Expected financial returns are documented and approved prior to implementing the project. Even still, a portion of these projects can be postponed in the short term without significant impact. As the city's economy recovers and discretionary projects are identified, these project investments must occur to continue to advance the city's use of technology.

## OVERVIEW OF ACTION PLAN

The Information Technology Department is in the process of revising the city's Strategic Technology Plan (STP). This revision is projected to be completed and approved by City Council in 2007. It will outline business valued strategies for 2007 through 2009, in part, for our ongoing advancements into enhancing the city's business processes through open source technologies, web services and mobile government services.

In the interim, the Action Plan includes those immediate needs that are above the personnel and non-personnel expense (NPE) increase for the 2007-2012 budget planning period. This includes expenses associated with the following:

1. maintaining Help Desk and PC/End User Support
2. implementing application development QA/QC testing
3. pursuing "yellow list" master plan projects
4. increasing the general fund subsidy to the Computer Replacement Fund
5. performing annual security audits and mitigation
6. establishing an enterprise Software Replacement Fund
7. improving business continuity planning and disaster recovery preparedness (one time cost)
8. acquiring consulting services for negotiating the citywide wireless network contract (one time cost)
9. restoring the IT Training Program.

The estimated cost for this phase of the Action Plan is \$364,700 annually. One time cost is estimated at \$435,000. A complete Action Plan will be developed once the IT Department's Strategic Technology Plan is completed.

**Please refer to Attachment B of the 2007 Budget Message for a listing of those Action Plan Items that were approved for funding. The listing is presented in order by fund and department.**

## OVERVIEW OF VISION PLAN

The City of Boulder's vision is to use information technology to increase the capacity of the organization by improving Service Delivery, supporting Policy Development, and enabling Information Access.

### ***Improving Service Delivery -***

The City organization is about delivering quality services to the public. We must use information technologies to improve how efficiently and conveniently those services are delivered.

### ***Supporting Policy Development -***

The City organization is about developing and implementing sound public policies. To do that, we need quality information. We must use information

technologies to improve the quality, timeliness and cost effectiveness of the City's information.

***Enabling Information Access -***

The City organization is "the keeper" of a vast amount of public information. The public has a "right to know and access" that information. We must use information technologies to enable that access. We are also part of a knowledge-based economy. We must use information technologies to make information available to support and enhance that economy.

**PERFORMANCE MEASURES**

	<b>Actual 2005</b>	<b>Target 2006</b>	<b>Target 2007</b>
1. Percentage of City cost to Market cost (Outside consultant cost) for the following:			
a) Applications Support	69.50%	<100%	<100%
b) Network Services	70.12%	<100%	<100%
c) System Admin Support	53.15%	<100%	<100%
2. Number of help desk calls per PC	7.4	4.0	4.0

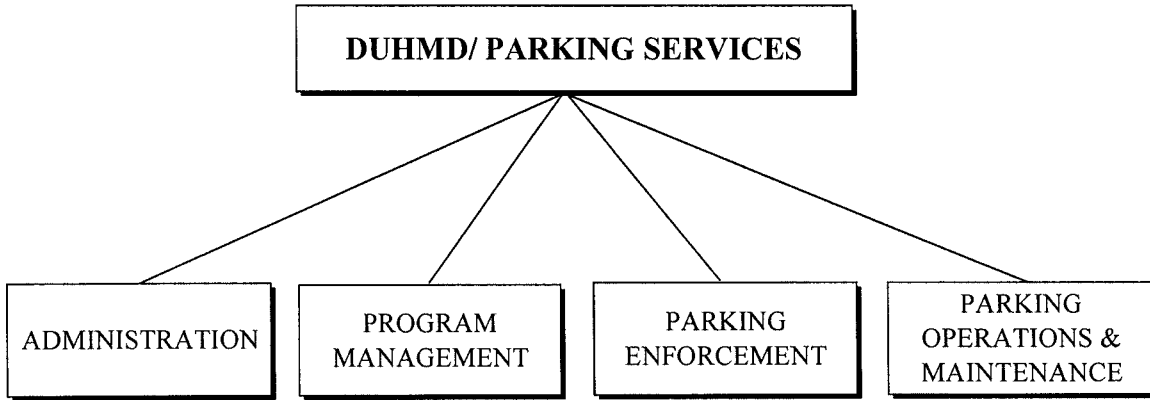


# ECONOMIC VITALITY

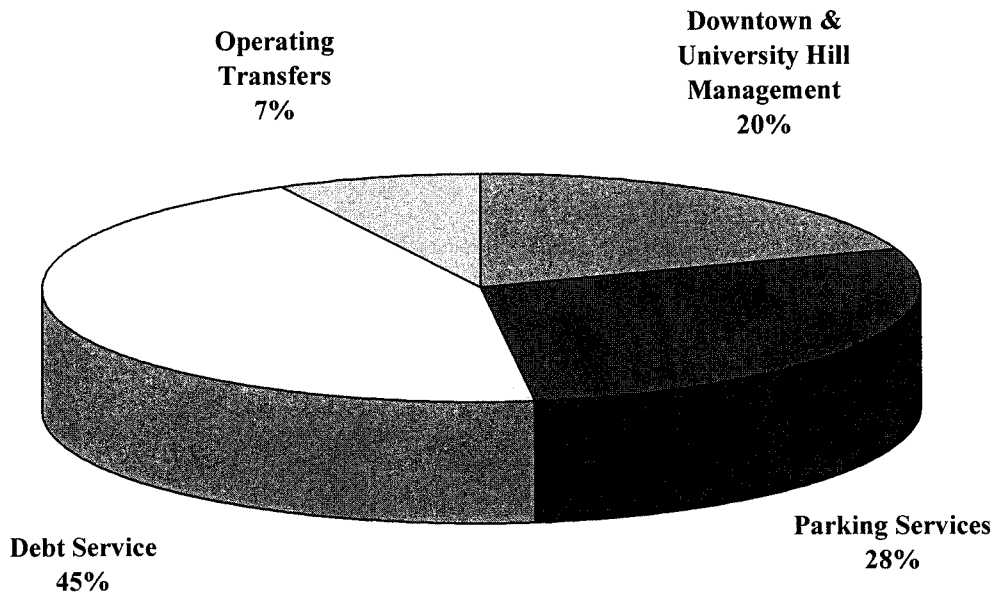
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# DOWNTOWN UNIVERSITY HILL MANAGEMENT DIVISION/PARKING SERVICES



**2007 BUDGET**  
**\$8,816,645**



**2007 BUDGET**  
**DOWNTOWN UNIVERSITY HILL MANAGEMENT DIVISION/PARKING SERVICES**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
GID Administration	\$ 655,293	\$ 773,377	\$ 870,533
Operations & Public Information	88,742	118,754	123,428
Public Events	87,374	83,792	86,766
Community Improvements	3,163	10,000	10,200
Economic Vitality	31,405	26,918	17,646
Transportation	709,183	639,048	600,211
Parking	0	25,000	70,000
Debt Service	3,611,661	3,707,143	3,929,830
Operating Transfers	565,040	666,470	654,599
Parking Enforcement	634,061	661,807	704,574
Parking Maintenance/Operations	1,066,556	1,250,565	1,395,729
Meter Program	187,418	214,393	259,048
Neighborhood Permit Parking	54,125	62,271	63,481
Public Information	12,750	30,000	30,600
9th and Canyon	351,383	0	0
TOTAL	<u>\$ 8,058,154</u>	<u>\$ 8,269,538</u>	<u>\$ 8,816,645</u>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 1,923,365	\$ 2,067,773	\$ 2,336,102
Operating Expenses	1,472,826	1,663,084	1,672,670
Interdepartmental Charges	166,956	160,067	174,115
Capital	318,307	5,000	49,329
Debt Service	3,611,661	3,536,097	3,645,363
Non-Recurring Expenditures	0	171,046	284,467
Other Financing Uses	565,040	666,470	654,599
TOTAL	<u>\$ 8,058,154</u>	<u>\$ 8,269,538</u>	<u>\$ 8,816,645</u>
<b><u>BUDGET BY FUND</u></b>			
General	\$ 975,274	\$ 887,116	\$ 934,904
CAGID	6,769,570	7,055,965	7,517,663
UHGID	313,311	326,456	364,079
TOTAL	<u>\$ 8,058,154</u>	<u>\$ 8,269,538</u>	<u>\$ 8,816,645</u>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	<u>40.50</u>	<u>40.50</u>	<u>42.25</u>
TOTAL	<u>40.50</u>	<u>40.50</u>	<u>42.25</u>

**2007 BUDGET  
DOWNTOWN AND UNIVERSITY HILL MANAGEMENT DIVISION/  
PARKING SERVICES**

**MISSION STATEMENT**

We serve the Downtown, University Hill and affected communities by providing quality programs, parking, enforcement, maintenance, and alternative modes services through the highest level of customer service, efficient management, and effective problem solving.

**BUSINESS PLAN NARRATIVE**

Downtown and University Hill Management Division/Parking Services (DUHMD/PS) has participated with all mandatory budget reductions over the past 4-5 years. DUHMD/PS is a city of Boulder division funded through two restricted funds based on parking-related revenues - Central Area General Improvement District (CAGID) and University Hill General Improvement District (UHGID) - and with General Fund dollars. When the local economy began to soften in 2001, revenue projections for the CAGID and UHGID funds were reduced to reflect decreased parking revenue, and hence reduced expenditures. All General Fund programs in the division have been reduced. All General Fund programs within DUHMD/PS generate revenue for the City of Boulder. Reductions in our program can result in a net loss far exceeding the benefit of the cuts. Past cuts made have included elimination of the Eco Pass for 800 East and West end of downtown employees outside the CAGID district; eliminated creation of new zones or expansion of existing districts in the Neighborhood Parking Program (NPP); cut all allocations except salary for the citywide permitting and film production position; cut .15 FTE in meter collection; and cuts to Parking Enforcement of .5 FTE and non personnel expenses. Total amounts reduced since 2002 have amounted to over \$125,000. Proposals to restore some of these programs are included in the DUHMD/PS Action Plan.

During 2005 DUHMD/PS generated \$1,624,291 net revenues for the General Fund through parking fees, parking enforcement and permit/rental fees. These revenues do not directly support DUHMD/PS programs and services.

The past decline in the local and regional economy has negatively impacted the revenue base of DUHMD/PS. In a proactive measure beginning in 2002, we adjusted CAGID parking revenue estimates downward reflecting a weaker downtown and local economy including 20% downtown office vacancies. And while trimming our expenses in the areas of funding for the Business Improvement District, administration and parking structure maintenance, we have also taken a proactive stance in developing, in partnership with the downtown, parking marketing campaigns as well as new parking product development to generate additional revenues. During 2006, CAGID parking revenues, including on-street meters, are tending to increase slightly reflecting other trends of increasing sales tax and decreasing office vacancies in the downtown; CAGID rental revenues are dropping based on the overall decrease in office rentals throughout the downtown; and finally, UHGID parking revenues are experiencing a decrease.

DUHMD/PS's CAGID fund has been faced with two other significant financial challenges: first, since 2003, the cost of the downtown Eco Pass program has risen as much as 132% and second, the major financial commitment of constructing two, \$13 million dollar parking structures within a 5 year period. Both of these factors, while having a positive impact on the downtown economy, have had a negative financial effect on the CAGID fund. One of the impacts has been insufficient funding for adequate capital improvements and major maintenance for the five parking structures. The plan is to rectify this situation when substantial debt is paid off in 2007 and will available to invest into our existing structures.

Reallocations and efficiencies have occurred across the funds within DUHMD/PS. Funds for major maintenance in the CAGID parking structures have been reallocated to cover the rising cost of Eco Pass and capital building debt. In addition, CAGID has reduced contract allocations to the Downtown Boulder Business Improvement District. CAGID has attempted to maximize revenue through increased marketing and permit sales. CAGID, UHGID and the GF have cut or reduced all administrative costs including but not limited to training, surveys, studies, and supplies. General Fund cuts have primarily affected non personnel allocations and the other funds in the division have absorbed general fund expenses.

## **GUIDING PRINCIPLES AND/OR INVESTMENT STRATEGY**

- 1). Essential Services include:** Services that ensure the basic qualities of a healthy, efficient, accessible, and economically viable downtown and University Hill commercial districts are essential to maintaining the commercial infrastructure and fiscally responsible funds. These include parking operations and maintenance, EcoPass program for downtown employees and parking enforcement.
- 2). Desirable Services include:** Services that enhance and promote the quality of life of the commercial centers, bolster economic vitality efforts and encourage economic recovery, and contribute to neighborhood quality of life. These include mall permitting and operations, travel demand management programs other than the Eco Pass program, contract services with the Business Improvement District, parking marketing activities, the NPP program, and proactive measures to stimulate economic recovery and redevelopment such as the Hill Redevelopment workshops, Downtown Strategic Plan, and the conference/convention center.
- 3). Discretionary Services include:** Services that enhance the quality of life but can be provided by other entities. These include school crossings and the Race Series.

## OVERVIEW OF ACTION PLAN

The Downtown and University Hill Management Division/Parking Services division is in the process of developing a Strategic Plan which is projected to be completed and approved by City Council in 2007. In the interim, the Action Plan includes those immediate needs that are above the personnel and non-personnel expense (NPE) increase for the 2007-2012 budget planning period. This includes expenses associated with:

### CAGID

- Parking operations and maintenance reorganization to include additional FTE's and on-call plan
- Eco Pass funding gap for the CAGID district
- Capital improvements master plan for parking structures
- Parking technology enhancements
- Utility energy contingency
- Equipment replacement funds for on street technology

### UHGID

- Parking technology enhancements
- Physical improvements to streetscape

### General Fund

- Eco Pass for the east and west end downtown employees outside the CAGID district
- Parking technology enhancements
- Neighborhood Parking Program – new zones and sunset of the commuter program

The estimated 2007 expense cost for the DUHMD/PS action plan is \$1,375,040 for annual and ongoing costs. A complete Action Plan will be developed once the department's Strategic Plan is completed.

**Please refer to Attachment B of the 2007 Budget Message for a listing of those Action Plan Items that were approved for funding. The listing is presented in order by fund and department.**

The 2007 DUHMD budget included a recommendation for an hourly parking rate increase from \$1.00 to \$1.25 and extending the on-street meters up to 8pm. At the 2<sup>nd</sup> reading of the city budget, on November 14, 2006, Council decided to postpone the vote on the budget because of questions raised regarding the hourly parking rate increase and extended hours at the meters. This action also resulted in the removal of the associated action items for UHGID, CAGID and General Fund budgets. The action items included new customer friendly parking technology, BID Eco Pass (downtown employees outside the CAGID boundary) and Neighborhood Permit Program expansion studies. The public hearing on the parking rate increase and extended hours will be held February 6, 2007.

## OVERVIEW OF VISION PLAN

DUHMD/PS does not yet have an overall departmental strategic plan and efforts are underway to develop one. A draft vision statement: "World class organization focusing on integrated

transportation, economic development and public space management for urban areas through best practices analysis, progressive technology use, and robust partnerships and collaboration” will be reviewed and commented upon by internal staff and our customer stakeholder groups.

However, area strategies and plans have been developed over the years for both the University Hill (the Hill Business Plan, the Hill Marketing Study and the council-approved Hill Sub Area Plan) and the downtown (the Downtown Alliance plan and regular development updates, the recently completed Downtown Economic Strategic Plan, Best Practices in Parking, and annual downtown user surveys). Strategies and polices for specific issues and projects, such as Eco Pass funding, major maintenance plan for CAGID parking structures, social issues on the mall and parking enforcement, are implemented on a case by case basis through special task forces and studies. All of these past efforts will be integrated into the development of the DUHMD/PS Strategic Plan.

In the interim prior to the adoption of a strategic plan, DUHMD/PS has identified key programs and initiatives for initial funding under an Action Plan including activities rated below standard as well as initiatives to enhance the vitality of the commercial districts and meet Council goals.

**PERFORMANCE MEASURES**

In 2004, DUHMD/PS initiated a survey form for customers to complete and submit at our front desk. We ask questions that will help us evaluate our products, our customer service, our advertising and to determine the impact of our education and outreach programs. We will continue to monitor and update our survey. Results from a few sample questions are included below.

	<b>Actual 2005</b>	<b>Target 2006</b>	<b>Target 2007</b>
1. Do you know that the City Parking garages are FREE on Saturday and Sunday?	90%	90%	91%
2. Are you aware that many downtown businesses validate parking?	79%	80%	80%
3. Were you satisfied with the service you received?	98%	98%	98%
4. Are you aware of Meter Keys and Cash Passes?	72%	72%	72%

The budget information for Economic Vitality and Urban Redevelopment is located under the tab for Administrative Services in the section titled “City Manager’s Office”.

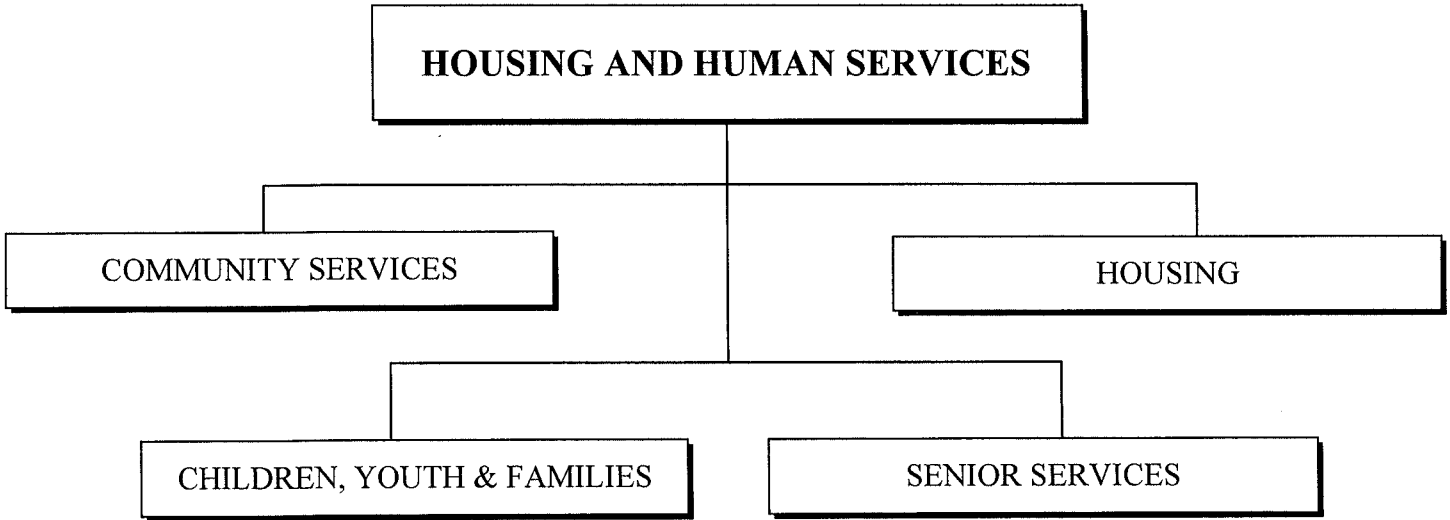




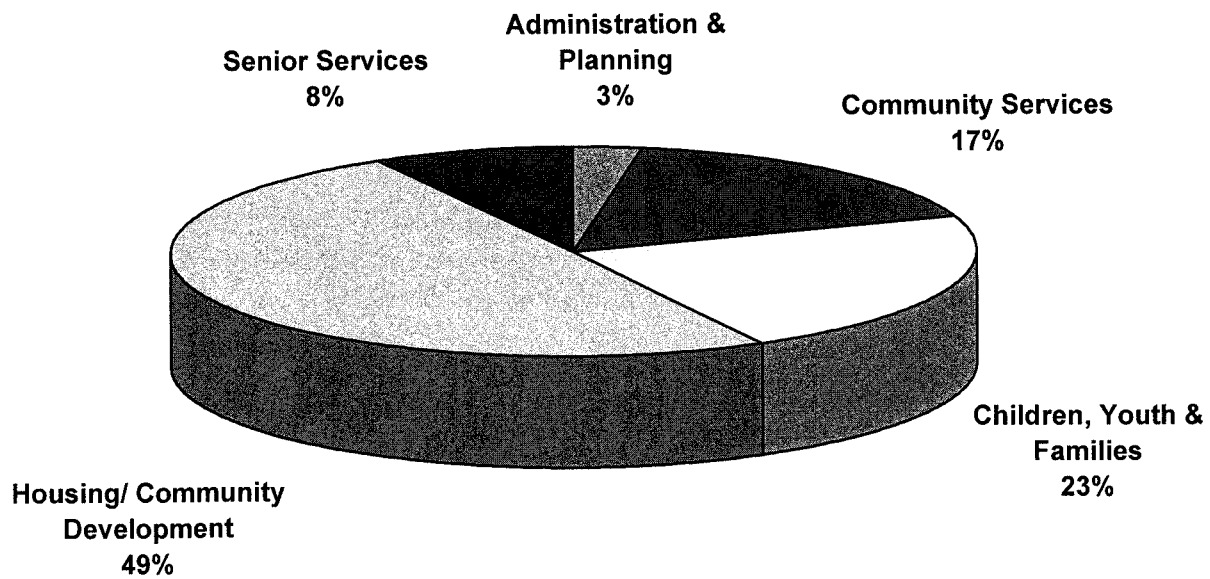
## OPERATIONS

<b>Housing and Human Services.....</b>	<b>175</b>
<b>Library/Arts .....</b>	<b>183</b>
<b>Environmental Services</b>	
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# HOUSING AND HUMAN SERVICES



**2007 BUDGET**  
**\$13,781,786**



**2007 BUDGET  
HOUSING AND HUMAN SERVICES**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
<b>ADMINISTRATION &amp; PLANNING</b>			
Administration & Planning	\$ 0	\$ 0	\$ 376,318
TOTAL	0	0	376,318
<b>COMMUNITY SERVICES</b>			
Community Services			
General Fund Merit Adjustment	\$ 0	-28,320	0
Social Planning & Administration	188,327	352,541	0
Human Services Contract Programs	2,149,878	2,014,371	2,156,659
Human Rights & Human Relations	161,814	167,986	176,625
TOTAL	2,500,020	2,506,578	2,333,284
<b>CHILDREN, YOUTH &amp; FAMILIES (CYF)</b>			
CYF Division Administration			
CYF Division Administration	208,426	208,036	265,989
TOTAL	208,426	208,036	265,989
Community Based Services			
Community Based Services Admin	131,662	134,157	151,100
Child Care Resource & Referral	150,325	149,083	147,524
Child Care Assistance Programs	377,727	361,108	362,167
Child Care Recruitment & Training	114,831	102,127	73,884
Mediation Services	156,120	167,042	139,861
Youth Opportunities	251,071	259,000	287,000
TOTAL	1,181,736	1,172,516	1,161,536
School Based Services			
School Based Services Admin	92,628	76,832	83,421
Prevention & Intervention Program	374,276	359,212	391,809
Family Resource Schools	503,146	481,520	463,253
TOTAL	970,050	917,563	938,483
Early Care & Education Council Programs			
Early Care & Education Council Programs	320,294	279,200	741,824
TOTAL	320,294	279,200	741,824
TOTAL	2,680,505	2,577,316	3,107,833
<b>SENIOR SERVICES</b>			
Senior Services			
Senior Services Administration	278,772	185,378	171,753
Facilities Management	307,415	367,409	402,151
Nutrition Programs	69,410	79,386	75,757
Senior Resource & Referral	138,228	146,320	157,815
Senior Recreation Programs	221,480	286,272	295,922
TOTAL	1,015,307	1,064,765	1,103,397
<b>HOUSING/COMMUNITY DEVELOPMENT</b>			
Housing/Community Development/Administration			
Funding & Administration	447,007	413,429	432,685
Planning & Development Review	149,019	144,947	223,127
Asset Management	118,802	72,707	80,197
Home Ownership Programs	134,060	88,429	88,310
Tenant Services	7,540	8,534	8,763
Transfer to Housing Authority	20,745	21,139	71,667
Operating Transfers	183,619	154,402	52,978
TOTAL	1,060,792	903,586	957,728

**2007 BUDGET  
HOUSING AND HUMAN SERVICES**

	<b>2005 ACTUAL</b>	<b>2006 APPROVED</b>	<b>2007 APPROVED</b>
<b><u>BUDGET BY PROGRAM</u></b>			
Housing/Community Development/Direct Services			
Asset Management	0	47,334	103,530
Home Ownership Programs	0	75,394	79,952
TOTAL	<u>0</u>	<u>122,728</u>	<u>183,482</u>
CHAP/HOME/CDBG/AHF Projects			
CHAP/HOME/CDBG/AHF Projects	5,397,148	6,320,393	5,719,744
TOTAL	<u>5,397,148</u>	<u>6,320,393</u>	<u>5,719,744</u>
TOTAL	<u>6,457,940</u>	<u>7,346,707</u>	<u>6,860,954</u>
<b>TOTAL</b>	\$ <u>12,653,772</u>	\$ <u>13,495,367</u>	\$ <u>13,781,786</u>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 3,377,964	\$ 3,604,236	\$ 4,006,322
Operating Expenses	6,398,454	7,368,795	8,501,783
Interdepartmental Charges	115,756	193,341	209,423
Capital	155	2,000	2,000
Debt Service	2,536,174	2,172,593	1,009,281
Other Financing	225,268	154,402	52,978
TOTAL	\$ <u>12,653,772</u>	\$ <u>13,495,367</u>	\$ <u>13,781,786</u>
<b><u>BUDGET BY FUND</u></b>			
General	\$ 4,506,805	\$ 4,581,101	\$ 5,209,156 *
Affordable Housing Fund	2,406,642	2,600,577	2,726,969
Community Hsg Asst Prgm (CHAP)	1,552,230	1,729,555	1,710,243
.15 Cent Sales Tax Fund	1,717,241	1,554,000	1,721,000
Comm Dvlpmnt Block Grant (CDBG)	2,130,435	2,208,558	914,418
HOME	340,420	821,577	1,500,000 **
TOTAL	\$ <u>12,653,772</u>	\$ <u>13,495,367</u>	\$ <u>13,781,786</u>
* \$1,306,984 of this comes from outside grants to the Children, Youth and Families Division.			
** The City has entered into a county wide HOME consortium and in 2007, of the approximately \$1.5m HOME grant, \$704,325 will pass through the City directly to the other communities in the consortium.			
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	52.43	53.42	56.51
Seasonal Temporary FTE's	4.25	4.25	4.25
TOTAL	<u>56.68</u>	<u>57.67</u>	<u>60.76</u>

**2007 BUDGET  
HOUSING AND HUMAN SERVICES DEPARTMENT**

**MISSION STATEMENT**

To create a healthy community by providing and supporting diverse housing and human services to Boulder residents in need.

**BUSINESS PLAN NARRATIVE**

With the completion and the process of beginning implementation of the HHS Master Plan, a number of areas in critical need of additional resources have been identified. While these areas are noted in the Action plan portion of the Business Plan and additional funds from the General Fund would be applied towards these, we have also proposed some reallocation within the Fiscally Constrained plan to address this. In general, the reallocation moves resources from at service standard desirable or discretionary programs and services to below service standard essential programs and services.

The CYF division is facing a critical lack of sufficient staffing and the department is facing the need for additional planning, due to: previous budget reductions, increased work demand in the areas of children and youth services planning, community relations and Social Sustainability Goal Committee work. Funds and FTE will be reallocated from within the Department to create one FTE to address these needs. Reallocation will come from the CYF Mediation Program, vacant FTE in the CYF Division and the Department, and NPE funds from Human Service Fund grants to the community.

A Countywide HOME consortium was approved by Council on 5-16-06. The administrative funding that will be provided to the City from the HOME Consortium will cover approximately two thirds of the cost for the additional 1.0 FTE and the associated NPE needed to administer the expanded program. The additional cost to the City, of approximately \$25,000, will be covered by reallocation of funds from housing project funds in the affordable housing fund, targeted at homeownership for households earning \$40,000 to \$48,000 annually. The cost is off-set by the value of working regionally on affordable housing issues and the potential to leverage additional funding for Boulder's housing efforts in the future.

The inventory of affordable housing units tracked by the City has approximately doubled in the last five years, while the number of staff involved in this work has remained the same. This is no longer sustainable. Funds will be reallocated from housing project funding in the Affordable Housing Fund to add one FTE in order to address the increased workload in the areas of home ownership and asset management.

\$50,000 will be reallocated from housing project funding in the Community Housing Assistance Program fund (CHAP) to increase operational support to Boulder Housing Partners (BHP). BHP is the largest owner/manager of affordable housing in the City of Boulder and is committed to serving those most in need. This reallocation would shift funding from providing affordable housing to moderate income households, to helping to

protect the continued work of BHP serving the lowest income populations in the City of Boulder.

## **GUIDING PRINCIPLES AND/OR INVESTMENT STRATEGY**

### **Guiding Principles:**

- Maintain the integrity of the City's Human Services infrastructure by providing and/or supporting programs and services which meet community needs in the following areas:
  - ⇒ Safety net – health and safety
  - ⇒ Prevention and intervention
  - ⇒ Social equity, diversity and human rights
  - ⇒ Services and programs that promote self-sufficiency
  - ⇒ Quality of life enhancement
- Seek out efficiency improvements
- Capitalize on leverage opportunities
- Fulfill current financial obligations

### **Investment Strategy:**

The ten-year update to the HHS Master Plan has been completed and was unanimously supported by City Council. It provides further direction regarding investment strategies for the department and is the basis for the Department's Business Plan, including the 2007 Action Plan. This includes operational and organizational strategies that may impact investment. The strategies are consistent with the city-wide business plan.

Only 26% of the HHS budget comes from the General Fund. The remaining 74% comes from restricted or dedicated funds, including Federal, State, other local government and private grants. Some of these funds are received in support of specific programs and cannot be used for any other purpose. HHS strives to maximize leveraged funding, as a way to increase the community benefit of COB dollars.

HHS serves primarily vulnerable (at risk and/or low income) populations through all of its services and programs, including those that have been listed as desirable or discretionary. HHS also recognizes, as per direction from Council and in support of community values, the importance of having a range and mix of services that contribute to a balanced and diverse community.

### **HHS Categorization is based on the following:**

#### **Essential**

- ⇒ Safety net services and programs - meeting basic needs of mental and physical health, food and shelter, crisis intervention and containment -  
With a priority focus of residents at 40% AMI or less, residents at 200% national poverty level or less, disabled residents, at risk residents (e.g. of domestic violence, suicide, teen pregnancy, social isolation), etc.

- ⇒ Financial obligations
- ⇒ Barebones maintenance of existing, essential facilities
- ⇒ Core services not provided by any other entity

**Desirable**

- ⇒ Prevention and intervention services and programs that avoid future social and economic cost to the City and the community – counseling, outreach, education, training, family support -  
With a priority focus of meeting the needs of residents up to 70% AMI
- ⇒ Services and programs reflecting community values and supported by ballot initiatives or legislative action of City Council
- ⇒ Services and programs that advance and/or support Council goals and/or Council directed initiatives

**Discretionary**

- ⇒ Services and programs that enhance quality of life – social, cultural and recreational support that improves the social fabric of the community
- ⇒ Services available through other means
- ⇒ Other community desired programs and services not specifically supported through legislative action or election

**HHS Prioritization is based on the following criteria:**

- Safety net services
- Services not available elsewhere
- Services available elsewhere but not affordable
- Support of legislative action and/or code
- Support of Council goals
- Council directed initiatives
- Consistency with Boulder Valley Comprehensive Plan
- Support of regional initiatives or goals
  
- Cost per client served and/or cost/benefit
- Efficiency of providing service or program
- Available funding and/or leveraged funding
  
- Breadth of community population served
- Community capacity building
- Court-ordered or referred services
- Geographic population served

**OVERVIEW OF ACTION PLAN**

The HHS Master Plan outlines a Fiscally Constrained Plan, an Action Plan and a Vision Plan. The Action Plan is the next set of strategic steps that will provide higher service standards, additional services and programs and/or enhanced services and programs in the areas of: Human Services Planning; Community Engagement; Community Mediation; CYF Division Administration; Family Resource Schools; Middle and High School Youth Programs; Early Childcare and Education; Seniors Resource and Referral; Permanently Affordable Housing Programs; and services identified by the Community Sustainability

Strategic Plan. The Action Plan will also address the increasing gap between rising costs and current funding levels.

The Action Plan's estimated cost is \$4,450,412 annually.

**Please refer to Attachment B of the 2007 Budget Message for a listing of those Action Plan Items that were approved for funding. The listing is presented in order by fund and department.**

## **OVERVIEW OF VISION PLAN**

The HHS Vision Plan, as detailed in the HHS Master Plan, is a vision of the future, based on what is desirable for the community and could be accomplished if sufficient funds were available. Through the Vision Plan, the basic needs of residents are more fully met and programs are supported to ensure families and individuals at all stages of life have the tools necessary to reduce dependencies and be successful, contributing members of the community.

Services contained in the Vision Plan are designed to address changing demographics, needs and service trends and enhance Boulder's position as a leader in the housing and human services fields. When compared with the Action Plan, these services are viewed as longer-term, visionary needs within the 10-year planning period.

The Vision plan proposes additional areas of emphasis including: 10% affordable housing goal by 2013; senior services analysis and plan for future services; expand human services fund to better meet community health needs; increase community engagement efforts; increase nutritional, dental and hearing aid needs for seniors; expand mediation services; expand services related to early care and education for children; and address needs of middle and high school youth.

## **PERFORMANCE MEASURES**

	<b>Actual 2005</b>	<b>Target 2006</b>	<b>Target 2007</b>
1. The number of permanently affordable housing units added to the City of Boulder's housing stock on an annual basis <sup>1</sup>	61	125	120



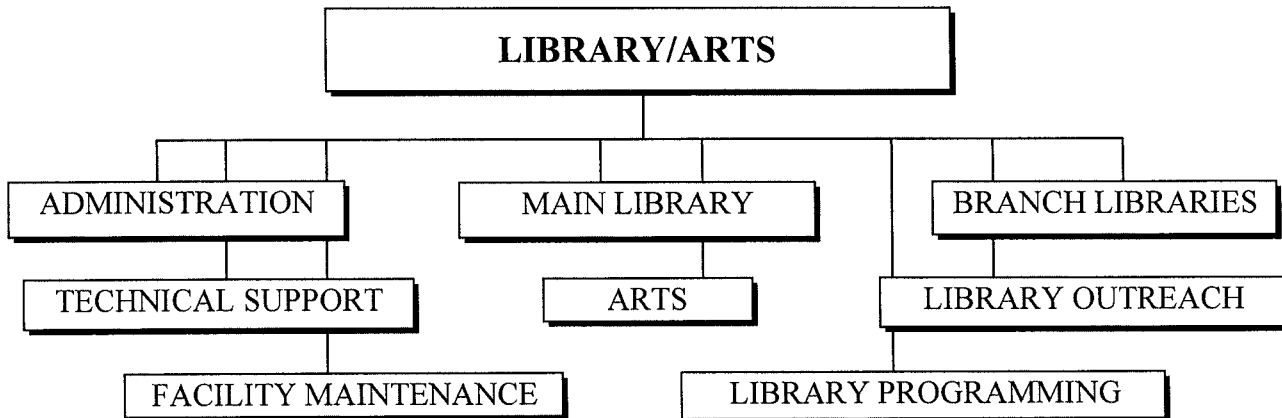
	<b>Actual 2005</b>	<b>Target 2006</b>	<b>Target 2007</b>
2. The average percentage of goal attainment on performance objectives set for agencies & projects funded by the HSF & YOP <sup>2</sup>	90%	85%	85%
3. The percent of self-reported customer satisfaction surveys rating HHS services as “satisfactory” or “very satisfactory” <sup>3</sup>	91%	85%	85%

<sup>1</sup> The 3-year average of permanently affordable housing units added to the COB’s housing stock from 2003-2005 was 151/yr, which met the average target for those years of 150/yr. The lower number in 2005 is primarily due to variability from year to year in the timing of closings and requests for building permits, though some slippage is a result of rising costs in a time of reduced subsidy from the City to the Affordable Housing Fund.

<sup>2</sup> HSF (Human Services Fund); YOP (Youth Opportunities Program)

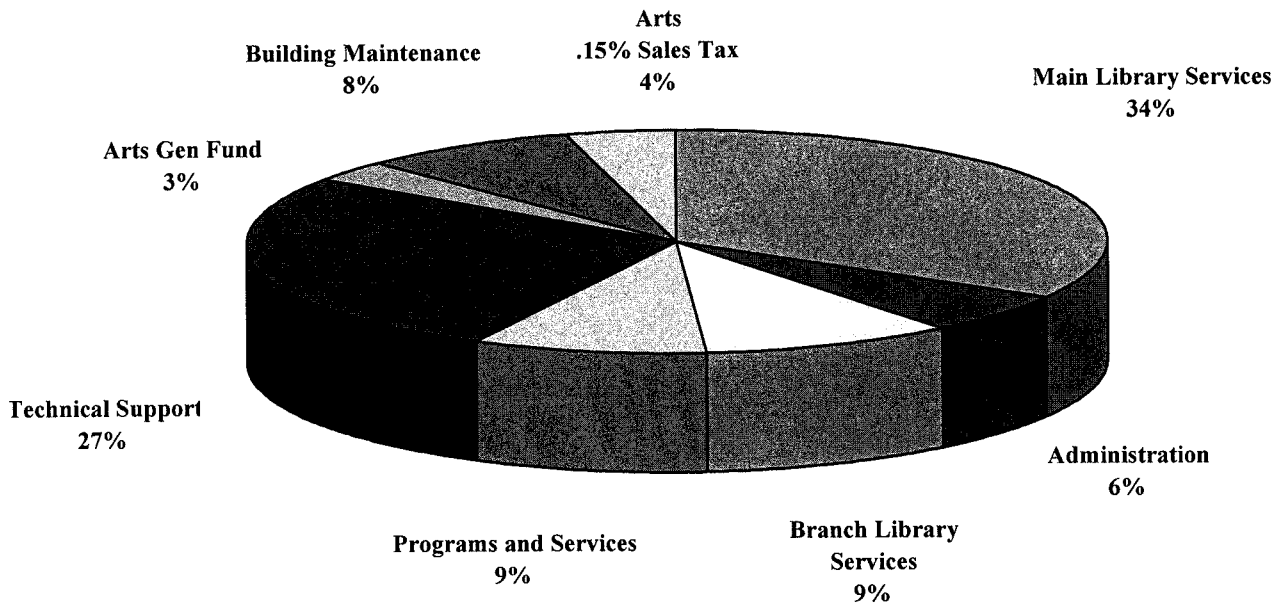
<sup>3</sup> 2005 target for goal attainment on performance objectives (2) and for customer satisfaction surveys (3) was 80%.

# LIBRARY/ARTS



## 2007 LIBRARY/ARTS BUDGET

\$6,775,853



**2007 BUDGET  
LIBRARY**

		2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>				
ADMINISTRATION				
Administration		\$ 454,328	\$ 410,732	\$ 399,866
	TOTAL	<u>454,328</u>	<u>410,732</u>	<u>399,866</u>
MAIN LIBRARY SERVICES				
Adult Services				
Adult		1,055,365	1,041,660	1,120,143
Young Adult		18,785	19,721	19,554
	TOTAL	<u>1,074,150</u>	<u>1,061,382</u>	<u>1,139,697</u>
Childrens Services				
Childrens Services		238,169	247,434	297,237
	TOTAL	<u>238,169</u>	<u>247,434</u>	<u>297,237</u>
Information Services				
Information Services		724,941	782,381	832,930
	TOTAL	<u>724,941</u>	<u>782,381</u>	<u>832,930</u>
	TOTAL	<u>2,037,260</u>	<u>2,091,196</u>	<u>2,269,864</u>
BRANCH LIBRARY SERVICES				
Meadows Branch Library				
Meadows Branch Library		253,702	263,660	248,361
	TOTAL	<u>253,702</u>	<u>263,660</u>	<u>248,361</u>
Reynolds Branch Library				
Reynolds Branch Library		223,004	211,085	252,436
	TOTAL	<u>223,004</u>	<u>211,085</u>	<u>252,436</u>
Carnegie Branch Library				
Carnegie Branch Library		128,746	135,145	141,298
	TOTAL	<u>128,746</u>	<u>135,145</u>	<u>141,298</u>
	TOTAL	<u>605,451</u>	<u>609,889</u>	<u>642,095</u>
PROGRAMS AND SERVICES				
Adult Programming				
Film Program		33,418	31,545	33,705
Concert series		18,069	26,193	27,927
Lectures, Exhibits		24,792	23,188	23,257
Public Information		131,512	150,816	161,996
	TOTAL	<u>207,791</u>	<u>231,742</u>	<u>246,884</u>
Childrens Programming				
Childrens Programming		53,069	53,349	55,297
	TOTAL	<u>53,069</u>	<u>53,349</u>	<u>55,297</u>
Volunteer Services				
Volunteer Services		29,495	31,283	32,657
	TOTAL	<u>29,495</u>	<u>31,283</u>	<u>32,657</u>
Literacy Program				
Literacy Program		134,522	141,542	148,548
	TOTAL	<u>134,522</u>	<u>141,542</u>	<u>148,548</u>

**2007 BUDGET  
LIBRARY**

		2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>				
Special Services				
	Special Services	34,431	37,151	39,776
	Library Outreach	68,986	68,696	71,255
	TOTAL	<u>103,417</u>	<u>105,847</u>	<u>111,031</u>
	TOTAL	528,294	563,763	594,417
TECHNICAL SUPPORT				
Technical Support Services				
	Acquisitions	721,721	693,531	659,566
	Collection Org. and Maintenance	360,609	357,962	437,899
	TOTAL	<u>1,082,330</u>	<u>1,051,493</u>	<u>1,097,465</u>
Computer Services				
	Computer Services	455,225	515,426	509,123
	TOTAL	<u>455,225</u>	<u>515,426</u>	<u>509,123</u>
Database Services				
	Database Services	115,414	228,192	229,745
	TOTAL	<u>115,414</u>	<u>228,192</u>	<u>229,745</u>
	TOTAL	1,652,969	1,795,111	1,836,332
BUILDING MAINTENANCE				
	Building Maintenance	505,174	506,152	546,900
	TOTAL	<u>505,174</u>	<u>506,152</u>	<u>546,900</u>
	TOTAL	\$ <u>5,783,476</u>	\$ <u>5,976,844</u>	\$ <u>6,289,475</u>
<b><u>BUDGET BY CATEGORY</u></b>				
	Personnel Expenses	\$ 4,106,275	\$ 4,302,041	\$ 4,561,176
	Operating Expenses	1,404,627	1,593,502	1,652,540
	Interdepartmental Charges	257,667	77,801	72,259
	Capital	14,907	3,500	3,500
	TOTAL	\$ <u>5,783,476</u>	\$ <u>5,976,844</u>	\$ <u>6,289,475</u>
<b><u>BUDGET BY FUND</u></b>				
	Library	\$ <u>5,783,476</u>	\$ <u>5,976,844</u>	\$ <u>6,289,475</u>
	TOTAL	\$ <u>5,783,476</u>	\$ <u>5,976,844</u>	\$ <u>6,289,475</u>
<b><u>AUTHORIZED FTE's</u></b>				
	Standard FTE's	<u>78.35</u>	<u>78.95</u>	<u>79.45</u>
	TOTAL	<u>78.35</u>	<u>78.95</u>	<u>79.45</u>

## **2007 BUDGET LIBRARY DEPARTMENT**

### **MISSION STATEMENT**

The purpose of the Boulder Public Library is to enhance the personal development of Boulder residents by seeking to meet their information needs, recognizing the benefits to the community of a well-informed public, the individual's capacity for self-improvement, the worth of each person, and the need for human dignity.

### **BUSINESS PLAN NARRATIVE**

Because of changes in the city's economic climate, the library, like all city departments, has been challenged to rethink how it can efficiently and effectively offer quality services to the community. For three years, between 2003 and 2005, the library's operating budget was reduced a total of \$816,000, resulting in the loss of almost 14 FTE. Opening all library facilities one hour later each morning, and closing the Meadows and Reynolds branch libraries one day a week have had the greatest public impact, yet represent only 17% of the total amount of library reductions made.

Minimizing reduction impacts to the community was a deliberate decision, but it required that 83% of the reductions come from components that affect our ability to maintain quality service, though this is not immediately visible to the public. Examples can be seen in cataloging support, where staffing reductions have resulted in a slower turnaround time for making materials available to the public. Reduced supervisory and managerial support has resulted in greater workload on remaining managers and reduced time available for planning, community outreach, and community coordination opportunities. And, off-desk time, when staff works on collection development and researches emerging information service trends, has had to be significantly reduced to ensure adequate public desk coverage.

The reductions also have demanded that we find more effective ways to provide services at less cost. One way the library has met this challenge is by using a private vendor to sell its outdated and worn library books through the Internet. Revenues realized through this venture have allowed us to sustain the library materials budget. Also, the library has undergone an internal reorganization, an efficiency which has helped with recent staffing losses. Continuing to rethink how we allocate our staff resources has led to further opportunities for patrons to "self-serve" either remotely, through the library's website, or during their library visit. Reallocation of staff resources has also offered opportunities for improvements in the areas of collection development, marketing and customer service, despite reduced staff numbers.

Branch libraries, Main library children's and adult services, and facility oversight have been impacted most by the library's fiscally constrained budget. Branch libraries have

seen hours reduced, then partially restored only to experience deeper hourly reductions in a subsequent year. This has resulted in continuing patron confusion about the status of the branch facilities as well as significant branch staff concerns about the future. Reduction impacts at the Main library have resulted in challenges to adequately staff public service desks, particularly when vacation or other staff leave coverage is required. And the library has identified more than \$1,000,000 in needed upgrades and renovations at its existing facilities, all of which are currently unfunded.

## **GUIDING PRINCIPLES OR INVESTMENT STRATEGY**

Providing the public with free and equal access to information is one of the cornerstones of our democratic society. The role of the public library is to assure that this access is available to all community members. In recognition of the need for library services as a continuing element of the City of Boulder, the original city charter established a Library Commission to oversee a central library and branches, as necessitated by growth, and to acquire information resources.

Boulder's library system has grown greatly since that time. Current services are categorized according to the following investment strategy model:

- 1) **Essential Services.** Essential services include basic adult and children information services found in all public libraries, and a central facility to house these services (Main Library). Essential library services include children's and adult fiction and non-fiction materials, reference materials and reference assistance, and basic children's literacy programming such as storytime. Support services for these direct public services are also categorized as essential. Support service examples include the technology and staffing to select, purchase, catalog, process, and shelve the materials, technology and staffing to allow the public to use and check-out the materials, and support to clean and maintain the facility.
- 2) **Desirable Services.** Desirable services are enhancements to the essential library services and include additional facilities as needed by growth, outreach programs to ensure equal information access by all community members, and central library programming to allow access to information in alternative forms. Also included are services and programs that contribute to the community's economic vitality. In this role the library functions as one of three community arts venues, offering exhibits, films, concerts and literary discussions.
- 3) **Discretionary Services.** Discretionary services expand desirable library services and include enhanced services valued by the community, such as Books by Mail, or services that support a more limited segment of the population.

The library master plan development is currently underway. The process will include a re-examination of all library services, as well as how those services are delivered. The

outcomes from the master plan may change or influence the Essential, Desirable, or Discretionary investment strategies as currently presented.

## OVERVIEW OF ACTION PLAN

The Library Department is in the process of developing a Master Plan which is projected to be completed and approved by City Council in mid-2007. In the interim, the Action Plan includes those immediate needs that are above the personnel and nonpersonnel expense (NPE) increase for the 2007-2012 budget planning period. This includes expenses associated with the following Essential Services:

- Building Maintenance (covering increases to utility costs; providing basic maintenance and custodial services; providing building security)
- Basic Public Services (retaining pool of substitute staff for desk coverage during staff leave time)
- Web Services (staffing to keep pace with evolving remote customer information services and resources)
- Children's Services (staffing to provide basic public desk coverage, collection development and school, community and special population outreach)
- Access Services (staffing to allow patrons quicker access to returned library materials, oversight of materials return operations during all open library hours and accommodating increases both in inter-library material transfers and onsite holds pick-up).

Expenses associated with other Essential Services in the Action Plan include Computer Services (additional public computers/workstations, staffing to manage the increasingly complex network requirements and Integrated Library System components); and Information Services (increasing traditional and electronic collection resources, staffing to manage these resources and assist patrons using them and staffing to archive and catalog historically significant donations).

Action Plan expenses associated with items that enhance library services includes: Public Service Hours (restoring hours at both the neighborhood branches as well as at the main library); and, additional staff hours for library marketing and public information purposes.

The estimated cost for this phase of the Action Plan is estimated at \$1,256,625 annually. A complete Action Plan will be developed once the department's Master Plan is completed.

**Please refer to Attachment B of the 2007 Budget Message for a listing of those Action Plan Items that were approved for funding. The listing is presented in order by fund and department.**

## OVERVIEW OF VISION PLAN

*(Note: the Vision component of the Business Plan may be modified as part of the development of the Library Master Plan)*

Boulder Public Library will fulfill its mission as the community's center for equal access to information, ideas, arts and culture. To achieve this, the library will:

- Achieve excellence in information services through quality resources and programs, and through exceptional customer service
- Promote and support the literacy of children, youth and adults and provide effective life-long learning tools
- Meet the diverse information needs, expectations and skills of changing demographic groups within our community and provide appropriate outreach, particularly to underserved populations
- Provide all members of the community the opportunity to access comprehensive, relevant and accessible electronic information tools and services, as well as ongoing training in the use of these tools
- Partner with other libraries, non-profits, educational institutions and city departments to meet the information needs of the community and leverage our joint resources
- Be a community center to enable the sharing of ideas and foster personal and community enrichment
- Provide programming and exhibits that enable the community to experience culture and arts, and support Boulder in its growth as an arts destination
- Optimize the use of library facilities, responding to the changes in information delivery and community demographics
- Pursue a funding model that is sustainable and equitable, and honors the library's mission to provide free and equal access to information.

## PERFORMANCE MEASURES

	<b>Actual 2005</b>	<b>Target 2006</b>	<b>Target 2007</b>
1. Probability that materials or information sought by patrons can be obtained through Boulder Public library services.	not available*	88%	88%



	<b>Actual 2005</b>	<b>Target 2006</b>	<b>Target 2007</b>
2. (a) Conventional use of information sources (books, videos, tapes)	1,088,504 items circulated	1,200,000 items circulated	1,200,000 circulated
(b) Remote use of library resources (remote access to library webpage)	737,227 remote visits	600,000 remote visits	850,000 remote visits
3. Percent of users who perceive that Boulder Public Library staff provide competent, courteous service	not available*	95%	95%
4. Number participating in the Library's cultural and educational programming.	54,136	45,000	45,000
5. Attendance at Outreach Program activities by members of diverse communities	5,424	5,000	5,000

\* data obtained from Library User Surveys; no Library survey was conducted in 2005

**2007 BUDGET  
ARTS**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
Arts Administration	\$ 43,292	\$ 45,512	\$ 49,864
Arts .15% Allocation	221,046	259,000	287,000
Major Arts Grants	68,500	73,024	74,485
Arts Mini-Grants	6,000	8,000	8,160
Theater Guild Assistance	10,311	21,841	22,278
Boulder Arts Center Assistance	43,716	43,717	44,591
Space for Dance Assistance	<u>6,725</u>	<u>0</u>	<u>0</u>
TOTAL	<u>\$ 399,589</u>	<u>\$ 451,093</u>	<u>\$ 486,378</u>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 102,659	\$ 99,893	\$ 110,022
Operating Expenses	258,150	351,200	376,356
Interdepartmental Charges	1,081	0	0
Other Financing Uses	<u>37,700</u>	<u>0</u>	<u>0</u>
TOTAL	<u>\$ 399,589</u>	<u>\$ 451,093</u>	<u>\$ 486,378</u>
<b><u>BUDGET BY FUND</u></b>			
General	\$ 178,544	\$ 192,094	\$ 199,378
.15 Cent Sales Tax Fund	<u>221,046</u>	<u>259,000</u>	<u>287,000</u>
TOTAL	<u>\$ 399,589</u>	<u>\$ 451,093</u>	<u>\$ 486,378</u>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
TOTAL	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>

## **2007 BUDGET ARTS DEPARTMENT**

### **MISSION STATEMENT**

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; to increase awareness of, participation in, and access to the arts as a community-wide resource; to promote multicultural expression and participation in the arts through support of diverse ethnic cultures and artistic aesthetics; to 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 to foster a creative cultural climate in the community.

### **BUSINESS PLAN NARRATIVE**

The quality of life implications of a thriving arts community are apparent, but the financial reasons for supporting the arts are less obvious. An Arts Commission study completed in mid-2002 showed the arts were a \$19.2 million industry in the community at that time. This results from arts audiences' event-related expenditures in local restaurants, hotels, retail stores and services. The arts are a clean industry that attracts audiences, spurs business development, supports jobs and generates revenue for government services. In 2006, the Boulder Arts Commission is participating in Boulder's second Economic Prosperity study. Estimated completion date is June 2007.

Recognizing the arts' role in economic vitality, the Arts Commission continues to focus grant funding on efforts which will position Boulder as a major center known for quality arts offerings. In addition to supporting diverse and professional arts performances, exhibits and works, funding has also included organizational training and resource development for arts groups to enhance business and management skills, with a strong focus on mentorship. Local and regional partnerships with the business community and other arts organizations have been focused on marketing, promotion and coordinated support of the arts.

Implementation of the Cultural Master Plan, a joint effort of the Boulder Arts Commission, community arts organizations and artists is complete and community arts objectives have been initiated.

### **GUIDING PRINCIPLES OR INVESTMENT STRATEGY**

The arts program seeks to strategically support and promote the development of Boulder's fine and performing arts in alignment with the Arts Department mission.

Current arts services and programs are categorized using the following investment strategy model:

**Essential Services:** There are no arts services meeting the essential services definition as presented in the City Business Plan.

**Desirable Services:** Desirable arts services and programs contribute to the local economic vitality, help shape the identity of the community, attract creative talent and enhance the community's quality of life.

**Discretionary Services:** Discretionary arts services and programs enhance or expand desirable arts programs or are programs that benefit a limited population or group.

## **OVERVIEW OF ACTION PLAN**

The Cultural Master Plan establishes a framework to prioritize the needs of the Boulder arts community, guiding the development of a Fiscally Constrained Plan, an Action Plan and a Vision Plan. The Cultural Plan differs from existing city master plans in that it covers more than city direct services and focuses on communitywide arts development.

The Action Plan is the next set of strategic steps that will provide:

- Additional grant funds for local artists and arts organizations.
- Additional funding for outreach and marketing needs to assist in positioning Boulder as a major art center.
- Funding for on-going maintenance and upkeep for Boulder's arts venues.

The Action Plan's estimated cost is \$90,000 annually.

**Please refer to Attachment B of the 2007 Budget Message for a listing of those Action Plan Items that were approved for funding. The listing is presented in order by fund and department.**

## **OVERVIEW OF VISION PLAN**

With the completion of the Cultural Master Plan, the Boulder Arts Commission is committed to position Boulder as an important and thriving year-round center for the arts. The BAC's role in implementing the Cultural Master Plan includes strategic funding to support the following goals:

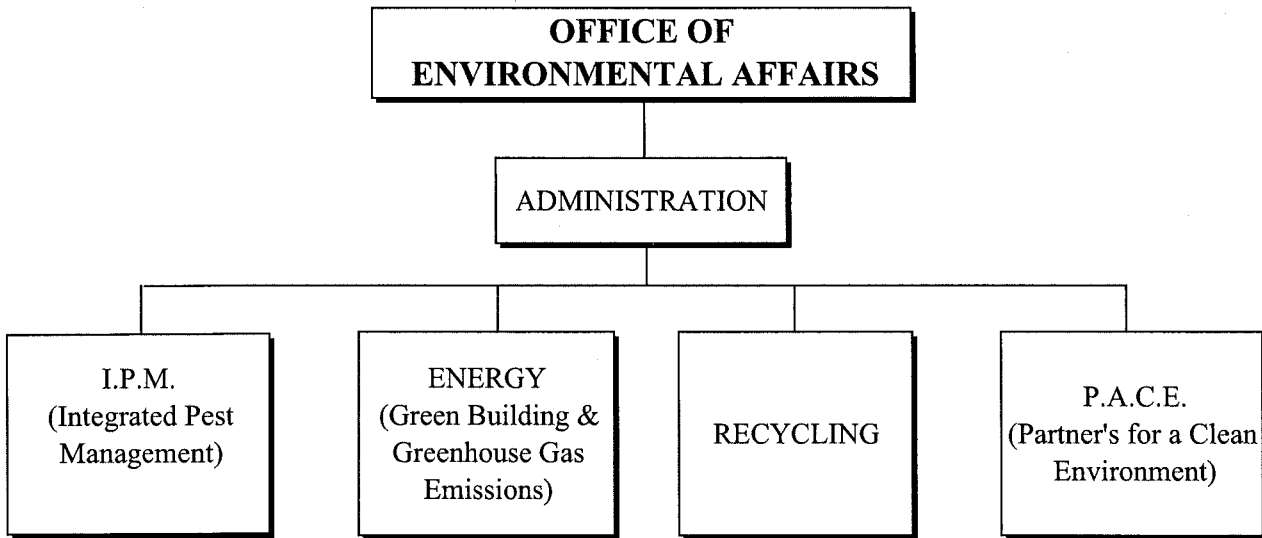
- **Positioning, Marketing and Promoting:** Raise the profile of the arts through more aggressive marketing and education. The BAC will support these efforts through innovative grant making, facilitating the sharing of resources, pursuing publicity and public relations and bringing arts leaders together to keep the arts community focused on the plan's goals and objectives.

- **Community and Arts Partnerships:** Develop greater resources within public and private sectors to support the arts. Create partnerships with the business community that yield returns for both entities.
- **Organizational Development:** Coordinate the cultural development efforts of arts organizations and individual artists. Sponsor professional workshops to develop skills and provide networking opportunities for the arts.
- **Increase public awareness of the value of arts and culture:** Create opportunities for joint programming and marketing among cultural organizations. Advance arts promotion strategies designed to educate and inform the community.

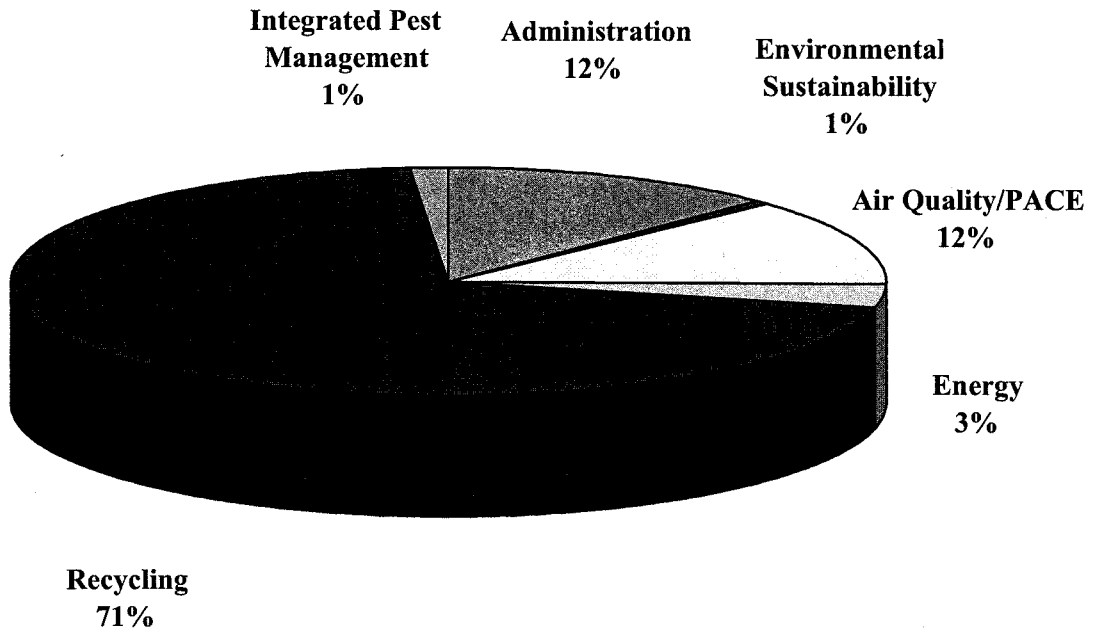
**PERFORMANCE MEASURES**

	<b>Actual 2005</b>	<b>Target 2006</b>	<b>Target 2007</b>
1. Increase the number of participants registered in the Boulder Arts Resource.	456	500	525
2. Increase the number of new public art pieces incorporated into City projects.	2	2	2

# OFFICE OF ENVIRONMENTAL AFFAIRS



**2007 BUDGET**  
**\$1,517,000**



**2007 BUDGET  
ENVIRONMENTAL AFFAIRS**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
Administration	\$ 30,268	\$ 32,088	\$ 188,342
Air Quality/PACE	293,781	186,481	183,324
Energy	284,348	286,666	52,626
Enviromental Sustainability	69	6,000	10,000
Recycling	829,964	1,133,279	1,062,284
IPM	<u>102,060</u>	<u>109,486</u>	<u>20,423</u>
TOTAL	\$ <u><u>1,540,490</u></u>	\$ <u><u>1,754,000</u></u>	\$ <u><u>1,517,000</u></u>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 430,628	\$ 475,157	\$ 473,255
Operating Expenses	1,103,179	1,272,971	1,037,390
Interdepartmental Charges	<u>6,683</u>	<u>5,871</u>	<u>6,355</u>
TOTAL	\$ <u><u>1,540,490</u></u>	\$ <u><u>1,754,000</u></u>	\$ <u><u>1,517,000</u></u>
<b><u>BUDGET BY FUND</u></b>			
General	\$ 1,382,812	\$ 1,495,000	\$ 1,230,000
.15 Cent Sales Tax Fund	157,677	259,000	287,000
TOTAL	\$ <u><u>1,540,490</u></u>	\$ <u><u>1,754,000</u></u>	\$ <u><u>1,517,000</u></u>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	<u>6.00</u>	<u>6.00</u>	<u>5.50</u>
TOTAL	<u><u>6.00</u></u>	<u><u>6.00</u></u>	<u><u>5.50</u></u>

**2007 BUDGET  
CITY MANAGER'S OFFICE  
OFFICE OF ENVIRONMENTAL AFFAIRS**

**MISSION STATEMENT**

To guide the community and city organization in protecting the quality of our environment by reducing pollution, curbing resource consumption and promoting sustainable practices.

**BUSINESS PLAN NARRATIVE**

The 2007 budget for the Office of Environmental Affairs is comprised of \$1,230,000 from the General Fund - Trash Haulers' Occupation Tax revenues and \$287,000 from a portion of the 0.15% Sales Tax - Dedicated Environment Fund.

**Budget History**

The Office of Environmental Affairs (OEA) was established at City Council's request in 1982. OEA was originally funded entirely from the General Fund. In 1989, the Trash Haulers' Occupation Tax was adopted by Council and the revenue from this tax was appropriated to OEA to begin the curbside recycling program. In 1992, voters approved a 0.15 cent sales tax extension, with 8% of this tax revenue earmarked as the Environmental Fund, which was appropriated to OEA. In 1994, the Trash Tax was increased by a voter initiative. Between 1995 and 2001, the distribution of OEA's budget was roughly: \$126,000 from the General Fund, \$1,120,000 from the General Fund-Trash Tax, and \$290,000 from the Environmental Fund.

In 2001, the Trash Haulers Recycling ordinance was passed privatizing the curbside recycling program, and allowing re-allocation of Trash Tax revenues for other waste reduction programs including creation of the Center for Hard-to-Recycle Materials, business recycling incentives and a new waste reduction position to focus on commercial recycling and green building.

In 2002, in response to declining sales tax revenues, City Council approved a \$40,000 reduction for the .15 Cent Sales Tax -Environmental Fund, and at that time, Trash Tax revenues were reallocated for personnel costs. In 2004, the City Manager's four-year reduction plan eliminated all General Fund subsidies not associated with Trash Tax revenues as well as funding for the Director of Environmental Affairs. Together, these reductions resulted in a General Fund budget reduction to OEA of \$225,500.

As part of the 2005 budget, City Council approved increasing the Trash Tax by \$468,000. A portion of this, \$258,000 has been dedicated to greenhouse gas emissions reduction programs, but is set to expire at the end of 2006. The remaining \$210,000 Trash Tax



increase does not expire and is dedicated to carrying out the fiscally constrained portion of the city's Master Plan for Waste Reduction (WRMP).

OEA's 2007 proposed budget target includes no funding for greenhouse gas emissions reduction programs, except personnel costs associated with 1.0 FTE still funded by the base Trash Tax. At this level, the fiscally constrained portion of the city's Climate Action Plan is under-funded.

## **GUIDING PRINCIPLES OR INVESTMENT STRATEGY**

OEA uses its funding to address needs in the community, seeking opportunities for cost-effective and equitable programs and partnerships to achieve City Council objectives and by leveraging outside programs and funds when appropriate. The General Fund - Trash Tax funding is used primarily for waste reduction programs although some personnel expenses are spent on program management for non-waste reduction related programs (Climate Action Plan, green building and municipalization). The 0.15% Sales Tax - Dedicated Environment funding is used for other environmental programs that do not have a dedicated funding source (e.g., green building, integrated pest management, PACE).

**Essential services** include financial management, administration, West Nile Virus administration and education, state Weed Law implementation and residential green building. These services encompass components of programs that address public health, state legal requirements, as well as legal and professional responsibilities within the city organization for employee and financial management.

**Desirable services** are those which address community values and quality of life improvements and that are not obtainable through other means. The main program areas include: maintaining and expanding community recycling options, reducing greenhouse gas emissions, green building, business assistance and certification through PACE, reducing chemical use and pest problems through integrated pest management and project management for the municipalization feasibility study and Xcel Energy franchise negotiations.

**Discretionary services** contribute to but are not essential to achieving City Council goals and OEA objectives. Services in this category include electronics and Hard-to-Recycle materials recycling.

## **OVERVIEW OF ACTION PLAN**

In April 2006, City Council adopted the MPWR, which includes a Fiscally Constrained current plan, an Action Plan and a Vision Plan and outlines a roadmap to achieve 85 percent waste reduction by 2017. Funding for the action or vision plans of the MPWR would likely come from future increases to the city Trash Tax. In June 2006, City Council adopted a Climate Action Plan which describes strategies for achieving Council's goal of reducing emissions to be in line with the Kyoto Protocol target: seven percent reduction in below 1990 levels by 2012. This target is treated as an action plan

level goal. Voters approved a 2006 ballot measure that funds the Climate Action Plan, approximately \$1 million annually through 2012.

The MPWR and the Climate Action Plan will be merged into a larger Strategic Plan for the Office Environmental Affairs, expected by the end of the 2007. In the interim, the Action Plan includes those immediate needs that are above the personnel and non-personnel expense (NPE) increase for the 2007-2012 budget planning period. This includes expenses associated with residential and commercial green building programs.

**Please refer to Attachment B of the 2007 Budget Message for a listing of those Action Plan Items that were approved for funding. The listing is presented in order by fund and department.**

## **OVERVIEW OF VISION PLAN**

OEA's work program currently encompasses six different focus areas. City Council has accepted master plans for two of these focus areas: waste reduction and greenhouse gas emissions reduction. The MPWR outlines a vision of 85 percent waste diversion by 2017. The Climate Action Plan lays out an action plan level of funding to get the city to the Kyoto Protocol goal. City Council could set a greenhouse gas emissions reduction goal higher than the Kyoto Protocol target as a Climate Vision Plan.

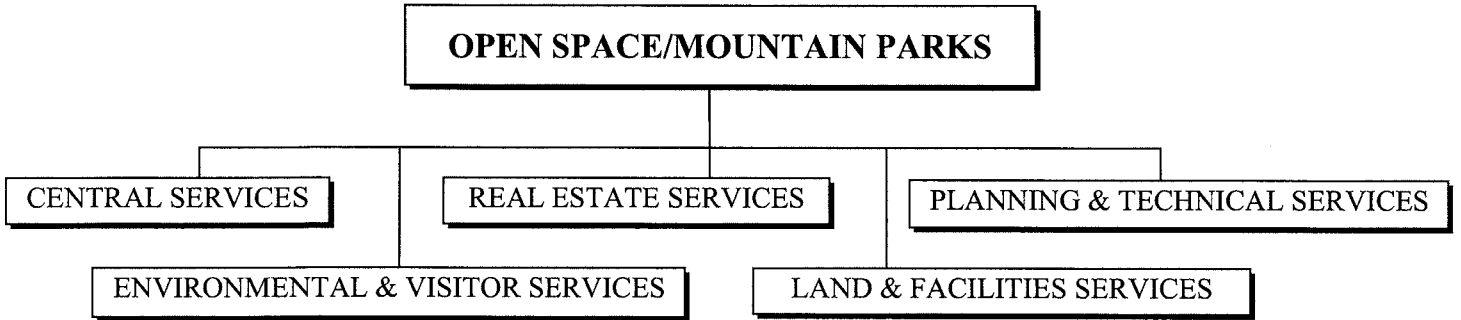
For the four other program areas: integrated pest management (including West Nile Virus), urban wildlife management, green building and pollution prevention (PACE), no master plans currently exist. The vision for city of Boulder green building programs includes implementation of a comprehensive residential Green Points program, adding green multifamily and affordable housing programs as well. All green building programs will be integrated into Planning and Development Services business processes, and is updated every three years to keep pace with industry norms, technological advances and the standard code adoption process. In addition, a green building vision includes a city of Boulder commercial green building code that results in all new and remodeled commercial construction being designed and built to a LEED (Leadership in Energy & Environmental Design) standard or a predetermined performance measure. The vision for the program areas without master plans will be clarified in the Environmental Affairs' Strategic Plan.

## **PERFORMANCE MEASURES**

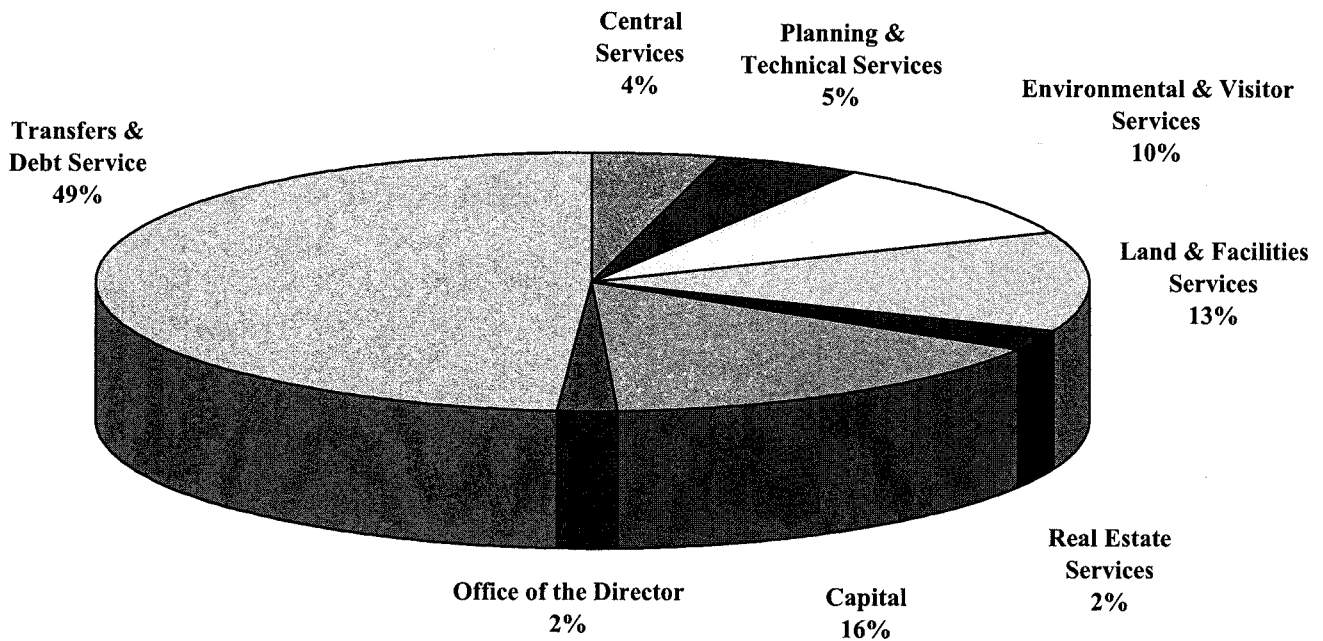
	<b>ACTUAL 2005</b>	<b>TARGET 2006</b>	<b>TARGET 2007</b>
1. Residential waste reduction	Not available	65%	70%
2. Commercial waste reduction	Not available	40%	50%

	<b>ACTUAL 2005</b>	<b>TARGET 2006</b>	<b>TARGET 2007</b>
3. Energy (commercial): number of lighting projects	25	10	10
4. Energy (residential):			
- Number of solar hot water installations	11	10	10
- Number of weatherization projects	10	10	10

# OPEN SPACE/MOUNTAIN PARKS



**2007 BUDGET**  
**\$25,449,926**



**2007 BUDGET  
OPEN SPACE/MOUNTAIN PARKS**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
OFFICE OF THE DIRECTOR			
Office of the Director	\$ 193,151	\$ 526,745	\$ 448,615
	<u>193,151</u>	<u>526,745</u>	<u>448,615</u>
CENTRAL SERVICES DIVISION			
CSD-Divisional Services	119,500	121,557	131,885
Support Services	539,886	560,500	577,572
Financial Mgmt Services	202,585	214,898	247,847
Media Services	99,471	81,261	72,946
	<u>961,443</u>	<u>978,216</u>	<u>1,030,250</u>
REAL ESTATE SERVICES DIVISION			
Real Estate Services	560,360	594,433	617,971
	<u>560,360</u>	<u>594,433</u>	<u>617,971</u>
PLANNING & TECHNICAL SERVICES DIVISION			
PTSD-Divisional Services	102,634	121,311	126,981
Planning Services	405,176	547,199	632,197
Technical Services	412,545	460,312	449,528
	<u>920,355</u>	<u>1,128,822</u>	<u>1,208,706</u>
ENVIRONMENTAL & VISITOR SRVCS DIVISION			
EVSD-Divisional Services	95,834	103,275	107,188
Resource Conservation & Education Outreach	1,022,405	1,078,988	1,277,137
Ranger Naturalist Services	893,136	1,006,667	1,125,759
	<u>2,011,375</u>	<u>2,188,930</u>	<u>2,510,084</u>
LAND & FACILITIES SERVICES DIVISION			
LFSD-Divisional Services	94,657	99,080	104,173
Resource Operations Services	664,853	727,821	757,789
Maintenance Operations Services	1,246,045	1,402,485	1,458,237
Project Management Services	667,581	830,557	863,477
	<u>2,673,135</u>	<u>3,059,943</u>	<u>3,183,675</u>
CAPITAL			
Capital	4,356,576	4,422,828	3,980,000
	<u>4,356,576</u>	<u>4,422,828</u>	<u>3,980,000</u>
TRANSFERS AND DEBT SERVICE			
Operating Transfers	754,793	726,134	776,448
Debt Service (BMPA)	3,005,334	2,939,052	3,405,741
Debt Service (Non-BMPA)	6,472,469	6,282,068	8,288,434
	<u>10,232,595</u>	<u>9,947,255</u>	<u>12,470,623</u>
<b>TOTAL</b>	<b>\$ <u>21,908,989</u></b>	<b>\$ <u>22,847,171</u></b>	<b>\$ <u>25,449,926</u></b>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 5,520,587	\$ 6,111,588	\$ 6,618,220
Operating Expenses	1,386,176	1,672,500	1,607,830
Interdepartmental Charges	556,543	511,000	587,613
Capital	4,051,588	4,604,828	4,165,640
Debt Service	9,477,802	9,221,121	11,694,175
Non-Recurring Expenses	161,500	0	0
Other Financing Uses	754,793	726,134	776,448
<b>TOTAL</b>	<b>\$ <u>21,908,989</u></b>	<b>\$ <u>22,847,171</u></b>	<b>\$ <u>25,449,926</u></b>

**2007 BUDGET  
OPEN SPACE/MOUNTAIN PARKS**

	<b>2005 ACTUAL</b>	<b>2006 APPROVED</b>	<b>2007 APPROVED</b>
<b>BUDGET BY PROGRAM</b>			
<b>BUDGET BY FUND</b>			
General	\$ 111,177	\$ 112,514	\$ 121,277
Lottery	215,569	272,828	0
Open Space	21,582,244	22,461,829	25,328,649
<b>TOTAL</b>	\$ <u>21,908,989</u>	\$ <u>22,847,171</u>	\$ <u>25,449,926</u>
<b>AUTHORIZED FTE's</b>			
Standard FTE's	69.00	77.58	83.25
Seasonal Temporary FTEs	<u>13.00</u>	<u>13.00</u>	<u>24.00</u>
<b>TOTAL</b>	<u>82.00</u>	<u>90.58</u>	<u>107.25</u>

**2007 BUDGET  
OPEN SPACE AND MOUNTAIN PARKS DEPARTMENT**

**MISSION STATEMENT**

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

**BUSINESS PLAN NARRATIVE**

Following a 1995 study session the Council and the Open Space Board of Trustees identified a budgetary target of 35% for operations and 65% for acquisitions, including debt service, as desirable in order to achieve both a responsible and sustainable maintenance program and an aggressive acquisitions program. While the annual balance of expenditures for acquisitions and management has fluctuated over time, the goal of balancing expenditures in order to achieve the full scope of the City's mission for OSMP has been kept in place.

Because the 0.33 cent tax was to have expired at the end of 2004, and significant land remained for purchase, Council placed an extension of that tax through the end of 2018 before the voters who approved it in November 1997. Since then, a number of other substantial changes have occurred in the OSMP program budget including: consolidation of the Mountain Parks Division of Parks and Recreation with the Open Space and Real Estate Department in 2001 together with the transfer of certain General Fund revenues toward the consolidation; direction of 50% of remaining Lottery Funds to OSMP capital projects from 2001 through 2006 and planned for reestablishment in 2009; decline of sales tax collections by approximately 20% between 2000 and 2004; and approval of a new open space sales tax in 2003 for 0.15 cents through 2019. The total amount of annual debt service has remained somewhat stable over time because, as old notes have been paid off, new notes have been issued; however, issuance of new Open Space bonds series 2006 in the amount of \$20,115,000 in May 2006 has increased debt service by approximately \$2,000,000 per year.

As regards to the relative balance of costs for acquisitions and management, the base 2006 adopted budget, exclusive of prior year carryovers and encumbrances, was 59% for acquisitions and 41% for operations, including an increase in funding to implement the Visitor Master Plan as approved by council in April 2005. The 2007 budget request also reflects a balance of 59% for acquisitions and 41% for management, taking into consideration the recent increase in debt service. The department continues to negotiate land purchases to implement the 2005-2011 Acquisitions and Management Plan as extended and approved by Council in November 2005, targeting a universe of properties for potential purchase that has become smaller as the price of land continues to escalate.

The Department will continue to closely monitor revenue collections and needs for expenditures and respond as conditions change.

The continued public support over time including active participation in all aspects of the program has enabled OSMP to weather the years of declining sales tax revenues and then benefit from the 2003 vote to increase its sales tax base by 0.15 cents through 2019. The historical context of these impacts and the strategies to address them has required a series of adjustments as follows:

- The declining sales/use tax revenues in 2001 through 2004 impacted the Open Space & Mountain Parks Department, together with all other City departments. After a series of cuts starting in 2002, the department has gradually increased funding for operations and capital in order to implement adopted plans.
- In 2002 one-time spending reductions of \$2,950,000 in land acquisitions and \$711,000 in operations together with on-going CIP base budget reductions of \$300,000 and on-going operating base budget reductions of \$1,000,000. These reductions of \$4,961,000 represented 23.3 percent of the 2002 approved budget.
- In 2003, OSMP reduced the future projected Fund Balance by \$1,863,000 and planned Department expenditures were reduced accordingly; it recognized an increase of \$176,000 in projected lease and investment income; and made on-going operating spending reductions of \$1,818,000. Salary savings included keeping 6.5 FTEs vacant, funding the Junior Ranger program at 50 percent and by eliminating most of the seasonal employee funding. Standard employees temporarily assumed tasks in the field in the summer of 2003 including trailhead and trail maintenance and construction, IPM and educational programs. Reductions in 2003 totaled \$3,505,000 or 17.4% of the OSMP approved budget.
- In early 2004 a part of the capital and operations budgets was restored in response to passage of the 0.15 cent Open Space sales tax in November 2003; however, continued declines in sales tax collections resulted in cuts of the 6.5 FTEs that were vacant in 2003, including an OSMP-funded position in the Fire Department. These cuts represented an 8.4 percent reduction in staffing, a reduction of \$382,645 of personnel expense. Also in 2004, OSMP reduced planned spending at mid-year by \$627,000 in response to actual sales revenues being realized at a level less than projected.
- In April 2005 the City Council approved the OSMP Visitor Master Plan which included considerable community involvement and confirmation by the community that certain activities of the Department were of a very high priority. Although not strictly defined as “Essential Services” within the Business Plan template, both Council and the Department consider the community’s priority activities as highly desirable. Among these activities are an enforceable voice and sight program for dogs and maintenance of visitor infrastructure. To this end, the voice and sight dog-tag program is being expedited for implementation in mid 2006 and additional capital funding has been focussed on visitor infrastructure maintenance starting in 2005. In October 2005 the Council continued its support of the acquisition policy established by the Open Space Board of Trustees and City Council in 1999 and 2001, by extending the Open Space and Mountain Parks Acquisitions and Management Plan through 2011.



- In 2006 the department increased its operations base by \$623,200 including the addition of 7.08 on-going FTEs and one fixed term FTE, primarily focused on implementation of the Visitor Master Plan.
- For 2007, the department is requesting a net increase of \$132,283 in its base operations budget, including the addition of two standard on-going FTE and 4.17 fixed terms through 2007 and one fixed-term through 2008, which will also focus on the further implementation the Visitor Master Plan. To affect this net increase, the department is decreasing other expenditures by \$250,000 for two years through 2008. The gross increase (absent the reductions) represents approximately 70% of its Action Plan which, if fully operational, would have included the addition of a total of 9.92 FTEs in 2007.
- In May 2006 the OSBT supported that in 2007 and 2008 the department will not receive any of the Lottery Fund funds that have been applied to major capital maintenance and construction of infrastructure in the Mountain Backdrop since 2001 and also recommended that the split of the City's Lottery Fund as recommended by the OSBT and PRAB in 2001 be restored starting in 2009 and thereafter. This was confirmed by the Planning Board in July.

## GUIDING PRINCIPLES FOR INVESTMENT STRATEGY

- 1.) **Essential Services** include the Charter goals of land acquisition for open space and mountain parks; preservation and restoration of open space and mountain parks land to protect unusual, spectacular, historically important and valuable terrain, geologic formations, flora and fauna. Other Charter goals include preservation of water resources by purchase of water rights; shaping the development of the City; limiting urban sprawl through land acquisitions; and preserving land for its aesthetic or passive recreational value and its contribution to the quality of life of the community. In addition to attaining Charter goals, the Department must comply with local, state and federal laws and regulations; for example, state weed laws and dam safety regulations.
- 2.) **Desirable Services** include enforcement of City code requirements including dog management, parking on Flagstaff Mountain and trailhead curfews. In April 2005, the City Council approved the Visitor Master Plan establishing long-term policies and practices designed to improve the visitor experience on OSMP land. Additionally, OSMP is guided by the adopted Boulder Valley Comprehensive Plan, the Open Space Long Range Management Policies and resource management plans including Forest Ecosystem Management Plan and the Grasslands/Black-tailed Prairie Dog Plan. All of the plans require that the Department take specific actions for implementation and management.
- 3.) **Discretionary Services** include management of third tier prairie dog issues which include relocation of prairie dogs from private property in the City to other sites. This relocation is no longer being performed as it is no longer feasible.

## **OVERVIEW OF ACTION PLAN**

The Open Space and Mountain Parks' Visitor Master Plan outlines a Fiscally Constrained Plan, an Action Plan and a Vision Plan (identified as Current Funding Investment, Accelerated Funding Investment and Identified Need Investment Programs respectively in the Visitor Master Plan). The Action Plan is the next set of strategic steps that will provide additional resources across the Department including trails construction and maintenance, education and outreach, cultural and recreational resource programs and administrative support.

The Action Plan's estimated cost is \$700,000 annually.

**Please refer to Attachment B of the 2007 Budget Message for a listing of those Action Plan Items were approved for funding. The listing is presented in order by fund and department.**

## **OVERVIEW OF VISION PLAN**

The Open Space and Mountain Parks Vision Plan would include full implementation of the Visitor Master Plan approved by Council in April 2005, including outcomes of the Trails Study Area (TSA) public processes now in development together with the goals of the Acquisition and Management Plan 2005-2011 extended by Council in October 2005.

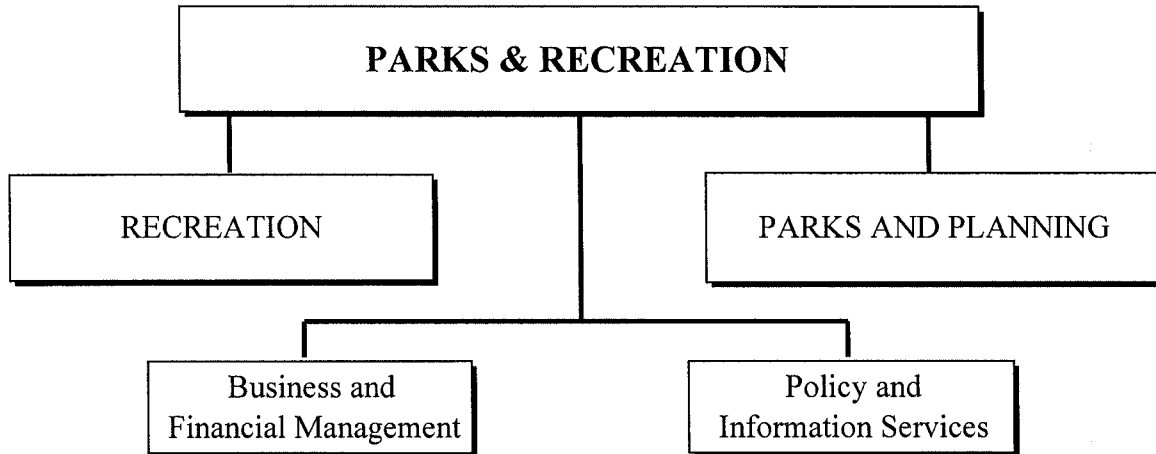
It is important to keep in mind that the combined impacts of the consolidation of Open Space and Mountain Parks starting January 1, 2001, coupled with the economic downturn from 2001 into 2004, resulted in the loss of approximately 21 positions. Meanwhile staffing needs have grown with the commitments from the VMP, a growing trail system, increasing acreage and heightened community expectations for the OSMP program. It is unrealistic for the department to expect to accomplish the aggressive level of VMP implementation it has undertaken without gradually increasing staffing levels to approach what was on the ground prior to 2001. Staff's strategy for accomplishing this is to start out with fixed term positions and then evaluate their long term effectiveness and fiscal sustainability. In this way staff is taking gradual steps to achieve the goals of the plan and maintain a balance with all departmental commitments to programs and funding in the context of actual and projected revenues and expenditures.

## PERFORMANCE MEASURES

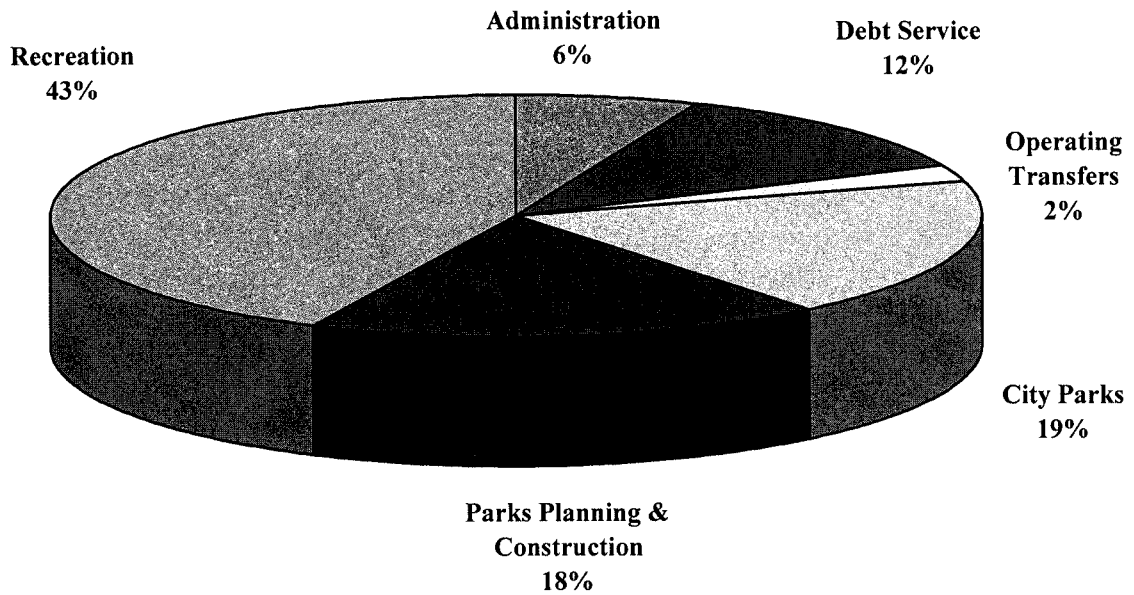
	<b>Actual 2005</b>	<b>Target 2006</b>	<b>Target 2007</b>
1. Total acres under Management and Stewardship of Department	43,182	45,700	46,800
2. Internal Customer Satisfaction with Real Estate Services	90%	90%	90%
3. Number of adopted Trail Study Area Plans	1	1	2

**Actual acres acquired through 2005 total 43,182.**

# PARKS AND RECREATION



**2007 BUDGET**  
**\$22,815,016**



**2007 BUDGET  
PARKS AND RECREATION**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
<b>ADMINISTRATION</b>			
Administration	\$ 165,211	\$ 119,497	\$ 0
Business & Financial Management	0	0	329,238
Support Services	593,518	679,981	354,078
Technological Support	107,958	124,226	142,771
Recreation Center Front Desk Operations	133,128	152,444	0
Marketing & Volunteer Coordination	293,030	339,160	322,340
Office of the Director	296,819	300,553	217,799
Debt Service	2,783,839	2,739,939	2,733,297
Operating Transfers	255,281	245,908	501,836
Policy & Information Services	0	0	103,133
	<u>4,628,785</u>	<u>4,701,708</u>	<u>4,704,491</u>
<b>PARKS PLANNING &amp; CONSTRUCTION</b>			
Administration	291,416	370,544	507,567
Facility Asset Management	0	0	
Construction	0	0	156,263
Projects	3,029,818	2,620,934	3,396,674
	<u>3,321,234</u>	<u>2,991,478</u>	<u>4,060,504</u>
<b>CITY PARKS</b>			
Administration	141,150	132,462	156,682
City Parks	2,915,714	2,831,407	2,965,389
Forestry	624,045	640,565	669,871
Environmental Resources	436,219	0	0
Prairie Dog Relocation	33,406	40,000	0
Conservation	0	457,409	470,075
	<u>4,150,534</u>	<u>4,101,843</u>	<u>4,262,017</u>
<b>RECREATION</b>			
Administration	274,248	125,245	369,268
Access & Inclusion	510,406	543,740	498,847
NBRC and Programs	1,841,642	1,945,705	0
Recreation Centers	0	0	1,870,227
EBRC and Programs	1,249,438	1,180,407	0
Aquatics and Boulder Reservoir	0	0	1,637,664
SBRC and Programs	1,645,630	1,881,676	0
Recreation Programs	0	0	2,105,048
Sports	862,117	924,780	709,264
Sports Turf	848,528	900,780	819,799
Pleasant View Athletic Complex	0	0	0
Golf Course Operations	557,555	594,064	1,326,114
Reservoir	637,881	515,254	0
Youth & Other Recreation Programs	379,157	323,041	209,956
Special Projects and Planning	0	0	241,816
	<u>8,806,602</u>	<u>8,934,692</u>	<u>9,788,003</u>
<b>TOTAL</b>	<b><u>\$ 20,907,155</u></b>	<b><u>\$ 20,729,720</u></b>	<b><u>\$ 22,815,016</u></b>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 10,544,976	\$ 10,376,807	\$ 10,931,532
Operating Expenses	4,179,330	4,671,459	4,764,629
Interdepartmental Charges	870,127	506,984	636,548
Capital	2,257,231	2,188,623	3,247,174
Debt Service	2,783,839	2,739,939	2,733,297
Other Financing Uses	271,652	245,908	501,836
<b>TOTAL</b>	<b><u>\$ 20,907,155</u></b>	<b><u>\$ 20,729,720</u></b>	<b><u>\$ 22,815,016</u></b>

**2007 BUDGET  
PARKS AND RECREATION**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>BUDGET BY FUND</u></b>			
General	\$ 3,860,171	\$ 3,973,404	\$ 3,844,839
Lottery	500,035	627,172	1,100,000
.15 Cent Sales Tax Fund	209,900	205,000	276,000
.25 Cent Sales Tax Fund*	6,226,526	5,384,569	6,014,254
.25 Cent Sales Tax Bond Proceeds Fund	260,374	0	0
Recreation Activity	8,613,266	8,745,505	9,532,961
Permanent Parks & Recreation	1,236,882	1,794,069	2,046,962
TOTAL	<u>\$ 20,907,155</u>	<u>\$ 20,729,720</u>	<u>\$ 22,815,016</u>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	<u>149.22</u>	<u>145.25</u>	<u>144.62</u>
TOTAL	<u>149.22</u>	<u>145.25</u>	<u>144.62</u>
* 2007 Recommended Budget includes \$300,000 in one-time funding for Recreation Activity Fund programs and services from the .25 Cent Sales Tax Fund.			

**2007 BUDGET  
PARKS AND RECREATION DEPARTMENT**

**MISSION STATEMENT**

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 residents' 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.

**BUSINESS PLAN NARRATIVE**

The City of Boulder has been fiscally challenged by local economic factors for several years. The local and national recession, increased competition for retail sales tax, and the closure of Crossroads were all factors that resulted in the 17% decline in city sales tax collections between 2001 and 2003. This has impacted the Department of Parks and Recreation since sales tax revenue directly or indirectly funds 40% of its functions. Since 2001, the department's General Fund budget has been reduced by \$1,100,000 and the general fund subsidy for recreation services has been reduced by \$330,000. For 2006, an additional \$415,000 budget reduction was implemented to resolve a Recreation Activity Fund imbalance between revenue and expenditures resulting from costs rising at a higher rate than revenue growth. The additional \$415,000 reduction was not related to any city sales tax or General Fund concerns. The cumulative budget reductions resulted in the permanent loss of 16 FTE employees, as well as reductions to funding for seasonal staff and non-personnel expenditures.

The Department of Parks and Recreation has also been impacted by decreased funding derived from its dedicated .25 Cent Sales Tax Fund. The Capital Improvement Program (CIP) has been reduced by over \$1,200,000 per year as a result of the budget strategy implemented for the .25 Cent Sales Tax Fund, which prioritized funding for the ongoing maintenance and renovation of the department's parks. This includes turf, sanitation, playground, shelter and irrigation maintenance. This budget strategy has shifted more of the burden of ongoing maintenance from the General Fund to the .25 Sales Cent Tax Fund.

The department's budget reduction strategy prioritized identifying efficiencies within the organization and minimizing public impact. As an example, the department combined the recreation front desk and class registration positions. In the process, the department eliminated 2.25 vacant FTE positions and it is expected that customers will benefit from employees who are cross-trained to perform all front desk functions. Other than a few minor adjustments, the recreation centers, outdoor pools, athletic fields, Flatirons Golf Course and Boulder Reservoir remain open during their typical hours of operation.

The department is focusing on enhancing the sustainability of its programs and services. As an example, the shared use of a Boulder County jail work crew with OSMP and Transportation has proven effective and added resources for park maintenance. Staff is developing a work study program with the University of Colorado. The department is encouraging residents and community businesses to adopt flower beds and park sites.

The department is striving to best serve the community with its limited available resources. In an effort to meet that goal, Parks and Recreation is working to complete an organizational restructure to position itself to better allocate current resources and create a sustainable system of programs and services. The Department's leadership structure, administrative teams and the Recreation division completed their organizational restructure in 2005. The Parks and Planning Division is expected to complete its organizational restructure by June 30, 2007.

The Parks and Recreation Master Plan is being updated and it incorporates public feedback from Town Hall Meetings, community outreach, focus groups, survey data and the recommendations of the Parks and Recreation Advisory Board and the Planning Board. It is anticipated that the updated Parks and Recreation Master Plan will be adopted by City Council in the fourth quarter of 2006. Master Plan discussions with the community clearly indicate that Boulder residents place a high value on Parks and Recreation services and programs. Although budgetary conditions remain fiscally constrained, the department is committed to developing long-term sustainability and providing great parks and recreation experiences to the public. The new Master Plan will be utilized to provide the framework, recommendations and guidance necessary to help the department achieve community goals.

## **GUIDING PRINCIPLES OR INVESTMENT STRATEGY**

### **Guiding Principles:**

- Allocate appropriate levels of subsidy based on community interests and values
- Provide and prioritize services within existing cost recovery model
- Strive to meet parks and recreation industry standards
- Enhance community health, wellbeing and quality of life
- Ensure the public trust

### **Investment Strategy:**

- 1.) **Essential Services include** – Programs and services that are equally available to all residents for no additional charge and support the operations and maintenance of the existing system for health and safety purposes. These include: snow removal, sidewalk, parking lot, playground, walkway and path maintenance, basic turf maintenance, trash removal, security lighting, protective fencing, bridge repair, maintenance of retaining walls, precautionary signage; hazardous tree removal, noxious weed mitigation, protective wildlife management (e.g. bear encroachment); general health and



- members using parks and recreation facilities, and to sustain the department's facilities, operations and programs at higher service levels.
- Develop the highest priority park sites.
  - To achieve park service standards for Boulder's under-served neighborhoods.
- Invest in revenue-producing facilities.
  - To increase fiscal stability by retaining and expanding the department's customer base, strengthening Boulder's economy, and encouraging tourism.
- Increase maintenance funding.
  - To enhance resources to improve park, forestry, natural land, and multi-purpose and ballfield maintenance to meet higher standards and community expectations.
- Broaden access to programs and services to meet changing demographics.
  - To increase outreach and reduced-rate opportunities to ensure programs and services are provided to limited-English speaking residents, at-risk youth, seniors, and people with disabilities, and other under-served populations.
- Complete the remaining gaps in the park system.
  - To strive to meet or exceed park service standards by developing and maintaining all remaining pocket, neighborhood and community park sites.
- Adapt to changing community needs.
  - To recognize the critical importance of providing for future community needs, and secure funds to meet unidentified opportunities.
- Implement vision plans and enhance the system.
  - To become a leader in providing high-quality parks and recreation services and facilities.

The investment priorities are intended to provide the financial resources to meet the goals of the master plan:

- Goal 1: Maintain and protect our parks and recreation facilities and programs.
- Goal 2: Become economically sustainable.
- Goal 3: Fill in the gaps in our parks and recreation system.
- Goal 4: Engage a broader range of the community, especially under-represented populations.
- Goal 5: Be a communitywide leader in environmental sustainability.
- Goal 6: Enhance our quality of life.

The Action Plan will require \$9.0 million annually to fund its recommendations. The key elements of the action plan include:

- Build and fund maintenance for the existing undeveloped pocket, neighborhood and community parks.
- Improve maintenance levels in parks.

landscapes. Xeric plantings will be endorsed and water reduction strategies will be further employed. The department will seek to teach the community how to utilize environmentally sensitive procedures.

The department will strive to enhance the city's economy by hosting local and national events. Promoting Boulder's commitment to fitness and health will increase tourism and drive economic growth for the city. The community's passion for recreation will be recognized as a positive economic factor.

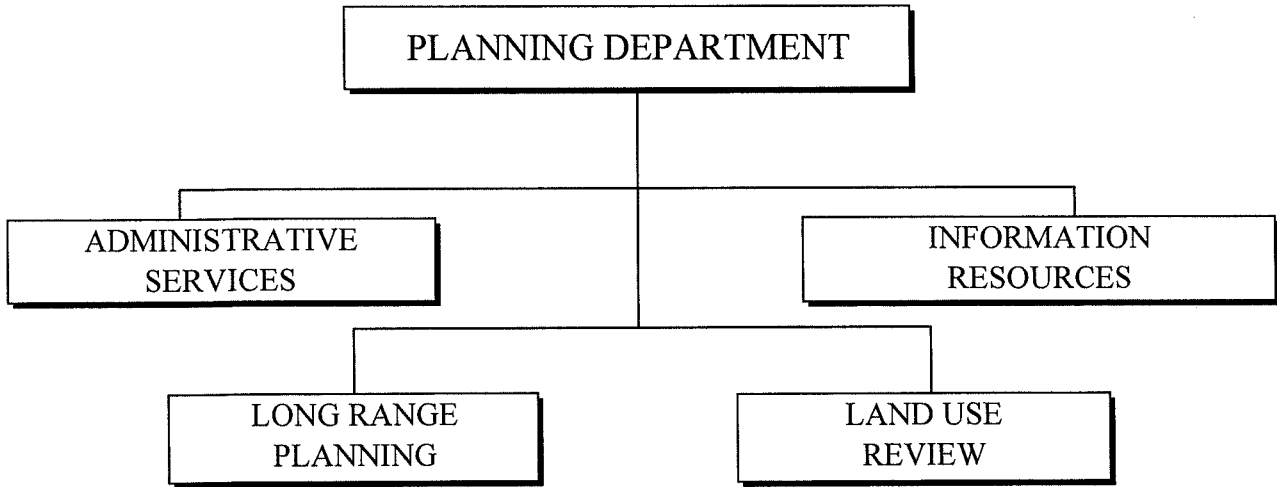
Boulder's parks, plazas and recreation facilities will be transformed into exceptional public destinations that are attractive, secure, and reflect the community's unique character. Parks will serve as community gathering spots offering cultural opportunities, hosting festivals and fostering neighborhood interaction. Recreation facilities will promote fitness and healthy lifestyles, develop special events, and provide leading edge amenities.

**PERFORMANCE MEASURES**

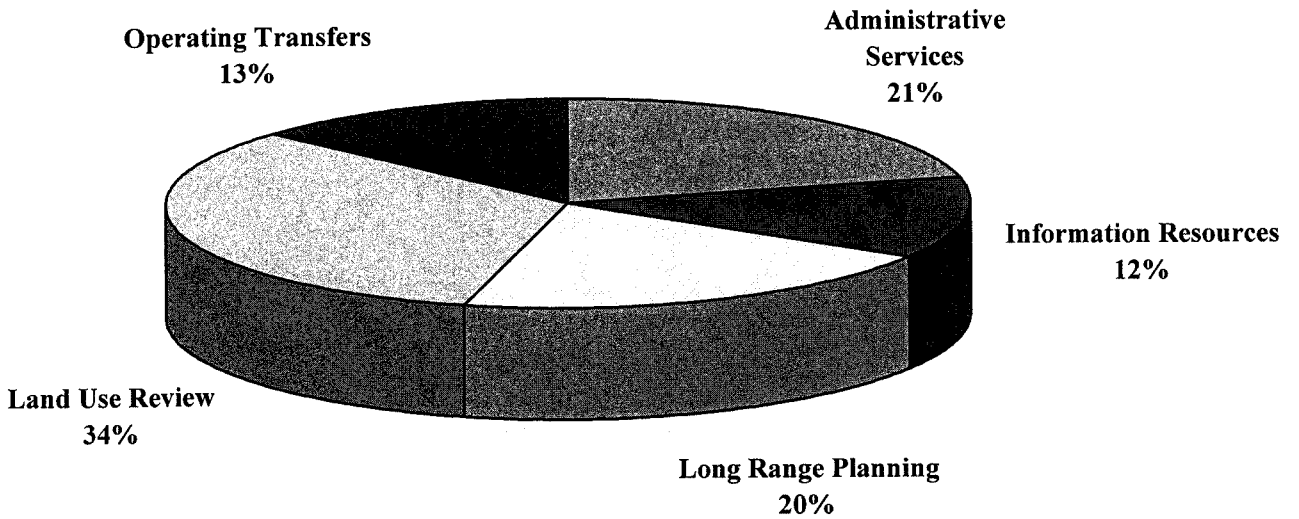
	<b>ACTUAL 2005</b>	<b>TARGET 2006</b>	<b>TARGET 2007</b>
1. Recreation Center Attendance	412,049	437,189	441,560
2. Outdoor Pool Attendance	41,406	35,868	41,234
3. Adult Athletics Attendance	198,944	208,891	210,980
4. Recreation Class Enrollment	24,966	26,323	26,586
5. Three Urban Parks Acres per 1,000 Population	3/1,000	3/1,000	3/1,000
6. Reservoir Attendance	117,194	120,124	123,171
7. Rounds of Golf	48,052	50,000	50,000



# PLANNING DEPARTMENT



**2007 BUDGET**  
**\$3,080,343**



**2007 BUDGET  
PLANNING**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
ADMINISTRATIVE SERVICES	\$ 604,070	\$ 578,798	\$ 660,650
INFORMATION RESOURCES	364,067	358,762	382,928
LONG RANGE PLANNING	640,634	590,111	620,819
LAND USE REVIEW	806,560	881,672	1,011,100
OPERATING TRANSFERS	512,847	452,812	404,847
TOTAL	<u>\$ 2,928,178</u>	<u>\$ 2,862,155</u>	<u>\$ 3,080,343</u>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 2,044,667	\$ 2,022,000	\$ 2,238,488
Operating Expenses	223,750	277,372	321,188
Interdepartmental Charges	144,379	102,424	107,706
Capital	2,535	7,547	8,114
Other Financing Uses	512,847	452,812	404,847
TOTAL	<u>\$ 2,928,178</u>	<u>\$ 2,862,155</u>	<u>\$ 3,080,343</u>
<b><u>BUDGET BY FUND</u></b>			
Planning & Development Services	\$ 2,928,178	\$ 2,862,155	\$ 3,080,343
TOTAL	<u>\$ 2,928,178</u>	<u>\$ 2,862,155</u>	<u>\$ 3,080,343</u>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	<u>24.32</u>	<u>23.58</u>	<u>25.76</u>
TOTAL	<u>24.32</u>	<u>23.58</u>	<u>25.76</u>

**2007 BUDGET  
PLANNING DEPARTMENT**

**MISSION STATEMENT**

The mission of the Planning Department is to help create, enhance and preserve a natural, physical and economic environment that fosters a unique quality of life in the City of Boulder.

**BUSINESS PLAN NARRATIVE**

The business plan narrative can be found in the Planning and Development Services page.

**GUIDING PRINCIPLES AND/OR INVESTMENT STRATEGY**

The guiding principles and/or investment strategy can be found in the Planning and Development Services page.

**OVERVIEW OF ACTION PLAN**

The overview of the action plan can be found in the Planning and Development Services page.

**OVERVIEW OF VISION PLAN**

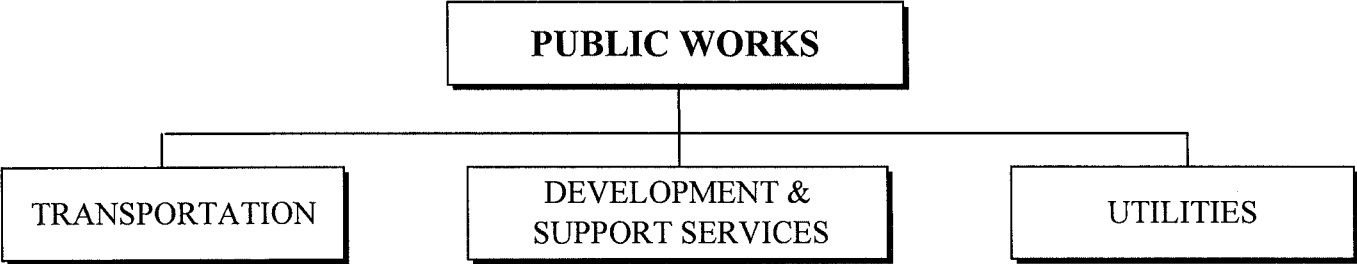
The overview of the vision plan can be found in the Planning and Development Services page.

**PERFORMANCE MEASURES**

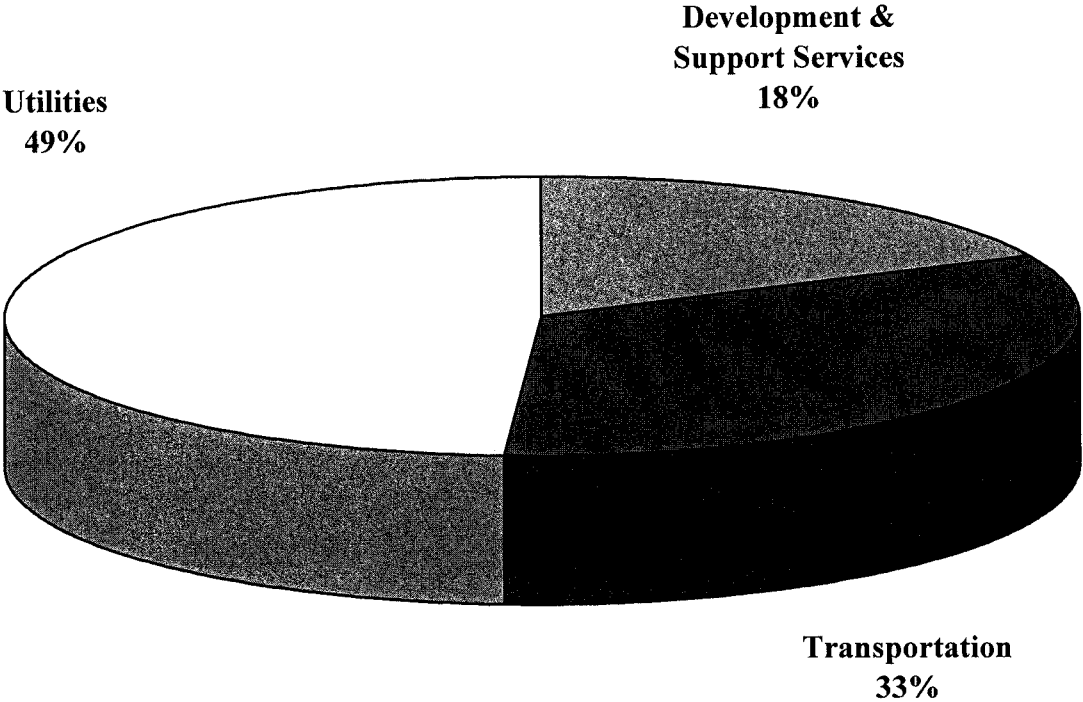
Performance measures are reported in the Planning & Development Services page.



# PUBLIC WORKS DEPARTMENT



**2007 BUDGET**  
**\$97,142,120**





**2007 BUDGET  
PUBLIC WORKS DEPARTMENT**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
DEVELOPMENT & SUPPORT SERVICES	\$ 15,943,513	\$ 15,687,649	\$ 17,447,928
TRANSPORTATION	19,780,198	19,194,425	32,167,928
UTILITIES	54,551,685	48,188,182	47,526,264
TOTAL	<u>90,275,396</u>	<u>83,070,256</u>	<u>97,142,120</u>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 19,763,537	\$ 20,009,572	\$ 21,724,929
Operating Expenses	24,652,856	19,708,958	21,081,432
Interdepartmental Charges	4,053,793	4,109,049	4,198,153
Capital	19,678,176	26,615,907	34,001,492
Debt Service	8,205,160	7,755,344	11,218,823
Other Financing Uses	13,921,874	4,871,426	4,917,291
TOTAL	<u>\$ 90,275,396</u>	<u>\$ 83,070,256</u>	<u>\$ 97,142,120</u>
<b><u>BUDGET BY FUND</u></b>			
General	\$ 2,829,501	\$ 3,083,346	\$ 3,400,717
Capital Development	828,943	109,057	111,238
Planning & Development Services	4,377,587	4,827,375	4,806,639
.25 Cent Sales Tax	406,859	416,093	428,576
Airport	531,254	394,635	1,857,283
Transportation	18,288,175	17,824,718	26,156,646
Transportation Development	1,024,012	1,057,363	4,242,623
Transit Pass General Improvement District	9,424	10,337	9,476
Water Utility	35,975,995	30,869,336	27,532,464
Wastewater Utility	12,553,346	10,393,216	13,578,041
Stormwater and Flood Mgmt Utility	5,849,546	6,753,069	6,236,126
Fleet	5,740,014	6,129,664	6,212,687
Equipment Replacement	617,923	305,139	1,326,102
Facility Renovation & Replacement	1,242,817	896,909	1,243,502
TOTAL	<u>\$ 90,275,396</u>	<u>\$ 83,070,255</u>	<u>\$ 97,142,120</u>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	284.21	284.98	294.97
Seasonal Temporary FTE's	11.50	11.50	11.50
TOTAL	<u>295.71</u>	<u>296.48</u>	<u>306.47</u>

**2007 BUDGET  
PUBLIC WORKS DEPARTMENT**

**DEPARTMENT OVERVIEW**

The Public Works Department continues to work toward building a “sustainable organization” by focusing on operational efficiencies and improvements. These efforts are consistent with ongoing budget themes supported by council for the 2007 budget process. These themes are exemplified by the department’s commitment to reevaluate systems and business processes through costing of service analysis, implementing and monitoring performance measures, and analyzing privatization options. Public Works is committed to fiscal sustainability by maintaining reserve goals in each of its special revenue and enterprise funds. These are analyzed and adjusted accordingly based on operational and fund balance goals.

**BUSINESS PLAN**

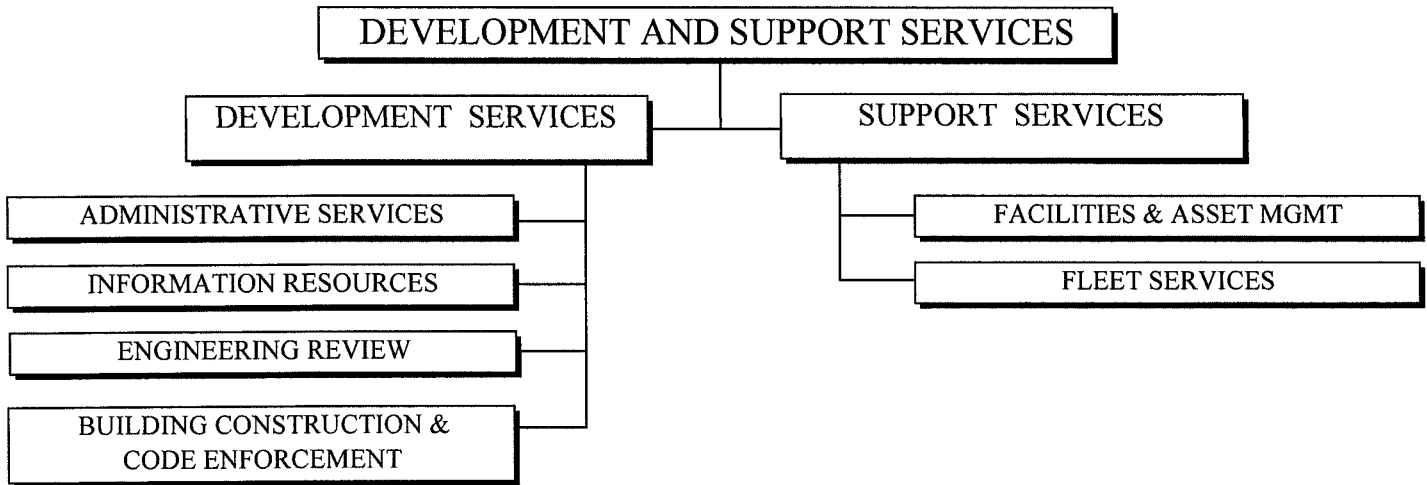
Please see the individual Public Works Division sections for a complete discussion of the business plan.

**PERFORMANCE MEASURES**

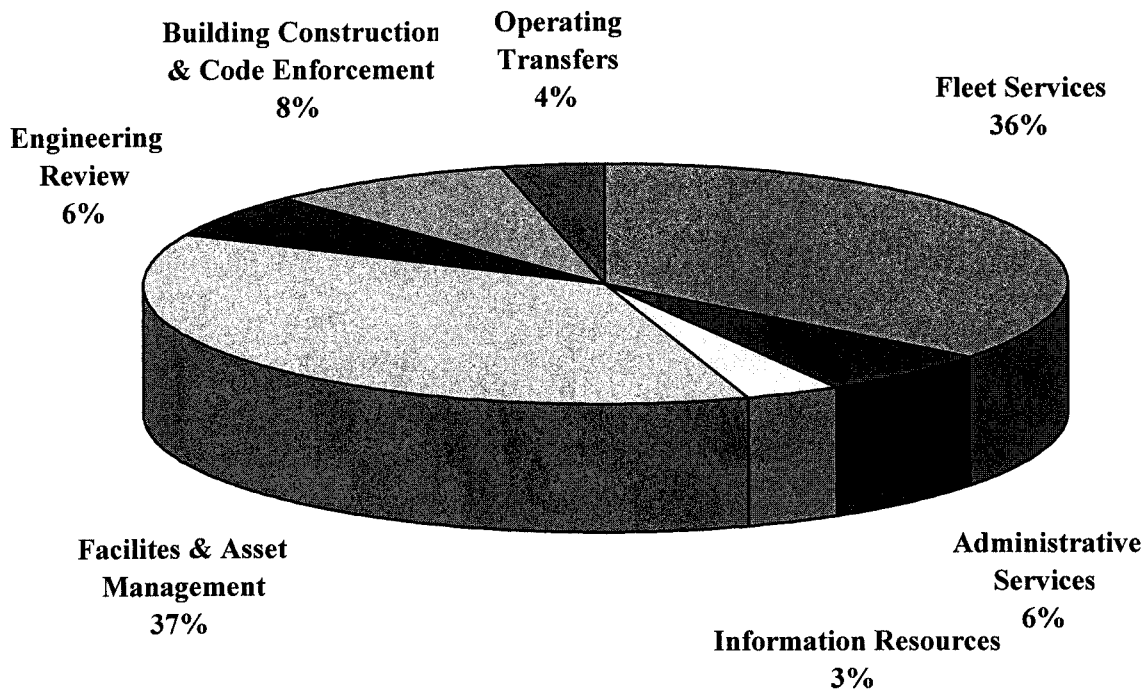
Performance measures are reported within the separate Public Works Divisions.



# DIVISION OF DEVELOPMENT AND SUPPORT SERVICES



## 2007 BUDGET \$17,447,928



**2007 BUDGET  
DEVELOPMENT & SUPPORT SERVICES DIVISION**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
DEVELOPMENT SERVICES			
Engineering Review	\$ 904,543	\$ 1,011,758	\$ 1,044,461
Building Construction & Code Enforcement	1,251,568	1,448,227	1,496,693
Administrative Services	906,105	985,521	1,033,324
Information Resources	546,101	610,864	598,938
Operating Transfers	769,271	771,005	633,222
TOTAL	<u>4,377,588</u>	<u>4,827,375</u>	<u>4,806,639</u>
SUPPORT SERVICES			
Facilities & Asset Management	5,825,911	4,730,610	6,428,602
Fleet Services	5,740,014	6,129,664	6,212,687
TOTAL	<u>11,565,926</u>	<u>10,860,274</u>	<u>12,641,289</u>
TOTAL	<u>\$ 15,943,513</u>	<u>\$ 15,687,649</u>	<u>\$ 17,447,928</u>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 4,872,239	\$ 5,089,820	\$ 5,451,832
Operating Expenses	3,808,742	4,130,810	4,042,004
Interdepartmental Charges	963,423	1,017,263	1,051,929
Capital	5,148,283	4,311,364	5,863,115
Other Financing Uses	1,150,826	1,138,392	1,039,048
TOTAL	<u>\$ 15,943,513</u>	<u>\$ 15,687,649</u>	<u>\$ 17,447,928</u>
<b><u>BUDGET BY FUND</u></b>			
General	\$ 2,729,370	\$ 3,003,412	\$ 3,319,184
Capital Development	828,943	109,057	111,238
Planning & Development Services	4,377,587	4,827,375	4,806,639
.25 Cent Sales Tax	406,859	416,093	428,576
Fleet	5,740,014	6,129,664	6,212,687
Equipment Replacement	617,923	305,139	1,326,102
Facility Renovation & Replacement	1,242,817	896,909	1,243,502
TOTAL	<u>\$ 15,943,513</u>	<u>\$ 15,687,649</u>	<u>\$ 17,447,928</u>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	70.80	71.57	74.05
Seasonal Temporary FTE's	0.00	0.00	0.00
TOTAL	<u>70.80</u>	<u>71.57</u>	<u>74.05</u>

**2007 BUDGET  
PUBLIC WORKS DEPARTMENT  
DEVELOPMENT AND SUPPORT SERVICES DIVISION**

**MISSION STATEMENT**

The mission of Development and Support Services is

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

**BUSINESS PLAN NARRATIVE**

Since 2004, FAM has reduced its operating budget by \$695,000 and has eliminated three standard positions. FAM continues to focus its resources on preserving programs and activities central to its mission. Reductions have been in non-essential services and have included outsourcing custodial services.

Operations and Maintenance (O&M) funding levels for General Fund facilities are projected to be 2.19 percent of the Current Replacement Value (CRV) by the end of 2007. The recommended service standard is 2.5 percent of the CRV. O&M needs will continue to be prioritized based upon the most essential needs. Under the fiscally constrained funding plan, all maintenance services are performed for the 26 essential facilities. Essential Facilities are those necessary to sustain the most basic city services, such as public health and safety. Preventative and corrective maintenance is performed on essential systems in all other FAM maintained buildings.

Major Maintenance/Facility Renovation and Replacement (MM/FR&R) funding levels are projected to be 1.55 percent CRV by the end of 2007. This percentage would have been even lower except in 2006 FAM reallocated \$107,165 from desirable and discretionary services in operating accounts to essential projects in MM/FR&R. The recommended service standard is 2 percent CRV. Without additional funding in MM/FR&R, the maintenance backlog<sup>1</sup> is projected to increase from approximately \$4.4 million in 2006 to \$4.6 million by the end of 2007; \$4 million is the point at which the

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<sup>1</sup> Backlog is an industry standard term used to define the accumulation of uncorrected or deferred deficiencies that represent a liability (in both physical and financial terms) for a facility. These items include maintenance deficiencies, equipment or systems overdue for replacement, etc. Future maintenance items, planned replacements and efficiency improvements are not part of the backlog.

overall condition rating for General Fund facilities changes from “good” to “fair” and is the maximum desired maintenance backlog amount.

The focus of Fleet Services’ fiscally constrained plan is to continue to effectively maintain the city’s fleet while balancing customer and community values. Fleet Services is developing its strategic plan with a completion date of March 2007. An initial phase of the plan has been completed.

In 2006, Fleet Services retained the services of a consulting firm, Mercury Associates Inc., to assist in the development of the strategic plan. Mercury Associates reviewed the methodology used by Fleet Services to establish chargeback costs to customers for the purpose of recovering the operating and maintenance (O&M) cost of Fleet Services. As a result of Mercury Associates’ analysis of fleet operating costs and input received from fleet customers, the 2007 fleet shop labor rate will decrease from the current level of \$85 per hour to \$80 per hour and the cost to provide five types<sup>2</sup> of fuel at the Municipal Service Center (Yards) will decrease from \$0.36 per gallon to \$0.23.

Please refer to Planning and Development Services’ Business Plan Narrative.

## **GUIDING PRINCIPLES OR INVESTMENT STRATEGY**

### **1). Maintenance of City Assets (Essential):**

FAM: Provides industry standard levels of O&M for 26 essential buildings assigned to the General Fund (GF). Essential services also include providing preventive and corrective maintenance on only essential building systems in the remaining GF facilities assigned to FAM, security and access control systems, energy payments and essential MM/FR&R projects. Implements energy-saving projects with a payback of 3 years or less.

Fleet Services: Includes all vehicle and equipment maintenance and acquisition services directly related to vehicle safety. Also includes the Fleet Replacement Fund (FRF) which replaces existing vehicles classified as “emergency” such as police patrol cars and heavy trucks used for snow and ice control. Provides preventive and corrective maintenance on all mobile and stationary communications equipment.

### **2.) Maintenance of City Assets (Desirable):**

FAM: Limited O&M funding requires that O & M needs be prioritized. Services in non-essential buildings are focused on essential building systems with minimum standards being maintained for other systems, periodic surface finish replacements on a ten year cycle, administrative services, staff training and includes the Equipment Replacement Fund (ERP) payments for capital equipment assigned to FAM.

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<sup>2</sup> Fleet Services provides unleaded gasoline, diesel, B20 biodiesel, E85, and propane at the Municipal Service Center (Yards).

Fleet Services: Includes all non-essential customer requested services such as providing a self-service car wash facility, implementation of HAFV technologies, and includes the Fleet Replacement Fund (FRF) which replaces existing vehicles classified as “non-emergency” such as non-patrol sedans and pickup trucks.

### **3.) Maintenance of City Assets (Discretionary):**

FAM: Includes funding for furnishing GF common areas such as conference areas and outdoor furniture and administrative services associated with investigating renewable energy technologies such as solar and wind, where cost effective.

Fleet Services: Includes a 1 percent Emergency Reserve and a 2 percent Operating Reserve which are annually appropriated to fund unanticipated emergency and operating needs. Also includes funding for lower priority facility needs and construction of a separate Radio Shop facility.

Please refer to Planning and Development Services’ Guiding Principles or Investment Strategy.

## **OVERVIEW OF ACTION PLAN**

### **FAM**

The FAM Master Plan outlines a Fiscally Constrained Plan, an Action Plan and a Vision Plan. The Action Plan is the next set of strategic steps that identifies additional funding so that the recommended service standard goal of 2.5 percent CRV for O&M and the recommended service standard goal of 2.0 percent CRV for MM/FR&R are realized by 2014.

In 2007, the total additional amount needed to meet industry service standards is \$690,606 per year; \$165,418 for O&M and \$525,188 for MM/FR&R. In addition, FAM’s 2007 Action Plan requests that the reallocation of \$107,165 to major maintenance be returned to FAM’s operating accounts.

**Please refer to Attachment B of the 2007 Budget Message for a listing of those Action Plan Items that were approved for funding. The listing is presented in order by fund and department.**

### **FLEET SERVICES**

Fleet Services is in the process of developing a Strategic Plan which is projected to be completed and approved by the City Manager in 2007. To date, the Action Plan includes those immediate needs that are above the non-personnel expense (NPE) increase for the 2007-2012 budget planning period. This includes expenses associated with purchasing hybrid and alternative fuel vehicles (HAFV); 75 percent of fleet acquisitions will be



HAFV when user operational needs and models available from vehicle manufacturers are in alignment. As a result, the city's targets for the implementation of the Kyoto Protocol will be met; the city's fleet would produce a total of seven percent less emissions than in 1990. The estimated annual cost associated with purchasing hybrid vehicles will vary each year. This is due to the fact that in any given year, automobile manufacturers do not offer hybrids vehicles for all their makes and models. There are typically no incremental purchase costs associated with a vehicle which uses an alternative fuel such as E85 (85% ethanol and 15% gasoline) or B20 biodiesel (20% vegetable oil and 80% diesel). However, the cost of these fuels is somewhat higher than their counterparts. Hybrid costs and higher fuel costs are paid directly by departments / divisions through the monthly fleet billing process.

In addition, high priority operational and facility needs for Fleet Services will be completed such as roof replacement and installing a sound-dampening system for the Radio Shop in order to help to reduce noise levels caused by being located next to the heavy equipment maintenance area at Fleet Services. The estimated cost for the roof replacement is \$130,000 and sound-dampening system is \$25,000.

A complete Action Plan will be developed as part of the Fleet Strategic Plan.

**Please refer to Attachment B of the 2007 Budget Message for a listing of those Action Plan Items that were approved for funding. The listing is presented in order by fund and department.**

## **OVERVIEW OF VISION PLAN**

The Vision Plan for FAM identifies additional funding so that the recommended service goal of 2.0 percent CRV for MM/FR&R is realized by 2014. In 2007, the additional amount needed to meet this industry service standard is \$525,188 per year. For O&M, the Vision Plan increases the service standard from 2.5 percent CRV to 3.0 percent CRV. In 2007, the additional amount needed to meet this higher service standard is \$432,417 per year. This level of funding would:

- Restore surface refurbishments to a seven year schedule rather than ten year schedule,
- Allow implementation of energy improvements with a longer payback period – all projects with less than a ten year payback,
- Exploration of new energy technologies,
- Improve security systems
- Maintain the maintenance backlog below \$4 million
- Implement a long term replacement program for city facilities, and
- Implement planned maintenance and replacement strategy for site improvements, adjacent to city buildings, that are currently done on an as-needed basis.

The Vision Plan for Fleet Services is currently being developed as part of the Fleet Strategic Plan. It is expected to include:

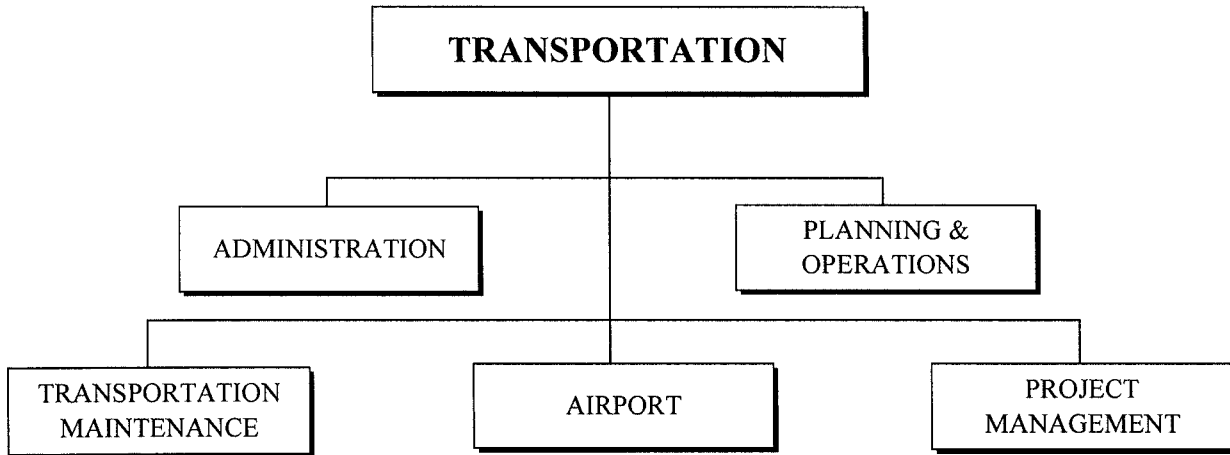
- Implementation of HAFV technologies to the extent possible to achieve and exceed the city's GHG targets and Kyoto Protocol goals, and
- A longer-term plan for Fleet facility needs at the Municipal Services Center to be developed in coordination with other divisions of Public Works Department, as detailed in the FAM Master Plan.

**PERFORMANCE MEASURES**

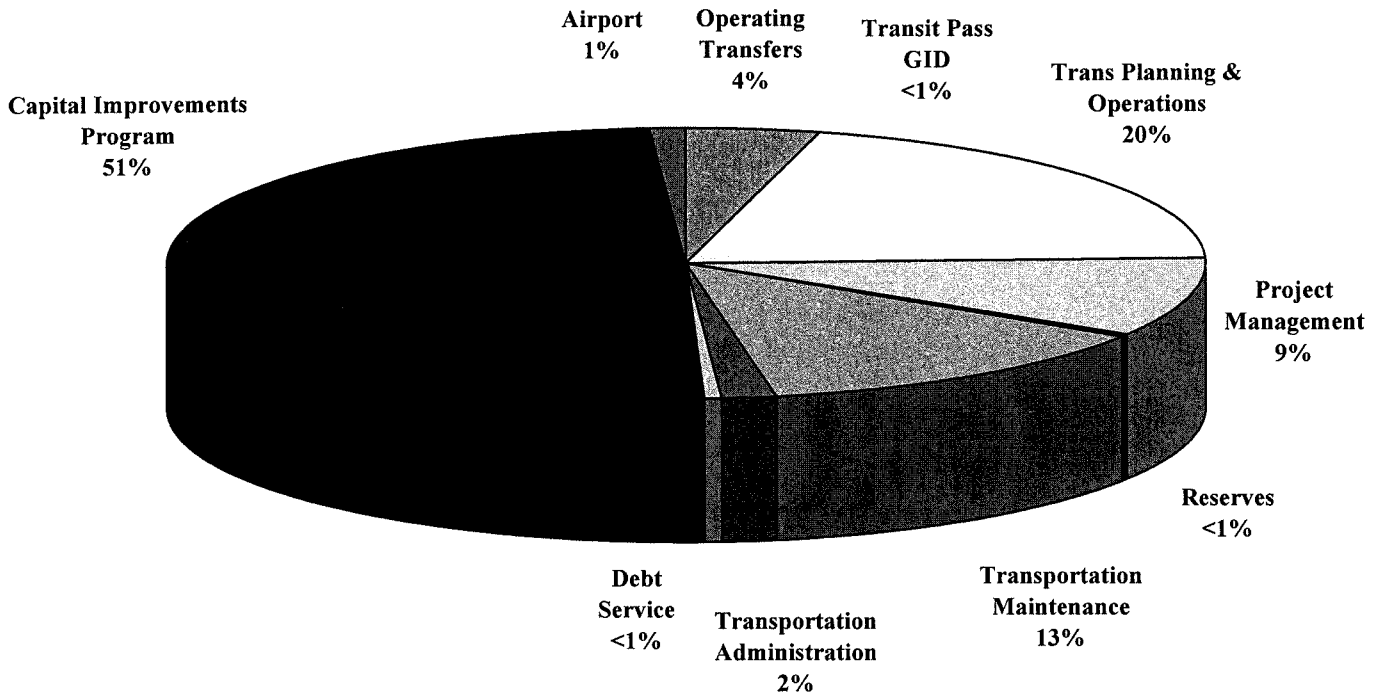
	<b>ACTUAL 2005</b>	<b>TARGET 2006</b>	<b>TARGET 2007</b>
<b>Fleet Services</b>			
1. Repairs returned for rework	0.05%	<2%	<2%
2. Increase miles traveled between road calls	91,322 miles	>40,000 miles	>40,000 miles
<b>FAM</b>			
1. Major maintenance backlog reduction program	\$4,093,501	\$4,435,987	\$4,822,401
2. Facility Safety	169 of 200 existing and new safety projects completed (84.5%)	Reduce # of existing and new safety deficiencies by 50% each year	Reduce # of existing and new safety deficiencies by 50% each year.



# DIVISION OF TRANSPORTATION



## 2007 BUDGET \$32,167,928



**2007 BUDGET  
TRANSPORTATION DIVISION**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
TRANSPORTATION DIVISION			
Operating Transfers			
Cost Allocation/Transfers	\$ 1,397,446	\$ 1,339,233	\$ 1,362,980
TOTAL	1,397,446	1,339,233	1,362,980
Capital Payments			
Boulder Transit Village - Debt Payments	123,631	123,606	123,523
TOTAL	123,631	123,606	123,523
Reserves			
Operating Reserves	0	110,000	110,000
TOTAL	0	110,000	110,000
Transportation Planning & Operations			
Traffic Engineering	85,910	88,322	90,600
Street Lighting & Construction	994,919	1,007,906	1,028,064
Signs/Markings	975,699	988,361	1,052,641
Signal Maintenance & Upgrade	799,750	924,822	972,793
Transportation Operations	518,144	582,978	619,986
Transportation System Management	147,684	146,607	149,979
Traffic Mitigation Planning			
Photo Enforcement	11,133	0	0
NTMP Planning	1,447	0	0
subtotal	12,580	0	0
Transportation Planning			
Transit Service Operations	1,476,237	1,577,826	1,617,054
Travel Demand Management (TDM)	444,083	495,416	505,632
Facilities/Regional Planning	106,820	118,650	127,492
Master/Community Planning	145,191	116,857	123,687
Bike/Ped Planning	141,801	197,000	202,697
Bike/Ped Grants	513	0	0
subtotal	2,314,645	2,505,750	2,576,563
TOTAL	5,849,331	6,244,746	6,490,626
Project Management			
CIP Administration	267,452	301,149	331,266
Transportation Rehabilitation			
Overlay	1,181,223	1,251,636	1,342,197
Sidewalk Maintenance	190,989	216,863	230,004
Major Street Reconstruction	165,401	300,978	317,728
Bikeways Capital Maintenance	107,826	184,737	195,658
subtotal	1,645,439	1,954,214	2,085,587
3rd Party Construction			
	98,954	600,000	600,000
TOTAL	2,011,844	2,855,364	3,016,852

**2007 BUDGET  
TRANSPORTATION DIVISION**

	<b>2005 ACTUAL</b>	<b>2006 APPROVED</b>	<b>2007 APPROVED</b>
<b><u>BUDGET BY PROGRAM</u></b>			
Alternative Transportation			
Transit Pass GID	9,424	10,337	9,476
TOTAL	<u>9,424</u>	<u>10,337</u>	<u>9,476</u>
Transportation Maintenance			
Administration	326,039	397,979	425,442
Fleet Liaison	52,846	39,748	43,812
Bikeway Maintenance	242,435	299,721	336,201
Graffiti Maintenance	70,451	75,601	80,443
Median Maintenance	549,161	587,121	611,080
Street Sweeping	436,679	433,922	501,713
Street Snow & Ice Control	619,247	583,008	632,480
Repair & Maintenance	1,299,887	1,512,881	1,578,840
TOTAL	<u>3,596,745</u>	<u>3,929,979</u>	<u>4,210,012</u>
Transportation Administration			
Division administration	368,487	435,429	456,051
Support Services	169,009	132,066	110,299
TOTAL	<u>537,495</u>	<u>567,495</u>	<u>566,350</u>
Airport			
Administration	141,197	127,405	143,464
Repair & Maintenance			
Lighting Maintenance	235	4,781	3,500
Runway/Taxiway Maintenance	14,776	40,296	41,102
Grounds Maintenance	65,943	65,320	55,512
Building Maintenance	134,750	72,863	74,320
subtotal	<u>215,704</u>	<u>183,260</u>	<u>174,434</u>
TOTAL	<u>356,901</u>	<u>310,665</u>	<u>317,898</u>
Capital Improvement Program			
Capital Improvement Program	5,897,382	3,703,000	15,960,210
TOTAL	<u>5,897,382</u>	<u>3,703,000</u>	<u>15,960,210</u>
TOTAL	<u>\$ 19,780,198</u>	<u>\$ 19,194,425</u>	<u>\$ 32,167,928</u>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 4,700,835	\$ 4,592,529	\$ 4,897,059
Operating Expenses	6,537,074	5,831,207	6,034,415
Interdepartmental Charges	1,421,232	1,456,601	1,583,548
Capital	5,600,002	5,851,249	18,166,403
Debt Service	123,631	123,606	123,523
Other Financing	1,397,425	1,339,233	1,362,980
TOTAL	<u>\$ 19,780,198</u>	<u>\$ 19,194,425</u>	<u>\$ 32,167,928</u>

**2007 BUDGET  
TRANSPORTATION DIVISION**

	<b>2005 ACTUAL</b>	<b>2006 APPROVED</b>	<b>2007 APPROVED</b>
<b>BUDGET BY PROGRAM</b>			
<b>BUDGET BY FUND</b>			
General	\$ 83,650	\$ 63,288	\$ 64,554
Airport	531,254	394,635	1,857,283
Transportation	18,131,858	17,668,802	25,993,992
Transportation Development	1,024,012	1,057,363	4,242,623
Transit Pass General Improvement District	9,424	10,337	9,476
TOTAL	<u>\$ 19,780,198</u>	<u>\$ 19,194,425</u>	<u>\$ 32,167,928</u>
<b>AUTHORIZED FTE's</b>			
Standard FTE's	62.97	62.97	65.99
Seasonal Temporary FTE's	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
TOTAL	<u><u>67.97</u></u>	<u><u>67.97</u></u>	<u><u>70.99</u></u>

**2007 BUDGET  
PUBLIC WORKS DEPARTMENT  
TRANSPORTATION DIVISION**

**MISSION STATEMENT**

The Transportation Division provides 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 – transit, pedestrian, bicycle and vehicular transportation; maintains streets and bikeways; and maintains the municipal airport to provide for safe and efficient aircraft operations.

**BUSINESS PLAN NARRATIVE**

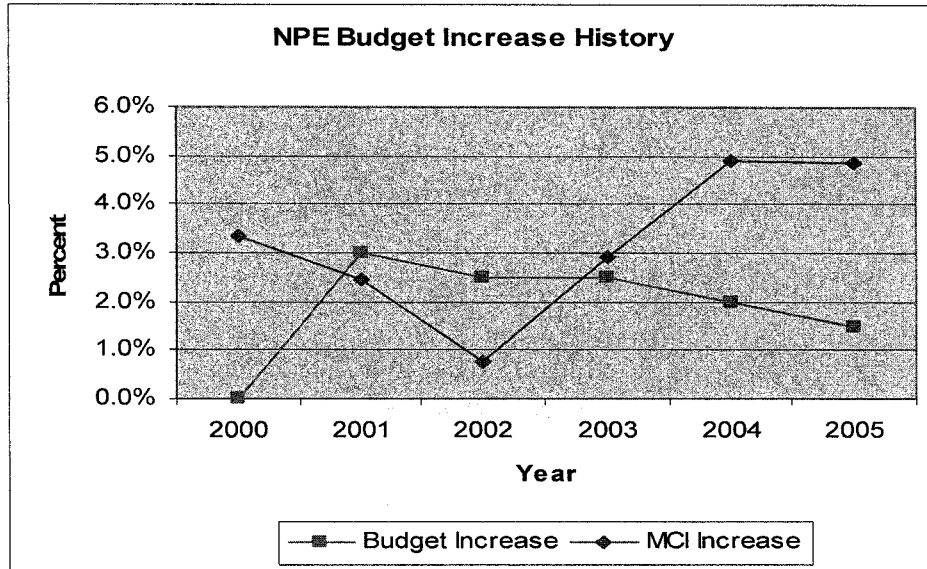
Since 2002 the Transportation budget has been reduced by between 25% and 30% due to declining sales tax revenues. Those reductions have been guided consistently by a set of principles that were created through transportation prioritization analyses and transportation policy as noted below. The analyses and policies were grounded in public involvement and board and Council review and approval and have been reinforced through the City Manager's Business Plan. As revenues rebound, these same guiding principles will be used for prioritizing budget restoration.

In the current budget cycle, Council will note changes to the budget due to:

- increases in the cost of doing business in the transportation arena,
- catching up operations and maintenance with cumulative additions to the transportation system,
- keeping up with new maintenance requirements, and
- keeping up with leveraged funding awarded to the city by state and federal sources, thereby keeping funding secured and avoiding cost escalation due to project delay.

In the past, the city has appropriated non-personnel expense (NPE) increases based on the ability to pay, which typically was less than CPI or even no increase at all. At the same time, construction costs for materials such as asphalt, steel, Portland Cement, fuel, and other materials and supplies have increased at greater rates. These costs apply to construction as well as operations and maintenance activities in Transportation. (Note the graphic on the next page demonstrating the difference between NPE and the Municipal Cost Index). Also as an example, Transportation is anticipating asphalt costs to increase in the range of 14% to 28% in 2006. This material cost increase impacts multiple service areas including the street resurfacing program, day-to-day potholing and patching maintenance programs, and the capital construction program.





In addition, Transportation’s success at raising leveraged funds to invest in the community’s transportation system has resulted in an increased need for operations and maintenance. In particular, the inventories of landscaped medians and multiuse paths/facilities have increased beyond the current capacity to adequately maintain them. As Council likely recognizes, an important component of one of the city’s major projects is the “gateway” function of the 28<sup>th</sup> Street project. A highly held value of the project, the landscaped medians require an increased level of maintenance, which is transitioning from the contractor’s to the city’s responsibility. In this case, the maintenance requirements have changed with the added landscape and the importance of maintaining a quality gateway feature to the community.

Private development has resulted in increased operation and maintenance responsibilities with the addition of lane miles in north Boulder and other multimodal connections throughout the community. Between both public and private development the transportation system has seen in excess of seven new center lane miles, over seven miles of new multiuse path and bike lanes, and four new underpasses. The scales have been tipped to needing additional personnel to take care of these systems.

The result of the combination of increased material costs and additions to and requirements of the system is that some elements of the Transportation system are not meeting minimum acceptable service standards. In order to prudently manage and maintain our community’s valuable infrastructure, Transportation has focused fiscally constrained revenue increases on catching up with the cost of doing business through NPE increases (additional 4% in areas most affected by cost/requirement increases) and catching up operations and maintenance activities to match the added inventory with two additional FTEs in O & M.

In the past, Transportation has been successful at seeking leveraged funding opportunities. On a positive note, if Transportation had not been successful at winning “reconstruction” dollars, our need for additional maintenance funding would be even greater than it is now.

Also, most projects that have added travel choices, system improvements and safety enhancements have included leveraged funding. For example, Boulder was recently awarded federal funding for transportation connections in the Boulder Transit Village vicinity, stretching our local resources to address a community goal. However, one challenge that staff faces is that the Denver Regional Council of Governments, Colorado Department of Transportation and Federal Government have been simultaneously creating penalties, as severe as losing funding, for delaying project construction and creating more requirements to achieve project approval. Add the city's ethic of thorough and comprehensive public involvement and we face the challenge of implementing the approved CIP in a timely fashion without losing valuable federal and state funding. Also, each year a project is delayed, the more it is impacted by escalating material costs. Therefore, Transportation is adding one FTE to the capital projects work group to assure that we meet the challenge of addressing standards/requirements and community values without risking the loss of leveraged funds.

In total, Transportation has added three new FTE's, two for maintenance and operations and one for capital construction. These three FTE's are consistent with the Budget Guiding Principles since they focus first on day-to-day maintenance and operations, major capital maintenance, and then slowly expanding the transportation system with a focus on maintaining leveraged funds. Over time we will need to address other areas that do not meet minimum acceptable service standards, such as O & M for an expanded sign and signal system. As noted previously, Transportation will be evaluating its current practices in a Maintenance and Operations Efficiency study. In addition, staff will be monitoring the longer term implications of sustained significant price increases in the cost of doing business.

Similar to the previous budget cycle, in out years of the Transportation and Transportation Development funds of the capital program, we are attempting to allow continued flexibility to provide local match for federal funding and/or local implementation to optimize FasTracks and other community objectives.

## **GUIDING PRINCIPLES AND/OR INVESTMENT STRATEGIES**

Aligning with the policies of the Transportation Master Plan is an important aspect of the Transportation Budget's guiding principles. As previously outlined in Council/Board budget processes, the following priorities and strategies have been used to develop the Transportation budget:

- ▶ Maintain Integrity of Transportation Prioritization, in order:
  - Maintenance and Operations (Essential)
  - Multimodal System Expansion (Desirable)
  - Enhancements without system performance benefit (Discretionary)
- ▶ Achieve Sustainable Budget Over Time
- ▶ Continue Efficiency Improvements
- ▶ Maintain Leveraged Funded Projects
- ▶ Reduce Boulder Transit Village (BTV) debt through annual operating savings if available

The essential, desirable, discretionary categories of funding are derived similarly and are described below with examples:

- 1.) **Essential Services include Operation and Maintenance of Existing System to Maintain Public Safety.** Examples include pothole repair, street resurfacing, taking care of signs and signals, addressing safety issues and basic levels of existing direct service for all modes, etc. This area has sustained reductions, but to a much lesser extent than other areas at about 18% reductions on average across Operations and Maintenance. Quality of life is addressed in this area through air quality, quality of experience in travel (e.g. addressing failing streets, potholes, sidewalk hazards, etc.), and maintaining a reliable system (e.g. traffic signals functioning and in good condition).
  
- 2.) **Desirable Services include Expansion of Multimodal System** - All modal system expansion has been slowed. The expansion of the multimodal system includes roadway, bicycle, pedestrian, transit and travel demand management projects, programs and services. Examples include new sections of path, sidewalk, improved roadway segments and intersections, expanded transit service and increases to Eco Pass enrollment. This area has received cuts over the past several years in excess of 50%. At this point, if a citizen sees a project it is highly likely that it either has leveraged funds, is associated with a capital maintenance project, or both. The quality of life enhancement consists of improving system performance, providing more travel choices, connecting citizens to basic needs and activities, improved air quality, and increasing mobility. Also, a capital improvements program helps support the community's economic vitality efforts.
  
- 3.) **Discretionary Services include Mitigation Projects** – Examples include things like noise walls and Neighborhood Traffic Mitigation such as traffic circles, bulb outs, speed bumps, etc. This area of the budget does not improve system performance or preserve the quality or integrity of the infrastructure and/or system. This area of the budget has sustained a 100% reduction. Until the economy recovers sufficiently, we will not be considering any new mitigation projects.

## OVERVIEW OF ACTION PLAN

The Transportation Master Plan outlines a Current Plan (Fiscally Constrained), an Action Plan and a Vision Plan. The Action Plan is the next set of strategic steps that will provide a prioritized increment of multimodal connections, subsequent O & M investments, travel demand management expansion, transit service enhancements, and progress with regional coalitions toward expanding regional travel choices. The Action Plan's estimated cost is \$5.2 million annually. The Action Plan's funding would be dependent upon new revenues above and beyond current funding sources.

However, since the TMP was adopted, FasTracks was created by RTD and approved by the voters. The Transportation Advisory Board (TAB) and staff have been working with a

steering committee to better understand how FasTracks will serve our community and which elements the city needs to advance to maximize the benefit of FasTracks. It appears that there may be a need to amend the Action Plan of the TMP.

The Airport is in the process of developing a Master Plan which is projected to be completed and approved by City Council in January 2007.

**Please refer to Attachment B of the 2007 Budget Message for a listing of those Action Plan Items that were approved for funding. The listing is presented in order by fund and department.**

### OVERVIEW OF VISION PLAN

In Transportation, the Vision Plan consists of a completed multimodal system providing travel choice throughout the community. It also includes operating and maintaining that travel choice system to preferred service levels. Complimenting travel choices with a full spectrum of travel demand management programs is included in the plan. Finally, the Vision Plan addresses effectively working with regional coalitions to develop and fund expanded regional travel choices. The Vision Plan is a grounded plan that would complete basic multimodal systems of roadway, transit service and facilities, pedestrian and bicycle systems and travel demand management.

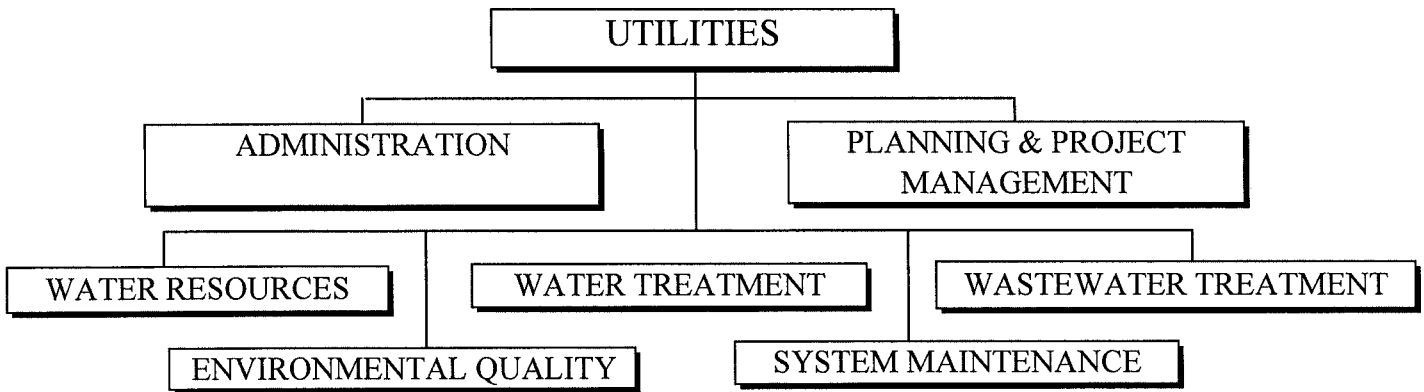
Similar to the Action Plan, funding for the Vision Plan would come from new revenue sources above and beyond existing sources.

### PERFORMANCE MEASURES

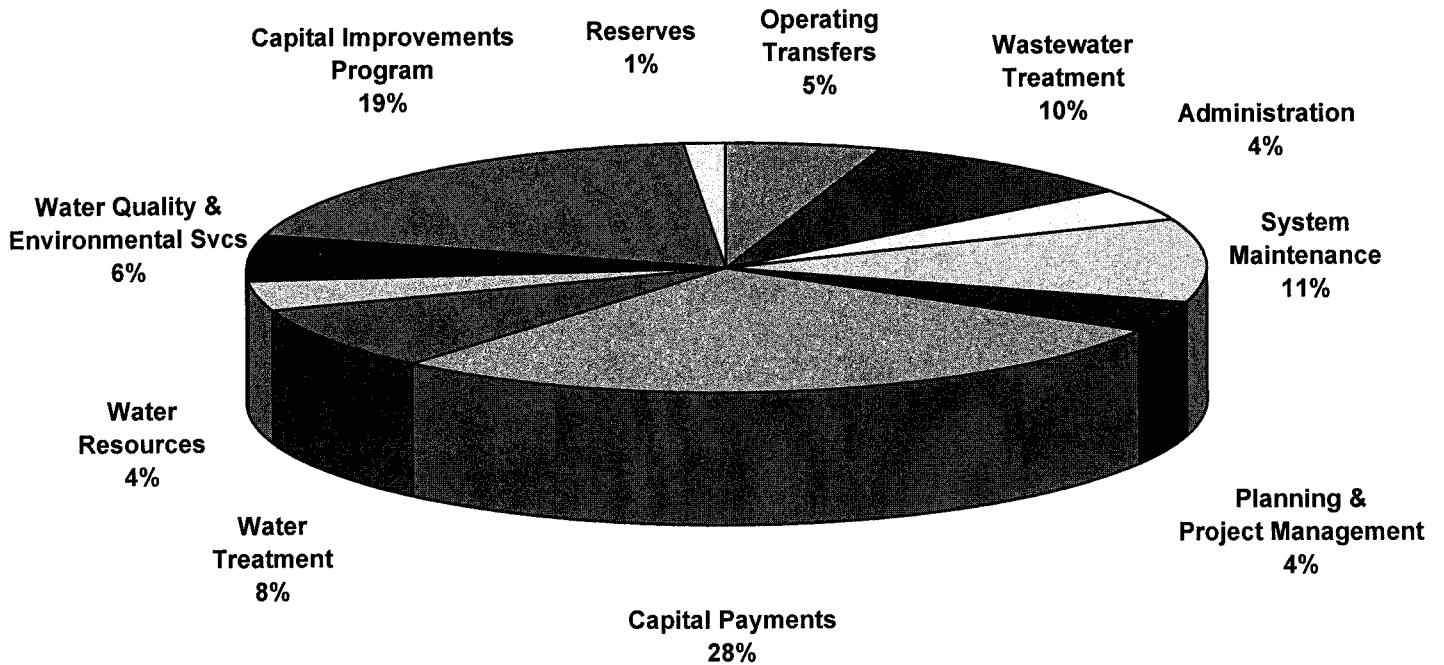
	<b>Actual 2005</b>	<b>Target 2006</b>	<b>Target 2007</b>
1. Daily vehicle miles of travel (VMT) in Boulder Valley: maintain at 1994 levels (2.46M).	2.62 Million	2.61 Million	2.59 Million
2. Modal shift – Reduce SOV travel to 25% of trips by 2025.	38%	37%	36%

	<b>Actual 2005</b>	<b>Target 2006</b>	<b>Target 2007</b>
3. Transportation System Performance: maintain average drive times; maintain congestion at 20% of the system.	20%	20%	20%
4. Of total number of potholes reported, the number of potholes filled within one business day.	90%	95%	95%
5. Of total number of sidewalk trip hazards reported, the number of hazards repaired within one business day.	95%	95%	95%

# DIVISION OF UTILITIES



**2007 BUDGET**  
**\$47,526,264**



**2007 BUDGET  
UTILITIES DIVISION**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
<b>UTILITIES DIVISION</b>			
<b>Capital Payments</b>			
Windy Gap Payments	\$ 1,658,637	\$ 2,102,375	\$ 2,108,314
Debt Service Payments	<u>17,089,008</u>	<u>7,631,738</u>	<u>11,095,300</u>
TOTAL	18,747,645	9,734,113	13,203,614
<b>Operating Transfers</b>			
Transfers/Cost Allocation	<u>2,457,476</u>	<u>2,393,801</u>	<u>2,515,263</u>
TOTAL	2,457,476	2,393,801	2,515,263
<b>Reserves</b>			
Operating Reserves	<u>0</u>	<u>595,000</u>	<u>654,000</u>
TOTAL	0	595,000	654,000
<b>Administration</b>			
Division Administration	472,389	608,340	737,357
Public Power	94,074	0	0
Rate Administration	339	44,000	195,000
Computer Replacement	191,334	176,000	193,000
Billing Services	435,374	438,246	683,626
Support Services	<u>164,818</u>	<u>192,512</u>	<u>177,334</u>
TOTAL	1,358,328	1,459,099	1,986,318
<b>Planning &amp; Project Management</b>			
Planning & Project Management	932,224	838,924	879,100
Unallocated Construction	305,500	500,000	500,000
Flood Management	<u>161,905</u>	<u>439,074</u>	<u>449,019</u>
TOTAL	1,399,629	1,777,998	1,828,119
<b>Water Resources</b>			
Water Resources Management	1,023,502	1,063,847	1,083,535
Watershed Operations	287,844	308,403	328,024
Hydroelectric Operations	371,054	357,385	376,711
Stormwater Contract Management	<u>33,333</u>	<u>53,852</u>	<u>46,129</u>
TOTAL	1,715,734	1,783,487	1,834,398
<b>Water Treatment</b>			
Betasso Treatment Plant	2,032,890	1,908,908	1,986,353
Boulder Reservoir Treatment Plant	1,316,557	1,462,914	1,557,347
System Controls	226,929	258,887	255,671
WTP Residuals Handling	<u>100,040</u>	<u>125,386</u>	<u>123,177</u>
TOTAL	3,676,416	3,756,096	3,922,548
<b>Water Quality Environment Services</b>			
Industrial Pretreatment	260,668	311,386	325,180
Water Conservation	354,709	435,370	446,648
Drinking Water Quality Services	685,042	741,863	752,691
Wastewater Quality Services	467,346	479,829	508,558
Stormwater Quality Services	<u>775,458</u>	<u>773,387</u>	<u>812,929</u>
TOTAL	2,543,224	2,741,835	2,846,006

**2007 BUDGET  
UTILITIES DIVISION**

	<b>2005 ACTUAL</b>	<b>2006 APPROVED</b>	<b>2007 APPROVED</b>
<b><u>BUDGET BY PROGRAM</u></b>			
System Maintenance			
Distribution System Maintenance	1,457,809	1,545,659	1,785,783
Collection System Maintenance	1,497,154	1,352,345	1,493,517
Storm Sewer Maintenance	619,848	572,480	609,020
Flood Channel Maintenance	193,614	231,655	242,389
Meter Services	<u>736,807</u>	<u>707,097</u>	<u>1,109,939</u>
TOTAL	4,505,232	4,409,236	5,240,650
Wastewater Treatment			
75th Street Treatment Plant	3,234,037	3,001,680	3,442,049
Marshall Landfill Operations	39,822	242,400	174,848
Cogeneration	72,282	122,189	108,878
Biosolids Operations	<u>667,586</u>	<u>686,248</u>	<u>719,575</u>
TOTAL	4,013,728	4,052,518	4,445,350
Capital Improvements Program			
Capital Improvements Program	<u>14,134,274</u>	<u>15,485,000</u>	<u>9,050,000</u>
TOTAL	14,134,274	15,485,000	9,050,000
<b>TOTAL</b>	<b><u>\$ 54,551,685</u></b>	<b><u>\$ 48,188,182</u></b>	<b><u>\$ 47,526,264</u></b>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 10,190,464	\$ 10,327,223	\$ 11,376,038
Operating Expenses	14,307,041	9,746,941	11,005,013
Interdepartmental Charges	1,669,138	1,635,185	1,562,676
Capital	8,929,891	16,453,294	9,971,975
Debt Service	8,081,529	7,631,738	11,095,300
Other Financing Uses	<u>11,373,623</u>	<u>2,393,801</u>	<u>2,515,263</u>
TOTAL	<b><u>\$ 54,551,685</u></b>	<b><u>\$ 48,188,182</u></b>	<b><u>\$ 47,526,264</u></b>
<b><u>BUDGET BY FUND</u></b>			
General	\$ 16,481	\$ 16,646	\$ 16,979
Transportation	156,317	155,916	162,655
Water Utility	35,975,994	30,869,336	27,532,464
Wastewater Utility	12,553,346	10,393,216	13,578,041
Stormwater and Flood Management Utility	<u>5,849,546</u>	<u>6,753,069</u>	<u>6,236,126</u>
TOTAL	<b><u>\$ 54,551,685</u></b>	<b><u>\$ 48,188,182</u></b>	<b><u>\$ 47,526,264</u></b>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	150.44	150.44	154.93
Seasonal Temporary FTE's	<u>6.50</u>	<u>6.50</u>	<u>6.50</u>
TOTAL	<b><u>156.94</u></b>	<b><u>156.94</u></b>	<b><u>161.43</u></b>



**2007 BUDGET  
PUBLIC WORKS DEPARTMENT  
UTILITIES DIVISION**

**MISSION STATEMENT**

The Utilities Division's mission is to provide quality water services, as desired by the community, in a manner which protects human and environmental health and emphasizes efficient 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

**BUSINESS PLAN NARRATIVE**

Each of the city's three utilities (Water, Wastewater and Stormwater/Flood Management) is a separate enterprise fund established to finance and account for the acquisition, administration, operation and maintenance of each utility's facilities and services. The utility funds receive a majority of their revenues from monthly user charges and utility system development fees (also known as plant investment fees).

In January 2007 the city will implement a new water rate structure that uses water budgets (more information regarding the new rate structure is included in the Utility Rate Section). Changing to a new rate methodology will provide a bit of uncertainty as to revenue projections for the next several years. Revenue forecasts have been made with the best available information and staff will monitor and evaluate 2007 actual revenues on a monthly basis in order to make adjustments, if needed.

The fiscally constrained plan for the 2007 budget reflects the administration, operation and maintenance of each utility's facilities and services that can be funded with an annual 2% increase in revenue, beginning in 2007. Since the 2007 Budget Guidelines provide for a 2% nonpersonnel expense (NPE) increase in General Fund activities, the Utilities Funds have also used this amount as its fiscally constrained base. All of the Utilities' services and programs meet or exceed the minimum acceptable service standards except for maintenance activities in the water distribution system, wastewater collection system and storm sewer/flood channel system. In prior years these activities were operating at acceptable standard levels, but in reviewing the business plan for 2007 they were revised to below standard. Increases in the costs of materials and fuels in excess of historical nonpersonnel increases have impacted the service levels in these areas. These costs will

be monitored for the next year or two to determine if additional funding is needed on an ongoing basis.

## **GUIDING PRINCIPLES OR INVESTMENT STRATEGY**

- 1.) Essential Services include those that ensure highly reliable treatment and delivery systems and those that meet federal and state regulatory criteria.** These services and programs include treatment operations, maintenance of existing facilities, watershed protection of raw water quality, pretreatment program, utility billing operations, financial management, planning and analysis, raw water supply management and emergency response programs.
- 2.) Desirable Services include expansion of treatment and delivery systems.** This includes services and programs that are desired to respond to impacts of future growth, meet federal or state goals, or which support city goals. These services and programs include conservation and public education programs, hydroelectric operations and household hazardous waste program.
- 3.) Discretionary Services include enhancement of treatment and delivery systems.** This includes services and programs that enhance the existing systems or to help others (but not required) perform their basic business service. These services and programs include the acquisition of new water supplies beyond that needed for build-out projections, treatment optimization programs and some facility maintenance projects.

## **OVERVIEW OF ACTION PLAN**

The Utilities Division is beginning the process to consolidate individual strategic plans (ie, Raw Water Plan, Water Treatment Plan, Greenways Plan, etc) into one masterplan for each utility. Utilities will begin this process with the Wastewater Utility which is projected to be completed in 2007. The Stormwater/ Flood Management masterplan is anticipated to be completed in 2008 and the Water Utility masterplan in 2009. In the interim, the action plan includes those immediate needs (both essential and desirable services) that are above the 2% nonpersonnel expense (NPE) increase for the 2007-2012 budget planning period. This includes expenses associated with future revenue bonds for capital projects, increases in annual operating costs that are associated with future bonded capital projects, projected energy cost increases and projected increases for maintenance activities needed to achieve and maintain acceptable service standards.

The highest priority listing of the 2007 action plan reflects additional funding required to fund operational expenses related to previously approved capital projects (Wastewater Treatment Plant project and implementation of the new utility billing system and water budgets); increased funding for some utility maintenance activities and water meter

replacement and funding for a Plant Investment Fee Study. The annual cost of these highest priorities is \$1.2 million.

The highest priority items and all operating and capital costs associated with future revenue bonds are reflected in each of the utilities' Fund Financial sheet along with the corresponding annual revenue increase required to fund and sustain these items.

A complete Action Plan will be developed once each utility's masterplan is completed.

**Please refer to Attachment B of the 2007 Budget Message for a listing of those Action Plan Items that were approved for funding. The listing is presented in order by fund and department.**

### OVERVIEW OF VISION PLAN

The vision plan for each utility reflects services, programs and projects which will complete and sustain high quality water services, as desired by the community, in a manner which protects human and environmental health and emphasizes efficient management of fiscal and natural resources. This will require, in some cases, going beyond the minimum requirements established by federal and state regulatory agencies.

For example, during the term of the Capital Improvement Program (2007-2012), the Northern Colorado Water Conservancy District Pipeline (Carter Lake to Boulder Reservoir) is a vision plan project which is not required, but which would protect Boulder's water supply from future contamination and pollution, thereby securing Boulder's water supply for future generations. This project is anticipated in 2009.

The vision plan for each utility will be further developed as individual strategic plans are consolidated into one masterplan for each utility.

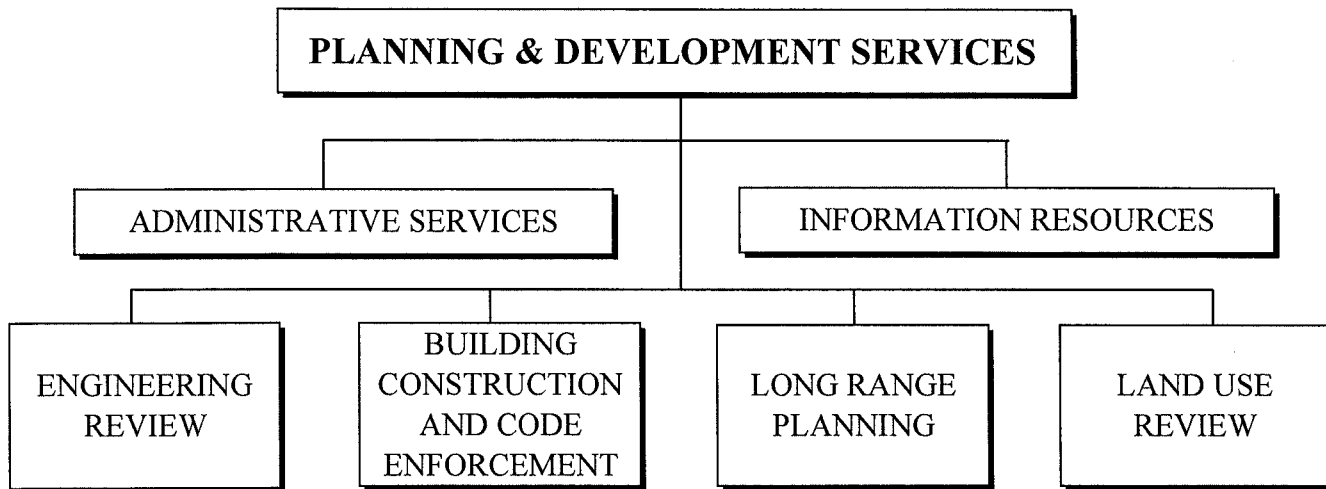
### PERFORMANCE MEASURES

	<b>Actual 2005</b>	<b>Target 2006</b>	<b>Target 2007</b>
1. Average length of time for an unplanned water service outage - not to exceed 5 hours	75.3% less than 5 hours	100% less than 5 hours	100% less than 5 hours

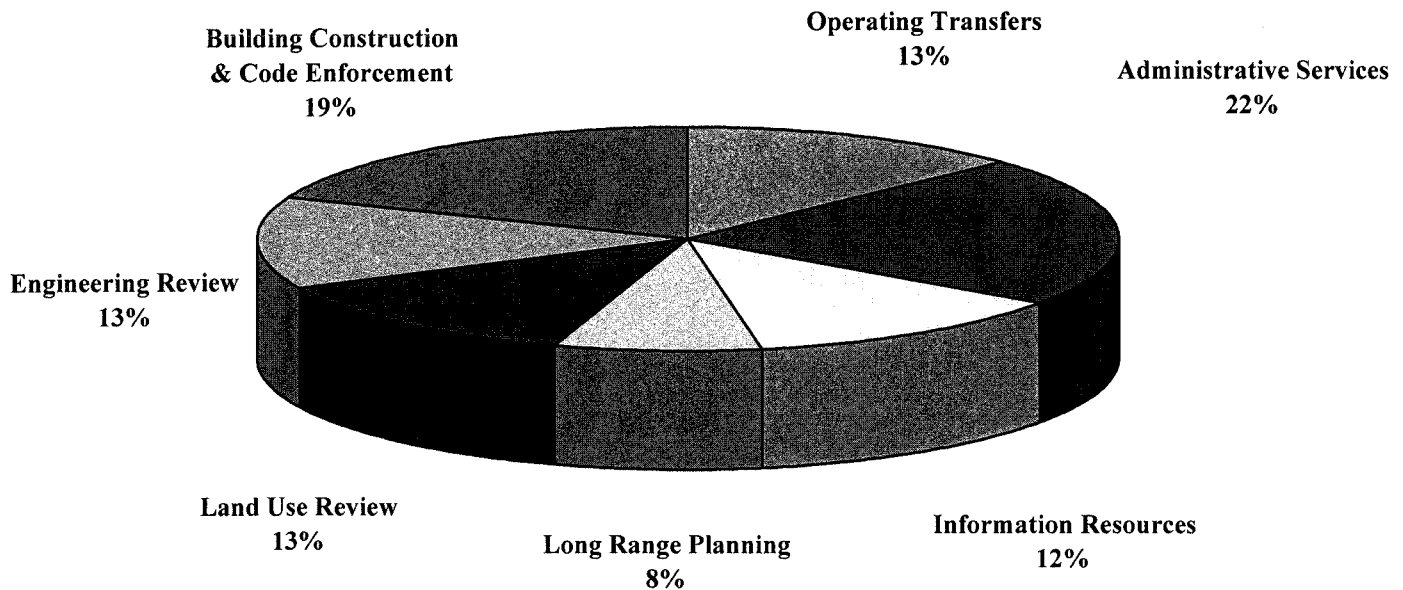
	<b>Actual 2005</b>	<b>Target 2006</b>	<b>Target 2007</b>
2. Water Treatment – percent of compliance (based on days per quarter) in which all of the reportable regulatory standards are met.	100% Compliance	100% Compliance	100% Compliance
3. Wastewater Treatment – percent of compliance (based on days per quarter) in which all of the reportable regulatory standards are met.	99.7% Compliance	100% Compliance	100% Compliance
4. City of Boulder Community Rating System (CRS) for Flood Insurance Purposes.	Rating = 8	Rating = 8	Rating = 8



# PLANNING & DEVELOPMENT SERVICES



## 2007 BUDGET \$7,886,983



**2007 BUDGET  
PLANNING & DEVELOPMENT SERVICES**

The information on this page is also displayed on the Public Works Department/Development and Support Services Division page (under Development Services) and on the Planning Department page.

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
<b>ADMINISTRATIVE SERVICES</b>			
General Administration	\$ 1,078,461	\$ 1,185,304	\$ 1,303,957
Planning & Dev Svcs Center	258,592	203,328	207,602
Budget & Finance	173,122	175,686	182,415
	<u>1,510,175</u>	<u>1,564,318</u>	<u>1,693,974</u>
<b>INFORMATION RESOURCES</b>			
Information Resources Administration	128,421	153,775	159,424
LandLink Administration	227,335	222,617	230,479
Records & Research	111,649	132,105	132,582
Geographic Information Systems	442,763	461,130	459,381
	<u>910,168</u>	<u>969,627</u>	<u>981,866</u>
<b>LONG RANGE PLANNING</b>			
Long Range Planning Administration	501,246	452,327	473,265
Historic Preservation	139,388	137,784	147,554
	<u>640,634</u>	<u>590,111</u>	<u>620,819</u>
<b>LAND USE REVIEW</b>			
Land Use Review	152,686	146,402	268,556
Planner Review Services	348,349	395,169	371,252
Zoning Administration	305,523	340,102	371,291
	<u>806,559</u>	<u>881,673</u>	<u>1,011,100</u>
<b>ENGINEERING REVIEW</b>			
Engineering Review	120,662	162,961	168,777
Engineer Review Services	534,982	611,825	649,205
Right-of-Way Inspection	248,898	236,971	226,479
	<u>904,543</u>	<u>1,011,757</u>	<u>1,044,461</u>
<b>BUILDING CONSTRUCTION &amp; CODE ENFORCEMENT</b>			
Code Enforcement Administration	106,049	123,640	0
Environmental and Zoning Code Enforcement	251,166	260,315	467,851
Building Construction Administration	98,266	124,489	123,664
Building Inspection Services	626,023	765,410	658,146
Building Code Plan Review Services	170,064	174,373	247,033
	<u>1,251,568</u>	<u>1,448,227</u>	<u>1,496,693</u>
<b>OPERATING TRANSFERS</b>			
Cost Allocation/Transfers	1,282,118	1,223,817	1,038,069
	<u>1,282,118</u>	<u>1,223,817</u>	<u>1,038,069</u>
<b>TOTAL</b>	<u><u>7,305,765</u></u>	<u><u>7,689,530</u></u>	<u><u>7,886,983</u></u>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 5,006,824	\$ 5,176,785	\$ 5,651,208
Operating Expenses	539,316	925,181	811,658
Interdepartmental Charges	468,209	343,351	365,244
Capital	9,297	20,396	20,804
Other Financing Uses	1,282,118	1,223,817	1,038,069
<b>TOTAL</b>	<u><u>\$ 7,305,765</u></u>	<u><u>\$ 7,689,530</u></u>	<u><u>\$ 7,886,983</u></u>

**2007 BUDGET  
PLANNING & DEVELOPMENT SERVICES**

The information on this page is also displayed on the Public Works Department/Development and Support Services Division page (under Development Services) and on the Planning Department page.

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>BUDGET BY FUND</u></b>			
Planning & Development Services	\$ 7,305,765	\$ 7,689,530	\$ 7,886,983
TOTAL	<u>\$ 7,305,765</u>	<u>\$ 7,689,530</u>	<u>\$ 7,886,983</u>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	<u>64.71</u>	<u>64.74</u>	<u>69.36</u>
TOTAL	<u>64.71</u>	<u>64.74</u>	<u>69.36</u>



## 2007 BUDGET PLANNING AND DEVELOPMENT SERVICES

### MISSION STATEMENT

Planning and Development Services (P & DS) strives to develop and implement the desired long-term future of the natural and built environment in the city of Boulder by:

- Supporting a community vision and plan that preserves Boulder's unique quality of life,
- Protecting the public health and safety,
- Promoting environmental quality, and
- Supporting others in carrying out their mission.

### BUSINESS PLAN NARRATIVE

The Planning Department and portions of the Public Works Department have come together to form Planning and Development Services (P & DS). P & DS is a fund and service area that was formed in recognition of the inter-relationships of these development-related responsibilities.

Since 2003, P & DS has reduced its operating budget by \$995,000 and has eliminated nine standard and seven temporary positions. The focus has been on preserving programs and activities central to the P & DS mission. The reductions have been in areas where resources provided were in excess of the current demand and in activities which may enhance the efficiency and effectiveness of P & DS but are not absolutely essential to its central mission. All but one of our discretionary services has been eliminated.

The focus of the P & DS fiscally constrained budget has been on the reallocation of resources to improve service standards in essential areas. For example, in order to address the below service level standards in the building permit area, staff has shifted a Senior Planner FTE to a new Residential Plans Examiner position. Additionally, improvements to business processes and technology continue to be implemented to create additional efficiencies and achieve cost reductions.

### GUIDING PRINCIPLES OR INVESTMENT STRATEGY

- 1.) **Essential Services include:** Health and safety related code compliance and the coordination of the comprehensive plan, capital improvement program, and department master plans. Health and safety related code compliance includes: the review and inspections associated with building, floodplain, right of way and utility permits and the land use and engineering review associated with annexations, rezoning and subdivisions.
- 2.) **Desirable Services include:** Programs that further community goals by protecting cultural and natural resources and by enhancing the quality of the built environment through area planning, discretionary review processes and

other programs. The historic preservation program is an example of protecting the cultural resources in the community. The wetland permitting program and environmental planning activities are examples of working to protect natural resources. Area planning enhances the built environment by bridging the gap between the broad policies of the comprehensive plan and site-specific project review. Land use review processes that define community standards for development while allowing flexibility in project design is an example of how the community can enhance the quality of the built environment. In addition, zoning and environmental enforcement and the rental licensing program enhance the quality of the built environment.

**Discretionary Services include:** Programs and services that further enhance Boulder's quality of life or that provide a special convenience to the customer. All but one of our discretionary services (residential permit allocation system) has been eliminated.

## OVERVIEW OF ACTION PLAN

P & DS is in the process of developing a strategic plan which is projected to be completed during the second quarter of 2007. In the interim, the Action Plan includes those immediate needs that are above the personnel and nonpersonnel expense (NPE) increase for the 2007-2012 budget planning period. This includes expenses associated with improving service levels in the essential components of the following services: building permit and inspection services, development review, and environmental and zoning enforcement. Additionally, the action plan addresses desirable services that are below standard, including area planning and environmental planning.

The estimated cost for this phase of the Action Plan is estimated at \$594,993 annually and represents an additional 7.25 FTE's. More detail is provided below. A complete Action Plan will be developed once the department's Strategic Plan is completed.

In the building permit and inspection services area, additional resources are needed for permit review and technology enhancements are needed to improve inspection services. Currently, building permit applications that require a full review (i.e., new construction and additions), are put on hold for an average of three weeks before the review is started. The addition of a reviewer will help address the backlog in the zoning review portion of this process. Additionally, this will allow the review to start sooner and reduce the amount of time applicants are in the building permit review process. The addition of an administrative position will help support the permit issuance process and records management.

Building inspections are scheduled using an automated Interactive Voice Response System (IVR). The proposed 2007 P & DS budget includes funds to enhance and improve this system to provide additional flexibility and better service to our customers when they are scheduling building inspections. For example, staff will evaluate allowing customers to specify a morning or afternoon inspection.

In the development review area, previous staff reductions have negatively impacted service levels and extended project review timelines as the economic recovery has increased application activity. A slot system was created to address those reductions and manage the number of applications submitted. The number of projects submitted for land use review/technical document review typically exceeds the available number of review slots. This results in delays of two to six weeks for about 25% of applications before review can begin, and further delays may occur if application revisions are later necessary.

In 2005, a fixed term planner position was added to help address this backlog. While this addition has reduced the number of applications on hold, it has not eliminated the need for the slot system, as the number of applications received continues to increase with the economic recovery. The reallocation and action plans attempt to minimize application processing delays by extending the fixed term position, and adding another planner and engineer. Additionally, previous levels of administrative support in development review and Planning Board administration would be restored.

In the environmental and zoning enforcement area, previous reductions and transitions have necessitated increased emphasis on prioritizing complaints based upon the more immediate safety issues. The action plan restores the previous level of administrative support and adds an officer. The administrative support will reduce the amount of time officers spend on administrative work, increasing time available for field work. The officer position will help improve the current level of service delivery.

In addition to the essential services that are below standard, the P & DS action plan includes two services that are desirable and below standard. Area planning and environmental planning are high priorities for this community. Area plans are seen as a way to prepare a physical development plan that achieves city goals and aligns city investment, zoning, and development regulations to encourage redevelopment in appropriate areas. Long range planning does not have adequate resources to develop and implement new area plans as they are requested. Additionally, as new environmental initiatives continue to be added to the work program, the timelines for existing work plan items have been extended. The action plan adds and restores the consultant services' funding that was in the long range planning budget for supplemental consultant services in these areas.

**Please refer to Attachment B of the 2007 Budget Message for a listing of those Action Plan Items that were approved for funding. The listing is presented in order by fund and department.**

## **OVERVIEW OF VISION PLAN**

The vision for Planning and Development Services is to provide a full range of planning and development services from proactive long range planning to code enforcement in order to protect and enhance Boulder's quality of life, built environment, environmental quality, and health and safety including:

Provision of comprehensive, area, historic, and environmental planning services that meet community, council, and planning board expectations. This would include the ability to prepare area plans and undertake environmental and other special planning projects as requested by Council, and having the appropriate staff expertise and consultant resources. Staff areas of expertise would expand from environmental, historic and comprehensive planning to include urban design.

The vision for Planning & Development Services includes both a physical and virtual one-stop-shop. Currently, P & DS staff have offices in the Park Central Building, Atrium Building and Municipal Services Center. While the existing customer services center located on the 3<sup>rd</sup> floor of the Park Central Building has generally centralized access to information and development and permit application intake, customers cannot easily access all staff. Providing a true one-stop-shop with all P & DS staff in the same building remains part of the vision for service delivery.

P & DS continues to provide access to information and e-government services on-line. Providing a “virtual” services center with the full array of existing services on-line is an objective of our action plan, currently under development. The “virtual” service delivery model also includes providing real-time access to information for staff in the field. Ultimately, the vision for the virtual services center is the same as that proposed for the physical services center in that excellent customer service would be delivered through both venues. Key aspects of improved service delivery across P & DS under this vision include:

- Clearly defined and predictable time frames for plan review, permit issuance and inspections that match bench-marked communities and customer and staff expectations,
- Clearly defined and accessible codes and standards that are regularly maintained,
- Transparent business processes that are easy to navigate,
- Board and staff-level approval processes that are equally efficient,
- Professional staff with superior communication, facilitation and technical skills who provide specialized services while also possessing the experience and training to respond to seasonal demands across the service area (utility players),
- Managers that are player-coaches that reinforce the vision while being able to execute the details on a daily basis,
- Technology that is developed and maintained to support customer needs in the physical and virtual service centers,
- An effective succession plan that captures knowledge and develops leaders while supporting the smooth transition of staff to maintain excellent customer service,
- Effective integration of planning efforts across the city,
- Revenue and expenditure levels that are sustainable, meet cost-recovery objectives and reinforce for the customer that they are receiving the quality service for which they are paying,
- Social, economic, and environmental sustainability “filters” have been successfully integrated into citywide planning and policy processes,
- New departmental master and strategic plans are consistent with the comprehensive plan, area plans and city business plan, and

- Area plans are effective and efficient tools for determining the physical development plan that achieves city goals and aligns city investment, zoning, and development regulations to encourage redevelopment in appropriate areas.

## PERFORMANCE MEASURES

	ACTUAL 2005	TARGET 2006	TARGET 2007
1. Total number of applications received annually (projected).	5,689	5,700	5,700
2. *Administrative Review (ADR):			
Administrative Setback Variances, Minor Modifications, etc. Target = 12 days	75%	85%	85%
*Land Use Review (LUR): Site Reviews, Use Reviews, Annexations, etc. Target = 19 days	85%	85%	85%
*Technical Document Review (TEC) Target = 19 days	85%	85%	85%
**Building-related Permits:			
New Residential - SFD = 40 days	43%	85%	85%
New Residential - MFD = 60 days	56%	85%	85%
New Commercial = 60 days	63%	85%	85%
Residential Alt/Add = 20 days	28%	85%	85%
Commercial Alt/Add = 25 days	42%	85%	85%
Single /Stand Alone = 12 days	58%	85%	85%

	<b>ACTUAL 2005</b>	<b>TARGET 2006</b>	<b>TARGET 2007</b>
3. Percentage of building- related permit applications processed “over-the-counter” (projected)	58%	65%	65%
4. Number of cases investigated and action taken annually in Zoning and Environmental Code Enforcement.	3,920	4,000	4,000
5. Percent of initial enforcement field inspections performed within three calendar days of receipt of complaint.	80%	88%	88%
6. Percent of complaints for which all investigation and action by Environmental Enforcement Officers is completed within 30 calendar days.	72%	76%	76%
7. Percent of complaints for which all investigation and action by Zoning Officers is completed within 60 calendar days.	74%	73%	75%

\*Performance measures for development review activities are based on the actual time an application is under review. In many cases, there is a delay between the date an application is received and the date review actually begins. Applications have typically waited between 2-6 weeks for adequate staff resources to become available to begin review. For the performance measure of the target response date, a tolerance of +/-5 calendar days is included to allow for variability in the number of weekends and Monday morning (vs. Friday) issuance of comments.

\*\*For building permits, performance is based on the time an application is under review from the date it’s received. In 2005, building permits were put on hold for an average of two to three weeks before the review was started. This is reflected in the performance ratings.



**PUBLIC SAFETY**

**Fire .....262**

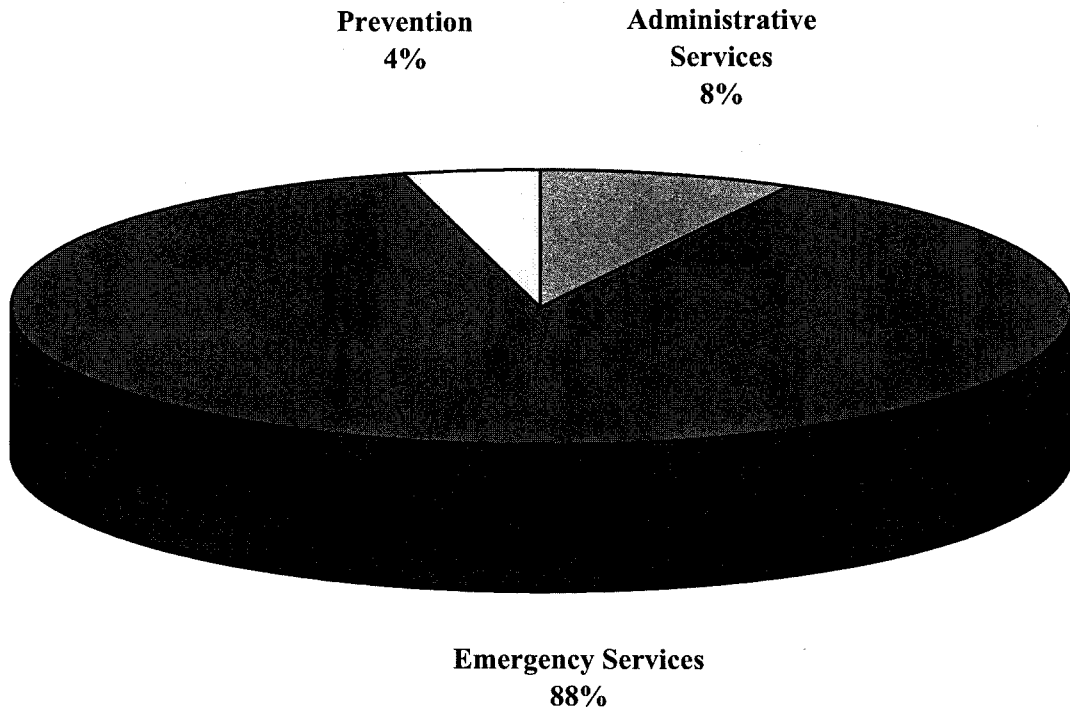
**Police .....267**



# FIRE



**2007 BUDGET**  
**\$12,497,520**



**2007 BUDGET  
FIRE**

	<b>2005 ACTUAL</b>	<b>2006 APPROVED</b>	<b>2007 APPROVED</b>
<b><u>BUDGET BY PROGRAM</u></b>			
ADMINISTRATIVE SERVICES			
General	\$ 514,855	\$ 563,436	\$ 610,400
Communication/Contracted Svcs	386,908	350,700	358,673
	<u>901,763</u>	<u>914,136</u>	<u>969,073</u>
EMERGENCY SERVICES			
General	8,939,656	9,166,799	10,202,107
Wildland Coordination	432,229	466,181	507,725
Specialty Teams	44,220	65,207	67,336
Training	169,503	215,055	214,389
	<u>9,585,607</u>	<u>9,913,243</u>	<u>10,991,557</u>
PREVENTION			
Prevention	452,134	497,176	536,890
	<u>452,134</u>	<u>497,176</u>	<u>536,890</u>
<b>TOTAL</b>	<b>\$ <u><u>10,939,505</u></u></b>	<b>\$ <u><u>11,324,555</u></u></b>	<b>\$ <u><u>12,497,520</u></u></b>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 9,442,911	\$ 9,936,179	\$ 10,733,377
Operating Expenses	815,854	743,947	1,101,649
Interdepartmental Charges	680,741	644,429	662,494
<b>TOTAL</b>	<b>\$ <u><u>10,939,505</u></u></b>	<b>\$ <u><u>11,324,555</u></u></b>	<b>\$ <u><u>12,497,520</u></u></b>
<b><u>BUDGET BY FUND</u></b>			
General	\$ 10,876,476	\$ 11,257,998	\$ 12,426,481
Open Space	63,029	66,556	71,039
<b>TOTAL</b>	<b>\$ <u><u>10,939,505</u></u></b>	<b>\$ <u><u>11,324,555</u></u></b>	<b>\$ <u><u>12,497,520</u></u></b>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	111.33	111.33	111.33
Seasonal Temporary FTE's	2.50	2.50	2.50
<b>TOTAL</b>	<b><u><u>113.83</u></u></b>	<b><u><u>113.83</u></u></b>	<b><u><u>113.83</u></u></b>

## **2007 BUDGET FIRE DEPARTMENT**

### **MISSION STATEMENT**

The Boulder Fire Department strives 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.

### **BUSINESS PLAN NARRATIVE**

The Fire Department Business Plan supports the goals, objectives and service standards outlined in the Boulder Valley Comprehensive Plan (BVCP). It identifies areas where the Fire Department does not currently meet goals outlined in the BVCP. It also looks forward to allow the Boulder Fire Department to become compliant with national standards and recognized fire industry good practices.

The overall goals outlined in the BVCP call for well trained, well equipped fire fighters strategically located throughout the City who can arrive at emergencies within six minutes.

Actual and anticipated growth and redevelopment coupled with the City economic environment have impacted the Fire Department's ability to meet the BVCP goals. Higher density and more congestion increase calls for service and increased traffic slows emergency response. Relocation of fire stations built decades ago will be necessary. The addition of more fire trucks in existing fire stations and more fire fighters on those fire engines will help meet the BVCP goals and move the Fire Department towards compliance with national standards resulting in a higher level of safety for the community and the fire fighters.

Budget constraints over the past five years have caused the Fire Department to reduce or postpone support activities like outside training and equipment replacement in order to redirect those funds to maintain emergency response services at a consistent level in the community.

The Fire Department Master Plan will be finished in 2007. This Business Plan is consistent with the draft master plan. It will provide the basis for the Action and Vision Plan for this crucial city service.

## GUIDING PRINCIPLES OR INVESTMENT STRATEGY

- 1.) **Essential Services** include those that directly provide for the health and safety of the people and property in the community. These services are not provided by another entity. These include response to emergencies within and around the City, and the support activities necessary to safely and efficiently mitigate those emergencies. Examples include; fire and emergency medical response, automobile, technical and water rescues, fire fighter training and fire safety inspections to comply with City and State regulations and ordinances. Replacement of aging fire vehicles is essential.
- 2.) **Desirable Services** include those that enhance essential services or improve quality of life in the Boulder community. Examples include wildland fire mitigation and public safety education designed to reduce the demand for emergency responses.
- 3.) **Discretionary Services** include those that serve limited special interest. Examples are funding of a regular fire apparatus replacement program and our smoke detector give away program funded through donations.

## OVERVIEW OF ACTION PLAN

The Fire Department is in the process of developing a Master Plan which is projected to be completed and approved by City Council in 2007. In the interim, the Action Plan includes those immediate needs that are above the personnel and non personnel expense (NPE) increase for the 2007-2012 budget planning period. This includes expenses associated with bringing the following service up to acceptable service standards;

Emergency Service /	Overall Fire Department non-personnel expenses
	Fire apparatus replacement program
	Ladder Truck Increased Staffing
City/County Office of Emergency Management / Support	
Fire Training Division /	Fire Fighter Certification program
Special Teams Training /	Wildland Fire Team
	Dive Rescue Team
	Hazardous Materials Response Team

The estimated cost for this phase of the Action Plan is \$862,231 annually. A complete Action Plan will be developed once the department's Master Plan is completed.

**Please refer to Attachment B of the 2007 Budget Message for a listing of those Action Plan Items were approved for funding. The listing is presented in order by fund and department.**

## OVERVIEW OF VISION PLAN

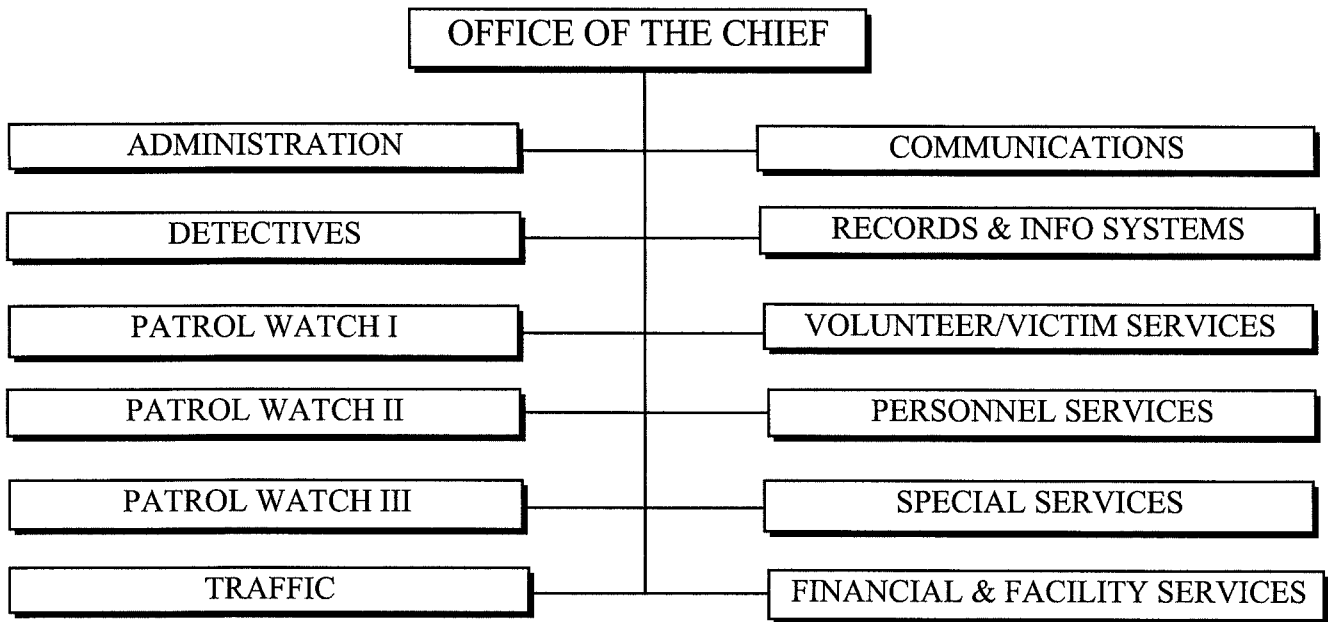
The Vision Plan allows the Boulder Fire Department meet accepted national standards for fire fighting and hazardous materials response. Meeting national standards greatly improves firefighter safety and has the potential to reduce fire insurance rates in Boulder. The Vision Plan continues replacement of outdated facilities and increases the capability of the seasonal wildland mitigation efforts improving community safety in the wildland interface area of the City.

## PERFORMANCE MEASURES

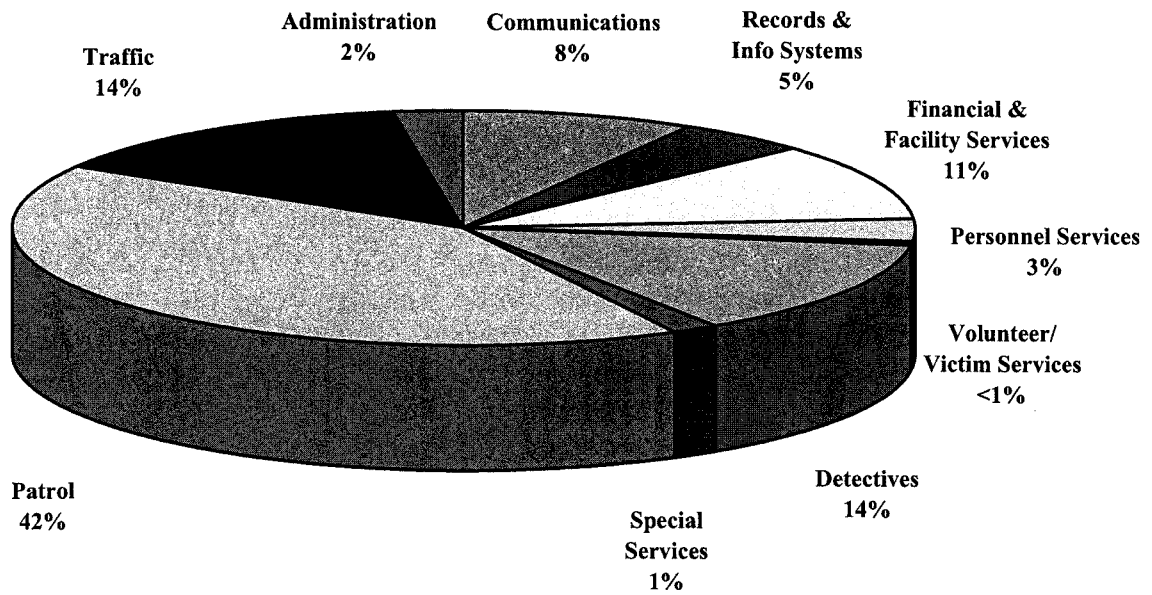
	<b>ACTUAL 2005</b>	<b>TARGET 2006</b>	<b>TARGET 2007</b>
1. Percentage of emergency responses within six minutes. Target 90%	84.7%	90%	90%
2. Number of fire fighters per 1000 population. Target less than 1.0	.92	<1.0	<1.0
3. Percentage of all units dispatched to emergencies arrive on scene within 11 minutes.	96.3%	11 minutes	11 minutes



# POLICE



## 2007 BUDGET \$25,456,090



**2007 BUDGET  
POLICE**

	<b>2005 ACTUAL</b>	<b>2006 APPROVED</b>	<b>2007 APPROVED</b>
<b><u>BUDGET BY PROGRAM</u></b>			
Administration	\$ 628,911	\$ 575,673	\$ 618,394
Communications	1,777,240	2,003,923	2,122,631
Records & Information Systems	951,656	1,185,029	1,193,062
Financial & Facility Services	3,217,267	2,529,953	2,669,340
Personnel Services	772,592	810,655	833,812
Volunteer/Victim Services	69,367	102,324	107,110
Detectives	3,172,845	3,247,597	3,429,198
Special Services	957,160	778,518	374,202
Patrol Watch I	3,690,587	3,912,358	4,602,601
Patrol Watch II	2,899,888	3,029,739	3,550,862
Patrol Watch III	2,270,384	2,880,472	2,428,722
Traffic	2,441,364	2,359,156	3,526,157
Donations	14,009	0	0
Grants	176,706	0	0
<b>TOTAL</b>	<b>\$ <u>23,039,976</u></b>	<b>\$ <u>23,415,399</u></b>	<b>\$ <u>25,456,090</u></b>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 18,694,038	\$ 19,947,940	\$ 21,454,700
Operating Expenses	2,640,866	2,452,029	2,911,528
Interdepartmental Charges	1,679,954	991,511	1,065,944
Capital	25,119	23,918	23,918
<b>TOTAL</b>	<b>\$ <u>23,039,976</u></b>	<b>\$ <u>23,415,399</u></b>	<b>\$ <u>25,456,090</u></b>
<b><u>BUDGET BY FUND</u></b>			
General	\$ 23,039,976	\$ 23,415,399	\$ 25,456,090
<b>TOTAL</b>	<b>\$ <u>23,039,976</u></b>	<b>\$ <u>23,415,399</u></b>	<b>\$ <u>25,456,090</u></b>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	<u>263.25</u>	<u>263.25</u>	<u>269.25</u>
<b>TOTAL</b>	<b><u>263.25</u></b>	<b><u>263.25</u></b>	<b><u>269.25</u></b>



**2007 BUDGET  
POLICE DEPARTMENT**

**MISSION STATEMENT**

The mission statement of the Boulder Police Department is very simple: Working with the community to provide service and safety.

**BUSINESS PLAN NARRATIVE**

From 2001 to 2005 the department has experienced a 7.5% budget reduction for a cumulative total of \$1,643,718.00. In the midst of these cuts, the Police Department has been committed to absorbing these reductions without compromising the efficiency of core public safety services to the citizens of Boulder. The Department has been successful at protecting the quality of core services, but the reductions inevitably had to impact some services and efficiencies. We have taken across the board reductions from non-personnel accounts in an attempt to meet unfunded liabilities. We have reduced our staffing by 19.25 FTE's. We have also taken steps to increase efficiencies by streamlining our arrest and report writing procedures, and reducing our paperwork for officers.

The loss of an annex reduced the Department's efforts to develop partnerships within the community which were beneficial in utilizing both the resources of the Department and the community to maintain a safe environment. It is a loss of decentralization of police services and loss of improved access/convenience for residents which would have provided a neighborhood approach to service delivery.

Another service affected by budget cuts was the reduction of services in the Records Section. The Police Records Specialists provide direct service to the community at the front desk as well as to department staff. They maintain police records, and are responsible for data entry of reports in the Police Information Network (PIN). These services are still available, but operating hours had to be reduced by eliminating the graveyard shift and closing the section on week-ends. This impacts citizens as well as officers and detectives who need to access information.

The Detectives Division was also affected when reduced staffing forced them to decrease the types of cases for follow-up. Detectives are unable to follow-up on forgeries or check frauds under \$1,500. These are now referred to the District Attorney for alternative disposition. The functions performed by a reduced Police Sergeant position, namely responsibility for Special Events and Emergency Preparedness, were assigned to a Patrol Division Commander in addition to regular duties.

The canine unit, consisting of two officers and two dogs, was disbanded completely and the funding reallocated to fund core services. The canine unit was a great asset in

providing officer safety in situations where building searches are needed. The Police Master Plan was originally completed in 1996 and later updated in 2001 (approved by Council in 2003). The Police Department will continue to focus efforts on meeting basic functions and core services identified during the master planning process. Staffing and equipping the department to maintain service levels as the community grows will be part of future action and vision plans.

## **GUIDING PRINCIPLES AND/OR INVESTMENT STRATEGY**

- 1.) Essential Services include:** Those functions and services that contribute to our ability to respond to emergency situations involving threat to persons or property, to meet the service demands of our community, to investigate criminal acts, and to prevent crime. This also includes those functions necessary to support these critical services. Quality of life is addressed through our ability to create and maintain a safe and secure environment for our citizens. Minimal cuts have occurred in these services. Examples of services that fall into this category are responses to calls such as assaults in progress, injury accidents, and other crimes in progress. It would also include those police services that are considered basic to public safety, such as taking reports of serious crimes and then conducting follow-up investigations. Burglaries and robberies would fall into this category. We also need to provide a minimum level of police presence to deter crime and provide adequate back-up and safety for our officers.
- 2.) Desirable Services include:** Those functions and services that contribute to our efforts in providing a safe and secure environment, but are not generally considered as critical as essential services. These functions are often expected or demanded by our community as core services and enhance our ability to serve the community in a variety of ways beyond emergency services. Some cuts have occurred in these areas. An example of this type of service would be the investigation of non-jury traffic accidents. It is desirable to investigate and determine who is at fault in a traffic accident so that proper accountability can be applied. It is also desirable to protect the safety of those involved and to clear the roadways as quickly as possible to enhance traffic flow. Another desirable service would be having officers on foot and bicycle patrols on the Hill and Mall. This enhances safety and provides for more personal and attentive service to the special needs of those districts.
- 3.) Discretionary Services include:** Those functions and services that are supportive of our core services and enhance the quality of life in our community. Generally an enhancement to other services provided by the department or a response to expressed desires of the community, but not as critical to public safety. Many of these services have experienced cuts over the past few years. An example of this type of service is our School Resource Officers. They work in our high schools and middle schools to respond to

service needs, build relationships with the students, provide safety education, work with at risk youth, and work with other service agencies in protecting our communities' children.

## **OVERVIEW OF ACTION PLAN**

The Action Plan is the next set of strategic steps that will provide Mobile Data Computer replacement, vehicle account, Records and Patrol staffing to be brought up to service standards, and provide enhancements to include upgrading equipment and technology to communications to meet the current needs.

The original Police Master Plan was initiated in 1994 and accepted by Council in 1996. A tax package was submitted to and approved by the voters in 1997 to fund the recommendations developed during the master planning process. The result of the process was a realization that the Boulder Police Department was not adequately funded or staffed to meet service needs. In 2001, an update to the original Master Plan was completed. This update was then approved by Council in 2003.

In summary, the Police Master Plan was implemented to bring service levels to an acceptable standard and to improve the services we were providing. The analysis that took place found the department to be greatly understaffed. Given the philosophical and operational transition to Community Oriented and Problem Based Policing, it was clear that additional resources were needed. Increases in population and calls for service over the years had taxed the ability of the Department to provide basic police service. A staffing level was thus established to provide the capability to respond to calls for service, maintain a comfortable level of officer and community safety, investigate crime, and work in partnership with the community to solve crime and crime related problems. Staffing levels were set to provide the department with the resources to meet the Department's basic functions, as identified in the master planning process. Those basic functions were identified as follows:

- To enforce laws and to preserve public safety and order;
- To reduce crime and disorder through prevention and intervention;
- To respond to community needs through partnerships and joint problem-solving;
- To report and investigate serious and non-serious crimes for prosecution;
- To provide information and service referrals to the public and other agencies; and
- To effectively manage Boulder Police Department operations.

Over the course of a three year period, the Police Department hired an additional 39 officer positions and 21.5 civilian support positions. These positions were distributed throughout the department, with most being assigned to positions providing direct services to the public. In addition to the increase in personnel, the voter approved tax provided funding for equipment and technology upgrades. The improvement in service and upgrades in equipment capability were significant, bringing the Boulder Police Department in line with other like agencies.

As a comparison, prior to implementation of the Master Plan, the department had 126 total commissioned officers in 1995. This equated to a ratio of 1.34 officers per 1,000 population and 465 calls for service per officer, or 58,635 total calls for service. In 2000, at the height of expansion, the ratio was 1.83 officers per 1,000 population and 371 calls for service per officer (64,289 total calls for service). Calls for service only include actual requests through dispatch for an officer response and do not include officer initiated activity, traffic stops, citizen contacts, etc.

Over the last 5 years, the department has lost positions to budget cuts, while the population has continued to increase and calls for service have continued to rise. In reassessing our workloads and service levels through the budgeting process, we have found that workloads are again approaching pre-Master Plan levels, which impact our ability to provide the level of police service Boulder has become accustomed to. In looking at future trends, there is no reason to believe the increase in demand for police services will subside anytime soon. No additional police resources have been provided to deal with the expected impacts of the opening of the Twenty-Ninth Street mall or future planned projects such as the Transit Village. Past experience with the Crossroads Mall and Pearl Street Mall is indicative that there will be a significant impact on police services when Twenty-Ninth Street opens.

The Department has become more efficient in its operations over the years to absorb some of the increase in demand. For example, we now offer online reporting for very minor crime reports, we respond to fewer private property accidents, and we still have two Community Police Centers (one was eliminated through budget reductions) that are staffed by civilian personnel. The specialists at these centers take many minor reports and offer information services to the public, taking some of the burden off of our street officers. However, given the population increases, business development, and increasing calls for service, our staffing levels no longer meet the standards set by our Master Plan and the long range outlook is that service levels will continue to decrease.

Increased training demands have also placed added strain on our ability to maintain adequate staffing. Recent mandates from the state for additional training, city requirements, and traditional training needs combine to challenge us in finding the time to meet these needs. A new underground range and new training center opened in April 2006 to provide needed facilities. Additional training needs include outdoor facilities for specialized firearms training, including SWAT training, and a driving track for emergency and pursuit driver's training.

With the loss in technology dollars, we find ourselves falling further behind in the advancement of law enforcement technology. Our Records Management System is outdated and inadequate, communications equipment does not meet current standards, and we are behind many departments in providing technology to our officers on the street.

Given this background and analysis of trend lines, we developed our budget action plan to get the department back to service, equipment, and technology levels similar to where we were in 2000 and to meet current contemporary standards in policing, based on comparisons with benchmark cities.

The Action Plan's estimated cost is \$3,367,463 annually. Additional 18 FTE required.

**Please refer to Attachment B of the 2007 Budget Message for a listing of those Action Plan Items that were approved for funding. The listing is presented in order by fund and department.**

## **OVERVIEW OF VISION PLAN**

**To work in partnership with the community to provide excellent police service and proactive crime prevention methods by improving staffing levels and utilizing state of the art technology.**

Our vision for the boulder Police Department recognizes the importance of involving our community in addressing and resolving crime and safety concerns in a growing, dynamic, diverse community. We will continue to look for creative and enhanced ways to include our community in problem solving efforts to meet future needs. Furthermore, the demand for law enforcement services continues to climb in terms of calls for service and community expectations. In recent years, our ratio of police officers to ever 1,000 citizens has dropped while the demands for service have risen. This will only be exacerbated as the development in north boulder continues, the new Twenty Ninth Street shopping district opens, the Transit village becomes a reality, and other projects such as the Peloton and the Palmeros property are developed. Additional staffing in the near future will be necessary to maintain our level of services. Any expanded services will require either a re-allocation of current services or increased staffing beyond adequate levels.

Today we find ourselves behind in the current state of the art technology as it applies to carrying out our responsibilities to an efficient, effective and excellent level. Our vision is to upgrade the better utilize available technology to improve functions such as communications, record keeping, retrieving data, suspect identification, laboratory processes, officer accountability, evidence gathering, less lethal weapons, enhanced training, etc. Through technology, we can develop methods to better track and record officer activities, have communications interoperability, and have access to real time law enforcement and suspect data. Our vision encompasses using technology to increase our effectiveness and efficiency in identifying, addressing, and solving law enforcement issues in our community.

We envision a 21<sup>st</sup> century police department that provides an excellent level of police services that enhance quality of life and serves as a model for modern day policing. We will attain our vision by improving our community partnerships, increasing our staffing

to improve and enhance our service levels, including proactive efforts to prevent crime, and by using the latest technology in our fight against crime.

**PERFORMANCE MEASURES**

	<b>Actual 2005</b>	<b>Target 2006</b>	<b>Target 2007</b>
1. Reduce the harmful effects resulting from the use of alcohol, by reducing the number of vehicle accidents that involve injuries and deaths and are alcohol related by 5% under the last five years average.	52	50	50
To report the number of D.U.I. arrests	1,115	1,100	1,000
2. Improve community access and obtain a 75% citizen satisfaction rate when using Boulder Police services with Community Police Centers.	91.8%	90%	90%
Report the total number of customers served by the Community Police Centers.	5,984	6,500	6,500
3. To provide improved delivery of police service to the community of Boulder, by evaluating police effectiveness through the use of crime clearance statistics to exceed the national average of 21%.	23%	25%	25%

	<b>Actual 2005</b>	<b>Target 2006</b>	<b>Target 2007</b>
Evaluate police effectiveness through the improvement of police emergency response under the last five-year average of 6.2 minutes.	2.18 minutes	3.5 minutes	3.5 minutes





# FUND FINANCIALS

CITY OF BOULDER  
2007 FUND FINANCIAL  
GENERAL FUND  
(in \$1,000s)

	A	B	BG	BL	BP	BR	BT	BV	BX	BZ
1		Consumer Price Index	2.10%	2.50%	2.50%	2.50%	2.60%	3.00%	3.00%	3.00%
4		Sales Tax Growth	6.87%	4.55%	5.33%	4.12%	3.39%	3.42%	3.38%	3.38%
5		12/13/2006								
6			ACTUAL 2005	REVISED 2006	APPROVED 2007	PROJECTED 2008	PROJECTED 2009	PROJECTED 2010	PROJECTED 2011	PROJECTED 2012
36		<b>TOTAL BEGINNING RESOURCES</b>	<b>11,089</b>	<b>\$10,392</b>	<b>\$12,320</b>	<b>\$11,189</b>	<b>\$11,194</b>	<b>\$11,153</b>	<b>\$11,169</b>	<b>\$11,250</b>
37		<b>REVENUE:</b>								
38		Sales/Use Tax	34,185	34,662	36,509	38,013	39,302	40,648	42,023	32,634
44		Food Service Tax	414	423	433	443	455	467	479	491
48		Property Tax	12,352	12,643	12,896	13,218	13,549	13,955	14,374	14,805
51		Public Safety Property Tax	3,876	4,155	4,280	4,408	4,540	4,676	4,817	4,961
52		Cable TV Franchise	977	987	997	1,007	1,017	1,027	1,037	1,047
55		Liquor Occupation Tax	552	569	586	603	621	640	659	679
56		Telephone Occupation Tax	768	768	768	768	768	768	768	768
57		Accommodation Tax	2,290	2,405	2,525	2,651	2,784	2,923	3,069	3,222
58		Admission Tax	441	454	468	482	496	511	527	542
59		Add'l Admissions Tax (29th Street)	0	0	214	285	285	285	285	285
60		Xcel Franchise Fee	3,676	3,786	3,900	4,017	4,137	4,261	4,389	4,521
61		Specific Ownership Tax	1,468	1,497	1,527	1,558	1,589	1,621	1,653	1,686
62		Tobacco Tax	385	385	385	385	385	385	385	385
63		NPP and Other Parking Revenue	152	71	72	72	72	72	72	72
64		Meters-Out of Parking Districts	307	307	307	307	307	307	307	307
68		Sale of Other Services	179	183	186	190	194	198	202	206
69		Sale of Goods	53	55	56	58	60	61	63	65
71		Licenses	175	180	186	191	197	203	209	215
72		Court Fees and Charges	1,610	1,600	1,600	1,600	1,600	1,600	1,624	1,648
73		Parking Violations	2,021	1,970	1,970	1,970	1,970	1,970	2,000	2,000
75		Other Fines & Penalties	2	2	2	2	2	2	2	2
77		Court Awards-DUI, No Ins. & Seized Property	100	103	106	109	113	116	119	123
78		Photo Enforcement Revenue	1,179	1,305	1,338	1,371	1,405	1,440	1,476	1,513
80		Interest Income	535	546	557	568	579	591	602	615
82		Rental Income	139	143	147	152	156	161	166	171
84		Other Revenue	510	621	696	646	672	699	727	756
88		Housing/Human Services Fees	254	231	247	252	257	262	267	267
89		Parks Fees (see Other Revenue)	193	168	184	185	186	187	188	189
99		Recommended Parking Meter & Hour Increase	0	0	0	0	0	0	0	0
100		Recommended Photo Enforcement Expansion	0	0	793	817	841	867	893	919
101		<b>SUB-TOTAL CURRENT REVENUE</b>	<b>68,793</b>	<b>70,218</b>	<b>73,934</b>	<b>76,328</b>	<b>78,539</b>	<b>80,903</b>	<b>83,382</b>	<b>75,096</b>
103		Other Revenue								
104		Grants	1,253	1,045	1,307	1,346	1,387	1,428	1,471	1,515
107		Carryovers and Supplementals from Add'l Revenue	2,253	0	0	0	0	0	0	0
108		Meters-Within Parking Districts	1,437	1,468	1,446	1,446	1,446	1,446	1,446	1,446
109		Trash Hauler Occupation Tax	1,611	1,495	1,230	1,258	1,268	1,279	1,279	1,279
111		Bond Reserves	0	380	380	380	250	250	250	250
112		Education Excise Tax (to Fund Balance Reserves)	705	0	0	0	0	0	0	0
113		.15 Sales Tax	3,328	3,413	3,741	3,870	3,978	4,096	4,221	4,334
114		Recommended Funding for Sales Tax System	0	0	77	33	0	0	0	0
115		<b>SUB-TOTAL OTHER REVENUE</b>	<b>10,587</b>	<b>7,801</b>	<b>8,181</b>	<b>8,333</b>	<b>8,329</b>	<b>8,499</b>	<b>8,667</b>	<b>8,824</b>

CITY OF BOULDER  
2007 FUND FINANCIAL  
GENERAL FUND  
(in \$1,000s)

	A	B	BG	BL	BP	BR	BT	BV	BX	BZ
1		Consumer Price Index	2.10%	2.50%	2.50%	2.50%	2.60%	3.00%	3.00%	3.00%
4		Sales Tax Growth	6.87%	4.55%	5.33%	4.12%	3.39%	3.42%	3.38%	3.38%
5		12/13/2006	ACTUAL	REVISED	APPROVED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
6			2005	2006	2007	2008	2009	2010	2011	2012
117		TRANSFERS IN:								
125		Cost Allocation - Current Opr Costs-All Funds	6,221	5,985	5,855	6,001	6,151	6,305	6,463	6,624
126		Other Transfers	155	48	49	51	52	54	56	57
141		Mall Reimbursement from CAGID (see Revenue)	392	500	500	500	500	500	500	44
144		SUB-TOTAL TRANSFERS IN	6,768	6,533	6,404	6,552	6,704	6,859	7,018	6,726
145		ANNUAL SOURCES (EXCLUDING FUND BALANCE)	86,148	84,552	88,519	91,213	93,572	96,262	99,068	90,646
146		TOTAL SOURCES OF FUNDS	97,237	94,944	100,840	102,403	104,766	107,415	110,236	101,896
147		USES OF FUNDS								
148		City Council	269	286	295	300	306	312	318	325
149		Municipal Court	1,214	1,353	1,526	1,554	1,584	1,616	1,649	1,682
151		City Attorney	1,536	1,678	1,793	1,828	1,864	1,901	1,940	1,979
154		City Manager (including Internal Audit)	1,326	1,325	1,413	1,441	1,469	1,498	1,529	1,560
155		West Nile Virus Program	199	300	300	300	300	300	300	300
156		Economic Vitality Program	338	361	361	361	250	250	250	250
157		Wildlife Management Plan	7	0	0	0	0	0	0	0
158		Conference and Visitors Bureau	592	621	642	663	684	708	733	758
159		Non-departmental	297	135	137	140	142	145	148	151
160		Boulder Television	0	0	150	0	0	0	0	0
161		Contingency	41	113	115	117	120	122	124	127
164		Extraordinary Personnel Expense	0	113	115	117	119	122	124	127
165		Utility Contingency	0	0	250	0	0	0	0	0
166		Environmental Affairs	1,383	1,495	1,230	1,258	1,268	1,279	1,279	1,279
167		DUHMD/Parking Svcs	975	887	935	953	972	992	1,012	1,032
169		BID	249	0	0	0	0	0	0	0
170		Media Relations	715	558	658	671	684	698	712	726
172		Unemployment & Volunteer Ins	93	130	107	110	112	114	116	119
173		Property & Casualty Ins.	1,539	1,609	1,767	1,885	1,885	1,885	1,885	1,885
174		Compensated Absences	599	311	311	311	311	311	311	311
178		Information Technology	4,620	3,698	3,803	3,877	3,953	4,033	4,115	4,198
179		IT/Computer Replacement Funding	0	590	601	613	625	637	650	663
180		IT/Technology Funding	0	50	51	52	53	54	55	56
181		IT/Telecommunications Funding	0	45	46	46	47	48	49	50
183		Human Resources	1,092	1,227	1,296	1,321	1,347	1,374	1,402	1,431
184		Finance	2,033	2,356	2,585	2,590	2,608	2,660	2,714	2,769
185		Campaign Financing	43	0	43	0	46	0	0	0
186		Police	23,040	23,415	25,456	25,952	26,461	26,996	27,542	28,099
188		Fire	10,876	11,258	12,427	12,365	12,608	12,863	13,123	13,388
191		Public Works	2,830	1,669	1,960	1,743	1,778	1,813	1,850	1,888
192		Municipal Facilities Fund	0	811	826	842	859	876	894	912
194		Equipment Replacement	0	24	25	25	26	26	27	27
196		Facilities Renovation & Replacement	0	579	590	602	613	626	638	651
197		Parks	3,860	3,973	3,845	3,920	3,997	4,078	4,160	4,244
203		Arts	179	192	199	203	207	211	215	220
204		Real Estate (Open Space)	111	113	121	123	126	128	131	134

CITY OF BOULDER  
2007 FUND FINANCIAL  
GENERAL FUND  
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A	B	BG	BL	BP	BR	BT	BV	BX	BZ
1	Consumer Price Index	2.10%	2.50%	2.50%	2.50%	2.60%	3.00%	3.00%	3.00%
4	Sales Tax Growth	6.87%	4.55%	5.33%	4.12%	3.39%	3.42%	3.38%	3.38%
5	12/13/2006	ACTUAL	REVISED	APPROVED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
6		2005	2006	2007	2008	2009	2010	2011	2012
205	Housing/Human Services	4,507	4,581	5,209	5,298	5,420	5,547	5,677	5,810
209	Mid-year Benefit Triggers (Mgmt)	0	0	0	0	0	0	0	0
210	Mid-year Salary Triggers (Fire & Police)	0	0	0	0	0	0	0	0
211	Annual Merit Added to Base	0	0	0	900	1,818	2,754	3,710	4,685
213	Greenhouse Gas Program	0	0	0	0	0	0	0	0
227	Downtown EcoPass	0	0	0	0	0	0	0	0
234	Carryovers and Supplementals from Fund Balance	2,320	0	0	0	0	0	0	0
255	Carryovers and Supplementals from Add'l Revenue	2,253	0	0	0	0	0	0	0
256	Encumbrance Carryovers from Fund Balance	566	0	0	0	0	0	0	0
257	Humane Society Bldg Loan	113	114	114	112	112	112	112	112
262	Special Purpose Reserve (2013 Add'l Payroll)	0	200	301	301	301	301	301	301
265	Community Sustainability Strategic Plan	0	54	74	0	0	0	0	0
267	Police/Fire Old Hire Contribution	473	473	773	773	773	773	773	773
268	Recommended Ongoing Funding	0	0	0	0	0	0	0	0
269	Recommended One-Time Funding	0	0	0	0	0	0	0	0
275	Recommended Action Item (Parking Svcs)	0	0	0	0	0	0	0	0
276	Recommended Action Item (Photo Enforcement)	0	0	0	0	0	0	0	0
277	Recommended Action Item (Sales Tax System)	0	0	0	33	0	0	0	0
278	SUB-TOTAL USES	70,288	66,698	72,450	73,699	75,846	78,166	80,570	83,023
280	DEBT								
281	Existing Debt	2,080	1,731	1,728	1,724	1,679	1,670	1,674	604
282	SUB-TOTAL DEBT	2,080	1,731	1,728	1,724	1,679	1,670	1,674	604
283	TRANSFERS OUT								
285	Recreation Activity Fund	1,297	1,336	1,664	1,696	1,730	1,765	1,800	1,837
286	Planning and Development Services Fund	1,846	1,903	2,076	2,116	2,158	2,202	2,246	2,292
288	Affordable Housing Fund	387	391	398	406	414	422	431	440
289	Library Fund	5,072	5,296	5,605	5,714	5,826	5,944	6,064	6,187
290	Open Space Fund (Mountain Parks)	927	958	1,013	1,033	1,053	1,074	1,096	1,118
291	CAGID and UHGID Funds (Parking Meter Revenue)	1,446	1,468	1,446	1,446	1,446	1,446	1,446	1,446
293	Plng and Dvlpmnt Svcs Fund (Excise Tax Admin)	5	5	5	5	5	5	5	6
301	Utilities Fund (Fire Training Center property)	0	0	130	130	130	130	130	130
302	Transportation Fund (excess Photo Enfcmnt Revenue)	155	0	0	0	0	0	0	0
303	Misc One-time Transfers	134	0	0	0	0	0	0	0
307	SUB-TOTAL TRANSFERS OUT	11,269	11,357	12,337	12,547	12,762	12,988	13,219	13,455
308	.15 ALLOCATION								
309	Debt Service (Muni renovation portion)	120	120	121	120	119	120	121	120
310	Debt Service (Parks&Recreation portion)	443	441	443	442	439	439	443	433
311	O&M Four Mile Complex (P&R)	184	205	276	287	297	307	318	328
312	Dedicated Human Services	1,269	1,295	1,434	1,493	1,544	1,596	1,650	1,706
313	Dedicated Environment	254	259	287	299	309	320	330	341
314	Dedicated Youth Opportunity	254	259	287	299	309	320	330	341
316	Dedicated Arts	254	259	287	299	309	320	330	341
317	SUB-TOTAL .15 ALLOCATION	2,778	2,838	3,135	3,239	3,326	3,421	3,523	3,612

CITY OF BOULDER  
2007 FUND FINANCIAL  
GENERAL FUND  
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	A	B	BG	BL	BP	BR	BT	BV	BX	BZ
1		Consumer Price Index	2.10%	2.50%	2.50%	2.50%	2.60%	3.00%	3.00%	3.00%
4		Sales Tax Growth	6.87%	4.55%	5.33%	4.12%	3.39%	3.42%	3.38%	3.38%
5		12/13/2006								
6			ACTUAL 2005	REVISED 2006	APPROVED 2007	PROJECTED 2008	PROJECTED 2009	PROJECTED 2010	PROJECTED 2011	PROJECTED 2012
345		TOTAL USES OF FUNDS	86,415	82,624	89,650	91,209	93,612	96,246	98,986	100,693
346		SURPLUS (DEFICIT) ANNUAL REVENUE-EXP	(267)	1,929	(1,131)	4	(40)	16	81	(10,048)
348		ENDING BALANCE	10,392	12,320	11,189	11,194	11,153	11,169	11,250	1,202
371										
372		DESIGNATIONS: Designated Reserve	10%	10%	10%	10%	10%	10%	10%	10%
373		Unrestricted Reserve	8,238	8,158	8,834	8,986	9,223	9,482	9,752	9,918
376		Total Reserve Designations	8,238	8,158	8,834	8,986	9,223	9,482	9,752	9,918
377		SURPLUS/(DEFICIT) vs. RESERVE GOAL	2,153	4,162	2,355	2,207	1,931	1,687	1,498	(8,716)

**CITY OF BOULDER  
2007 FUND FINANCIAL**

**COMMUNITY HOUSING ASSISTANCE PROGRAM FUND**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED
<b>FUND BALANCE</b>								
Beginning of Year	\$2,633,568	\$3,031,589	\$39,066	\$24,611	\$26,746	\$28,902	\$31,079	\$33,279
<b>SOURCES OF FUNDS:</b>								
Property Tax	\$1,243,316	\$1,296,566	\$1,310,788	\$1,350,112	\$1,390,615	\$1,432,334	\$1,475,304	\$1,519,563
Development Tax	\$349,013	\$350,000	\$350,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Interest	\$83,266	\$60,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
Transfer from CDBG/Interest for sec 108 loan	\$41,649	\$24,127						
Housing Authority Loan Repayment								
Proceeds from Sale of Units	\$225,560							
Other	\$7,446							
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$1,950,251</b>	<b>\$1,730,693</b>	<b>\$1,695,788</b>	<b>\$1,635,112</b>	<b>\$1,675,615</b>	<b>\$1,717,334</b>	<b>\$1,760,304</b>	<b>\$1,804,563</b>
<b>USES OF FUNDS:</b>								
Operating:								
Program Management	\$274,065	\$282,975	\$292,497	\$301,272	\$310,311	\$319,620	\$329,209	\$339,085
Housing Authority Transfer	\$20,745	\$21,139	\$71,667	\$73,459	\$75,296	\$77,178	\$79,107	\$81,085
<b>Total Operating Uses of Funds</b>	<b>\$294,809</b>	<b>\$304,114</b>	<b>\$364,165</b>	<b>\$374,732</b>	<b>\$385,606</b>	<b>\$396,798</b>	<b>\$408,316</b>	<b>\$420,170</b>
<b>Transfers to Other Funds</b>								
Cost Allocation	\$16,980	\$16,335	\$16,610	\$16,942	\$17,281	\$17,627	\$17,979	\$18,339
Excise Tax Administration	\$4,699	\$4,840	\$4,985	\$5,135	\$5,289	\$5,447	\$5,611	\$5,779
Transfer to CDBG for section 108 loan	\$114,280	\$63,250						
<b>Total Transfers to Other Funds</b>	<b>\$135,959</b>	<b>\$84,425</b>	<b>\$21,595</b>	<b>\$22,077</b>	<b>\$22,570</b>	<b>\$23,074</b>	<b>\$23,590</b>	<b>\$24,118</b>
<b>Housing Project Grants/Funding:</b>								
Acquisition/Rehabilitation/Construction	\$1,121,461	\$1,729,132	\$1,324,483	\$1,236,168	\$1,265,283	\$1,295,284	\$1,326,198	\$1,358,053
Housing Authority Bridge Loan								
<b>Total Capital Improvements Program</b>	<b>\$1,121,461</b>	<b>\$1,729,132</b>	<b>\$1,324,483</b>	<b>\$1,236,168</b>	<b>\$1,265,283</b>	<b>\$1,295,284</b>	<b>\$1,326,198</b>	<b>\$1,358,053</b>
<b>Project Carryovers &amp; Encumbrances</b>		\$2,605,545						
<b>TOTAL USES OF FUNDS</b>	<b>\$1,552,230</b>	<b>\$4,723,216</b>	<b>\$1,710,243</b>	<b>\$1,632,977</b>	<b>\$1,673,459</b>	<b>\$1,715,156</b>	<b>\$1,758,104</b>	<b>\$1,802,341</b>
<b>UNRESTRICTED FUND BALANCE</b>	<b>\$3,031,589</b>	<b>\$39,066</b>	<b>\$24,611</b>	<b>\$26,746</b>	<b>\$28,902</b>	<b>\$31,079</b>	<b>\$33,279</b>	<b>\$35,501</b>
<b>DESIGNATIONS:</b>								
Designated Reserve *	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sick/Vacation/Bonus Liability	\$0	\$39,066	\$23,171	\$23,866	\$24,582	\$25,319	\$26,079	\$26,861
Pay Period 27 Reserve			\$1,440	\$2,880	\$4,320	\$5,760	\$7,200	\$8,640
<b>Total Reserve</b>	<b>\$0</b>	<b>\$39,066</b>	<b>\$24,611</b>	<b>\$26,746</b>	<b>\$28,902</b>	<b>\$31,079</b>	<b>\$33,279</b>	<b>\$35,501</b>
<b>SURPLUS/(DEFICIT) vs. RESERVE GOAL</b>	<b>\$3,031,589</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\* There is no need for a "designated reserve" as the CHAP allocation process allows the Housing Project Funding to function as a reserve.

**CITY OF BOULDER  
2007 FUND FINANCIAL**

**CAPITAL DEVELOPMENT FUND**

	2005 ACTUAL	2006 REVISED	2007 APPROVED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$4,004,717	\$3,907,171	\$1,933,068	\$2,332,718	\$2,746,891	\$3,176,099	\$3,620,869	\$3,281,747
<b>SOURCES OF FUNDS</b>								
Excise Taxes	\$610,307	\$417,841	\$433,565	\$433,565	\$433,565	\$433,565	\$433,565	\$433,565
Interest on Investments	\$121,089	\$37,237	\$77,323	\$93,309	\$109,876	\$127,044	\$144,835	\$131,270
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$731,396</b>	<b>\$455,078</b>	<b>\$510,888</b>	<b>\$526,874</b>	<b>\$543,441</b>	<b>\$560,609</b>	<b>\$578,400</b>	<b>\$564,835</b>
<b>USES OF FUNDS</b>								
Cost Allocation	\$25,173	\$24,217	\$26,253	\$27,566	\$28,944	\$30,391	\$31,911	\$33,506
Excise Tax Administration	\$4,699	\$4,840	\$4,985	\$5,135	\$5,289	\$5,448	\$5,611	\$5,779
<b>Total Operating Uses of Funds</b>	<b>\$29,872</b>	<b>\$29,057</b>	<b>\$31,238</b>	<b>\$32,701</b>	<b>\$34,233</b>	<b>\$35,839</b>	<b>\$37,522</b>	<b>\$39,285</b>
Continuation Projects	\$763,074	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Projects	\$35,996	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$880,000	\$50,000
<b>Total Capital Uses of Funds</b>	<b>\$799,071</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$880,000</b>	<b>\$50,000</b>
Carryovers & Encumbrances	\$0	\$2,320,124	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL USES OF FUNDS</b>	<b>\$828,943</b>	<b>\$2,429,181</b>	<b>\$111,238</b>	<b>\$112,701</b>	<b>\$114,233</b>	<b>\$115,839</b>	<b>\$917,522</b>	<b>\$89,285</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$3,907,171</b>	<b>\$1,933,068</b>	<b>\$2,332,718</b>	<b>\$2,746,891</b>	<b>\$3,176,099</b>	<b>\$3,620,869</b>	<b>\$3,281,747</b>	<b>\$3,757,297</b>
Restricted Reserve	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
<b>SURPLUS (DEFICIT) vs RESERVES</b>	<b>\$3,407,171</b>	<b>\$1,433,068</b>	<b>\$1,832,718</b>	<b>\$2,246,891</b>	<b>\$2,676,099</b>	<b>\$3,120,869</b>	<b>\$2,781,747</b>	<b>\$3,257,297</b>

**CITY OF BOULDER  
2007 FUND FINANCIAL**

**LOTTERY FUND**

	<b>2005 FINAL</b>	<b>2006 REVISED</b>	<b>2007 APPROVED</b>	<b>2008 PROJECTED</b>	<b>2009 PROJECTED</b>	<b>2010 PROJECTED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of the Year	1,189,510	1,400,403	560,985	425,716	387,285	351,798	319,417	290,313
<b>SOURCES OF FUNDS</b>								
Intergovernmental Revenues	889,360	990,000	903,623	908,141	912,682	917,245	921,831	926,441
Interest Income	37,137	55,931	61,108	53,428	51,831	50,374	49,064	47,910
<b>TOTAL SOURCES OF FUNDS</b>	<u>926,497</u>	<u>1,045,931</u>	<u>964,731</u>	<u>961,569</u>	<u>964,513</u>	<u>967,619</u>	<u>970,895</u>	<u>974,351</u>
<b>USES OF FUNDS</b>								
<b>Operating</b>								
Habitat Restoration - P & R	154,655	183,750	123,201	125,665	128,178	130,742	133,357	136,024
Capital Refurbishment - P & R	402	135,202	472,455	554,500	246,822	244,258	241,643	238,976
<b>Total Operating Uses of Funds</b>	<u>155,057</u>	<u>318,952</u>	<u>595,656</u>	<u>680,165</u>	<u>375,000</u>	<u>375,000</u>	<u>375,000</u>	<u>375,000</u>
<b>Transfers To Other Funds</b>								
Cost Allocation	-	-	-	-	-	-	-	-
<b>Debt Service</b>								
Total Debt Service	304,344	304,344	304,344	169,835	-	-	-	-
<b>Capital Improvement Program</b>								
Capital Projects - P & R	-	-	50,000	-	-	-	-	-
Tributary Greenways - Public Works	-	692,706	150,000	150,000	150,000	150,000	150,000	150,000
Capital Projects - OS/MP	256,203	569,347	-	-	475,000	475,000	475,000	475,000
<b>Total Capital Improvement Program</b>	<u>256,203</u>	<u>1,262,053</u>	<u>200,000</u>	<u>150,000</u>	<u>625,000</u>	<u>625,000</u>	<u>625,000</u>	<u>625,000</u>
<b>TOTAL USES OF FUNDS</b>	<u>715,604</u>	<u>1,885,349</u>	<u>1,100,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
<b>UNRESTRICTED FUND BALANCE</b>	<u>1,400,403</u>	<u>560,985</u>	<u>425,716</u>	<u>387,285</u>	<u>351,798</u>	<u>319,417</u>	<u>290,313</u>	<u>264,663</u>



**CITY OF BOULDER  
2007 FUND FINANCIAL**

**AFFORDABLE HOUSING FUND**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED
<b>FUND BALANCE</b>								
Beginning of Year	\$2,854,009	\$2,367,232	\$0	\$26,031	\$27,312	\$28,615	\$29,942	\$31,294
<b>SOURCES OF FUNDS:</b>								
Cash In Lieu of Affordable Units	\$1,085,811	\$1,400,000	\$1,500,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Transfer from General Fund	\$386,710	\$390,577	\$398,000	\$405,960	\$414,079	\$422,361	\$430,808	\$439,424
Fannie Mae Line of Credit Proceeds	\$0	\$600,000	\$600,000					
Proceeds from Line of Credit Projects (BTV)**	\$156,000	\$156,000	\$156,000	\$3,156,000	\$156,000	\$156,000	\$156,000	\$156,000
Interest	\$69,352		\$35,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Proceeds from Sale of Units	\$181,992							
Fees from Resale of Units	\$40,000	\$54,000	\$64,000	\$74,000	\$86,000	\$96,000	\$108,000	\$108,000
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$1,919,865</b>	<b>\$2,600,577</b>	<b>\$2,753,000</b>	<b>\$4,675,960</b>	<b>\$1,696,079</b>	<b>\$1,714,361</b>	<b>\$1,734,808</b>	<b>\$1,743,424</b>
<b>USES OF FUNDS:</b>								
<b>Operating:</b>								
Program Management	\$121,411	\$181,992	\$295,238	\$304,095	\$313,218	\$322,615	\$332,293	\$342,262
<b>Total Operating Uses of Funds</b>	<b>\$121,411</b>	<b>\$181,992</b>	<b>\$295,238</b>	<b>\$304,095</b>	<b>\$313,218</b>	<b>\$322,615</b>	<b>\$332,293</b>	<b>\$342,262</b>
<b>Transfers to Other Funds</b>								
Cost Allocation	\$25,990	\$25,003	\$10,167	\$10,370	\$10,578	\$10,789	\$11,005	\$11,225
<b>Total Transfers to Other Funds</b>	<b>\$25,990</b>	<b>\$25,003</b>	<b>\$10,167</b>	<b>\$10,370</b>	<b>\$10,578</b>	<b>\$10,789</b>	<b>\$11,005</b>	<b>\$11,225</b>
<b>Debt Service &amp; Fees on Fannie Mae Line of Credit</b>	<b>\$735,505</b>	<b>\$780,000</b>	<b>\$780,000</b>	<b>\$3,090,000</b>				
<b>Debt Service on BTV-Pollard site</b>	<b>\$787,447</b>	<b>\$229,343</b>	<b>\$229,281</b>	<b>\$229,214</b>	<b>\$229,143</b>	<b>\$219,358</b>		
<b>Housing Project Grants/Funding:</b>								
Acquisition/Rehabilitation/Construction	\$700,450	\$1,380,493	\$1,319,656	\$946,520	\$1,045,467	\$1,061,975	\$1,289,896	\$1,286,293
Affordable Housing Fee Waivers	\$35,838	\$90,900	\$92,627	\$94,480	\$96,369	\$98,297	\$100,263	\$102,268
BoulderTransit Village &/or Mapleton MHP								
<b>Total Capital Improvements Program</b>	<b>\$736,288</b>	<b>\$1,471,393</b>	<b>\$1,412,283</b>	<b>\$1,040,999</b>	<b>\$1,141,836</b>	<b>\$1,160,272</b>	<b>\$1,390,158</b>	<b>\$1,388,560</b>
<b>Project Carryovers &amp; Encumbrances</b>		<b>\$2,280,077</b>						
<b>TOTAL USES OF FUNDS</b>	<b>\$2,406,642</b>	<b>\$4,967,809</b>	<b>\$2,726,969</b>	<b>\$4,674,680</b>	<b>\$1,694,776</b>	<b>\$1,713,034</b>	<b>\$1,733,457</b>	<b>\$1,742,048</b>
<b>UNRESTRICTED FUND BALANCE</b>	<b>\$2,367,232</b>	<b>\$0</b>	<b>\$26,031</b>	<b>\$27,312</b>	<b>\$28,615</b>	<b>\$29,942</b>	<b>\$31,294</b>	<b>\$32,670</b>

**CITY OF BOULDER  
2007 FUND FINANCIAL**

**AFFORDABLE HOUSING FUND**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED
<b>DESIGNATIONS:</b>								
Designated Reserve *	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sick/Vacation/Bonus Liability	\$0	\$0	\$25,516	\$26,282	\$27,070	\$27,882	\$28,719	\$29,580
Pay Period 27 Reserve			\$515	\$1,030	\$1,545	\$2,060	\$2,575	\$3,090
<b>Total Reserve</b>	\$0	\$0	\$26,031	\$27,312	\$28,615	\$29,942	\$31,294	\$32,670
<b>SURPLUS/(DEFICIT) vs. RESERVE GOAL</b>	\$2,367,232	\$0	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)

\* There is no need for a "designated reserve" as funds will only be allocated after they have been collected rather than based upon revenue projections. The AHF allocation process allows Housing Project Funding to function as a reserve.

\*\* The Fannie Mae Line of Credit (FMLOC) expires in 2008, at which time any outstanding balance will be due. The 2008 projection assumes that the entire FMLOC will have been drawn down for Housing Project use, either for bridge loans or for grants, and that revenue, in the form of repayment of such loans, proceeds from FMLOC projects and transfers from other housing funds will be used to make that payment. Fannie Mae has expressed a strong willingness to extend the term of the note beyond 2008 and even to increase the amount of credit, if there is community need.

**CITY OF BOULDER  
2007 FUND FINANCIAL**

**PLANNING & DEVELOPMENT SERVICES**

	<b>2005 ACTUAL</b>	<b>2006 REVISED</b>	<b>2007 APPROVED</b>	<b>2008 PROJECTED</b>	<b>2009 PROJECTED</b>	<b>2010 PROJECTED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$2,023,365	\$2,585,150	\$2,138,808	\$2,212,956	\$2,233,487	\$2,226,743	\$2,190,141	\$2,120,930
<b>SOURCES OF FUNDS</b>								
General Fund Transfer	\$1,845,831	\$1,903,366	\$2,076,244	\$2,138,531	\$2,202,687	\$2,268,768	\$2,336,831	\$2,406,936
Restricted Funds' Transfers (Public Works)	\$598,933	\$616,902	\$635,409	\$654,471	\$674,105	\$694,329	\$715,158	\$736,613
Restricted Funds' Transfers (Excise Tax Collections)	\$23,495	\$24,200	\$24,925	\$25,673	\$26,443	\$27,236	\$28,053	\$28,895
CLG Grant	\$18,414	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Historic Tax Credit	\$2,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fees & Permits	\$5,300,385	\$5,063,533	\$5,114,000	\$5,211,180	\$5,341,460	\$5,474,996	\$5,611,871	\$5,752,168
Interest on Investments	\$78,058	\$81,279	\$85,552	\$88,518	\$89,339	\$89,070	\$87,606	\$84,837
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$7,867,549</b>	<b>\$7,689,280</b>	<b>\$7,936,130</b>	<b>\$8,118,374</b>	<b>\$8,334,035</b>	<b>\$8,554,399</b>	<b>\$8,779,521</b>	<b>\$9,009,452</b>
<b>USES OF FUNDS</b>								
Operating--								
Administrative Services	\$1,510,175	\$1,539,321	\$1,668,975	\$1,719,044	\$1,770,615	\$1,823,734	\$1,878,446	\$1,934,799
Information Resources	\$910,168	\$969,626	\$981,867	\$1,011,323	\$1,041,662	\$1,072,912	\$1,105,100	\$1,138,253
Long Range Planning	\$640,634	\$590,111	\$620,819	\$639,443	\$658,626	\$678,385	\$698,737	\$719,699
Land Use Review	\$806,559	\$881,671	\$1,011,102	\$1,041,435	\$1,072,678	\$1,104,858	\$1,138,004	\$1,172,144
Engineering Review	\$901,220	\$986,507	\$1,018,705	\$1,049,266	\$1,080,744	\$1,113,167	\$1,146,562	\$1,180,958
Floodplain & Wetland Management	\$3,323	\$25,250	\$25,755	\$26,528	\$27,323	\$28,143	\$28,987	\$29,857
Building Construction and Inspection Services	\$894,353	\$1,064,271	\$1,023,162	\$1,053,857	\$1,085,472	\$1,118,037	\$1,151,578	\$1,186,125
Environmental and Zoning Enforcement	\$357,215	\$383,955	\$473,531	\$487,737	\$502,369	\$517,440	\$532,963	\$548,952
Restricted Operating Reserve	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$6,023,646</b>	<b>\$6,465,713</b>	<b>\$6,848,914</b>	<b>\$7,053,632</b>	<b>\$7,264,490</b>	<b>\$7,481,675</b>	<b>\$7,705,375</b>	<b>\$7,935,787</b>
Additional Operating Costs--								
Budget Adjustment	\$0	\$14,383	\$0	\$0	\$0	\$0	\$0	\$0
Proposed Action Plan Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers to Other Funds--								
Cost Allocation	\$1,282,118	\$1,223,817	\$1,038,069	\$1,069,211	\$1,101,287	\$1,134,326	\$1,168,356	\$1,203,406
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>\$1,282,118</b>	<b>\$1,223,817</b>	<b>\$1,038,069</b>	<b>\$1,069,211</b>	<b>\$1,101,287</b>	<b>\$1,134,326</b>	<b>\$1,168,356</b>	<b>\$1,203,406</b>
ENCUMBRANCES, CARRYOVERS, ATBs	\$0	\$456,709	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL USES OF FUNDS</b>	<b>\$7,305,764</b>	<b>\$8,160,622</b>	<b>\$7,886,983</b>	<b>\$8,122,843</b>	<b>\$8,365,778</b>	<b>\$8,616,001</b>	<b>\$8,873,732</b>	<b>\$9,139,195</b>
Restricted Reserve Adjustment	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
<b>UNRESTRICTED FUND BALANCE</b>	<b>\$2,585,150</b>	<b>\$2,138,808</b>	<b>\$2,212,956</b>	<b>\$2,233,487</b>	<b>\$2,226,743</b>	<b>\$2,190,141</b>	<b>\$2,120,930</b>	<b>\$2,016,187</b>
Operating Reserve	\$265,019	\$253,177	\$255,700	\$260,559	\$267,073	\$273,750	\$280,594	\$287,608
State Historic Tax Credit Fund	\$22,289	\$20,429	\$20,429	\$20,429	\$20,429	\$20,429	\$20,429	\$20,429
Pay Period 27 Liability	\$0	\$0	\$30,850	\$61,700	\$92,550	\$123,400	\$154,250	\$185,100
Sick/Vacation/Bonus Accrual Adjustment	\$447,312	\$456,258	\$465,383	\$474,691	\$484,185	\$639,373	\$658,554	\$658,554
<b>SURPLUS (DEFICIT) vs. RESERVE GOAL</b>	<b>\$1,850,530</b>	<b>\$1,408,944</b>	<b>\$1,440,593</b>	<b>\$1,416,107</b>	<b>\$1,362,506</b>	<b>\$1,133,190</b>	<b>\$1,007,103</b>	<b>\$864,494</b>

**CITY OF BOULDER  
2007 FUND FINANCIAL**

**.25 CENT SALES TAX FUND**

	<b>2005 ACTUAL</b>	<b>2006 REVISED</b>	<b>2007 APPROVED</b>	<b>2008 PROJECTED</b>	<b>2009 PROJECTED</b>	<b>2010 PROJECTED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of the Year	3,740,701	3,076,942	1,149,824	915,588	446,099	701,346	629,182	635,144
<b>SOURCES OF FUNDS</b>								
Sales Tax	5,590,608	5,674,275	5,976,468	6,222,524	6,433,581	6,653,875	6,879,033	7,111,436
Interest	116,866	137,223	140,125	154,485	163,893	160,486	160,312	156,895
Intergovernmental Revenue	122,034	-	-	-	-	-	-	-
Grants	106,502	144,807	80,000	80,000	80,000	80,000	80,000	80,000
Other Revenue	33,615	12,000	12,000	12,000	12,000	12,000	12,000	12,000
<b>TOTAL SOURCES OF FUNDS</b>	<b>5,969,625</b>	<b>5,968,305</b>	<b>6,208,593</b>	<b>6,469,009</b>	<b>6,689,474</b>	<b>6,906,361</b>	<b>7,131,345</b>	<b>7,360,331</b>
<b>USES OF FUNDS</b>								
Land Operations & Maintenance	1,871,787	2,092,651	1,271,578	1,309,725	1,349,017	1,389,488	1,431,172	1,474,107
Administration			380,122	391,526	403,271	415,370	427,831	440,666
Planning and Project Management			348,830	359,295	370,074	381,176	392,611	404,390
Sports Field Maintenance			90,677	93,397	96,199	99,085	102,058	105,119
Civic Park Complex	29,076	221,876	75,000	75,000	75,000	75,000	75,000	75,000
Historical & Cultural	44,690	102,378	50,000	50,000	50,000	50,000	50,000	50,000
FAM - Ongoing and Major Maintenance			428,576	441,433	454,676	468,317	482,366	496,837
Capital Refurbishment	1,094,140	1,346,833	427,219	383,077	439,539	446,804	453,869	460,725
Action Plan Funding for Park Maintenance	-	-	-	10,250	53,058	54,649	56,289	85,977
<b>Total Operating Uses of Funds</b>	<b>3,039,693</b>	<b>3,763,738</b>	<b>3,072,002</b>	<b>3,113,703</b>	<b>3,290,834</b>	<b>3,379,888</b>	<b>3,471,196</b>	<b>3,592,821</b>
<b>Transfers To Other Funds</b>								
Cost Allocation	195,853	188,417	148,874	153,340	157,940	162,679	167,559	172,586
Transfer to the Recreation Activity Fund	-	-	300,000	-	-	-	-	-
<b>Total Transfers</b>	<b>195,853</b>	<b>188,417</b>	<b>448,874</b>	<b>153,340</b>	<b>157,940</b>	<b>162,679</b>	<b>167,559</b>	<b>172,586</b>
<b>Debt Service</b>								
Total Debt Service	2,429,093	2,385,193	2,428,953	2,421,453	2,385,453	2,385,959	2,386,628	2,386,628
<b>Capital Improvement Program</b>								
Capital Projects	968,745	1,558,075	493,000	1,250,000	600,000	1,050,000	1,100,000	1,300,000
<b>TOTAL USES OF FUNDS</b>	<b>6,633,384</b>	<b>7,895,423</b>	<b>6,442,829</b>	<b>6,938,497</b>	<b>6,434,228</b>	<b>6,978,526</b>	<b>7,125,383</b>	<b>7,452,035</b>
<b>FUND BALANCE END OF YEAR</b>	<b>3,076,942</b>	<b>1,149,824</b>	<b>915,588</b>	<b>446,099</b>	<b>701,346</b>	<b>629,182</b>	<b>635,144</b>	<b>543,440</b>
Designations:								
Newcomer Legacy	(172,949)	(172,949)	-	-	-	-	-	-
Pay Period 27 - 2013 Reserve			(11,000)	(22,000)	(33,000)	(44,000)	(55,000)	(66,000)
Sick & Vacation Liability Reserve	(226,488)	(233,282)	(188,106)	(193,749)	(199,562)	(205,549)	(211,715)	(218,066)
<b>SURPLUS/(DEFICIT) VS. RESERVE GOAL</b>	<b>2,677,505</b>	<b>743,593</b>	<b>716,482</b>	<b>230,350</b>	<b>468,784</b>	<b>379,633</b>	<b>368,429</b>	<b>259,373</b>

CITY OF BOULDER  
2007 FUND FINANCIAL

LIBRARY FUND

	2005 ACTUAL	2006 APPROVED	2007 APPROVED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$392,705	\$419,384	\$223,799	\$223,799	\$223,799	\$223,799	\$223,799	\$223,799
<b>SOURCES OF FUNDS</b>								
<i>Library Fund Revenues</i>								
Property Tax	\$517,451	\$534,469	\$545,000	\$550,450	\$561,459	\$572,688	\$584,142	\$595,825
Fees: Overdues	100,677							
Fees: Reserve Charge	23,889							
Fees: Overdues, Fines, Reserve Charges	-	112,000	99,000	102,000	102,000	102,000	102,000	102,000
Facility Rental	4,953	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Food Service	3,170	2,500	2,500	3,000	3,000	3,000	3,000	3,000
Interest on Investment	19,495	8,000	10,500	15,000	15,000	15,000	15,000	15,000
Other Gifts								
Miscellaneous/Third Party Revenues	52,784	36,500	24,000	24,000	24,000	24,000	24,000	24,000
Gates Foundation Grant	0							
Branch evening hours - donation	16,000							
<b>Total Library Fund Revenues</b>	<b>738,419</b>	<b>696,469</b>	<b>684,000</b>	<b>697,450</b>	<b>708,459</b>	<b>719,688</b>	<b>731,142</b>	<b>742,825</b>
<i>Transfer from the General Fund</i>	<i>5,071,736</i>	<i>5,280,375</i>	<i>5,605,475</i>	<i>5,717,815</i>	<i>5,835,111</i>	<i>5,954,753</i>	<i>6,076,788</i>	<i>6,201,264</i>
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$5,810,155</b>	<b>\$5,992,344</b>	<b>\$6,289,475</b>	<b>\$6,415,265</b>	<b>\$6,543,570</b>	<b>\$6,674,441</b>	<b>\$6,807,930</b>	<b>\$6,944,089</b>
<b>USES OF FUNDS</b>								
<i>Operating</i>								
Programs	\$5,783,476	\$5,976,844	\$6,289,475	\$6,415,265	\$6,543,570	\$6,674,441	\$6,807,930	\$6,944,089
Fund Balance Expenditures	0	0	0	0	0	0	0	0
<b>Total Operating Uses of Funds</b>	<b>\$5,783,476</b>	<b>\$5,976,844</b>	<b>\$6,289,475</b>	<b>\$6,415,265</b>	<b>\$6,543,570</b>	<b>\$6,674,441</b>	<b>\$6,807,930</b>	<b>\$6,944,089</b>
<i>Carryovers and Encumbrances</i>								
Carryover Budget								
Carryover Encumbrances		\$195,585						
<b>Total Carryovers and Encumbrances</b>		<b>195,585</b>						
<i>Mid Year Adjustments to Base</i>								
May, 2006 ATB		15,500						
<b>Total Mid Year Adjustments to Base</b>		<b>15,500</b>						
<b>TOTAL USES OF FUNDS</b>	<b>\$5,783,476</b>	<b>\$6,187,929</b>	<b>\$6,289,475</b>	<b>\$6,415,265</b>	<b>\$6,543,570</b>	<b>\$6,674,441</b>	<b>\$6,807,930</b>	<b>\$6,944,089</b>
<b>UNRESTRICTED FUND BALANCE</b>	<b>\$419,384</b>	<b>\$223,799</b>	<b>\$223,799</b>	<b>\$223,799</b>	<b>\$223,799</b>	<b>\$223,799</b>	<b>\$223,799</b>	<b>\$223,799</b>
<b>DESIGNATIONS</b>								
Designated Reserve - 10% of LF Revenues (changed from 5% to 10% beginning in 2004)	73,842	69,647	68,400	69,745	70,846	71,969	73,114	74,282
<b>SURPLUS/DEFICIT vs. RESERVE GOAL</b>	<b>\$345,542</b>	<b>\$154,152</b>	<b>\$155,399</b>	<b>\$154,054</b>	<b>\$152,953</b>	<b>\$151,830</b>	<b>\$150,685</b>	<b>\$149,517</b>

**CITY OF BOULDER  
2007 FUND FINANCIAL**

**RECREATION ACTIVITY FUND**

	2005 ACTUAL	2006 REVISED	2007 APPROVED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of the Year	414,951	223,365	490,721	677,704	558,506	432,943	300,822	161,948
<b>SOURCES OF FUNDS</b>								
Recreation Revenue	4,753,558	5,355,637	5,409,762	5,572,055	5,739,217	5,911,393	6,088,735	6,271,397
Golf Revenue	1,512,442	1,545,000	1,532,400	1,578,372	1,625,723	1,674,495	1,724,730	1,776,472
Reservoir Revenue	748,919	751,000	721,000	742,630	764,909	787,856	811,492	835,837
Interest Income	16,371	-	-	-	-	-	-	-
Transfers from the General Fund	1,297,390	1,336,325	1,663,782	1,713,695	1,765,106	1,818,060	1,872,601	1,928,779
Transfer from the .25 Cent Sales Tax Fund	-	-	300,000	-	-	-	-	-
Transfers from Worker's Compensation Fund	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Transfers from Transportation Fund	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
<b>TOTAL SOURCES OF FUNDS</b>	<b>8,421,680</b>	<b>9,080,962</b>	<b>9,719,944</b>	<b>9,699,752</b>	<b>9,987,955</b>	<b>10,284,804</b>	<b>10,590,558</b>	<b>10,905,484</b>
<b>USES OF FUNDS</b>								
Recreation	6,571,321	6,830,135	7,463,550	7,687,457	7,918,080	8,155,623	8,400,291	8,652,300
Administration	99,158	104,410	111,635	114,984	118,434	121,987	125,646	129,416
Golf	1,203,915	1,264,560	1,326,114	1,365,897	1,406,874	1,449,081	1,492,553	1,537,330
Reservoir	637,881	515,254	522,868	538,554	554,711	571,352	588,493	606,147
Pleasantview	84,620	99,248	108,794	112,058	115,420	118,882	122,449	126,122
<b>Total Operating Uses of Funds</b>	<b>8,596,895</b>	<b>8,813,607</b>	<b>9,532,961</b>	<b>9,818,950</b>	<b>10,113,518</b>	<b>10,416,924</b>	<b>10,729,432</b>	<b>11,051,315</b>
<b>Transfers To Other Funds</b>								
Transfer to the General Fund	16,371	-	-	-	-	-	-	-
<b>Total Transfers</b>	<b>16,371</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL USES OF FUNDS</b>	<b>8,613,266</b>	<b>8,813,607</b>	<b>9,532,961</b>	<b>9,818,950</b>	<b>10,113,518</b>	<b>10,416,924</b>	<b>10,729,432</b>	<b>11,051,315</b>
<b>TOTAL FUND BALANCE</b>	<b>223,365</b>	<b>490,721</b>	<b>677,704</b>	<b>558,506</b>	<b>432,943</b>	<b>300,822</b>	<b>161,948</b>	<b>16,118</b>
Pay Period 27 - 2013 Reserve			(29,100)	(58,200)	(87,300)	(116,400)	(145,500)	(174,600)
Operating Reserve	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
<b>Total Reserves</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>(79,100)</b>	<b>(108,200)</b>	<b>(137,300)</b>	<b>(166,400)</b>	<b>(195,500)</b>	<b>(224,600)</b>
<b>UNRESTRICTED FUND BALANCE</b>	<b>173,365</b>	<b>440,721</b>	<b>598,604</b>	<b>450,306</b>	<b>295,643</b>	<b>134,422</b>	<b>(33,552)</b>	<b>(208,482)</b>

CITY OF BOULDER  
2007 FUND FINANCIAL

OPEN SPACE FUND

	2005 ACTUAL	2006 REVISED	2007 APPROVED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$14,540,132	\$14,372,338	\$10,326,895	\$7,626,856	\$7,107,869	\$7,209,105	\$7,911,960	\$8,239,823
<b>SOURCES OF FUNDS</b>								
Net Sales Tax Revenue	\$19,678,941	\$19,973,450	\$21,037,168	\$21,903,286	\$22,646,206	\$23,421,639	\$24,214,196	\$25,032,254
Investment Income	\$370,209	\$325,000	\$325,000	\$325,000	\$325,000	\$325,000	\$325,000	\$325,000
Lease & Misc Revenue	\$385,253	\$325,000	\$325,000	\$325,000	\$325,000	\$325,000	\$325,000	\$325,000
Sale of Property	\$109,178							
Bond Proceeds - 2006, 2009 & 2012	\$0	\$20,315,517	\$0	\$0	\$0	\$0	\$0	\$0
General Fund Transfer	\$927,150	\$957,836	\$1,012,481	\$1,022,606	\$1,032,832	\$1,043,160	\$1,053,592	\$1,064,128
Grants	\$6,747	\$189,213	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Annual Sources of Funds</b>	<b>\$21,477,479</b>	<b>\$42,086,016</b>	<b>\$22,699,649</b>	<b>\$23,575,892</b>	<b>\$24,329,038</b>	<b>\$25,114,799</b>	<b>\$25,917,788</b>	<b>\$26,746,382</b>
<b>USES OF FUNDS</b>								
General Operating Expenditures	\$7,271,671	\$8,431,131	\$8,949,064	\$8,906,419	\$9,164,547	\$9,347,838	\$9,534,795	\$9,725,491
Grant Expenditures		\$189,213						
2006 ATB		\$559,916						
Administrative Transfer	\$754,793	\$726,134	\$776,448	\$791,977	\$807,816	\$823,973	\$840,452	\$857,261
<b>Total Operating Uses of Funds</b>	<b>\$8,026,464</b>	<b>\$9,906,394</b>	<b>\$9,725,512</b>	<b>\$9,698,396</b>	<b>\$9,972,364</b>	<b>\$10,171,811</b>	<b>\$10,375,247</b>	<b>\$10,582,752</b>
<b>CAPITAL IMPROVEMENTS PROGRAM</b>								
Continuation Projects	\$4,141,007	\$4,150,000	\$3,980,000	\$3,980,000	\$4,150,000	\$4,150,000	\$4,150,000	\$4,150,000
Carryover from 2005		\$2,538,428						
Bond Proceeds	\$0	\$20,315,517	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Capital Improvements Program</b>	<b>\$4,141,007</b>	<b>\$27,003,945</b>	<b>\$3,980,000</b>	<b>\$3,980,000</b>	<b>\$4,150,000</b>	<b>\$4,150,000</b>	<b>\$4,150,000</b>	<b>\$4,150,000</b>
<b>DEBT SERVICE USES OF FUNDS</b>								
Debt Service - BMPA	\$3,005,334	\$2,939,052	\$3,405,741	\$2,134,670	\$1,834,256	\$1,833,536	\$3,914,896	\$1,043,840
Debt Service - Bonds & Notes	\$6,472,469	\$6,282,068	\$6,039,018	\$6,191,700	\$6,195,095	\$6,186,185	\$5,080,470	\$5,084,670
Add'l Debt Service 2006 Bond		\$0	\$2,249,416	\$2,090,113	\$2,076,088	\$2,070,413	\$2,069,313	\$2,053,563
<b>Total Debt Service Uses of Funds</b>	<b>\$9,477,802</b>	<b>\$9,221,121</b>	<b>\$11,694,175</b>	<b>\$10,416,483</b>	<b>\$10,105,438</b>	<b>\$10,090,133</b>	<b>\$11,064,678</b>	<b>\$8,182,073</b>
<b>TOTAL USES OF FUNDS</b>	<b>\$21,645,273</b>	<b>\$46,131,459</b>	<b>\$25,399,687</b>	<b>\$24,094,879</b>	<b>\$24,227,802</b>	<b>\$24,411,944</b>	<b>\$25,589,925</b>	<b>\$22,914,825</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$14,372,338</b>	<b>\$10,326,895</b>	<b>\$7,626,856</b>	<b>\$7,107,869</b>	<b>\$7,209,105</b>	<b>\$7,911,960</b>	<b>\$8,239,823</b>	<b>\$12,071,380</b>
OSBT CONTINGENCY RESERVE	\$5,475,000	\$5,475,000	\$5,475,000	\$5,475,000	\$5,475,000	\$5,475,000	\$5,475,000	\$5,475,000
REVENUE BOND RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PAY PERIOD 27 RESERVE			\$28,400	\$56,800	\$85,200	\$113,600	\$142,000	\$170,400
OTHER RESERVES	\$890,000	\$890,000	\$890,000	\$890,000	\$890,000	\$890,000	\$890,000	\$890,000
SUBTOTAL - RESERVES	\$6,365,000	\$6,365,000	\$6,393,400	\$6,421,800	\$6,450,200	\$6,478,600	\$6,507,000	\$6,535,400
<b>UNRESTRICTED FUND BALANCE</b>	<b>\$8,007,338</b>	<b>\$3,961,895</b>	<b>\$1,233,456</b>	<b>\$686,069</b>	<b>\$758,905</b>	<b>\$1,433,360</b>	<b>\$1,732,823</b>	<b>\$5,535,980</b>

CITY OF BOULDER  
2007 FUND FINANCIAL

AIRPORT FUND

	2005 ACTUAL	2006 REVISED	2007 APPROVED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$699,846	\$646,252	\$570,288	\$495,778	\$453,113	\$405,134	\$351,611	\$292,308
<b>SOURCES OF FUNDS</b>								
Airport Rental	\$376,082	\$344,000	\$344,000	\$350,880	\$357,898	\$365,056	\$372,357	\$379,804
Fuel Flowage Fees	2,296	2,296	6,300	6,300	6,300	6,300	6,300	6,300
Fuel Tax Refund	3,614	3,614	4,200	4,200	4,200	4,200	4,200	4,200
Federal Grant	74,040	44,934	1,375,000	0	0	0	0	0
State Grant	4,113	2,496	36,605	0	0	0	0	0
Interest on Investments	17,515	26,819	26,669	27,000	27,000	27,000	27,000	27,000
ATB	0	25,000	0	0	0	0	0	0
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$477,660</b>	<b>\$449,159</b>	<b>\$1,792,774</b>	<b>\$388,380</b>	<b>\$395,398</b>	<b>\$402,556</b>	<b>\$409,857</b>	<b>\$417,304</b>
<b>USES OF FUNDS</b>								
Operating:								
Airport Management	\$462,337	\$310,665	\$317,898	\$327,435	\$337,258	\$347,376	\$357,797	\$368,531
Transportation Administration	14,104	21,238	22,306	22,975	23,664	24,374	25,106	25,859
Operating Reserve	0	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Subtotal Operating Uses of Funds	\$476,441	\$341,903	\$350,204	\$360,410	\$370,923	\$381,750	\$392,903	\$404,390
Transfers:								
Cost Allocation	\$54,813	\$52,732	\$58,869	\$60,635	\$62,454	\$64,328	\$66,258	\$68,245
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$531,254</b>	<b>\$394,635</b>	<b>\$409,073</b>	<b>\$421,045</b>	<b>\$433,377</b>	<b>\$446,078</b>	<b>\$459,160</b>	<b>\$472,635</b>
<b>TOTAL CAPITAL USES OF FUNDS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,448,210</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
CARRYOVERS & ENCUMBRANCES	0	70,488	0	0	0	0	0	0
MID-YEAR ADJUSTMENTS-TO-BASE	0	50,000	0	0	0	0	0	0
<b>TOTAL USES OF FUNDS</b>	<b>\$531,254</b>	<b>\$515,123</b>	<b>\$1,857,283</b>	<b>\$421,045</b>	<b>\$433,377</b>	<b>\$446,078</b>	<b>\$459,160</b>	<b>\$472,635</b>
Restricted Reserve Adjustment	0	10,000	10,000	10,000	10,000	10,000	10,000	10,000
<b>FUND BALANCE - END OF YEAR</b>	<b>\$646,252</b>	<b>\$570,288</b>	<b>\$495,778</b>	<b>\$453,113</b>	<b>\$405,134</b>	<b>\$351,611</b>	<b>\$292,308</b>	<b>\$226,976</b>
Designations:								
Designated Reserve	132,814	96,159	99,768	102,761	105,844	109,020	112,290	115,659
Sick & Vacation Liability Reserve	0	2,000	2,060	2,122	2,185	2,251	2,319	2,388
Pay Period 27 - 2013 Reserve	0	0	880	1,760	2,640	3,520	4,400	5,280
Less: Total Reserve Designations	132,814	98,159	102,708	106,643	110,670	114,791	119,009	123,327
<b>SURPLUS/(DEFICIT) vs. RESERVE GOAL</b>	<b>\$513,439</b>	<b>\$472,129</b>	<b>\$393,070</b>	<b>\$346,470</b>	<b>\$294,464</b>	<b>\$236,821</b>	<b>\$173,299</b>	<b>\$103,649</b>



**CITY OF BOULDER  
2007 FUND FINANCIAL**

**TRANSPORTATION FUND**

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	<b>2005 ACTUAL</b>	<b>2006 REVISED</b>	<b>2007 APPROVED</b>	<b>2008 PROJECTED</b>	<b>2009 PROJECTED</b>	<b>2010 PROJECTED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>	\$7,255,405	\$9,307,099	\$5,013,651	\$3,169,876	\$1,221,171	\$938,636	\$2,246,338	\$3,349,513
<b>SOURCES OF FUNDS</b>								
Sales Tax	\$13,400,045	\$13,579,644	\$14,303,555	\$14,892,743	\$15,397,783	\$15,924,925	\$16,463,708	\$17,019,819
City-Auto Registrations	236,128	236,000	236,000	236,000	236,000	236,000	236,000	236,000
County Road & Bridge	203,480	204,000	204,000	204,000	204,000	204,000	204,000	204,000
Highway User's Tax	2,027,386	2,027,000	2,027,000	2,067,540	2,067,540	2,067,540	2,067,540	2,067,540
St. Traffic Control & Hwy Maint. & Landscape	176,434	312,198	244,316	250,424	250,424	250,424	250,424	250,424
Reimbursements	147,032	500,000	500,000	500,000	500,000	500,000	500,000	500,000
External Funding	1,142,009	7,681,118	5,911,000	3,305,000	2,501,000	0	0	0
Federal/State Grants	290	104,290	0	0	0	0	0	0
Interest on Investments	241,193	386,245	368,000	368,000	368,000	368,000	368,000	368,000
Assessment Revenues	112,748	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Lease Revenue - BTV	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000
Other Miscellaneous	164,324	115,000	115,000	115,000	115,000	115,000	115,000	115,000
Land Disposal Estimates	0	1,666,170	0	0	0	0	1,215,000	0
Transfers from Other Funds	154,800	170,212	150,000	150,000	150,000	71,988	0	0
Transfer from State	2,250,000	0	0	0	0	0	0	0
ATB's	0	2,059,000	0	0	0	0	0	0
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$20,339,869</b>	<b>\$29,194,877</b>	<b>\$24,212,871</b>	<b>\$22,242,707</b>	<b>\$21,943,747</b>	<b>\$19,891,877</b>	<b>\$21,573,672</b>	<b>\$20,914,783</b>
<b>USES OF FUNDS</b>								
Operating:								
Transportation Planning & Operations	5,622,922	5,815,301	6,205,155	6,329,258	6,455,843	6,584,960	6,716,659	6,850,992
Project Management	2,011,844	2,755,363	2,916,855	2,975,192	3,034,696	3,095,390	3,157,298	3,220,444
Transportation Maintenance	3,596,745	3,929,980	4,210,010	4,294,211	4,380,095	4,467,697	4,557,051	4,648,192
Transportation Administration	523,391	546,258	544,042	554,922	566,021	577,341	588,888	600,666
Other Programs	156,317	155,916	162,655	165,908	169,226	172,610	176,063	179,584
Operating Reserve	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000
<b>Subtotal Operating Uses of Funds</b>	<b>\$11,911,219</b>	<b>\$13,302,817</b>	<b>\$14,138,717</b>	<b>\$14,419,491</b>	<b>\$14,705,881</b>	<b>\$14,997,998</b>	<b>\$15,295,958</b>	<b>\$15,599,878</b>
Transfers:								
Cost Allocation	\$1,092,846	\$1,051,351	1,019,943	1,040,342	1,061,149	1,082,372	1,104,019	1,126,099
Finance Sales Tax System	0	0	44,000	0	0	0	0	0
Federal Legislative Consultant	20,000	0	0	0	0	0	0	0
Forest Glen GID	3,350	3,599	2,739	2,821	2,821	2,821	2,821	0
Parks & Recreation	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000
HHS	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Planning & Development Services Fund	174,120	179,344	184,724	190,266	195,974	201,853	207,908	214,146
<b>Subtotal Transfers to Other Funds</b>	<b>\$1,331,316</b>	<b>\$1,275,294</b>	<b>\$1,292,406</b>	<b>\$1,274,429</b>	<b>\$1,300,944</b>	<b>\$1,328,046</b>	<b>\$1,355,748</b>	<b>\$1,381,245</b>

**CITY OF BOULDER  
2007 FUND FINANCIAL**

**TRANSPORTATION FUND**

	<b>2005 ACTUAL</b>	<b>2006 REVISED</b>	<b>2007 APPROVED</b>	<b>2008 PROJECTED</b>	<b>2009 PROJECTED</b>	<b>2010 PROJECTED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>
Debt Payments:								
Boulder Transit Village	\$123,631	\$273,994	\$123,523	\$123,492	\$123,458	\$133,130	\$218,790	\$0
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$13,366,166</b>	<b>\$14,852,105</b>	<b>\$15,554,646</b>	<b>\$15,817,412</b>	<b>\$16,130,282</b>	<b>\$16,459,174</b>	<b>\$16,870,497</b>	<b>\$16,981,122</b>
Capital Improvements Program:								
<b>TOTAL CAPITAL USES OF FUNDS</b>	<b>\$4,922,009</b>	<b>\$2,973,000</b>	<b>\$10,602,000</b>	<b>\$8,474,000</b>	<b>\$6,196,000</b>	<b>\$2,225,000</b>	<b>\$3,700,000</b>	<b>\$2,600,000</b>
CARRYOVERS & ENCUMBRANCES	0	13,704,220	0	0	0	0	0	0
MID-YEAR ADJUSTMENTS-TO-BASE	0	2,059,000	0	0	0	0	0	0
<b>TOTAL USES OF FUNDS</b>	<b>\$18,288,175</b>	<b>\$33,588,325</b>	<b>\$26,156,646</b>	<b>\$24,291,412</b>	<b>\$22,326,282</b>	<b>\$18,684,174</b>	<b>\$20,570,497</b>	<b>\$19,581,122</b>
Add: Operating Reserve Adjustment	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000
<b>FUND BALANCE - END OF YEAR</b>	<b>\$9,307,099</b>	<b>\$5,013,651</b>	<b>\$3,169,876</b>	<b>\$1,221,171</b>	<b>\$938,636</b>	<b>\$2,246,338</b>	<b>\$3,349,513</b>	<b>\$4,783,174</b>
Designations:								
Sick & Vacation Liability Reserve	577,704	606,535	606,535	606,535	606,535	606,535	606,535	606,535
Pay Period 27 - 2013 Reserve	0	0	31,550	63,100	94,650	126,200	157,750	189,300
Undergrounding Cost Share Pgm Designation	123,309	123,309	0	0	0	0	0	0
Less: Total Reserve Designations	701,013	729,844	638,085	669,635	701,185	732,735	764,285	795,835
<b>SURPLUS/(DEFICIT) vs. RESERVE GOAL</b>	<b>\$8,606,086</b>	<b>\$4,283,807</b>	<b>\$2,531,791</b>	<b>\$551,536</b>	<b>\$237,451</b>	<b>\$1,513,603</b>	<b>\$2,585,228</b>	<b>\$3,987,339</b>

CITY OF BOULDER  
2007 FUND FINANCIAL

TRANSPORTATION DEVELOPMENT FUND

	2005 ACTUAL	2006 REVISED	2007 APPROVED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$3,912,060	\$4,577,412	\$611,796	\$287,572	\$328,646	\$122,883	\$360,143	\$290,286
<b>SOURCES OF FUNDS</b>								
Transportation Excise Tax	1,257,122	450,000	600,000	800,000	800,000	800,000	800,000	800,000
Interest Income	127,979	189,963	140,400	140,400	140,400	140,400	140,400	140,400
Reimbursements	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000
External Funding	304,263	3,478,737	3,078,000	0	0	0	0	0
ATB's	0	2,363,000	0	0	0	0	0	0
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$1,689,364</b>	<b>\$6,581,700</b>	<b>\$3,918,400</b>	<b>\$1,040,400</b>	<b>\$1,040,400</b>	<b>\$1,040,400</b>	<b>\$1,040,400</b>	<b>\$1,040,400</b>
<b>USES OF FUNDS</b>								
Operating:								
Operating Expenditures	\$142,758	\$316,157	\$320,919	\$327,337	\$333,884	\$340,561	\$347,373	\$354,320
Transfers:								
Cost Allocation	6,618	6,367	6,720	6,854	6,991	7,131	7,274	7,419
Excise Tax Administration	4,699	4,985	4,985	5,135	5,289	5,447	5,611	5,779
Subtotal Transfers to Other Funds	11,317	11,352	11,705	11,989	12,280	12,579	12,885	13,198
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$154,075</b>	<b>\$327,509</b>	<b>\$332,624</b>	<b>\$339,326</b>	<b>\$346,164</b>	<b>\$353,140</b>	<b>\$360,257</b>	<b>\$367,518</b>
<b>TOTAL CAPITAL USES OF FUNDS</b>	<b>\$869,937</b>	<b>\$730,000</b>	<b>\$3,910,000</b>	<b>\$660,000</b>	<b>\$900,000</b>	<b>\$450,000</b>	<b>\$750,000</b>	<b>\$830,000</b>
CARRYOVERS & ENCUMBRANCES	0	7,126,807	0	0	0	0	0	0
MID-YEAR ADJUSTMENTS-TO-BASE	0	2,363,000	0	0	0	0	0	0
<b>TOTAL USES OF FUNDS</b>	<b>\$1,024,012</b>	<b>\$10,547,316</b>	<b>\$4,242,624</b>	<b>\$999,326</b>	<b>\$1,246,164</b>	<b>\$803,140</b>	<b>\$1,110,257</b>	<b>\$1,197,518</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$4,577,412</b>	<b>\$611,796</b>	<b>\$287,572</b>	<b>\$328,646</b>	<b>\$122,883</b>	<b>\$360,143</b>	<b>\$290,286</b>	<b>\$133,167</b>
Designations:								
Designated Reserve	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Pay Period 27 - 2013 Reserve	0	0	710	1,420	2,130	2,840	3,550	4,260
	25,000	25,000	25,710	26,420	27,130	27,840	28,550	29,260
<b>SURPLUS/(DEFICIT) vs. RESERVE GOAL</b>	<b>\$4,552,412</b>	<b>\$586,796</b>	<b>\$261,862</b>	<b>\$302,226</b>	<b>\$95,753</b>	<b>\$332,303</b>	<b>\$261,736</b>	<b>\$103,907</b>

**CITY OF BOULDER  
2007 FUND FINANCIAL**

**TRANSIT PASS GENERAL IMPROVEMENT DISTRICT - FOREST GLEN**

	<b>2005 ACTUAL</b>	<b>2006 REVISED</b>	<b>2007 APPROVED</b>	<b>2008 PROJECTED</b>	<b>2009 PROJECTED</b>	<b>2010 PROJECTED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$2,066	\$133	\$583	\$625	\$475	\$325	\$175	\$0
<b>SOURCES OF FUNDS</b>								
Property Tax	\$3,870	\$6,737	\$6,329	\$6,329	\$6,329	\$6,329	\$6,329	\$0
Specific Ownership Tax	292	450	450	450	450	450	450	0
Transfers from Other Funds:								
City of Boulder - ECO Pass Subsidy	2,490	2,739	2,739	2,821	2,821	2,821	2,821	0
City of Boulder - Administration Cost Subsidy	860	860	0	0	0	0	0	0
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$7,512</b>	<b>\$10,786</b>	<b>\$9,518</b>	<b>\$9,600</b>	<b>\$9,600</b>	<b>\$9,600</b>	<b>\$9,600</b>	<b>\$0</b>
<b>USES OF FUNDS</b>								
Operating:								
RTD ECO Pass Cost	\$8,300	\$9,130	\$9,130	\$9,404	\$9,404	\$9,404	\$9,404	\$0
Annual Administration Cost	860	860	0	0	0	0	0	0
Rebate Program	285	346	346	346	346	346	346	0
Subtotal Operating Uses of Funds	\$9,445	\$10,336	\$9,476	\$9,750	\$9,750	\$9,750	\$9,750	\$0
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$9,445</b>	<b>\$10,336</b>	<b>\$9,476</b>	<b>\$9,750</b>	<b>\$9,750</b>	<b>\$9,750</b>	<b>\$9,750</b>	<b>\$0</b>
<b>TOTAL USES OF FUNDS</b>	<b>\$9,445</b>	<b>\$10,336</b>	<b>\$9,476</b>	<b>\$9,750</b>	<b>\$9,750</b>	<b>\$9,750</b>	<b>\$9,750</b>	<b>\$0</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$133</b>	<b>\$583</b>	<b>\$625</b>	<b>\$475</b>	<b>\$325</b>	<b>\$175</b>	<b>\$25</b>	<b>\$0</b>
<b>SURPLUS/(DEFICIT) vs. RESERVE GOAL</b>	<b>\$133</b>	<b>\$583</b>	<b>\$625</b>	<b>\$475</b>	<b>\$325</b>	<b>\$175</b>	<b>\$25</b>	<b>\$0</b>

**CITY OF BOULDER  
2007 FUND FINANCIAL**

**COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED
<b>FUND BALANCE</b>								
Beginning of Year	\$1,000,000	\$1,100,000	\$0	\$0	\$0	\$0	\$0	\$0
<b>SOURCES OF FUNDS:</b>								
Federal Grant Revenue Received	\$1,043,527							
Current Year Federal Grant		\$962,545	\$914,418	\$866,321	\$823,000	\$781,850	\$781,500	\$781,500
Available Prior Years Grant Balances		1,419,671						
Sale Proceeds-BHP/interest on prepayment for sec 108*	\$1,041,649	\$24,127	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from CHAP for section 108 loan*	\$114,280	\$63,250						
Third Party Reimbursements	\$30,979							
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$2,230,435</b>	<b>\$2,469,593</b>	<b>\$914,418</b>	<b>\$866,321</b>	<b>\$823,000</b>	<b>\$781,850</b>	<b>\$781,500</b>	<b>\$781,500</b>
<b>USES OF FUNDS:</b>								
Operating:								
Program Management	\$197,342	\$167,494	\$165,221	\$155,071	\$145,861	\$137,069	\$136,420	\$135,824
<b>Total Operating Uses of Funds</b>	<b>\$197,342</b>	<b>\$167,494</b>	<b>\$165,221</b>	<b>\$155,071</b>	<b>\$145,861</b>	<b>\$137,069</b>	<b>\$136,420</b>	<b>\$135,824</b>
<b>Transfers to Other Funds</b>								
Transfer to CHAP/interest on BHP prepayment	\$41,649	\$24,127						
Cost Allocation	\$18,070	\$17,384	\$17,663	\$18,193	\$18,739	\$19,301	\$19,880	\$20,476
<b>Total Transfers to Other Funds</b>	<b>\$59,719</b>	<b>\$41,511</b>	<b>\$17,663</b>	<b>\$18,193</b>	<b>\$18,739</b>	<b>\$19,301</b>	<b>\$19,880</b>	<b>\$20,476</b>
<b>Total Debt Service &amp; Principal on Section 108 Drive In Theater Property Loan*</b>	<b>\$1,014,280</b>	<b>\$1,163,250</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CDBG Program:</b>								
Community Development/Housing Activities	\$859,093	\$777,667	\$731,534	\$693,057	\$658,400	\$625,480	\$625,200	\$625,200
<b>Total CDBG Program</b>	<b>\$859,093</b>	<b>\$777,667</b>	<b>\$731,534</b>	<b>\$693,057</b>	<b>\$658,400</b>	<b>\$625,480</b>	<b>\$625,200</b>	<b>\$625,200</b>
<b>Program Carryovers &amp; Encumbrances</b>		\$1,419,671						
<b>TOTAL USES OF FUNDS</b>	<b>\$2,130,435</b>	<b>\$3,569,593</b>	<b>\$914,418</b>	<b>\$866,321</b>	<b>\$823,000</b>	<b>\$781,850</b>	<b>\$781,500</b>	<b>\$781,500</b>
<b>UNRESTRICTED FUND BALANCE</b>	<b>\$1,100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>DESIGNATIONS:</b>								
Designated Reserve	\$1,100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sick/Vacation/Bonus Liability	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserve**</b>	<b>\$1,100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SURPLUS/(DEFICIT) vs. RESERVE GOAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\*Since the CDBG is the collateral for the Section 108 Loan from the Department of Housing and Urban Development (HUD), this fund serves as a flow through account for the repayment of the loan starting in 2003. This loan was used to purchase the Drive In Theater property on behalf of the City of Boulder Housing Authority. The source of funding for repayment of the loan will be sale proceeds from the Drive In site and transfer of funds from CHAP to cover remaining interest payments in last two years of loan.

\*\* This fund cannot have designated reserves because expenses are funded only on a reimbursable basis by HUD. The exception to this is in 2004 and 2005 - repayment from Boulder Housing Partners in advance of HUD section 108 loan schedule will be held here until needed for loan repayment.

**CITY OF BOULDER  
2007 FUND FINANCIAL**

**HOME INVESTMENT PARTNERSHIP GRANT FUND**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED
<b>FUND BALANCE</b>								
Beginning of Year	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>SOURCES OF FUNDS:</b>								
Federal Grant Revenue Received	\$252,761							
Current Year Federal Grant		\$752,189	\$1,500,000	\$1,500,000	\$1,425,000	\$1,425,000	\$1,425,000	\$1,425,000
Available Prior Years Grant Balances		\$1,234,845						
Third Party Reimbursements	87,659							
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$340,420</b>	<b>\$1,987,034</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,425,000</b>	<b>\$1,425,000</b>	<b>\$1,425,000</b>	<b>\$1,425,000</b>
<b>USES OF FUNDS:</b>								
Operating:								
Program Management	\$75,396	\$71,756	\$117,122	\$117,015	\$110,872	\$110,759	\$110,642	\$110,522
<b>Total Operating Uses of Funds</b>	<b>\$75,396</b>	<b>\$71,756</b>	<b>\$117,122</b>	<b>\$117,015</b>	<b>\$110,872</b>	<b>\$110,759</b>	<b>\$110,642</b>	<b>\$110,522</b>
<b>Transfers to Other Funds</b>								
Cost Allocation	\$3,600	\$3,463	\$3,553	\$3,660	\$3,769	\$3,882	\$3,999	\$4,119
<b>Total Transfers to Other Funds</b>	<b>\$3,600</b>	<b>\$3,463</b>	<b>\$3,553</b>	<b>\$3,660</b>	<b>\$3,769</b>	<b>\$3,882</b>	<b>\$3,999</b>	<b>\$4,119</b>
<b>HOME Program:</b>								
HOME consortium to other communities			\$704,325	\$704,325	\$669,109	\$669,109	\$669,109	\$669,109
Housing Activities	\$261,424	\$676,970	\$675,000	\$675,000	\$641,250	\$641,250	\$641,250	\$641,250
<b>Total HOME Program</b>	<b>\$261,424</b>	<b>\$676,970</b>	<b>\$1,379,325</b>	<b>\$1,379,325</b>	<b>\$1,310,359</b>	<b>\$1,310,359</b>	<b>\$1,310,359</b>	<b>\$1,310,359</b>
<b>Program Carryovers &amp; Encumbrances</b>		\$1,234,845						
<b>TOTAL USES OF FUNDS</b>	<b>\$340,420</b>	<b>\$1,987,034</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,425,000</b>	<b>\$1,425,000</b>	<b>\$1,425,000</b>	<b>\$1,425,000</b>
<b>UNRESTRICTED FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>DESIGNATIONS:</b>								
Designated Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sick/Vacation/Bonus Liability	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserve*</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SURPLUS/(DEFICIT) vs. RESERVE GOAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\* This fund cannot have designated reserves because expenses are funded only on a reimbursable basis by the Department of Housing and Urban Development.

**CITY OF BOULDER  
2007 FUND FINANCIAL**

**WATER UTILITY FUND**

	<b>2005 ACTUAL</b>	<b>2006 REVISED</b>	<b>2007 APPROVED</b>	<b>2008 PROJECTED</b>	<b>2009 PROJECTED</b>	<b>2010 PROJECTED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>	
<b>UNAPPROPRIATED FUND BALANCE</b>									
Beginning of Year Fund Balance	\$32,763,066	\$31,414,234	\$19,561,913	\$17,084,761	\$15,659,492	\$16,343,546	\$15,675,901	\$15,584,707	
<b>SOURCES OF FUNDS</b>									
Operating--									
Sale of Water to General Cust	\$19,149,544	\$17,727,022	\$18,311,744	\$19,082,162	\$21,032,219	\$23,181,572	\$24,621,471	\$25,657,402	
Projected Rate Increase	\$0	3% \$531,811	3% \$732,470	4% \$1,908,216	10% \$2,103,222	10% \$1,390,894	6% \$984,859	4% \$0	0%
Bulk/Irrigation Water Sales	\$136,867	\$73,000	\$72,100	\$72,100	\$72,100	\$72,100	\$72,100	\$72,100	
Hydroelectric Revenue	\$1,724,063	\$1,693,000	\$1,805,000	\$1,805,000	\$1,805,000	\$1,805,000	\$1,805,000	\$1,805,000	
Public Fire Protection	\$0	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	
Miscellaneous Operating Revenues	\$22,924	\$32,500	\$32,500	\$32,500	\$32,500	\$32,500	\$32,500	\$32,500	
<b>TOTAL OPERATING SOURCES OF FUNDS</b>	<b>\$21,033,398</b>	<b>\$20,072,333</b>	<b>\$20,968,813</b>	<b>\$22,914,978</b>	<b>\$25,060,041</b>	<b>\$26,497,066</b>	<b>\$27,530,930</b>	<b>\$27,582,002</b>	
Non-Operating--									
Plant Investment Fees	\$4,179,049	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	
Connection Charges	\$178,467	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	
Special Assessments	\$11,691	\$10,000	\$10,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
State & Federal Grants	\$9,013	\$22,959	\$0	\$0	\$0	\$0	\$0	\$0	
Interest on Investments	\$1,275,326	\$437,926	\$850,000	\$683,390	\$626,380	\$653,742	\$627,036	\$623,388	
Rent, assessments and other misc revenues	\$23,425	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$17,500	\$17,500	
Sale of Real Estate - Yards Masterplan	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	
Transfer from the General Fund - Fire Training Cent	\$0	\$0	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	
Projected Bond Proceeds	\$7,900,070	\$0	\$0	\$0	\$34,380,000	\$0	\$0	\$5,645,000	
<b>TOTAL NON-OPERATING SOURCES OF FUNDS</b>	<b>\$13,577,041</b>	<b>\$3,387,385</b>	<b>\$3,656,500</b>	<b>\$3,484,890</b>	<b>\$37,807,880</b>	<b>\$3,455,242</b>	<b>\$3,429,536</b>	<b>\$9,070,888</b>	
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$34,610,439</b>	<b>\$23,459,718</b>	<b>\$24,625,313</b>	<b>\$26,399,868</b>	<b>\$62,867,920</b>	<b>\$29,952,308</b>	<b>\$30,960,466</b>	<b>\$36,652,891</b>	
<b>USES OF FUNDS</b>									
Operating Expenditures--									
Administration	\$618,024	\$595,680	\$881,926	\$887,784	\$914,417	\$941,850	\$970,105	\$999,208	
Planning and Project Management	\$528,043	\$544,310	\$560,345	\$577,155	\$594,470	\$612,304	\$630,673	\$649,593	
Water Resources and Hydroelectric Operations	\$1,682,401	\$1,729,635	\$1,788,269	\$1,862,517	\$1,918,393	\$1,975,944	\$2,035,223	\$2,096,279	
Water Treatment	\$3,676,416	\$3,756,095	\$3,922,548	\$4,040,224	\$4,161,431	\$4,286,274	\$4,414,862	\$4,547,308	
Water Quality	\$1,039,752	\$1,177,233	\$1,199,339	\$1,235,319	\$1,272,379	\$1,310,550	\$1,349,867	\$1,390,363	
System Maintenance	\$2,160,093	\$2,219,436	\$2,859,246	\$2,945,023	\$3,033,374	\$3,124,375	\$3,218,107	\$3,314,650	
Windy Gap Payment	\$1,658,637	\$2,102,375	\$2,108,314	\$2,091,779	\$2,117,567	\$2,144,532	\$2,173,539	\$2,173,539	
Emergency Reserve	\$0	\$305,000	\$330,000	\$339,900	\$350,097	\$360,600	\$371,418	\$382,560	
Sick/Vacation Accrual	\$69,560	\$100,000	\$100,000	\$103,000	\$106,090	\$109,273	\$112,551	\$115,927	
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$11,432,926</b>	<b>\$12,529,764</b>	<b>\$13,749,987</b>	<b>\$14,082,702</b>	<b>\$14,468,218</b>	<b>\$14,865,702</b>	<b>\$15,276,345</b>	<b>\$15,669,429</b>	
Debt--									
Betasso Hydroelectric GO Bond	\$365,653	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
BRWTP 1996 Revenue Bond; Refunding in 2005	\$8,775,772	\$850,713	\$851,520	\$845,302	\$843,810	\$844,505	\$848,752	\$854,690	
Silver Lake 1999 Revenue Bond	\$1,239,974	\$1,238,110	\$1,240,095	\$1,235,139	\$1,240,134	\$1,237,927	\$1,238,631	\$1,241,589	
Barker/ AMR/ Caribou 2000 Revenue Bond	\$2,271,458	\$2,273,436	\$2,272,002	\$2,271,988	\$2,266,540	\$2,265,277	\$1,519,971	\$1,513,295	
Lakewood Pipeline 2001 Revenue Bond	\$2,179,419	\$2,181,069	\$2,180,919	\$2,178,969	\$2,180,202	\$2,174,452	\$2,171,885	\$2,172,302	
Proj Bond-WTP Imp; Barker Dam; NCWCD Convey	\$0	\$0	\$0	\$0	\$3,106,275	\$3,106,275	\$3,106,275	\$3,106,275	
Projected Bond-Betasso WTP Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$512,000	
<b>TOTAL DEBT SERVICE</b>	<b>\$14,832,276</b>	<b>\$6,543,328</b>	<b>\$6,544,536</b>	<b>\$6,531,398</b>	<b>\$9,636,961</b>	<b>\$9,628,436</b>	<b>\$8,885,514</b>	<b>\$9,400,151</b>	

**CITY OF BOULDER  
2007 FUND FINANCIAL**

**WATER UTILITY FUND**

	<b>2005 ACTUAL</b>	<b>2006 REVISED</b>	<b>2007 APPROVED</b>	<b>2008 PROJECTED</b>	<b>2009 PROJECTED</b>	<b>2010 PROJECTED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>
Transfers Out--								
Cost Allocation	\$1,084,626	\$1,043,443	\$1,105,108	\$1,215,619	\$1,337,181	\$1,470,899	\$1,617,989	\$1,779,787
Planning & Development Services	\$162,912	\$167,800	\$172,834	\$178,019	\$183,360	\$188,860	\$194,526	\$200,362
Other Transfers	\$10,000	\$10,000	\$10,000	\$10,300	\$10,609	\$10,927	\$11,255	\$11,593
<b>TOTAL TRANSFERS OUT</b>	<b>\$1,257,538</b>	<b>\$1,221,243</b>	<b>\$1,287,942</b>	<b>\$1,403,938</b>	<b>\$1,531,149</b>	<b>\$1,670,686</b>	<b>\$1,823,770</b>	<b>\$1,991,742</b>
Capital Improvements Program--								
<b>TOTAL CAPITAL USES OF FUNDS</b>	<b>\$8,451,730</b>	<b>\$10,575,000</b>	<b>\$5,950,000</b>	<b>\$6,250,000</b>	<b>\$5,730,000</b>	<b>\$4,925,000</b>	<b>\$5,550,000</b>	<b>\$3,605,000</b>
LAKWOOD PIPELINE - BOND	\$54,361	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROJECTED BOND - BRWTP IMP; BARKER DAM	\$0	\$0	\$0	\$0	\$6,000,000	\$0	\$0	\$0
PROJECTED BOND - NCWCD CONVEYANCE	\$0	\$0	\$0	\$0	\$25,000,000	\$0	\$0	\$0
PROJECTED BOND - BETASSO WTP IMP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000,000
PROJECTED BONDS - ISSUANCE COSTS	\$0	\$0	\$0	\$0	\$273,725	\$0	\$0	\$129,700
ENCUMBRANCES, CARRYOVERS & MID-YR ATB's	\$0	\$4,847,704	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL USES OF FUNDS</b>	<b>\$36,028,831</b>	<b>\$35,717,039</b>	<b>\$27,532,465</b>	<b>\$28,268,038</b>	<b>\$62,640,053</b>	<b>\$31,089,825</b>	<b>\$31,535,628</b>	<b>\$30,796,022</b>
Emergency Reserve Adjustment	\$0	\$305,000	\$330,000	\$339,900	\$350,097	\$360,600	\$371,418	\$382,560
Sick/Vacation Accrual Adjustment	\$69,560	\$100,000	\$100,000	\$103,000	\$106,090	\$109,273	\$112,551	\$115,927
<b>FUND BALANCE - END OF YEAR</b>	<b>\$31,414,234</b>	<b>\$19,561,913</b>	<b>\$17,084,761</b>	<b>\$15,659,492</b>	<b>\$16,343,546</b>	<b>\$15,675,901</b>	<b>\$15,584,707</b>	<b>\$21,940,064</b>
Designated Reserves -								
Bond Reserves	\$6,270,103	\$6,270,103	\$6,270,103	\$6,270,103	\$9,376,378	\$9,376,378	\$9,376,378	\$9,888,378
Lakewood/USFS Damage Claims Reserve	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Vacation/Sick/Bonus Liability	\$682,486	\$702,961	\$724,049	\$745,771	\$768,144	\$791,188	\$814,924	\$839,372
Pay Period 27 - 2013 Reserve	\$0	\$0	\$31,000	\$62,000	\$93,000	\$124,000	\$155,000	\$186,000
<b>TOTAL RESERVES</b>	<b>\$7,052,589</b>	<b>\$7,073,064</b>	<b>\$7,125,152</b>	<b>\$7,177,874</b>	<b>\$10,337,522</b>	<b>\$10,391,566</b>	<b>\$10,446,302</b>	<b>\$11,013,750</b>
<b>SURPLUS/(DEFICIT) vs. RESERVE GOAL</b>	<b>\$24,381,645</b>	<b>\$12,488,849</b>	<b>\$9,959,609</b>	<b>\$8,481,618</b>	<b>\$6,006,024</b>	<b>\$5,284,335</b>	<b>\$5,138,405</b>	<b>\$10,926,314</b>
<b>OPERATING RESERVE (GOAL: 20-25%) *</b>	<b>222.23%</b>	<b>111.07%</b>	<b>79.68%</b>	<b>65.49%</b>	<b>44.74%</b>	<b>37.96%</b>	<b>35.58%</b>	<b>72.89%</b>

\* 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  
2007 FUND FINANCIAL**

**WASTEWATER FUND**

	<b>2005 ACTUAL</b>	<b>2006 REVISED</b>	<b>2007 APPROVED</b>	<b>2008 PROJECTED</b>	<b>2009 PROJECTED</b>	<b>2010 PROJECTED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>	
<b>UNAPPROPRIATED FUND BALANCE</b>									
Beginning of Year Fund Balance	\$11,762,107	\$58,066,162	\$8,159,255	\$8,437,288	\$8,254,447	\$6,607,543	\$7,728,076	\$7,053,305	
<b>SOURCES OF FUNDS</b>									
Operating--									
Sewer Charges to General Customers	\$9,790,141	\$9,792,972	\$11,775,070	\$12,506,537	\$13,032,812	\$13,581,233	\$14,969,235	\$15,599,140	
Projected Rate Increase	\$0	20% \$1,958,594	20% \$706,504	6% \$500,261	4% \$521,312	4% \$1,358,123	10% \$598,769	4% \$467,974	3%
Surcharge/ Pretreatment Fees	\$123,218	\$120,500	\$120,500	\$120,500	\$120,500	\$120,500	\$120,500	\$120,500	
Cogeneration Revenues	\$58,762	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	
<b>TOTAL OPERATING SOURCES OF FUNDS</b>	<b>\$9,972,121</b>	<b>\$11,952,066</b>	<b>\$12,682,074</b>	<b>\$13,207,298</b>	<b>\$13,754,624</b>	<b>\$15,139,856</b>	<b>\$15,768,504</b>	<b>\$16,267,614</b>	
Non-Operating--									
Plant Investment Fees	\$800,696	\$420,000	\$420,000	\$420,000	\$420,000	\$420,000	\$420,000	\$420,000	
Connection Charges	\$12,555	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500	
Special Assessments	\$87,310	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	
Interest on Investments	\$417,348	\$150,000	\$380,000	\$337,492	\$330,178	\$264,302	\$309,123	\$282,132	
Rent and other miscellaneous revenue	\$21,946	\$26,250	\$27,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	
Sale of Real Estate - Yards Masterplan	\$0	\$125,000	\$0	\$0	\$0	\$0	\$0	\$0	
2005 Bond Refunding	\$1,110,099	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2005 Bond - WWTP Improvements	\$46,392,378	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Projected Bond - WWTP Imp/ Biosolids Digester	\$0	\$0	\$0	\$0	\$0	\$20,680,000	\$0	\$0	
<b>TOTAL NON-OPERATING SOURCES OF FUNDS</b>	<b>\$48,842,332</b>	<b>\$752,750</b>	<b>\$859,000</b>	<b>\$790,492</b>	<b>\$783,178</b>	<b>\$21,397,302</b>	<b>\$762,123</b>	<b>\$735,132</b>	
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$58,814,453</b>	<b>\$12,704,816</b>	<b>\$13,541,074</b>	<b>\$13,997,790</b>	<b>\$14,537,802</b>	<b>\$36,537,158</b>	<b>\$16,530,627</b>	<b>\$17,002,746</b>	
<b>USES OF FUNDS</b>									
Operating Expenditures--									
Administration	\$332,468	\$366,241	\$505,244	\$458,601	\$472,359	\$486,530	\$501,126	\$516,160	
Planning and Project Management	\$247,989	\$314,530	\$323,974	\$333,693	\$343,704	\$354,015	\$364,636	\$375,575	
Wastewater Quality	\$728,014	\$791,215	\$833,738	\$858,750	\$884,513	\$911,048	\$938,379	\$966,531	
System Maintenance	\$1,531,677	\$1,385,665	\$1,529,994	\$1,575,894	\$1,623,171	\$1,671,866	\$1,722,022	\$1,773,682	
Wastewater Treatment	\$4,013,728	\$4,052,517	\$4,445,351	\$4,640,512	\$4,779,727	\$4,923,119	\$5,070,812	\$5,222,937	
Proposed Action Plan Adjustments--									
WWTP Improvements	\$0	\$0	\$0	\$506,000	\$603,580	\$621,687	\$640,338	\$659,548	
WWTP Biosolids Digester	\$0	\$0	\$0	\$0	\$0	\$0	\$125,000	\$128,750	
Emergency Reserve	\$0	\$210,000	\$240,000	\$247,200	\$254,616	\$262,254	\$270,122	\$278,226	
Sick/Vacation Accrual	\$57,697	\$75,000	\$75,000	\$77,250	\$79,568	\$81,955	\$84,413	\$86,946	
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$6,911,573</b>	<b>\$7,195,168</b>	<b>\$7,953,301</b>	<b>\$8,697,900</b>	<b>\$9,041,237</b>	<b>\$9,312,474</b>	<b>\$9,716,848</b>	<b>\$10,008,354</b>	
Debt--									
Projected Bond - WWTP Biosolids Digester	\$0	\$0	\$0	\$0	\$0	\$861,150	\$861,150	\$861,150	
Projected Bond - WWTP Improvements	\$0	\$0	\$0	\$0	\$0	\$1,012,665	\$1,012,665	\$1,012,665	
WWTP Improvements 2005 Revenue Bond	\$101,470	\$3,504,467	\$3,574,833	\$3,565,944	\$3,557,523	\$3,556,583	\$3,550,367	\$3,546,533	
2005 Refunding of the 1992 Marshall Landfill Bond	\$1,299,978	\$168,713	\$169,621	\$170,057	\$170,331	\$165,456	\$165,568	\$175,454	
<b>TOTAL DEBT SERVICE</b>	<b>\$1,401,448</b>	<b>\$3,673,180</b>	<b>\$3,744,454</b>	<b>\$3,736,001</b>	<b>\$3,727,854</b>	<b>\$5,595,854</b>	<b>\$5,589,750</b>	<b>\$5,595,802</b>	

**CITY OF BOULDER  
2007 FUND FINANCIAL**

**WASTEWATER FUND**

	<b>2005 ACTUAL</b>	<b>2006 REVISED</b>	<b>2007 APPROVED</b>	<b>2008 PROJECTED</b>	<b>2009 PROJECTED</b>	<b>2010 PROJECTED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>
Transfers Out--								
Cost Allocation	\$765,073	\$736,024	\$756,926	\$832,619	\$915,881	\$1,007,469	\$1,108,216	\$1,219,038
Planning & Development Services	\$163,408	\$168,310	\$173,360	\$178,561	\$183,918	\$189,436	\$195,119	\$200,973
<b>TOTAL TRANSFERS OUT</b>	<b>\$928,481</b>	<b>\$904,334</b>	<b>\$930,286</b>	<b>\$1,011,180</b>	<b>\$1,099,799</b>	<b>\$1,196,905</b>	<b>\$1,303,335</b>	<b>\$1,420,011</b>
Capital Improvements Program--								
<b>TOTAL CAPITAL USES OF FUNDS</b>	<b>\$3,149,387</b>	<b>\$2,125,000</b>	<b>\$950,000</b>	<b>\$1,060,000</b>	<b>\$2,650,000</b>	<b>\$950,000</b>	<b>\$950,000</b>	<b>\$1,300,000</b>
BOND-WWTP IMPROVEMENTS	\$0	\$46,215,172	\$0	\$0	\$0	\$0	\$0	\$0
PROJECTED BOND-BIOSOLIDS DIGESTER	\$0	\$0	\$0	\$0	\$0	\$8,500,000	\$0	\$0
PROJECTED BOND-WWTP IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$10,000,000	\$0	\$0
BOND - ISSUANCE COSTS	\$177,206	\$0	\$0	\$0	\$0	\$205,600	\$0	\$0
CARRYOVERS, ENCUMBRANCES & MID-YR ATBε	\$0	\$2,783,869	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL USES OF FUNDS</b>	<b>\$12,568,095</b>	<b>\$62,896,723</b>	<b>\$13,578,041</b>	<b>\$14,505,081</b>	<b>\$16,518,890</b>	<b>\$35,760,833</b>	<b>\$17,559,933</b>	<b>\$18,324,167</b>
Emergency Reserve Adjustment	\$0	\$210,000	\$240,000	\$247,200	\$254,616	\$262,254	\$270,122	\$278,226
Sick/Vacation Accrual Adjustment	\$57,697	\$75,000	\$75,000	\$77,250	\$79,568	\$81,955	\$84,413	\$86,946
<b>FUND BALANCE - END OF YEAR</b>	<b>\$58,066,162</b>	<b>\$8,159,255</b>	<b>\$8,437,288</b>	<b>\$8,254,447</b>	<b>\$6,607,543</b>	<b>\$7,728,076</b>	<b>\$7,053,305</b>	<b>\$6,097,056</b>
Designated Reserves -								
Bond Reserves	\$170,250	\$170,250	\$170,250	\$170,250	\$170,250	\$2,044,065	\$2,044,065	\$2,044,065
Sick/Vacation/Bonus Liability	\$570,385	\$587,497	\$605,121	\$623,275	\$641,973	\$661,233	\$681,070	\$701,502
Pay Period 27 - 2013 Reserve	\$0	\$0	\$24,600	\$49,200	\$73,800	\$98,400	\$123,000	\$147,600
<b>TOTAL RESERVES</b>	<b>\$740,635</b>	<b>\$757,747</b>	<b>\$799,971</b>	<b>\$842,725</b>	<b>\$886,023</b>	<b>\$2,803,698</b>	<b>\$2,848,135</b>	<b>\$2,893,167</b>
<b>SURPLUS/(DEFICIT) vs. RESERVE</b>	<b>\$57,325,527</b>	<b>\$7,401,509</b>	<b>\$7,637,317</b>	<b>\$7,411,722</b>	<b>\$5,721,519</b>	<b>\$4,924,379</b>	<b>\$4,205,171</b>	<b>\$3,203,889</b>
<b>OPERATING RESERVE (GOAL: 20-25%) *</b>	<b>736.61%</b>	<b>94.72%</b>	<b>89.13%</b>	<b>78.98%</b>	<b>58.34%</b>	<b>48.44%</b>	<b>39.43%</b>	<b>28.96%</b>

\* 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  
2007 FUND FINANCIAL**

**STORMWATER AND FLOOD MANAGEMENT UTILITY FUND**

	<b>2005 ACTUAL</b>	<b>2006 REVISED</b>	<b>2007 APPROVED</b>	<b>2008 PROJECTED</b>	<b>2009 PROJECTED</b>	<b>2010 PROJECTED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year Fund Balance	\$9,097,595	\$9,361,428	\$4,983,587	\$4,861,558	\$4,740,454	\$4,368,084	\$4,285,449	\$4,044,331
<b>SOURCES OF FUNDS</b>								
Operating--								
Service Charge Fees	\$4,386,432	\$4,377,940	\$4,518,297	\$4,663,153	\$4,812,654	\$4,966,948	\$5,126,188	\$5,290,533
Projected Rate Increases	\$0 3%	\$131,338 3%	\$135,549 3%	\$139,895 3%	\$144,380 3%	\$149,008 3%	\$153,786 3%	\$158,716 3%
<b>TOTAL OPERATING SOURCES OF FUNDS</b>	<b>\$4,386,432</b>	<b>\$4,509,278</b>	<b>\$4,653,845</b>	<b>\$4,803,048</b>	<b>\$4,957,033</b>	<b>\$5,115,956</b>	<b>\$5,279,973</b>	<b>\$5,449,249</b>
Non-Operating--								
Plant Investment Fees	\$646,244	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Urban Drainage District Funds	\$560,532	\$1,065,000	\$485,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
State & Federal Grants	\$26,518	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Investments	\$275,947	\$106,043	\$225,000	\$194,462	\$189,618	\$174,723	\$171,418	\$161,773
Intergovernmental Transfers (WASH Program)	\$77,828	\$106,070	\$109,252	\$112,530	\$115,906	\$119,383	\$122,964	\$126,653
Rent and other miscellaneous revenue	\$107,714	\$17,000	\$17,000	\$17,500	\$18,500	\$19,500	\$20,000	\$1,000
Sale of Real Estate - Yards Masterplan	\$0	\$125,000	\$0	\$0	\$0	\$0	\$0	\$0
Projected Bond - South Boulder Creek	\$0	\$0	\$0	\$0	\$0	\$3,435,000	\$0	\$0
<b>TOTAL NON-OPERATING SOURCES OF FUNDS</b>	<b>\$1,694,783</b>	<b>\$1,919,113</b>	<b>\$1,336,252</b>	<b>\$1,324,492</b>	<b>\$1,324,024</b>	<b>\$4,748,606</b>	<b>\$1,314,382</b>	<b>\$1,289,426</b>
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$6,081,215</b>	<b>\$6,428,391</b>	<b>\$5,990,098</b>	<b>\$6,127,540</b>	<b>\$6,281,057</b>	<b>\$9,864,562</b>	<b>\$6,594,356</b>	<b>\$6,738,676</b>
<b>USES OF FUNDS</b>								
Operating Expenditures--								
Administration	\$248,413	\$292,178	\$384,150	\$364,775	\$375,718	\$386,989	\$398,599	\$410,557
Planning and Project Management	\$623,596	\$919,158	\$943,800	\$972,114	\$1,001,277	\$1,031,316	\$1,062,255	\$1,094,123
Storm Water Contract Management	\$33,333	\$53,852	\$46,129	\$47,513	\$48,938	\$50,406	\$51,919	\$53,476
Storm Water Quality and Education	\$758,977	\$756,741	\$795,950	\$819,829	\$844,423	\$869,756	\$895,849	\$922,724
System Maintenance	\$657,145	\$648,219	\$688,754	\$709,417	\$730,699	\$752,620	\$775,199	\$798,455
Emergency Reserve	\$0	\$80,000	\$84,000	\$86,520	\$89,116	\$91,789	\$94,543	\$97,379
Sick/Vacation Accrual	\$32,165	\$30,000	\$40,000	\$41,200	\$42,436	\$43,709	\$45,020	\$46,371
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$2,353,629</b>	<b>\$2,780,148</b>	<b>\$2,982,783</b>	<b>\$3,041,366</b>	<b>\$3,132,607</b>	<b>\$3,226,586</b>	<b>\$3,323,383</b>	<b>\$3,423,085</b>
Debt--								
Goose Creek/BVRC 1998 Revenue Bond	\$808,038	\$805,158	\$806,309	\$806,273	\$810,029	\$1,126,036	\$493,531	\$491,872
Projected Bond - South Boulder Creek	\$0	\$0	\$0	\$0	\$0	\$312,000	\$312,000	\$312,000
Crawford Property Acquisition	\$114,832	\$114,539	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL DEBT SERVICE</b>	<b>\$922,870</b>	<b>\$919,697</b>	<b>\$806,309</b>	<b>\$806,273</b>	<b>\$810,029</b>	<b>\$1,438,036</b>	<b>\$805,531</b>	<b>\$803,872</b>
Transfers Out--								
Cost Allocation	\$162,964	\$156,776	\$182,544	\$200,798	\$220,878	\$242,966	\$267,263	\$293,989
Planning & Development Services	\$98,493	\$101,448	\$104,491	\$107,626	\$110,855	\$114,180	\$117,606	\$121,134
Other Transfers	\$10,000	\$10,000	\$10,000	\$10,300	\$10,609	\$10,927	\$11,255	\$11,593
<b>TOTAL TRANSFERS OUT</b>	<b>\$271,457</b>	<b>\$268,224</b>	<b>\$297,035</b>	<b>\$318,724</b>	<b>\$342,342</b>	<b>\$368,073</b>	<b>\$396,123</b>	<b>\$426,715</b>

CITY OF BOULDER  
2007 FUND FINANCIAL

STORMWATER AND FLOOD MANAGEMENT UTILITY FUND

	2005 ACTUAL	2006 REVISED	2007 APPROVED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED
Capital Improvements Program-- TOTAL CAPITAL USES OF FUNDS	\$2,301,591	\$2,785,000	\$2,150,000	\$2,210,000	\$2,500,000	\$2,050,000	\$2,450,000	\$2,200,000
PROJECTED BOND - SOUTH BOULDER CREEK	\$0	\$0	\$0	\$0	\$0	\$3,000,000	\$0	\$0
PROJECTED BOND - ISSUANCE COSTS	\$0	\$0	\$0	\$0	\$0	\$120,800	\$0	\$0
ENCUMBRANCES, CARRYOVERS & MID-YR ATBS	\$0	\$4,163,163	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL USES OF FUNDS</b>	<b>\$5,849,547</b>	<b>\$10,916,232</b>	<b>\$6,236,127</b>	<b>\$6,376,364</b>	<b>\$6,784,978</b>	<b>\$10,082,695</b>	<b>\$6,975,038</b>	<b>\$6,853,672</b>
Emergency Reserve Adjustment	\$0	\$80,000	\$84,000	\$86,520	\$89,116	\$91,789	\$94,543	\$97,379
Sick/Vacation Accrual Adjustment	\$32,165	\$30,000	\$40,000	\$41,200	\$42,436	\$43,709	\$45,020	\$46,371
<b>FUND BALANCE - END OF YEAR</b>	<b>\$9,361,428</b>	<b>\$4,983,587</b>	<b>\$4,861,558</b>	<b>\$4,740,454</b>	<b>\$4,368,084</b>	<b>\$4,285,449</b>	<b>\$4,044,331</b>	<b>\$4,073,084</b>
Designated Reserves -								
Bond Reserves	\$824,715	\$824,715	\$824,715	\$824,715	\$824,715	\$1,136,715	\$1,136,715	\$1,136,715
Post Flood Property Acquisition	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000
Sick/Vacation/Bonus Liability	\$169,457	\$174,541	\$179,777	\$185,170	\$190,725	\$196,447	\$202,341	\$208,411
Pay Period 27 - 2013 Reserve	\$0	\$0	\$7,200	\$14,400	\$21,600	\$28,800	\$36,000	\$43,200
<b>TOTAL RESERVES</b>	<b>\$2,044,172</b>	<b>\$2,049,256</b>	<b>\$2,061,692</b>	<b>\$2,074,285</b>	<b>\$2,087,040</b>	<b>\$2,411,962</b>	<b>\$2,425,056</b>	<b>\$2,438,326</b>
<b>SURPLUS/(DEFICIT) vs. RESERVES</b>	<b>\$7,317,256</b>	<b>\$2,934,332</b>	<b>\$2,799,866</b>	<b>\$2,666,169</b>	<b>\$2,281,044</b>	<b>\$1,873,487</b>	<b>\$1,619,275</b>	<b>\$1,634,758</b>
<b>OPERATING RESERVE (GOAL: 20-25%) *</b>	<b>282.20%</b>	<b>99.86%</b>	<b>88.72%</b>	<b>82.48%</b>	<b>68.23%</b>	<b>54.16%</b>	<b>45.23%</b>	<b>44.11%</b>

\* Reserve levels are based on industry standards and are maintained for revenue bonds and the capital intensive nature of the utility.

**CITY OF BOULDER  
2007 FUND FINANCIAL**

**CAGID FUND**

	2005 ACTUAL	2006 REVISED	2007 APPROVED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of the Year	\$1,943,018	\$1,311,774	\$1,013,465	\$704,035	\$1,268,664	\$2,000,255	\$2,834,758	\$4,636,388
<b>SOURCES OF FUNDS</b>								
Property/Owner. Tax	\$876,103	\$869,390	\$959,612	\$986,570	\$1,014,337	\$1,042,937	\$1,072,395	\$1,102,737
Short Term Fees *	1,168,788	1,233,625	1,178,656	1,413,670	1,413,670	1,413,670	1,433,999	1,454,328
Long Term Fees	1,904,508	1,967,749	2,060,016	2,163,292	2,163,292	2,271,752	2,271,752	2,385,650
Meterhood & Tokens *	164,829	117,500	142,500	156,214	156,214	156,214	156,214	156,214
Interest	33,394	19,798	47,430	22,881	41,232	65,008	92,130	150,683
Rental Income	206,528	421,523	421,523	434,078	447,010	460,330	474,050	488,182
Miscellaneous	45,686	17,359	41,710	42,081	42,456	42,836	43,220	43,608
Transfers In *	1,258,425	1,292,800	1,270,728	1,588,410	1,588,410	1,588,410	1,588,410	1,588,410
10th/Walnut Bond Proceeds	7,904		0	0	0	0	0	0
10th/Walnut - Property, Sales and Accommodations Tax TIF	458,936	1,038,048	1,016,762	1,047,265	1,078,683	1,111,043	1,144,375	1,178,706
10th/Walnut- other Revenue	0	72,116	62,832	64,717	66,658	68,658	70,718	72,839
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$6,125,100</b>	<b>\$7,049,908</b>	<b>\$7,201,769</b>	<b>\$7,919,178</b>	<b>\$8,011,962</b>	<b>\$8,220,858</b>	<b>\$8,347,263</b>	<b>\$8,621,357</b>
<b>USES OF FUNDS</b>								
Parking Operations	\$1,072,088	\$839,617	\$982,252	\$995,520	\$1,008,973	\$1,022,612	\$1,036,441	\$1,050,462
Major Maintenance - Parking	0	25,000	70,000	1,150,000	1,000,000	1,000,000	500,000	250,000
Capital Technology Improvements	0	0	0	0	0	0	0	0
Downtown & University Hill Management Division	693,062	881,751	979,321	991,855	1,004,555	1,017,424	1,030,465	1,043,679
10th and Walnut Parking Expense	0	412,902	412,177	424,542	437,278	450,397	463,909	477,825
Eco-Pass Program	489,323	541,865	501,896	516,953	532,462	548,436	564,889	581,835
Major Maintenance - Mall	335	0	0	0	0	0	0	0
Sick/Vacation Accrual	13,225	6,368	6,464	6,560	6,659	6,759	6,860	6,963
Capital Replacement Reserve	12,100	12,100	12,100	177,775	179,553	181,348	183,162	184,993
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$2,280,133</b>	<b>\$2,719,603</b>	<b>\$2,964,210</b>	<b>\$4,263,206</b>	<b>\$4,169,480</b>	<b>\$4,226,976</b>	<b>\$3,785,726</b>	<b>\$3,595,758</b>
<b>DEBT SERVICE</b>								
Series 1998	\$1,073,440	\$1,075,771	\$1,070,591	\$1,069,024	\$1,073,043	\$1,076,895	\$1,078,454	\$1,082,737
Series 2002 Refunding	1,605,129	1,524,251	1,636,089	0	0	0	0	0
Series 2003 (10th and Walnut)	933,091	936,075	938,683	936,005	924,722	916,844	920,118	922,234
<b>TOTAL DEBT SERVICE</b>	<b>\$3,611,660</b>	<b>\$3,536,097</b>	<b>\$3,645,363</b>	<b>\$2,005,029</b>	<b>\$1,997,765</b>	<b>\$1,993,739</b>	<b>\$1,998,572</b>	<b>\$2,004,971</b>
<b>TRANSFERS TO OTHER FUNDS</b>								
Cost Allocation	\$134,320	\$129,220	\$123,622	\$125,476	\$127,358	\$129,268	\$131,207	\$133,175
Mall Improvements - Payback to GF	392,000	500,000	500,000	500,000	500,000	500,000	43,549	0
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>\$526,320</b>	<b>\$629,220</b>	<b>\$623,622</b>	<b>\$625,476</b>	<b>\$627,358</b>	<b>\$629,268</b>	<b>\$174,756</b>	<b>\$133,175</b>
Carryover & Encumbrances	\$0	\$298,619	\$0	\$0	\$0	\$0	\$0	\$0

**CITY OF BOULDER  
2007 FUND FINANCIAL**

**CAGID FUND**

	2005 ACTUAL	2006 REVISED	2007 APPROVED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED
<b>CAPITAL IMPROVEMENTS PROGRAM</b>								
10th and Walnut Parking Structure	\$351,456	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Less: Excess TIF to City of Boulder		171,046	284,467	467,399	492,428	543,130	593,441	657,041
<b>TOTAL USES OF FUNDS</b>	<b>\$6,769,569</b>	<b>\$7,354,585</b>	<b>\$7,517,662</b>	<b>\$7,361,110</b>	<b>\$7,287,030</b>	<b>\$7,393,113</b>	<b>\$6,552,494</b>	<b>\$6,390,945</b>
Less: Sick/Vacation Accrual Adjustment	-13,225	-6,368	-6,464	-6,560	-6,659	-6,759	-6,860	-6,963
<b>UNRESTRICTED FUND BALANCE</b>	<b>\$1,311,774</b>	<b>\$1,013,465</b>	<b>\$704,035</b>	<b>\$1,268,664</b>	<b>\$2,000,255</b>	<b>\$2,834,758</b>	<b>\$4,636,388</b>	<b>\$6,873,764</b>
Designations:								
Designated Reserve	228,013	271,960	296,421	426,321	416,948	422,698	378,573	359,576
Natural Disaster Reserve	108,874	172,713	177,931	189,923	192,707	198,973	202,766	210,988
Pay Period 27 - 2013 Reserve			7,000	14,000	21,000	28,000	35,000	42,000
Sick and Vacation Liability Reserve	94,071	100,439	106,903	113,463	120,122	126,881	133,741	140,704
<b>SURPLUS/(DEFICIT) vs RESERVE GOAL</b>	<b>\$880,815</b>	<b>\$468,352</b>	<b>\$115,781</b>	<b>\$524,957</b>	<b>\$1,249,478</b>	<b>\$2,058,207</b>	<b>\$3,886,309</b>	<b>\$6,120,496</b>

\* Assumes 5 year schedule for short term parking rate increases, Last increase 2003, per 5 year schedule - 2008 is the next increase.

CITY OF BOULDER  
2007 FUND FINANCIAL

UHGID FUND

	2005 ACTUAL	2006 REVISED	2007 APPROVED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of the Year	\$593,904	\$675,108	\$695,088	\$718,502	\$805,423	\$911,299	\$1,018,452	\$1,125,137
<b>SOURCES OF FUNDS</b>								
Property/Owner. Tax	26,670	26,733	27,865	28,644	29,446	30,272	31,123	32,000
Lot Revenues *	151,861	159,696	157,168	189,805	189,805	191,552	191,552	193,386
Meterhood & Tokens *	7,191	4,000	4,365	4,365	4,365	4,365	4,365	4,365
Interest	18,810	20,006	22,590	23,351	26,176	29,617	33,100	36,567
Transfers from General Fund *	188,241	175,000	175,000	218,750	218,750	218,750	218,750	218,750
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$392,773</b>	<b>\$385,435</b>	<b>\$386,988</b>	<b>\$464,915</b>	<b>\$468,542</b>	<b>\$474,556</b>	<b>\$478,890</b>	<b>\$485,068</b>
<b>USES OF FUNDS</b>								
Parking Services Operations	\$140,560	\$165,866	\$182,764	\$185,187	\$187,643	\$190,133	\$192,657	\$195,216
Downtown & University Hill Management Division	105,024	103,585	110,184	111,700	113,238	114,797	116,378	117,982
Capital - Technology and Improvments			30,000	30,100	10,201	10,303	10,406	10,510
Marketing/Economic Vitality **	17,672	9,618	0	9,909	10,008	10,108	10,209	10,311
Eco-Pass Program	594	636	649	655	662	669	676	683
Sick/Vacation Accrual	1,741	501	506	511	516	521	527	532
Capital Replacement Reserve	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$274,591</b>	<b>\$289,206</b>	<b>\$333,103</b>	<b>\$347,062</b>	<b>\$331,268</b>	<b>\$335,531</b>	<b>\$339,853</b>	<b>\$344,234</b>
<b>TRANSFERS TO OTHER FUNDS</b>								
Cost Allocation	\$38,720	\$37,250	\$30,977	\$31,442	\$31,914	\$32,393	\$32,879	\$33,372
Carryovers & Encumbrances	0	39,500	0	0	0	0	0	0
<b>TOTAL USES OF FUNDS</b>	<b>\$313,311</b>	<b>\$365,956</b>	<b>\$364,080</b>	<b>\$378,504</b>	<b>\$363,182</b>	<b>\$367,924</b>	<b>\$372,732</b>	<b>\$377,606</b>
Less: Sick/Vacation Accrual Adjustment	-1,741	-501	-506	-511	-516	-521	-527	-532
<b>UNRESTRICTED FUND BALANCE</b>	<b>\$675,108</b>	<b>\$695,088</b>	<b>\$718,502</b>	<b>\$805,423</b>	<b>\$911,299</b>	<b>\$1,018,452</b>	<b>\$1,125,137</b>	<b>\$1,233,131</b>
Designations:								
Designated Reserve	78,328	91,489	91,020	94,626	90,796	91,981	93,183	94,401
Natural Disaster Reserve	4,271	6,313	6,360	7,385	7,494	7,674	7,804	7,990
Pay Period 27 - 2013 Reserve			1,075	2,150	3,225	4,300	5,375	6,450
Sick and Vacation Liability Reserve	14,068	14,569	15,075	15,586	16,102	16,624	17,150	17,682
<b>SURPLUS/(DEFICIT) vs RESERVE GOAL</b>	<b>\$578,441</b>	<b>\$582,717</b>	<b>\$604,972</b>	<b>\$685,676</b>	<b>\$793,682</b>	<b>\$897,873</b>	<b>\$1,001,625</b>	<b>\$1,106,608</b>

\* Assumes 5 year schedule for short term parking rate increases, Last increase 2003, per 5 year schedule - 2008 is the next increase.

\*\*\$9,811 will be appropriated for 2007 through a mid-year budget supplemental.

**CITY OF BOULDER  
2007 FUND FINANCIAL**

**PERMANENT PARKS & RECREATION FUND**

	<b>2005 FINAL</b>	<b>2006 REVISED</b>	<b>2007 APPROVED</b>	<b>2008 PROJECTED</b>	<b>2009 PROJECTED</b>	<b>2010 PROJECTED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of the Year	3,848,943	4,746,138	1,145,403	1,078,476	1,105,811	730,943	574,164	416,980
<b>SOURCES OF FUNDS</b>								
Property Tax	1,398,803	1,431,686	1,460,320	1,518,733	1,556,701	1,595,618	1,635,509	1,676,397
Interest	128,824	181,717	205,480	210,619	193,635	181,294	174,798	172,591
Parks Development Excise Taxes	597,831	180,000	240,000	220,000	224,400	228,888	233,466	238,135
Recreation Development Excise Taxes	-	45,000	60,000	55,000	56,100	57,222	58,366	59,534
Other Revenues	8,619	14,235	14,235	14,235	14,235	14,235	14,235	14,235
<b>TOTAL SOURCES OF FUNDS</b>	<b>2,134,077</b>	<b>1,852,638</b>	<b>1,980,035</b>	<b>2,018,587</b>	<b>2,045,071</b>	<b>2,077,257</b>	<b>2,116,374</b>	<b>2,160,891</b>
<b>USES OF FUNDS</b>								
Operations & Construction Management	387,670	437,978	390,000	401,700	413,751	426,164	438,948	452,117
Capital Refurbishment Projects	271,685	1,202,043	534,000	465,000	490,000	490,000	515,000	540,000
Total Operating Uses of Funds	659,355	1,640,021	924,000	866,700	903,751	916,164	953,948	992,117
<b>Transfers To Other Funds</b>								
Cost Allocation	54,729	52,651	47,977	49,416	50,899	52,426	53,999	55,618
Excise Tax Collection	4,699	4,840	4,985	5,135	5,289	5,448	5,611	5,779
	59,428	57,491	52,962	54,551	56,188	57,873	59,610	61,398
<b>Debt Service</b>								
Total Debt Service	50,402	50,402	-	-	-	-	-	-
<b>Capital Improvement Program</b>								
Capital Projects	467,697	3,705,459	1,070,000	1,070,000	1,460,000	1,260,000	1,260,000	1,060,000
<b>TOTAL USES OF FUNDS</b>	<b>1,236,882</b>	<b>5,453,373</b>	<b>2,046,962</b>	<b>1,991,251</b>	<b>2,419,939</b>	<b>2,234,037</b>	<b>2,273,558</b>	<b>2,113,515</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>4,746,138</b>	<b>1,145,403</b>	<b>1,078,476</b>	<b>1,105,811</b>	<b>730,943</b>	<b>574,164</b>	<b>416,980</b>	<b>464,356</b>
Designations:								
Pay Period 27 - 2013 Reserve	-	-	(2,120)	(4,240)	(6,360)	(8,480)	(10,600)	(12,720)
Sick & Vacation Liability Reserve	(48,813)	(50,277)	(52,569)	(54,146)	(55,770)	(57,444)	(59,167)	(60,942)
Total Designations	(48,813)	(50,277)	(54,689)	(58,386)	(62,130)	(65,924)	(69,767)	(73,662)
<b>SURPLUS/(DEFICIT) vs. RESERVE GOAL</b>	<b>4,697,325</b>	<b>1,095,126</b>	<b>1,023,787</b>	<b>1,047,425</b>	<b>668,813</b>	<b>508,240</b>	<b>347,213</b>	<b>390,694</b>

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CITY OF BOULDER  
2007 FUND FINANCIAL

TELECOMMUNICATIONS FUND

	2005 ACTUAL	2006 APPROVED	2007 APPROVED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	1,288,734	1,443,829	1,197,968	1,335,075	495,657	457,881	602,461	731,960
<b>SOURCES OF FUNDS</b>								
Telecom Phone System User Charges	574,909	570,755	584,795	590,643	596,549	602,515	608,540	614,625
Telecom Charges Billed to outside Entity	2,909	0	0	0	0	0	0	0
Long Distance Phone Charges		20,000	22,000	22,220	22,442	22,667	22,893	23,122
Telecommunications Planning & Deployment	47,788	44,000	46,000	46,000	46,460	46,925	47,394	47,868
Leased Fiber Maint Payments - Outside Entity		5,000	5,125	5,176	5,228	5,280	5,333	5,386
BRAN		0	0	0	0	0	0	0
BRAN Maintenance	76,608	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Remote Telecom User Charges		0	0	0	0	0	0	0
Interest	27,665	28,877	23,959	26,702	9,913	9,158	12,049	14,639
<b>TOTAL SOURCES OF FUNDS</b>	<b>729,879</b>	<b>738,632</b>	<b>751,879</b>	<b>760,741</b>	<b>750,593</b>	<b>756,544</b>	<b>766,209</b>	<b>775,641</b>
<b>USES OF FUNDS</b>								
Operating:								
Telecom Phone System	399,666.48		0	0	0	0	0	0
-Quarterly Admin Chgs		235,345	231,064	242,617	254,748	267,485	280,860	294,903
-Monthly Op Chgs		304,583	234,576	208,305	182,720	191,856	201,449	211,521
-Long Distance Chgs		16,317	17,188	18,047	18,950	19,897	20,892	21,937
Capital Telephone Expenses	18,915			1,000,000	200,000	0	0	0
Telecommunications Planning & Deployment	121,968	347,316	51,125	51,176	51,688	52,205	52,727	53,254
BRAN		0	0	0	0	0	0	0
BRAN Maintenance	22,872	70,000	71,050	70,000	70,000	70,000	70,000	70,000
Other			0	0	0	0	0	0
<b>Total Operating Uses of Funds</b>	<b>563,421</b>	<b>973,561</b>	<b>605,003</b>	<b>1,590,146</b>	<b>778,106</b>	<b>601,444</b>	<b>625,927</b>	<b>651,615</b>
Transfers to Other Funds:								
Debt Payments	0	0	0	0	0	0	0	0
Cost Allocation	11,363	10,932	9,769	10,013	10,264	10,520	10,783	11,053
<b>Total Transfers to Other Funds</b>	<b>11,363</b>	<b>10,932</b>	<b>9,769</b>	<b>10,013</b>	<b>10,264</b>	<b>10,520</b>	<b>10,783</b>	<b>11,053</b>
<b>TOTAL USES OF FUNDS</b>	<b>574,784</b>	<b>984,493</b>	<b>614,772</b>	<b>1,600,159</b>	<b>788,369</b>	<b>611,964</b>	<b>636,711</b>	<b>662,668</b>
<b>UNRESTRICTED FUND BALANCE</b>	<b>1,443,829</b>	<b>1,197,968</b>	<b>1,335,075</b>	<b>495,657</b>	<b>457,881</b>	<b>602,461</b>	<b>731,960</b>	<b>844,933</b>
Required Reserve:								
Total Required Reserve	1,443,829	1,197,968	1,335,075	495,657	457,881	602,461	731,960	844,933
<b>SURPLUS(DEFICIT) vs RESERVE GOAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CITY OF BOULDER  
2007 FUND FINANCIAL**

**PROPERTY AND CASUALTY INSURANCE FUND**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$1,689,436	\$2,211,462	\$2,355,398	\$2,533,330	\$2,730,549	\$2,851,584	\$2,859,745	\$2,857,156
<b>SOURCES OF FUNDS</b>								
Charges to Departments	\$1,539,000	\$1,609,000	\$1,767,000	\$1,885,000	\$1,885,000	\$1,885,000	\$1,885,000	\$1,885,000
Interest on Investments	73,016	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Payment from Excess Insurance	55,166	0	0	0	0	0	0	0
Restitution Payments	8,943	0	0	0	0	0	0	0
Risk Purchasing Group Profit Sharing	16,430	0	0	0	0	0	0	0
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$1,692,555</b>	<b>\$1,669,000</b>	<b>\$1,827,000</b>	<b>\$1,945,000</b>	<b>\$1,945,000</b>	<b>\$1,945,000</b>	<b>\$1,945,000</b>	<b>\$1,945,000</b>
<b>USES OF FUNDS</b>								
Insurance Premiums:								
Airport	\$9,698	\$10,243	\$10,756	\$11,293	\$11,858	\$12,451	\$13,074	\$13,727
Public Safety Bldg	4,637	5,829	5,888	5,946	6,006	6,066	6,127	6,188
Liability	223,875	250,655	263,188	276,348	290,165	304,673	319,907	335,902
Crime	7,415	7,531	7,757	7,990	8,229	8,476	8,730	8,992
Boiler	24,310	24,221	24,221	24,221	24,221	24,221	24,221	24,221
Property	289,162	272,849	272,849	272,849	272,849	272,849	272,849	272,849
Difference in Conditions	77,127	80,402	80,402	80,402	80,402	80,402	80,402	80,402
AJG Broker Fee	44,500	46,856	49,199	51,659	54,242	56,954	59,802	62,792
Gallagher Bassett Fee	14,684	14,124	14,830	15,572	16,350	17,168	18,026	18,928
Information Resources and Permits	617	520	572	630	693	762	838	922
Dues/Memberships/Training	3,915	6,655	7,321	8,053	8,858	9,744	10,718	11,790
Internal Litigation Services	0	0	69,551	72,333	75,226	78,235	81,365	84,619
Insurance Claims	397,162	720,525	777,155	838,430	905,504	977,945	977,945	977,945
Actuarial Valuation Expense and Consulting	0	14,013	0	14,714	0	15,450	0	0
Cost Allocation	73,427	70,639	65,380	67,341	69,362	71,442	73,586	75,793
<b>TOTAL USES OF FUNDS</b>	<b>\$1,170,529</b>	<b>\$1,525,064</b>	<b>\$1,649,069</b>	<b>\$1,747,781</b>	<b>\$1,823,965</b>	<b>\$1,936,838</b>	<b>\$1,947,589</b>	<b>\$1,975,071</b>
<b>ENDING FUND BALANCE</b>	<b>\$2,211,462</b>	<b>\$2,355,398</b>	<b>\$2,533,330</b>	<b>\$2,730,549</b>	<b>\$2,851,584</b>	<b>\$2,859,745</b>	<b>\$2,857,156</b>	<b>\$2,827,086</b>
<b>Designations:</b>								
Actuarially Calculated Reserve	\$910,796	\$910,796	\$910,796	\$910,796	\$910,796	\$910,796	\$910,796	\$910,796
City Reserve Policy	537,500	537,500	537,500	537,500	537,500	537,500	537,500	537,500
Total Required Reserve	<u>\$1,448,296</u>	<u>\$1,448,296</u>	<u>\$1,448,296</u>	<u>\$1,448,296</u>	<u>\$1,448,296</u>	<u>\$1,448,296</u>	<u>\$1,448,296</u>	<u>\$1,448,296</u>
<b>SURPLUS/(DEFICIT) vs. Required Reserve</b>	<u>\$763,166</u>	<u>\$907,102</u>	<u>\$1,085,034</u>	<u>\$1,282,253</u>	<u>\$1,403,288</u>	<u>\$1,411,449</u>	<u>\$1,408,860</u>	<u>\$1,378,790</u>

**CITY OF BOULDER  
2007 FUND FINANCIAL**

**WORKERS' COMPENSATION FUND**

	Inflation Projection 3.00%		2005	2006	2007	2008	2009	2010	2011	2012
	ACTUAL	REVISED	APPROVED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	
<b>Total Working Capital</b>	3,953,157	3,591,591	3,187,245	2,966,146	2,873,574	2,982,948	3,323,456	3,950,311		
GSI Salary Increase	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%		
<b>Revenues</b>										
Collections/Charges (Projected @ 3%)	1,166,637	1,184,137	1,201,899	1,445,884	1,680,696	1,970,700	2,290,741	2,662,758		
Increase to collections/adjustment of rates*			240,380	231,341	285,718	315,312	366,519	426,041		
Interest on Investments (Projected @ 4% of Fund Balance)	104,600	149,051	149,163	118,646	114,943	119,318	132,938	158,012		
Other Revenues	54,581									
<b>Total Revenues</b>	1,325,818	1,333,188	1,591,441	1,795,871	2,081,357	2,405,329	2,790,198	3,246,811		
<b>Expenditures</b>										
<b>Claims Related</b>										
Claims Paid	992,019	1,043,623	1,061,762	1,115,203	1,175,604	1,244,612	1,318,587	1,396,540		
Excess Insurance Premiums	86,401	89,857	92,553	95,329	98,189	101,135	104,169	107,294		
Permit Holder Annual Fee	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000		
Self-Insurance Bond + Brokerage Fee	22,448	22,874	24,086	24,808	25,553	26,319	27,109	27,922		
Self-Insurance Taxes	73,980	47,881	49,317	50,796	52,320	53,890	55,507	57,172		
Claims Deposit	-	-	-	-	-	-	-	-		
Medical Consultants - CCMSI + midyear Adj.	48,753	52,071	45,959	47,338	48,758	50,221	51,727	53,279		
Consultant Services - Med Case Mgt / 2nd Med Opn	9,304	13,086	13,479	13,883	14,300	14,729	15,171	15,626		
Consultant Services - Claims Audit	28,955	15,000	15,000	15,450	15,914	16,391	16,883	17,389		
Consultant Services - Data Processing	-	-	-	-	-	-	-	-		
Consultant Services - Legal	3,974	2,185	2,251	2,319	2,388	2,460	2,534	2,610		
Consultant Services - Other	14,811	2,365	3,936	4,054	4,176	4,301	4,430	4,563		
Wellness Program	190,553	196,267	229,154	236,029	243,109	250,403	257,915	265,652		
Loss Prevention = Screenings/Equipment/Return to Work	52,614	56,909	58,616	60,375	62,186	64,052	65,973	67,953		
Sub-Total	1,525,811	1,544,118	1,598,113	1,667,585	1,744,497	1,830,512	1,922,004	2,017,999		
<b>Administration Related</b>										
Cost Allocation	15,365	14,782	31,379	32,320	33,290	34,289	35,317	36,377		
Temporary Personnel Services	-	-	-	-	-	-	-	-		
Information Resources / Memberships	3,532	2,072	2,134	2,198	2,264	2,332	2,402	2,474		
Telephone Administration / Confidential Fax / Cell Phone	2,779	910	937	965	994	1,024	1,055	1,087		
Equipment Non-Capital	-	-	-	-	-	-	-	-		
Training + ARM 1k	5,897	2,488	2,562	2,639	2,718	2,800	2,884	2,970		
Salaries & Benefits	132,697	157,064	160,831	165,656	170,626	175,744	181,017	186,447		
Other Materials/Supplies	414	16,037	16,518	17,014	17,524	18,050	18,592	19,149		
Reproduction	-	63	64	66	68	70	73	75		
Audio/Visual	889	-	-	-	-	-	-	-		
Sub-Total	161,573	193,415	214,427	220,860	227,485	234,310	241,339	248,579		
<b>Total Expenditures</b>	1,687,384	1,737,533	1,812,540	1,888,444	1,971,982	2,064,822	2,163,343	2,266,579		
Excess/(deficit)revenues/expenditures	(361,566)	(404,346)	(221,098)	(92,573)	109,374	340,508	626,855	980,232		
<b>UNRESTRICTED ENDING FUND BALANCE</b>	3,591,591	3,187,245	2,966,146	2,873,574	2,982,948	3,323,456	3,950,311	4,930,543		
<b>RESTRICTIONS</b>										
Estimated Liabilities @ 50% Confidence	1,377,444	1,317,596	1,424,965	1,544,550	1,672,907	1,805,090	1,940,163	2,078,456		
City Reserve Policy	2,400,000	2,400,000	2,475,000	2,550,000	2,625,000	2,700,000	2,800,000	2,800,000		
Pay Period 27 - 2013 Reserve			1,390	2,780	4,170	5,560	6,950	8,340		
<b>BALANCE TO COMPLY WITH CITY RESERVE POLICY</b>	3,777,444	3,717,596	3,901,355	4,097,330	4,302,077	4,510,650	4,747,113	4,886,796		
<b>SURPLUS/(DEFICIT) OF RESERVE POLICY</b>	(185,853)	(530,351)	(935,209)	(1,223,756)	(1,319,129)	(1,187,194)	(796,802)	43,747		

\*In order to comply with the City Reserve Policy, Workers' Compensation rates increased accordingly. This assumes that claims costs will continue at the same rate as projected through our actuarial evaluation, our fiscal philosophy that funding levels will represent a 50% confidence level and our Rate Stabilization Fund goal will continue to be set at a 8:1 ratio to our excess insurance level of coverage.

**CITY OF BOULDER  
2007 FUND FINANCIAL**

**COMPENSATED ABSENCES FUND**

	<b>2005 ACTUAL</b>	<b>2006 APPROVED</b>	<b>2007 APPROVED</b>	<b>2008 PROJECTED</b>	<b>2009 PROJECTED</b>	<b>2010 PROJECTED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$ 3,303,462	\$ 2,703,471	\$ 2,686,809	\$ 2,657,999	\$ 2,628,299	\$ 2,597,684	\$ 2,566,127	\$ 2,533,601
<b>SOURCES OF FUNDS</b>								
Transfer In	\$ 598,740	\$ 311,240	\$ 311,240	\$ 311,240	\$ 311,240	\$ 311,240	\$ 311,240	\$ 311,240
Recommended Add'l Transfer In	0	0	0	0	0	0	0	0
Interest on Investments	73,954	65,810	53,736	53,160	52,566	51,954	51,323	50,672
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$ 672,694</b>	<b>\$ 377,050</b>	<b>\$ 364,976</b>	<b>\$ 364,400</b>	<b>\$ 363,806</b>	<b>\$ 363,194</b>	<b>\$ 362,563</b>	<b>\$ 361,912</b>
<b>USES OF FUNDS</b>								
Retirement/Termination Payout	\$ 1,259,721	\$ 381,240	\$ 381,240	\$ 381,240	\$ 381,240	\$ 381,240	\$ 381,240	\$ 381,240
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$ 1,259,721</b>	<b>\$ 381,240</b>	<b>\$ 381,240</b>	<b>\$ 381,240</b>	<b>\$ 381,240</b>	<b>\$ 381,240</b>	<b>\$ 381,240</b>	<b>\$ 381,240</b>
<b>TRANSFERS TO OTHER FUNDS</b>								
Cost Allocation	\$ 12,964	\$ 12,472	\$ 12,546	\$ 12,860	\$ 13,181	\$ 13,511	\$ 13,848	\$ 14,195
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>\$ 12,964</b>	<b>\$ 12,472</b>	<b>\$ 12,546</b>	<b>\$ 12,860</b>	<b>\$ 13,181</b>	<b>\$ 13,511</b>	<b>\$ 13,848</b>	<b>\$ 14,195</b>
<b>TOTAL USES OF FUNDS</b>	<b>\$ 1,272,685</b>	<b>\$ 393,712</b>	<b>\$ 393,786</b>	<b>\$ 394,100</b>	<b>\$ 394,421</b>	<b>\$ 394,751</b>	<b>\$ 395,088</b>	<b>\$ 395,435</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 2,703,471</b>	<b>\$ 2,686,809</b>	<b>\$ 2,657,999</b>	<b>\$ 2,628,299</b>	<b>\$ 2,597,684</b>	<b>\$ 2,566,127</b>	<b>\$ 2,533,601</b>	<b>\$ 2,500,079</b>
<b>Designations:</b>								
Required Reserve:								
Beginning Reserve Requirement	\$ 2,935,808	\$ 2,637,074	\$ 2,637,074	\$ 2,637,074	\$ 2,637,074	\$ 2,637,074	\$ 2,637,074	\$ 2,637,074
Annual Increase to Required Reserve	(298,734)	0	0	0	0	0	0	0
Total Required Reserve	\$ 2,637,074	\$ 2,637,074	\$ 2,637,074	\$ 2,637,074	\$ 2,637,074	\$ 2,637,074	\$ 2,637,074	\$ 2,637,074
<b>SURPLUS/(DEFICIT) vs. Required Reserve</b>	<b>\$ 66,397</b>	<b>\$ 49,735</b>	<b>\$ 20,925</b>	<b>\$ (8,775)</b>	<b>\$ (39,390)</b>	<b>\$ (70,947)</b>	<b>\$ (103,473)</b>	<b>\$ (136,995)</b>

**CITY OF BOULDER  
2007 FUND FINANCIAL**

**FLEET OPERATIONS FUND**

	<b>2005 ACTUAL</b>	<b>2006 REVISED</b>	<b>2007 APPROVED</b>	<b>2008 PROJECTED</b>	<b>2009 PROJECTED</b>	<b>2010 PROJECTED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$160,622	\$143,030	\$638,271	\$699,720	\$746,424	\$788,188	\$812,456	\$817,576
<b>SOURCES OF FUNDS</b>								
Vehicle Charges	\$2,007,677	\$2,498,730	\$2,378,927	\$2,497,873	\$2,622,767	\$2,753,905	\$2,891,601	\$3,036,181
Vehicle Acquisition Charges	\$519,774	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Interest Earnings	\$1,704	\$14,454	\$25,531	\$27,989	\$29,857	\$31,528	\$32,498	\$32,703
Other	\$219,547	\$250,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$2,748,702</b>	<b>\$3,163,184</b>	<b>\$2,854,458</b>	<b>\$2,975,862</b>	<b>\$3,102,624</b>	<b>\$3,235,433</b>	<b>\$3,374,099</b>	<b>\$3,518,884</b>
<b>USES OF FUNDS</b>								
Operating:								
Operating Expenditures	\$2,491,492	\$2,334,227	\$2,477,534	\$2,601,410	\$2,731,481	\$2,868,055	\$3,011,458	\$3,162,031
Emergencies	\$0	\$24,303	\$24,969	\$26,014	\$27,315	\$28,681	\$30,115	\$31,620
Building Replacement	\$0	\$57,261	\$57,261	\$57,261	\$45,809	\$45,809	\$45,809	\$45,809
Sick/Vacation Accrual	\$29,497	\$12,174	\$12,417	\$12,603	\$12,792	\$12,984	\$13,179	\$13,377
Total Operating Uses of Funds	\$2,520,989	\$2,427,966	\$2,572,181	\$2,697,289	\$2,817,397	\$2,955,529	\$3,100,560	\$3,252,837
Transfers to Other Funds								
Cost Allocation	\$245,305	\$211,150	\$220,828	\$231,869	\$243,463	\$255,636	\$268,418	\$281,839
Total Transfers to Other Funds	\$245,305	\$211,150	\$220,828	\$231,869	\$243,463	\$255,636	\$268,418	\$281,839
Carryovers & Encumbrances	\$0	\$28,827	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL USES OF FUNDS</b>	<b>\$2,766,294</b>	<b>\$2,667,943</b>	<b>\$2,793,009</b>	<b>\$2,929,158</b>	<b>\$3,060,860</b>	<b>\$3,211,165</b>	<b>\$3,368,978</b>	<b>\$3,534,675</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$143,030</b>	<b>\$638,271</b>	<b>\$699,720</b>	<b>\$746,424</b>	<b>\$788,188</b>	<b>\$812,456</b>	<b>\$817,576</b>	<b>\$801,785</b>
<b>DESIGNATED RESERVES</b>								
Reserve for Wage Accrual Appropriation	\$0	\$0	\$5,700	\$11,400	\$17,100	\$22,800	\$28,500	\$34,200
Sick/Vac/Bon Liability Reserve	\$141,252	\$153,426	\$165,843	\$178,446	\$191,239	\$204,223	\$217,402	\$230,778
Emergency Operating Reserve (Goal = 2%)	\$0	\$48,073	\$97,624	\$149,652	\$204,282	\$261,643	\$321,872	\$385,113
Total Reserves	\$141,252	\$201,499	\$269,167	\$339,498	\$412,620	\$488,666	\$567,774	\$650,091
<b>SURPLUS(DEFICIT) vs RESERVES</b>	<b>\$1,778</b>	<b>\$436,772</b>	<b>\$430,553</b>	<b>\$406,925</b>	<b>\$375,567</b>	<b>\$323,790</b>	<b>\$249,803</b>	<b>\$151,694</b>

**CITY OF BOULDER  
2007 FUND BALANCE**

**FLEET REPLACEMENT FUND**

	<b>2005 ACTUAL</b>	<b>2006 REVISED</b>	<b>2007 APPROVED</b>	<b>2008 PROJECTED</b>	<b>2009 PROJECTED</b>	<b>2010 PROJECTED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$3,349,413	\$4,138,902	\$3,916,320	\$4,215,864	\$4,531,170	\$5,242,495	\$5,420,505	\$5,642,892
<b>SOURCES OF FUNDS</b>								
Equipment Replacement Charges	\$3,265,967	\$3,360,415	\$3,400,862	\$3,410,012	\$3,406,576	\$3,417,164	\$3,433,912	\$3,437,261
Sale of Assets	\$365,757	\$166,000	\$161,708	\$161,838	\$139,133	\$172,246	\$170,844	\$164,764
Interest Earnings	\$101,990	\$109,167	\$156,653	\$168,635	\$181,247	\$209,700	\$216,820	\$225,716
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$3,733,713</b>	<b>\$3,635,582</b>	<b>\$3,719,223</b>	<b>\$3,740,485</b>	<b>\$3,726,956</b>	<b>\$3,799,110</b>	<b>\$3,821,576</b>	<b>\$3,827,741</b>
<b>USES OF FUNDS</b>								
Operating:								
Equipment Purchases	\$2,906,841	\$3,418,179	\$3,340,139	\$3,342,515	\$2,929,697	\$3,531,748	\$3,506,259	\$3,395,709
Support Services	\$24,474	\$22,978	\$24,333	\$24,698	\$25,068	\$25,444	\$25,826	\$26,214
<b>Total Operating Uses of Funds</b>	<b>\$2,931,314</b>	<b>\$3,441,156</b>	<b>\$3,364,471</b>	<b>\$3,367,212</b>	<b>\$2,954,764</b>	<b>\$3,557,191</b>	<b>\$3,532,084</b>	<b>\$3,421,922</b>
Transfers to Other Funds								
Cost Allocation	\$12,911	\$37,262	\$55,207	\$57,967	\$60,866	\$63,909	\$67,104	\$70,460
<b>Total Transfers to Other Funds</b>	<b>\$12,911</b>	<b>\$37,262</b>	<b>\$55,207</b>	<b>\$57,967</b>	<b>\$60,866</b>	<b>\$63,909</b>	<b>\$67,104</b>	<b>\$70,460</b>
Carryovers & Encumbrances	\$0	\$379,745	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL USES OF FUNDS</b>	<b>\$2,944,224</b>	<b>\$3,858,164</b>	<b>\$3,419,678</b>	<b>\$3,425,179</b>	<b>\$3,015,630</b>	<b>\$3,621,100</b>	<b>\$3,599,189</b>	<b>\$3,492,381</b>
<b>RESTRICTED FUND BALANCE</b>	<b>\$4,138,902</b>	<b>\$3,916,320</b>	<b>\$4,215,864</b>	<b>\$4,531,170</b>	<b>\$5,242,495</b>	<b>\$5,420,505</b>	<b>\$5,642,892</b>	<b>\$5,978,252</b>

**CITY OF BOULDER  
2007 FUND BALANCE**

**COMPUTER REPLACEMENT FUND**

	<b>2005 ACTUAL</b>	<b>2006 APPROVED</b>	<b>2007 APPROVED</b>	<b>2008 PROJECTED</b>	<b>2009 PROJECTED</b>	<b>2010 PROJECTED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	2,765,134	3,538,536	3,144,123	2,821,841	2,404,676	2,336,998	2,053,183	1,502,512
<b>SOURCES OF FUNDS</b>								
Transfer In - General Fund/Subsidy	581,250	590,000	601,000	613,020	625,280	637,786	650,542	663,553
Transfer In - Dept Contributions	972,910							
Transfer In - General Fund/Departments		205,455	213,693	217,966	222,326	226,772	231,308	235,934
Transfer In - Restricted Funds		605,956	621,235	633,660	646,333	659,260	672,445	685,894
Other Dept Contributions (Amt over Standard)								
Chrgs to External entities	608							
Revenue booked to CRF in Error	16,300							
Misc Used Equipment Sales	1,348	0	0	0	0	0	0	0
Interest on Investments	84,050	78,530	116,418	103,442	92,839	79,114	76,887	67,550
<b>TOTAL SOURCES OF FUNDS</b>	<b>1,656,466</b>	<b>1,479,941</b>	<b>1,552,346</b>	<b>1,568,088</b>	<b>1,586,778</b>	<b>1,602,932</b>	<b>1,631,181</b>	<b>1,652,930</b>
<b>USES OF FUNDS</b>								
Refund Nexus Savings to RF Amount Over Standard		150,000						
Equipment Disposal Expense		5,000	5,250	5,513	5,788	6,078	6,381	6,700
Computer Replacements	866,805	1,703,712	1,854,875	1,964,948	1,633,579	1,865,278	2,159,773	2,851,021
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>866,805</b>	<b>1,858,712</b>	<b>1,860,125</b>	<b>1,970,460</b>	<b>1,639,367</b>	<b>1,871,356</b>	<b>2,166,154</b>	<b>2,857,722</b>
Transfers to Other Funds: Cost Allocation	16,259	15,642	14,503	14,793	15,089	15,391	15,699	16,012
<b>Total Transfers to Other Funds</b>	<b>16,259</b>	<b>15,642</b>	<b>14,503</b>	<b>14,793</b>	<b>15,089</b>	<b>15,391</b>	<b>15,699</b>	<b>16,012</b>
<b>TOTAL USES OF FUNDS</b>	<b>883,064</b>	<b>1,874,354</b>	<b>1,874,628</b>	<b>1,985,253</b>	<b>1,654,456</b>	<b>1,886,746</b>	<b>2,181,852</b>	<b>2,873,734</b>
<b>ENDING FUND BALANCE</b>	<b>3,538,536</b>	<b>3,144,123</b>	<b>2,821,841</b>	<b>2,404,676</b>	<b>2,336,998</b>	<b>2,053,183</b>	<b>1,502,512</b>	<b>281,707</b>
<b>Desinations:</b>								
Required Reserve:								
Beginning Reserve Requirement -		1,641,247.45	1,342,462.55	1,486,034.10	1,051,004.26	978,152.66	796,859.14	465,090.39
Annual Increase to Required Reserve		489,171.83	489,171.83	498,955.27	508,934.37	519,113.06	529,495.32	540,085.23
Decrease for Replacement Purchases		(787,956.73)	(345,600.29)	(933,985.11)	(581,785.97)	(700,406.58)	(861,264.08)	(772,549.73)
<b>Total Required Reserve</b>	<b>1,641,247</b>	<b>1,342,463</b>	<b>1,486,034</b>	<b>1,051,004</b>	<b>978,153</b>	<b>796,859</b>	<b>465,090</b>	<b>232,626</b>
<b>SURPLUS/(DEFICIT) vs. Required Reserve</b>	<b>1,897,289</b>	<b>1,801,660</b>	<b>1,335,807</b>	<b>1,353,671</b>	<b>1,358,845</b>	<b>1,256,324</b>	<b>1,037,421</b>	<b>49,082</b>

**CITY OF BOULDER  
2007 FUND FINANCIAL**

**EQUIPMENT REPLACEMENT FUND**

	2005 ACTUAL	2006 REVISED	2007 APPROVED	2008 PROJECTED	2009 PROJECTED	2010 PROJECTED	2011 PROJECTED	2012 PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$3,862,738	\$3,978,477	\$4,089,601	\$3,406,764	\$3,739,962	\$3,887,360	\$3,130,212	\$3,167,609
<b>SOURCES OF FUNDS</b>								
General Fund Contributions	\$307,236	\$195,993	\$197,952	\$199,932	\$201,931	\$203,951	\$205,990	\$208,050
Restricted Fund Contributions	\$319,157	\$278,939	\$281,728	\$284,545	\$287,391	\$290,265	\$293,167	\$296,099
Interest on Investment	\$107,269	\$100,496	\$163,584	\$136,271	\$149,598	\$155,494	\$125,208	\$126,704
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$733,662</b>	<b>\$575,428</b>	<b>\$643,265</b>	<b>\$620,748</b>	<b>\$638,921</b>	<b>\$649,710</b>	<b>\$624,365</b>	<b>\$630,853</b>
<b>USES OF FUNDS</b>								
General Fund Equipment Purchases	\$439,996	\$127,500	\$736,419	\$28,243	\$195,661	\$250,689	\$62,820	\$469,576
Restricted Fund Equipment Purchases	\$132,435	\$122,500	\$530,082	\$197,774	\$232,316	\$1,090,526	\$456,319	\$244,392
Support Services	\$17,638	\$28,487	\$29,950	\$30,399	\$30,855	\$31,318	\$31,788	\$32,265
Transfers to Other Funds								
Cost Allocation	\$27,854	\$26,796	\$29,651	\$31,134	\$32,690	\$34,325	\$36,041	\$37,843
Encumbered Carryovers	\$0	\$159,022	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL USES OF FUNDS</b>	<b>\$617,923</b>	<b>\$464,305</b>	<b>\$1,326,102</b>	<b>\$287,550</b>	<b>\$491,522</b>	<b>\$1,406,858</b>	<b>\$586,968</b>	<b>\$784,076</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$3,978,477</b>	<b>\$4,089,601</b>	<b>\$3,406,764</b>	<b>\$3,739,962</b>	<b>\$3,887,360</b>	<b>\$3,130,212</b>	<b>\$3,167,609</b>	<b>\$3,014,387</b>
Reserve for Wage Accrual Appropriation	\$0	\$0	\$120	\$240	\$360	\$480	\$600	\$720
General Fund Restricted Balance	\$2,020,441	\$2,032,030	\$1,545,494	\$1,754,491	\$1,803,727	\$1,801,855	\$1,973,654	\$1,740,366
Restricted Fund Restricted Balance	\$1,958,036	\$2,057,572	\$1,861,150	\$1,985,230	\$2,083,272	\$1,327,877	\$1,193,356	\$1,273,301
	\$3,978,477	\$4,089,601	\$3,406,764	\$3,739,961	\$3,887,359	\$3,130,212	\$3,167,609	\$3,014,387
<b>UNRESTRICTED FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**CITY OF BOULDER  
2007 FUND FINANCIAL**

**FACILITY RENOVATION & REPLACEMENT FUND**

	<b>2005 ACTUAL</b>	<b>2006 REVISED</b>	<b>2007 APPROVED</b>	<b>2008 PROJECTED</b>	<b>2009 PROJECTED</b>	<b>2010 PROJECTED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$2,767,139	\$3,096,977	\$2,413,616	\$2,018,900	\$1,844,496	\$1,603,193	\$1,830,309	\$1,651,519
<b>SOURCES OF FUNDS</b>								
Departmental GF Contributions	\$908,455	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Departmental RF Contributions	\$145,415	\$123,261	\$123,261	\$123,261	\$123,261	\$123,261	\$123,261	\$123,261
Transfers From Major Maintenance	\$444,000	\$379,000	\$376,000	\$385,400	\$395,035	\$404,911	\$410,985	\$417,149
General Fund CIP Contributions	\$2,242	\$200,000	\$203,000	\$206,045	\$209,136	\$212,273	\$215,457	\$218,689
Interest Earnings	\$72,543	\$45,761	\$96,525	\$80,756	\$73,780	\$64,128	\$73,212	\$66,061
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$1,572,655</b>	<b>\$798,022</b>	<b>\$848,786</b>	<b>\$845,462</b>	<b>\$851,212</b>	<b>\$854,572</b>	<b>\$872,915</b>	<b>\$875,160</b>
<b>USES OF FUNDS</b>								
Operating:								
Operating GF Project Expenses	\$736,223	\$299,496	\$300,000	\$305,700	\$311,508	\$317,427	\$323,458	\$329,604
Operating RF Project Expenses	\$250,477	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Support Services	\$14,287	\$14,291	\$14,600	\$14,819	\$15,041	\$15,267	\$15,496	\$15,728
Transfers to Other Funds								
Cost Allocation	\$65,613	\$63,122	\$68,902	\$72,347	\$75,964	\$79,763	\$83,751	\$87,938
Encumbered Carryovers	\$0	\$507,232	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Operating Uses of Funds</b>	<b>\$1,066,601</b>	<b>\$884,141</b>	<b>\$383,502</b>	<b>\$392,866</b>	<b>\$402,514</b>	<b>\$412,457</b>	<b>\$422,705</b>	<b>\$433,270</b>
Capital Improvements Program:								
Existing Facility - Enhancements/Upgrades	\$176,217	\$400,000	\$766,000	\$28,000	\$122,000	\$0	\$0	\$0
Existing Facility - Rehab/Repair/Deficiencies	\$0	\$70,000	\$94,000	\$599,000	\$447,000	\$215,000	\$629,000	\$374,000
New Construction	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0
Reconstruction	\$0	\$0	\$0	\$0	\$121,000	\$0	\$0	\$0
Study or Analysis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Encumbered Carryovers	\$0	\$77,241	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Capital Uses of Funds</b>	<b>\$176,217</b>	<b>\$597,241</b>	<b>\$860,000</b>	<b>\$627,000</b>	<b>\$690,000</b>	<b>\$215,000</b>	<b>\$629,000</b>	<b>\$374,000</b>
<b>TOTAL USES OF FUNDS</b>	<b>\$1,242,817</b>	<b>\$1,481,381</b>	<b>\$1,243,502</b>	<b>\$1,019,866</b>	<b>\$1,092,514</b>	<b>\$627,457</b>	<b>\$1,051,705</b>	<b>\$807,270</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$3,096,977</b>	<b>\$2,413,617</b>	<b>\$2,018,900</b>	<b>\$1,844,496</b>	<b>\$1,603,193</b>	<b>\$1,830,309</b>	<b>\$1,651,519</b>	<b>\$1,719,408</b>
Reserve for Wage Accrual Appropriation	\$0	\$0	\$140	\$280	\$420	\$560	\$700	\$840
Departmental GF Annual Balance	\$2,313,172	\$1,582,735	\$1,064,756	\$767,091	\$402,528	\$506,382	\$204,331	\$148,960
Dushanbe Teahouse Capital Balance	\$77,183	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Departmental RF Annual Balance	\$706,622	\$829,883	\$953,004	\$1,076,125	\$1,199,246	\$1,322,367	\$1,445,488	\$1,568,608
	\$3,096,977	\$2,413,618	\$2,018,900	\$1,844,496	\$1,603,194	\$1,830,309	\$1,651,519	\$1,719,408
<b>UNRESTRICTED FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# UTILITY RATES

UTILITY RATES

## UTILITY RATES

### Overview:

The city owns and operates three utilities: water, wastewater, and stormwater/flood management. Each utility assesses a variety of rates, fees, and charges to ensure that revenues are sufficient to meet operating and maintenance costs and to maintain the financial integrity of each utility. The Public Works Department annually reviews the financial and operation performance of each utility and, as appropriate, makes recommendations to City Council regarding adjustments to user charges and other related fees. The recommendations are reviewed and approved by City Council as part of the annual budget process.

The recommended rate and financial plan is designed to fund programs and projects, maintain required reserves and satisfy debt service coverage requirements. Reserves are established for bond issuances, employee compensation liability and post-flood property acquisition. In addition, each utility maintains a 20-25% operating reserve over a six-year planning period. Water revenues especially can be significantly lower during either a very wet or very dry year and it is financially prudent to have reserves available in years when there may be a revenue shortfall. The level of operating reserve is also related to the capital-intensive nature of the utilities. It is industry-standard to keep three months of operating expenditures in reserves. A higher level of operating reserve can more readily fund an emergency or unanticipated capital expenditure should they occur. In addition, bond rating agencies favor higher levels of operating reserves.

Each utility is also required to generate net revenues (total revenues minus operating expenditures) before debt service, equal to 1.25 times its annual debt payment requirements on an annual basis. These debt service coverage requirements are established as part of the utility's bond covenants.

### Monthly User Fees:

Additional revenue is needed in 2007 for all three utilities to meet each utility's financial requirements and to fund operation and maintenance costs. The following percentage increases in revenues are recommended: (the 2006 percentage increases are currently in effect):

<u>Year</u>	<u>Water</u>	<u>Wastewater</u>	<u>Stormwater/ Flood Management</u>
2006	3%	20%	3%
<b>2007</b>	<b>4%</b>	<b>6%</b>	<b>3%</b>
2008	10%	4%	3%
2009	10%	4%	3%
2010	6%	10%	3%

Of particular note is the proposed Wastewater increase of 6%. During development of the 2005 budget, three consecutive years (2005, 2006 and 2007) of rate increases, each year being 20%, was anticipated because of improvements at the Wastewater Treatment Plant and in constructing a Biosolids Composting Facility. In August 2005, Council decided not to construct a Biosolids

Composting Facility, thereby reducing the third year (2007) rate increase to 12%. Since August 2005, staff has re-evaluated the construction schedule for the third digester, which is needed for biosolids treatment, and decided that it can be delayed until 2010. As a result, the rate increase for 2007 was further reduced to 6%.

The rate increases in the water and stormwater/flood management funds are primarily needed to cover inflationary increases for personnel and nonpersonnel items. These increases will also fund new costs associated with the new utility billing system (annual maintenance fees and technical support) and water budget rate structure (administrative support) along with establishing a water meter replacement program.

### **Programs and Projects with Potential Rate Impacts:**

The development of the Utilities budget has been undertaken in a comprehensive manner. The utilities fund financials reflect several bond issuances over the next six years, and the associated rate increases, to fund the following capital projects:

#### Water Utility

- Boulder Reservoir Water Treatment Plant Improvements (\$3.0 million included in the 2009 CIP)
- Barker Reservoir Dam Outlet Improvements (\$3.0 million included in the 2009 CIP)
- Northern Colorado Water Conservancy District Conveyance - Carter Lake Pipeline (\$25.0 million included in the 2009 CIP)
- Betasso Water Treatment Plant Improvements (\$5.0 million included in the 2012 CIP)

#### Wastewater Utility

- Wastewater Treatment Plant Improvements – new Digesters (\$8.5 million included in 2010 CIP, plus increase in operating budget)
- Wastewater Treatment Plant Improvements (\$10.0 million included in the 2010 CIP)  
This project is for possible additional improvements to the plant, depending upon effective regulatory limits for the 2008 discharge permit.

#### Stormwater/ Flood Management Utility

- Initial improvements related to South Boulder Creek (\$3.0 million included in 2010 CIP)

### **New Water Rate Structure:**

In December 2004 City Council directed staff to implement a new water rate structure beginning January 2007 that uses water budgets. Monthly water budgets will be established for each customer. Water budgets will vary by customer class and are described below.

Single-Family Residential Accounts

Monthly Water Budget = Indoor (7,000 gals per month) + Outdoor (based on customer specific irrigable area)

Multi-Family Residential Accounts

Monthly Water Budget = Indoor (4,000 gals per month per living unit) + Outdoor (based on customer specific irrigable area)

Metered Irrigation Accounts

Monthly Water Budget = Outdoor (based on customer specific irrigable area)

The outdoor component of the monthly water budget may be different from month to month to reflect differing watering requirements throughout the year (i.e. this allows for more water in the summer months and less water in the winter months).

Commercial/Industrial Accounts

Monthly Water Budget = 100% of average monthly use (initially based on 2005 actual water usage)

Customers will continue to pay a monthly service charge based on meter size and a quantity charge based on the amount of water used compared to their monthly water budget. In general, the quantity charges will increase as the amount of water used increases or exceeds the monthly water budget amount. The price blocks are defined as follows:

<b>Block</b>	<b>Quantity Charge (per 1,000 gal)</b>	<b>2007 Approved Quantity Charge (per 1,000 gal)</b>	<b>Number of Gallons billed in each Block</b>
Block 1	¾ x Base Rate	\$1.88	Usage up to 60% of total monthly water budget
Block 2	Base Rate	\$2.50	Usage between 61-100% of total monthly water budget
Block 3	2 x Base Rate	\$5.00	Usage over monthly budget up to 150% of total monthly water budget
Block 4	3 x Base Rate	\$7.50	Usage between 151-200% of total monthly water budget
Block 5	5 x Base Rate	\$12.50	Usage over 200% of total monthly water budget

Changing to a new rate methodology will provide a bit of uncertainty to revenue projections for the next several years. Revenue forecasts have been made with the best available information and staff will monitor and evaluate 2007 actual revenues on a monthly basis in order to make adjustments, if needed.

**Customer Bill Impacts:**

The following table is a comparison of annual utility bills for a residential customer under the existing 2006 rates and approved 2007 rates. The 2007 rates, in conjunction with the new water rate structure, will decrease a typical residential customer’s annual utility by approximately \$46.00. This is a decrease of approximately \$3.85 per month.

	Annual Bill 2006 Rates	Annual Bill 2007 Rates	Difference
Water	\$408.14	\$345.10	(\$63.04)
Wastewater	238.56	253.88	15.32
Stormwater/ Flood Management	78.60	81.00	2.40
<b>TOTAL</b>	<b>\$725.30</b>	<b>\$679.98</b>	<b>(\$45.32)</b>

**Plant Investment Fees:**

Utility Plant Investment Fees (PIFs) will increase by an inflationary amount (1.9%) for 2007. This amount is based on the percent change in the construction cost index for the Denver area. PIFs are a one-time fee collected when a property is annexed, developed, or redeveloped and requires access (capacity) into the existing water, wastewater or stormwater/ flood management systems. PIFs were recalculated, based on the replacement value of the utility assets, as part of the 2001 Utility Rate and Plant Investment Fee Review conducted by Integrated Utilities Group, Inc. and became effective January 2002. Beginning in 2003, PIFs are increased annually by a small percentage amount to offset any potential larger increases resulting from the periodic comprehensive rate reviews. The next comprehensive study and analysis of the plant investment fees will begin in 2007.

The current and proposed PIFs for an average-size, detached, single family residence are:

	<u>2006 PIF</u>	<u>2007 PIF</u>
Water	\$9,530	<b>\$9,710</b>
Wastewater	\$1,820	<b>\$1,855</b>
Stormwater/ Flood Management	\$1,785	<b>\$1,820</b>

PIF assessments for other types of customers (i.e. small, large) are also being revised using the base amounts listed above. All adjustments for 2007 are reflected in the update to Section 4-20 Fines and Fees of the Boulder Revised Code (B.R.C).

The Utilities also assess fees for specific utility related services. These 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. These fees are designed to fully recover the direct costs of providing services and most indirect overhead costs.

**Public Process:**

Public process and information disbursement regarding utility rate adjustments include: submittal to and recommendation from the Water Resources Advisory Board, notification on customers utility bill and/or utility bill inserts, inclusion of related materials on the Public Works web page, Planning and Development Services' Schedule of Fees and public hearings during Council consideration of the annual budget. Public Works also held three public meetings in September 2006 to discuss the new water rate structure that is being implemented for 2007.

All approved adjustments to the Utility rates will become effective January 1, 2007.





# APPROPRIATION ORDINANCE

APPROPRIATION  
ORDINANCE



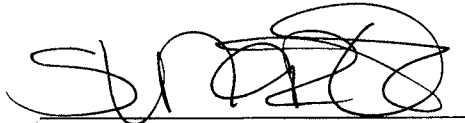
**City  
of  
Boulder**  
*Office of the City Clerk*

CERTIFICATE OF AUTHENTICITY

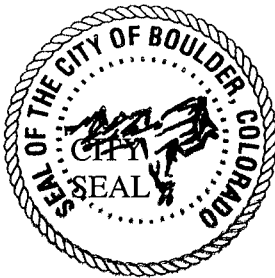
STATE OF COLORADO    )  
                                  )  
CITY OF BOULDER        )        SS:  
                                  )  
COUNTY OF BOULDER    )

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 **7499**, passed and adopted by the City Council of Boulder on the **28<sup>th</sup>** day of **November 2006**.

In witness whereof, I have hereunto set my hand and the seal of the City of Boulder, this **30<sup>th</sup>** day of **November 2006**.



S. L. North  
Deputy City Clerk



**ORDINANCE NO. 7499**

**AN EMERGENCY ORDINANCE REPEALING  
ORDINANCE NO. 7494 AND APPROPRIATING MONEY  
TO DEFRAY EXPENSES AND LIABILITIES OF THE  
CITY OF BOULDER, COLORADO, FOR THE 2007  
FISCAL YEAR OF THE CITY OF BOULDER,  
COMMENCING ON THE FIRST DAY OF JANUARY  
2007, AND ENDING ON THE LAST DAY OF DECEMBER  
2007, AND SETTING FORTH RELATED DETAILS.**

WHEREAS, the City Council has approved a motion to adopt the budget for 2007; 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, 2006 and ending at 12:00 Midnight at the end of December 31, 2007, for payment of 2007 City operating expenses, capital improvements, and general obligation and interest payments:

General Operating Fund	\$86,514,714
Capital Development Fund	111,238
Lottery Fund	1,100,000
Planning & Development Services Fund	7,886,983

Affordable Housing Fund	\$ 2,726,969
Community Housing Assistance Fund	1,710,243
.15 Cent Sales Tax Fund	2,571,000
.25 Cent Sales Tax Fund	6,442,830
Library Fund	6,289,475
Recreation Activity Fund	9,532,961
Open Space Fund	25,399,687
Airport Fund	1,857,283
Transportation Fund	26,156,646
Transportation Development Fund	4,242,623
Community Development Block Grant Fund	914,418
HOME Fund	1,500,000
Permanent Parks and Recreation Fund	2,046,962
General Obligation Debt Service Fund	25,000
.15 Cent Debt Service Fund	1,170,370
Water Utility Fund:	
Operating Expenses	14,586,453
Debt Service	6,544,536
Acquisition of Equipment and Capital	6,401,475
Total Water Utility Fund	\$27,532,464

Wastewater Utility Fund:	
Operating Expenses	8,570,587
Debt Service	3,744,454
Acquisition of Equipment and Capital	1,263,000
Total Wastewater Utility Fund	\$13,578,041
Stormwater/Flood Management Utility Fund:	
Operating Expenses	3,122,317
Debt Service	806,309
Acquisition of Equipment and Capital	2,307,500
Total Flood Control Utility Fund	\$6,236,126
Police Pension Fund	4,507
Fire Pension Fund	4,553
Less: Interfund Transfers	19,230,567
TOTAL (including Debt Service)	\$216,324,526

Section 2. The following appropriations are hereby made for the City of Boulder's fiscal year commencing January 1, 2007 and ending December 31, 2007 for estimated carryover expenditures:

General Fund	\$ 118,290
Lottery Fund	950,000
Affordable Housing Fund	994,872
CHAP Fund	2,201,511
Capital Development Fund	1,364,599
Permanent Parks and Recreation Fund	3,200,000
Open Space Fund	19,000,000

Airport Fund	\$ 65,000
Transportation Fund	6,500,000
Transportation Development Fund	4,000,000
Community Development Block Grant Fund	1,313,369
HOME Fund	739,310
.25 Cent Sales Tax Fund	1,550,000
Water Utility Fund	7,700,000
Wastewater Utility Fund	8,000,000
Stormwater/Flood Management Utility Fund	3,400,000
TOTAL	\$61,096,951

Section 3. The following appropriations are hereby made for the City of Boulder's fiscal year commencing January 1, 2007, and ending December 31, 2007, for Fund Balances:

General Operating Fund	\$10,877,000
Community Housing Assistance Program Fund	24,311
Capital Development Fund	2,332,718
Lottery Fund	425,716
Affordable Housing Fund	26,031
Planning & Development Services Fund	2,184,503
.25 Cent Sales Tax Fund	910,907
Library Fund	223,799
Recreation Activity Fund	270,883
Open Space Fund	7,598,986
Airport Fund	494,907
Transportation Fund	3,101,132

Transportation Development Fund	\$ 287,018
Permanent Parks and Recreation Fund	1,068,360
Water Utility Fund	16,952,538
Wastewater Utility Fund	8,461,290
Stormwater/Flood Management Utility Fund	4,856,737
Fleet Operations Fund	927,131
Fleet Replacement Fund	4,216,379
TOTAL FUND BALANCES	\$65,240,346

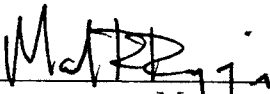
Section 4. The City Council hereby appropriates as revenues all 2006 year end cash balances not previously reserved for insurance or bond purposes for all purposes not designated as "emergencies", including without limitation subsequent years' expenditures, capital improvements, adverse economic conditions 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.

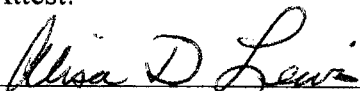
Section 6. The City Council is of the opinion that the provisions of the within ordinance are necessary for the protection of the public peace, property, and welfare of the residents of the city, and covers matters of local concern.

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, PASSED AND ADOPTED AS AN EMERGENCY ORDINANCE BY TWO-THIRDS OF THE COUNCIL MEMBERS PRESENT AND ORDERED PUBLISHED BY TITLE ONLY THIS 28th day of November, 2006.

  
\_\_\_\_\_  
Mayor

Attest:

  
\_\_\_\_\_  
City Clerk on behalf of the  
Director of Finance and Record





# APPENDIX

## **APPENDIX A**

The information included in Appendix A provides the number of standard full time equivalents (or FTEs) by department and program. The FTE numbers include standard Management/Non-Union, Boulder Municipal Employees' Association (BMEA), Fire and Police positions; they also include capital and grant funded positions. They do not, however, include any temporary or standard positions.

**2007 APPROVED BUDGET  
CITY COUNCIL**

	<b>2005 ACTUAL</b>	<b>2006 APPROVED</b>	<b>2007 APPROVED</b>
<b><u>FTE's BY PROGRAM</u></b>			
City Council	<u>1.00</u> 1.00	<u>1.00</u> 1.00	<u>1.00</u> 1.00

**2007 APPROVED BUDGET  
CITY ATTORNEY**

	<b>2005 ACTUAL</b>	<b>2006 APPROVED</b>	<b>2007 APPROVED</b>
<b><u>FTE's BY PROGRAM</u></b>			
<b>CITY ATTORNEY</b>			
City Attorney	13.75	0.00	0.00
Prosecution	<u>5.00</u>	<u>0.00</u>	<u>0.00</u>
	18.75	0.00	0.00
<b>ADMINISTRATION</b>			
Administration	<u>0.00</u>	<u>1.25</u>	<u>1.25</u>
	0.00	1.25	1.25
<b>CONSULTATION AND ADVISORY</b>			
Consultation and Advisory	<u>0.00</u>	<u>10.10</u>	<u>10.90</u>
	0.00	10.10	10.90
<b>PROSECUTION, CLAIMS AND LITIGATION</b>			
Prosecution, Claims and Litigation	<u>0.00</u>	<u>7.40</u>	<u>6.55</u>
	0.00	7.40	6.55
<b>PROPERTY &amp; CASUALTY</b>			
Property & Casualty	<u>0.00</u>	<u>0.00</u>	1.00
	0.00	0.00	1.00
<b>TOTAL</b>	<u><u>18.75</u></u>	<u><u>18.75</u></u>	<u><u>19.70</u></u>

**2007 APPROVED BUDGET  
MUNICIPAL COURT**

	<b>2005 ACTUAL</b>	<b>2006 APPROVED</b>	<b>2007 APPROVED</b>
<b><u>FTE's BY PROGRAM</u></b>			
<b>ADJUDICATION</b>			
Adjudication	<u>1.50</u>	<u>3.50</u>	<u>3.50</u>
	1.50	3.50	3.50
<b>CASE MANAGEMENT</b>			
Case Management	9.50	0.00	0.00
Traffic/ General/ Animal	0.00	3.50	3.50
Photo Enforcement	1.50	1.50	3.00
Parking Support	2.00	2.00	2.00
Probation Services	<u>0.00</u>	<u>3.00</u>	<u>3.00</u>
	13.00	10.00	11.50
<b>ADMINISTRATION</b>			
Administration	<u>2.50</u>	<u>3.50</u>	<u>3.50</u>
	2.50	3.50	3.50
<b>TOTAL</b>	<u><u>17.00</u></u>	<u><u>17.00</u></u>	<u><u>18.50</u></u>

**2007 APPROVED BUDGET  
CITY MANAGER'S OFFICE  
SUPPORT SERVICES / CITY CLERK / MEDIA RELATIONS**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>FTE's BY PROGRAM</u></b>			
CITY MANAGER'S OFFICE			
City Manager's Office	4.00	5.00	4.00
	<u>4.00</u>	<u>5.00</u>	<u>4.00</u>
INTERNAL AUDIT			
Internal Audit	1.50	1.50	1.50
	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
ECONOMIC VITALITY			
Economic Vitality Program	2.00	1.00	1.00
Urban Redevelopment Program	0.00	1.00	1.00
	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
CMO SUPPORT			
City Clerk Administration	1.70	2.70	2.70
Elections	0.30	0.30	0.30
Licensing	1.00	1.00	1.00
Records Management	3.00	3.00	3.00
CMO Administration	1.00	0.00	0.00
	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
MEDIA RELATIONS			
Media Relations Administration	1.50	1.50	1.75
Intergovernmental	1.00	0.00	1.00
Municipal Channel 8	3.00	3.00	3.00
Neighborhood Services	0.50	0.50	0.25
University Liaison	1.00	1.00	1.00
	<u>7.00</u>	<u>6.00</u>	<u>7.00</u>
TOTAL	<u><u>21.50</u></u>	<u><u>21.50</u></u>	<u><u>21.50</u></u>

**2007 APPROVED BUDGET  
FINANCE**

	<b>2005 ACTUAL</b>	<b>2006 APPROVED</b>	<b>2007 APPROVED</b>
<b><u>FTE's BY PROGRAM</u></b>			
FINANCE ADMINISTRATION			
Finance Administration	<u>1.00</u>	<u>1.00</u>	<u>2.00</u>
	1.00	1.00	2.00
BUDGET & TREASURY			
Budget	2.00	2.00	4.00
Treasury	3.00	3.00	3.00
Sales Tax	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>
	11.00	11.00	13.00
CONTROLLER			
Financial Operations	4.75	4.50	4.00
Payroll/Mail	6.50	6.75	5.87
Financial Reporting	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
	13.25	13.25	11.87
FINANCE SYSTEM ADMINISTRATION			
Finance System Administration	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
	2.00	2.00	2.00
 TOTAL	 <u><u>27.25</u></u>	 <u><u>27.25</u></u>	 <u><u>28.87</u></u>



**2007 APPROVED BUDGET  
HUMAN RESOURCES**

	<b>2005 ACTUAL</b>	<b>2006 APPROVED</b>	<b>2007 APPROVED</b>
<b><u>FTE's BY PROGRAM</u></b>			
HR Management & Administration	6.65	6.40	3.50
Employee Relations & Org Effectiveness	0.00	0.00	0.00
Employment & Diversity	1.50	2.25	2.38
Compensation & Benefits	3.05	2.55	2.00
Labor & Employee Relations	0.00	0.00	3.00
Workers Compensation	1.50	2.00	2.00
Employee & Organizational Development	1.05	1.05	1.75
TOTAL	<u>13.75</u>	<u>14.25</u>	<u>14.63</u>

**2007 APPROVED BUDGET  
INFORMATION TECHNOLOGY**

	<b>2005 ACTUAL</b>	<b>2006 APPROVED</b>	<b>2007 APPROVED</b>
<b><u>FTE's BY PROGRAM</u></b>			
IT ADMINISTRATION			
IT Administration	<u>4.00</u>	<u>3.00</u>	<u>3.00</u>
	4.00	3.00	3.00
IT APPLICATIONS			
Applications Support	<u>12.75</u>	<u>12.75</u>	<u>12.75</u>
	12.75	12.75	12.75
DATABASE/SYSTEM ADMINISTRATION			
Operations/System Support	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
	4.00	4.00	4.00
IT MICROCOMPUTER SUPPORT			
Microcomputer/LAN Support	<u>12.00</u>	<u>13.00</u>	<u>13.00</u>
	12.00	13.00	13.00
TOTAL	<u><u>32.75</u></u>	<u><u>32.75</u></u>	<u><u>32.75</u></u>

**2007 APPROVED BUDGET  
DOWNTOWN UNIVERSITY HILL MANAGEMENT DIVISION/PARKING SERVICES**

	<b>2005 ACTUAL</b>	<b>2006 APPROVED</b>	<b>2007 APPROVED</b>
<b><u>FTE's BY PROGRAM</u></b>			
GID Administration	5.96	5.96	6.71
Operations & Public Info	1.00	1.00	1.00
Public Events	0.50	0.50	0.50
Transportation	1.00	1.00	1.00
Parking Enforcement	11.00	11.00	11.00
Parking Maintenance/Operations	17.00	17.00	18.00
Meter Program	3.00	3.00	3.00
Neighborhood Permit Parking	1.04	1.04	1.04
TOTAL	<u>40.50</u>	<u>40.50</u>	<u>42.25</u>

**2007 APPROVED BUDGET  
HOUSING AND HUMAN SERVICES**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>FTE's BY PROGRAM</u></b>			
<b>COMMUNITY SERVICES</b>			
Community Services			
General Fund Merit Adjustment	2.30	3.30	3.27
Social Planning & Administration	1.85	1.85	1.85
Human Services Contract Programs	1.40	1.40	1.40
Human Rights & Human Relations	0.00	0.00	0.00
TOTAL	<u>5.55</u>	<u>6.55</u>	<u>6.52</u>
<b>CHILDREN, YOUTH &amp; FAMILIES (CYF)</b>			
CYF Division Administration			
CYF Division Administration	2.51	2.76	3.54
TOTAL	<u>2.51</u>	<u>2.76</u>	<u>3.54</u>
Community Based Services			
Community Based Services Admin	1.75	1.88	1.88
Child Care Resource & Referral	2.32	1.87	1.67
Child Care Assistance Programs	1.14	1.09	1.10
Child Care Recruitment & Training	0.68	1.18	1.12
Mediation Services	2.25	2.25	1.75
Youth Opportunities	1.32	1.82	1.82
TOTAL	<u>9.46</u>	<u>10.09</u>	<u>9.34</u>
School Based Services			
School Based Services Admin	1.38	1.00	1.00
Prevention & Intervention Program	5.31	5.30	4.89
Family Resource Schools	5.17	5.17	4.67
TOTAL	<u>11.86</u>	<u>11.47</u>	<u>10.56</u>
Early Care & Education Council Programs			
Early Care & Education Council Programs	1.00	1.00	3.00
TOTAL	<u>1.00</u>	<u>1.00</u>	<u>3.00</u>
TOTAL	<u>24.83</u>	<u>25.32</u>	<u>26.44</u>
<b>SENIOR SERVICES</b>			
Senior Services			
Senior Services Administration	3.25	2.17	2.17
Facilities Management	3.75	4.33	4.33
Senior Resource & Referral	2.25	2.25	2.25
Senior Recreation Programs	1.83	2.33	2.33
TOTAL	<u>11.08</u>	<u>11.08</u>	<u>11.08</u>

**2007 APPROVED BUDGET  
HOUSING AND HUMAN SERVICES**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>FTE's BY PROGRAM</u></b>			
HOUSING/COMMUNITY DEVELOPMENT			
Housing/Community Development/Administration			
Funding & Administration	4.60	4.10	4.10
Planning & Development Review	1.75	1.75	2.75
Asset Management	1.80	1.10	1.10
Home Ownership Programs	2.40	1.20	1.20
Tenant Services	0.12	0.12	0.12
TOTAL	10.67	8.27	9.27
Housing/Community Development/Direct Services			
Asset Management	0.00	0.90	1.90
Home Ownership Programs	0.00	1.30	1.30
TOTAL	0.00	2.20	3.20
CHAP/HOME/CDBG/AHF PROJECTS			
CHAP/HOME/CDBG/AHF PROJECTS	0.30	0.00	0.00
TOTAL	0.30	0.00	0.00
TOTAL	10.97	10.47	12.47
TOTAL	52.43	53.42	56.51

**2007 APPROVED BUDGET  
LIBRARY**

		<b>2005 ACTUAL</b>	<b>2006 APPROVED</b>	<b>2007 APPROVED</b>
<b><u>FTE's BY PROGRAM</u></b>				
<b>ADMINISTRATION</b>				
Administration		5.00	5.00	4.75
	TOTAL	<u>5.00</u>	<u>5.00</u>	<u>4.75</u>
<b>MAIN LIBRARY SERVICES</b>				
<b>Adult Services</b>				
Adult		18.20	17.95	17.95
Young Adult		0.50	0.50	0.50
	TOTAL	<u>18.70</u>	<u>18.45</u>	<u>18.45</u>
<b>Childrens Services</b>				
Childrens Services		5.50	5.25	5.75
	TOTAL	<u>5.50</u>	<u>5.25</u>	<u>5.75</u>
<b>Information Services</b>				
Information Services		11.75	13.25	13.50
	TOTAL	<u>11.75</u>	<u>13.25</u>	<u>13.50</u>
	TOTAL	35.95	36.95	37.70
<b>BRANCH LIBRARY SERVICES</b>				
<b>Meadows Branch Library</b>				
Meadows Branch Library		4.38	5.23	4.85
	TOTAL	<u>4.38</u>	<u>5.23</u>	<u>4.85</u>
<b>Reynolds Branch Library</b>				
Reynolds Branch Library		4.52	4.27	4.65
	TOTAL	<u>4.52</u>	<u>4.27</u>	<u>4.65</u>
<b>Carnegie Branch Library</b>				
Carnegie Branch Library		2.00	2.00	2.00
	TOTAL	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
	TOTAL	10.90	11.50	11.50
<b>PROGRAMS AND SERVICES</b>				
<b>Adult Programming</b>				
Film Program		0.50	0.50	0.50
Concert series		0.25	0.50	0.50
Lectures, Exhibits		0.50	0.25	0.25
Public Information		1.50	1.50	1.50
	TOTAL	<u>2.75</u>	<u>2.75</u>	<u>2.75</u>
<b>Childrens Programming</b>				
Childrens Programming		0.75	0.75	0.75
	TOTAL	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
<b>Volunteer Services</b>				
Volunteer Services		0.50	0.50	0.50
	TOTAL	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
<b>Literacy Program</b>				
Literacy Program		2.00	2.00	2.00
	TOTAL	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

**2007 APPROVED BUDGET  
LIBRARY**

		2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>FTE's BY PROGRAM</u></b>				
Special Services				
	Special Services	0.75	0.75	0.75
	Library Outreach	1.00	1.00	1.00
	TOTAL	<u>1.75</u>	<u>1.75</u>	<u>1.75</u>
	TOTAL	7.75	7.75	7.75
TECHNICAL SUPPORT				
Technical Support Services				
	Acquisitions	1.25	1.25	0.25
	Collection Org. and Maintenance	7.75	6.75	7.75
	TOTAL	<u>9.00</u>	<u>8.00</u>	<u>8.00</u>
Computer Services				
	Computer Services	4.75	4.75	4.75
	TOTAL	<u>4.75</u>	<u>4.75</u>	<u>4.75</u>
Database Services				
	Database Services	1.50	1.50	1.50
	TOTAL	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
	TOTAL	15.25	14.25	14.25
BUILDING MAINTENANCE				
	Building Maintenance	3.50	3.50	3.50
	TOTAL	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>
	TOTAL	<u><u>78.35</u></u>	<u><u>78.95</u></u>	<u><u>79.45</u></u>

**2007 APPROVED BUDGET  
ARTS**

	<b>2005 ACTUAL</b>	<b>2006 APPROVED</b>	<b>2007 APPROVED</b>
<b><u>FTE's BY PROGRAM</u></b>			
Arts Administration	0.50	0.50	0.50
Arts .15% Allocation	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL	<u><u>1.50</u></u>	<u><u>1.50</u></u>	<u><u>1.50</u></u>



**2007 APPROVED BUDGET  
ENVIRONMENTAL AFFAIRS**

	<b>2005 ACTUAL</b>	<b>2006 APPROVED</b>	<b>2007 APPROVED</b>
<b><u>FTE's BY PROGRAM</u></b>			
Administration	0.00	0.00	1.00
Air Quality/PACE	1.00	1.00	1.00
Energy	1.50	1.50	0.00
Recycling	2.50	2.50	3.00
Integrated Pest Management	<u>1.00</u>	<u>1.00</u>	<u>0.50</u>
TOTAL	<u><u>6.00</u></u>	<u><u>6.00</u></u>	<u><u>5.50</u></u>

**2007 APPROVED BUDGET  
OPEN SPACE/MOUNTAIN PARKS**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>FTE's BY PROGRAM</u></b>			
<b>OFFICE OF THE DIRECTOR</b>			
Office of the Director	2.00	2.00	2.00
	2.00	2.00	2.00
<b>CENTRAL SERVICES DIVISION</b>			
CSD-Divisional Services	1.00	1.00	1.00
Support Services	6.45	6.45	6.95
Financial Mgmt Services	2.75	3.00	3.50
Media Services	1.00	1.00	1.00
	11.20	11.45	12.45
<b>REAL ESTATE SERVICES DIVISION</b>			
Real Estate Services	6.80	6.80	6.80
	6.80	6.80	6.80
<b>PLANNING &amp; TECHNICAL SERVICES DIVISION</b>			
PTSD-Divisional Services	1.00	1.00	1.00
Planning Services	3.00	5.00	6.00
Technical Services	4.00	4.00	4.00
	8.00	10.00	11.00
<b>ENVIRONMENTAL &amp; VISITOR SVCS DIVISION</b>			
EVSD-Divisional Services	1.00	1.00	1.00
Resource Conservation & Education Outreach	9.50	10.50	13.50
Ranger Naturalist Services	11.00	12.00	13.00
	21.50	23.50	27.50
<b>LAND &amp; FACILITIES SERVICES DIVISION</b>			
LFSD-Divisional Services	1.00	1.00	1.00
Resource Operations Services	6.00	7.33	7.50
Maintenance Operations Services	7.50	9.50	9.00
Project Management Services	5.00	6.00	6.00
	19.50	23.83	23.50
<b>TOTAL</b>	<b>\$ <u>69.00</u></b>	<b>\$ <u>77.58</u></b>	<b>\$ <u>83.25</u></b>

**2007 APPROVED BUDGET  
PARKS AND RECREATION**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>FTE's BY PROGRAM</u></b>			
<b>ADMINISTRATION</b>			
Business and Financial Management	1.25	1.25	3.25
Technological Support	0.00	0.00	1.00
Support Services	9.50	9.25	4.75
Seasonal Hiring Coordination	0.00	0.00	0.37
Office of the Director	3.00	3.00	2.00
Policy and Information Services	0.00	0.00	1.00
Marketing and Volunteer Coordination	0.00	0.00	3.50
Registration	3.50	3.00	0.00
Community Relations	3.50	3.50	0.00
	<u>20.75</u>	<u>20.00</u>	<u>15.87</u>
<b>PLANNING</b>			
Administration	3.10	3.10	5.50
Projects and Construction	9.90	9.90	7.00
	<u>13.00</u>	<u>13.00</u>	<u>12.50</u>
<b>CITY PARKS</b>			
Administration	1.00	1.00	1.50
City Parks	32.25	32.25	31.25
Forestry	5.00	5.00	5.00
Conservation	3.00	3.00	3.00
Reservoir	2.12	2.12	0.00
Golf Course Operations	3.00	3.00	0.00
	<u>46.37</u>	<u>46.37</u>	<u>40.75</u>
<b>RECREATION</b>			
Administration	1.35	1.00	4.00
Access and Inclusion	0.00	0.00	5.00
Youth Programs	5.00	5.00	3.00
Sports	0.00	0.00	4.00
Sports Turf	7.00	7.00	7.20
Recreation Centers	0.00	0.00	17.25
Recreation Programs	0.00	0.00	18.13
Flatirons Golf Course	0.00	0.00	7.80
Aquatics and Boulder Reservoir	0.00	0.00	6.12
Special Projects and Planning	0.00	0.00	3.00
Therapeutics	6.00	6.00	0.00
Athletics	7.00	7.00	0.00
NBRC and Programs	18.25	17.25	0.00
EBRC and Programs	12.50	11.13	0.00
SBRC and Programs	12.00	11.50	0.00
	<u>69.10</u>	<u>65.88</u>	<u>75.50</u>
<b>TOTAL</b>	<u><u>149.22</u></u>	<u><u>145.25</u></u>	<u><u>144.62</u></u>

**2007 APPROVED BUDGET  
PLANNING**

	<b>2005 ACTUAL</b>	<b>2006 APPROVED</b>	<b>2007 APPROVED</b>
<b><u>FTE's BY PROGRAM</u></b>			
ADMINISTRATIVE SERVICES	6.17	5.80	6.98
INFORMATION RESOURCES	3.90	3.53	3.53
LONG RANGE PLANNING	5.50	5.50	5.50
LAND USE REVIEW	<u>8.75</u>	<u>8.75</u>	<u>9.75</u>
TOTAL	<u><u>24.32</u></u>	<u><u>23.58</u></u>	<u><u>25.76</u></u>

**2007 APPROVED BUDGET  
DEVELOPMENT & SUPPORT SERVICES DIVISION**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
DEVELOPMENT SERVICES			
Engineering Review	12.28	12.28	12.15
Building Construction & Code Enforcement	13.00	13.00	15.00
Administrative Services	9.26	9.88	10.45
Information Resources	5.85	6.00	6.00
TOTAL	<u>40.39</u>	<u>41.16</u>	<u>43.60</u>
SUPPORT SERVICES			
Public Works Administration	0.00	0.00	0.00
Facilities & Asset Management	13.51	13.51	13.58
Fleet Services	16.90	16.90	16.87
TOTAL	<u>30.41</u>	<u>30.41</u>	<u>30.45</u>
TOTAL	<u><u>70.80</u></u>	<u><u>71.57</u></u>	<u><u>74.05</u></u>

**2007 APPROVED BUDGET  
TRANSPORTATION DIVISION**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>FTE's BY PROGRAM</u></b>			
TRANSPORTATION DIVISION			
Transportation Planning & Operations			
Traffic Engineering	1.00	1.00	1.00
Signs/Markings	6.00	6.00	6.00
Signal Maintenance & Upgrade	4.00	4.00	4.00
Transportation Operations	5.33	5.28	5.54
Transportation System Management	0.20	0.20	0.20
Transportation Planning			
Transit Service Operations	0.50	0.50	0.50
Travel Demand Management (TDM)	1.00	1.00	1.00
Facilities/Regional Planning	1.00	1.00	1.00
Master/Community Planning	0.50	0.50	0.50
Bike/Ped Planning	1.00	1.00	1.00
TOTAL	<u>20.53</u>	<u>20.48</u>	<u>20.74</u>
Project Management			
CIP Administration	5.85	5.85	6.65
TOTAL	<u>5.85</u>	<u>5.85</u>	<u>6.65</u>
Transportation Rehabilitation			
Overlay	0.70	0.70	0.90
Sidewalk Maintenance	0.35	0.35	0.35
Major Street Reconstruction	0.75	0.75	0.75
Bikeways Capital Maintenance	0.15	0.15	0.15
TOTAL	<u>1.95</u>	<u>1.95</u>	<u>2.15</u>
Transportation Maintenance			
Administration	4.00	4.00	4.00
Fleet Liaison	0.50	0.50	0.50
Bikeway Maintenance	2.00	2.00	3.00
Graffiti Maintenance	1.00	1.00	1.00
Median Maintenance	5.00	6.00	7.00
Street Sweeping	3.00	3.00	3.00
Street Snow & Ice Control	3.00	2.00	2.00
Repair & Maintenance	11.00	11.00	11.00
TOTAL	<u>29.50</u>	<u>29.50</u>	<u>31.50</u>
Transportation Administration			
Transportation Administration	4.14	0.00	0.00
Division administration	0.00	2.80	2.80
Support Services	0.00	1.39	1.15
TOTAL	<u>4.14</u>	<u>4.19</u>	<u>3.95</u>
Airport			
Administration	1.00	1.00	1.00
TOTAL	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL	<u>62.97</u>	<u>62.97</u>	<u>65.99</u>

**2007 APPROVED BUDGET  
UTILITIES DIVISION**

	<b>2005 ACTUAL</b>	<b>2006 APPROVED</b>	<b>2007 APPROVED</b>
<b><u>FTE's BY PROGRAM</u></b>			
<b>UTILITIES DIVISION</b>			
<b>Administration</b>			
Division Administration	4.25	4.25	5.00
Billing Services	4.00	4.00	5.75
Support Services	1.77	1.77	1.52
TOTAL	<u>10.02</u>	<u>10.02</u>	<u>12.27</u>
<b>Planning &amp; Project Management</b>			
Planning & Project Management	11.67	11.42	11.66
Flood Management	0.50	0.75	0.75
TOTAL	<u>12.17</u>	<u>12.17</u>	<u>12.41</u>
<b>Water Resources</b>			
Water Resources Management	2.00	2.00	2.00
Watershed Operations	2.00	2.00	2.00
Hydroelectric Operations	3.00	3.00	3.00
TOTAL	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
<b>Water Treatment</b>			
Betasso Treatment Plant	14.50	14.50	13.75
Boulder Reservoir Treatment Plant	8.50	8.50	9.25
System Controls	3.00	3.00	3.00
TOTAL	<u>26.00</u>	<u>26.00</u>	<u>26.00</u>
<b>Water Quality Environment Services</b>			
Industrial Pretreatment	3.70	3.70	3.70
Water Conservation	1.70	1.70	1.70
Drinking Water Quality Services	6.90	6.90	6.90
Wastewater Quality Services	4.05	4.05	4.05
Stormwater Quality Services	5.40	5.40	5.40
TOTAL	<u>21.75</u>	<u>21.75</u>	<u>21.75</u>
<b>System Maintenance</b>			
Distribution System Maintenance	14.95	14.95	14.95
Collection System Maintenance	13.95	13.95	13.95
Storm Sewer Maintenance	5.55	5.55	5.55
Flood Channel Maintenance	2.05	2.05	2.05
Meter Services	8.00	8.00	8.00
TOTAL	<u>44.50</u>	<u>44.50</u>	<u>44.50</u>
<b>Wastewater Treatment</b>			
75th Street Treatment Plant	23.00	23.00	25.00
Cogeneration	1.00	1.00	1.00
Biosolids Operations	5.00	5.00	5.00
TOTAL	<u>29.00</u>	<u>29.00</u>	<u>31.00</u>
TOTAL	<u>150.44</u>	<u>150.44</u>	<u>154.93</u>

**2007 APPROVED BUDGET  
PLANNING & DEVELOPMENT SERVICES**

	<b>2005 ACTUAL</b>	<b>2006 APPROVED</b>	<b>2007 APPROVED</b>
<b><u>FTE's BY PROGRAM</u></b>			
<b>ADMINISTRATIVE SERVICES</b>			
General Administration	10.18	10.43	12.18
Planning & Dev Svcs Center	3.00	3.00	3.00
Budget & Finance	2.25	2.25	2.25
	<u>15.43</u>	<u>15.68</u>	<u>17.43</u>
<b>INFORMATION RESOURCES</b>			
Information Resources Administration	1.00	1.00	1.00
Landlink Administration	2.00	2.00	2.00
Records & Research	1.75	1.53	1.53
Geographic Information Systems	5.00	5.00	5.00
	<u>9.75</u>	<u>9.53</u>	<u>9.53</u>
<b>LONG RANGE PLANNING</b>			
Long Range Planning Administration	4.00	4.00	4.00
Historic Preservation	1.50	1.50	1.50
	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>
<b>LAND USE REVIEW</b>			
Land Use Review	1.00	1.00	2.00
Planner Review Services	3.75	3.75	3.75
Zoning Administration	4.00	4.00	4.00
	<u>8.75</u>	<u>8.75</u>	<u>9.75</u>
<b>ENGINEERING REVIEW</b>			
Engineering Review	1.00	1.00	1.00
Engineer Review Services	8.28	8.28	8.15
Right-of-Way Inspection	3.00	3.00	3.00
	<u>12.28</u>	<u>12.28</u>	<u>12.15</u>
<b>BUILDING CONSTRUCTION &amp; CODE ENFORCEMENT</b>			
Inspection & Enforcement Admin	1.25	1.25	1.25
Building & Housing Code	6.00	6.00	6.00
Zoning/Environmental Code	3.00	3.00	4.00
Building Code Review	0.75	0.75	0.75
Building Code Plan Review Services	2.00	2.00	3.00
	<u>13.00</u>	<u>13.00</u>	<u>15.00</u>
<b>TOTAL</b>	<u><u>64.71</u></u>	<u><u>64.74</u></u>	<u><u>69.36</u></u>



**2007 APPROVED BUDGET  
FIRE**

	2005 ACTUAL	2006 APPROVED	2007 APPROVED
<b><u>FTE's BY PROGRAM</u></b>			
ADMINISTRATIVE SERVICES			
General	5.00	5.00	5.00
Communication/Contracted Services	1.00	1.00	1.00
	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>
EMERGENCY SERVICES			
General	95.00	95.00	95.00
Wildland Coordination	3.33	3.33	3.33
Training	2.00	2.00	2.00
	<u>100.33</u>	<u>100.33</u>	<u>100.33</u>
PREVENTION			
Prevention	5.00	5.00	5.00
	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
TOTAL	<u><u>111.33</u></u>	<u><u>111.33</u></u>	<u><u>111.33</u></u>

**2007 APPROVED BUDGET  
POLICE**

	<b>2005 ACTUAL</b>	<b>2006 APPROVED</b>	<b>2007 APPROVED</b>
<b><u>FTE's BY PROGRAM</u></b>			
Administration	4.00	5.00	5.25
Communications	29.00	29.00	29.00
Records & Information Systems	22.00	21.75	21.75
Financial & Facility Services	10.25	10.50	10.50
Personnel Services	6.00	6.00	5.75
Volunteer/Victim Services	1.50	1.50	1.50
Detectives	39.00	37.00	37.00
Special Services	7.00	6.00	1.00
Patrol Watch I	46.50	51.50	55.50
Patrol Watch II	43.00	38.00	42.00
Patrol Watch III	33.00	38.00	31.00
Traffic	22.00	19.00	29.00
TOTAL	<u>263.25</u>	<u>263.25</u>	<u>269.25</u>