

**2010 Budget**  
**City of Boulder ~ Colorado**  
**Volume I**

**2010 BUDGET  
OVERVIEW AND OPERATING BUDGET**

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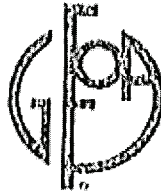
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Boulder  
Colorado**

For the Biennium Beginning

**January 1, 2008**

A handwritten signature in cursive script, reading "Charles S. Case".

President

A handwritten signature in cursive script, reading "Jeffrey R. Enlow".

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Boulder, Colorado for its biennial budget for the biennium beginning January 1, 2008. 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 was valid for a period of two years only. We believe the 2010 budget continues to conform to program requirements and we will be submitting it to GFOA to determine its eligibility for another award.



## CITY OF BOULDER STAFF

City Manager ..... Jane S. Brautigam  
Deputy City Manager ..... Paul Fetherston  
City Attorney ..... Jerry Gordon  
Municipal Judge ..... Linda P. Cooke  
Municipal Court Administrator ..... Lynne Reynolds  
Acting Executive Director for Administrative Services and Director of Finance ..... Bob Eichen  
Director of Housing and Human Services ..... Karen Rahn  
Director of Human Resources ..... Eileen Gomez  
Director of Information Technology ..... Don Ingle  
Library/Arts Director ..... Tony Tallent  
Director of Open Space/Mountain Parks ..... Michael Patton  
Director of Parks and Recreation ..... Kirk Kincannon  
Executive Director of Community Planning and Sustainability ..... David Driskell  
Executive Director of Public Works ..... 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 Analysis Manager ..... Jim Reasor  
Budget Analyst ..... Cindy Miller

# **INTRODUCTION**



**CITY OF BOULDER  
2010 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 January, 2008):	103,650
Median Age:	29.0 (with University students) 35.0 (without University students)
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)	

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1. Landmarks Preservation Advisory Board

2. City of Boulder Planning Department, 2009 Community Data Report

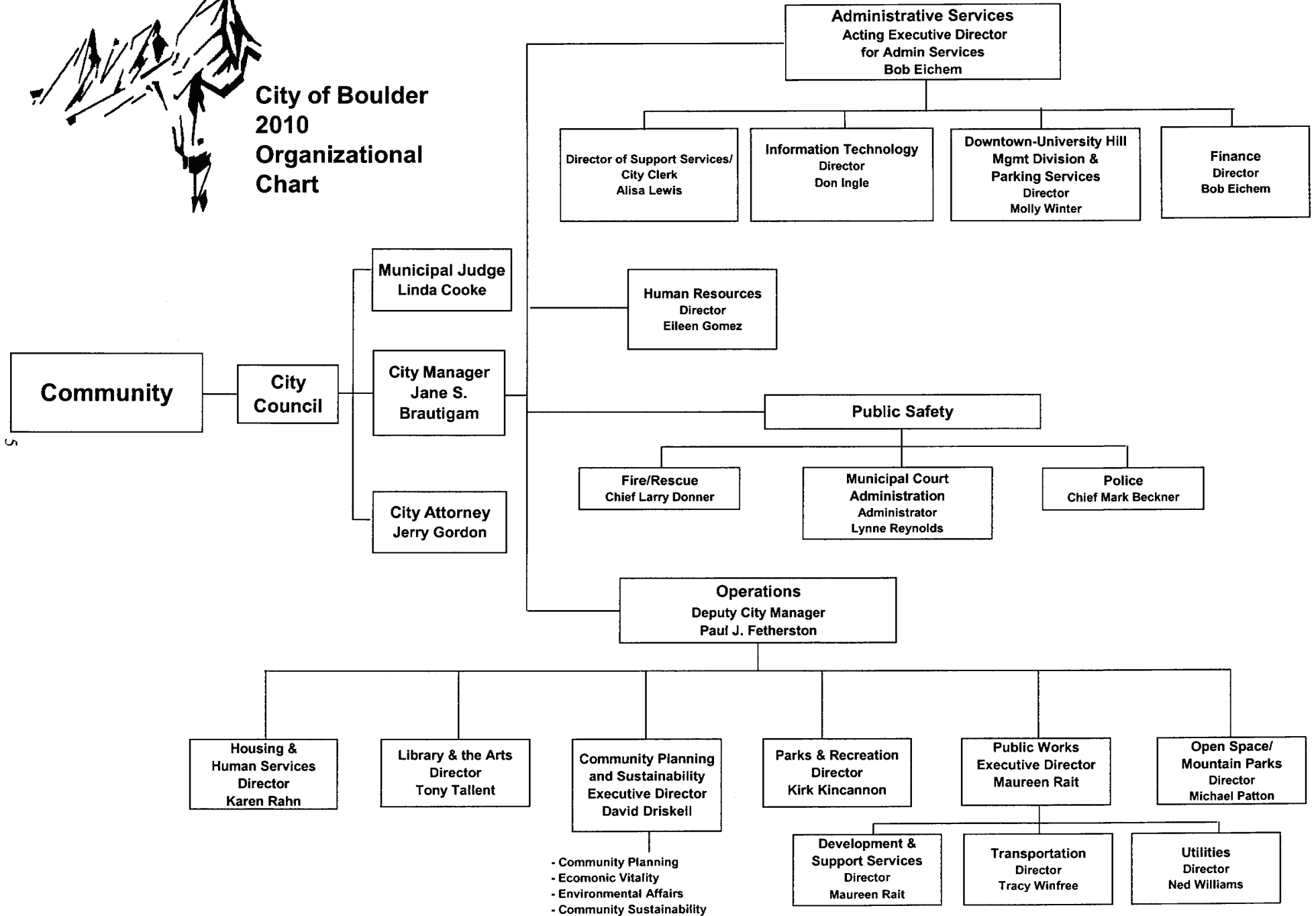
City of Boulder Planning Department, Trends Report for BVCP 2005 Major Update

City of Boulder Housing & Human Services Department, HHS Master Plan, April 2004, Census Highlights





**City of Boulder  
2010  
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. Given the current economic downturn, the city's is preparing a one-year budget for 2010 rather than a two-year budget. The two-year budget process will be reviewed again during development of the 2011 recommended budget.

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 April/May, Council is updated on the recommended budget. At this time, policy issues are presented and Council has the opportunity to provide direction for consideration by the City Manager in the development of the recommended budget. Then 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.





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.

Climate Action Plan Fund - to account for revenues and expenditures related to programs implemented to increase energy efficiency, increase renewable energy use, reduce emissions from motor vehicles and take other steps toward the goal of meeting the Kyoto Protocol.

Open Space Fund - 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
- Fire Training Center Construction 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
- Stormwater/Flood Management Utility Fund
- Downtown Commercial District Fund (formerly CAGID)
- University Hill Commercial District (formerly UHGID)

## 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 2008, property was appraised at the 2007 actual value. The residential rate was 7.96% of its actual 2007 value and other property was assessed at 29%.

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

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

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

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

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

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

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

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

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

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

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

Encumbrance - Appropriations committed by contract for goods or services, which have not yet been paid.

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

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

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

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

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

Infrastructure - Facilities on which the continuance and growth of a community depend, such as streets, 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.



# **BUDGET MESSAGE**



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

**DATE:** August 13, 2009  
**TO:** Mayor, City Council and the Residents of Boulder  
**FROM:** Jane S. Brautigam, City Manager  
**SUBJECT: 2010 City Manager Recommended Budget**

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On behalf of the City of Boulder, I am pleased to present to City Council the 2010 Recommended Budget. The thoughtful planning, community input and financial diligence that has been Boulder's trademark provides the opportunity to reduce the total budget by \$13 million, of which \$5 million is from operating budgets, from the previous year's budget and continue the high standards set for public service.

The 2010 Recommended Budget reflects the current economic downturn and mirrors the findings of the Blue Ribbon Commission on Revenue Stabilization (BRC I), which indicate that current revenues are not keeping pace with inflationary costs. Indications are that this recession will set the new baseline for our economy and that the cost of providing services will continue to outpace the resources available to fund them. A primary focus of our budget process is to ensure that the City of Boulder has sufficient funds available to maintain core government services while closing the revenue/expenditure gap identified by BRC I. This requires the city to closely monitor revenues vs. inflationary costs, implement new tools for increased efficiencies and consider the long-term viability of proposed programs.

The city's business plan helps identify and inform trade-off decisions between services and programs. The 2010 Recommended Budget reflects the business plan approach and continues the city's focus toward financial sustainability through steps such as addressing critical deficiencies and completing service assessments to identify opportunities to increase efficiencies and improve business processes. Currently citywide efforts are focusing on information technology, maintenance of parks, transportation infrastructure and open space lands, and an interdepartmental review of all positions before they are filled. A second Blue Ribbon Commission (BRC II) is examining opportunities for greater efficiencies in city government and their report will be completed by the end of 2009.

## **ECONOMIC CHALLENGES**

The City of Boulder began to feel the effects of the national economic downturn in the fourth quarter of 2008. This downturn had an impact on a number of revenue sources, including the accommodations tax, interest revenue and development-related fees. However, the most significant impact involves sales and use tax collections which represent 39% of the city's total revenues. Due to the recessionary economic conditions at the national, state and local levels, the



city collected \$2.1 million less sales/use taxes than projected for 2008. This downturn has extended to 2009 where the city anticipates that the sales and use taxes will be at least \$5.4 million less than originally budgeted. It is anticipated that the 2010 collections will be lower than originally projected by as much as 8%, or \$7.2 million. As a result, the city has made difficult decisions to reduce staffing and limit non-essential services to ensure a balanced budget in 2010.

This economic reality combined with the continued expectation for providing high quality, customer-focused services presents a challenge in how we prioritize essential and discretionary services. For the 2010 budget, the city has been challenged to:

- re-examine government services
- find more efficient ways to deliver services
- maintain public safety and other core services, and
- minimize reductions in services for those residents who most need assistance during tough economic times.

Based on Council direction, the city also continues to focus on community sustainability principles, which includes environmental, social and economic components. These principles provided an overarching framework for this budget and were echoed by residents during the public workshops seeking input on short-term and long-range budget stabilization strategies and community values. Residents acknowledged the critical relationship between economic, social and environmental sustainability elements that maintain and enhance the Boulder community.

## **2010 BUDGET HIGHLIGHTS**

In order to inform the community about the city's short- and long-term budget situation and to determine community priorities for services provided by the city, a public outreach process was conducted in spring 2009. In general, participants in the public outreach efforts appreciated involvement in the budget process and considered ongoing community engagement to be an important element of the quality of life in Boulder. Acknowledging that stabilization of the city budget is a serious issue, participants agreed that efficiency in the provision of services, rather than elimination of services or programs, should be a high priority. A summary of the public outreach process and the corresponding findings are included in **Attachment A**.

The 2010 Recommended Budget was informed by Council goals, the public outreach process, and core community values. These included confirming priorities for city services and balancing these with the need for a more focused and efficient government. While strategic reductions in staff and operations are necessary, this budget supports Council goals such as public safety, housing/human services, environmental initiatives and cultural resources for the City of Boulder. An overview of the strategies developed to address the significant reduction in city revenues and the details of the plan for 2010 are included in **Attachment B**.

In addition, the 2010 recommended budget reflects the allocation of funding available through the removal of the remaining TABOR restrictions on property tax, approved by voters in November 2008. This will allow the organization to provide funding for core city services such

as those identified as critical deficiencies, including fire apparatus, information technologies, energy costs and facility maintenance. A description of the recommended allocation of the “de-Bruced” property tax revenues for 2010 is included in **Attachment C**.

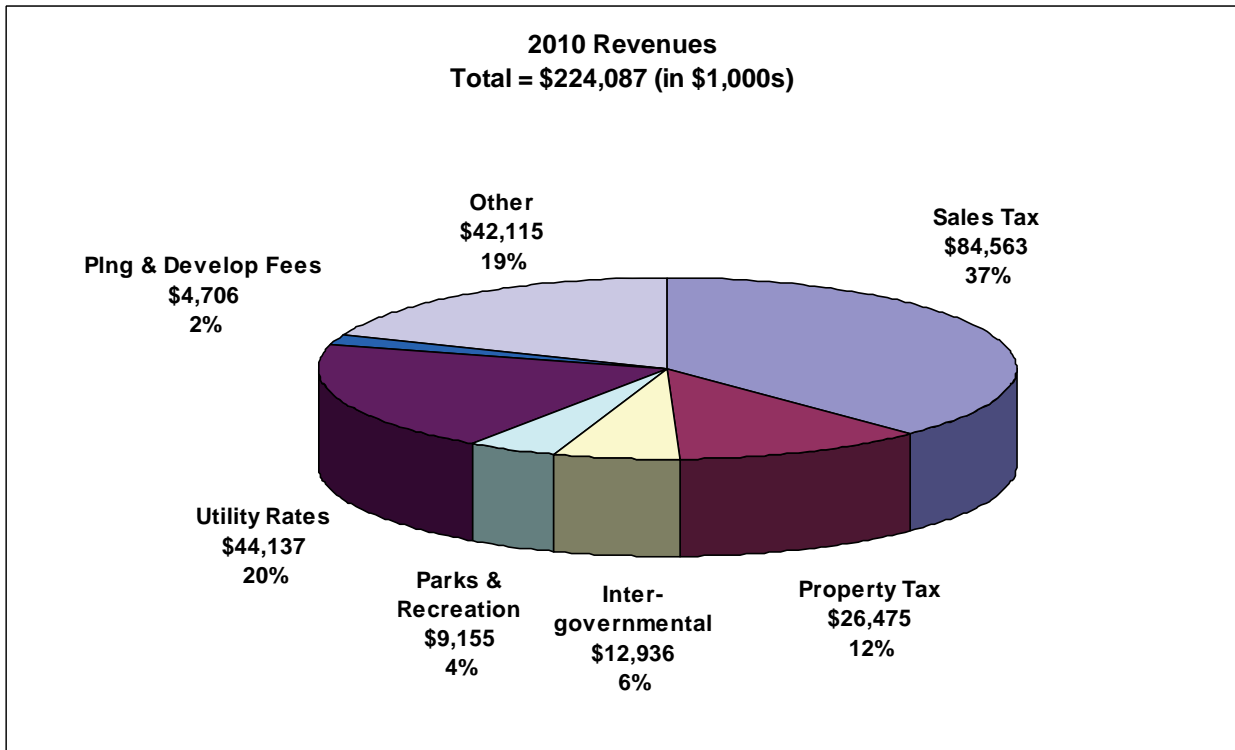
Key components of the 2010 Recommended Budget include:

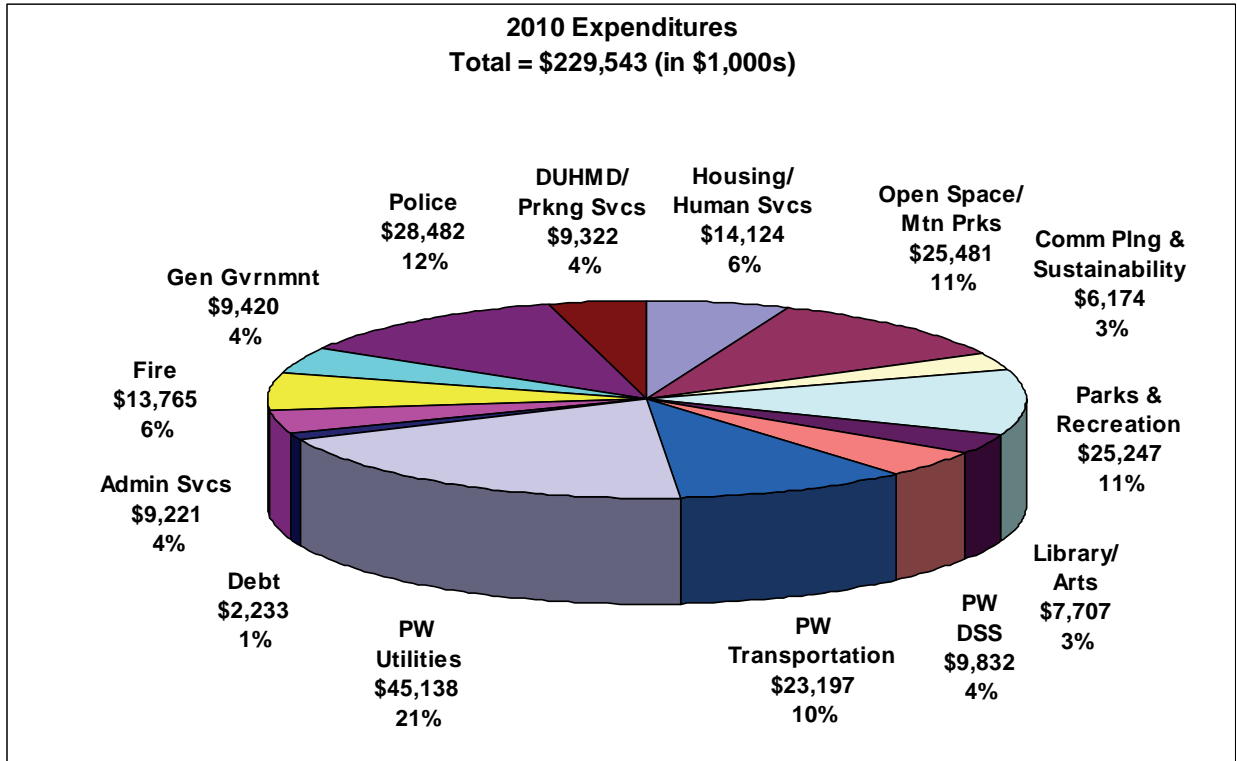
- Housing and Human Services funding remains a high priority in order to address the needs in our community.
- Boulder Police continue to operate the city’s community police centers at University Hill and the Downtown Annex. The department will eliminate some civilian positions and reduce non-officer operating hours at the Hill annex.
- The allocation of “de-Bruced” property tax revenues, approved by voters in November 2008, enables Boulder Fire Department to purchase a new fire engine to replace aging equipment and hire an additional fire fighter.
- All library facilities remain open with reduced hours on select days. Non-essential services such as home delivery of library materials will be eliminated, except for differently-abled populations.
- The recently approved increase in Climate Action Plan tax rates will support Boulder's continued leadership in sustainability, including maximizing the implementation of Smart Grid, additional investment in WindSource, and a strong focus on community engagement in climate action programs.
- The city’s focus on Economic Vitality continues through the work of the Business Liaison and the flexible rebate program which assists Boulder in attracting and retaining employers through various business assistance and incentive programs.
- Parks maintenance remains a high priority and all recreation centers remain open. The allocation of “de-Bruced” property tax revenues will also be used to improve park maintenance resources.
- The continued maintenance and construction of bike paths and multi-use trails support Council goals of encouraging healthy lifestyles, providing opportunities for recreational activities and promoting alternative transportation modes.
- The city’s employee wellness program is enhanced to encourage participation in order to help manage healthcare and workers’ compensation costs.
- The city’s commitment to facility maintenance and renovation is also being addressed through an allocation of “de-Bruced” property taxes.
- The Urban Designer position provides the city with direction on design issues and options to support land use review and long range planning projects, and facilitates

community design discussions to further the community's understanding of issues and potential solutions. This position will be extended through 2011.

- The Landscape Architect position provides landscape review for development proposals, including parks and transportation projects, and conducts site and zoning inspections. It also provides support for other tree and natural environment issues, monitoring and updating of the city's landscape code requirements, and ongoing collaboration with the city's urban forester to support the city's climate action goals. This position will be extended through 2011.

The 2010 Recommended Budget projects citywide revenues of approximately \$224 million and expenditures of \$230 million. Revenues are projected to decrease by 2.8% from the 2009 approved budget while expenditures will decrease by 5.4%. Below are charts that reflect the composition of citywide revenues and citywide expenditures.





## CONCLUDING COMMENTS

The 2010 Recommended Budget includes nearly \$5 million in operating reductions to address the sales/use tax shortfall. With improved efficiencies and restructuring, the proposed budget will eliminate approximately 26 full-time equivalent positions through downsizing, attrition and other efficiency measures.

The 2010 Recommended Budget supports the goals of Council and community values. It also addresses the city's funding shortfall and moves the organization toward fiscal sustainability without eliminating core services.

As Boulder continues to focus on closing the funding gap identified by BRC I and adjusting to the new economy, the city will need to implement new methods to determine how limited resources can be used to best meet the city's responsibility of delivering basic and essential services at a reasonable level.

My work with staff in this regard will include a renewed focus on measures and outcomes in order to be responsive to short-term and longer-term priorities and budget objectives.

Respectfully submitted,

Jane S. Brautigam  
City Manager



## ATTACHMENT A

### *Public Outreach Process*

Due to the potential impact of the budget stabilization strategies on the users of city services, a public process was developed to inform residents on the city's short- and long-term budget situation and to determine community priorities for services provided by the city. The details of the public outreach process and a summary of the input received was presented at a council study session on July 14 and was used to help the City Manager formulate her recommended 2010 budget.

Four methods were chosen to solicit responses from both the community and city employees about the need to stabilize the city's budget, both in the short- and long-term. These include:

- Open Workshops
- Employee Workshops
- Online Survey
- Round Table Discussion

The findings which follow reflect consistent results across the public outreach methods (public workshops, online survey, and community roundtable), unless otherwise noted:

#### City Services

##### Public Safety

- Public safety is the city service area which residents consider a top priority and a core responsibility of city government.
- There is not a perceived need to increase services; however residents want emergency response and investigation services to remain at current levels.
- Budget adjustments to "softer" public safety services, such as fire code inspections and fire and crime prevention education, are acceptable.

##### Culture

- Residents want to retain library facilities, including the main library and branches, as well as library materials.
- A reduction in hours of operation of all library facilities is seen as an effective method for reducing library costs.
- Decreased support for specialized library programs (art exhibits, concerts, films, lectures, literacy program, children's programming) is acceptable.
- Some residents believe it may be possible to shift responsibility for specialized programs to the private or non-profit sectors; others doubt whether this transfer would be feasible.

### Parks and Recreation

- Residents want all recreation centers to remain open.
- As with library facilities, a reduction in hours of operation of recreation centers is acceptable.
- Maintenance of parks is important to residents. Some suggested use of volunteers to reduce maintenance costs.
- There were mixed results on the level of support for specialized recreation (e.g. golf course, athletic fields, reservoir, outdoor pools, pottery lab). Online survey respondents expressed moderate support for such programs, while public workshop participants ranked them as much less important than other services and programs.
- There is less support for reducing programs for children and seniors than there is for reducing programs for adults.

### Transportation

- Maintenance of bike paths, sidewalks, and streets is very important to residents.
- Maintenance of street medians is considered less important.
- There was moderate support for reducing travel mode choice programs.

### Social Health

- Residents consider the services and programs quite important but are open to examining the role of the city in delivering them.
- Those most at risk need the most protection; the community needs to offer them a safety net.
- It's important to analyze and consider the unintended consequences of reductions in services and programs.

### Community Livability and Economic Health

- Such services as planning key areas of the city, preserving the city's historic features, and building inspections and enforcing code requirements were ranked relatively low in importance to the community by public workshop participants.
- There were conflicting findings related to economic health. Workshop participants ranked the city's provision of business assistance and support quite low. Eight percent of online survey respondents cited economic vitality as the most important issue facing the city, making it the issue with the third-highest number of mentions. Additionally, many roundtable participants indicated they consider economic vitality essential to future economic sustainability and health.

### Environmental Health

- There were mixed results on the level of support for some of the programs, such as reduction in carbon/greenhouse gas emissions. Online survey respondents expressed moderate support for such programs, while public workshop participants did not rank these programs as highly.
- There is a low level of support for the urban wildlife management programs (includes management of mountain lions, bears, prairie dogs).

### Open Space

- It's important to residents to maintain and manage mountain parks and open space lands.
- There is a relatively low level of support for the acquisition of additional open space.
- Residents would like more information about the amount and location of open space owned by the city and what open space is left to purchase.
- Reductions in mountain parks/open space education/outreach programs are acceptable.

### Big Picture Themes

- People appreciated being involved in the city's budget decisions and consider ongoing community engagement an important element of the quality of life in Boulder. Roundtable participants encouraged the city to take advantage of the considerable level of intelligence and innovative thinking that exists in the community by involving residents in coming up with innovative and creative ways to address the budget challenges.
- Residents agree that the stabilization of the city's budget is a serious issue that must be solved.
- Participants in the outreach process said they expect their city government to be run efficiently and with operating costs reduced as much as possible.
- Most people enjoy the high level of services the city has traditionally provided and are very reluctant to have services and programs reduced.
- There is support for the development of community-based values/principles/goals, i.e. "stakes in the ground" approach to long-term city budget approaches, as opposed to the "squeaky wheel" syndrome which some residents believe currently drives city budget decisions. Residents encouraged the city to use criteria-based decision-making rather than complaint-based decision-making when making final budget decisions. In determining the values/principles/goals, discussion could include identification of residents' preferred long-term role of city government in the community. For example, some residents spoke of the need for city government to serve as a catalyst to prompt citizen action/community-building. Others encouraged the city to take the lead in facilitating regional, intergovernmental solutions to service delivery/budget challenges.
- Residents indicated their desire to strengthen the local economy. To that end, some people expressed interest in city sponsorship of a "Buy Local" or "Buy Boulder" campaign to increase revenues by encouraging residents to shop in Boulder.
- Intergovernmental cooperation and collaboration is an approach many residents consider worth pursuing in areas where appropriate, such as public safety management.





## ATTACHMENT B

### *Budget Stabilization Strategies*

The City of Boulder began to feel the effects of the national economic downturn in 2008. This downturn had an impact on a number of revenue sources, including accommodations tax, interest revenue and development-related fees. However, the most significant impact was to sales and use tax collections which represent 39% of the city's total revenues.

The original projections for 2008 sales/use tax revenues reflected a 3.8% increase over 2007. Due to the recessionary economic conditions at the national, state and local levels, sales/use tax revenues for the City increased by only 0.2% in 2008. As a result, \$2.1 million less was collected in 2008 than originally projected.

In February 2009, staff provided council with an analysis of 2008 financial conditions and the cumulative impact this would have on future budgets. After analyzing sales/use tax performance and taking into account current economic trends, it was anticipated that 2009 total sales/use tax revenue collections will be at least 4% - 6% below budgeted revenues. Based on this, it is anticipated that 2010 collections will be up to 8% lower than originally projected, or \$7.2 million. The reduction in sales/use taxes impact not only the city's general fund, which supports many core services of the city organization (e.g., police, fire, library, parks, housing/human services), but also the restricted funds that receive sales/use tax revenues (e.g., transportation, open space and parks/recreation funds).

To strategically address the impact of decreasing city revenues, a budget stabilization plan was created to manage the 2009 budget and to guide development of the 2010 budget. In addition, it provided a vehicle to inform council of the approaches being used to rebalance the city's budget. Although specific approaches vary by fund, the following guiding principles provided an overarching framework for management to use in applying approaches to stabilize the budget:

- 1) *Balance funding needs to achieve long-range city goals while sustaining basic city services.*
- 2) *Maintain essential services at reasonable service delivery levels before expanding and/or enhancing services.*
- 3) *Ensure compliance with legal mandates and commitments to voters.*
- 4) *Achieve narrow and deep sustainable reductions.*
- 5) *For 2009, focus primarily on one-time temporary reductions to "bridge" the period until permanent and sustainable reductions can be implemented later in 2009 or through the 2010 budget.*
- 6) *Reduction schedule provides time to monitor and evaluate revenues, reflects expenditure reduction "tiers" or phases and supports notice to impacted employees.*
- 7) *Continue to pursue organizational efficiency and technology improvements.*
- 8) *Continue to invest in key capital projects to leverage funding, maintain safety of infrastructure/ facilities and decrease ongoing costs. Expansion of infrastructure/ facilities should only be considered if adequate funding is available for both the capital investment and its ongoing maintenance.*
- 9) *Revise organizational policies to maximize cost efficiency and pursue the examination of additional policies and practices.*
- 10) *Further implement recommendations of the Blue Ribbon Commission.*

To offset lower 2009 revenues, the city adopted a short-term plan to bridge the shortfall until ongoing, sustainable solutions could be implemented beginning in 2010. The 2009 short-term plan was achieved by holding vacant positions open, reducing non-personnel expenditures and using one-time revenues.

As mentioned above, the guiding principles provided a framework for developing a strategy for rebalancing the budget for 2010. To complete plans for each of the impacted funds, the steps outlined in Table 1 below were taken.

**Table 1**

<b>Timeframe</b>	<b>Step</b>
January 30	Departments submitted proposed expenditure reductions and/or revenue enhancements to be used as base for draft budget stabilization plans
February 17	City Manager informed council about the need to develop a budget stabilization plan
March 5	City Manager and department directors reviewed and adjusted draft budget stabilization plans
April 7	City Manager updated council on the budget stabilization plans for 2009
April 14	City Council Budget Committee met to review the budget stabilization plans and the proposed public outreach process
April 21	City Manager updated council on the budget stabilization plans for 2010
April – June	Public outreach process held to inform residents about the budget situation and to determine community priorities for city services; sessions also held to inform city employees about the budget situation and to seek their input on possible cost reduction measures (see Attachment A to the 2010 Budget Message)
July 7	City Council Budget Committee met to review the findings from the public outreach process
July 14	Findings from the public outreach process presented at council study session
June - July	City Manager and Budget Team worked with departments to refine and finalize budget stabilization plans, based on guiding principles and findings from the public outreach process
August 13	2010 recommended budget distributed to council, including budget stabilization plans

As indicated in the table above, the budget stabilization plan was refined and finalized in June and July, based on further discussions with departments and the results of the public outreach process. Below is an overview of the plans developed for each of the impacted funds.

**Budget Stabilization Strategies for Impacted Funds**

***General Fund*** – In order to maintain General Fund reserves at the minimum 10% level, \$3.2 million in ongoing reductions needed to be identified and implemented. The plan was developed in accordance with the guiding principles outlined above and was informed by the public outreach process. For example, a consistent message received throughout all elements of the public outreach process indicated that the community preferred a reduction in hours at city facilities rather than full closure. As a result, the 2010 plan reflects a reduction in hours at branch libraries and recreation centers rather than the closure of any of these facilities.

To assist the organization in achieving the economic sustainability goal, funding has been reallocated in order to continue elements of the Economic Vitality program. This includes the Flexible Rebate Program (\$350,000 in 2010 funding) and various sponsorships/contracts with key local partners, such as

the Boulder Economic Council and the Boulder Innovation Center (\$110,000 in 2010 funding).

Please refer to **Attachment B-1** for details on the General Fund budget stabilization plan for 2010.

**.15 Cent Sales Tax Fund** – Programs and services funded by the .15 cent sales tax implemented reductions based on their current share of the sales tax. The areas supported by this fund include environmental services, human services, youth opportunities, arts programs and recreation programs. Some of these areas, such as human services, will be able to soften the impact of the sales tax decline by using available fund balance from their allocation of the .15 cent sales tax.

**.25 Cent Sales Tax Fund** - The .25 Cent Sales Tax budget was balanced by implementing a combination of 2010 budget reductions (please see **Attachment B-1**), the strategic use of fund balance to soften the financial impact and refinancing bond debt based on favorable market rates.

**Open Space/Mountain Parks (OSMP) Fund** – Since the Open Space Fund is funded 92% by sales/use taxes, it was necessary to implement budget adjustments earlier than for other city funds. The Open Space budget was balanced by implementing a combination of 2009 budget reductions, the strategic use of fund balance to soften the financial impact and refinancing bond debt based on favorable market rates.

In anticipation of reduced revenue in the years following 2009, unexpended 2008 real estate acquisition funds totaling \$1.9 million were retained in the Open Space fund balance rather than being carried over into 2009. Retaining these dollars in the fund balance will provide an additional buffer against reduced revenue in the future.

Specific 2009 measures include one-time reductions to the capital budget of \$850,000 and the operations budget of \$850,000 for a total reduction of \$1,700,000. In addition, the General Fund transfer to Open Space was reduced by \$100,000. On an ongoing basis, Open Space bond debt was refinanced, which will result in savings of approximately \$220,000 per year.

The 2010 budget for operations, capital and acquisitions remains intact due to the 2009 reductions and strategic use of fund balance in order to maintain core Open Space functions. In addition, 9.50 fixed term positions will be approved through 2010 although all OSMP positions will be closely monitored based on actual sales/use tax collections.

**Transportation Fund** - Transportation budget guiding principles are in place to guide the city's service delivery and infrastructure investment choices. These guiding principles are based on the city's Transportation Master Plan and align with the guiding principles for the budget stabilization plan outlined above.

#### **Transportation Budget Reductions - Guiding Principles**

- Maintain integrity of the Transportation Prioritization approach previously developed with Council, in priority order:
  - Maintenance and Operations - limited/strategic reductions
  - Multi-modal system expansion – slow expansion, focusing reductions on projects which increase maintenance responsibilities
  - Neighborhood Enhancements – defer additional capital investments
- Achieve sustainable reductions over time, rather than one-time reductions
- Continue efficiency improvements, such as reducing service in technical support categories where appropriate

- Maintain leveraged funded projects

### Strategic Reductions

Based on these guiding principles the following reductions have been developed and many were implemented in 2009:

- Efficiencies in service delivery. Examples include:
  - Organization change combining clerical support functions allowing for more efficient utilization of positions.
- Reduced implementation of enhancements to the transportation system. Examples include:
  - Reduced summer service frequencies for the HOP (15 minutes headways will increase to 18 minutes), JUMP, and BOUND (15 minutes headways will increase to 30 minutes for mid-day service).
- Reduced maintenance related to aesthetics that does not impact the life cycle of the infrastructure. Examples include:
  - Reduced street sweeping level of service, mostly for Downtown and University Hill areas.
  - Reduced median mowing frequencies with some areas becoming semi-native.
- Reduced infrastructure life cycle maintenance. An example includes:
  - Reduced sidewalk maintenance and maintenance on bike facilities.

Based on current projections during this economic decline, the Transportation Fund needs to reduce expenditures by approximately \$1.1 million annually in order to balance in the short- and long-term. The \$1.1 million reduction also accounts for added revenues from the FASTER Bill passed in the latest legislative session. The \$1.1 million includes approximately \$900,000 in operating budget and \$200,000 in CIP reductions.

Please refer to **Attachment B-1** for details on the Transportation budget stabilization plan for 2010 and to the Transportation section of the Department Overviews.

**Planning and Development Services Fund (P&DS) Fund** - P&DS is funded from three sources: revenue from fees (65%), a General Fund transfer (27%), and a transfer from the Utilities and Transportation funds (8%). As the city continues to address the economic challenges of declining sales tax revenue and the impact on General Fund services, P&DS also has to address the decline in building activity and associated fee revenue.

Based on declining building activity and General Fund financial constraints, 8.0 fixed-term positions (3.0 of these are vacant and 5.0 are filled) funded through the P & DS Fund will not be extended to 2010. Two positions will be extended through 2011 – The Urban Designer position and the Landscape Architect position – in order to implement Community Planning’s work plan and to provide landscape review for development proposals.

Please refer to **Attachment B-1** for the P & DS Fund budget stabilization plan for 2010.

For further information on Community Planning and on PW/Development Support Services, please refer to the section for these areas under the Department Overviews.

**ATTACHMENT B-1**

Fund	Dept	Description	2010 Ongoing Amount	2010 One-Time Amount	FTEs
<b>Operating Reductions and Revenue Enhancements for 2010</b>					
<b>General Fund</b>					
	Arts	Minimal reduction to arts grant program	\$ 8,500		
	Citywide	Eliminate printing hard copies of city council packets for all department directors	\$ 6,000		
	CMO	Minimize printing requirements for "News from City Hall"	\$ 60,000		
	CMO	Restructure Channel 8 operations; Although programming may be reduced, Channel 8 will continue to broadcast council meetings and other core programs	\$ 80,000		1.00
	CMO	Integrate Internal Audit functions with existing Finance operations	\$ 102,000		1.50
	CMO	Restructure City Manager's Office	\$ 75,000		1.00
	Community Planning	Convert two paid intern positions to unpaid intern positions	\$ 27,000		
	Community Planning	To better align costs with the most appropriate funding source, reallocate 10% of Executive Director's salary/benefit costs to the .15 Sales Tax Fund	\$ 13,600		
	Community Planning & Public Works/DSS	Eliminate GIS Technician position, which will impact base map maintenance activities	\$ 26,300		0.50
	Community Planning & Public Works/DSS	Eliminate portion of Code Compliance position, which will increase time to respond to public via telephone and e-mail.	\$ 12,700		0.25
	Community Planning & Public Works/DSS	Eliminate the Administrative Specialist II positions that supports Community Planning and Public Works. This will shift associated work duties to other staff; the remaining portion of the position, funded from various Public Works divisions, is also being eliminated.	\$ 7,400		0.09
	Public Works/DSS	Increase cost recovery policy for Rental Housing Inspection and Licensing Program	\$ 23,000		
	Council	Implement advertising/ public notice requirement changes related to city meetings	\$ 22,000		
	DUHMD	Historically, all of the General Fund's on-street parking revenues collected within CAGID's geographic boundaries have been transferred from the General Fund to the Downtown Commercial District (DCD) Fund. The change proposes to adjust the parking revenue transfer to CAGID by \$425,000 to reflect that parking revenues have exceeded the funding necessary to provide current programs and services funded through the DCD, including the Eco Pass program for downtown businesses and maintenance/replacement of on-street parking equipment.	\$ 425,000		
	DUHMD	Transfer BID Eco Pass costs to the Downtown Commercial District Fund to be funded through the on-street parking revenue portion of the Downtown Commercial District Fund.	\$ 70,000		
	Finance	Eliminate Assistant to the Finance Director position; associated work will be absorbed by other staff	\$ 68,000		1.00

**ATTACHMENT B-1**

Fund	Dept	Description	2010 Ongoing Amount	2010 One-Time Amount	FTEs
	Finance	Placeholder related to current IT audit implementation, anticipated Finance audit and other identified efficiencies	\$ 67,500		1.00
	Fire	Rescue Squad (eliminate squad and move fire fighters into general fire station coverage to reduce overtime costs)	\$ -		
	Housing and Human Services	Reduce GF transfer to Affordable Housing. This reduction will eliminate the subsidy currently provided to housing projects that exceed the city's minimum affordable housing standards. Total city 2010 funding allocations for affordable housing will increase due to additional "de-Bruced" property revenue (\$192K) transferred to the Community Housing Assistance Program (CHAP)	\$ 100,000		
	Housing and Human Services	Elimination of senior programs now provided by other organizations	\$ 11,000		
	Housing and Human Services	Eliminate Senior Services Assistant Director; duties will be assumed by Senior Services Division Manager, along with other staff	\$ 100,000		1.00
	Human Resources	Eliminate HR front desk position by implementing a self service model and promoting use of on-line tools and forms	\$ 38,900		1.00
	Human Resources	Implement seasonal hiring processes in existing Human Resources Information System (HRIS).	\$ 16,500		
	Human Resources	Restructure payroll duties; This will be achieved by eliminating the Payroll Manager position, adding a 0.50 FTE Payroll Technician and reorganization of duties within HR	\$ 41,000		0.50
	Information Technology	Implement efficiencies/recommendations from IT Audit	\$ 215,000		
	Information Technology	Computer Replacement Savings	\$ 15,000		
	Information Technology	Fiber Optic Efficiency Project with Boulder Valley School District	\$ 15,000		
	Information Technology	Consolidation of Yards Data Center	\$ 15,000		
	Library	Eliminate home delivery of library materials except for differently-abled populations	\$ 20,500		
	Library	Restructure Technical Services	\$ 62,600		1.00
	Library	Reduce staff support for Integrated Library System (ILS) and provide Unix/ILS services in-house	\$ 48,800		0.50
	Library	Close Meadows branch library one additional day each week	\$ 28,500		0.60
	Library	Close Reynolds branch library one additional day each week	\$ 32,000		0.80
	Library	Reduce Main Library Hours on Sundays from 12:00 to 6:00 p.m. to 1:00 - 5:00 p.m.	\$ 42,500		0.90
	Library	Eliminate Library Administrator position; additional work will be absorbed by other staff	\$ 88,000		1.00

**ATTACHMENT B-1**

Fund	Dept	Description	2010 Ongoing Amount	2010 One-Time Amount	FTEs
	Muni Court	Implement no-proof-of-insurance ordinance, which represents an increase in revenue	\$ 100,000		
	Muni Court	Reduce number of licensed users for parking database	\$ 8,400		
	Municipal Court	Restructure Municipal Court operations and implement efficiencies	\$ 51,200		1.75
	Open Space	Reduce General Fund transfer to Open Space Fund; as a result, the Open Space Fund will absorb the impact	\$ 100,000	\$ 100,000	
	Parks & Recreation	Eliminate Recreation Administrator, Program Coordinator (marketing) and an Administrative Specialist positions; This reduction is feasible due to identified efficiencies and duties being shifted to other staff	\$ 234,300		3.00
	Parks & Recreation	To align costs with the most appropriate funding source, recreation costs will be reallocated from the General Fund to the Recreation Activity Fund; these items include computer replacement, and telephone charges for recreation staff, recreation brochures and the CLASS System Administrator position. The Recreation Activity Fund can absorb the impact of these costs	\$ 199,500		
	Parks & Recreation	Implement an extra week of shutdown at each of three recreation centers during off-peak usage in order to complete additional facility maintenance	\$ 35,000		
	Parks & Recreation	Reduce Pottery Lab costs by using volunteers to support open Pottery Lab hours and having full-time staff teach additional classes	\$ 20,000		
	Parks & Recreation	Reduce expenses by consolidating concession services for the Boulder Reservoir, Flatirons Golf Course and sports fields.	\$ 15,000		
	Parks & Recreation	Implement efficiencies in the provision of recreation classes through analysis of class offerings and ensuring enrollment meets minimum class requirements and analyzing class	\$ 45,000		
	Parks & Recreation	Reduce quantity of city-provided uniforms to seasonal employees	\$ 20,000		
	Police	Retain the University Hill Community Police Centers but eliminate the associated civilian staffing	\$ 120,000		1.75
	Police	Eliminate the Police Civilian Forensic Analyst position, which will result in additional duties being absorbed by detectives	\$ 99,400		1.00
	Police	Implement efficiencies by consolidating telephone lines	\$ 25,000		
	Police	Close Records division and Public Safety lobby on holidays	\$ 15,000		
	Police	Eliminate one building maintenance position, which will shift duties to other staff and lower current level of service	\$ 39,900		1.00
	Police	Reallocate funding due to ongoing VALE grant awards; this reduction has no impact on the community	\$ 30,000		
	PW/DSS	Reduce custodial maintenance budget to match current costs	\$ 51,000		



**ATTACHMENT B-1**

Fund	Dept	Description	2010 Ongoing Amount	2010 One-Time Amount	FTEs
	PW/Utilities	Transfer the General Fund's contribution for the Household Hazardous Waste Program to the Water Utility funds	\$ 18,000		
<b>General Fund Total</b>			<b>\$ 3,211,000</b>	<b>\$ 100,000</b>	<b>22.14</b>
<b>Planning and Development Services Fund</b>					
	Public Works/DSS	Eliminate the Administrative Specialist II positions that supports Community Planning and Public Works. This will shift associated work duties to other staff; the remaining portion of the position, funded from various Public Works divisions, is also being eliminated.	\$ 17,500		0.25
<b>Planning and Development Services Fund Total</b>			<b>\$ 17,500</b>	<b>-</b>	<b>0.25</b>
<b>.25 Cent Sales Tax Fund</b>					
	Parks & Recreation	Eliminate Communications Support position; associated work will be absorbed by other staff	\$ 17,400		0.25
	Parks & Recreation	Eliminate Landscape Designer II position; associated work will be absorbed by other staff	\$ 35,300		0.50
	Parks & Recreation	Eliminate Parks Zone Supervisor position; associated work will be absorbed by other staff	\$ 79,700		1.00
<b>.25 Cent Sales Tax Fund Total</b>			<b>\$ 132,400</b>	<b>-</b>	<b>1.75</b>
<b>Transportation Fund</b>					
	PW/Transportation	Reduce annual street light installation budget resulting in fewer street light installations to address existing deficiencies or new requests	\$ 17,000		
	PW/Transportation	Eliminate Program Planner position intended to support asset management functions. Staff on limited basis w/ contractor	\$ 36,000		1.00
	PW/Transportation	Reduced level of service related to signs and pavement markings. Less capacity to add new or enhanced signs and markings such as pedestrian crosswalks or bicycle way signage. Increased maintenance cycle for existing pavement markings and signs.	\$ 61,200		
	PW/Transportation	Minimal traffic signal head and phasing upgrades and reduced preventative maintenance	\$ 45,000		
	PW/Transportation	Reorganize support functions by combining PW administrative support and TAB/WRAB support functions.	\$ 50,000		0.39
	PW/Transportation	Reduce JUMP and Bound summer service. Retain core services, reduce transit service in summer (lowest use time of year)	\$ 50,000		
	PW/Transportation	Reduce HOP summer service (15 minute headways will increase to 18 minutes). Retain core services, reduce transit service in summertime (lowest use time)	\$ 95,000		
	PW/Transportation	Eliminate fixed-term Senior Planner. Position supports implementation of enhancements to the system. This reduction has already been implemented.	\$ 47,378		
	PW/Transportation	Reduce TDM/Pass advertising and marketing. Retain core services, reduce marketing and outreach.	\$ 20,000		

**ATTACHMENT B-1**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>2010 Ongoing Amount</b>	<b>2010 One-Time Amount</b>	<b>FTEs</b>
	PW/Transportation	Reduce Boulder East Transportation Mobility Organization (TMO) support.	\$ 16,500		
	PW/Transportation	Reduce Transportation Planner position in the Transportation Capital Projects group	\$ 37,000		0.25
	PW/Transportation	Reduce street overlay maintenance by reducing the 2009 operating budget increase, which was approved to help offset previous year cost escalations.	\$ 30,000		
	PW/Transportation	Perform less capital maintenance on bike facilities such as broken path replacement and multi-use path bridge repairs	\$ 27,000		
	PW/Transportation	Reduce median maintenance by mowing less often and by encouraging development of semi-native grasses	\$ 45,000		
	PW/Transportation	Street sweeping will be performed less often in the Downtown and University Hill areas. Level of service was two mornings weekly for overtime and now will become as needed.	\$ 145,000		
	PW/Transportation	Increase life cycles for equipment and reduce overtime use	\$ 35,000		
	PW/Transportation	Reduce street repair and maintenance - e.g., patches	\$ 34,100		
	PW/Transportation	Reduced funding for implementation of operations & maintenance study; \$225K remains available for implementation	\$ 25,000		
	PW/Transportation	Discontinue use of temporary staff and/or overtime when front desk lacks coverage	\$ 22,500		
	PW/Transportation	Eliminate the Administrative Specialist II position that supports Public Works and Community Planning (shared with Transportation, Utilities, and P&DS); associated work will be shifted to other staff	\$ 23,033		0.33
	PW/Transportation	Sidewalk maintenance program. Provide less funding for the 50/50 cost split program for property owners that are located out of the sidewalk repair area	\$ 54,000		
	PW/Transportation	Reduce CIP funding for the 28th Street corridor project extending the time to complete the projects on 28th Street. The annual CIP funding for the 28th Street corridor project was reduced by \$150,000/yr from \$1,010,000 to \$860,000 for the 2010 - 2015 planning period. The recommended CIP budget was reviewed by council at the July 28 study session			
	PW/Transportation	Lower the overall CIP funding amount for the sidewalk repair program and increase the life cycle repair for damaged walk and ADA improvements throughout the city. The annual CIP funding for the Sidewalk Repair program was reduced by \$51,000/yr from \$680,000 to \$629,000 for the 2010 - 2015 planning period. The recommended CIP budget was reviewed by council at the July 28 study session			
<b>Transportation Fund Total</b>			<b>\$ 915,711</b>	<b>\$ -</b>	<b>1.97</b>

**ATTACHMENT B-1**

Fund	Dept	Description	2010 Ongoing Amount	2010 One-Time Amount	FTEs
<b>Operating Reallocations for 2010</b>					
<b>General Fund</b>					
	Community Planning & Sustainability	Economic Vitality Program/ Flexible Rebate program - Funding will be reallocated to continue the city's Economic Vitality program's Flexible Rebate program	\$ 65,000	\$ 285,000	
	Community Planning & Sustainability	Economic Vitality Program/ Sponsorships/Contracts and other program costs - Funding will be used for the Boulder Economic Council (BEC), Boulder Incubator (BIC) contracts, as well as other sponsorships and contracts.	\$ 110,000		
	CMO	Contractual Services Contingency - Funding reallocation reserved to pay for contractual services, including animal control and enforcement, Comcast franchise negotiations and outcomes-based budgeting consultants.		\$ 208,500	
	Community Planning & Sustainability	Reallocate from West Nile Virus budget to fund the Community Sustainability Coordinator on an ongoing basis; reallocation was approved as a pilot program for 2009 based on consistent savings in the West Nile Virus budget for the past few years.	\$ 50,000		0.50
	Community Planning & Sustainability	Reallocate from contract services budget to extend the Landscape Architect position through 2011.	\$ 80,300		1.00
	Community Planning & Sustainability	Reallocate from operating budget to extend the Senior Urban Designer through 2011.	\$ 124,400		1.00
<b>Total General Fund Reallocations</b>			<b>\$ 429,700</b>	<b>\$ 493,500</b>	<b>2.50</b>

## ATTACHMENT C

### *Allocation of “De-Bruced” Property Tax*

The elimination of the TABOR restrictions on property tax (also referred to as “de-Brucing”) was one of the methods identified in the BRC I report to provide a revenue source to help fund identified critical deficiencies (fire apparatus replacement, facility maintenance, software replacement, and energy costs) and close the funding gap noted by the Commission.

Based on council direction, the resulting 2008 ballot language was set as follows:

*Without raising taxes, and in order to pay for necessary city purposes such as replacement of fire apparatus, information technologies, energy costs, facility maintenance and city services, shall the city of Boulder, pursuant to Ordinance No. 7608, be allowed to retain and spend property tax funds collected in tax collection years 2009 and beyond, and retain and spend any earnings therefrom, without limitation or condition, and without limiting the collection or spending of any other revenues or funds by the city of Boulder, under Article X, Section 20 of the Colorado constitution or any other law*

In November 2008, Boulder residents voted to approve the elimination of remaining TABOR restrictions on city property tax collections by phasing-out the current TABOR mill levy credit by five-tenths of a mill each year until the credit is eliminated. Based on the current mill levy credit of 2.64, the credit will be fully phased-out by 2014.

Additional “de-Bruced” property tax revenue received in 2009 has not been allocated because the ballot measure was passed after approval of the 2009 budget and to provide a buffer, if necessary, against the economic downturn. As a result, the 2010 Recommended Budget includes recommendations for two years worth of “de-Bruced” revenue.

Please refer to Attachment C-1 to review a summary of the 2010 funding recommendations.



**ATTACHMENT C-1**

Fund	Dept	Description	2010 Ongoing Amount
<b>Allocation of Incremental Revenue from "De-Brucing" Property Tax</b>			
<b>General Fund</b>			
	Fire	Fire Apparatus Replacement - Funding will be used to purchase a new fire pumper in 2010. Funding for replacement of fire apparatus equipment was identified as a "critical deficiency" by BRC I.	\$ 700,000
	Public Works/ DSS	Facility Maintenance - Funding to be used for facility projects, including major maintenance and/or facility renovation. Facility maintenance was identified as a "critical deficiency" by BRC I.	\$ 300,000
	Information Technology	Technology Improvements - Funding to be used for software replacement and technology needs, which were identified as a "critical deficiency" by BRC I.	\$ 250,000
	Citywide/ General Fund	Facility Energy Costs - Additional funds to offset rising facility energy costs for natural gas and electricity. Facility energy costs were identified as a "critical deficiency" by BRC I.	\$ 110,000
	Citywide/ General Fund	Vehicle fuel - Additional funds to offset rising vehicle & equipment fuel costs, which were identified as a "critical deficiency" by BRC I.	\$ 80,000
	Fire	One additional Fire Fighter will be hired to help offset overtime costs and provide additional fire station coverage. This item has been identified as an under funded essential service.	\$ 85,000
	Fire	Public Safety - Funding will be used for traffic signal pre-emption upgrades and replacement.	\$ 80,000
	Fire	Fire Department Operations - Additional Funding will be used for essential safety equipment and operating supplies	\$ 80,000
	Police	Police fleet replacement and operations - Additional funding to maintain replacement cycle for Police vehicles & equipment. This item has been identified as an under funded essential service.	\$ 50,000
	Parks and Recreation	Park maintenance - Additional funds will be used for basic park maintenance supplies/materials and forestry/tree needs.	\$ 50,000
	Citywide	Old Hire Fire and Police pensions - Additional funds will help partially close the pension funds' shortfall, which is currently estimated between \$400,000 to \$550,000/year.	\$ 75,000
	Citywide	Office of Emergency Management - Funding will be used to continue to pay for the city's share of an Emergency Management position funded jointly by the City and County of Boulder.	\$ 60,000
<b>General Fund - Total "De-Bruced" Funding Additions</b>			<b>\$ 1,920,000</b>
<b>Library Fund</b>			
	Library	Funding to be allocated for future replacement of library materials handling system and installation of Radio Frequency Identification tags. It is estimated that an additional \$400,000 needs to be accumulated to fund this project.	\$ 80,000
<b>Library Fund - Total "De-Bruced" Funding Additions</b>			<b>\$ 80,000</b>
<b>Community Housing Assistance Program (CHAP) Fund</b>			
	HHS	Additional funding will be provided for the Affordable Housing program through HHS' annual distribution of CHAP housing funds.	\$ 192,000
<b>CHAP Fund - Total "De-Bruced" Funding Additions</b>			<b>\$ 192,000</b>
<b>Permanent Parks &amp; Recreation Fund - Total "De-Bruced" Funding Additions (1.)</b>			<b>\$ -</b>
<b>Total: "De-Bruced" Funding Additions</b>			<b>\$ 2,192,000</b>
(1.)	Specific funding recommendations for the Permanent Parks & Recreation Fund have not been identified for the 2010 budget. Additional "de-Bruced" revenue will be \$218,000 in 2010. Proposed uses of the funds will be evaluated and brought forward within the 2011 budget process or as a budget supplemental.		



## **CITY COUNCIL DIRECTION ON THE RECOMMENDED BUDGET**

The City Manager's 2010 Recommended Budget was presented to City Council for first reading on October 6<sup>th</sup> and second reading on October 27<sup>th</sup>. The following changes were made to the recommended budget based on feedback received from City Council at first and second reading of the budget.

### **Hours for Main and Branch Libraries**

The 2010 Budget Stabilization Plan (described in Attachment B to the budget message) included the following changes to hours at the main and branch libraries:

- 1.) Operating hours at the main library would be reduced on Sundays by two hours. As a result, the main library would be open from 1:00 p.m. to 5:00 p.m. rather than 12:00 p.m. to 6:00 p.m.
- 2.) Operating hours at the branch libraries would be reduced by 18 hours per week. The revised schedule was structured to ensure that one branch was always open in the morning and the other would always be open in the afternoon.

At second reading of the 2010 budget ordinances on October 27<sup>th</sup>, council approved a motion to reallocate \$42,500 in identified budget savings from the vacant Deputy City Manager position to restore the main library hours. In addition, council approved a motion to reallocate \$60,500 in ongoing funding from a branch manager position and the marketing budget to restore the branch library hours.





# **BUDGET POLICIES**

# CITYWIDE FINANCIAL AND MANAGEMENT POLICIES

## SECTION 1 - GENERAL INFORMATION

- 1.1 **Annual Budget Submittal** - Biennial budgets shall be balanced. Budgeted expenditures and transfers-out will not exceed reasonable projection of the sum of current year revenues, transfers-in, and available fund balances. Debt shall not be utilized for operating expenses.<sup>1</sup>
- 1.2 **Budget Process** - A Biennial budget shall be adopted every two years by December 1st of the year prior to the two-year budget period. Adjustments for changing circumstances for the second year of the two-year budget cycle shall be adopted by December 1st of the first year of the biennial period.<sup>2</sup>
- 1.3 **Budget Preparation** - While the Charter establishes time limits and the essential content of the City Manager's proposed budget, the budget preparation process is not prescribed. The preparation process is developed by the City Manager with input from the City Council.
- 1.4 **Changes to Adopted Budget** - Normally, initial appropriations (excluding carryovers and encumbrances) will be made only in the context of the annual budget process when all City needs can be reviewed and prioritized in a comprehensive manner. The biennial budget process will also include a projection of the multi-year impact of decisions.<sup>3</sup>

## SECTION 2 - REVENUE POLICIES

- 2.1 **Property Tax** - Mill levies shall be certified at the 1992 mill levy rate. A temporary mill levy credit shall also be certified whenever the calculated revenue forecast exceeds the calculated revenue limitation by more than 1/10th of a mill.<sup>4</sup>
- 2.2 **Revenue Review and Projection** - The City reviews estimated revenue and fee schedules as part of the budget process. Estimated revenue is projected in a "most likely" scenario for five years and updated annually. Proposed rate increases are based upon Citywide Pricing Policy Guidelines that were adopted by Council in 1994. User fees shall be aligned with these guidelines over a five-year period.
- 2.3 **User Fee Guidelines** - The general guidelines of the City of Boulder regarding user fees are based upon the following considerations:
  - A. Full Cost Recovery
    1. The individual or group using the service is the primary beneficiary.
    2. The level of service use attributed to a user is known.
    3. Administrative cost of imposing and collecting the fee is not excessive.
    4. Imposing a full cost fee would not place the City at a competitive disadvantage.
    5. The service is usually provided by the private sector, but may also be provided by the public sector.
  - B. Partial Cost Recovery
    1. Services benefit those who participate but the community at large also benefits.
    2. The level of service use attributed to a user is known.
    3. Administrative costs of imposing and collecting the fee is not excessive.
    4. Imposing a full cost fee would place the City at a competitive disadvantage.
    5. The service is usually provided by the public sector, but may also be provided by the private sector.

C. No-cost Recovery:  
(a service does not have to meet every criterion)

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

D. "Enterprise or Profit" Center  
(a service does not have to meet every criterion)

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

E. Other Considerations

1. Nonresidents do not pay the full level of City taxes. Therefore, nonresidents will usually pay a premium of 25% above the standard fee for the service.
2. The City currently defines "Direct Costs" as costs that are all the specific, identifiable expenses associated with the actual provision of a service.
3. "Indirect Costs" can include departmental overhead costs such as administrative costs and operating reserve account as well as city overhead costs. City overhead costs include the costs of all the City's general support services.
4. Departments when establishing fees should identify whether a fee recovers the full cost, (sum of direct and indirect costs), partial cost or is a market rate fee.

- 2.3a User Fee Subsidies** - After a fee has been set at either a full, partial or market level, any subsidy or reduced rate user fee offered by the City of Boulder will be based primarily on economic or financial need. The basis for determining financial need will be 50% of the average median income (AMI) for Boulder County. In addition, programs that include a subsidy or reduced rate component are available to City of Boulder residents only.
- 2.4 Asset Forfeiture Revenue** - To create a long-term funding source from limited and uncertain revenue, asset forfeiture/seizure revenue resulting from crime prevention/apprehension activities by the Police Department shall be conceptually considered as "endowment" funds and the principal shall be held in reserve. With the exception of occasional exceptional unanticipated unfunded needs, only interest earnings on the principal shall be allocated for expenditures.
- 2.5 Accrued Interest -Earmarked Funds** - The determination of whether earmarked funds shall accrue interest income is whether the General Fund costs required to collect and administer such funds are allocated to the subject funds. Interest income shall not be distributed to funds unless they are bearing their appropriate allocation of administrative costs.
- 2.6 Unspent Revenues** - On an annual basis, any unspent revenues subject to and in compliance with the associated limitations of Amendment #1 revenue and spending constraints shall be "reserved" and therefore will be considered "spending" in the current fiscal year.
- 2.7 Excise Taxes** - In November 1998, the electorate approved a ballot issue that increased the current excise tax rates by an inflationary factor. The rate will be adjusted annually by an inflation factor until the maximum amount included in the ballot issue is reached. <sup>5</sup>

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

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

Education Excise Tax revenues may be used to:

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

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

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

Whenever feasible, capital expenditures of Education Excise Tax revenues shall be programmed as part of the city's Capital Improvement Programming process.

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

- Determination of the Utility's revenue requirements for operations, maintenance, and capital construction;
- Ability of the Utility to maintain adequate reserves and meet debt service coverage requirements;
- Analysis of customer demands and usage characteristics;
- Allocation of revenue requirements to customer service characteristics;
- Development and design of rates schedules.

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

Plant Investment Fees are one-time charges to customers connecting to the utility system are based on the replacement value of the utility assets and are reviewed every 3-5 years.

### **SECTION 3 - FINANCIAL ADMINISTRATION**

- 3.1 General Information -** The city's fiscal year shall be the calendar year. The Department of Finance and Record shall collect taxes and maintain financial records.<sup>6</sup>
- 3.2 Administrative Charges -** The City shall employ a cost allocation system to identify the full cost of providing services to the public and recover certain costs incurred by various funds in providing support services to other City departments. The system shall accomplish the following objectives:
- a. Complete recovery of costs incurred with the exception of the costs of "general governance".
  - b. Equitable allocation of costs to users.

- c. Provision of incentives for service providers to deliver products and services efficiently and effectively.
- d. Provision of a stable cost allocation system to facilitate the organization's budgeting for charges and revenues.
- e. Promotion of customer confidence in and acceptance of the accuracy, reasonableness, and fairness of the charges they incur.

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

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

- 3.3 Building Maintenance/Renovation** - To protect City investment in facilities, funds shall be budgeted annually for maintenance of such facilities. To extend the life of these assets, the goal shall be to increase the funds budgeted annually for maintenance of facilities to approximately 2 percent of the replacement cost (with the exception of debt financed facilities). These funds may be utilized for facility maintenance, reserved for facility replacement, or utilized for debt service payments for facility related projects pursuant to a long term plan based upon the condition of each facility. If the 2 percent funding goal cannot be reached in any given year due to funding constraints, the expected result will be an increase in the maintenance backlog equal to the funding shortfall. The Facilities and Asset Manager will prioritize maintenance/renovation needs to ensure that critical systems are properly maintained so that facility safety and operations continue without interruption. Lower priority work will be postponed until funding is available to complete these tasks. The Facilities & Asset Manager will report the amount of maintenance backlog and any impacts on facility safety and operations annually during the budget process. If/when the revenue base permits, facility maintenance funding shall be given a high priority before consideration of other service restorations or additions.
- 3.4 Building Replacement Costs** - Where debt payments are being made for city buildings, if the revenue source(s) do not sunset when the debt is retired, the on-going revenue will be allocated to a building replacement fund. If the funding source does sunset, replacement resources for the building shall usually come from new or extended revenue leveraged by bonding.
- 3.5 Equipment Replacement Costs** - Funds shall be reserved annually for replacement of City equipment and these costs will be reflected in the operating expenditures of the activity using the equipment, to facilitate accurate costing of service delivery.
- 3.6 Vehicle Replacement Costs** - Vehicles shall normally be purchased rather than leased and a vehicle replacement fund shall be maintained for replacement of vehicles at the end of their useful life. In the limited situations where vehicles may be leased (temporary vehicles, fire apparatus, etc.) specific approval by the City Manager is required.
- 3.6a Vehicle Changes** - It is the expectation of the City Manager's Office that all departments will meet the objectives of the Fleet Evaluation Study. These objectives are: no increase in miles driven in the conduct of City business, and no net increase in the number of fleet units.
- 3.7 Computer Replacement Costs** - Computer replacement funds shall be created to level out spending for microcomputer and network related hardware and software and ensure that adequate replacement funds are available when equipment reaches the end of its useful life. This fund is expected to cover 80% of the General Fund replacement costs. The remaining 20% costs will be covered in individual departmental budgets. Restricted funds are expected to reserve funds necessary to cover 100% of their microcomputer and network related hardware and software.
- 3.8 Technology Improvements** - Recognizing the contribution of technology in efficient and effective service provision, improvements in technology shall be important considerations in resource allocations.

- 3.9 General Fund Annual Savings** - The General Fund emergency/stabilization reserve shall be maintained at a 10% minimum and a 15% maximum, as conditions allow.
- 3.10 Grant Expenditures** - Expenditures related to grants shall continue only during the period of time they are funded by the grant. Any grant employees will be considered fixed-term. The City Manager shall review applications for new grants before they are submitted to the granting agency.
- 3.11 Property & Casualty and Workers Compensation Funds** - Both the Property & Casualty and the Workers' Compensation liability will be self-insured. The goal for both is to fully fund an actuarially calculated liability as of the end of the prior year at the 90% confidence level. An actuarial study will be completed every two years in order to determine the appropriate reserve levels.
- 3.12 Accumulated Sick, Vacation Time, & Appreciation Bonus** - To facilitate the long-term financial sustainability of the city, liabilities associated with accumulated sick time, vacation time, appreciation bonuses, and/or any other employee benefits that would result in liability upon termination or retirement shall be fully funded based on TABOR requirements. This may be accomplished, subject to Council review and approval, by a combination of modifying benefits and/or setting aside reserves. As recommended by the Blue Ribbon Commission (BRC), all fund balances and reserves are being reviewed; this fund is being reviewed relative to the TABOR requirement.
- 3.13 Compensation Policy** - The City of Boulder is committed to recruiting and retaining highly productive employees through a competitive total compensation package, which strives to:
- Provide favorable salary relationships when compared to appropriate labor markets, while recognizing the City's ability to pay;
  - Maintain internal job relationships according to the responsibilities and customer service requirements found in all jobs;
  - Recognize and reward employees for their efforts as demonstrated through specific performance achievements; and
  - Acknowledge the unique contributions and potential sacrifices of our Police and Fire Protective Services by continuing to offer enriched benefit programs for them.

#### **SECTION 4 - CAPITAL IMPROVEMENT PLANS**

- 4.1 Capital Improvement Plan Submission** - While the Charter establishes time limits and the essential content of the City Manager's proposed CIP budget, the budget preparation process is not prescribed. The preparation process is developed by the City Manager with input from the City Council.<sup>7</sup>
- 4.2 Inclusion of Operating Costs** - Prior to approval of capital projects, associated operating costs must be included in balanced multi-year operating budgets.
- 4.3 Capital Improvement Project Contingency Funds** - Capital Improvement Project contingency funds may be expended by the Project Manager, with Director approval, for unanticipated needs or changes that are within the original scope of the project. The "scope of the project" is defined as the description of the project presented with the CIP that clearly defines the parameters, objectives, and budget of the project. Requested modifications exceeding the original scope of the project shall be presented to Council for approval.
- 4.4 CIP Arts Funding** - Where feasible, Project Managers, when designing capital projects should incorporate public art into the design.

## SECTION 5 - RESERVE POLICIES

- 5.1 Please refer to separate section defining individual reserve goals by fund.**
- 5.2** In the case of a declared emergency within the City, applicable insurance coverage (subject to the related deductibles) would be the first funding source utilized. Reserve funds established for other purposes may also be utilized for needs related to emergency situations. The following reserve categories could be utilized if required (as prioritized based upon the importance of the needs related to the emergency versus the negative impact of the steps necessary to replenish reserves in the future).

General Fund (no legal restrictions):

- Emergency/stabilization reserve
- Computer replacement reserve
- Facility renovation and replacement reserve
- Workers compensation reserve (would have to "book" any unfunded liability)
- Property & casualty self-ins reserve (would have to "book" any unfunded liability)
- Insurance stabilization reserve

Restricted funds (only for emergency purposes within the function of each fund)

- Emergency/stabilization reserves
- Various replacement reserves

## SECTION 6 - PENSION PLAN POLICIES

- 6.1 Authorization to Expend Funds for Administrative Costs** - If budgetary conditions permit, the City may authorize defined contribution (money purchase) pension plans to expend certain forfeiture funds for administrative costs. The plan board(s) may submit a request annually to the City Manager to be considered in the context of the City's annual budget process.
- 6.2 Increase for "Old Hire" Police and Fire Pension Plans** - "Ad hoc"/cost of living increases for retirees of the Old Hire Police and Old Hire Fire Pension Plans will be funded only if adequate funds are available, on an actuarially sound basis, from existing plan assets.

## SECTION 7 - DEBT POLICIES

- 7.1 Policy Statement** - Debt shall be considered only for capital purchases/projects and the term of the debt shall not exceed the useful life of the financed asset. Municipal bonds, Interfund loans, equipment leases (with the exception of vehicles) and sale/leaseback agreements are approved methods for financing capital projects.



## END NOTES

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1. Charter Requirements Sec 93. Not later than three months before the end of each fiscal year, the city manager shall prepare and submit to the council an annual budget for the ensuing fiscal year, based upon detailed estimates furnished by the several departments and other divisions of the city government, according to a classification as nearly uniform as possible. The budget shall present the following information:

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

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

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

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

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

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

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

Sec. 135. The city council shall make an annual appropriation, which shall amount to not less than the return of one-third of a mill tax levied upon each dollar of assessed valuation of all taxable property in the City of Boulder.

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

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

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

6. Charter Requirements

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

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

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the city shall be paid promptly into the city treasury.

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

Sec. 90. System of accounting

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

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

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

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

**2010 BUDGET  
Reserve Policies**

Fund	Category	Reserve	Purpose	Current Reserve Policy	2010 Projected Amount	Comments
<b>General Fund</b>	<b>Projected 2010 Year-End Fund Balance Before Reserves</b>				<b>10,089,000</b>	
	Emergency/ Stabilization	Emergency Reserve	Reserve is to provide a cushion for revenue shortfalls, emergencies, and for expenditure opportunities.	Based upon GF expenditures less grants: proposed goal is to have a 10% reserve.	9,578,000	Current reserve policy is being met.
	<b>Projected 2010 Year-end Fund Balance After Reserves</b>				<b>511,000</b>	

<b>Capital Development Fund</b>	<b>Projected 2010 Year-End Fund Balance Before Reserves</b>				<b>4,367,439</b>	
	Emergency/ Stabilization	Emergency Reserve	Reserve was established to cover emergencies and revenue fluctuations.	Current reserve policy designates \$500,000 to cover the purposes of the fund.	500,000	Current reserve policy is being met.
	<b>Projected 2010 Year-end Fund Balance After Reserves</b>				<b>3,867,439</b>	

<b>Planning and Development Services Fund</b>	<b>Projected 2010 Year-End Fund Balance Before Reserves</b>				<b>3,650,394</b>	
	Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve which was established to cover revenue fluctuations and operating emergencies.	10% of the operating budget that is funded by fees and permit revenue	470,596	Current reserve policy is being met.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	161,485	Current reserve policy is being met.
	Liability	Sick/Vac/ App Bonus Liability Reserve	The fund was established for liabilities assoc with accumulated sick & vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	To facilitate the long-term financial sustainability for the city, the sick/vac/app bonus liability shall be fully funded by or before 2010. Interim goal is to fully fund reserve based on TABOR requirements.	344,527	Current reserve policy is being met.
	<b>Projected 2010 Year-end Fund Balance After Reserves</b>				<b>2,673,786</b>	

<b>Affordable Housing Fund</b>	<b>Projected 2010 Year-End Fund Balance Before Reserves</b>				<b>23,224</b>	
	Liability	Sick/Vac/ App Bonus Liability Reserve	Reserve was established to fund sick/vac/app. bonus liability.	Reserve is to fully cover sick/vac/app. bonus liability.	15,877	Current reserve policy is being met.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for the 27th pay period for year in which it occurs (e.g. 2013).	7,347	Current reserve policy is being met.
	<b>Projected 2010 Year-end Fund Balance After Reserves</b>				<b>0</b>	

**2010 BUDGET  
Reserve Policies**

Fund	Category	Reserve	Purpose	Current Reserve Policy	2010 Projected Amount	Comments
<b>CHAP Fund</b>	<b>Projected 2010 Year-End Fund Balance Before Reserves</b>				<b>33,939</b>	
	Liability	Sick/Vac/ App Bonus Liability Reserve	Reserve was established to fund sick/vac/app. bonus liability.	Reserve is to fully cover sick/vac/app. bonus liability.	27,135	Current reserve policy is being met.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for the 27th pay period for year in which it occurs (e.g. 2013).	6,804	Current reserve policy is being met.
	<b>Projected 2010 Year-end Fund Balance After Reserves</b>				<b>0</b>	

<b>.25 Cent Sales Tax Fund</b>	<b>Projected 2010 Year-End Fund Balance Before Reserves</b>				<b>2,037,349</b>	
	Liability	Sick/Vac/ App Bonus Liability Reserve	Reserve was established to fund sick/vac/app. bonus liability.	Reserve is to fully cover sick/vac/app. bonus liability.	202,105	Current reserve policy is being met.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve was established to fund 27th payperiod which occurs every 11 years	41,221	Current reserve policy is being met.
	<b>Projected 2010 Year-end Fund Balance After Reserves</b>				<b>1,794,023</b>	

<b>Library Fund</b>	<b>Projected 2010 Year-End Fund Balance Before Reserves</b>				<b>223,429</b>	
	Emergency/ Stabilization	Emergency	Reserve was established to cover emergencies.	Current reserve policy designates 10% of annual Library revenues for emergencies.	83,010	Current reserve policy is being met.
	<b>Projected 2010 Year-end Fund Balance After Reserves</b>				<b>140,419</b>	

<b>Recreation Activity Fund</b>	<b>Projected 2010 Year-End Fund Balance Before Reserves</b>				<b>1,845,617</b>	
	Emergency/ Stabilization	Emergency Reserve	Reserve is to provide a cushion for revenue shortfalls, emergencies, and for expenditure opportunities.	Policy is to allow a rolling fund balance to provide stability to annual operations that may otherwise be affected by shortfalls in revenue.	50,000	Current reserve policy is being met.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve was established to fund 27th payperiod which occurs every 11 years	164,817	Current reserve policy is being met.
	<b>Projected 2010 Year-end Fund Balance After Reserves</b>				<b>1,630,800</b>	

**2010 BUDGET  
Reserve Policies**

Fund	Category	Reserve	Purpose	Current Reserve Policy	2010 Projected Amount	Comments
<b>Climate Action Plan Fund</b>	<b>Projected 2010 Year-End Fund Balance Before Reserves</b>				<b>164,987</b>	
	Emergency/ Stabilization	Emergency Reserve	Reserve is to provide a cushion for revenue shortfalls, emergencies, and for expenditure opportunities.	Reserve is currently set at \$50,000.	50,000	Current reserve policy is being met.
	Liability	Sick/Vac/ App Bonus Liability Reserve	Reserve was established to fund sick/vac/app. bonus liability.	Reserve is to fully cover sick/vac/app. bonus liability.	1,581	Current reserve policy is being met.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve was established to fund 27th payperiod which occurs every 11 years	5,000	Current reserve policy is being met.
	<b>Projected 2010 Year-end Fund Balance After Reserves</b>				<b>108,406</b>	

<b>Open Space Fund</b>	<b>Projected 2010 Year-End Fund Balance Before Reserves</b>				<b>8,193,743</b>	
	Emergency/ Stabilization	OSBT Contingency Reserve	Reserve was established to cover revenue fluctuations which might impact the Fund's ability to make debt service payments, as well as emergencies related to acquisitions.	Reserve per OSBT is to cover an amount based on outstanding General Obligation and BMPA debt totals supported by sales tax revenues.	5,475,000	Current reserve policy is being met.
	Liability	Sick/Vac/ App Bonus Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	490,000	Current reserve policy is being met.
	Liability	Property and Casualty Reserve	Reserve was established to cover retained insurance exposure.	Reserve is to cover 100% of retained loss not covered by City's insurance policy.	400,000	Current reserve policy is being met.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	184,270	Current reserve policy is being met.
	Special Purpose	Capital Reserve	Reserve established to provide funding for Arapahoe Pit project.	Reserve will be increased up to \$500K to fund estimated project costs	320,000	Current reserve policy is being met.
	Special Purpose	Capital Reserve	Reserve established to provide funding for Highway 93 underpass project.	Reserve intended to cover 100% of project costs	120,000	Current reserve policy is being met.
	<b>Projected 2010 Year-end Fund Balance After Reserves</b>				<b>1,204,473</b>	

**2010 BUDGET  
Reserve Policies**

Fund	Category	Reserve	Purpose	Current Reserve Policy	2010 Projected Amount	Comments
<b>Airport Fund</b>	<b>Projected 2010 Year-End Fund Balance Before Reserves</b>				<b>290,200</b>	
	Emergency/ Stabilization	Designated Reserve	This is an unappropriated reserve for operating and capital emergencies and revenue shortfalls.	25% of Fund's operating budget.	108,343	Current reserve policy is being met.
	Liability	Sick/Vac/ App Bonus Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement	Reserve is to cover 100% of accrued costs as determined by Finance Department.	6,675	Current reserve policy is being met.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	2,996	Current reserve policy is being met.
	<b>Projected 2010 Year-end Fund Balance After Reserves</b>				<b>172,186</b>	

<b>Transportation Fund</b>	<b>Projected 2010 Year-End Fund Balance Before Reserves</b>				<b>2,064,594</b>	
	Emergency/ Stabilization	Designated Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	Reserve is set at \$475,000.	475,000	Current reserve policy is being met.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First	Reserve is to cover 100% of cash payment for 27th pay period for	236,351	Current reserve policy is being met.
	Liability	Sick/Vac/ App Bonus Liability Reserve & Designated Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement and includes allocation for designated reserves.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	193,004	Current reserve policy is being met.
	<b>Projected 2010 Year-end Fund Balance After Reserves</b>				<b>1,160,239</b>	

<b>Transportation Development Fund</b>	<b>Projected 2010 Year-End Fund Balance Before Reserves</b>				<b>144,754</b>	
	Emergency/ Stabilization	Designated Reserve	This is an unappropriated reserve for operating and capital emergencies and revenue shortfalls.	Reserve is set at \$25,000	25,000	Current reserve policy is being met.
	Liability	North Boulder Underground- ing Reserve	Reserve established to be used for burying overhead lines in accordance with the Xcel franchise agreement.	Reserve is set at \$112,860	112,860	Current reserve policy is being met.

**2010 BUDGET  
Reserve Policies**

Fund	Category	Reserve	Purpose	Current Reserve Policy	2010 Projected Amount	Comments
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	3,145	Current reserve policy is being met.
<b>Projected 2010 Year-end Fund Balance After Reserves</b>					<b>3,749</b>	

<b>Permanent Parks and Recreation Fund</b>						
<b>Projected 2010 Year-End Fund Balance Before Reserves</b>					<b>2,331,731</b>	
	Liability	Sick/Vac/ App. Bonus Liability Reserve	Reserve was established to fund sick/vac/app. bonus liability.	Reserve is to fully cover sick/vac/app. bonus liability.	44,557	Current reserve policy is being met.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve was established to fund 27th payperiod which occurs every 11 years	11,433	Current reserve policy is being met.
<b>Projected 2010 Year-end Fund Balance After Reserves</b>					<b>2,275,741</b>	

<b>Water Utility Fund</b>						
<b>Projected 2010 Year-End Fund Balance Before Reserves</b>					<b>32,178,536</b>	
	Bond	Bond Reserve	These reserves are established in accordance with bond covenant requirements for revenue bonds.	Reserve amount defined individually for each bond issuance, equal to approximately one year's annual debt payment.	3,068,830	Current reserve policy is being met.
	Special Purpose	Lakewood Pipeline Remediation Reserve	This is an unappropriated reserve to be used for inspections and improvements for Lakewood Pipeline.	The 2006 Lakewood Pipeline Settlement resulted in \$15 million to the City. This money and related	17,050,884	Current reserve policy is being met.
	Emergency/ Stabilization	Lakewood/ USFS Damage Claims Reserve	This is an unappropriated reserve to be used for damages to Forest Service Land outside the construction corridor for Lakewood Pipeline.	Per the Resource Damage Claims Plan	100,000	Current reserve policy is being met.
	Liability	Sick/Vac/ App Bonus Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	687,359	Current reserve policy is being met.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	177,708	Current reserve policy is being met.
	Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	25% of Fund's operating budget (including transfers) .	4,003,416	Current reserve policy is being met.

**2010 BUDGET  
Reserve Policies**

Fund	Category	Reserve	Purpose	Current Reserve Policy	2010 Projected Amount	Comments
	Emergency/ Stabilization	Capital Reserve	This is an unappropriated reserve for capital expenditures due to emergencies and/or revenue shortfalls.	Minimum annual capital costs for renewal and replacement of utility infrastructure.	2,000,000	Current reserve policy is being met.
<b>Projected 2010 Year-end Fund Balance After Reserves</b>					<b>5,090,339</b>	

<b>Wastewater Utility Fund</b>						
<b>Projected 2010 Year-End Fund Balance Before Reserves</b>					<b>9,933,430</b>	
	Bond	Bond Reserve	These reserves are established in accordance with bond covenant requirements for revenue bonds.	Reserve amount defined individually for each bond issuance, equal to approximately one-year's annual debt payment.	170,250	Current reserve policy is being met.
	Liability	Sick/Vac/ App Bonus Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement	Reserve is to cover 100% of accrued costs as determined by Finance Department.	703,962	Current reserve policy is being met.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	129,598	Current reserve policy is being met.
	Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	25% of Fund's operating budget (including transfers) .	2,519,557	Current reserve policy is being met.
	Emergency/ Stabilization	Capital Reserve	This is an unappropriated reserve for capital expenditures due to emergencies and/or revenue shortfalls.	Minimum annual capital costs for renewal and replacement of utility infrastructure.	500,000	Current reserve policy is being met.
<b>Projected 2010 Year-end Fund Balance After Reserves</b>					<b>5,910,063</b>	

<b>Stormwater/ Flood Management Utility Fund</b>						
<b>Projected 2010 Year-End Fund Balance Before Reserves</b>					<b>4,976,260</b>	
	Bond	Bond Reserve	These reserves are established in accordance with bond covenant requirements for revenue bonds.	Reserve amount defined individually for each bond issuance, equal to approximately one year's annual debt payment.	824,715	Current reserve policy is being met.
	Emergency/ Stabilization	Post-Flood Property Acquisition	Reserve is for post - flood property acquisition in the event of a flood.	Reserve is increased by \$150,000 a year such that the fund will accumulate and maintain a level of \$1,000,000.	1,050,000	Current reserve policy is being met.



**2010 BUDGET  
Reserve Policies**

Fund	Category	Reserve	Purpose	Current Reserve Policy	2010 Projected Amount	Comments
	Liability	Sick/Vac/ App Bonus Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement	Reserve is to cover 100% of accrued costs as determined by Finance Department.	89,999	Current reserve policy is being met.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	39,453	Current reserve policy is being met.
	Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies and/or revenue shortfalls.	25% of Fund's operating budget (including transfers) .	877,782	Current reserve policy is being met.
	Emergency/ Stabilization	Capital Reserve	This is an unappropriated reserve for capital expenditures due to emergencies and/or revenue shortfalls.	Minimum annual capital costs for renewal and replacement of utility infrastructure.	200,000	Current reserve policy is being met.
<b>Projected 2010 Year-end Fund Balance After Reserves</b>					<b>1,894,311</b>	

<b>Downtown Commercial District Fund (formerly CAGID)</b>	<b>Projected 2010 Year-End Fund Balance Before Reserves</b>				<b>1,640,799</b>	
	Emergency/ Stabilization	Emergency Reserve	This is an unappropriated reserve to fund unanticipated operating emergencies. Also included within this reserve are funds intended to meet the 3% of Funding Sources Reserve Requirements of TABOR.	10% of Fund's total operating uses.	513,530	Current reserve policy is being met.
	Liability	Sick/Vac/ App Bonus Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement.	Reserve is to cover 100% of accrued costs as determined by Finance Department.	97,413	Current reserve policy is being met.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	34,000	Current reserve policy is being met.
	Bond	Bond Reserve	These reserves are established in accordance with bond covenant requirements for revenue bonds.	Reserve amount defined individually for each bond issuance, equal to approximately 1/6th of the next interest payment and 1/12th of the next principle payment.	350,560	Current reserve policy is being met.
<b>Projected 2010 Year-end Fund Balance After Reserves</b>					<b>645,296</b>	

**2010 BUDGET  
Reserve Policies**

Fund	Category	Reserve	Purpose	Current Reserve Policy	2010 Projected Amount	Comments
<b>University Hill Commercial District Fund (formerly UHGID)</b>	<b>Projected 2010 Year-End Fund Balance Before Reserves</b>				<b>641,954</b>	
	Emergency/Stabilization	Emergency Reserve	This is an unappropriated reserve to fund unanticipated operating emergencies. Also included within this reserve are funds intended to meet the 3% of Funding Sources Reserve Requirements of TABOR.	25% of Fund's total uses.	121,503	Current reserve policy is being met.
	Liability	Sick/Vac/ App Bonus Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement	Reserve is to cover 100% of accrued costs as determined by Finance Department.	17,285	Current reserve policy is being met.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	5,617	Current reserve policy is being met.
<b>Projected 2010 Year-end Fund Balance After Reserves</b>					<b>497,549</b>	

<b>Telecommunications Replacement Reserve Fund</b>	<b>Projected 2010 Year-end Fund Balance Before Reserves</b>				<b>1,073,990</b>	
	Replacement		Reserve was created to level out spending for Telecommunications system replacement and upgrades.	Goal is that this fund will fund the City's phone service equipment replacement and fiber network needs.	1,073,990	Current reserve policy is being met.
<b>Projected 2010 Year-end Fund Balance After Reserves</b>					<b>0</b>	

<b>Property and Casualty Reserve Fund</b>	<b>Projected 2010 Year-end Fund Balance Before Reserves</b>				<b>4,509,031</b>	
	Liability		The Property & Casualty Reserve will be self-insured. The fund was set up when insurance costs were expected to increase significantly.	Goal is to fully fund an actuarially calculated liability as of the end of the prior year at the 80% confidence level	1,482,519	Current reserve policy is being met.
<b>Projected 2010 Year-end Fund Balance After Reserves</b>					<b>3,026,512</b>	

<b>Workers Compensation Reserve Fund</b>	<b>Projected 2010 Year-end Fund Balance Before Reserves</b>				<b>4,198,748</b>	
	Liability		The Workers Comp fund is self-insured. The fund was developed to enhance the management of program costs.	Goal is to fully fund an actuarially calculated liability as of the end of the prior year at the 80% confidence level.	1,313,330	Current reserve policy is being met.

**2010 BUDGET  
Reserve Policies**

Fund	Category	Reserve	Purpose	Current Reserve Policy	2010 Projected Amount	Comments
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013.	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	7,090	Current reserve policy is being met.
<b>Projected 2010 Year-end Fund Balance After Reserves</b>					<b>2,878,328</b>	

Compensated Absences Fund	Projected 2010 Year-end Fund Balance Before Reserves				1,790,861	
	Liability		The fund was established for liabilities assoc. with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities.	To facilitate the long-term financial sustainability for the city, the sick/vac/app. bonus liability shall be a fully funded reserve based on estimated costs for the fiscal year.	1,790,861	Current reserve policy is being met.
<b>Projected 2010 Year-end Fund Balance After Reserves</b>					<b>0</b>	

Fleet Operations Fund	Projected 2010 Year-end Fund Balance Before Reserves				562,891	
	Emergency/Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies	2% of Fund's operating budget	353,034	Current reserve policy is being met.
	Liability	Sick/Vac/App Bonus Liability Reserve	The fund was established for liabilities assoc with accumulated sick and vacation time, appreciation bonuses, and/or other employee benefits that result in liabilities upon termination or retirement	Reserve is to cover 100% of accrued costs as determined by Finance Department.	180,737	Current reserve policy is being met.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g., 2013).	29,120	Current reserve policy is being met.
<b>Projected 2010 Year-end Fund Balance After Reserves</b>					<b>0</b>	

Fleet Replacement Fund	Projected 2010 Year-end Fund Balance Before Reserves				7,922,390	
	Replacement	Fleet Replacement Reserve	Reserve was established to level out the spending for the replacement of the City's vehicles	Policy is to collect sufficient funds from the departments to replace vehicles as identified in replacement schedule.	7,922,390	Current reserve policy is being met.
<b>Projected 2010 Year-end Fund Balance After Reserves</b>					<b>0</b>	
Computer Replacement Reserve Fund	Projected 2010 Year-end Fund Balance Before Reserves				3,851,010	

**2010 BUDGET  
Reserve Policies**

Fund	Category	Reserve	Purpose	Current Reserve Policy	2010 Projected Amount	Comments
	Replacement		Reserve was created to level out spending for micro-computer related hardware and software.	Goal is that this fund will cover the replacement of existing computer systems and keep software maintenance up to date.	2,312,362	Current reserve policy is being met.
<b>Projected 2010 Year-end Fund Balance After Reserves</b>					<b>1,538,648</b>	

<b>Equipment Replacement Reserve Fund</b>	<b>Projected 2010 Year-end Fund Balance Before Reserves</b>				<b>3,703,567</b>	
	Replacement		Reserve was created to level out spending for replacement of City's equipment. Includes contributions annually from general & non-general funds.	It is the policy of the City of Boulder that all equipment users shall fund the replacement of equipment through contributions to the Equipment Replacement Fund (ERF). Annual contributions by unit shall be calculated by Facilities & Asset Management (FAM) and distributed to users during the budget process.	3,702,965	Current reserve policy is being met.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g., 2013).	602	Current reserve policy is being met.
<b>Projected 2010 Year-end Fund Balance After Reserves</b>					<b>0</b>	

<b>Facility Renovation and Replacement Reserve Fund</b>	<b>Projected 2010 Year-end Fund Balance Before Reserves</b>				<b>2,897,630</b>	
	Replacement		Fund was created to protect the City investment in facilities.	To protect City investment in buildings, funds shall be budgeted annually for maintenance of such buildings. To extend the life of these assets, the goal over a 20 year period shall be to increase the funds budgeted annually for maintenance of buildings to approximately 2% of the replacement cost.	2,895,820	Current reserve policy is being met.

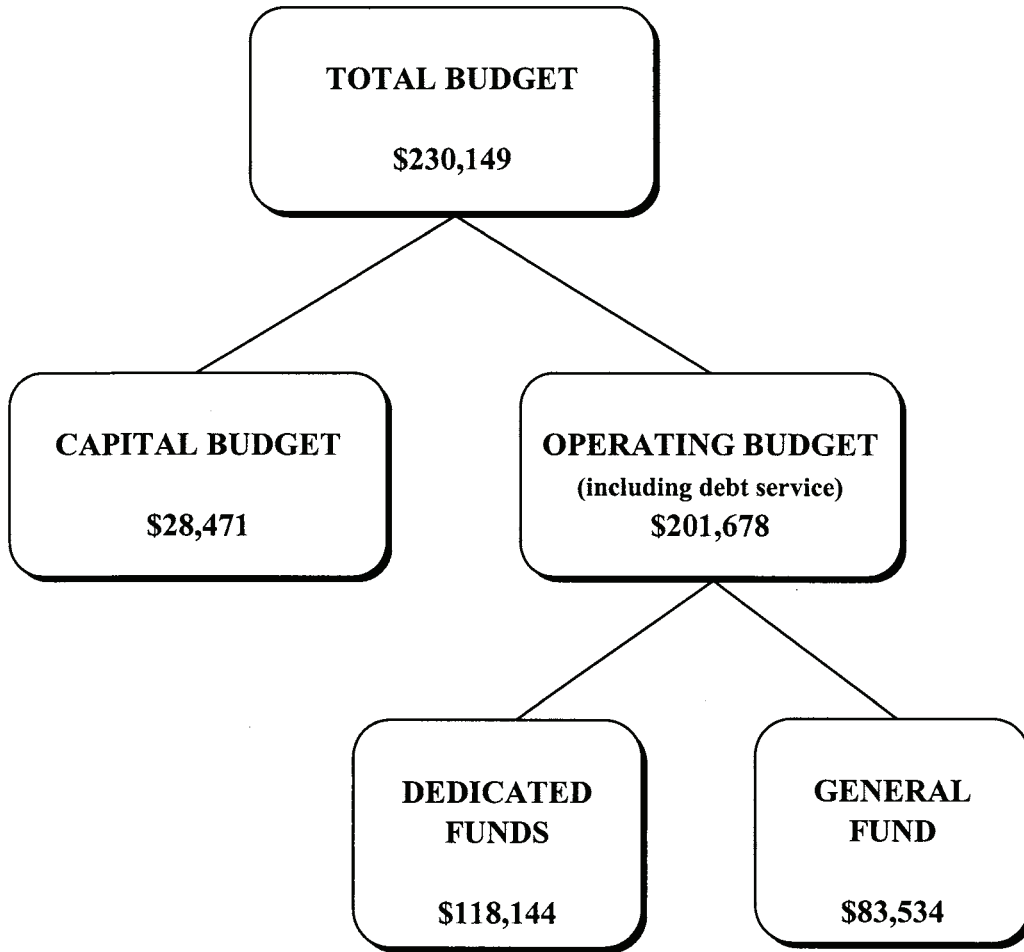
**2010 BUDGET  
Reserve Policies**

Fund	Category	Reserve	Purpose	Current Reserve Policy	2010 Projected Amount	Comments
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g., 2013).	1,810	Current reserve policy is being met.
<b>Projected 2010 Year-end Fund Balance After Reserves</b>					<b>0</b>	



# **CITYWIDE SUMMARIES**

**CITY OF BOULDER  
2010 BUDGET  
(in \$1,000s)**

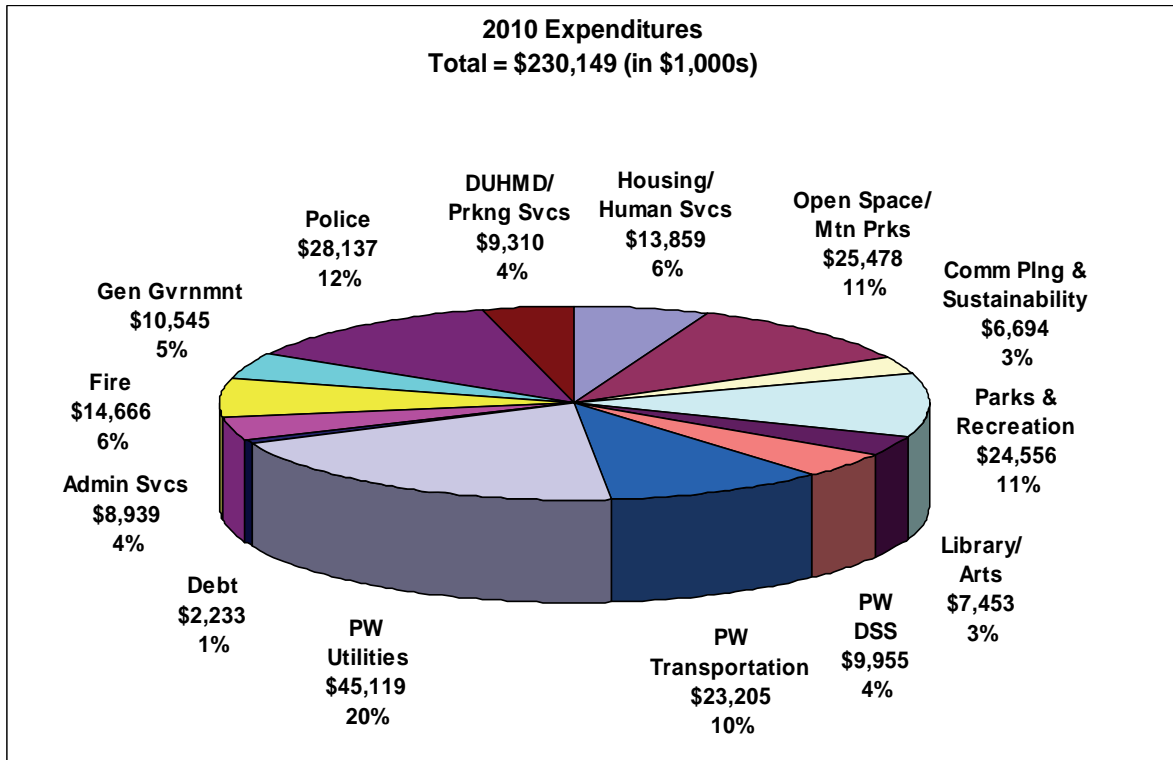






# City of Boulder Budget Summary 2010 Budget

## Citywide Expenses (Uses)



NOTE: Non-General Fund debt service is included in the applicable department.

The 2010 budget totals \$230,149,000 and represents a 5.2% decrease over the 2009 approved budget for all funds, including governmental, enterprise, internal service and capital improvement funds. This total decrease reflects a 0.1% increase in operating budgets, a 30.1% decrease in the capital improvement program (CIP) and a 2.0% decrease in debt service.

### Basic Expenditure Assumptions

#### Personnel Factors/General Salary Increases:

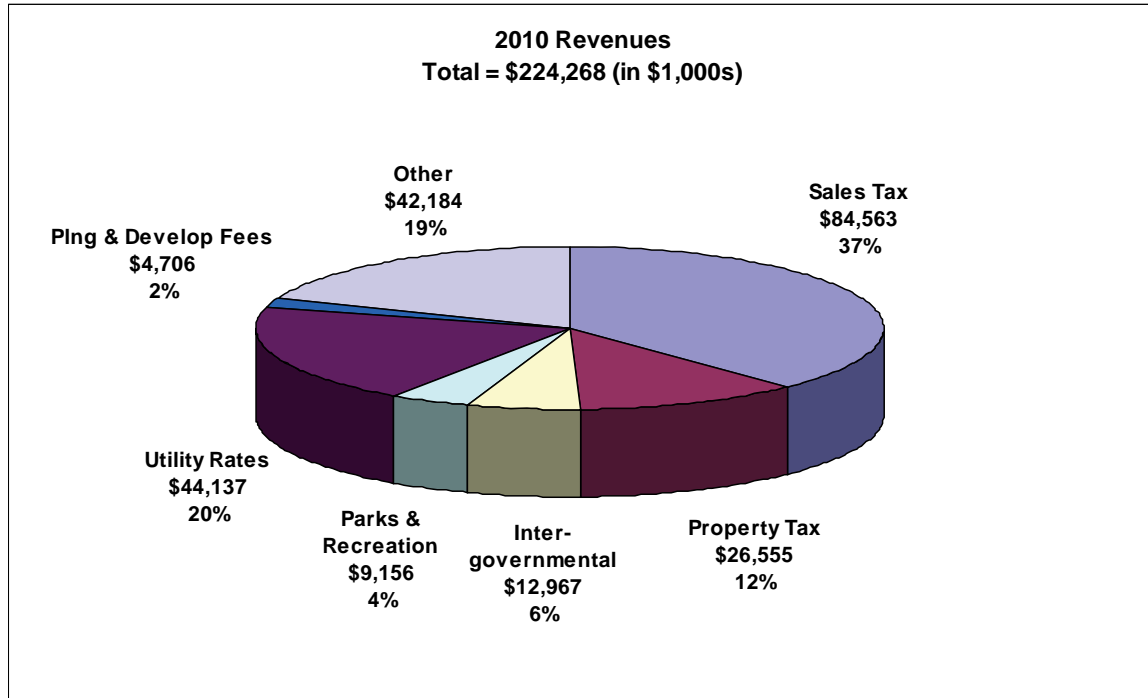
Management/Non-union	0.00%
Boulder Municipal Employees Association	1.50%
Fire *	2.50%
Police *	1.00%

\* Based on current contracts, Police will receive a 1.00% increase as of July 1, 2010; Fire could receive up to an additional 1.50% salary increase beginning pay period #14, 2010 based on retail sales tax collections over the amount projected for 2009.

#### Non-Personnel Factors:

Non-personnel budgets were not increased for 2010.

## Citywide Revenue (Sources)



The 2010 budget is based on projected citywide revenues of \$224,268,000. This represents a 2.8% decrease over the total revenues projected for the 2009 approved budget. The three largest revenue sources for the city are sales/use taxes, property taxes and utility rate charges. These three funding sources represent 69% of the total sources of city funds and are described in more detail below.

### Sales/Use Tax

Sales/use taxes represent 37% of the city's total revenues. Sales/use tax is a transaction tax levied upon all sales, purchases, and leases of tangible personal property and taxable services sold or leased by persons engaged in business in the city and is collected by the vendor or lessor and remitted to the city. The 2010 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.

<u>Fund</u>	<u>Rate</u>	<u>Start Date</u>	<u>Expiration Date</u>
General	1.00%	1/1/1964	None
General	0.38%	1/1/1988	None
General (designated)	0.15%	1/1/1993	None
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	<u>0.25%</u>	1/1/1996	12/31/2015
Total for 2010	<u>3.41%</u>		

The original projections for 2008 sales/use tax revenues reflected a 3.8% increase over 2007. Due to the recessionary economic conditions at the national, state and local levels, sales/use tax revenues for the city increased by only 0.2% in 2008. As a result, \$2.1 million less was collected in 2008.

After analyzing sales/use tax performance and taking into account current economic trends, it is anticipated that 2009 total sales/use tax revenue collections will be approximately 6% below budgeted revenues. Based on this, it is anticipated that 2010 collections will be up to 8% lower than projected in the 2009 budget. The reduction in sales/use taxes impact not only the city's general fund, which supports many core services of the city organization (e.g., police, fire, library, parks, housing/human services), but also the restricted funds that receive sales/use tax revenues (e.g., transportation, open space and parks/recreation funds). The total impact of lowering sales/use tax projections by 8% for all city sales/use tax supported funds is summarized in the table below :

<b>FUND</b>	<b>8% OF SALES/USE TAX</b>
General	3,220,000
.15 Cent Sales/Use Tax	530,000
.25 Cent Sales/Use Tax	320,000
Transportation	1,265,000
Open Space	1,865,000
<b>TOTAL</b>	<b>7,200,000</b>

**Property Tax**

Property tax revenue is based on the city's mill levy to the current assessed value. All property tax revenue growth (except the 2 mills for public safety services) was 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. At the November 4, 2008 election, voters approved the removal of the remaining TABOR restriction on property tax, with a phase-in period and without any specific earmark for the use of the funds. More specifically, approval of this ballot issue had the effect of reducing the mill levy credit by .50 mill each year until the credit is completely eliminated

The following mill levy rates were approved as part of the 2010 budget, including a reduction of the mill levy credit from 2.686 to 1.686 to reflect the removal of the remaining TABOR restrictions on property tax:

Property Tax Rate from 2009 Approved Budget:

General City Operations	8.748
Permanent Parks Fund (Charter Sec. 161)	0.900
Library Fund (Charter Sec. 165)	<u>0.333</u>
TOTAL	9.981
Less Mill Levy Credit	<u>1.686</u>
TOTAL (Mills subject to Article X, Section 20 Of the Colorado Constitution)	8.295
General City Operations (Public Safety)	<u>2.000</u>
NET MILL LEVY	<u>10.295</u>

City of Boulder - Net Mill Levy							
Revenue Year	2004	2005	2006	2007	2008	2009	2010
Mill Levy	9.860	10.005	9.643	9.889	9.201	9.841	10.295

**Utility Rate Charges**

The 2010 budget reflects no increase in rate charges for the city’s three utilities, namely water, wastewater and stormwater/flood management. Please refer to the departmental overview for the Public Works/Utilities department for a discussion and analysis of this approved rate.

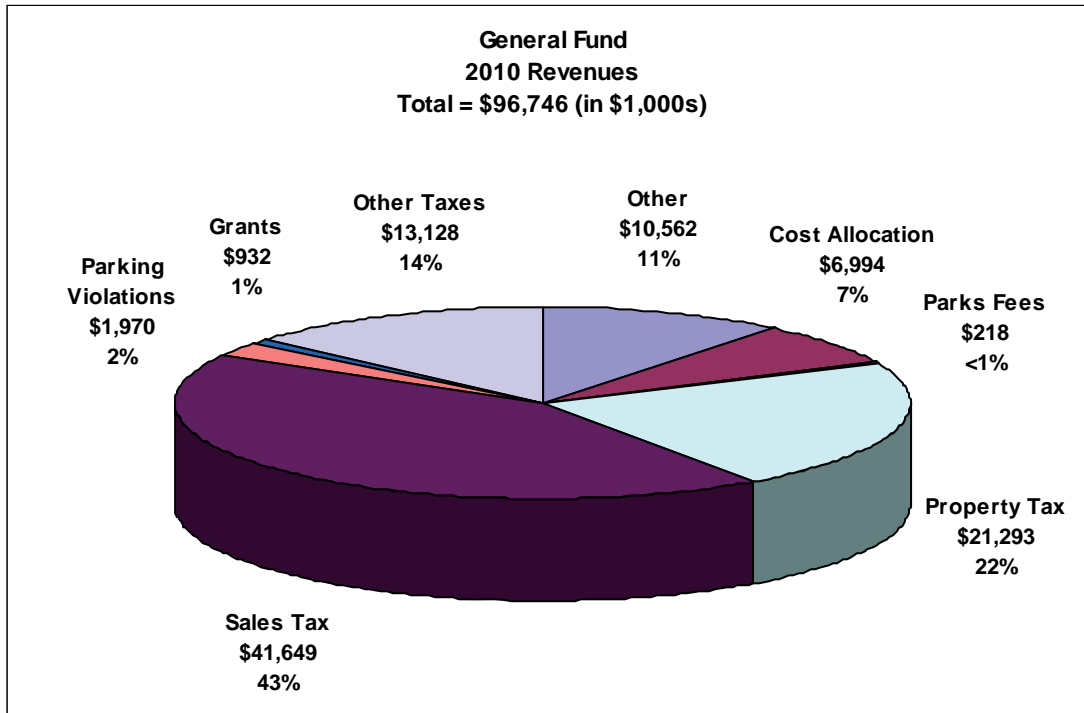
**Impact on Fund Balance**

For the 2010 budget year, there is \$5,881,000 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. Some of the sales/use tax supported funds, such as the Open Space Fund and the .25 Cent Sales Tax Fund, are using available fund balance to absorb a portion of the impact of the recent decrease in sales/use tax collections.

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 relative to those policies.

## General Fund Revenues (Sources)

Total sources for the General Fund for the 2010 budget year are \$96,746,000. This represents 0.6% increase over the 2009 approved budget with estimated revenues of \$96,167,000.



### Sales Tax

Sales tax collections represent 43% of the General Fund annual revenue.

### Property Tax

Based on the mill levy in place for the 2010 budget, property tax collections for 2010 are projected to be \$21,293,000 or 22% of General Fund revenues for 2010.

### Other Taxes

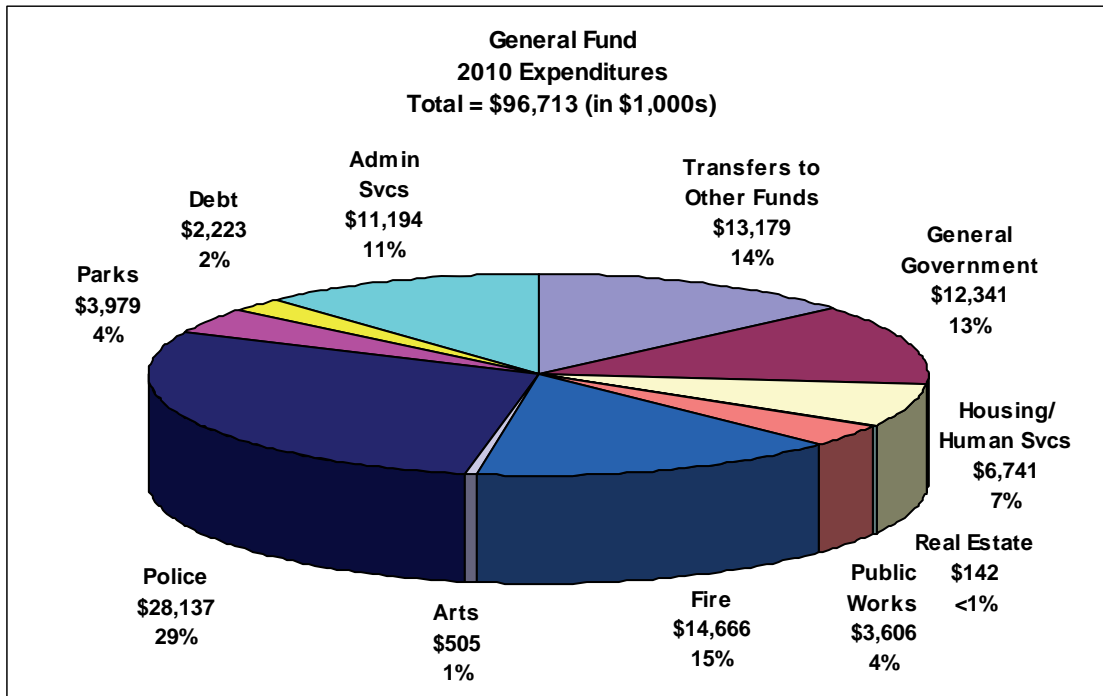
Other taxes include admission tax, accommodation tax, liquor occupation tax, telephone occupation tax, cable franchise tax, electric franchise tax, specific ownership tax, tobacco tax and trash tax. Estimates for these taxes are based on historical trends, inflation and economic growth in the respective 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 2010 is \$6,994,000 or 7% of General Fund revenues for 2010.

## General Fund Expenses (Uses)

The 2010 General Fund budget is \$96,713,000. This represents a 0.5% decrease from the 2009 approved budget of \$97,219,000.



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

2008	2009	2010
ACTUAL	APPROVED	APPROVED

**UNRESTRICTED FUNDS:**

**General (includes Public Safety Fund)**

Sales and Use Taxes	\$ 37,812	\$ 40,340	\$ 37,925
Add'l Sales/Use Tax from Add'l Auditor	0	93	0
Tax Increment (10th & Walnut)	986	651	887
.15 Cent Sales Tax	3,870	3,969	3,724
Food Service Tax	509	523	510
Accommodation Tax	2,840	3,002	2,658
Admission Tax	549	660	580
Property Tax	13,628	13,750	14,397
"De-Bruced" Property Tax Increment	0	0	1,920
Property Tax (Public Safety)	4,732	4,843	4,976
Trash Hauler/Recycling Occ. Tx.	1,317	1,175	1,187
Liquor Occupation Tax	596	619	637
Telephone Occupation Tax	755	768	768
Cable Franchise Tax & PEG Fee	1,239	1,083	1,164
Xcel Franchise Tax	4,347	4,080	3,940
Specific Ownership Tax	1,341	1,500	1,299
Tobacco Tax	363	385	385
Misc. Charges for Services	184	194	198
NPP & Other Parking Revenue	161	133	137
Meters - Out of Parking Districts	454	488	474
Meters - Within Parking Districts	2,378	2,210	2,405
Sale of Goods	61	59	61
Misc. Fines & Administr. Penal	2	2	2
Municipal Crt Charges & Fines	1,811	1,648	1,648
Parking Violations	2,163	1,970	1,970
Photo Enforcement	1,321	1,888	1,965
Business Licenses	213	196	202
Misc. Intergovernmental Chg.	445	0	0
Court Awards	125	112	115
Grants	1,667	883	932
Interest & Investment Earnings	825	638	638
Leases, Rents & Royalties	188	155	160
Miscellaneous Revenues	519	618	795
Education Excise Tax (To Reserve)	842	0	0
Parks Fees	219	171	215
Housing/Human Services Fees	287	251	218
Carryovers from Add'l Revenue	1,477	0	0
Budget Stabilization Strategies	0	0	100
<b>SUB-TOTAL REVENUE</b>	<b>\$ 90,226</b>	<b>\$ 89,057</b>	<b>\$ 89,192</b>



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

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b>Transfers In</b>			
Cost Allocation - All Funds	\$ 6,110	\$ 6,552	\$ 6,994
CAGID - Reimb for Mall Improvements	500	500	500
Interfun Loan from Fleet (New Parking Tech)	0	0	0
Transfers for New Sales Tax System	0	0	0
Other	742	58	60
<b>SUB-TOTAL TRANSFERS IN</b>	<u>\$ 7,352</u>	<u>\$ 7,110</u>	<u>\$ 7,554</u>
<b>TOTAL General Fund</b>	\$ 97,578	\$ 96,167	\$ 96,746
<b>Community Housing Assistance (CHAP)</b>			
Property Tax	\$ 1,372	\$ 1,364	\$ 1,645
Development Excise Tax	202	250	150
Interest & Investment Earnings	74	35	50
Loan Repayment	0	0	690
Transfers In	0	0	0
Proceeds from Sale of Units	0	964	0
Other	0	0	0
<b>TOTAL CHAP</b>	<u>\$ 1,648</u>	<u>\$ 2,613</u>	<u>\$ 2,535</u>
<b>NET TOTAL UNRESTRICTED FUNDS</b>	<u><u>\$ 99,226</u></u>	<u><u>\$ 98,780</u></u>	<u><u>\$ 99,281</u></u>

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

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b>RESTRICTED FUNDS:</b>			
<b>Capital Development</b>			
Development Excise Tax	\$ 402	\$ 250	\$ 250
Interest & Investment Earnings	162	128	90
	<u>\$ 564</u>	<u>\$ 378</u>	<u>\$ 340</u>
<b>Lottery</b>			
Lottery Funds	\$ 991	\$ 931	\$ 1,001
Interest & Investment Earnings	71	40	40
	<u>\$ 1,062</u>	<u>\$ 971</u>	<u>\$ 1,041</u>
<b>Planning &amp; Development Svcs</b>			
Misc. Development Fees	\$ 6,335	\$ 5,388	\$ 4,706
Interest & Investment Earnings	262	172	88
Other	16	0	0
Transfers In	3,000	3,034	2,854
	<u>\$ 9,613</u>	<u>\$ 8,594</u>	<u>\$ 7,648</u>
<b>Affordable Housing Fund</b>			
Cash In Lieu of Affordable Units	\$ 3,232	\$ 3,100	\$ 1,750
Interest & Investment Earnings	78	35	50
Transfers In	406	416	325
Sale of Goods and Capital Assets	33	0	0
Other	156	295	232
	<u>\$ 3,905</u>	<u>\$ 3,846</u>	<u>\$ 2,357</u>
<b>.25 Cent Sales Tax</b>			
Sales and Use Taxes	\$ 6,194	\$ 6,615	\$ 6,207
Interest & Investment Earnings	178	159	185
Grants	108	0	0
Other	83	12	15
	<u>\$ 6,563</u>	<u>\$ 6,786</u>	<u>\$ 6,407</u>
<b>Library</b>			
Property Tax	\$ 570	\$ 570	\$ 667
Misc. Charges for Services	141	105	115
Interest & Investment Earnings	22	15	15
Leases, Rents & Royalties	16	7	9
Transfers In	5,976	6,271	6,118
Other	52	24	24
	<u>\$ 6,777</u>	<u>\$ 6,992</u>	<u>\$ 6,948</u>

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

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b>Recreation Activity</b>			
Admission & Activity Charges	\$ 8,658	\$ 8,530	\$ 8,941
Interest & Investment Earnings	85	0	0
Transfers In	<u>1,928</u>	<u>1,946</u>	<u>1,617</u>
	\$ 10,671	\$ 10,476	\$ 10,558
<b>Climate Action Plan</b>			
Climate Action Plan Tax	\$ 877	\$ 892	\$ 1,609
Miscellaneous Revenues	93	0	0
Transfer In	<u>3</u>	<u>0</u>	<u>0</u>
	\$ 973	\$ 892	\$ 1,609
<b>Open Space</b>			
Sales and Use Taxes	\$ 21,804	\$ 23,284	\$ 21,847
Sale of Capital Assets	0	0	0
Grants	49	0	0
Interest & Investment Earnings	431	325	325
Leases, Rents & Royalties	629	486	486
Bond Refunding	0	0	0
Miscellaneous Revenues	0	0	0
Transfers In	<u>1,057</u>	<u>1,099</u>	<u>921</u>
	\$ 23,970	\$ 25,194	\$ 23,579
<b>Airport</b>			
Misc. Charges for Services	\$ 5	\$ 7	\$ 7
Grants	936	0	0
Interest & Investment Earnings	18	27	12
Leases, Rents & Royalties	391	447	399
Misc Sale of Goods	0	0	0
	<u>\$ 1,350</u>	<u>\$ 481</u>	<u>\$ 418</u>
<b>Transportation</b>			
Sales and Use Taxes	\$ 14,831	\$ 15,790	\$ 14,860
Sale of Capital Assets	0	1,263	0
Highway Revenues	2,900	3,401	3,468
HOP Reimbursement	1,252	1,244	1,251
Interest & Investment Earnings	339	420	300
Miscellaneous Revenues	216	99	99
Special Assessments	69	110	70
External Funding	2,325	3,545	3,430
Transfers In	<u>22</u>	<u>125</u>	<u>0</u>
	\$ 21,954	\$ 25,997	\$ 23,478

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

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b>Transportation Development</b>			
Development Excise Tax	\$ 715	\$ 600	\$ 450
Interest & Investment Earnings	112	62	65
External Funding	668	0	0
Third Party Reimbursements	<u>0</u>	<u>100</u>	<u>100</u>
	\$ 1,495	\$ 762	\$ 615
<b>Transit Pass General Improvement District</b>			
Property Tax	\$ 7	9	9
Transfers In	<u>3</u>	<u>4</u>	<u>3</u>
	\$ 10	\$ 13	\$ 12
<b>CommDvlpmnt Block Grnt (CDBG)</b>			
Federal - Direct Grants	<u>1,335</u>	<u>873</u>	<u>1,000</u>
	\$ 1,335	\$ 873	\$ 1,000
<b>HOME</b>			
Federal - Direct Grants	<u>1,474</u>	<u>1,300</u>	<u>1,350</u>
	\$ 1,474	\$ 1,300	\$ 1,350
<b>Permanent Parks and Recreation</b>			
Property Tax	\$ 1,543	\$ 1,557	\$ 1,857
Sale of Capital Assets	0	671	671
Development Excise Tax	588	281	258
Interest & Investment Earnings	255	212	148
Miscellaneous Revenues	<u>7</u>	<u>14</u>	<u>7</u>
	\$ 2,393	\$ 2,735	\$ 2,941
<b>Water Utility</b>			
Utility Service Charges	\$ 21,095	\$ 20,636	\$ 22,205
Rate Increase	0	1,489	0
Utility Plant Invest. Fee Summ	4,193	2,500	2,100
Utility Connection	144	165	150
Interest & Investment Earnings	1,923	1,285	655
Leases, Rents & Royalties	23	17	18
Special Assessments	6	5	5
Miscellaneous Revenues	26	0	0
Transfers In	<u>0</u>	<u>130</u>	<u>93</u>
	\$ 27,410	\$ 26,227	\$ 25,226

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

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b>Wastewater Utility</b>			
Utility Service Charges	\$ 12,576	\$ 12,921	\$ 13,505
Rate Increase	0	635	0
Utility Plant Invest. Fee Summ	778	450	600
Utility Connection	7	11	10
Interest & Investment Earnings	849	390	206
Miscellaneous Revenues	204	30	30
Special Assessments	4	5	5
	<u>\$ 14,418</u>	<u>\$ 14,442</u>	<u>\$ 14,356</u>
<b>Stormwater/Flood Mgmt Utility</b>			
Utility Service Charges	\$ 4,921	\$ 4,813	\$ 4,967
Rate Increase	0	144	0
Utility Plant Invest. Fee Summ	657	500	600
Urban Drng & Fld Contr Dist	862	600	400
Colorado Dept of Transportation Funds	1,266	0	0
Interest & Investment Earnings	439	153	98
Misc. Intergovernmental Chg.	142	124	135
Miscellaneous Revenues	156	31	36
	<u>\$ 8,443</u>	<u>\$ 6,365</u>	<u>\$ 6,236</u>
<b>Downtown Commercial District</b>			
Property & Spec Ownership Tx	\$ 1,004	\$ 1,031	\$ 1,055
Parking Charges	3,855	3,846	3,871
Interest & Investment Earnings	67	36	32
Leases, Rents & Royalties	261	263	272
Miscellaneous Revenues	119	19	19
Transfers In	1,942	1,952	1,725
10th & Walnut Revenue	1,417	1,384	1,402
	<u>\$ 8,665</u>	<u>\$ 8,531</u>	<u>\$ 8,376</u>
<b>University Hill Commercial District</b>			
Property & Spec Ownership Tx	\$ 28	\$ 29	\$ 29
Parking Charges	207	136	212
Interest & Investment Earnings	21	25	18
Miscellaneous Revenues	0	0	0
Transfers In	246	351	255
	<u>\$ 502</u>	<u>\$ 541</u>	<u>\$ 514</u>
<b>Telecommunications</b>			
Charges from Departments	\$ 603	\$ 637	\$ 615
Interest & Investment Earnings	84	20	19
Miscellaneous Revenues	736	123	144
	<u>\$ 1,423</u>	<u>\$ 780</u>	<u>\$ 778</u>

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

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b>Property &amp; Casualty Insurance</b>			
Charges from Departments	\$ 1,767	\$ 1,610	\$ 1,510
Interest & Investment Earnings	188	83	139
Miscellaneous Revenues	<u>26</u>	<u>0</u>	<u>0</u>
	\$ 1,981	\$ 1,693	\$ 1,649
<b>Worker Compensation Insurance</b>			
Charges from Departments	\$ 1,546	\$ 1,394	\$ 1,165
Interest & Investment Earnings	160	158	92
Miscellaneous Revenues	<u>18</u>	<u>0</u>	<u>0</u>
	\$ 1,724	\$ 1,552	\$ 1,257
<b>Compensated Absences</b>			
Charges from Departments	\$ 311	\$ 121	\$ 121
Interest & Investment Earnings	<u>90</u>	<u>103</u>	<u>80</u>
	\$ 401	\$ 224	\$ 201
<b>Fleet Operations</b>			
Charges from Departments	\$ 2,711	\$ 3,598	\$ 3,530
Interest & Investment Earnings	5	8	7
Miscellaneous Revenues	<u>537</u>	<u>287</u>	<u>420</u>
	\$ 3,253	\$ 3,893	\$ 3,957
<b>Fleet Replacement</b>			
Charges from Departments	\$ 3,759	\$ 4,005	\$ 4,196
Interest & Investment Earnings	231	103	212
Miscellaneous Revenues	<u>1,107</u>	<u>138</u>	<u>189</u>
	\$ 5,097	\$ 4,246	\$ 4,597
<b>Computer Replacement</b>			
Charges from Departments	\$ 1,665	\$ 1,647	\$ 1,675
Interest & Investment Earnings	139	132	98
Miscellaneous Revenues	<u>20</u>	<u>0</u>	<u>0</u>
	\$ 1,824	\$ 1,779	\$ 1,773
<b>Equipment Replacement</b>			
Charges from Departments	\$ 741	\$ 632	\$ 788
Interest & Investment Earnings	<u>148</u>	<u>104</u>	<u>66</u>
	\$ 889	\$ 736	\$ 854

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

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b>Facility Renovation &amp; Replace</b>			
Charges from Departments	\$ 1,946	\$ 933	\$ 915
Miscellaneous Revenues	0	351	0
Interest & Investment Earnings	154	75	57
	<u>\$ 2,100</u>	<u>\$ 1,359</u>	<u>\$ 972</u>
<b>TOTAL RESTRICTED FUNDS SOURCES</b>	<b>\$ 172,239</b>	<b>\$ 168,658</b>	<b>\$ 161,047</b>
<b>TOTAL CITY SOURCES OF FUNDS</b>	<b>\$ 271,465</b>	<b>\$ 267,438</b>	<b>\$ 260,328</b>
Less: Transfers from Other Funds	\$ 22,353	\$ 22,218	\$ 21,545
Less: Current Yr ISF Charges (1.)	15,049	14,577	14,515
<b>NET TOTAL SOURCES OF FUNDS</b>	<b><u>\$ 234,064</u></b>	<b><u>\$ 230,643</u></b>	<b><u>\$ 224,268</u></b>

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

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

2008	2009	2010
ACTUAL	APPROVED	APPROVED

**UNRESTRICTED FUNDS:**

**General (includes Public Safety Fund)**

City Council	\$ 329	\$ 312	\$ 236
Municipal Court	1,549	1,675	1,715
City Attorney	1,681	1,930	1,864
Contingency	104	120	328
Utility/Fuel Contingency	0	0	190
Economic Vitality Program	510	373	578
Community Sustainability	0	0	50
Extraordinary Personnel Expense	0	120	120
Non-Departmental	808	886	850
Boulder Television	71	0	0
Public Power Project	21	0	0
Environmental Affairs	1,189	1,175	1,187
Communications	650	695	434
Downtown/University Hill Mgmt Div	1,148	1,207	1,181
BVSD Athletic Field Lights (from EET Revenue)	130	0	0
Cyber Café Construction	200	0	0
Depot Relocation Project	150	0	0
City Manager's Office/Support Svcs	1,637	1,799	1,821
West Nile Virus Program	228	250	250
Human Resources	1,635	1,593	1,525
Finance	2,359	2,446	2,352
Information Technology	4,633	4,884	5,062
Volunteer and Unemployment Ins	74	107	107
Property and Casualty Ins	1,767	1,610	1,510
Compensated Absences	311	121	121
Police	27,346	27,939	28,137
Fire	13,691	13,319	14,666
Police/Fire Pensions	773	773	848
Public Works	3,399	3,283	3,606
Parks	4,024	4,041	3,979
Arts	193	213	207
Real Estate (Open Space)	130	140	142
Housing/Human Services	5,318	5,058	4,953
Campaign Financing	0	46	0
Humane Society Bldg Loan	112	112	112
Carryovers & Supplementals	2,456	0	0
Carryovers & Supplementals frm Add'l Rev	1,477	0	0
Encumbrance Carryovers	783	0	0
Community Sustainability	79	50	0



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

	<b>2008</b>	<b>2009</b>	<b>2010</b>
	<b>ACTUAL</b>	<b>APPROVED</b>	<b>APPROVED</b>
Special Purpose Reserve	0	491	491
Phased Spending - Ongoing	0	244	0
Phased Spending - One-time	0	760	0
Recommended Stabilization Plan	0	0	0
"De-Bruced" Property Tax Increment	0	0	0
Debt	1,724	<u>1,678</u>	<u>1,664</u>
Total General Fund Expenditures	\$ 82,689	\$ 79,450	\$ 80,286
Transfers Out	<u>13,971</u>	<u>14,317</u>	<u>13,179</u>
<b>Subtotal General Fund</b>	<b>\$ 96,660</b>	<b>\$ 93,767</b>	<b>\$ 93,465</b>
<b>.15% Sales Tax Allocation</b>			
Environment	\$ 320	\$ 318	\$ 298
Arts	298	318	298
Human Services	1,487	1,588	1,490
Youth Opportunity	298	318	298
Four-Mile Soccer Complex	277	352	305
Debt	<u>565</u>	<u>558</u>	<u>559</u>
<b>Subtotal .15% Sales Tax</b>	<b>\$ 3,245</b>	<b>\$ 3,452</b>	<b>\$ 3,248</b>
<b>Total General Fund Uses</b>	<b>\$ 99,905</b>	<b>\$ 97,219</b>	<b>\$ 96,713</b>
<b>Community Housing Assistance</b>			
Operating	\$ 359	\$ 410	\$ 448
Community Housing Funds	1,022	2,168	2,043
Transfers Out	<u>22</u>	<u>32</u>	<u>41</u>
<b>Total Community Housing Assistance</b>	<b>\$ 1,403</b>	<b>\$ 2,610</b>	<b>\$ 2,532</b>
<b>TOTAL UNRESTRICTED FUNDS</b>	<b>\$ <u>101,308</u></b>	<b>\$ <u>99,829</u></b>	<b>\$ <u>99,245</u></b>

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

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b>RESTRICTED FUNDS:</b>			
<b>Capital Development</b>			
Transfers Out	\$ 32	\$ 26	\$ 21
Capital	<u>33</u>	<u>80</u>	<u>580</u>
	\$ 65	\$ 106	\$ 601
<b>Lottery</b>			
Operating	\$ 388	\$ 165	\$ 340
Debt	170	0	0
Capital	<u>275</u>	<u>1,035</u>	<u>860</u>
	\$ 833	\$ 1,200	\$ 1,200
<b>Planning &amp; Development Svcs</b>			
Operating	\$ 7,736	\$ 8,147	\$ 7,463
Transfers Out	<u>1,161</u>	<u>1,179</u>	<u>1,278</u>
	\$ 8,897	\$ 9,326	\$ 8,741
<b>Affordable Housing Fund</b>			
Operating	\$ 390	\$ 508	\$ 480
Transfers Out	11	26	41
Debt	1,775	229	219
Community Housing Funds	<u>1,756</u>	<u>3,079</u>	<u>1,614</u>
	\$ 3,932	\$ 3,842	\$ 2,354
<b>.25 Cent Sales Tax</b>			
Operating	\$ 3,367	\$ 3,405	\$ 3,342
Debt	2,421	2,386	2,178
Transfers Out	158	202	247
Capital	<u>539</u>	<u>1,620</u>	<u>600</u>
	\$ 6,485	\$ 7,613	\$ 6,367
<b>Library</b>			
Operating	<u>\$ 6,886</u>	<u>\$ 6,992</u>	<u>\$ 6,948</u>
	\$ 6,886	\$ 6,992	\$ 6,948
<b>Recreation Activity</b>			
Operating	\$ 10,210	\$ 10,420	\$ 10,643
Transfers Out	<u>71</u>	<u>0</u>	<u>0</u>
	\$ 10,281	\$ 10,420	\$ 10,643

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

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b>Climate Action Plan</b>			
Operating	\$ 828	\$ 888	\$ 1,609
	<u>\$ 828</u>	<u>\$ 888</u>	<u>\$ 1,609</u>
<b>Open Space</b>			
Operating	\$ 9,868	\$ 10,241	\$ 10,486
Debt	11,016	10,732	10,175
Transfers Out	816	885	987
Capital	3,326	4,150	4,150
Recommended Action Plan	0	0	0
	<u>\$ 25,026</u>	<u>\$ 26,008</u>	<u>\$ 25,798</u>
<b>Airport</b>			
Operating	\$ 340	\$ 379	\$ 342
Transfers Out	61	76	92
Capital	1,027	0	0
	<u>\$ 1,428</u>	<u>\$ 455</u>	<u>\$ 434</u>
<b>Transportation</b>			
Operating	\$ 15,543	\$ 16,891	\$ 15,925
Transfers Out	1,302	1,365	1,428
Debt	293	123	133
Capital	5,441	7,645	6,184
	<u>\$ 22,579</u>	<u>\$ 26,024</u>	<u>\$ 23,670</u>
<b>Transportation Development</b>			
Operating	\$ 140	\$ 177	\$ 128
Transfers Out	12	13	15
Capital	1,736	775	480
	<u>\$ 1,888</u>	<u>\$ 965</u>	<u>\$ 623</u>
<b>Transit Pass General Improvement District</b>			
Operating	\$ 8	\$ 13	\$ 13
	<u>\$ 8</u>	<u>\$ 13</u>	<u>\$ 13</u>

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

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b>CommDvlpmnt Block Grnt (CDBG)</b>			
Operating	\$ 153	\$ 153	\$ 174
Transfers Out	18	22	26
Community Housing Funds	<u>1,163</u>	<u>698</u>	<u>800</u>
	\$ 1,334	\$ 873	\$ 1,000
<b>HOME</b>			
Operating	\$ 91	\$ 96	\$ 99
Transfers Out	4	7	10
Community Housing Funds	<u>1,379</u>	<u>1,197</u>	<u>1,241</u>
	\$ 1,474	\$ 1,300	\$ 1,350
<b>Permanent Parks and Recreation</b>			
Operating & Maintenance Projects	\$ 854	\$ 964	\$ 1,214
Transfers Out	55	67	79
Capital	<u>846</u>	<u>1,748</u>	<u>1,620</u>
	\$ 1,755	\$ 2,779	\$ 2,913
<b>General Obligation Debt Svc</b>			
Operating	<u>17</u>	<u>25</u>	<u>10</u>
	\$ 17	\$ 25	\$ 10
<b>Water Utility</b>			
Operating	\$ 14,151	\$ 14,832	\$ 14,692
Debt	6,284	6,295	6,272
Transfers Out	1,342	1,332	1,322
Capital	<u>5,709</u>	<u>10,079</u>	<u>4,441</u>
	\$ 27,486	\$ 32,538	\$ 26,727
<b>Wastewater Utility</b>			
Operating	\$ 8,767	\$ 9,150	\$ 9,087
Debt	3,723	3,732	3,722
Transfers Out	966	979	991
Capital	<u>8,833</u>	<u>2,825</u>	<u>912</u>
	\$ 22,289	\$ 16,686	\$ 14,712

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

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b>Stormwater/Flood Mgmt Utility</b>			
Operating	\$ 2,821	\$ 3,208	\$ 3,186
Debt	806	810	1,126
Transfers Out	313	319	325
Capital	2,439	2,350	1,681
	<u>\$ 6,379</u>	<u>\$ 6,687</u>	<u>\$ 6,318</u>
<b>Downtown Commercial District</b>			
Operating	\$ 3,359	\$ 3,783	\$ 3,870
Debt	2,005	1,998	1,875
Transfers Out	1,081	670	712
Transfer Excess TIF to Gen. Fund	986	477	677
Capital	60	1,265	1,265
	<u>\$ 7,491</u>	<u>\$ 8,193</u>	<u>\$ 8,399</u>
<b>University Hill Commercial District</b>			
Operating	\$ 664	\$ 429	\$ 442
Transfers Out	32	38	44
	<u>\$ 696</u>	<u>\$ 467</u>	<u>\$ 486</u>
<b>Telecommunications</b>			
Operating	\$ 631	\$ 1,591	\$ 658
Transfers Out	10	12	14
	<u>\$ 641</u>	<u>\$ 1,603</u>	<u>\$ 672</u>
<b>Property &amp; Casualty Insurance</b>			
Operating	\$ 1,035	\$ 1,493	\$ 1,629
Transfers Out	218	112	156
	<u>\$ 1,253</u>	<u>\$ 1,605</u>	<u>\$ 1,785</u>
<b>Worker Compensation Insurance</b>			
Operating	\$ 841	\$ 1,594	\$ 1,530
Transfers Out	113	113	113
	<u>\$ 954</u>	<u>\$ 1,707</u>	<u>\$ 1,643</u>
<b>Compensated Absences</b>			
Operating	\$ 754	\$ 381	\$ 381
Transfers Out	13	23	33
	<u>\$ 767</u>	<u>\$ 404</u>	<u>\$ 414</u>

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

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b>Fleet Operations</b>			
Operating	\$ 2,958	\$ 3,593	\$ 3,530
Transfers Out	<u>215</u>	<u>224</u>	<u>232</u>
	\$ 3,173	\$ 3,817	\$ 3,762
<b>Fleet Replacement</b>			
Operating	\$ 4,373	\$ 2,749	\$ 4,362
Transfers Out	<u>72</u>	<u>75</u>	<u>77</u>
	\$ 4,445	\$ 2,824	\$ 4,439
<b>Computer Replacement</b>			
Operating	\$ 1,719	\$ 1,566	\$ 1,719
Transfers Out	<u>15</u>	<u>13</u>	<u>12</u>
	\$ 1,734	\$ 1,579	\$ 1,731
<b>Equipment Replacement</b>			
Operating	\$ 629	\$ 1,306	\$ 497
Transfers Out	<u>31</u>	<u>24</u>	<u>17</u>
	\$ 660	\$ 1,330	\$ 514
<b>Facility Renovation &amp; Replace</b>			
Operating & Capital	\$ 1,441	\$ 1,444	\$ 991
Transfers Out	<u>192</u>	<u>57</u>	<u>43</u>
	\$ 1,633	\$ 1,501	\$ 1,034
<b>Police Pension</b>			
Transfers Out	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 5</u>
	\$ 5	\$ 5	\$ 5
<b>Fire Pension</b>			
Transfers Out	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 5</u>
	\$ 5	\$ 5	\$ 5
<b>TOTAL RESTRICTED FUNDS USES</b>	<b>\$ 173,327</b>	<b>\$ 179,780</b>	<b>\$ 166,920</b>

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

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b>TOTAL CITY USES OF FUNDS</b>	\$ 274,635	\$ 279,609	\$ 266,165
Less: Transfers to Other Funds	\$ 22,353	\$ 22,218	\$ 21,545
Less: Current & Prev Yrs ISF Charges (1.)	11,617	14,685	14,471
<b>NET TOTAL USES OF FUNDS</b>	<u>\$ 240,666</u>	<u>\$ 242,706</u>	<u>\$ 230,149</u>
<b>USES OF FUNDS BY CATEGORY</b>			
OPERATING USES OF FUNDS	\$ 174,300	\$ 173,451	\$ 173,695
CAPITAL USES OF FUNDS	35,584	40,714	28,471
DEBT	<u>30,782</u>	<u>28,541</u>	<u>27,983</u>
<b>TOTAL USES OF FUNDS BY CATEGORY</b>	<u>\$ 240,666</u>	<u>\$ 242,706</u>	<u>\$ 230,149</u>

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

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

FROM	TO FUND	FOR	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b>GENERAL</b>					
Plng & Dev Svcs		Subsidy	\$ 2,260	\$ 2,333	\$ 2,133
Plng & Dev Svcs		Excise Tax Admin	5	5	5
Affordable Hsng		Subsidy	406	416	325
Recreation Activity		Subsidy	1,834	1,854	1,524
Library Fund		Subsidy	5,976	6,270	6,198
Open Space		Subsidy	1,057	1,099	921
Downtown Commercial		Meter Rev	2,017	1,952	1,725
University Hill Commercial		Meter Rev	246	258	255
Water Utility Fund		Wells Property	0	130	93
Transportation (One-time)		Excess Photo Radar Rev)	22	0	0
Misc One-time Transfers		Misc	148	0	0
			<u>\$ 13,971</u>	<u>\$ 14,317</u>	<u>\$ 13,179</u>
<b>CAPITAL DEVELOPMENT</b>					
General		Cost Allocation	\$ 27	\$ 21	\$ 15
Plng & Dev Svcs		Excise Tax Admin	5	5	6
			<u>\$ 32</u>	<u>\$ 26</u>	<u>\$ 21</u>
<b>PLANNING &amp; DEVELOPMENT SVCS</b>					
General		Cost Allocation	\$ 1,161	\$ 1,179	\$ 1,278
			<u>\$ 1,161</u>	<u>\$ 1,179</u>	<u>\$ 1,278</u>
<b>AFFORDABLE HOUSING FUND</b>					
General		Cost Allocation	\$ 11	\$ 26	\$ 41
			<u>\$ 11</u>	<u>\$ 26</u>	<u>\$ 41</u>
<b>CMMNTY HSG ASST PRGM (CHAP)</b>					
General		Cost Allocation	\$ 17	\$ 27	\$ 36
Plng & Dev Svcs		Excise Tax Admin	5	5	5
			<u>\$ 22</u>	<u>\$ 32</u>	<u>\$ 41</u>
<b>.25 CENT SALES TAX</b>					
General		Cost Allocation	\$ 158	\$ 202	\$ 247
			<u>\$ 158</u>	<u>\$ 202</u>	<u>\$ 247</u>
<b>RECREATION ACTIVITY</b>					
General		Interest Income	\$ 71	\$ 0	\$ 0
			<u>\$ 71</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>OPEN SPACE</b>					
General		Cost Allocation	\$ 784	\$ 885	\$ 987
General		Sales Tax System	32	0	0
			<u>\$ 816</u>	<u>\$ 885</u>	<u>\$ 987</u>



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

FROM	TO FUND	FOR	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b>AIRPORT</b>					
General		Cost Allocation	\$ 61	\$ 76	\$ 92
			\$ 61	\$ 76	\$ 92
<b>TRANSPORTATION</b>					
General		Cost Allocation	\$ 1,068	\$ 1,125	\$ 1,182
General		Bldr Creek Maint	13	13	13
General		HHS	13	13	13
Recreation Activity		Expand Program	15	15	15
Plng & Dev Svcs		Subsidy	190	196	202
Forrest Glen GID		Subsidy	3	3	3
			\$ 1,302	\$ 1,365	\$ 1,428
<b>TRANSPORTATION DEVELOPMENT</b>					
General		Cost Allocation	\$ 7	\$ 8	\$ 9
Plng & Dev Svcs		Excise Tax Admin	5	5	6
			\$ 12	\$ 13	\$ 15
<b>COMMDVLPMT BLOCK GRNT (CDBG)</b>					
General		Cost Allocation	\$ 18	\$ 22	\$ 26
			\$ 18	\$ 22	\$ 26
<b>HOME</b>					
General		Cost Allocation	\$ 4	\$ 7	\$ 10
			\$ 4	\$ 7	\$ 10
<b>PERMANENT PARKS AND RECREATION</b>					
General		Cost Allocation	\$ 50	\$ 62	\$ 74
Plng & Dev Svcs		Excise Tax Admin	5	5	5
			\$ 55	\$ 67	\$ 79
<b>WATER UTILITY</b>					
General		Cost Allocation	\$ 1,149	\$ 1,134	\$ 1,118
Plng & Dev Svcs		Subsidy	178	183	189
General		Legislative Consultant	15	15	15
			\$ 1,342	\$ 1,332	\$ 1,322
<b>WASTEWATER UTILITY</b>					
General		Cost Allocation	\$ 787	\$ 795	\$ 802
Plng & Dev Svcs		Subsidy	179	184	189
			\$ 966	\$ 979	\$ 991

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

FROM	TO FUND	FOR	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b>STORMWATER/FLOOD MGMT UTILITY</b>					
General		Cost Allocation	\$ 190	\$ 193	\$ 196
Ping & Dev Svcs		Subsidy	108	111	114
General		Legislative Consultant	15	15	15
			<u>\$ 313</u>	<u>\$ 319</u>	<u>\$ 325</u>
<b>DOWNTOWN COMMERCIAL DISTRICT</b>					
General		Cost Allocation	\$ 129	\$ 170	\$ 212
Fleet Replacement		New Parking Technology	452	0	0
General		Mall Improvements	500	500	500
			<u>\$ 1,081</u>	<u>\$ 670</u>	<u>\$ 712</u>
<b>UNIVERSITY HILL COMMERCIAL DISTRICT</b>					
General		Cost Allocation	\$ 32	\$ 38	\$ 44
			<u>\$ 32</u>	<u>\$ 38</u>	<u>\$ 44</u>
<b>TELECOMMUNICATIONS</b>					
General		Cost Allocation	\$ 10	\$ 12	\$ 14
			<u>\$ 10</u>	<u>\$ 12</u>	<u>\$ 14</u>
<b>PROPERTY &amp; CASUALTY INSURANCE</b>					
General		Cost Allocation	\$ 68	\$ 112	\$ 156
General		Depot Relocation Costs	150	0	0
			<u>\$ 218</u>	<u>\$ 112</u>	<u>\$ 156</u>
<b>WORKER COMPENSATION INSURANCE</b>					
General		Cost Allocation	\$ 33	\$ 33	\$ 33
Recreation Activity		Wellness Program	80	80	80
			<u>\$ 113</u>	<u>\$ 113</u>	<u>\$ 113</u>
<b>COMPENSATED ABSENCES</b>					
General		Cost Allocation	\$ 13	\$ 23	\$ 33
			<u>\$ 13</u>	<u>\$ 23</u>	<u>\$ 33</u>
<b>FLEET OPERATIONS</b>					
General		Cost Allocation	\$ 215	\$ 224	\$ 232
			<u>\$ 215</u>	<u>\$ 224</u>	<u>\$ 232</u>
<b>FLEET REPLACEMENT</b>					
General		Cost Allocation	\$ 72	\$ 75	\$ 77
			<u>\$ 72</u>	<u>\$ 75</u>	<u>\$ 77</u>

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

FROM	TO FUND	FOR	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b>COMPUTER REPLACEMENT</b>					
General		Cost Allocation	\$ 15	\$ 13	\$ 12
			<u>\$ 15</u>	<u>\$ 13</u>	<u>\$ 12</u>
<b>EQUIPMENT REPLACEMENT</b>					
General		Cost Allocation	\$ 31	\$ 24	\$ 17
			<u>\$ 31</u>	<u>\$ 24</u>	<u>\$ 17</u>
<b>FACILITY RENOVATION &amp; REPLACE</b>					
General		Cost Allocation	\$ 72	\$ 57	\$ 43
Wastewater Utility		Refund	120	0	0
			<u>\$ 192</u>	<u>\$ 57</u>	<u>\$ 43</u>
<b>POLICE PENSION</b>					
General		Cost Allocation	\$ 5	\$ 5	\$ 5
			<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 5</u>
<b>FIRE PENSION</b>					
General		Cost Allocation	\$ 5	\$ 5	\$ 5
			<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 5</u>
SUBTOTAL TRANSFERS			<u>\$ 22,353</u>	<u>\$ 22,218</u>	<u>\$ 21,545</u>

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

FUND	INCREASE/(DECREASE) TO FUND BALANCE FROM 2010 APPROVED BUDGET
General	33
Community Housing Assistance	3
Capital Development	(261)
Lottery	(159)
Planning & Development Services	(1,093)
Affordable Housing	3
.25 Cent Sales Tax	40
Library	0
Recreation Activity	(85)
Climate Action Plan	0
Open Space	(2,219)
Airport	(16)
Transportation	(192)
Transportation Development	(8)
Transit Pass GID - Forest Glen	(1)
Community Development Block Grant (CDBG)	0
HOME Investment Partnership Grant	0
Permanent Parks and Recreation	28
General Obligation Debt Svc	(10)
Water Utility	(1,501)
Wastewater Utility	(356)
Stormwater/Flood Mgmt Utility	(82)
Downtown Commercial District (formerly CAGID)	(23)
University Hill Commercial District (formerly UHGID)	28
Police Pension	(5)
Fire Pension	(5)
	<hr/>
TOTAL	(5,881)

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

	2008 APPROVED	2009 APPROVED	2010 APPROVED (2.)	VAR '09-'10	EXPLANATION OF VARIANCE VARIANCE
City Council	1.00	1.00	0.00	-1.00	-1.00 (reduction)
City Attorney	18.65	18.65	18.65	0.00	
Municipal Court	18.50	18.00	16.25	-1.75	-1.75 (reductions)
Administrative Services:					
City Manager's Office (3.)	20.50	21.00	18.30	-2.70	-2.70 (reductions)
DUHMD/Parking Services	42.25	42.25	42.25	0.00	
Finance	29.37	28.37	26.37	-2.00	-2.00 (reductions)
Human Resources	16.38	16.63	14.88	-1.75	-0.25 (fixed term position);-1.50 (reductions)
Information Technology	35.25	35.25	33.50	-1.75	-1.75 (reductions)
Operations:					
Housing and Human Services	56.24	57.42	56.10	-1.32	-1.00 (reduction);-0.32 (grant funded positions)
Library	80.20	79.95	76.95	-3.00	-2.50 (reductions); -0.50 (restructure)
Arts	1.50	1.50	1.50	0.00	
Open Space and Mountain Parks	92.00	91.00	90.50	-0.50	-0.50 (fixed term position)
Community Planning and Sustainability (4.)	39.77	37.89	36.22	-1.67	-1.67 (reductions & restructure)
Parks & Recreation	145.82	146.99	139.24	-7.75	-7.75 (reductions & restructure)
PW/Transportation	68.24	68.69	67.10	-1.59	-0.25 (fixed term position);-1.34 (reductions)
PW/Utilities	155.18	156.23	155.90	-0.33	-0.25 (fixed term position);-0.08 (reduction)
PW/Development and Support Services (5.)	75.74	82.12	72.70	-9.43	-9.43 (reductions & restructure)
Public Safety:					
Police	273.25	273.25	269.50	-3.75	-3.75 (reductions)
Fire	111.33	112.33	112.33	0.00	
<b>TOTALS</b>	<b>1,281.17</b>	<b>1,288.52</b>	<b>1,248.24</b>	<b>-40.28</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 FTEs for 2010 reflect the reductions in FTEs included in Attachment B to the City Manager's message and council changes to the recommended budget

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

- City Manager's Office/Support Services
- Internal Audit
- Communications
- Citywide Programs

(4.) The areas included in Community Planning and Sustainability are:

- Long Range Planning
- Land Use Review
- Environmental Affairs
- Economic Vitality
- Community Sustainability

(5.) The areas included in PW/Development and Support Services are:

- Engineering Review
- Building Construction & Code Review
- Facilities & Asset Management (FAM)
- Fleet 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, 2009, the City had a number of debt issues outstanding made up of (amounts in 000's):

\$ 76,480	General Obligation Bonds Payable (Includes \$18,071 of Downtown Commercial District improvement bonds)
95,265	Revenue Bonds Payable
1,635	Certificates of Participation (which are a debt of the Boulder Municipal Property Authority)
13,024	Lease Purchase Revenue Notes

The Combined Schedule of Long-Term Debt Payable and the current debt schedules by fund for 2010-2015 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 AAA 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 2, 2009, the City does not anticipate issuing additional debt in 2010.

Supplementary Schedule

Combined Schedule of Long-Term Debt Payable

December 31, 2009

(Amounts in 000's)

	Interest rates	Dates		Authorized and issued	Outstanding	Current portion
		Issued	Maturity			
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	\$ 1,055	\$ 1,055
Open Space Acquisition	5.00 - 7.50	4/25/00	8/15/18	8,535	1,125	1,125
Open Space Acquisition	4.00 - 5.50	6/20/06	8/15/19	20,115	16,340	# 1,360
Premium on Refunding Bonds					208	
Open Space Acquisition	3.50 - 4.00	6/26/07	8/15/18	12,345	11,985	95
Premium on Refunding Bonds					49	
Refunding Bond Charges					(518)	
Open Space Acquisition	2.50	7/7/09	8/15/13	6,305	6,305	1,455
Premium on Refunding Bonds					130	
Refunding Bond Charges					(31)	
Parks, Recreation, Muni., Cap., Imp., Ref.	4.00 - 4.30	9/11/01	12/1/12	5,255	1,545	495
Premium on Refunding Bonds					2	
Refunding Bond Charges					(14)	
Parks, Recreation, Muni., Cap., Imp., Ref.	2.00 - 3.00	9/16/09	12/15/15	11,895	11,870	1,840
Premium on Refunding Bonds					548	
Refunding Bond Charges					(288)	
Library Capital Improvement Refunding	3.50 - 4.20	1/08/02	10/01/11	9,250	2,040	1,000
Premium on Refunding Bonds					1	
Refunding Bond Charges					(14)	
Waste Reduction Bonds	2.00 - 4.00	12/15/09	12/01/29	6,000	6,000	250
Premium on Waste Reduction Bonds					71	
				<u>89,885</u>	<u>58,409</u>	<u>8,675</u>
Sales Tax Revenue Bonds:						
Open Space Acquisition Sales Tax Revenue	2.50 - 3.00	7/7/09	8/15/14	6,485	6,485	1,220
Refunding Bonds					164	
Premium on Refunding Bonds					(35)	
Refunding Bond Charges						
				<u>6,485</u>	<u>6,614</u>	<u>1,220</u>
Compensated Absences - estimated				-	10,067	855
Retiree Health Care Benefit (OPEB) - estimated				-	522	-
Rebatable Arbitrage - estimated				-	152	-
Total Governmental Activities and total supported by sales tax revenues and other financing sources				<u>\$ 96,370</u>	<u>\$ 75,764</u>	<u>\$ 10,750</u>
Business-type Activities:						
Supported by utility revenues:						
Revenue Bonds:						
Water and Sewer	4.00 - 5.50	12/19/01	12/01/21	28,830	20,015	1,310
Water and Sewer Revenue Refunding Bonds	3.00 - 3.75	5/01/05	12/01/16	7,900	5,200	660
Refunding Bond Charges				-	(93)	-
Water and Sewer Revenue Refunding Bonds	4.00 - 4.125	7/10/07	12/01/19	25,935	20,350	2,440
Refunding Bond Charges					(820)	-
Water and Sewer	3.50 - 5.00	11/15/05	12/01/25	45,245	38,775	1,775
Premium on Bonds				-	778	-
Water and Sewer Revenue Refunding Bonds	3.00 - 3.50	5/01/05	12/01/12	1,110	475	150
Storm Water & Flood Mgmt Rev. Rfdg.	3.65 - 5.10	6/09/98	12/01/18	9,680	4,100	925
				<u>118,700</u>	<u>88,780</u>	<u>7,260</u>
Compensated Absences - estimated				-	1,397	137
Retiree Health Care Benefit (OPEB) - estimated				-	63	-
Rebatable Arbitrage - estimated				-	30	-
Total supported by utility revenues				<u>118,700</u>	<u>90,270</u>	<u>7,397</u>

(continued)

CITY OF BOULDER, COLORADO

Supplementary Schedule

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

December 31, 2009

(Amounts in 000's)

	Interest rates	Dates		Authorized and issued	Outstanding	Current portion
		Issued	Maturity			
Business-type Activities (Continued):						
Supported by parking revenues:						
General Obligation General Improvement District Bonds:						
Downtown Commercial District:						
Parking Facilities	2.50 - 4.20	6/17/03	8/15/23	12,500	9,975	550
Premium on Bonds					81	-
Parking Facilities	3.00 - 4.00	5/14/09	8/15/18	7,730	7,730	705
Premium on Bonds					345	
Refunding Bond Charges					(60)	
				<u>20,230</u>	<u>18,071</u>	<u>1,255</u>
Compensated Absences - estimated				-	98	-
Retiree Health Care Benefit (OPEB) - estimated				-	14	-
				<u>20,230</u>	<u>18,183</u>	<u>1,255</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	<u>5,750</u>	<u>1,635</u>	<u>515</u>
Lease Purchase Revenue Notes:						
Boulder Municipal Property Authority:						
Open space acquisition:						
K-Investments	Note 1990C	7.00	4/10/90	4/10/10	574	51
Mardick	Note 1991G	7.00	10/03/91	10/03/11	225	39
Stepanek	Note 1995A	6.00	6/07/95	6/07/10	249	24
Joder	Note 1996A	6.00	4/22/96	4/22/11	1,400	264
Lousberg	Note 1996B	6.00	5/30/96	6/01/11	850	161
Henrikson	Note 1997C	6.00	6/25/97	6/25/12	383	106
Foothills	Note 1997G	7.00	7/16/97	7/16/17	1,095	617
Van Vleet	Note 1999B	6.00	3/5/99	3/5/14	2,500	1,084
Wright	Note 2000B	6.00	2/18/00	2/18/10	450	58
Dexter	Note 2000C	6.00	2/01/00	2/01/10	750	96
Johnson, Family	Note 2001A-R1	6.00	1/10/01	1/10/11	245	61
Johnson, Wife	Note 2001A-R2	6.00	1/10/01	1/10/11	300	74
Hester	Note 2001B	6.00	6/01/01	6/01/11	580	145
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	204
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	88
John B. Kolb	Note 2002A-R2	6.00	8/15/02	8/15/12	242	88
Frederick M. Kolb	Note 2002A-R3	6.00	8/15/02	8/15/12	242	88
Helayne B. Jones	Note 2003A	6.00	6/20/03	6/20/13	715	336
Dagle	Note 2004A	4.75	12/1/2004	12/1/2014	770	429
Gisle	Note 2005A	4.75	2/18/05	2/18/17	1,180	856
Hill	Note 2005B	4.75	4/05/05	4/05/15	910	596
Luchetta	Note 2005C	5.00	8/05/05	8/05/20	720	576
Boulder Valley	Note 2006A	5.00	6/16/06	6/16/16	3,550	2,660
Eisenberg	Note 2006B	5.00	6/07/06	6/07/16	1,206	903
Kolb, Edward H.	Note 2008AR-1	5.00	4/22/08	4/22/18	404	372
Vigil	Note 2008AR-2	5.00	4/22/08	4/22/18	404	372
				<u>22,941</u>	<u>12,673</u>	<u>1,875</u>
Boulder Transit Village acquisition:						
30th & Pearl, LLC	Note 2004B	6.50	10/14/04	11/01/14	2,600	351
				<u>25,541</u>	<u>13,024</u>	<u>2,216</u>
				<u>31,291</u>	<u>14,659</u>	<u>2,731</u>
				<u>\$ 170,221</u>	<u>\$ 123,112</u>	<u>\$ 11,383</u>



**CITY OF BOULDER  
2010 DEBT SERVICE  
(in \$1,000s)**

**GENERAL FUND**

	2010	2011	2012	2013	2014	2015
<b>DEBT ISSUES</b>						
<b>I. BONDS</b>						
<b>Library Capital Improvement</b>						
<b>Refunding Bonds -</b>						
<b>Series 2002</b>						
Final payment occurs in 2011						
Principal	\$1,000	\$1,040				
Interest	64	44				
<b>Total</b>	<b>\$1,064</b>	<b>\$1,084</b>				

NOTE: The 2010 General Fund budget also funds \$601k for base rentals to the Boulder Municipal Property Authority Debt Service Fund for payment of the East Boulder community Center Certificates of Participation. The \$601k includes \$515k in principal and \$86k in interest.

**CITY OF BOULDER  
2010 DEBT SERVICE  
(in \$1,000s)**

**GENERAL FUND - WASTE REDUCTION**

2010	2011	2012	2013	2014	2015
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DEBT ISSUES

I. BONDS

**General Obligation Waste  
Reduction Bonds, Series 2009**

Final payment occurs in 2029

Principal	\$250	\$250	\$250	\$250	\$250	\$250
Interest	191	193	188	183	178	173
Total	<u>\$441</u>	<u>\$443</u>	<u>\$438</u>	<u>\$433</u>	<u>\$428</u>	<u>\$423</u>

**CITY OF BOULDER  
2010 DEBT SERVICE  
(in \$1,000s)**

**AFFORDABLE HOUSING FUND**

The 2010 Affordable Housing Fund budget also funds base rentals in the amount of \$219k to the Boulder Municipal Property Authority Debt Service Fund for the Thirtieth and Pearl, LLC property payment. The amount above includes \$213k in principal and \$6k in interest.

**CITY OF BOULDER  
2010 DEBT SERVICE  
(in \$1,000s)**

**.15 CENT SALES TAX FUND**

2010	2011	2012	2013	2014	2015
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DEBT ISSUES

I. BONDS

**Parks and Recreation/Municipal  
Improvement Refunding Bonds  
Series 2001**

Final Payment in 2012

Principal	\$495	\$520	\$530		
Interest	64	44	23		
Total	\$559	\$564	\$553		

**CITY OF BOULDER  
2010 DEBT SERVICE  
(in \$1,000s)**

**.25 CENT SALES TAX FUND**

2010	2011	2012	2013	2014	2015
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DEBT ISSUES

I. BONDS

**Parks Acquisition Refunding Bonds**

**Series 2009**

Principal	\$1,840	\$1,875	\$1,950	\$2,010	\$2,065	\$2,130
Interest	338	301	245	186	126	64
Total	<u>\$2,178</u>	<u>\$2,176</u>	<u>\$2,195</u>	<u>\$2,196</u>	<u>\$2,191</u>	<u>\$2,194</u>

**CITY OF BOULDER**  
**2010 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.

		2010	2011	2012	2013	2014	2015
<b>DEBT ISSUES</b>							
<b>I. CERTIFICATES OF PARTICIPATION</b>							
East Boulder Community Center							
	Principal	\$515	\$545	\$575	-	-	-
	Interest	86	53	26	-	-	-
	Sub-total (Matures in 2012)	\$601	\$598	\$601	-	-	-
<b>II. LEASE PURCHASE REVENUE NOTES</b>							
<b>1990C</b>	<b>K-Investments</b>						
	Principal	\$51	-	-	-	-	-
	Interest	3	-	-	-	-	-
	Total (Matures in 2010)	\$54	-	-	-	-	-
<b>1991G</b>	<b>Mardick</b>						
	Principal	\$18	\$20	-	-	-	-
	Interest	3	1	-	-	-	-
	Total (Matures in 2011)	\$21	\$21	-	-	-	-
<b>1995A</b>	<b>Stepanek</b>						
	Principal	\$24	-	-	-	-	-
	Interest	2	-	-	-	-	-
	Total (Matures in 2010)	\$26	-	-	-	-	-

**CITY OF BOULDER**  
**2010 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.

		2010	2011	2012	2013	2014	2015
<b>1996A</b>	<b>Joder</b>						
	Principal	\$128	\$136	-	-	-	-
	Interest	21	2	-	-	-	-
	Total (Matures in 2011)	\$150	\$138	-	-	-	-
<b>1996B</b>	<b>Lousberg</b>						
	Principal	\$78	\$83	-	-	-	-
	Interest	12	2	-	-	-	-
	Total (Matures in 2011)	\$90	\$85	-	-	-	-
<b>1997C</b>	<b>Henrickson</b>						
	Principal	\$33	\$35	\$37	-	-	-
	Interest	9	3	1	-	-	-
	Total (Matures in 2012)	\$42	\$38	\$38	-	-	-
<b>1997G</b>	<b>Foothills Business Park, LLC</b>						
	Principal	\$60	\$64	\$69	\$74	\$79	\$84
	Interest	61	37	32	27	22	16
	Total (Matures in 2017)	\$121	\$101	\$101	\$101	\$101	\$100
<b>1999B</b>	<b>Van Vleet</b>						
	Principal	\$192	\$204	\$216	\$229	\$243	-
	Interest	109	43	31	17	2	-
	Total (Matures in 2014)	\$301	\$247	\$247	\$246	\$245	-
<b>2000B</b>	<b>Wright</b>						
	Principal	\$58	-	-	-	-	-
	Interest	3	-	-	-	-	-
	Total (Matures in 2010)	\$61	-	-	-	-	-

**CITY OF BOULDER**  
**2010 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.

		2010	2011	2012	2013	2014	2015
<b>2000C</b>	<b>Dexter</b>						
	Principal	\$96	-	-	-	-	-
	Interest	6	-	-	-	-	-
	Total (Matures in 2010)	\$102	-	-	-	-	-
<b>2001AR-1</b>	<b>F. LaVerne Johnson Family</b>						
	Principal	\$30	\$31	-	-	-	-
	Interest	5	1	-	-	-	-
	Total (Matures in 2011)	\$35	\$32	-	-	-	-
<b>2001AR-2</b>	<b>F. LaVerne Johnson Wife</b>						
	Principal	\$36	\$38	-	-	-	-
	Interest	7	1	-	-	-	-
	Total (Matures in 2011)	\$43	\$39	-	-	-	-
<b>2001B</b>	<b>Hester</b>						
	Principal	\$70	\$74	-	-	-	-
	Interest	11	2	-	-	-	-
	Total (Matures in 2011)	\$81	\$76	-	-	-	-
<b>2001C</b>	<b>Suits Enterprises, Ltd.</b>						
	Principal	\$ -	\$ 1,675	-	-	-	-
	Interest	117	84	-	-	-	-
	Total (Matures in 2011)	\$117	\$1,759	-	-	-	-
<b>2001D</b>	<b>Abbott</b>						
	Principal	\$36	\$38	\$41	\$43	\$45	-
	Interest	11	8	5	3	1	-
	Total (Matures in 2014)	\$47	\$46	\$46	\$46	\$46	-



**CITY OF BOULDER**  
**2010 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.

	2010	2011	2012	2013	2014	2015
<b>2001ER-1 William and Associates</b>						
Principal	\$ -	\$ 230	-	-	-	-
Interest	15	12	-	-	-	-
Total (Matures in 2011)	\$15	\$242	-	-	-	-
<b>2001ER-2 Suitts Enterprises, Ltd.</b>						
Principal	\$ -	\$ 420	-	-	-	-
Interest	28	22	-	-	-	-
Total (Matures in 2011)	\$28	\$442	-	-	-	-
<b>2002AR-1 Edward H. Kolb</b>						
Principal	\$28	\$29	\$31	-	-	-
Interest	5	3	1	-	-	-
Total (Matures in 2012)	\$33	\$32	\$32	-	-	-
<b>2002AR-2 John B. Kolb</b>						
Principal	\$28	\$29	\$31	-	-	-
Interest	5	3	1	-	-	-
Total (Matures in 2012)	\$33	\$32	\$32	-	-	-
<b>2002AR-3 Frederick M. Kolb</b>						
Principal	\$28	\$29	\$31	-	-	-
Interest	5	3	1	-	-	-
Total (Matures in 2012)	\$33	\$32	\$32	-	-	-
<b>2003A Helayne B. Jones</b>						
Principal	\$77	\$82	\$86	\$92	-	-
Interest	18	13	8	2	-	-
Total (Matures in 2013)	\$95	\$95	\$94	\$94	-	-

**CITY OF BOULDER**  
**2010 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.

		2010	2011	2012	2013	2014	2015
<b>2004A</b>	<b>Waldo R. &amp; Nancy R. Dagle</b>						
	Principal	\$78	\$82	\$86	\$90	\$94	-
	Interest	20	16	12	8	4	-
	Total (Matures in 2014)	\$98	\$98	\$98	\$98	\$98	-
<b>2004B1</b>	<b>Thirtieth &amp; Pearl, LLC (Affordable Housing)</b>						
	Principal	\$213	-	-	-	-	-
	Interest	6	-	-	-	-	-
	Total (Matures in 2010)	\$219	-	-	-	-	-
<b>2004B2</b>	<b>Thirtieth &amp; Pearl, LLC (Transportation)</b>						
	Principal	\$128	\$9	-	-	-	-
	Interest	5	1	-	-	-	-
	Total (Matures in 2011)	\$133	\$10	-	-	-	-
<b>2005A</b>	<b>Gary L. &amp; Donna K. Gisle, Trustees</b>						
	Principal	\$91	\$95	\$99	\$104	\$109	\$114
	Interest	37	32	28	23	18	12
	Total (Matures in 2017)	\$128	\$127	\$127	\$127	\$127	\$126
<b>2005B</b>	<b>John G. &amp; Barbara G. Hill, Tenants in Common</b>						
	Principal	\$88	\$92	\$97	\$101	\$106	\$111
	Interest	25	21	16	12	7	2
	Total (Matures in 2015)	\$113	\$113	\$113	\$113	\$113	\$113
<b>2005C</b>	<b>Luchetta Properties, Inc.</b>						
	Principal	\$41	\$43	\$45	\$47	\$49	\$52
	Interest	28	26	24	21	19	17
	Total (Matures in 2020)	\$69	\$69	\$69	\$68	\$68	\$69

**CITY OF BOULDER**  
**2010 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.

		2010	2011	2012	2013	2014	2015
<b>2006A</b>	<b>Boulder Valley Farm, Inc.</b>						
	Principal	\$327	\$343	\$360	\$378	\$397	\$417
	Interest	124	107	90	71	52	31
	Total (Matures in 2016)	\$451	\$450	\$450	\$449	\$449	\$448
<b>2006B</b>	<b>Joel and Ruth Eisenberg</b>						
	Principal	\$111	\$117	\$122	\$129	\$135	\$142
	Interest	42	36	31	24	17	10
	Total (Matures in 2016)	\$153	\$153	\$153	\$153	\$152	\$152
<b>2008A-R1</b>	<b>Edward H. Kolb</b>						
	Principal	\$34	\$35	\$37	\$39	\$41	\$43
	Interest	17	16	14	12	10	8
	Total (Matures in 2018)	\$51	\$51	\$51	\$51	\$51	\$51
<b>2008A-R2</b>	<b>Edward H. Kolb</b>						
	Principal	\$34	\$35	\$37	\$39	\$41	\$43
	Interest	17	16	14	12	10	8
	Total (Matures in 2018)	\$51	\$51	\$51	\$51	\$51	\$51
	<b>Sub-total</b>	\$2,993	\$4,580	\$1,734	\$1,597	\$1,501	\$1,110
	<b>TOTAL</b>	\$3,594	\$5,178	\$2,335	\$1,597	\$1,501	\$1,110

**CITY OF BOULDER**  
**2010 DEBT SERVICE**  
(in \$1,000s)

**OPEN SPACE FUND**

2010	2011	2012	2013	2014	2015
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DEBT ISSUES

I. BONDS

**Open Space Acquisition Refunding Bonds Series 1998 - final payment occurs in 2010**

Principal	\$1,055	-	-	-	-
Interest	48	-	-	-	-
Total	\$1,103	-	-	-	-

105

**Open Space Acquisition Bonds Series 2000 - final payment occurs in 2010**

Principal	\$1,125	-	-	-	-
Interest	57	-	-	-	-
Total	\$1,182	-	-	-	-

**Open Space Acquisition Bonds Series 2006 - final payment occurs in 2019**

Principal	\$1,360	\$1,415	\$1,470	\$1,530	\$1,590	\$1,655
Interest	442	654	584	523	460	380
Total	\$1,802	\$2,069	\$2,054	\$2,053	\$2,050	\$2,035

**CITY OF BOULDER**  
**2010 DEBT SERVICE**  
(in \$1,000s)

**OPEN SPACE FUND**

106

	2010	2011	2012	2013	2014	2015
<b>Open Space Acquisition Refunding Bonds Series 2007 - final payment occurs in 2018</b>						
Principal	\$95	\$1,285	\$1,335	\$1,390	\$1,445	\$1,505
Interest	294	469	424	371	315	257
Total	<u>\$389</u>	<u>\$1,754</u>	<u>\$1,759</u>	<u>\$1,761</u>	<u>\$1,760</u>	<u>\$1,762</u>
<b>Open Space Acquisition Refunding Bonds Series 2009 - final payment occurs in 2013</b>						
Principal	\$1,455	\$1,510	\$1,550	\$1,790	-	-
Interest	174	121	83	45	-	-
Total	<u>\$1,629</u>	<u>\$1,631</u>	<u>\$1,633</u>	<u>\$1,835</u>	<u>-</u>	<u>-</u>
<b>Sales Tax Revenue Refunding Bonds Series 2009 - final payment occurs in 2014</b>						
Principal	\$1,220	\$1,260	\$1,295	\$1,340	\$1,370	-
Interest	208	158	120	81	41	-
Total	<u>\$1,428</u>	<u>\$1,418</u>	<u>\$1,415</u>	<u>\$1,421</u>	<u>\$1,411</u>	<u>-</u>
Fund Totals	<u><u>\$7,533</u></u>	<u><u>\$6,872</u></u>	<u><u>\$6,861</u></u>	<u><u>\$7,070</u></u>	<u><u>\$5,221</u></u>	<u><u>\$3,797</u></u>

NOTE: The 2010 Open Space Fund budget also funds base rentals in the amount of \$2,641k (\$1,873k in principal and \$768k in interest) to the Boulder Municipal Property Authority Debt Service Fund for the payment of various open space properties.

NOTE: Debt Service reporting for the Open Space Acquisition Bonds was switched back to the modified accrual basis in 2010.

**CITY OF BOULDER  
2010 DEBT SERVICE  
(in \$1,000s)**

**TRANSPORTATION FUND**

The 2010 Transportation Fund budget funds base rentals in the amount of \$133k (\$128k in principal and \$5k in interest) to the Boulder Municipal Property Authority Debt Service Fund for the Thirtieth & Pearl, LLC property payment.

**CITY OF BOULDER  
2010 DEBT SERVICE  
(in \$1,000s)**

**WATER UTILITY FUND**

	2010	2011	2012	2013	2014	2015
<b>DEBT ISSUES</b>						
<b>I. BONDS</b>						
<b>Water and Sewer Revenue Bonds -</b>						
<b>Series 2001 - final</b>						
<b>payment occurs in 2021</b>						
Principal	\$1,310	\$1,360	\$1,415	\$1,475	\$1,535	\$1,605
Interest	864	812	757	701	641	577
Total	<u>\$2,174</u>	<u>\$2,172</u>	<u>\$2,172</u>	<u>\$2,176</u>	<u>\$2,176</u>	<u>\$2,182</u>
<b>Water and Sewer Revenue Ref. Bonds -</b>						
<b>Series 2005B - final</b>						
<b>payment occurs in 2016</b>						
Principal	\$660	\$685	\$715	\$740	\$770	\$800
Interest	185	164	140	114	86	58
Total	<u>\$845</u>	<u>\$849</u>	<u>\$855</u>	<u>\$854</u>	<u>\$856</u>	<u>\$858</u>
<b>Water and Sewer Revenue Ref. Bonds -</b>						
<b>Series 2007 - final</b>						
<b>payment occurs in 2019</b>						
Principal	\$2,440	\$1,790	\$1,860	\$1,940	\$2,030	\$2,110
Interest	813	718	646	571	494	412
Total	<u>\$3,253</u>	<u>\$2,508</u>	<u>\$2,506</u>	<u>\$2,511</u>	<u>\$2,524</u>	<u>\$2,522</u>
<b>TOTAL</b>	<u><u>\$6,272</u></u>	<u><u>\$5,529</u></u>	<u><u>\$5,533</u></u>	<u><u>\$5,541</u></u>	<u><u>\$5,556</u></u>	<u><u>\$5,562</u></u>

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

**CITY OF BOULDER  
2010 DEBT SERVICE  
(in \$1,000s)**

**WASTEWATER UTILITY FUND**

	2010	2011	2012	2013	2014	2015
<b>DEBT ISSUES</b>						
<b>I. BONDS</b>						
<b>Water and Sewer Revenue Refunding Bonds</b>						
<b>Series 2005A - final payment occurs in 2012</b>						
Principal	\$150	\$155	\$170	-	-	-
Interest	15	11	5	-	-	-
Total	<u>\$165</u>	<u>\$166</u>	<u>\$175</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Water and Sewer Revenue Bonds</b>						
<b>Series 2005C - final payment occurs in 2025</b>						
Principal	\$1,775	\$1,840	\$1,910	\$1,985	\$2,065	\$2,145
Interest	1,782	1,710	1,637	1,560	1,478	1,375
Total	<u>\$3,557</u>	<u>\$3,550</u>	<u>\$3,547</u>	<u>\$3,545</u>	<u>\$3,543</u>	<u>\$3,520</u>
	<u><u>\$3,722</u></u>	<u><u>\$3,716</u></u>	<u><u>\$3,722</u></u>	<u><u>\$3,545</u></u>	<u><u>\$3,543</u></u>	<u><u>\$3,520</u></u>

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



**CITY OF BOULDER  
2010 DEBT SERVICE  
(in \$1,000s)**

**FLOOD CONTROL UTILITY FUND**

2010	2011	2012	2013	2014	2015
------	------	------	------	------	------

DEBT ISSUES

I. BONDS

**Storm Water & Flood Refunding**

**Bonds Series 1998 - final  
payment occurs in 2018**

Principal	\$925	\$335	\$350	\$370	\$385	\$405
Interest	201	159	142	124	106	86
Total	<u>\$1,126</u>	<u>\$494</u>	<u>\$492</u>	<u>\$494</u>	<u>\$491</u>	<u>\$491</u>

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

**CITY OF BOULDER  
2010 DEBT SERVICE  
(in \$1,000s)**

**CAGID FUND**

	2010	2011	2012	2013	2014	2015
<b>DEBT ISSUES</b>						
<b>I. BONDS</b>						
<b>CAGID Bonds Series 2003 - final payment occurs in 2023</b>						
Principal	\$550	\$570	\$590	\$615	\$635	\$660
Interest	367	350	332	313	292	271
Total	<u>\$917</u>	<u>\$920</u>	<u>\$922</u>	<u>\$928</u>	<u>\$927</u>	<u>\$931</u>
<b>CAGID Refunding Bonds Series 2009</b>						
Principal	\$705	\$775	\$800	\$825	\$855	\$885
Interest	253	231	207	183	158	132
Total	<u>\$958</u>	<u>\$1,006</u>	<u>\$1,007</u>	<u>\$1,008</u>	<u>\$1,013</u>	<u>\$1,017</u>
<b>TOTAL</b>	<u><u>\$1,875</u></u>	<u><u>\$1,926</u></u>	<u><u>\$1,929</u></u>	<u><u>\$1,936</u></u>	<u><u>\$1,940</u></u>	<u><u>\$1,948</u></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 2010	REMAINING LIFETIME OBLIGATION - 2011 AND BEYOND
<b>REAL PROPERTY</b>		
<b>Open Space Properties</b>	\$2,641	\$10,800
<b>East Community Center</b>	601	1,120
<b>Affordable Housing Property</b>	219	-
<b>Transportation Property</b>	133	9
<b>SUBTOTAL</b>	\$3,594	\$11,929
 <b>TOTAL</b>	\$3,594	\$11,929

Represented are all lease/purchase obligations known or predictable at the time of the production of the 2010 budget.

CITY OF BOULDER, COLORADO

Computation of Legal Debt Margin

Last Ten Years

(Amounts in 000's)

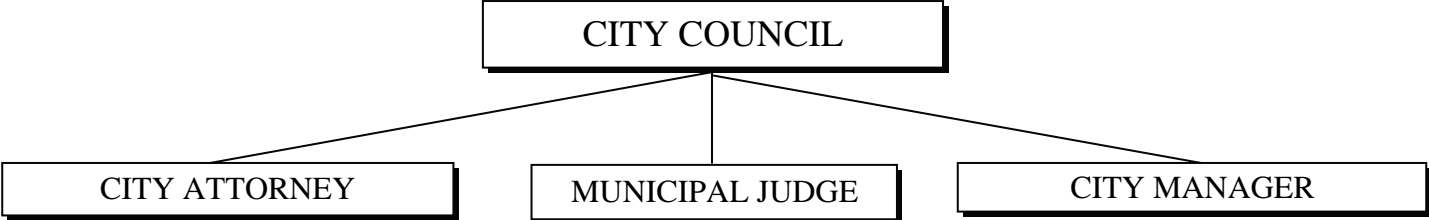
	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
Total assessed value (prior year assessed value for current year collections - estimated)	\$ <u>2,416,543</u>	\$ <u>2,398,149</u>	\$ <u>2,094,604</u>	\$ <u>2,091,962</u>	\$ <u>1,970,654</u>	\$ <u>1,970,952</u>	\$ <u>1,929,525</u>	\$ <u>1,912,398</u>	\$ <u>1,529,977</u>	\$ <u>1,508,482</u>
Debt limit - 3% of total assessed value	\$ <u>72,496</u>	\$ <u>71,944</u>	\$ <u>62,838</u>	\$ <u>62,759</u>	<u>59,120</u>	<u>59,129</u>	<u>57,886</u>	<u>57,372</u>	<u>45,899</u>	<u>45,254</u>
Amount of debt applicable to debt margin:										
Total bonded debt	\$ 58,409	\$ 60,118	\$ 67,754	75,081	60,375	66,294	71,929	77,620	81,310	84,350
Less deductions allowed by law:										
Self-supporting General Obligation bonds	\$ 58,409	\$ 60,118	\$ 67,754	\$ 75,081	\$ 60,375	\$ 65,929	\$ 71,214	\$ 76,585	\$ 79,960	\$ 82,695
Self-supporting General Obligation Water Utility bonds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>365</u>	<u>715</u>	<u>1,035</u>	<u>1,350</u>	<u>1,655</u>
Total deductions	\$ <u>58,409</u>	\$ <u>60,118</u>	\$ <u>67,754</u>	<u>75,081</u>	<u>60,375</u>	<u>66,294</u>	<u>71,929</u>	<u>77,620</u>	<u>81,310</u>	<u>84,350</u>
Amount of debt applicable to debt margin	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Legal debt margin	\$ <u>72,496</u>	\$ <u>71,944</u>	\$ <u>62,838</u>	\$ <u>62,759</u>	\$ <u>59,120</u>	\$ <u>59,129</u>	\$ <u>57,886</u>	\$ <u>57,372</u>	\$ <u>45,899</u>	\$ <u>45,254</u>

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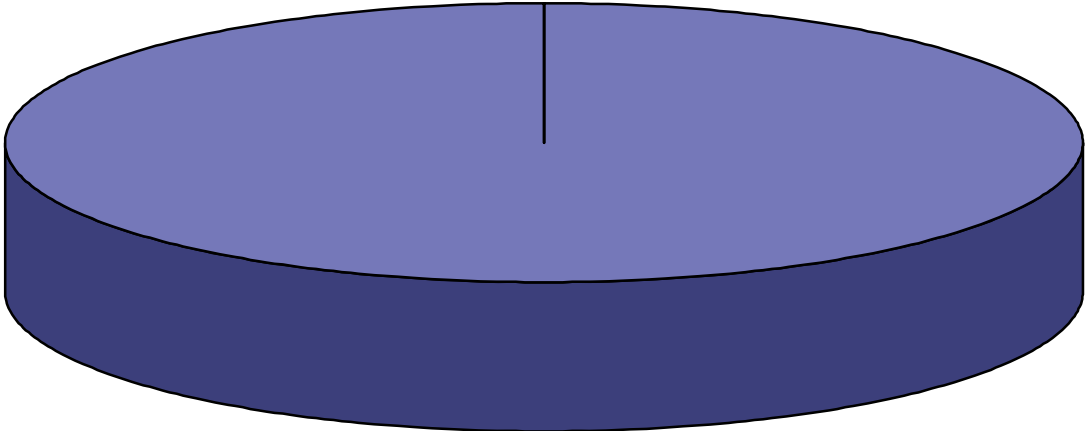
Note: The total indebtedness of the City, payable solely from the proceeds of ad valorem taxes, shall not exceed 3% of assessed value of taxable property in the municipality. Indebtedness payable in whole or in part from other revenue sources, or is subject to annual appropriations by the Boulder City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



# CITY COUNCIL



**2010 BUDGET**  
**\$230,018**



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

**2010 BUDGET  
CITY COUNCIL**

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
City Council	\$ <u>329,295</u>	\$ <u>312,282</u>	\$ <u>230,018</u>
TOTAL	\$ <u><u>329,295</u></u>	\$ <u><u>312,282</u></u>	\$ <u><u>230,018</u></u>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 128,286	\$ 126,411	\$ 72,147
Operating Expenses	199,354	184,158	156,158
Interdepartmental Charges	<u>1,655</u>	<u>1,713</u>	<u>1,713</u>
TOTAL	\$ <u><u>329,295</u></u>	\$ <u><u>312,282</u></u>	\$ <u><u>230,018</u></u>
<b><u>BUDGET BY FUND</u></b>			
General	\$ <u>329,295</u>	\$ <u>312,282</u>	\$ <u>230,018</u>
TOTAL	\$ <u><u>329,295</u></u>	\$ <u><u>312,282</u></u>	\$ <u><u>230,018</u></u>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
TOTAL	<u><u>1.00</u></u>	<u><u>1.00</u></u>	<u><u>0.00</u></u>

## 2010 BUDGET CITY COUNCIL

### MISSION STATEMENT

To serve 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. These goals and priority programs fall generally into 3 categories:

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.

### GUIDING PRINCIPLES OR INVESTMENT STRATEGY

- 1.) **Essential Services include:** Council salary, a portion of administrative 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 administrative support not directly linked to mandated responsibilities, and membership in the following intergovernmental organizations: Denver Regional Coalition Of Governments , Colorado Municipal League and Metro Mayor's Caucus
- 3.) **Discretionary Services include:** Council meals and travel.



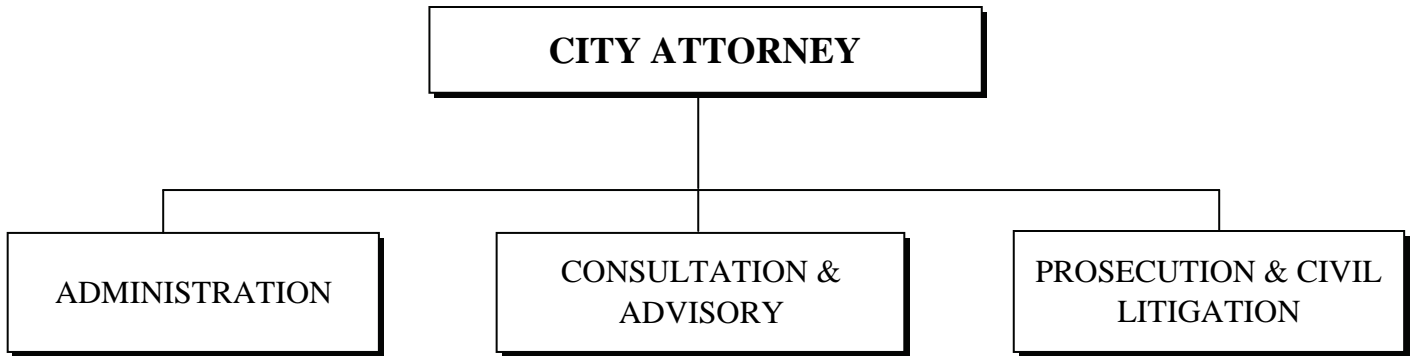
**CHANGES BETWEEN 2009 APPROVED AND 2010 APPROVED BUDGETS**

Description	2010 Ongoing Amount	2010 One-Time Amount	Standard FTEs	Fixed Term FTEs
<b>Operating Reductions</b>				
<b>General Fund</b>				
Eliminate printing hard copies of city council packets for all department directors	\$6,000			
Implement advertising/public notice requirement changes related to city meetings	\$22,000			
Restructure Administrative Support for City Manager's Office/City Council	\$75,000		1.00	
<b>Total Reduced</b>	<b>\$103,000</b>		<b>1.00</b>	

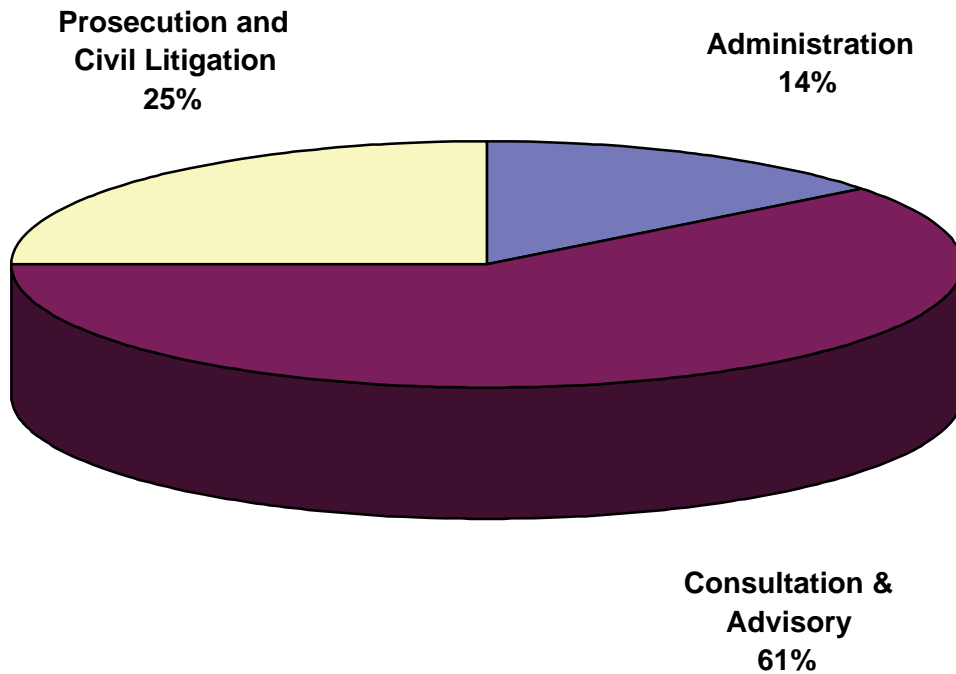
**PERFORMANCE MEASURES**

	Actual 2008	Target 2009	Target 2010
Number of days to respond to public correspondence when additional response is directed by CAC	41.3%	Within 10 days after CAC	Within 10 days after CAC
	2,828 items of correspondence were received, 116 required responses and 48 were responded to within 10 days		
	*Correspondence increased from 1,526 in 2007 to 2,828 in 2008 or 46%		

# CITY ATTORNEY



**2010 BUDGET**  
**\$1,864,008**



A portion of the city's Risk Management program is also provided by the City Attorney's Office. Funding for this portion of the program is provided by an Internal Service Fund (the Property & Casualty Insurance Fund) and totals \$90,302 and includes 1.00 position in the City Attorney's Office.

**2010 BUDGET  
CITY ATTORNEY**

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
ADMINISTRATION			
Administration	229,953	199,876	269,480
	229,953	199,876	269,480
CONSULTATION AND ADVISORY			
Consultation and Advisory	927,414	1,116,353	1,130,429
	927,414	1,116,353	1,130,429
PROSECUTION AND CIVIL LITIGATION			
Prosecution and Civil Litigation	524,033	613,333	464,099
	524,033	613,333	464,099
TOTAL	\$ 1,681,400	\$ 1,929,561	\$ 1,864,008
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 1,477,351	\$ 1,726,225	\$ 1,660,672
Operating Expenses	132,670	175,986	179,586
Interdepartmental Charges	71,379	27,350	23,750
Capital			
TOTAL	\$ 1,681,400	\$ 1,929,561	\$ 1,864,008
<b><u>BUDGET BY FUND</u></b>			
General	\$ 1,681,400	\$ 1,929,561	\$ 1,864,008
TOTAL	\$ 1,681,400	\$ 1,929,561	\$ 1,864,008
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	18.65	18.65	18.65
TOTAL	18.65	18.65	18.65

**2010 BUDGET  
OFFICE OF THE CITY ATTORNEY**

**MISSION STATEMENT**

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

**BUSINESS PLAN NARRATIVE**

The 2010 business plan of the City Attorney's Office will focus on the following goals and objectives:

1. Assisting the City Council in its priority projects;
2. Evaluating the roles and functions of the various City Attorney's Office personnel and their assignments within the office;
3. Maintaining an efficient and sustainable rhythm of work;
4. Evaluating the management structure of the office in order to facilitate better delegation of duties;
5. Maintaining a high level of legal services for the clients of the office;
6. Advancing prior initiatives to utilize technology effectively in order to monitor and track office projects;
7. Maintaining the capacity of the in-house litigation group;
8. Maintaining and improving communication with clients;
9. Maintaining good working relationships with council members and other internal clients; and
10. Continuing the office emphasis on training and staff development.

**GUIDING PRINCIPLES FOR THE BUSINESS PLAN**

**1.) ESSENTIAL SERVICES INCLUDE:**

**A. ESSENTIAL ADMINISTRATIVE SERVICES**

Supporting legally-required continuing legal education for office members is essential.

Project delegation, caseload monitoring, project status monitoring, and quality control with regard to legal assignments are all essential functions.

File maintenance, timekeeping and reporting, updating the municipal code, and related administrative tasks are also critical.

## **B. ESSENTIAL ADVISORY SERVICES**

Providing support to the City Council and the city's advisory boards and commissions is critical. Also essential is advice provided by the City Attorney's Office with regard to a myriad of matters, including issues regarding:

- Open Records and Open Meetings;
- Pertinent elections law;
- Council agenda support;
- Bond finance and tax matters;
- Water law matters;
- Ethical and Code of Conduct;
- First Amendment;
- Real estate;
- Housing and human services;
- Public finance;
- Annexation, zoning, and condemnation;
- General land use and development;
- Economic and social sustainability;
- Municipal court prosecution;
- Ordinance drafting;
- Employment matters;
- Environmental; and
- Water, wastewater, and franchises.

A large part of the work of the City Attorney's Office is devoted to supporting other city departments. That support takes many forms and is intended to assist the departments in meeting their own objectives. It is principally through this support function that the City Attorney's Office helps the city to meet its various sustainability objectives.

## **C. ESSENTIAL LITIGATION SERVICES**

The City Attorney's Office represents the city in civil litigation and prosecutes criminal matters in municipal court.

## **D. ESSENTIAL PHOTO ENFORCEMENT PROGRAM SERVICES**

The City Attorney's Office prosecutes photo enforcement violations in municipal court. Funds have been available to accommodate workload increases that may result from enhanced deployment of photo enforcement technology.

## **E. ESSENTIAL RISK MANAGEMENT – PROPERTY & CASUALTY INSURANCE STAFFING**

The City Attorney's Office employs 1 FTE budgeted from the Property & Casualty Fund.

## **2.) DESIRABLE SERVICES INCLUDE**

### **A. DESIRABLE ADMINISTRATIVE SERVICES**

Provision of intra-departmental coordination and training is important and therefore desirable.

Continuing to improve the current system of time reporting utilized by the City Attorney's Office is desirable so that operating departments can gain more accurate impressions about the level and costs of the legal services they utilize.

### **B. DESIRABLE ADVISORY SERVICES**

It is important to support operating departments when that support is part of departmental efforts to provide desirable services.

The provision of legal support to assist the city in the maintenance of its extensive real estate and affordable housing portfolio is desirable.

It is always desirable to provide responsive support with regard to public inquiries.

Supporting the city's legislative agenda is important and therefore desirable.

### **C. DESIRABLE LITIGATION SERVICES**

It is desirable that the City Attorney be able to provide litigation services to challenge the actions of other persons and entities when those actions are contrary to the city's interests.

If sufficient resources existed, it would be desirable to engage in litigation (or related activities) to move the law in creative and socially useful directions.

It is always desirable to participate in pre-prosecution counseling and to utilize other creative dispute resolution approaches.

It is desirable that the City Attorney be able to support the city's environmental goals.

## **3.) DISCRETIONARY SERVICES INCLUDE**

### **A. DISCRETIONARY ADMINISTRATIVE SERVICES**

It would be useful to move toward on-line access to scanned city attorney files and to utilize document imaging technology toward that end.

**B. DISCRETIONARY ADVISORY SERVICES**

All advisory services not noted above are discretionary.

**C. DISCRETIONARY LITIGATION SERVICES**

*Amicus curiae* (friend of the court) participation in significant cases is discretionary but would also be a meaningful litigation function.

Attempting to handle as many legal functions of the city in house as is feasible remains a worthy goal. That would allow for savings on some of the costs that otherwise would be charged by private firms, and it would provide convenience, accessibility and municipal expertise to other elements of the city organization.

**CHANGES BETWEEN 2009 APPROVED AND 2010 APPROVED BUDGETS**

There were no changes in this budget between 2009 and 2010 approved.

**PERFORMANCE MEASURES**

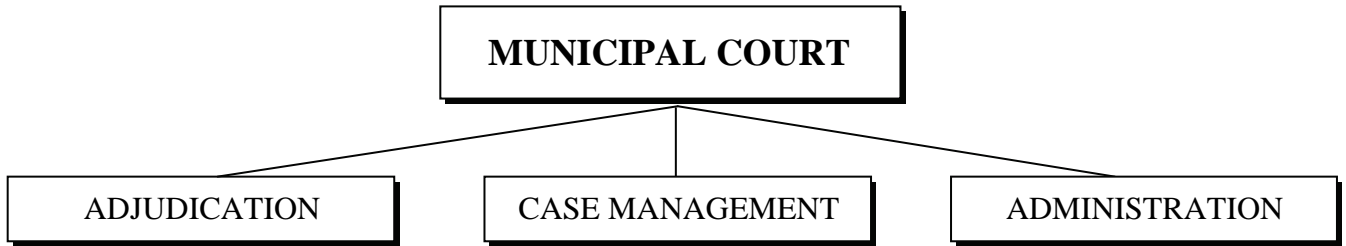
	<b>Actual 2008</b>	<b>Target 2009</b>	<b>Target 2010</b>
1. Criminal Prosecution: Maintain the number of Municipal Court matters submitted for alternative dispute resolution and restorative justice resolution.	Community Mediation Service (CMS) – 21 CU Restorative Justice (CURJ) – 351 =====	One hundred thirty formal referrals and continue to work with municipal court to utilize a variety of community-based justice models and agencies.	Maintain or increase the number of Municipal Court matters referred to alternative justice resolution models.
	Total - 372		

	<b>Actual 2008</b>	<b>Target 2009</b>	<b>Target 2010</b>
2. Outside Lawyers: Standardize the procedures and oversight mechanism for managing the work performed by outside lawyers.	Individual invoice review and contract management is taking place on all outside counsel engagements.	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.	Continue the use of formal review procedures for outside counsel contracts and actively monitor 100% of outside counsel invoices.  Provide increased accountability for budgeting outside counsel funds.

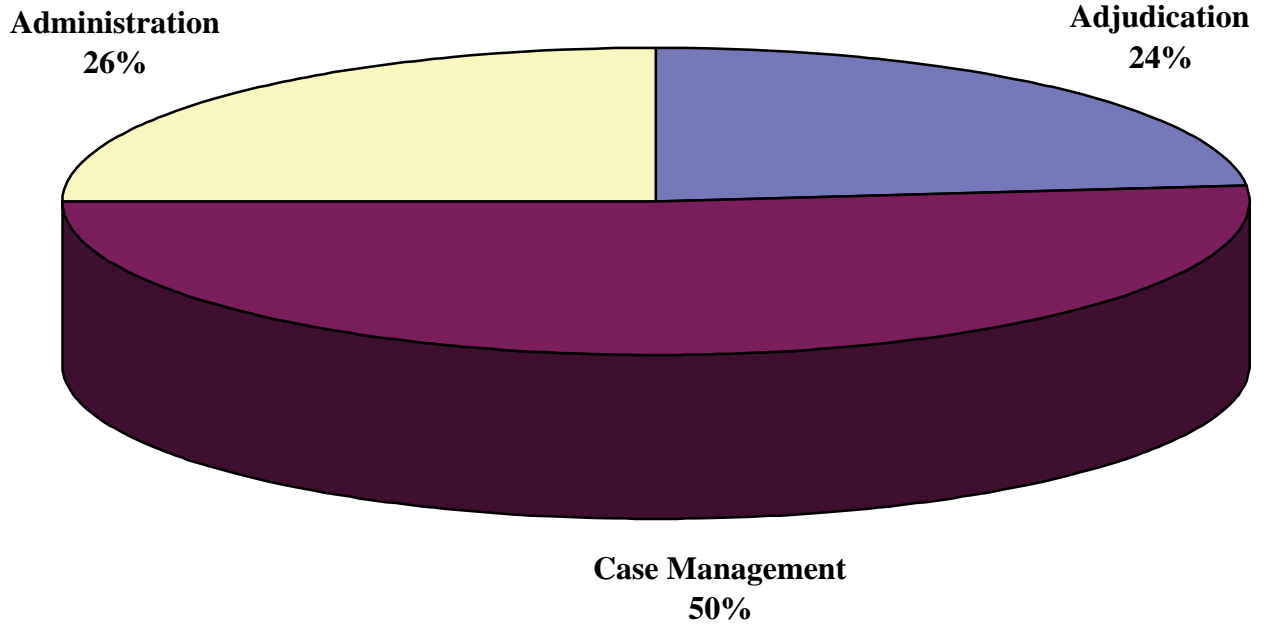




# MUNICIPAL COURT



**2010 BUDGET**  
**\$1,715,039**



**2010 BUDGET  
MUNICIPAL COURT**

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
ADJUDICATION			
Adjudication	\$ 364,167	\$ 405,424	\$ 413,190
	<u>364,167</u>	<u>405,424</u>	<u>413,190</u>
CASE MANAGEMENT			
Traffic/ General/ Animal	262,324	256,154	190,117
Parking Support	174,090	256,580	220,297
Photo Enforcement	161,011	186,189	243,684
Probation Services	<u>181,425</u>	<u>195,679</u>	<u>205,960</u>
	778,850	894,602	860,058
ADMINISTRATION			
Administration	<u>405,506</u>	<u>375,137</u>	<u>441,791</u>
	405,506	375,137	441,791
TOTAL	<u>\$ 1,548,523</u>	<u>\$ 1,675,163</u>	<u>\$ 1,715,039</u>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 1,245,136	\$ 1,354,766	\$ 1,363,102
Operating Expenses	247,246	265,167	321,128
Interdepartmental Charges	31,477	55,230	30,809
Capital	<u>24,664</u>	<u>0</u>	<u>0</u>
TOTAL	<u>\$ 1,548,523</u>	<u>\$ 1,675,163</u>	<u>\$ 1,715,039</u>
<b><u>BUDGET BY FUND</u></b>			
General	\$ 1,548,523	\$ 1,675,163	\$ 1,715,039
TOTAL	<u>\$ 1,548,523</u>	<u>\$ 1,675,163</u>	<u>\$ 1,715,039</u>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	<u>18.50</u>	<u>18.00</u>	<u>16.25</u>
TOTAL	<u>18.50</u>	<u>18.00</u>	<u>16.25</u>

## **2010 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**

#### **1.) Community Sustainability Philosophy**

The primary work of the Boulder Municipal Court is to adjudicate cases in accordance with federal, state and municipal law. While the principal functions of the Court are legally mandated, the Court strives to execute these functions, to the extent possible, in accordance with the core values expressed in its mission statement. Since there is alignment of the Court's core values with the city's Community Sustainability philosophy, resource allocations reflect a commitment to furthering community sustainability goals.

Social Sustainability: (1) The Court provides services for those whose first language is not English. The Court hires and retains Spanish-speaking staff to interpret in the courtroom as well as at the counter and on the phone. Many of the forms most commonly used are available in Spanish. The Court hires interpreters for customers speaking other languages. (2) The Court provides services for the indigent, including legal representation in accordance with state and federal law. Services for the indigent also incorporate case management, which includes connecting indigent defendants with community resources as appropriate. (3) The Court offers services for young adult offenders, primarily restorative justice and alcohol screening. (4) The Court enhances community livability for all city residents through its adjudication of cases involving quality-of-life violations.

Environmental Sustainability: (1) The Court offers e-commerce options for parking and photo enforcement violations. In the future, the Court plans to offer e-commerce for other type of violations; in the meantime, mail and phone resolution is available for many of these cases. These strategies allow violators to resolve their cases without traveling to the courthouse. (2) The Court adjudicates cases involving violations of environmental ordinances, and offenses committed in environmentally sensitive areas.

Economic Sustainability: (1) The Court orders and collects restitution in cases where individuals or businesses are harmed by the offender's conduct. (2) The Court adjudicates violations of the law that negatively impact businesses located in the city. (3) Revenue collected by the Court is funneled into the city's General Fund; while generating revenue is not central to the Court's mission, it is a byproduct of imposing and collecting fines and fees.

## **2.) Business Plan Description**

The Court has continued to manage service demands by significantly changing operations. Cross-training and workload re-assessment remain important activities for addressing delivery of services in response to shifting demands. The Court also relies heavily on innovative technology to satisfy increased service demands; technology is particularly useful for routine procedures.

Initial Strategic Planning efforts clearly identified management of parking violations as the most seriously deficient service standard in the department. Much of the focus of the past five years has involved replacing a twenty-four year old parking system with a state-of-the-art, web-based, industry-leading software solution. Completed project phases include the ability to make payments and file appeals on line through e-commerce. An additional key to improving service standards for parking violations was establishing an intern program. First-year law students from the University of Colorado now referee parking appeals on a volunteer basis. The students consistently rate their experience as very positive, and the Court is able to redirect paid FTE to other tasks for most of the year. The Court has improved management of parking violations from a deficient service standard to an acceptable service standard.

While the Court has worked very hard to preserve service standards for core functions, resource reductions have inevitably had a negative impact on some aspects of service delivery. The Court has experienced lower performance in several service areas including accuracy of data entry, case management quality control, updating policies and procedures, and financial/budgetary reporting and analysis. These service standard reductions have been largely invisible to the public.

The Court continues to pursue assessment of its performance through use of the National Center for State Courts (NCSC) performance measures called CourTools. We are in the initial phases of implementing these measures. Once fully implemented, these measures will allow us to assess our performance in key areas critical to our operation, including clearance rates, time to disposition, and collection of monetary penalties. Some areas, such as reliability and integrity of case files, and court employee satisfaction show we are at or near our goals. Other areas, such as age of active pending caseload, need improvement.

Over the past five years, the Court has been operating at the absolute minimum staffing and funding level necessary to maintain current functions. This has proven very challenging for all Court staff. Front-line staff is asked to monitor and re-prioritize the

workload on a daily basis. Administrative personnel have been challenged by the increased oversight and audit trails necessary to manage new technologies used to gather revenue, including e-payment and expanded collection interfaces. Department leaders have migrated some job responsibilities from line staff to themselves in an effort to meet short-term budget limitations. Because of this overload, administration service standards continue to decrease as administrative personnel spend more time on performing duties previously assigned to line staff.

Administrative staff has found some relief by tapping the judges for assistance with achieving administrative projects such as CourTools implementation and oversight of the parking intern program. Ongoing use of volunteers and interns has also been applied toward this resource deficiency. However, the gap between resource needs and current staffing has grown too large for these stopgap efforts to further improve service delivery.

## **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; and
- Professional development of employees/employee retention.

- 1.) **Essential Services include** activities legally mandated by City Charter and that support adjudication of city ordinances. Judges preside over Court proceedings including arraignments, trials, and hearings, and Court staff supports the work of the judges in a variety of ways. The Violations Bureau processes traffic, general, animal, and parking violations and collects associated revenue. Probation activities consist of interactions with probationers and monitoring compliance with Court orders. Administrative functions include financial analysis, budgetary administration, project and office management, and employee recruitment, development, and retention.
- 2.) **Desirable Services include** judicial and probation involvement in alternative sentencing strategies including Restorative Justice and offender education. These activities require collaboration with the University of Colorado and city Community Mediation Services. Elimination of these partnerships would necessitate processing cases using traditional sentencing mechanisms and place the activity into our essential services. Another desirable service is pursuing payment of overdue parking fines by means of courtesy letters. The Court believes that providing delinquency notices to the public and positively impacting revenue makes this activity highly desirable. Lastly, staff attendance at and involvement in various community or inter-departmental groups are activities which advance desired community values. These meetings include task forces and subcommittees addressing a wide range of

subjects such as data sharing, financial security issues, and town-gown relations.

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

**CHANGES BETWEEN 2009 APPROVED AND 2010 APPROVED BUDGETS**

Description	2010 Ongoing Amount	2010 One-Time Amount	Standard FTEs	Fixed Term FTEs
<b>Operating Reductions</b>				
<b>General Fund</b>				
Reduce number of licensed user for parking database.	\$8,400			
Restructure Municipal Court operations and implement efficiencies.	\$51,248		1.75	
<b>Total Reduced</b>	<b>\$59,648</b>		<b>1.75</b>	

<b>Revenue Enhancements</b>				
Implement no-proof-of-insurance ordinance, which represents an increase in revenue.	\$100,000			
<b>Total Revenue Increase</b>	<b>\$100,000</b>			

**PERFORMANCE MEASURES**

The court is in the process of implementing “CourTools,” developed by the National Center for State Courts (NCSC). CourTools are 10 outcome focused measures that integrate the major performance areas defined by the Trial Court Performance Standards. The court is planning to have the implementation process completed in 2010.

**ADMINISTRATIVE SERVICES**

**City Manager’s Office**

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**Non-Departmental Contracts and Citywide Programs..... 136**

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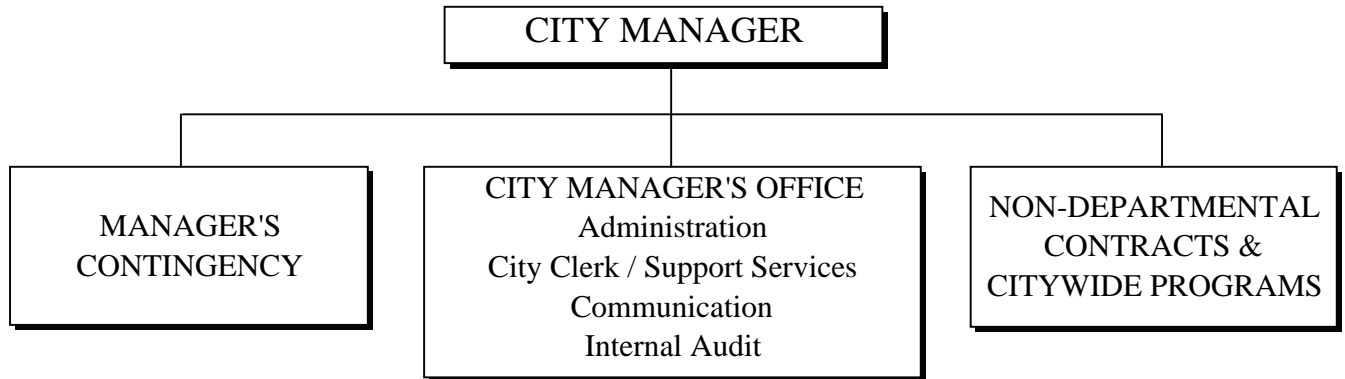
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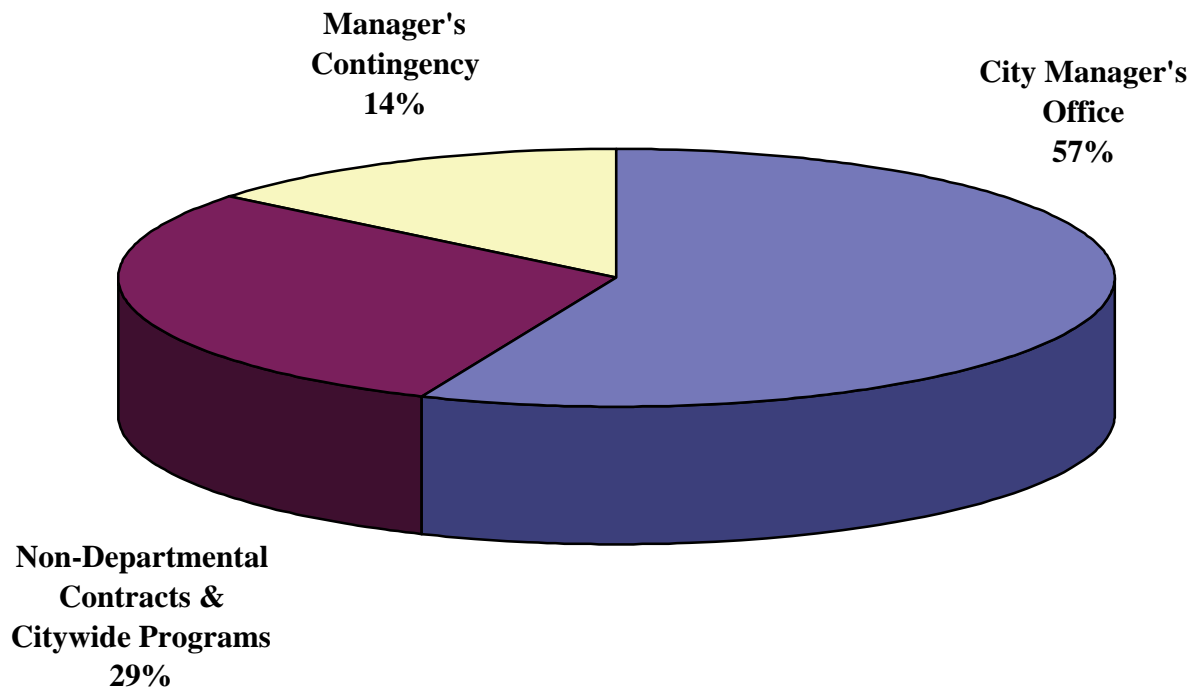
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# CITY MANAGER



**2010 BUDGET**  
**\$4,110,816**



**2010 BUDGET  
CITY MANAGER'S OFFICE**

	<b>2008 ACTUAL</b>	<b>2009 APPROVED</b>	<b>2010 APPROVED</b>
<b><u>BUDGET BY PROGRAM</u></b>			
CITY MANAGER'S OFFICE			
Administration	\$ 805,143	\$ 918,794	\$ 1,014,985
	<u>805,143</u>	<u>918,794</u>	<u>1,014,985</u>
INTERNAL AUDIT			
Internal Audit	<u>150,294</u>	<u>159,813</u>	<u>69,915</u>
	150,294	159,813	69,915
CITY CLERK / SUPPORT SERVICES			
City Clerk Administration	259,559	278,581	279,083
Elections	162,995	120,451	122,193
Licensing	78,083	73,512	86,457
Records Management	217,430	247,314	248,249
Campaign Finance	<u>10,433</u>	<u>46,000</u>	<u>0</u>
	728,500	765,858	735,983
COMMUNICATIONS			
Communications Administration	216,786	238,101	230,154
Municipal Channel 8	358,641	338,933	252,867
Neighborhood Services	1,142	29,490	17,142
University Liaison	<u>73,703</u>	<u>88,149</u>	<u>0</u>
	650,273	694,672	500,164
<b>TOTAL</b>	<b>\$ <u>2,334,210</u></b>	<b>\$ <u>2,539,137</u></b>	<b>\$ <u>2,321,047</u></b>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 1,925,101	\$ 2,070,522	\$ 1,898,432
Operating Expenses	324,939	350,250	301,774
Interdepartmental Charges	84,170	118,365	120,141
Capital	0	0	700
<b>TOTAL</b>	<b>\$ <u>2,334,210</u></b>	<b>\$ <u>2,539,137</u></b>	<b>\$ <u>2,321,047</u></b>
<b><u>BUDGET BY FUND</u></b>			
General	\$ 2,334,210	\$ 2,539,137	\$ 2,321,047
<b>TOTAL</b>	<b>\$ <u>2,334,210</u></b>	<b>\$ <u>2,539,137</u></b>	<b>\$ <u>2,321,047</u></b>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	<u>20.50</u>	<u>21.00</u>	<u>18.30</u>
<b>TOTAL</b>	<b><u>20.50</u></b>	<b><u>21.00</u></b>	<b><u>18.30</u></b>

**2010 BUDGET  
MANAGER'S CONTINGENCY**

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
Extraordinary Personnel	\$ 0	\$ 119,916	\$ 119,916
Energy Contingency	0	0	190,000
Manager's Contingency	<u>54,812</u>	<u>119,916</u>	<u>268,416</u>
TOTAL	<u>\$ 54,812</u>	<u>\$ 239,832</u>	<u>\$ 578,332</u>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 7,360	\$ 119,916	\$ 119,916
Operating Expenses	32,452	119,916	458,416
Capital	<u>15,000</u>	<u>0</u>	<u>0</u>
TOTAL	<u>\$ 54,812</u>	<u>\$ 239,832</u>	<u>\$ 578,332</u>
<b><u>BUDGET BY FUND</u></b>			
General	\$ <u>54,812</u>	\$ <u>239,832</u>	\$ <u>578,332</u>
TOTAL	<u>\$ 54,812</u>	<u>\$ 239,832</u>	<u>\$ 578,332</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>

**2010 BUDGET**  
**NON-DEPARTMENTAL CONTRACTS AND CITYWIDE PROGRAMS**

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
NON-DEPARTMENTAL CONTRACTS			
Convention & Visitors Bureau	\$ 731,888	\$ 764,001	\$ 727,364
Museum of History	23,146	23,609	23,609
Chamber of Commerce	8,374	8,504	8,504
Negotiations Support	6,353	46,393	46,393
Humane Society Building Loan	111,850	112,059	112,066
Federal Legislative Consultant	39,000	43,501	43,501
Boulder Television	71,003	0	0
	991,614	998,067	961,437
CITYWIDE PROGRAMS			
West Nile Virus Program	227,851	250,000	250,000
Public Power Project	20,936	0	0
BVSD Athletic Field Lights from EET	130,135	0	0
Cyber Café Construction Funding	200,000	0	0
Depot Relocation Project	150,000	0	0
	728,922	250,000	250,000
CONTINGENCY - General Fund ONE-TIME ALLOCATIONS			
Contingency - General Fund One-Time Allocations*	0	1,003,720	0
	0	1,003,720	0
TOTAL	\$ 1,720,536	\$ 2,251,787	\$ 1,211,437
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 6,353	\$ 0	\$ 0
Operating Expenses	1,564,183	2,251,787	1,211,437
Interdepartmental	0	0	0
Capital	150,000	0	0
TOTAL	\$ 1,720,536	\$ 2,251,787	\$ 1,211,437
<b><u>BUDGET BY FUND</u></b>			
General	\$ 1,720,536	\$ 2,251,787	\$ 1,211,437
TOTAL	\$ 1,720,536	\$ 2,251,787	\$ 1,211,437
<b><u>AUTHORIZED FTE'S</u></b>			
Standard FTE's	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00

**2010 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.
- The University Liaison's office fosters cooperation and collaboration between the work of the city and the University of Colorado.
- 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.
- Communication 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**

### **City Manager's Office**

The City Manager's Office (CMO) provides an array of services and programs to the organization and the community. Its general responsibility is to ensure that all city departments operate efficiently and effectively to meet the goals established by City Council. The divisions of the City Manager's Office are the City Manager and staff, Internal Audit, the Policy Advisor's Office, the University Liaison Office, the Communication Office including Municipal Channel 8 and Neighborhood Services, and the City Clerk's Office/Support Services.

The City Manager's Office continues to review resources and leverage technology to maximize its services while maintaining quality customer service and meeting the needs of the ambitious work plan driven by Council's goals and initiatives.

### Community Sustainability Philosophy

The City Manager's Office fosters community sustainability within the organization and throughout the community by ensuring all city employees are well-versed in the city's community sustainability philosophy. From new employee orientation to revising all city job descriptions, the City Manager-led "Sustainable City Leadership Committee" helps direct the community sustainability coordinator's duties to incorporate the principles of sustainability into everyday projects, community interactions and job performance reviews.

**Internal Audit** serves the community by providing audits of the government organization to ensure fiscal accountability.

The **Policy Advisor's** office manages its work plan comprehensively with equal consideration given to the environmental, economic and social implications of all efforts. Emblematic of this integrated approach are the Policy Advisor's lobbying efforts. Via federal lobbying, the Policy Advisor helps attract federal appropriations for initiatives such as Plug-in Electric Vehicles with Vehicle-to-Grid Technology, South Boulder Creek floodplain mitigation, ecological restoration of South Goose Creek, multi-modal improvements for the U.S. 36 corridor, and continued funding for the University of Colorado and the Boulder federal labs. State lobbying efforts contribute to protecting the city's urban renewal powers, improving energy efficiency, and protecting the rights of all people regardless of their actual or perceived sexual orientation. The impact of these lobbying efforts transcends individual city environmental, economic, or social goals.

Regional collaborations with governmental entities provide a similar integration of the city's community sustainability goals. Examples include efforts to secure funding for the city from the American Reinvestment and Recovery Act, develop revenue sharing agreements, identify consensus on alignments along the southern part of the proposed Lyons to Boulder trail, and protect open spaces "beyond the fences" of Rocky Flats.

The **Communication** division's newsletter and outreach plan provide more opportunities to reach not only those active residents who regularly participate in local government, but also those underserved, under-participating residents. Funding from the city's neighborhood services program is being used for a community newsletter to reach out to civically active groups, like neighborhoods, as well as those who currently don't have adequate access to city news and information. Target audiences include students and parents in the Boulder Valley School District; University of Colorado staff and students; Spanish-speaking residents (a version of the newsletter is planned to be translated into Spanish); families with small children through daycare centers, play groups and other venues; senior residents; people with disabilities; the business community; and more.

**Municipal Channel 8** is collaborating with youth, seniors and non-English speaking populations to produce different programming and more Spanish public service announcements. Collaborating with the city Senior Services and outside non-profit organizations, the "Senior Spotlight" program is undergoing a facelift and changing its name to "50Up" incorporating focus group upgrades and grant funding to address the changing (aging) demographics of Boulder.

In addition, Channel 8 addresses community sustainability by adapting programming to changing technologies. Programs such as "Update Boulder" are receiving more visibility on the city website. A community sustainability goal of Channel 8 is to broadcast on satellite television as well as continuing our cable and web presence. Council candidate statements were also provided as free pod casts through the iTunes store.

The **City Clerk/Support Services** office is an integral link to community sustainability in that it provides impartial and accurate information to the city's diverse customers. It supports the community through fair and equitable administration of all elections, liquor and other miscellaneous licensing, agenda management, training for city staff, meeting support and responsiveness to information/research requests. The city clerk strives for continued improvement in outreach for recruitment for the city's Boards and Commissions with particular focus on representation from Boulder's multi-faceted community.

#### Business Plan

The **Policy Advisor's** office continues to receive sufficient resources to adequately fulfill its project management, policy analysis, intergovernmental relations, and federal legislative affairs responsibilities. Beyond providing the usual support for effective city participation with its regional partners, this also includes specific intergovernmental efforts relating to the American Recovery and Reinvestment Act, Lyons to Boulder Trail, Beyond the Fences initiative, multi-modal improvements to the US 36 corridors, exploration of regional revenue sharing possibilities, and analysis and facilitation of requests made of the city's education excise tax fund.

However, resources for state legislative efforts continue to be strained because of the significant demands of the four-month legislative session. If it becomes a Council priority to increase its effectiveness at the State Capitol, it is recommended that funding be allocated to allow contracting with a full-time lobbyist.

The city **Internal Audit** division has partnered with *Ethics Point* consultants to provide employees with a way to anonymously and confidentially report workplace concerns through an employee ethics reporting system, in order to create a culture among city of Boulder employees of honesty and integrity in preventing, deterring and detecting fraud. Employees may report concerns using a secure website or a toll-free number. The information provided will be investigated by the city's internal auditor. Effectiveness of this service will be assessed at the end of the first year and results will be reported to city management.

The **Communication** team seeks to provide openness, accuracy, consistency and accessibility of local government information, resources and relationships. The City Manager's Office Communication team has been involved with many key projects in the past year including: Budget stabilization messages, diversity issues, emergency preparedness, crisis communication, wildlife issues, economic vitality, and ongoing efforts to provide neighborhood services, media relations, communication resources and Channel 8 programming.

The CMO communication team has used creativity and ingenuity to increase opportunities for getting out the city's messages through traditional media and city communications tools. The division's newsletter and outreach plan provide more opportunities to reach not only those active residents who regularly participate in local government, but also those underserved, under-participating residents. Funding from the city's neighborhood services program and contributions from departments have been used for a community newsletter that reaches out to civically active groups, like neighborhoods, as well as those who currently don't have adequate access to city news and information. Target audiences include students and parents in the Boulder Valley School District; University of Colorado staff and students; Spanish-speaking residents (a version of the newsletter is planned to be translated into Spanish); families with small children, senior residents, people with disabilities, and the business community through community racks, city facilities and distribution in the Daily Camera.

**Municipal Channel 8** provides access to the complete deliberations of Boulder City Council meetings and selected study sessions, and Board and Commission meetings. Video text is used to display city notifications, events, job announcements, emergency information, arts information, etc. The station assists city departments to facilitate public understanding of their services and projects. Channel 8 provides the community with disaster warning and disaster recovery information in the event of a major flood, fire or hazardous materials incident.

With the influx of Social Media as a communication tool, Channel 8 has the ability to create videos to use for You Tube or other Social Media sites. Council candidate statements may also be provided as free podcasts through the iTunes store.

In addition to being broadcast on cable, Channel 8's programming is also on the web and the ability to broadcast on satellite television is also being researched.

As part of working with the business plan to evaluate services in our fiscally constrained budget, the **City Clerk/Support Service Division** reviewed its services and identified areas where restructuring certain positions/tasks would maximize effectiveness. This



process identified the need to maintain the fixed term half-time position approved for 2009 for implementation of additional requirements resulting from Resolution No. 960, the Alcohol Working Group and the Rules of Procedure changes to the Beverages Licensing Authority approved by council. Funding for the continuation of the fixed term position will be absorbed through the restructure of the City Clerk/Support Services Office.

The business analysis regarding council agenda management that indicated implementation of an automated agenda management software system would provide increased efficiencies across the organization continues to be an option for future consideration.

The implementation of e-filing in the 2009 general election is expected to achieve a 50% reduction in staffing requirements for Campaign Finance administration.

## **GUIDING PRINCIPLES OR INVESTMENT STRATEGY**

The City Manager's Office fosters open government, supports the community and the city of Boulder municipal organization with progressive leadership.

### **The City Manager's Prioritization is as follows:**

- 1.) City Administration (Essential):** Management and administration to the municipal organization and support to City Council, as well as items mandated by state and federal law. These include the City Manager, primary city clerk responsibilities, elections, records management, and liquor and miscellaneous licensing. Includes items essential to the health and safety of the community.
- 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. They include items directed by city charter as well as services in support of the city manager including deputy and assistant city managers, city manager support, the policy advisor, communications division, Municipal Channel 8, internal auditor and the university liaison.
- 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.

**CHANGES BETWEEN 2009 APPROVED AND 2010 APPROVED BUDGETS**

Description	2010 Ongoing Amount	2010 One-Time Amount	Standard FTEs	Fixed Term FTEs
<b>Operating Reductions</b>				
<b>General Fund</b>				
Minimize printing requirements for "News from City Hall"	\$60,000			
Restructure Channel 8 operations; Although programming may be reduced, Channel 8 will continue to broadcast council meetings and other core programs	\$80,000		1.00	
Integrate Internal Audit functions with existing Finance operations during 2010. Functions will be fully assumed by Finance by 2011.	\$102,000		1.50	
<b>Total Reduced</b>	<b>\$242,000</b>		<b>2.50</b>	

**PERFORMANCE MEASURES**

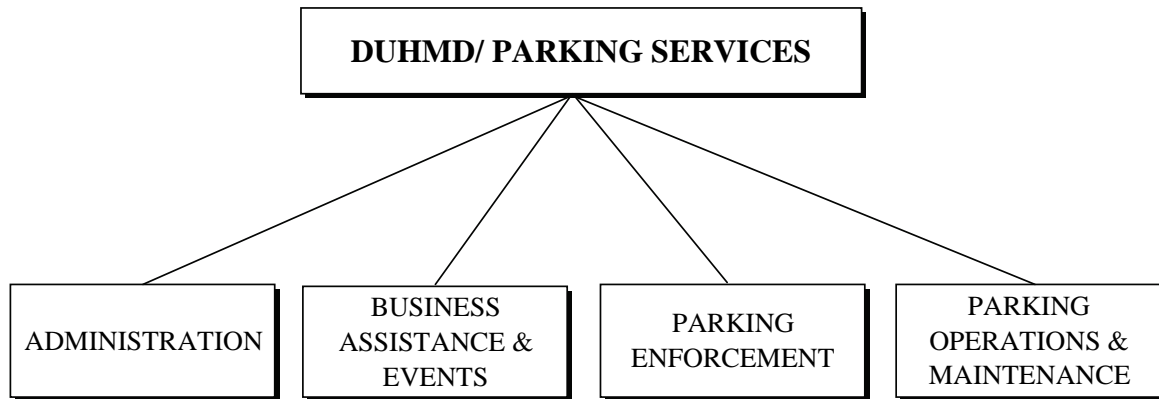
	<b>Actual 2008</b>	<b>Target 2009</b>	<b>Target 2010</b>
1. Provide 24 hour response to records requests with a 3 day turn around for information with the exception being extremely large research requests	98%		
	There were 1,269 requests with 54 that were extensive open records requests	95%	95%

	<b>Actual 2008</b>	<b>Target 2009</b>	<b>Target 2010</b>
2. Number of days to respond to public correspondence when additional response is directed by CAC	<b>41.3%</b>		
(*See Note below)	2,828 correspondence were received, 116 required responses and 48 were responded to in 10 days	Within 10 days after CAC	Within 10 days after CAC
	*Correspondence increased from 1,526 in 2007 to 2,828 in 2008 or 46%		
3. To provide better monitoring of "Hotline" communications, we will establish a standard turnaround time for "Hotline" replies.	<b>77.8%</b>		
	408 Hotlines were logged. 45 of these required a response – 35 received a response with in 5 working days	80 percent of "Hotline" questions requiring a response receive replies within 5 working days	80 percent of "Hotline" questions requiring a response receive replies within 5 working days

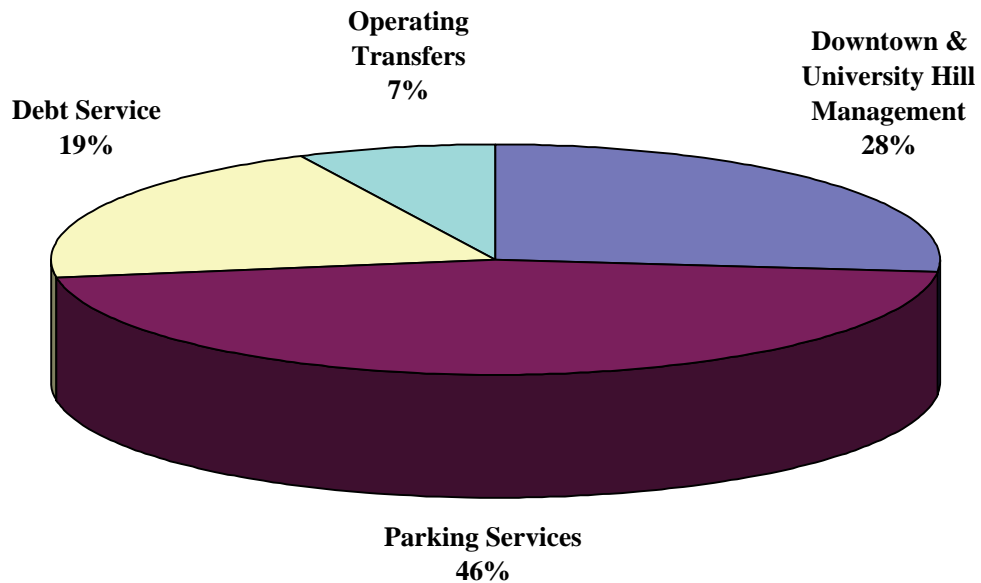
(\* ) Performance Measure No. 2 is cross-referenced here (Council's Performance Measure), as it is CMO/Support Services that administers this measure and provides this service.



# DOWNTOWN UNIVERSITY HILL MANAGEMENT DIVISION/PARKING SERVICES



**2010 BUDGET**  
**\$10,065,711**



**2010 BUDGET**  
**DOWNTOWN UNIVERSITY HILL MANAGEMENT DIVISION/PARKING SERVICES**

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
GID Administration	\$ 1,640,451	\$ 1,382,388	\$ 1,573,577
Other Operations & Public Events	184,304	224,480	224,347
Community Improvements	84,148	112,500	110,500
Economic Vitality	13,753	28,359	23,500
Transportation	783,452	856,615	860,495
Parking Garage Capital Improvements and Repairs	0	1,264,800	1,264,800
Debt Service	2,005,029	1,997,765	1,874,604
Operating Transfers	1,112,336	708,397	755,999
Parking Enforcement	677,160	779,264	812,909
Parking Maintenance/Operations	1,689,300	1,736,500	1,785,072
Meter Program	1,033,015	661,131	667,333
Neighborhood Permit Parking	91,576	83,229	85,574
Public Information	20,088	31,836	27,000
TOTAL	\$ <u>9,334,612</u>	\$ <u>9,867,264</u>	\$ <u>10,065,711</u>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 2,197,501	\$ 2,509,663	\$ 2,584,397
Operating Expenses	3,021,454	2,914,063	3,123,899
Interdepartmental Charges	420,667	418,069	422,751
Capital	548,767	1,290,450	1,275,204
Debt Service	2,005,029	1,997,765	1,874,604
Other Financing Uses	1,141,193	737,254	784,856
TOTAL	\$ <u>9,334,612</u>	\$ <u>9,867,264</u>	\$ <u>10,065,711</u>
<b><u>BUDGET BY FUND</u></b>			
General	\$ 1,148,266	\$ 1,207,225	\$ 1,180,822
CAGID	7,490,574	8,192,820	8,398,878
UHGID	695,772	467,220	486,010
TOTAL	\$ <u>9,334,612</u>	\$ <u>9,867,264</u>	\$ <u>10,065,711</u>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	<u>42.25</u>	<u>42.25</u>	<u>42.25</u>
TOTAL	<u>42.25</u>	<u>42.25</u>	<u>42.25</u>

**2010 BUDGET  
DOWNTOWN AND UNIVERSITY HILL MANAGEMENT DIVISION/  
PARKING SERVICES**

**MISSION STATEMENT**

We serve the Downtown, University Hill and effected 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**

**1.) Community Sustainability Philosophy**

The diverse functions of the Downtown and University Hill Management Division and Parking Services address the Community Sustainability Philosophy in a variety of ways. In terms of environmental sustainability, the DUHMD/PS alternative modes efforts including the free EcoPass Program for downtown employees, bike parking and pedestrian amenities directly support the city's Transportation Master Plan goal of reducing single occupant vehicle miles. The Division's mandate of supporting multiple means of access to the city's historic commercial areas results in an innovative approach that integrates all modes of transportation – vehicular, transit, bicycle and pedestrian – to the core of the city.

DUHMD/PS sustains a variety of efforts to maintain and enhance the economic vitality of downtown and the Hill commercial district, as well as supporting tourism, festivals and events through citywide event coordination. DUHMD/PS provides financial support for marketing, promotion and events for both the Hill and downtown. The parking districts (University Hill General Improvement District and the Central Area General Improvement District) have played a role in public/private redevelopment efforts. Staff participates in downtown, Hill and citywide business retention and outreach.

Creating welcoming, beautiful and vital public spaces, such as the Pearl Street Mall, the Hill and 13<sup>th</sup> Street, promotes social sustainability by offering all members of our community, as well as visitors, the opportunity to intermingle; a venue for showcasing cultural and religious events and festivals, and political and social demonstrations; and to enjoy the diversity and unique qualities of the city of Boulder and its citizens. The Neighborhood Parking Permit program contributes to neighborhood livability by reducing traffic in the neighborhoods and providing access to residents in areas adjacent to traffic generators.

## 2.) Business Plan Description

The Downtown and University Hill Management Division and Parking Services represents an unusual bundling of municipal services – downtown management, travel demand management, parking operations (on and off street and neighborhood permits), parking enforcement, citywide event coordination and economic vitality initiatives. This integrated management strategy incorporating diverse services enables a comprehensive approach to supporting Boulder’s historic commercial centers – downtown and the University Hill commercial areas. The funding mechanism for DUHMD/PS includes dedicated property tax and parking fee revenues from the commercial districts which are reinvested back into the parking systems and commercial areas. All enforcement and Neighborhood Parking Permit program (NPP) revenues go to the general fund. Strong and thriving commercial areas generate sales tax for the city as well as drawing residents and visitors, increasing parking revenues. These revenues in turn are used to reinvest in programs and strategies that keep the downtown and the Hill vital, competitive and appealing. It is this reinvestment strategy at the core of the business plan approach which benefits University Hill and downtown, as well as the city as a whole. Both in terms of assuring revenues for city services but also by creating vibrant public spaces that are a source of community pride, and an asset for tourism.

## GUIDING PRINCIPLES 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 contribute to neighborhood quality of life. These include mall permitting and operations, travel demand management programs other than the EcoPass program, contract services with the Business Improvement District, parking marketing activities, the NPP program, and proactive measures to stimulate economic vitality and redevelopment such as the Hill Redevelopment workshops, Downtown Strategic Plan, and business outreach and retention.
- 3.) **Discretionary Services include:** Services that enhance the quality of life but could be provided by other entities. All discretionary services have been removed from the DUHMD/PS budget. These include assistance at school crossings and the Boulder Race Series.



**CHANGES BETWEEN 2009 APPROVED AND 2010 APPROVED BUDGETS**

Description	2010 Ongoing Amount	2010 One-Time Amount	Standard FTEs	Fixed Term FTEs
<b>Operating Reductions</b>				
<b>General Fund</b>				
Historically, all of the General Fund's on-street parking revenues collected within CAGID's geographic boundaries have been transferred from the General Fund to the Downtown Commercial District (DCD) Fund. The change proposes to adjust the parking revenue transfer to CAGID by \$425,000 to reflect that parking revenues have exceeded the funding necessary to provide current programs and services funded through the DCD, including the Eco Pass program for downtown businesses and maintenance/replacement of on-street parking equipment.	\$425,000			
Transfer BID Eco Pass costs to the Downtown Commercial District Fund to be funded through the on-street parking revenue portion of the Downtown Commercial District Fund.	\$70,000			
<b>Total Reduced</b>	<b>\$495,000</b>		<b>0.00</b>	

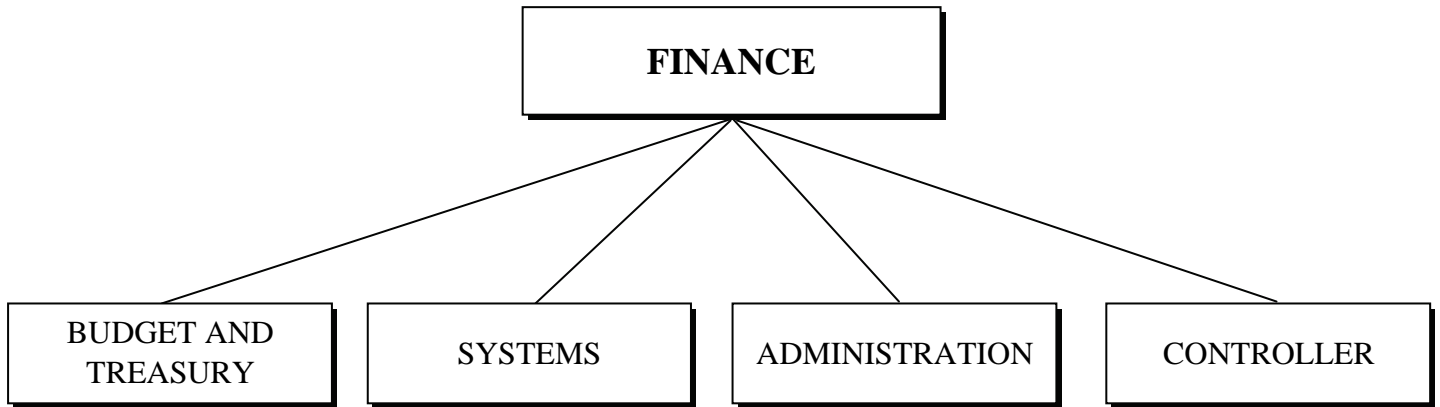
**PERFORMANCE MEASURES**

DUHMD/PS regularly conducts a customer survey. 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 continue to monitor and update our survey. Results from a few sample questions are included below.

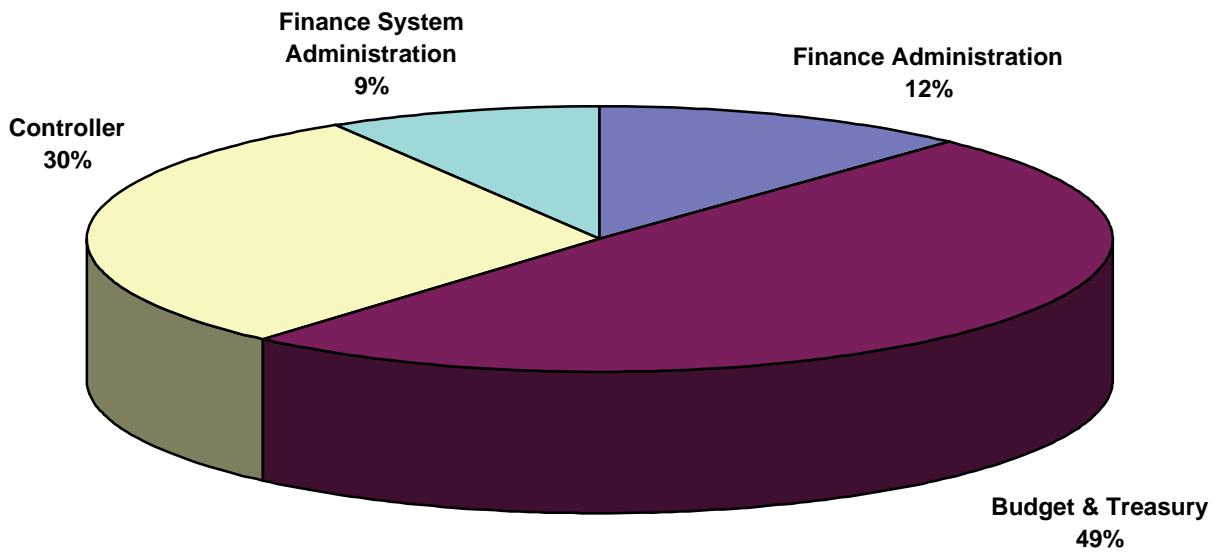
	ACTUAL 2008	TARGET 2009	TARGET 2010
1. Do you know that the City Parking garages are FREE on Saturday and Sunday?	86%	96%	96%

	<b>ACTUAL 2008</b>	<b>TARGET 2009</b>	<b>TARGET 2010</b>
2. Are you aware that many downtown businesses validate parking?	64%	83%	83%
3. Were you satisfied with the service you received?	99%	98%	99%
4. Are you aware that paid parking at all paystations includes a 5 minute grace period?	41%	48%	50%

# FINANCE



**2010 BUDGET**  
**\$2,351,534**



The citywide Risk Management function is also managed in the Finance Department. Funding for this program is provided by two Internal Service Funds; the Property & Casualty Insurance Fund and the Workers Compensation Insurance Fund. Funding for this program totals \$3,337,722 and includes 4.00 of the positions in the Finance Department.

**2010 BUDGET  
FINANCE**

	<b>2008 ACTUAL</b>	<b>2009 APPROVED</b>	<b>2010 APPROVED</b>
<b><u>BUDGET BY PROGRAM</u></b>			
FINANCE ADMINISTRATION			
Finance Administration	\$ 303,743	\$ 424,225	\$ 281,564
	<u>303,743</u>	<u>424,225</u>	<u>281,564</u>
BUDGET & TREASURY			
Budget	320,887	326,849	340,542
Treasury	249,374	280,947	297,182
Sales Tax	500,974	528,788	525,219
Support Services	41,397	0	0
	<u>1,112,632</u>	<u>1,136,583</u>	<u>1,162,943</u>
CONTROLLER			
Financial Operations	246,409	332,319	342,446
Payroll/Mail	91,121	110,962	116,534
Financial Reporting	437,840	262,765	247,546
	<u>775,369</u>	<u>706,045</u>	<u>706,526</u>
FINANCE SYSTEM ADMINISTRATION			
Finance System Administration	167,298	179,544	200,501
	<u>167,298</u>	<u>179,544</u>	<u>200,501</u>
 TOTAL	 <u>\$ 2,359,043</u>	 <u>\$ 2,446,398</u>	 <u>\$ 2,351,534</u>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 2,013,521	\$ 2,137,074	\$ 2,042,210
Operating Expenses	308,736	263,796	263,796
Interdepartmental Charges	35,823	45,528	45,528
Capital	962	0	0
TOTAL	<u>\$ 2,359,043</u>	<u>\$ 2,446,398</u>	<u>\$ 2,351,534</u>
<b><u>BUDGET BY FUND</u></b>			
General	\$ 2,359,043	\$ 2,446,398	\$ 2,351,534
TOTAL	<u>\$ 2,359,043</u>	<u>\$ 2,446,398</u>	<u>\$ 2,351,534</u>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	<u>29.37</u>	<u>28.37</u>	<u>26.37</u>
TOTAL	<u>29.37</u>	<u>28.37</u>	<u>26.37</u>

**2010 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. We value and maintain business practices that further the City's goals for sustainability.

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

**BUSINESS PLAN NARRATIVE**

**1.) Community Sustainability Philosophy**

The Finance department recognizes the complexity of sustainability principles and seeks to provide financial expertise, technical assistance and guidance to the organization to support achieving these goals. More specifically, the Finance department provides extensive expertise and leadership to the Economic Sustainability Committee's efforts to promote and enhance Boulder's economy.

Finance staff also provides financial and analytical support for environmental services and for services targeted towards at-risk populations. For example, the department continues to support the evolution of purchasing policies and procedures to attain environmental and social sustainability goals by promoting "green" purchasing, utilizing local vendors whenever possible and providing support to companies that embrace the community's values.

**2.) Business Plan Description**

The Finance Department provides central financial services necessary for the financial operations of the city of Boulder. We provide these services for all departments in the city 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 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 other city departments.

An actuarial study for both the city's Property & Casualty Insurance Fund and the Worker Compensation Insurance Fund were recently completed under the direction of the city's new Risk Manager. Based on the results of the actuarial studies, the required reserve levels for both funds were adjusted and the financial projections for both funds were recalculated. As an outcome, the required charges to departments were reduced in both areas, resulting in significant citywide budget savings.

## **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 92% of the appropriation and 87% of the staffing in the general fund portion of 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 financial inquiry and query reporting, the information center in the municipal building, and central mail services. This category currently represents 8% of the appropriations and 13% of the staff in general fund portion of Finance.
- 3.) **Discretionary Services** on an ongoing basis have been eliminated in Finance. Resources were consolidated and transferred to meet acceptable service levels in the essential and desirable programs of the department. Project work that is requested that falls into this category is accomplished by either assigning finance staff members on an ad hoc basis or asking the requesting department to outsource the project.

**CHANGES BETWEEN 2009 APPROVED AND 2010 APPROVED BUDGETS**

Description	2010 Ongoing Amount	2010 One-Time Amount	Standard FTEs	Fixed Term FTEs
<b>Operating Reductions</b>				
<b>General Fund</b>				
Eliminate Assistant to the Finance Director position; associated work will be absorbed by other staff	\$68,000		1.00	
Reduction based on current IT audit implementation, anticipated Finance audit and other identified efficiencies	\$67,500		1.00	
<b>Total Reduced</b>	<b>\$135,500</b>		<b>2.00</b>	

**PERFORMANCE MEASURES**

	<b>Actual 2008</b>	<b>Target 2009</b>	<b>Target 2010</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 was received	Award is received
3. Achievement of a rate of earnings on city investments that exceeds (on an amortized cost basis) the six month trailing average US Govt. 2 yr. Treasury Note rate.	Actual rate exceeded benchmark	Actual rate exceeds benchmark	Actual rate exceeds benchmark

	<b>Actual 2008</b>	<b>Target 2009</b>	<b>Target 2010</b>
4. Achievement of reserves, which include minimum 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	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 that the target was met for 2008. The following discussion helps to put investment performance into perspective.

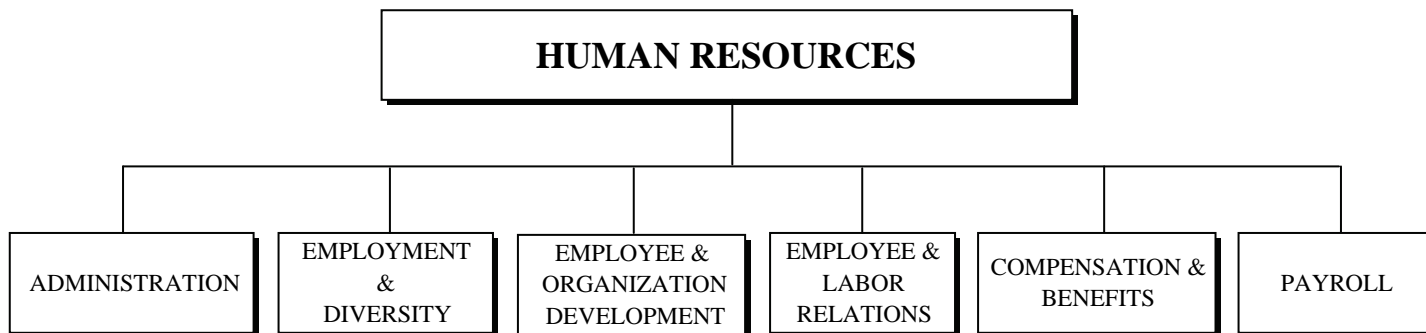
During the period from September 2007 to December 2008, the Federal Open Market Committee of the Federal Reserve Board decreased interest rates, going from 4.75% to less than .25%. As interest rates fall, the city's benchmark, the six month trailing average on US Government two year Treasury Notes, will decrease, as higher interest bonds are replaced with lower interest bonds in the calculation of the average. The reverse is true in times of rising interest rates, resulting in an increasing benchmark.

As a general investment practice, the city holds its investments until maturity. This buy and hold strategy results in a more stable return on the investment portfolio. Dramatic changes in the benchmark, either up or down, are not reflected within the portfolio until the bonds in the portfolio mature and are reinvested at current rates.

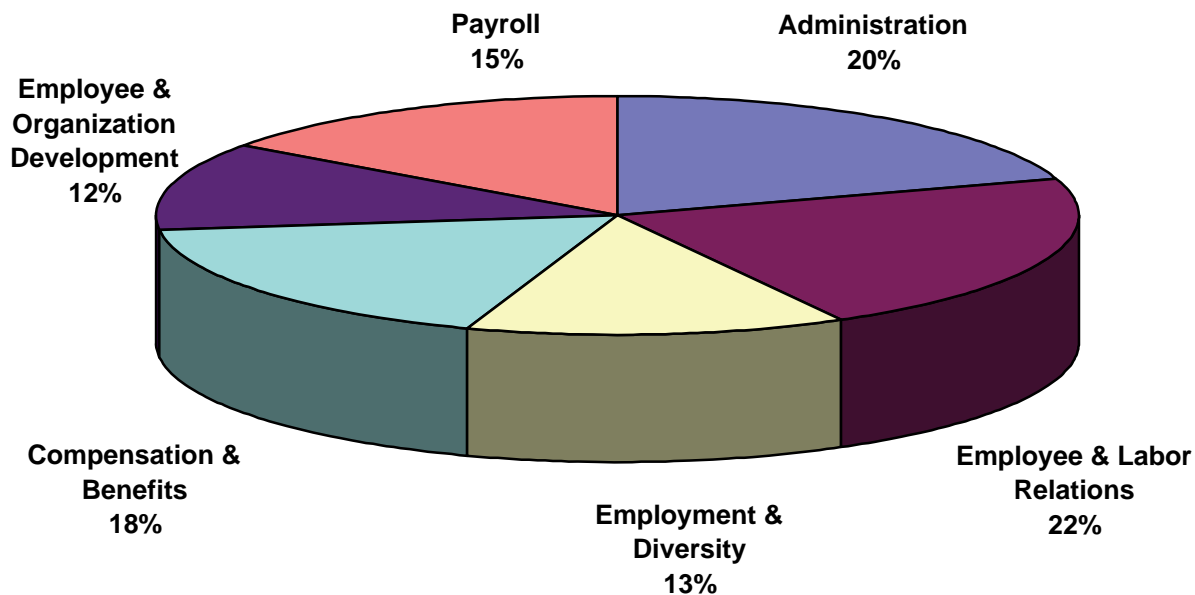
The result of all of this is that the effective yield of a fixed income portfolio will trail the market rates. When interest rates are rising, yields will tend to be less. As interest rates are falling, yields will tend to be higher. As noted above, with the significant interest rate decreases by the Federal Reserve Board over the last several months, the yield on the city's portfolio exceeded the target rate by 1.52% as of December 31, 2008.



# HUMAN RESOURCES



**2010 BUDGET**  
**\$1,525,158**



**2010 BUDGET  
HUMAN RESOURCES**

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
Administration	\$ 360,440	\$ 318,213	\$ 302,983
Employment & Diversity	152,641	191,224	201,512
Compensation & Benefits	355,488	263,833	270,349
Employee & Labor Relations	287,250	334,758	338,217
Employee & Organizational Development	187,201	185,244	182,230
Payroll	291,551	299,922	229,867
TOTAL	<u>\$ 1,634,571</u>	<u>\$ 1,593,193</u>	<u>\$ 1,525,158</u>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 1,325,421	\$ 1,391,672	\$ 1,327,369
Operating Expenses	289,043	178,338	176,473
Interdepartmental Charges	20,107	23,183	21,316
TOTAL	<u>\$ 1,634,571</u>	<u>\$ 1,593,193</u>	<u>\$ 1,525,158</u>
<b><u>BUDGET BY FUND</u></b>			
General	\$ <u>1,634,571</u>	\$ <u>1,593,193</u>	\$ <u>1,525,158</u>
TOTAL	<u>\$ 1,634,571</u>	<u>\$ 1,593,193</u>	<u>\$ 1,525,158</u>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	<u>16.38</u>	<u>16.63</u>	<u>14.88</u>
TOTAL	<u>16.38</u>	<u>16.63</u>	<u>14.88</u>

**2010 BUDGET  
HUMAN RESOURCES DEPARTMENT**

**MISSION STATEMENT**

*“Aligning employees with desired organizational outcomes”*

Human Resources’ mission is to recruit and retain talent for the organization and we do this all through *“Caring Accountability”*. Our purpose is three-fold:

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

**BUSINESS PLAN NARRATIVE**

**1.) Community Sustainability Philosophy**

Having a trained and respectful workforce enhances our image and improves service to the community. Human Resources Department contributes to this effort through its policies, training and leadership in the inclusion and diversity initiative through our roles as stated above.

**2.) Business Plan Description**

The Business Plan has helped our department with program prioritization, service standardization, and the development of a multi-year work plan and has enabled us to find ways to be more creative with constrained resources.

In 2009, Human Resources implemented significant restructuring within the department and reduced the department by a net of 1.5 FTE. We eliminated the front desk Administrative Specialist I, Payroll Technician and the Payroll Manager positions and created a full-time position to support the new combined work unit of benefits and payroll. The decision was made to combine the benefits and payroll areas because of overlapping activities between the two work groups (such as terminations, benefits reconciliation, retirement contributions and leaves). We anticipate efficiencies will be realized over the next year as a result of these changes. Additionally the Human Resource Information System (HRIS) Manager’s position has been restructured in order to standardize and manage the hiring of interns across the organization and to streamline processes regarding retirees, temporaries, community service workers and the placement of employees on light duty.

With roughly a third of the city's workforce becoming eligible to retire over the next five years, succession planning will be a big focus for 2010. With several tools already in place, and the experience of a past pilot study done within Public Works, Human Resources will be focusing on incorporating succession planning needs (developing leadership/technical pools and associated development/training) with performance management (succession planning as a business need driven goal) and training in order to prepare departments for upcoming challenges and opportunities. Diversity remains an important initiative as city-wide training is continuing and bi-weekly meetings of the Inclusiveness & Diversity Team are taking place. Additionally, we are thoroughly examining current processes and looking for ways to better utilize technology and automation to simplify processes, improve work flow and reduce the amount of required paperwork.

In order to be more aligned with how other human resources departments are demonstrating their value, we began looking at different ways to measure the department's effectiveness in 2009. We started tracking metrics, such as turnover rate, benefits as a percentage of total compensation, amount of time to fill vacancies and absence rates, making comparisons to survey data from Mountain States Employers Council as well as other municipalities. As we develop the department's five year strategic plan, the focus will be on these areas as we move away from more of the traditional performance measures.

## GUIDING PRINCIPLES

- 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. Developing policies that help provide a safe working environment for employees and protect the city from liability.
- 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. 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.
  - 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.

**CHANGES BETWEEN 2009 APPROVED AND 2010 APPROVED BUDGETS**

Description	2010 Ongoing Amount	2010 One-Time Amount	Standard FTEs	Fixed Term FTEs
<b>Operating Reductions</b>				
<b>General Fund</b>				
Eliminate front desk position by implementing a self service model and promoting use of on-line tools and forms	\$38,900		1.00	
Implement seasonal hiring processes in existing Human Resources Information System (HRIS)	\$16,500			
Restructure payroll duties; This will be achieved by eliminating the Payroll Manager position, adding a 0.50 FTE Payroll Technician and reorganization of duties within HR.	\$41,000		.50	
<b>Total Reduced</b>	<b>\$96,400</b>		<b>1.50</b>	

**PERFORMANCE MEASURES**

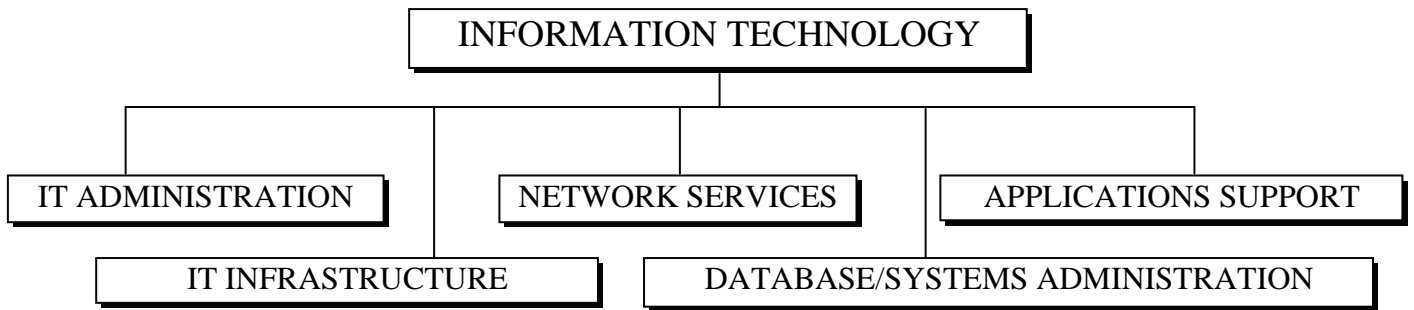
	<b>Actual 2008</b>	<b>Target 2009</b>	<b>Target 2010</b>
<p><b>1. Compliance/mgmt training</b> Protect city liability: Consolidate and update city policies. Conduct all regulatory-driven training.</p>	<p><b>Goal:</b> Revise/update/consolidate 20% of the policies. Complete required training to be identified year end 2007 <b>Results:</b> 21.5% of policies revised, updated or created. Seven policies updated, one new policy created, began revisions on five policies and creation of one new policy. Risk Management catalog streamlined and courses scheduled. Training registration and catalog in place. Began initial contacts with regional cities/county regarding training partnerships. Training Network achieved full representation from all city departments, made decision on new process for HR registration, supported regional strategy, developed needs analysis template and liaison relationship to Inclusion &amp; Diversity training. Conference for Managers on Constructive Conversations conducted in October and December 2008. Constructive Conversation departmental facilitators trained. Diversity training designed for all employees. First parts of the Diversity training are in the catalog.</p>	<p><b>Goal:</b> Revise/update/consolidate 20% of the policies. Complete required training to be identified year end 2008. City-wide diversity training for all employees to be completed by the end of the year; class includes harassment training. Departmental trainers are delivering the class.</p>	<p><b>Goal:</b> Revise/update/consolidate last 20% of the policies. Complete required training to be identified year end 2009. Continue diversity training for all employees. Complete succession planning methods and technical and leadership pools' training design.</p>

	<b>Actual 2008</b>	<b>Target 2009</b>	<b>Target 2010</b>
<p><b>2. Performance Management</b> Focus on performance: improve the timeliness of reviews. 100% within 30 days of due date. Applying accountability measures and establishing standards.</p>	<p><b>Goal:</b> All managers will complete performance management e-training. 100% reviews are on-time or accountability measures come into play. HR internal measure is 100% within 30 days of due date. E-learning class on Performance Management developed for all supervisors to complete before the end of the year. <b>Results:</b> 1096 reviews were completed within 30 days of due date (891 were on time, 205 were less than 30 days late) or 82% out of 1332 reviews. E-learning class on Performance Management developed for all supervisors to complete (date to be determined).</p>	<p><b>Goal:</b> Establish normed standards and ensure the consistent application of these standards throughout the organization. E-learning class on Performance Management to be completed by date to be determined. HR internal measure is 100% within 30 days of due date.</p>	<p><b>Goal:</b> Explore and encourage departments to move forward with focal point reviews. HR internal measure is 100% within 30 days of due date.</p>

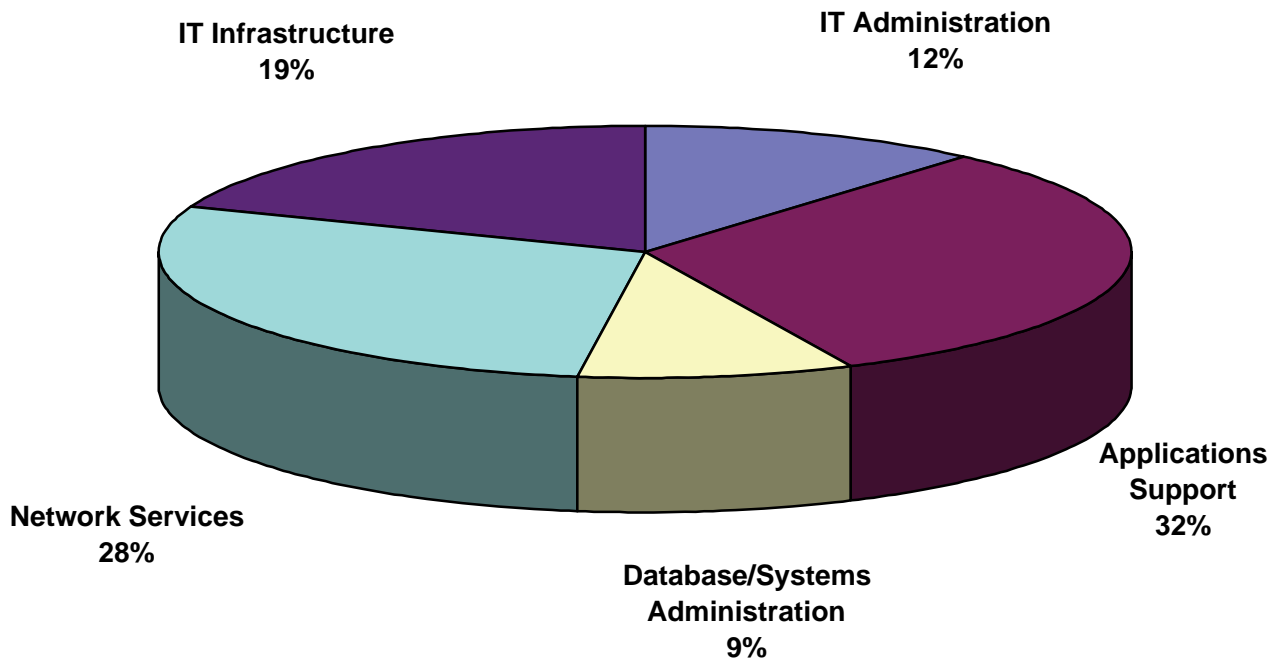




# INFORMATION TECHNOLOGY



**2010 BUDGET**  
**\$5,062,403**



The city phone system and the computer replacement programs are also managed in Information Technology. Funding for these programs are provided by two Internal Service Funds; the Telecommunications Fund and the Computer Replacement Fund. Funding for these programs total \$2,403,428 and includes 2.50 of the positions in Information Technology.

**2010 BUDGET  
INFORMATION TECHNOLOGY**

	<b>2008 ACTUAL</b>	<b>2009 APPROVED</b>	<b>2010 APPROVED</b>
<b><u>BUDGET BY PROGRAM</u></b>			
IT ADMINISTRATION			
Administration - IT	\$ 389,564	\$ 612,270	\$ 580,378
TOTAL	<u>389,564</u>	<u>612,270</u>	<u>580,378</u>
IT APPLICATIONS			
Applications Support	1,551,528	1,647,430	1,599,525
TOTAL	<u>1,551,528</u>	<u>1,647,430</u>	<u>1,599,525</u>
DATABASE/SYSTEM ADMINISTRATION			
Operations/System Administration	383,284	496,621	467,468
TOTAL	<u>383,284</u>	<u>496,621</u>	<u>467,468</u>
IT MICROCOMPUTER SUPPORT			
Microcomputer/LAN Support	1,519,218	1,400,845	1,440,453
TOTAL	<u>1,519,218</u>	<u>1,400,845</u>	<u>1,440,453</u>
IT INFRASTRUCTURE			
Computer/Software Replacement	663,000	627,000	622,311
IT Technology Funds	49,847	53,000	304,004
Telecommunications Fund	46,000	47,000	48,264
TOTAL	<u>758,847</u>	<u>727,000</u>	<u>974,579</u>
IT PROJECTS			
IT Projects - Applications	30,226	0	0
IT Projects - Network Services	0	0	0
	<u>30,226</u>	<u>0</u>	<u>0</u>
TOTAL	<u><u>4,632,666</u></u>	<u><u>4,884,166</u></u>	<u><u>5,062,403</u></u>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 3,308,804	\$ 3,424,042	\$ 3,599,700
Operating Expenses	411,947	428,695	320,695
Interdepartmental Charges	862,069	794,429	789,740
Capital	49,847	237,000	352,268
TOTAL	<u>\$ 4,632,666</u>	<u>\$ 4,884,166</u>	<u>\$ 5,062,403</u>
<b><u>BUDGET BY FUND</u></b>			
General	\$ 4,632,666	\$ 4,884,166	\$ 5,062,403
TOTAL	<u>\$ 4,632,666</u>	<u>\$ 4,884,166</u>	<u>\$ 5,062,403</u>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	35.25	35.25	33.50
TOTAL	<u>35.25</u>	<u>35.25</u>	<u>33.50</u>

## **2010 BUDGET INFORMATION TECHNOLOGY DEPARTMENT**

### **MISSION STATEMENT**

IT strives to create an environment of seamless integration between people and technology

The services of the Information Technology department include: long-range technology planning; citywide hardware/software procurement; support for over 1,300 employees and PCs, 100 servers and 60 databases; disaster recovery and business continuity; systems security; 100 miles of fiber optic network infrastructure; business analysis; custom application development; and, support for a myriad of mission critical applications from payroll, to web technologies, to public safety.

### **BUSINESS PLAN NARRATIVE**

#### **1.) Community Sustainability Philosophy**

As a key organizational support function, the Information Technology department strives to provide high-quality automation and related support services to better enable city departments and council to realize their community sustainability goals. The city of Boulder recognizes the vital role that the innovative use of information technology plays in fulfilling the city's mission and goals. This is a major factor in enabling city staff to meet ever-changing demands for service in the face of uncertain revenues. Technology innovation is an essential investment that, over time, can enhance the service quality and capacity of the organization.

Utilizing technology to increase productivity and efficiency of city operations in a time of limited resources is a clear necessity. Information technologies offer essential tools for increasing organizational productivity, improving decision-making via more complete, accurate and timely information, and providing new approaches to service delivery. One of the key areas where IT's services directly impact community sustainability can be found in our efforts to provide an increasing array of communication and transactional services via the web, resulting in reduced time and resource expenditure (e.g. trip reduction) through greater ease of information and service acquisition.

The Information Technology (IT) department works in partnership with other city departments to plan and implement information technology strategies and value-added solutions to enhance community sustainability. The department has the dual roles of supporting city departments in delivering services to residents and other clients, and of looking beyond today's needs to ensure that a sound technology infrastructure is in place to support future applications and tools when needed.

## 2.) Business Plan Description

In mid-2008, the Information Technology department will undergo a consultant-assisted efficiency, effectiveness and best practices study, including scope elements of benefit to the completion of the IT strategic plan. Among the tools the Blue Ribbon Commission (BRC) on Revenue Stabilization has formally recommended to city council is the conduct of departmental efficiency studies. These evaluations are envisioned to support a general “due diligence” effort to substantiate revenue increases for ongoing services.

Though the operational elements of the IT department’s 2009 Business Plan closely mirror those of 2008 (e.g. focus on the successful completion of system enhancement projects identified jointly with departments), it is expected that this study will highlight many new business priorities that will lead to significant additions to the Business Plan later in the year. In anticipation of these assessment and planning results, we plan to focus on several key operational issues to be further outlined in future, expanded versions of our department’s Action and Vision plans, as well. These include:

- Staffing and Resource Levels: This assesses how our IT staff and non-personnel resource levels compare with benchmark data from organizations of similar size, complexity and service demands.
- Organizational Structures: The ability to effectively address system administration and service needs in a dynamic and changing environment has led to a number of new industry perspectives on IT organizational structures that we will review for application in Boulder IT.
- Service Provision Best Practices: Relatively new industry concepts such as “IT Service Management” (part of the Information Technology Infrastructure Library (ITIL) framework) have brought new perspectives on IT organization and service provision that are worthy of exploration. The implementation of such standards carries important resource and organizational implications.
- “Buy vs. Build” (aka “Sourcing”): Boulder IT is relatively unique among regional cities of our size in terms of a higher comparative level of custom application development activities. Though this trend can be tied to unique organizational and council business requirements not often addressable by “commercial off-the-shelf” solutions, we will be focusing extensively on our application “sourcing” strategies.
- IT System Funding Issues: The design and sustainability of various internal “sinking funds” (most notably, the Computer Replacement Fund) has surfaced as an ongoing concern within IT and among customer departments. The design of these funds, their replacement practices (including such visible factors as PC replacement cycles), the need for ongoing general fund subsidies, and their administrative requirements are frequently referenced. And, importantly, the lack of either a funded IT system Capital Improvement Program (CIP) or a separately funded

software replacement fund is key given several costly but mission-critical legacy system replacement projects on the horizon (e.g. the Boulder Financial System). The need for an enterprise software replacement fund is a specific BRC recommendation.

- Application Development Standards and Versatility: Several years ago, the Boulder IT department embarked on an initiative to standardize its software development on the Java development language. Still, an increasing number of the city's vendor-supplied applications are based on Microsoft technologies, requiring greater versatility from in-house developers to perform such tasks as interface development between these systems. As such, we must evaluate how greater flexibility and adaptability in our application development practices can improve efficiency and effectiveness.
- Major Technology Initiatives on the Horizon: The organization faces the possibility of several major, enterprise system replacement projects over the next few years driven by increasing system age and potential loss of vendor support (most notably, the city's critical financial management and HR/payroll). Both these systems are central application "hubs" for numerous other city systems and their replacement will have a significant ripple effect on major portions of our citywide application infrastructure.
- IT Project Planning: Recent discussions with department directors have pointed to significant opportunities to improve the annual IT planning process. Issues range from the limitations of a one-year planning horizon, to the lack of salient prioritization factors based on direct customer evaluation, to the reality that IT has approximately half the internal staff resources needed to address customer desires reflected annually in the plan. An evaluation of alternative planning models has strong linkages to nearly all other strategic planning and efficiency factors, particularly staffing/resource levels, sourcing and financing issues.
- Intergovernmental Collaboration Opportunities: The current strong relationship between the city and county IT departments provides unique opportunities to consider new collaboration and cost-sharing opportunities. Notable examples include application development projects and sharing of future IT infrastructure (e.g. GIS) as major systems are replaced.

Notwithstanding the anticipated focus of the study's results, the IT department's budget for 2009 continues to concentrate on accomplishing our mission in a fiscally constrained environment. Throughout the past several years, the IT department has continued to benefit from increasing citywide demand for technology services. With a greater understanding of the long-term benefits of appropriately-applied automation comes the demand for more sophisticated services, higher system security and integrity requirements, an increasing number of secure "self service" web-based systems, and more rapid software development cycles. Ongoing, constrained IT capital and operating budgets will limit our ability to meet the new digital service needs of the community and organization,

and erode our ability to ensure the reliability and effective performance of critical existing system.

## GUIDING PRINCIPLES AND/OR INVESTMENT STRATEGY

The following points embrace the current strategic direction of the IT Department, support our mission, and follow many IT industry best practices:

- Align IT services with the current and future needs of the city organization and its customers;
- Improve the quality and delivery of IT services 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 2009 budget:

- 1.) **Essential Services: Maintenance and support of existing systems.** These are highly critical services that ensure existing systems function and perform as designed. 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 (e.g. replacement needs of the Boulder Financial System). We also consider the ongoing work to update our software standards and web services development as essential.
- 2.) **Desirable Services: Improvements of Systems.** These services are performed if any improvements to existing systems are needed based on changing business needs. If an existing application no longer meets the business needs of the city or individual departments, the application must be changed or replaced. These services ensure that the city stays current in its use of technology, thereby avoiding major, costly replacements of outdated technologies. Some examples of major upgrades to existing systems include the transition from mainframe to client-server, which has now shifted to web services technologies used today.
- 3.) **Discretionary Services:** These represent a subgroup of projects that have been requested by or are specifically designed for city departments. These services or elements do not exist in the current environment. They represent 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 city revenues recover and discretionary projects are identified, these project investments must proceed in order to continue to advance the city's use of automation.

**CHANGES BETWEEN 2009 APPROVED AND 2010 APPROVED BUDGETS**

Description	2010 Ongoing Amount	2010 One-Time Amount	Standard FTEs	Fixed Term FTEs
<b>Operating Reductions</b>				
<b>General Fund</b>				
Elimination of T-1 Data lines (replaced by fiber optic cable)	\$ 20,198			
Computer replacement savings	39,361			
Elimination of Position Assistant Director of IT – Applications services	111,207		1.00	
Elimination of Position Project Manager	81,431		.75	
Reduction of Staff Training Funds	8,000			
<b>Total Reduction</b>	<b>\$260,196</b>		<b>1.75</b>	

<b>Operating Additions</b>				
<b>General Fund</b>				
Technology Improvements – Allocation of “de-Bruced” property tax revenue to fund “critical deficiency” related to software replacement and technology infrastructure	\$250,000			
<b>Total Addition</b>	<b>\$250,000</b>		<b>0.00</b>	

**PERFORMANCE MEASURES**

The IT department is currently undergoing an effectiveness and efficiency audit by an outside consultant. A key deliverable of that study will be industry relevant metrics for performance measurement. The IT department will have identified new performance measures during 2009, and plan to implement and begin tracking them in January 2010

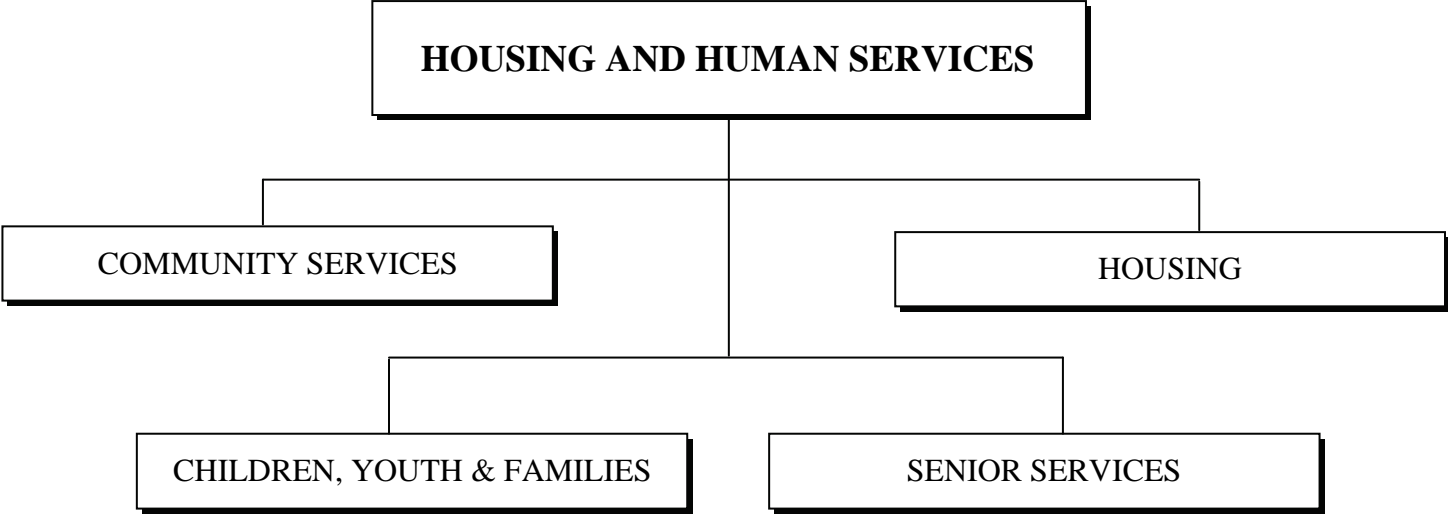




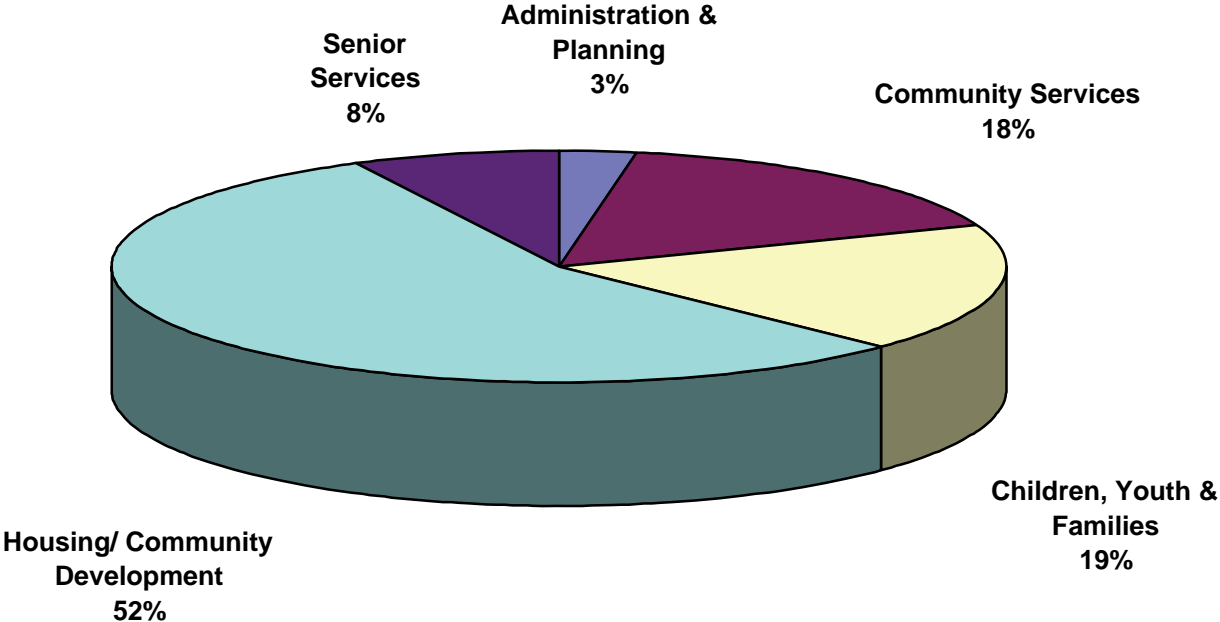
## **OPERATIONS**

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# HOUSING AND HUMAN SERVICES



**2010 BUDGET**  
**\$13,977,268**



**2010 BUDGET  
HOUSING AND HUMAN SERVICES**

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
<b>ADMINISTRATION &amp; PLANNING</b>			
Administration & Planning	\$ 378,297	\$ 439,668	\$ 496,266
TOTAL	<u>378,297</u>	<u>439,668</u>	<u>496,266</u>
<b>COMMUNITY SERVICES</b>			
Community Services			
Human Services Contract Programs	2,337,654	2,354,314	2,256,166
Human Rights & Human Relations	203,734	206,821	211,055
TOTAL	<u>2,541,388</u>	<u>2,561,135</u>	<u>2,467,221</u>
<b>CHILDREN, YOUTH &amp; FAMILIES (CYF)</b>			
CYF Division Administration			
CYF Division Administration	268,855	297,431	268,332
TOTAL	<u>268,855</u>	<u>297,431</u>	<u>268,332</u>
Community Based Services			
Community Based Services Admin	156,718	164,747	176,496
Child Care Resource & Referral	154,784	162,346	77,342
Child Care Assistance Programs	375,633	357,951	338,194
Child Care Recruitment & Training	142,733	90,989	80,103
Mediation Services	142,680	129,036	140,256
Youth Opportunities	309,987	318,000	298,000
TOTAL	<u>1,282,535</u>	<u>1,223,069</u>	<u>1,110,391</u>
School Based Services			
School Based Services Admin	86,037	89,769	86,114
Prevention & Intervention Program	474,163	421,298	441,839
Family Resource Schools	477,393	486,786	496,176
TOTAL	<u>1,037,593</u>	<u>997,853</u>	<u>1,024,129</u>
Early Care & Education Council Programs			
Early Care & Education Council Programs	567,649	267,657	305,364
TOTAL	<u>567,649</u>	<u>267,657</u>	<u>305,364</u>
TOTAL	<u>3,156,632</u>	<u>2,786,011</u>	<u>2,708,216</u>
<b>SENIOR SERVICES</b>			
Senior Services			
Senior Services Administration	198,657	183,925	190,799
Facilities Management	410,523	436,730	395,631
Nutrition Programs	76,713	76,357	76,765
Senior Resource & Referral	179,698	187,567	206,127
Senior Recreation Programs	256,739	265,983	190,456
TOTAL	<u>1,122,330</u>	<u>1,150,562</u>	<u>1,059,778</u>
<b>HOUSING/COMMUNITY DEVELOPMENT</b>			
Housing/Community Development/Administration			
Funding & Administration	441,331	478,080	559,110
Planning & Development Review	158,047	165,052	168,736
Asset Management	141,497	147,375	153,266
Home Ownership Programs	85,429	90,643	61,735
Tenant Services	8,998	9,836	9,930
Transfer to Housing Authority	123,230	175,939	176,237
Operating Transfers	55,052	86,466	117,888
TOTAL	<u>1,013,584</u>	<u>1,153,391</u>	<u>1,246,902</u>



**2010 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**

**Community Sustainability Philosophy**

The underlying principles that guide the Department of Housing and Human Services (HHS) include an integrated approach to community sustainability through social, economic and environmental considerations in a wide range of services and programs.

*Social Sustainability*

Within the social sustainability rubric, community relations and outreach and engagement efforts staffed by the Department include the Human Relations Commission, Immigrant Advisory Committee, CU/City Subcommittee on Inclusiveness and Diversity, and Community Mediation Programs, which address issues of community engagement and inclusion of underrepresented populations in civic life. Social equity issues are addressed through enforcement of Boulder's Human Rights Ordinance, Failure to Pay Wages Ordinance and direct services programs such as the Family Resource Schools, Prevention and Intervention program, Child Care Certificate (subsidy) program and senior programs for the frail and isolated. The Human Services Fund and Youth Opportunities Fund support programs which provide health, mental health, education and crisis intervention services which provide a safety net and increase self reliance and independence. The Community Development Block Grant (CDBG) funding provides capital support for human services non-profit agencies which address basic community health and safety issues.

HHS programs and services are provided at subsidized or low cost rates to diverse and very low and low income families, children, households and seniors. HHS provides: significant specialized outreach efforts to the disabled, Spanish speaking, and low income populations; program materials in Spanish and English; subsidies and services which remove barriers to family and individual self sufficiency (work, training, educational achievement, homeownership programs). These programs and services address the following goals in the Social Sustainability Strategic Plan: Address needs of Children, Youth and Seniors; Partner with Schools; and Expand and Value Diversity.

The department recruits and hires a diverse workforce at all levels, which is documented in demographic information available from Human Resources. The department also participates in numerous regional and county-wide coordinated efforts to maximize the efficiency and effectiveness of service delivery and planning. These efforts include: Regional HOME Consortium, County-wide Human Services Strategic Plan; Child Care

Certificate Program; Senior Services Strategic Plan; Ten Year Plan to Address Homelessness; Early Care and Education Council; Prevention and Intervention Program.

#### *Environmental Sustainability*

Programs and services purchase goods and supplies which are recycled and recyclable. Electronic documents are used whenever possible. In the Housing division, many of the rehab programs address green building standards and encourage developers to incorporate these into affordable housing projects. All projects comply with or exceed local environmental code and environmental reviews are performed regularly. The department participates in the zero waste and composting program of the city.

#### *Economic Sustainability*

HHS purchases goods within the city of Boulder, when available. HHS programs and services contribute to the designation of Boulder as a highly livable community with social and human services often not available elsewhere. The availability of these services contributes to recruiting and retaining employees in many fields, from primary employers to small businesses. In addition, HHS significantly leverages city funding from a variety of other sources: other local governments; federal and state governments; foundations, other philanthropic organizations and fees.

#### *Integrated Sustainability*

Providing affordable housing allows the Boulder workforce to live in the city, addresses all three areas of community sustainability by meeting the social needs of low and middle income residents, reduces carbon emissions and stimulates the economy through development and local spending. HHS has incorporated assessment of the three areas of sustainability in planning for new or expanded programs and services. For example, in the development proposal for the Mapleton Early Childhood Center, consideration in the proposal is being given to maximizing the social and environmental sustainability goals. The department is working on several other projects which integrate all areas of sustainability in the planning process including: Red Oak Park (formerly Boulder Mobile Manor), Transit Village Area Plan and the County-Wide Human Services Strategic Plan.

### **Business Plan Description**

The HHS business plan (BP) is built on the 2005 department master plan, with appropriate adjustments as demographics, economic and financial issues, and other initiatives have evolved. The department continues to focus on efficiencies and reallocating funds, where feasible, from non-essential services to essential services, in recognition of the priority of these programs and the level of service provided to the community. HHS also considers the importance to the community of a balanced mix of services and programs in the essential, desirable and discretionary categories of the BP and the HHS Master Plan (HHSMP). The department is currently undergoing a comprehensive affordable housing program review. Future updates to the HHSMP and the department's BP will take into consideration results of this review.

There continues to be a growing demand for HHS services and programs in the community to meet the needs of the most vulnerable populations. When the national and local economies are in a recession, the demand for services increases, including from

residents typically not accessing public services. The HHS business plan seeks to address these important challenges and to focus on the most critical services and programs.

## **GUIDING PRINCIPLES 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 (HHSMP) was completed and accepted in 2005 and is being implemented. It provides direction regarding investment strategies for the department and is the basis for the Department's Business Plan. This includes operational and organizational strategies that may impact investment. The strategies are consistent with the city-wide business plan. In addition to the HHSMP, the approved Social Sustainability Strategic Plan provides further direction regarding investment priorities. Results of a comprehensive review of the affordable housing program along with potential changes to impact fees, the housing excise tax and inclusionary zoning will provide additional input to the department's investment strategy.

Only 30% of the HHS budget comes from the General Fund. The remaining 70% 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, and take advantage of an expanding regional services environment.

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:**

**1.) Essential Services include**

- ⇒ 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

**2.) Desirable Services include**

- ⇒ 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

**3.) Discretionary Services include**

- ⇒ 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

**CHANGES BETWEEN 2009 APPROVED AND 2010 APPROVED BUDGETS**

<b>Description</b>	<b>2010 Ongoing Amount</b>	<b>2010 One-Time Amount</b>	<b>Standard FTEs</b>	<b>Fixed Term FTEs</b>
<b>Operating Reductions</b>				
<b>General Fund</b>				
Reduce GF transfer to Affordable Housing. This reduction will eliminate the subsidy currently provided to housing projects that exceed the city's minimum affordable housing standards. Total city 2010 funding allocations for affordable housing will increase due to additional "de-Bruced" property tax revenue (\$192K) transferred to the Community Housing Assistance Program (CHAP)	\$100,000			
Elimination of senior programs now provided by other organizations	\$11,000			
Eliminate Senior Services Assistant Director; duties will be assumed by Senior Services Division Manager, along with other staff	\$100,000		1.00	
<b>Total Reduced</b>	<b>\$211,000</b>		<b>1.00</b>	

<b>Operating Additions</b>				
<b>Community Housing Assistance Program</b>				
Affordable Housing – Allocation of "de-Bruced" property tax revenue to increase funding for affordable housing	\$192,000			
<b>Total Addition</b>	<b>\$192,000</b>		<b>0.00</b>	

## PERFORMANCE MEASURES

The department will be reviewing current performance measures beginning in the 3rd quarter 2009. Current outcome measures are based primarily on customer satisfaction and attainment of goals and objectives in funding contracts. The department will be assessing how our current performance measures can be expanded or evaluated based on outcomes established by the department to meet key city council, department, program and community goals.

	<b>Actual 2008</b>	<b>Target 2009</b>	<b>Target 2010</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>	16	90	40
2. The average percentage of goal attainment on performance objectives set for agencies & projects funded by the HSF & YOP <sup>2</sup>	91%	85%	85%
3. The percent of self-reported customer satisfaction surveys rating HHS services as "satisfactory" or "very satisfactory" <sup>3</sup>	90%	85%	85%

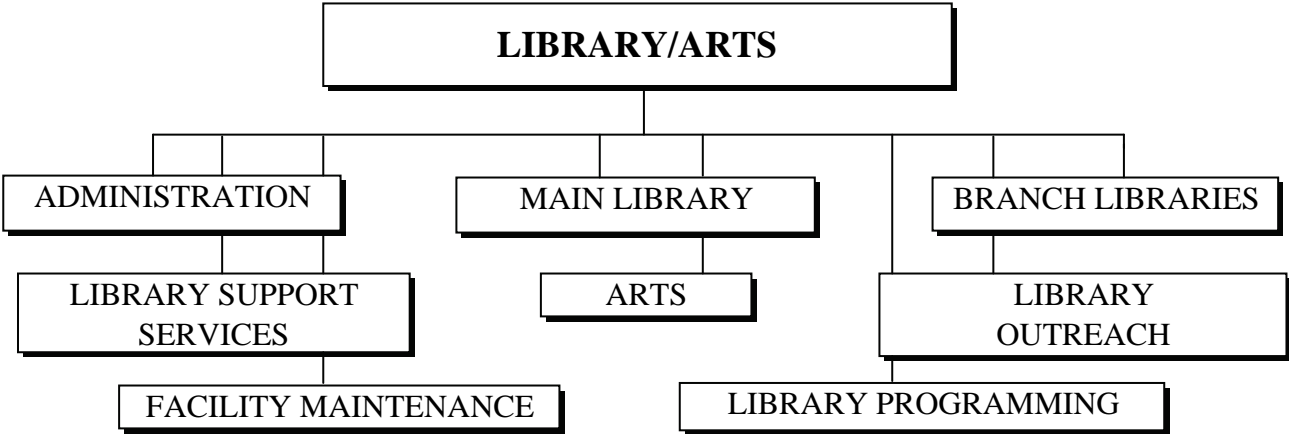
<sup>1</sup> Starting in 2008, the decline in the housing market and the ongoing economic recession have had a negative impact on housing development. This slowdown has reduced the ability to create additional permanently affordable housing units in the city of Boulder. HHS has revised the 2009 target from 90 to 40 units. This trend is not expected to improve in 2010.

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

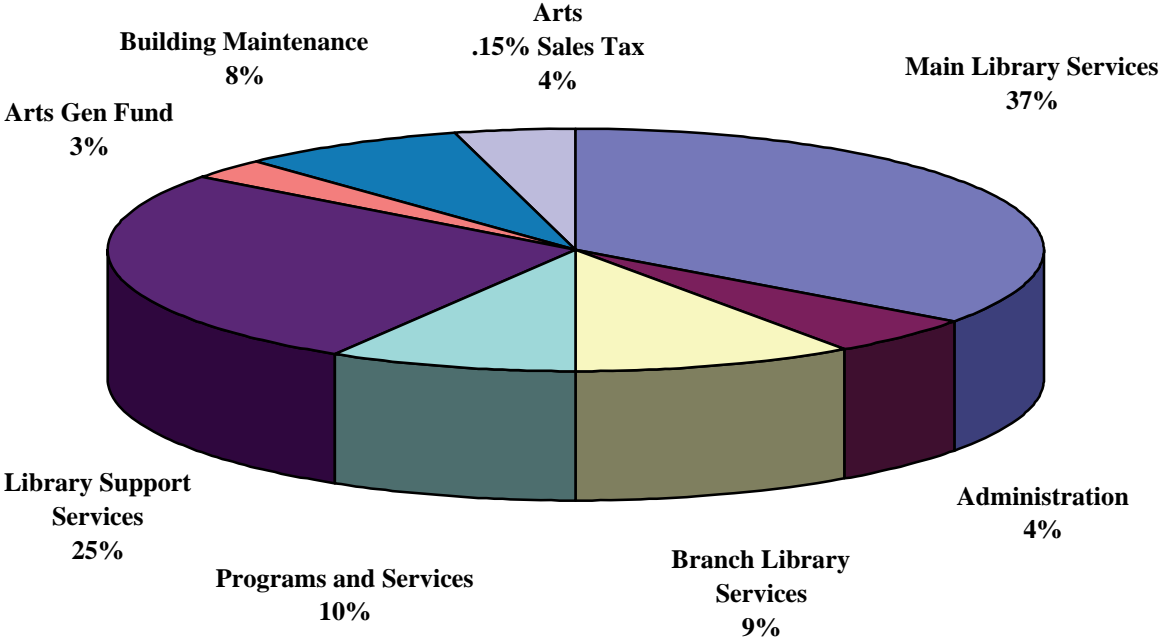
<sup>3</sup> 2008 target for goal attainment on performance objectives (2) and for customer satisfaction surveys (3) was 85%.



# LIBRARY/ARTS



## 2010 BUDGET \$7,453,158



**2010 BUDGET  
LIBRARY**

		2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>				
ADMINISTRATION				
Administration		\$ 212,948	\$ 390,985	\$ 331,244
	TOTAL	<u>212,948</u>	<u>390,985</u>	<u>331,244</u>
MAIN LIBRARY SERVICES				
Adult Services				
Adult		1,520,787	1,368,249	1,461,578
Young Adult		32,362	35,274	38,040
	TOTAL	<u>1,553,149</u>	<u>1,403,523</u>	<u>1,499,618 *</u>
Childrens Services				
Childrens Services		297,651	320,411	333,108
	TOTAL	<u>297,651</u>	<u>320,411</u>	<u>333,108</u>
Information Services				
Information Services		893,985	918,343	945,131
	TOTAL	<u>893,985</u>	<u>918,343</u>	<u>945,131</u>
	TOTAL	<u>2,744,785</u>	<u>2,642,277</u>	<u>2,777,857</u>
BRANCH LIBRARY SERVICES				
Meadows Branch Library				
Meadows Branch Library		297,043	296,719	283,668
	TOTAL	<u>297,043</u>	<u>296,719</u>	<u>283,668</u>
Reynolds Branch Library				
Reynolds Branch Library		297,922	274,884	255,195
	TOTAL	<u>297,922</u>	<u>274,884</u>	<u>255,195</u>
Carnegie Branch Library				
Carnegie Branch Library		160,810	153,935	160,408
	TOTAL	<u>160,810</u>	<u>153,935</u>	<u>160,408</u>
	TOTAL	<u>755,776</u>	<u>725,538</u>	<u>699,270</u>
PROGRAMS AND SERVICES				
Adult Programming				
Film Program		40,359	36,342	37,484
Concert series		28,723	30,526	32,549
Lectures, Exhibits		25,236	24,963	25,813
Public Information		185,700	174,833	171,000
	TOTAL	<u>280,018</u>	<u>266,664</u>	<u>266,846</u>
Childrens Programming				
Childrens Programming		59,105	61,332	63,672
	TOTAL	<u>59,105</u>	<u>61,332</u>	<u>63,672</u>
Volunteer Services				
Volunteer Services		34,531	36,609	37,946
	TOTAL	<u>34,531</u>	<u>36,609</u>	<u>37,946</u>
Literacy Program				
Literacy Program		157,085	162,844	169,860
	TOTAL	<u>157,085</u>	<u>162,844</u>	<u>169,860</u>

**2010 BUDGET  
LIBRARY**

		2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>				
Special Services				
Special Services		40,665	45,378	48,360
Library Outreach		<u>77,615</u>	<u>78,744</u>	<u>82,450</u>
	TOTAL	<u>118,280</u>	<u>124,122</u>	<u>130,810</u>
	TOTAL	649,019	651,570	669,133
<b>LIBRARY SUPPORT SERVICES</b>				
Library Support Services				
Acquisitions		813,597	712,587	712,603
Technical Services		<u>468,897</u>	<u>526,524</u>	<u>494,984</u>
	TOTAL	<u>1,282,495</u>	<u>1,239,111</u>	<u>1,207,587</u>
Library Innovation and Technology				
Library Innovation and Technology		<u>554,183</u>	<u>554,356</u>	<u>521,973</u>
	TOTAL	<u>554,183</u>	<u>554,356</u>	<u>521,973</u>
Integrated Library System				
Integrated Library System		<u>122,722</u>	<u>201,963</u>	<u>146,307</u>
	TOTAL	<u>122,722</u>	<u>201,963</u>	<u>146,307</u>
	TOTAL	1,959,400	1,995,430	1,875,866
<b>BUILDING MAINTENANCE</b>				
Building Maintenance		<u>563,730</u>	<u>586,155</u>	<u>595,078</u>
	TOTAL	<u>563,730</u>	<u>586,155</u>	<u>595,078</u>
	TOTAL	<u>\$ 6,885,657</u>	<u>\$ 6,991,956</u>	<u>\$ 6,948,449</u>
<b><u>BUDGET BY CATEGORY</u></b>				
Personnel Expenses		\$ 4,697,799	\$ 5,100,215	\$ 5,007,247
Operating Expenses		1,902,931	1,719,782	1,686,743
Interdepartmental Charges		<u>284,927</u>	<u>171,959</u>	<u>254,459</u>
	TOTAL	<u>\$ 6,885,657</u>	<u>\$ 6,991,956</u>	<u>\$ 6,948,449</u>
<b><u>BUDGET BY FUND</u></b>				
Library		\$ <u>6,885,657</u>	\$ <u>6,991,956</u>	\$ <u>6,948,448</u>
	TOTAL	<u>\$ 6,885,657</u>	<u>\$ 6,991,956</u>	<u>\$ 6,948,448</u>
<b><u>AUTHORIZED FTE's</u></b>				
Standard FTE's		<u>80.20</u>	<u>79.95</u>	<u>76.95</u>
	TOTAL	<u>80.20</u>	<u>79.95</u>	<u>76.95</u>
* At second reading of the 2010 budget ordinances on October 27, 2009, council approved a motion to reallocate \$42,500 in identified budget savings from the vacant Deputy City Manager position to restore the main library hours on Sundays.				

## 2010 BUDGET LIBRARY DEPARTMENT

### MISSION STATEMENT

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

### BUSINESS PLAN NARRATIVE

#### *Community Sustainability Philosophy*

##### **Social Sustainability**

- In the library's primary role as a provider of information, free library services allow community members of all incomes, ages, and backgrounds to stand on equal footing with regard to information access. As a community center, the library provides spaces for a wide variety of public meetings and public gatherings. For example, programs such as library-sponsored book discussion groups and One Book, One Boulder County, bring varied parts of the community together to share ideas and their love of reading. The combination of these roles defines the library as a crossroads for members of the community to meet and interact, and a place where all are welcome to pursue their individual needs for information, education, technology, the arts and a sense of community.
- The library places an emphasis on providing services to diverse populations through outreach efforts, programming and collection development.
  - BPL's Conversations in English classes offer non-native English speakers the opportunity to practice their English speaking skills in an informal setting. These ongoing groups currently have representation from over 20 different countries.
  - Citizenship classes, tours and instruction in the use of the library, special programs, volunteer opportunities, and free access to information are all ways of welcoming new immigrants to Boulder. Together they provide an important base of support for their integration into the community.
  - BoulderReads!, the library's adult literacy program, serves a broad range of adults and families needing one-on-one literacy instruction, allowing the participants to better function in their work and personal lives.
  - The Spanish-language collection and programs showcase and celebrate the community's richness and have contributed to an increase in library use by culturally diverse groups.
  - Early literacy programs for preschool children, caretakers, and families actively encourage young children to become readers and learners. Resources include storytelling, concerts, puppet shows, educational activities, and children's theater, as well as a large collection of Spanish language and other non-English children's books.

- Programs for school-age children build on early literacy skills through events and services such as the summer reading program, creative writing classes, storytelling, teacher resources, children’s computer search programs and displays of new materials.
- Reading Buddies, a program of Boulder-Reads!, creates partnerships between at-risk young readers and University of Colorado students, to support the child’s interest and skills in reading.
- Outreach and partnerships with K-12 schools support teachers and students with educational and research efforts.
- A dedicated Teen Space provides teen literature, computers, a teen art gallery, and music, as well as weekly creative writing sessions. A separate Web site, dedicated to teens, is also provided.
- Services such as audio books, large print books, downloadable e-books, and providing books to homebound individuals as well as on-site libraries in senior living facilities, allow access by those in the community who face challenges in accessing information.
- The library’s Web site provides electronic access twenty-four hours a day, seven days a week to information and library services for those who are unable to reach the library during public access hours or who choose the convenience of off-hour access.
- For those in the community who do not have computers or Internet service, the library provides computers, free wireless access to the Internet, and professional assistance in using information technologies that have become an essential part of life.
- Branch libraries contribute to residents’ quality of life, adding vitality and a sense of community to Boulder’s neighborhoods.

### **Environmental Sustainability**

- A key objective of the BPL Master Plan is to “utilize environmentally friendly methods, practices and technologies whenever feasible in the operation, maintenance, renovation and/or construction of library facilities.”
  - Practices include being as energy-efficient as possible through techniques such as day lighting, occupancy sensors to turn lights out when they are not needed, low-energy light fixtures, and evaporative cooling systems at the main and Reynolds branch facilities.
  - Proposed capital investment strategies would result in facility upgrades to improve patron and staff comfort while reducing energy consumption.
- All library facilities are actively involved in the city’s recycling programs.
- The recycling philosophy also applies to discarded books which are sold on the Internet, shared with community non-profits, or offered to the public through sales or giveaways.
- A number of BPL programs support the city’s goals around alternative transportation, in that Boulder residents have access to significant information resources and services without using a vehicle.
  - Examples include convenient neighborhood branches, and electronic information and downloadable content available remotely via the Internet.
  - In addition, without traveling, BPL card holders may borrow from the collections of 24 academic and public libraries through home, work or library Internet connections as a result of BPL’s participation in



Prospector, a resource-sharing service offered by participating Colorado and Wyoming libraries.

- The Reynolds Branch Library is the site for a city/private partnership that resulted in the installation of a roof-mounted photovoltaic (PV) system to reduce electrical energy costs and consumption. The 10 kilowatt system is expected to generate about 39% of the branch's electricity use. Public information is available at the library to describe and encourage PV installations in both commercial and residential settings.
- The library sponsors a variety of environmental programs, provides space for city-sponsored and community-based discussions about environmental issues, and includes in the collection a wide range of information on environmental topics.

### **Economic Sustainability**

Boulder Public Library supports economic sustainability in a variety of ways. Examples have been grouped into five key areas: early literacy, workforce development, small business support, physical development, and arts and culture, based in part on groupings used in a 2007 report commissioned by the Urban Libraries Council, entitled "Making Cities Stronger: Public Library Contributions to Local Economic Development." The last four categories are fairly self-evident regarding how they relate to economic sustainability. Early literacy may not be as obvious, but based on the report findings, child development investments are one of the most cost-effective strategies that a community can implement to support long-term economic development. This is one of the areas that have been most severely impacted by BPL budget cuts.

Early Literacy - A variety of BPL early literacy programs contribute to school readiness and academic success.

- BPL offers programs that range from Baby Lap-Sit to pre-kindergarten reading activities that help elevate levels of early literacy.
- Partnerships with pre-schools and child care training/certification programs strengthen the community's child care network and enhance child care worker qualifications. To the extent that funding allows, the library also reaches out to parents and caregivers to raise awareness of the importance of reading early and often with young children.
- Workforce Development - BPL services help expand the competencies of the local work force, helping to build long-term community economic capacity.
  - The BPL collection offers extensive resources related to career planning and job search, including descriptions and requirements for various careers, résumé writing, interview techniques, and more.
  - BPL offers access to, and professional assistance in, the use of computer technology, digital information, and the Internet, allowing individuals to expand technology skills, research employment opportunities, and apply for jobs online.
  - BPL's Learning Express database allows for online practice testing for the GED, SAT, GMAT, GRE, TOEFL, the U.S. citizenship test, and many others. This service supports educational advancement and helps expand employment opportunities.
  - The library's English language conversation classes and adult literacy resources and services help individuals expand their employment opportunities.

- Small Business Support - BPL services that support small businesses help strengthen the local business sector and stimulate new job creation.
  - Ongoing collaboration with the Boulder Chamber of Commerce and the University of Colorado helps identify business information needs, ensures the relevance of library information, and expands the resources available to small businesses.
  - BPL provides access to business-related databases that reduce the cost of research and planning for organizations. Examples include Standard and Poor's NetAdvantage (contains company and financial investment information), Bradford Legal Forms (allows free printing of Colorado legal forms), and RefUSA (can be customized to find business and residential addresses).
  - Technical assistance for new start-ups, micro-enterprises, and existing small businesses helps reduce the costs and barriers to entering the local market and helps expand the small business sector.
- BPL's physical facilities contribute to Boulder's urban life and serve as neighborhood and community centers.
  - The Main Library is a downtown anchor that generates foot traffic, helps vitalize commercial and cultural activity, serves as an arts center and is the neighborhood branch for the west quadrant of the city.
  - The Meadows and Reynolds branches, serving the south and east quadrants of Boulder, provide value as major neighborhood amenities.
  - The Meadows branch also serves as a stable anchor for the Meadows Shopping Center, generating activity within the center without creating sales competition.
- BPL's arts and cultural programming contributes to Boulder's development as an arts destination, a key component of Boulder's Economic Vitality Plan.
- The Main Library serves as the community's only free public art venue.

### **Business Plan Description**

The business plan model continues to provide a framework for library budget development and was integral to the development of the 2007 Library Master Plan recommendations. Like all city departments, the library has been challenged to rethink how it can best offer services of sustainable quality in an environment of limited resources. The business plan offers a system of priorities to guide these decisions.

The 2010 Fiscally Constrained Plan presents a number of challenges, as analysis of the library's financial position and services show that the quality of several core services cannot be sustained at current levels without new funding or reallocations that would result in service reductions. Even with an ongoing, dedicated focus on efficiencies and cost savings, the General Fund reductions sustained during the 2003-2005 budget retrenchment are proving to have a long-term impact on service quality. The functions most affected by this service quality erosion include children's services, materials handling and shelving, energy costs, the library collection, technology equipment and services, replacement funding for critical library equipment, and building maintenance costs.

## GUIDING PRINCIPLES FOR INVESTMENT STRATEGY

The business plan categorizes services as follows:

- 1.) **Essential Services** include basic adult and children information services found in all public libraries, and a central main library facility to house these services. Included are children's and adult fiction and non-fiction materials, reference materials and reference assistance, and basic children's literacy programming such as story time.

Support services for these direct public services are also categorized as essential. Examples include the technology and staffing to select, purchase, catalog, process, and shelve materials, technology and staffing to allow the public to use and check out materials, and resources to clean and maintain the facility.

- 2.) **Desirable Services** are enhancements to essential services and provide branch library service points and facilities to accommodate population growth and/or convenience, outreach programs to ensure equal information access by all community members, and programs that enable the library to offer access to information in alternative forms and contribute to the community's economic vitality by functioning as an important local arts venue.

- 3.) **Discretionary Services** enhance desirable library services. The only currently funded discretionary service is branch library cultural programming.

Funding recommendations are guided by the library's business plan, with essential services being given priority over desired or discretionary services. In addition to the business plan framework, the library's investment strategy is based on the following guiding principles:

- The library's mission and vision statements guide program and policy decisions.
- Priority consideration is given to programs and services that:
  - serve significant numbers of people,
  - help BPL keep pace with advancements in the delivery of library services,
  - reach groups that cannot easily access library services or are under-served in the community,
  - generate or leverage additional funding, and/or
  - foster community involvement through volunteerism.
- Facilities must be safe, clean and well maintained.

**CHANGES BETWEEN 2009 APPROVED AND 2010 APPROVED BUDGETS**

Description	2010 Ongoing Amount	2010 One-Time Amount	Standard FTEs	Fixed Term FTEs
<b>Operating Reductions</b>				
<b>Library Fund</b>				
Eliminate home delivery of library materials except for differently-abled populations.	\$20,500			
Restructure Technical Services.	\$62,600		1.00	
Reduce staff support for Integrated Library System (ILS) and provide Unix/ILS services in-house.	\$48,800		0.50	
Eliminate Library Administrator position; additional work will be absorbed by other staff.	\$88,000		1.00	
<b>Total Reductions</b>	<b>\$219,900</b>		<b>2.50</b>	

<b>Operating Additions</b>				
<b>Library Fund</b>				
Library materials and handling replacement – Allocation of “de-Bruced” property tax revenue to fund future replacement to system	\$40,000			
<b>Total Addition</b>	<b>\$40,000</b>		<b>0.00</b>	

**PERFORMANCE MEASURES**

BPL uses a variety of methods to analyze its services on an annual basis. Many measures are in place to evaluate library performance, allowing comparisons with peer libraries, and provide a baseline against which to gauge future accomplishments.

In addition to the sample of performance measures shown below, BPL participates in annual comparisons to peer libraries including the Colorado State Library survey and the Public Library Data Service survey, administered by the Public Library Association. These efforts are a key component in assuring accountability to the community and in determining the effectiveness of the library’s resource allocation.

	Actual 2008	Target 2009	Target 2010
1. Probability that materials or information sought by patrons can be obtained through Boulder Public library services.*	N/A	.90	.90

	<b>Actual 2008</b>	<b>Target 2009</b>	<b>Target 2010</b>
2. (a) Conventional use of information sources (books, videos, tapes)	1,274,000	1,330,000 items circulated	1,395,000
(b) Remote use of library resources (access to library & arts webpages) #	1,792,633	1,828,000 remote visits	1,865,000
3. Percent of users who perceive that Boulder Public Library staff provide competent, courteous service	90%	95%	95%
4. Number participating in the Library's cultural and educational programming.	66,994	68,300	69,600
5. Attendance at Diversity Outreach Programs	14,937	15,200	15,500

\* Question not included in 2008 patron survey. Will be included in 2010 patron survey. Surveys administered every other year.

# Web visits recorded using LiveStats analytical tool. A new recording tool (Google Analytics) was implemented mid-year 2008, and it counts web visits differently. 2009 numbers will be reported using Google Analytics, and prior years' data will be restated to reflect the different counting method.

**2010 BUDGET  
ARTS**

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
Arts Administration	\$ 46,455	\$ 57,239	\$ 59,647
Arts .15% Allocation	315,010	318,000	298,000
Major Arts Grants	75,586	77,494	77,494
Arts Mini-Grants	7,000	8,489	0
Boulder Arts Center Assistance	45,231	46,392	46,392
Space for Dance Assistance	<u>18,670</u>	<u>23,176</u>	<u>23,176</u>
TOTAL	\$ <u>507,953</u>	\$ <u>530,791</u>	\$ <u>504,709</u>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 123,905	\$ 127,919	\$ 134,399
Operating Expenses	345,753	402,872	370,310
Interdepartmental Charges	595	0	0
Other Financing Uses	<u>37,700</u>	<u>0</u>	<u>0</u>
TOTAL	\$ <u>507,953</u>	\$ <u>530,791</u>	\$ <u>504,709</u>
<b><u>BUDGET BY FUND</u></b>			
General	\$ 192,942	\$ 212,790	\$ 206,709
.15 Cent Sales Tax Fund	<u>315,010</u>	<u>318,000</u>	<u>298,000</u>
TOTAL	\$ <u>507,953</u>	\$ <u>530,791</u>	\$ <u>504,709</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>

## **2010 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. The latest Arts Commission/Americans for the Arts economic study completed in May 2007 show the arts generated \$27.6 million in local economic activity. This results from arts audiences' event-related expenditures in local restaurants, hotels, retail stores and services and artist/organizational expenditures to produce events. The arts are a clean industry that attracts audiences, spurs business development, supports jobs and generates revenue for government services.

### **Community Sustainability Philosophy**

#### **Social Sustainability**

The arts reach all corners of the community, ranging from free tickets for kids and parents, art in the schools, diverse programs highlighting different cultures and, businesses looking for a "creative community" for employees. Projects recommended for funding include an Asian culture and film festival, African music and dance, environment/arts projects, programs for seniors and free concerts in the park.

#### **Environmental Sustainability**

Although the arts grants do not have a direct impact on the environment, BAC funding supports projects related to the environment and sustainability. An example is the EcoArts project and the Weather Report exhibit curated by the Boulder Museum of Contemporary Art.

#### **Economic Sustainability**

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 2008, the BAC awarded over \$200,000 in major and mini grants.

Artists and arts organizations who received the BAC grants spent nearly \$1,000,000 in the community on their individual projects alone.

**Business Plan Description:**

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**

**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. Included are grants for projects, arts in education grants, organizational advancement grants, annual funding for the Boulder Museum of Contemporary Art, the Dairy Center for the Arts (including repayment of the Dairy building mortgage).

**Discretionary Services:** Discretionary arts services and programs enhance or expand desirable arts programs or are programs that benefit a limited population or group. Included are funds for the Dance Bridge, Theater rent/marketing grants and workshops for artists and organizations.

**CHANGES BETWEEN 2009 APPROVED AND 2010 APPROVED BUDGETS**

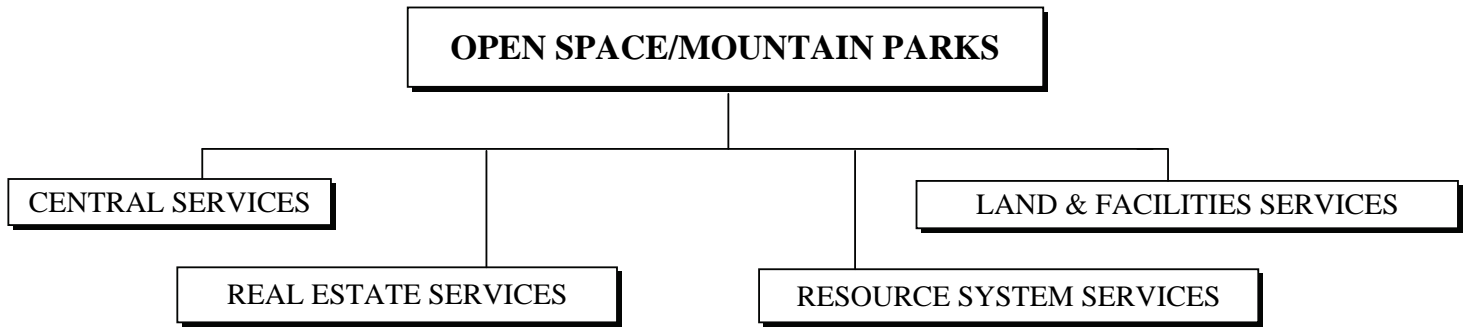
Description	2010 Ongoing Amount	2010 One-Time Amount	Standard FTEs	Fixed Term FTEs
<b>Operating Reductions</b>				
<b>General Fund</b>				
Minimal reduction to arts grant program	\$8,500			
<b>Total Reduced</b>	<b>\$8,500</b>			



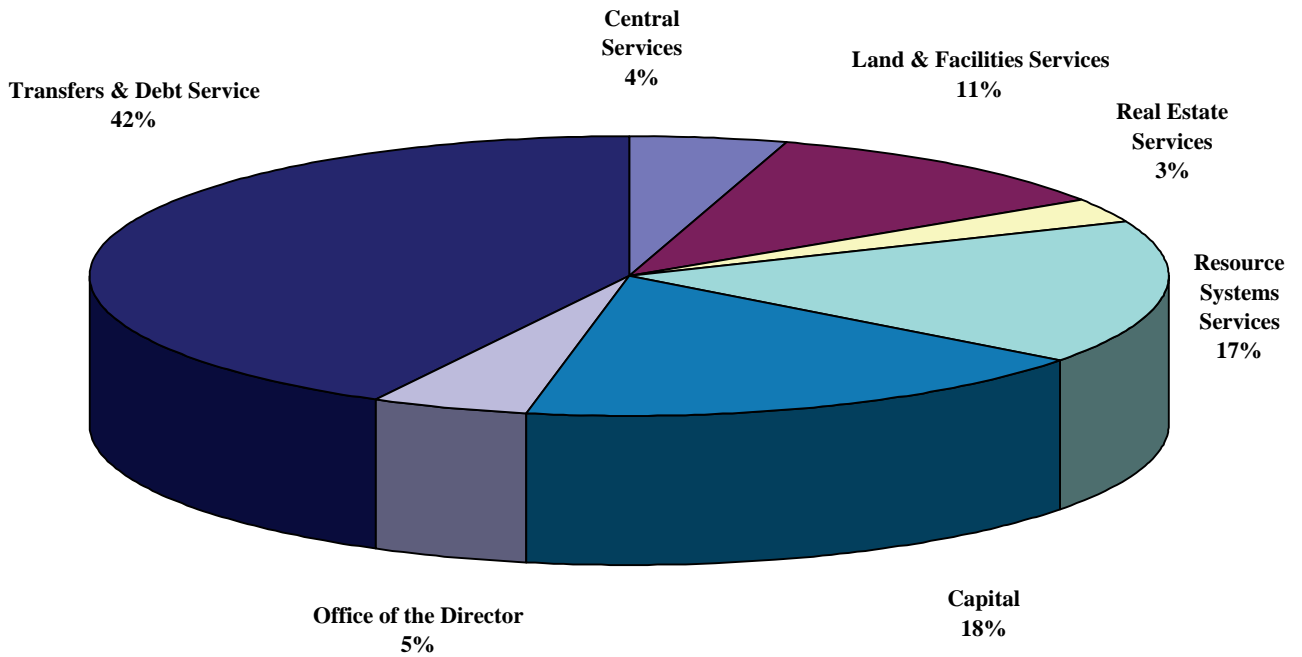
**PERFORMANCE MEASURES**

	<b>Actual 2008</b>	<b>Target 2009</b>	<b>Target 2010</b>
1. Increase the number of participants registered in the Boulder Arts Resource.	678	700	715
2. Maintain the number of new public art pieces incorporated into City projects.	2	2	2

# OPEN SPACE/MOUNTAIN PARKS



## 2010 BUDGET \$26,384,041



**2010 BUDGET  
OPEN SPACE/MOUNTAIN PARKS**

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
OFFICE OF THE DIRECTOR			
Office of the Director	\$ 297,240	\$ 559,072	\$ 584,963
Support Services	728,287	624,329	643,616
	<u>1,025,527</u>	<u>1,183,401</u>	<u>1,228,578</u>
CENTRAL SERVICES DIVISION			
CSD-Divisional Services	127,691	144,268	148,338
Financial Mgmt Services	268,120	337,051	276,765
Media Services	59,791	78,406	78,149
Cultural Resources	26,230	107,936	124,628
Fleet Services	0	634,040	584,897
	<u>481,832</u>	<u>1,301,702</u>	<u>1,212,777</u>
REAL ESTATE SERVICES DIVISION			
Real Estate Services	667,578	688,561	701,065
	<u>667,578</u>	<u>688,561</u>	<u>701,065</u>
PLANNING & TECHNICAL SERVICES DIVISION			
PTSD-Divisional Services	3,629	0	0
Planning Services	818,115	0	0
Technical Services	461,327	0	0
	<u>1,283,071</u>	<u>0</u>	<u>0</u>
ENVIRONMENTAL & VISITOR SERVICES DIVISION			
EVSD-Divisional Services	131,941	0	0
Resource Conservation & Education Outreach	1,357,636	0	0
Ranger Naturalist Services	1,083,799	0	0
	<u>2,573,376</u>	<u>0</u>	<u>0</u>
LAND & FACILITIES SERVICES DIVISION			
LFSD-Divisional Services	114,234	115,376	119,325
Resource Operations Services	942,237	451,937	447,887
Trails Construction	0	540,649	634,860
Trailheads Construction	0	398,300	434,213
Maintenance Operations Services	1,704,420	273,593	293,846
Project Management Services	1,064,298	1,086,372	1,043,142
	<u>3,825,190</u>	<u>2,866,226</u>	<u>2,973,272</u>
RESOURCE SYSTEMS SERVICES DIVISION			
Resource Systems Divisional Services	127	119,460	104,975
Environmental Planning Group	20,421	758,682	741,988
Ecological Systems Group	0	980,178	1,072,332
Fire District Annual Payments	0	78,030	78,030
Ranger Naturalist Services	0	1,211,751	1,220,926
Resource Information Services	0	456,595	477,119
Community Services	0	657,298	736,211
	<u>20,548</u>	<u>4,261,994</u>	<u>4,431,582</u>
CAPITAL			
Capital	3,643,777	4,675,000	4,675,000
	<u>3,643,777</u>	<u>4,675,000</u>	<u>4,675,000</u>
TRANSFERS & DEBT SERVICE			
Operating Transfers	815,571	885,465	987,358
Debt Service (BMPA)	2,806,095	2,541,112	2,640,954
Debt Service (Non-BMPA)	8,210,137	8,191,182	7,533,455
	<u>11,831,802</u>	<u>11,617,759</u>	<u>11,161,766</u>
<b>TOTAL</b>	<b>\$ <u>25,352,701</u></b>	<b>\$ <u>26,594,643</u></b>	<b>\$ <u>26,384,041</u></b>

**2010 BUDGET  
OPEN SPACE/MOUNTAIN PARKS**

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 7,463,192	\$ 7,705,290	\$ 8,060,721
Operating Expenses	1,616,061	1,661,066	1,607,444
Interdepartmental Charges	731,508	739,150	682,731
Capital	3,701,888	4,871,379	4,871,379
Debt Service	11,016,231	10,732,294	10,174,408
Other Financing Uses	823,821	885,465	987,358
TOTAL	<u>\$ 25,352,701</u>	<u>\$ 26,594,644</u>	<u>\$ 26,384,041</u>
<b><u>BUDGET BY FUND</u></b>			
General	\$ 129,715	\$ 140,034	\$ 142,208
Lottery	274,952	525,000	525,000
Open Space	24,948,034	25,929,610	25,716,833
TOTAL	<u>\$ 25,352,701</u>	<u>\$ 26,594,644</u>	<u>\$ 26,384,041</u>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	92.00	91.00	90.50
Seasonal Temporary FTEs	<u>24.00</u>	<u>24.00</u>	<u>24.00</u>
TOTAL	<u>116.00</u>	<u>115.00</u>	<u>114.50</u>

**2010 BUDGET  
OPEN SPACE AND MOUNTAIN PARKS DEPARTMENT**

**MISSION STATEMENT**

The Open Space and 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**

**1.) Community Sustainability Philosophy**

The Open Space and Mountain Parks Department recognizes the importance of the OSMP program to the Boulder community as it is a key to preserving Boulder's environment and natural setting. It protects the context for the high quality of life that helps attract and sustain employment and retention of jobs, providing opportunities for access to and understanding and appreciation of this landscape that is treasured and enjoyed by the community as a whole. Responsible management of the program and its assets always needs to be mindful of this importance to the community. Preservation and protection of the land and its resources through the investment strategies of the Acquisition and Management and the Visitor Master Plans is intended to bring the highest quality of experience to the community. Therefore, the council's goals for community sustainability and its high quality environmental, economic and social values are basic to the philosophy that guides the actions of the department.

The 2007 Community Survey indicates very high utilization of the OSMP system with 96% of respondents accessing the land at least annually and over 56% visiting more than once per month. Support is equally strong for more acquisitions and improved access to trails, reaching 91% each with these factors being very or somewhat important to 68% and 65% of the community respectively. The community supports measures taken by the city to protect the natural environment of Boulder (84%) as well as its quality of life (69%) and agrees with the adequacy of these efforts. Protecting the natural environment and the quality of life have always been keystones of the OSMP programs with specific recitals of these values as purposes for Open Space in the City Charter. Approval for the quality of services provided by the department is at 95% for very good or good ratings.

**2.) Business Plan Description**

OSMP continues implementation of two major plans: The Acquisitions and Management Plan 2005-2011 and the Visitor Master Plan. A Strategic Operations Plan approach developed by staff in 2007-08 will help to focus the department's work plans and accomplishments.

## **Acquisitions and Management Plan**

Council established and clarified two major priorities in 2005 with approval of the VMP and extension of the Acquisitions and Management Plan from 2006 through 2011. The Acquisitions and Management Plan was first approved by council in 1999 and expanded in 2001. It was again extended by council in 2005 and most recently reviewed by council on January 20, 2009. It sets the framework for completion of the Open Space acquisitions program, which entered its 40th year in 2007, at approximately 51,000 acres extending from Coal Creek Canyon in the south to Table Mountain and the Saint Vrain Creek watershed to the north. Approximately 6,000 acres remain for acquisition including full-fee purchases, purchased and donated conservation easements and Intergovernmental Agreements (IGAs).

The current economic downturn which affected sales tax collections starting in 2008 has caused the department to extend the target dates for completion of the plan and some acquisition opportunities may be deferred or lost. Staff continues to utilize a range of available tools to complete the plan including partnerships and IGAs with other entities, as well as utilizing the remaining bonding authorities from previous elections, the Boulder Municipal Property Authority (BMPA) notes and annual Capital Improvement Projects (CIP) appropriations from the Open Space Fund balance.

## **Visitor Master Plan**

The VMP will enter its fifth full year of implementation in 2010. Major capital projects envisioned in the plan were scheduled within a six-year CIP horizon through 2010 but the plan also acknowledged that it would “require a longer time period to complete all identified capital and non-capital projects.” The Fiscally Constrained Budget (Current Funding Scenario) relied on a combination of Open Space capital funds and Lottery funds. OSMP has nearly doubled its contribution for Visitor Infrastructure to \$450,000 per year and thus raised the potential for capital implementation toward the Vision Plan (Identified Need) Level when combined with the Lottery funds. The Lottery funds which had been reallocated to Parks and Recreation for two years, in 2007 and 2008, were restored in 2009 and continued access to these funds is essential to return implementation to the Action Plan (Accelerated Funding) level in the future.

A particularly dynamic aspect of the VMP is the Trails Study Area (TSA) concept. The VMP identified nine TSAs within the system for further study in order to produce, with extensive public process, a comprehensive and detailed set of recommendations for each area including actions for existing trails, undesignated trails and new trails as well as preservation and protection of natural resources. Completion of the first two TSAs in the Marshall Mesa/Southern Grasslands and Eldorado Mountain/Doudy Draw areas has resulted in visitor infrastructure plans that are more detailed than the broad brush of the Management Area Designations found in the VMP and partial implementation of improved and new visitor infrastructure has been accomplished in both areas. In 2006 the initial nine TSAs were condensed into four TSAs, which were structured in order to

complete a system plan that will address and link together resource management needs not addressed in the VMP or other approved area and resource management plans. In 2009 staff began planning for the West TSA extending from Eldorado Canyon to Fourmile Canyon. This process is anticipated to extend into 2011. In 2006 council directed staff to complete a Grasslands Plan which will be completed in 2009.

These multiple planning efforts have driven the need for resources, including staff, to implement these plans including construction, maintenance, education, enforcement and monitoring of impacts. The current economic downturn which affected local sales tax collections starting in early 2008 has slowed the ability of the department to implement these plans and, as noted earlier in this narrative, certain capital funding for acquisitions of land and water rights has been reduced in 2011 in order to balance the loss of revenues over projections that has also impacted the city as a whole. OSMP has developed the following set of guiding principles and investment strategy to help prioritize the scope and phasing of projects and programs.

## **GUIDING PRINCIPLES OR 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 preserving 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 updated Grasslands Plan. All of the plans require that the Department take specific actions for implementation and management.
- 3.) **Discretionary Services include** certain aspects of facility maintenance, education, enforcement, volunteer management, monitoring and planning that are important to members of the community, as well as 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.

**CHANGES BETWEEN 2009 APPROVED AND 2010 APPROVED BUDGETS**

Description	2010 Ongoing Amount	2010 One-Time Amount	Standard FTEs	Fixed Term FTEs
<b>Operating Reductions</b>				
<b>General Fund</b>				
Reduce General Fund transfer to Open Space Fund; as a result, the Open Space Fund will absorb the impact.	\$100,000	\$100,000		
<b>Total Reduced</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>0.00</b>	<b>0.00</b>

Description	2010 Ongoing Amount	2010 One-Time Amount	Standard FTEs	Fixed Term FTEs
<b>Operating Additions</b>				
Extend 9.00 fixed-term positions and one new 0.50 fixed-term position through 12/31/2010 to support Open Space operations		\$597,563		9.50
<b>Total Additions</b>		<b>\$597,563</b>	<b>0.00</b>	<b>9.50</b>

**PERFORMANCE MEASURES**

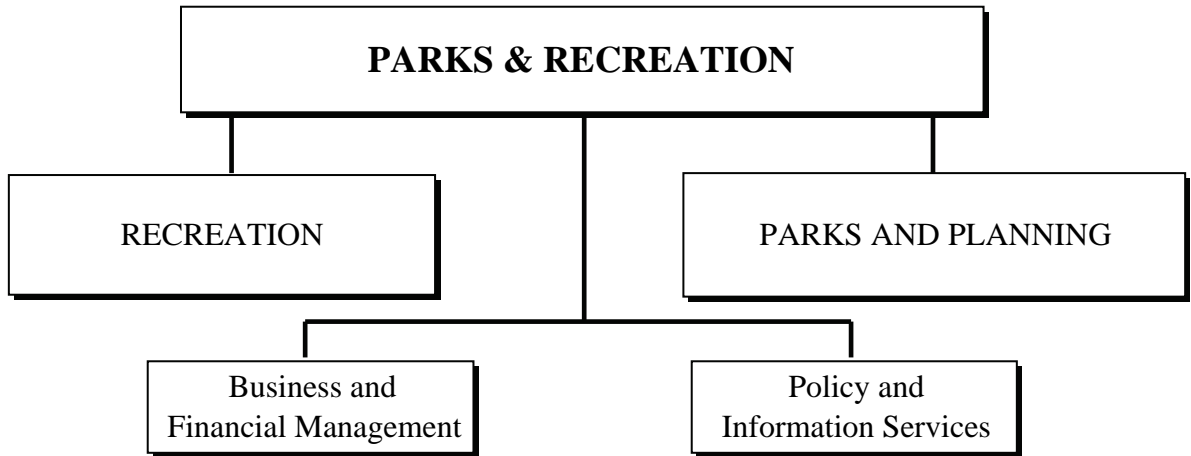
**Actual acres acquired through 2007 total 44,921.**

	<b>Actual 2008</b>	<b>Target 2009</b>	<b>Target 2010</b>
1. Total acres under Management and Stewardship of Department	45,090	45,090	45,260
2. Number of adopted Trail Study Area Plans	2	3	3

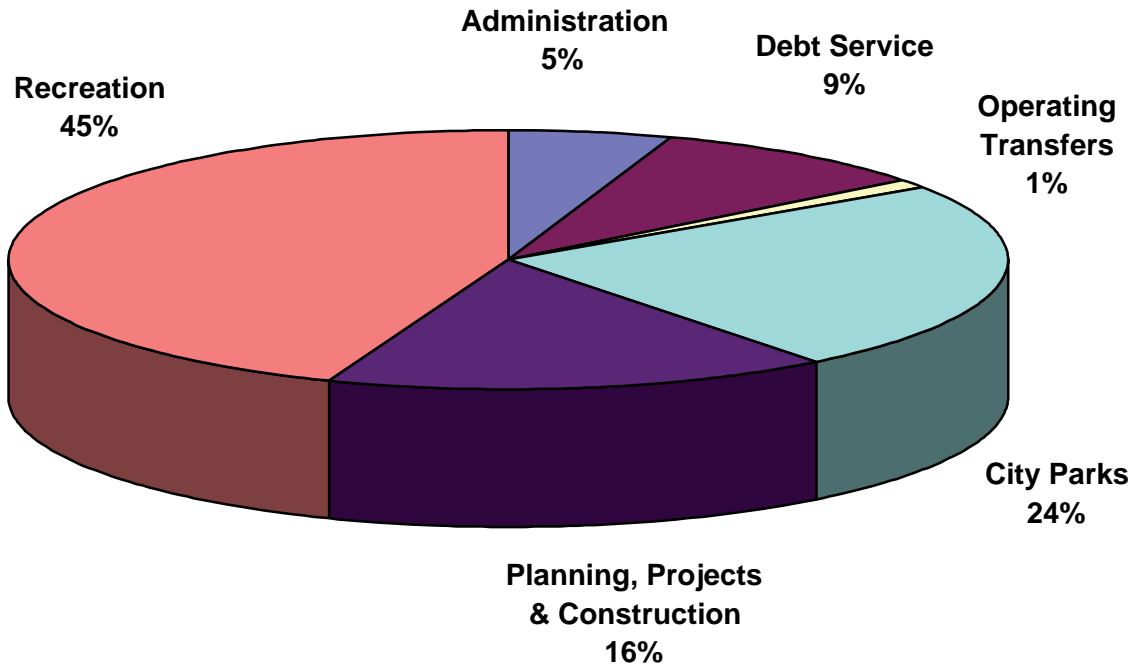




# PARKS AND RECREATION



**2010 BUDGET**  
**\$24,431,305**



**2010 BUDGET  
PARKS AND RECREATION**

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
<b>BUSINESS &amp; FINANCIAL MANAGEMENT</b>			
Business & Financial Management	\$ 224,619	\$ 243,110	\$ 255,894
Support Services	295,136	283,576	254,354
Technological Support	193,631	177,542	53,980
Marketing & Volunteer Coordination	348,270	330,272	388,233
Office of the Director	239,362	250,573	250,977
Debt Service	2,591,287	2,385,453	2,177,700
Operating Transfers	212,809	269,360	325,916
Policy & Information Services	111,081	111,560	117,349
	<u>4,216,197</u>	<u>4,051,446</u>	<u>3,824,403</u>
<b>PLANNING, PROJECTS &amp; CONSTRUCTION</b>			
Administration	855	0	0
Construction	23,968	150,000	150,000
Projects	2,919,755	4,963,000	3,852,823
	<u>2,944,578</u>	<u>5,113,000</u>	<u>4,002,823</u>
<b>CITY PARKS</b>			
Administration	271,101	0	0
City Parks	3,128,545	0	0
Forestry	1,109,675	0	0
Parks Administration	0	246,100	241,831
Park Operations	0	2,670,103	2,732,153
Parks Planning	0	646,380	888,020
Urban Resources	0	1,209,793	1,355,263
Cultural Assets & Events	794,405	864,800	627,108
	<u>5,303,727</u>	<u>5,637,176</u>	<u>5,844,375</u>
<b>RECREATION</b>			
Administration	314,322	414,960	392,779
Access & Inclusion	813,796	750,522	885,116
NBRC	869,125	897,606	958,863
EBRC	741,276	767,731	798,535
Aquatics and Boulder Reservoir	1,814,035	1,723,488	1,771,128
SBRC	406,256	383,198	399,386
Recreation Programs	2,336,168	2,274,424	2,288,456
Sports	781,840	891,923	910,030
Sports Turf	833,458	823,573	910,367
Golf Course Operations	1,358,070	1,413,526	1,445,044
Special Projects and Planning	276,537	287,607	0
	<u>10,544,884</u>	<u>10,628,558</u>	<u>10,759,705</u>
<b>TOTAL</b>	<b>\$ <u>23,009,386</u></b>	<b>\$ <u>25,430,180</u></b>	<b>\$ <u>24,431,305</u></b>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 11,887,469	\$ 12,574,583	\$ 12,608,974
Operating Expenses	4,991,683	5,106,918	4,436,645
Interdepartmental Charges	1,126,444	918,167	1,096,547
Capital	2,128,365	4,175,700	3,785,523
Debt Service	2,591,287	2,385,453	2,177,700
Other Financing Uses	284,137	269,360	325,916
<b>TOTAL</b>	<b>\$ <u>23,009,386</u></b>	<b>\$ <u>25,430,180</u></b>	<b>\$ <u>24,431,305</u></b>

**2010 BUDGET  
PARKS AND RECREATION**

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b><u>BUDGET BY FUND</u></b>			
General	\$ 4,023,910	\$ 4,041,417	\$ 3,978,600
Lottery	557,980	675,000	675,000
.15 Cent Sales Tax Fund	304,576	352,000	304,763
.25 Cent Sales Tax Fund	6,035,303	7,162,363	5,916,382
.25 Cent Sales Tax Bond Proceeds Fund	51,645	0	0
Recreation Activity	10,280,872	10,420,465	10,643,238
Permanent Parks & Recreation	1,755,101	2,778,935	2,913,321
TOTAL	<u>\$ 23,009,386</u>	<u>\$ 25,430,180</u>	<u>\$ 24,431,305</u>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	145.82	146.99	139.24
Seasonals	79.00	79.00	79.00
TOTAL	<u>224.82</u>	<u>225.99</u>	<u>218.24</u>

**2010 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 Council approved the department's master plan in December 2006. The master plan incorporated public feedback through community meetings, a community survey and the recommendations of the Parks and Recreation Advisory and Planning Boards. The master plan discussions with the community clearly indicated 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 long-term sustainability and providing quality parks and recreation experiences for the public.

The master plan provides the framework, recommendations and guidance necessary to help the department achieve goals that align with the city's business plan goals. In an effort to integrate the principles of economic, social and environmental sustainability into operational decision making, the department's goals are as follows:

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

The Parks and Recreation Department has a complex funding structure that is supported by six different funds that have various restrictions and requirements. While some funds are more impacted by the volatile economic climate, other funds are geared toward capital improvements or operations and maintenance. The use of these funds has changed over time and the department continues to mature in its management of the Recreation Activity Fund (RAF). Balancing the needs and opportunities across all of these funds requires an understanding of how the funds work and of the longer term issues that are arising. These issues include the expiration of sales taxes, a declining General Fund transfer and future actions to be determined through the development of the Recreation Program and Facilities Plan.

## **Community Sustainability Philosophy**

The Parks and Recreation Department strives for excellence in our parks and recreation system to reflect and serve the unique values and qualities of the community. The department actively manages its facilities and service offerings with consideration for economic, environmental and social sustainability.

The department plans to invest in revenue generating facilities to enhance recreation opportunities for residents and attract visitors to tournaments and events. Recreation facilities and programs will promote fitness, healthy lifestyles and economic vitality through events that capitalize on Boulder's spectacular setting and passion for recreation.

The department will adapt programs and services to reflect changing demographics and population growth. Staff will ensure diversity of programs in sports, fitness and the arts. Working with other agencies, the department will improve community connections and provide more inclusive access to programs and facilities for under-served residents through scholarships and reduced fees.

The department will be a leader in environmental sustainability. The department must balance the community desires for high quality facilities with the necessary inputs to maintain them at various funding levels. The department will research resource conservation initiatives and implement viable ones at sites and facilities that provide the most resource savings and set an example for the community. Staff will use sustainable materials and practices in designing, maintaining and retrofitting facilities. This will include implementation of LEED standards, solar energy use and low water use technology at department facilities. At park sites, sustainable initiatives will include artificial turf playing fields, highly efficient irrigation systems, recycling in high use areas and drought-tolerant landscaping.

## **Business Plan Description**

The department's long-term outlook for financial sustainability emerged as one of the key issues in the master plan. Two expiring designated sales taxes, the .15 cent and the .25 cent, uncertain recreation revenues and lack of sustainable funding contribute to an unstable long-term financial picture for the department. The department's ability to generate additional revenue through fee-based programs and services is challenged by competition from the private sector and other local agencies and municipalities. In recent years, many neighboring communities have expanded recreation programs and facilities for their residents and because recreation center admission fees are higher in Boulder than in neighboring communities some impact to revenue is certain. The department is in the midst of developing a Recreation Program and Facilities Plan and the process will establish goals, objectives, and implementation strategies as well as improve expenditure/revenue tracking that will assist in decision-making, providing clarity and stability for the Recreation Division.

## GUIDING PRINCIPLES AND INVESTMENT STRATEGY

The department's investment strategy also aligns with the city's business plan, which all city departments utilize to create funding priorities and recommendations. Services are categorized as essential, desirable and discretionary.

- 1.) **Essential** services support the basic 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; general health and safety maintenance and repairs to recreation facilities, restrooms and shelters; ADA requirements (accessibility and inclusion); and strategic management (financial/budget, crisis communication). Voter-approved improvements and services must be followed to assure legal requirements are met and overall priority is given to those core facilities and programs that are open to the general public for no fee.
- 2.) **Desirable** services sustain the operations and maintenance of the system that meet parks and recreation industry standards and decrease resource consumption and operating costs. These programs and services benefit a large portion of the community and are provided to residents at no cost or for an appropriate user fee. These services include expansion of the system to meet the continued intent of ballot measure commitments (planning, design, construction); routine and preventative parks and facilities maintenance; capital improvements, replacement and modification to achieve or maintain industry standards; safety net programming (EXPAND, Youth Services Initiative; learn to swim and public open swim programs); programs for people with financial barriers; and administrative services to sustain operations.
- 3.) **Discretionary** services include programs and services that benefit targeted interest groups, age groups or ability levels, develop or enhance the system beyond industry standards and providing programs and services, some of which have high cost recovery rates that subsidize desirable programs and services. The benefits associated with discretionary programs typically benefit the individual participant more directly than the community. These include land acquisition beyond current service level standards; development of currently owned undeveloped land; aesthetic enhancements to land and facilities; enhanced park maintenance; golf course and reservoir operations; maintenance beyond health and safety requirements; habitat restoration; and public education programs.

Additionally, the department considers the community's future needs and prioritizes its efforts and operating funding accordingly. The department's investment priorities as described in the master plan are as follows:

- Priority 1: Take care of existing assets.
- Priority 2: Develop the highest priority park sites.
- Priority 3: Invest in revenue-producing facilities.
- Priority 4: Increase maintenance funding.
- Priority 5: Broaden access to programs and services to meet changing demographics.
- Priority 6: Complete the remaining gaps in the park system.
- Priority 7: Adapt to changing needs.
- Priority 8: Implement vision plans and enhance the system.

**CHANGES BETWEEN 2009 APPROVED AND 2010 APPROVED BUDGETS**

Description	2010 Ongoing Amount	2010 One-Time Amount	Standard FTEs	Fixed Term FTEs
<b>Operating Reductions</b>				
<b>Recreation Activity Fund (RAF)</b>				
Eliminate Recreation Administrator, Program Coordinator (marketing) and Administrative Specialist positions; This reduction is feasible due to identified efficiencies and duties being shifted to other staff.	\$234,300		3.00	
Implement an extra week of shutdown at each of three recreation centers during off-peak usage in order to complete additional facility maintenance.	\$35,000			
Reduce Pottery Lab costs by using volunteers to support open Pottery Lab hours and having full-time staff teach additional classes.	\$20,000			
Reduce expenses by consolidating concession services for the Boulder Reservoir, Flatirons Golf Course and sports fields.	\$15,000			
Implement efficiencies in the provision of recreation classes through analysis of class offerings and ensuring enrollment meets minimum class requirements and analyzing class	\$45,000			
Reduce quantity of city-provided uniforms to seasonal employees	\$20,000			
<b>Total RAF Reduction</b>	<b>\$269,300</b>		<b>3.00</b>	



Description	2010 Ongoing Amount	2010 One-Time Amount	Standard FTEs	Fixed Term FTEs
<b>Operating Reductions</b>				
<b>General Fund</b>				
To align costs with the most appropriate funding source, recreation costs will be reallocated from the General Fund to the Recreation Activity Fund; these items include computer replacement, and telephone charges for recreation staff, recreation brochures and the CLASS system Administrator position. The Recreation Activity Fund can absorb the impact of these costs.	\$199,500			
<b>Total General Fund Reduction</b>	<b>\$199,500</b>		<b>0.00</b>	
<b>.25 Cent Sales Tax Fund</b>				
Eliminate Communications Support position; associated work will be absorbed by other staff.	\$17,410		0.25	
Eliminate landscape Designer II position; associated work will be absorbed by other staff.	\$35,309		0.50	
Eliminate Parks Zone Supervisor position; associated work will be absorbed by other staff.	\$79,698		1.00	
<b>Total .25 Cent Sales Tax Fund Reduction</b>	<b>\$132,417</b>		<b>1.75</b>	

<b>Operating Additions</b>				
<b>General Fund</b>				
Park maintenance – Allocation of “de-Bruced” property tax revenue for essential park and forestry maintenance	\$50,000			
<b>Total Additions</b>	<b>\$50,000</b>		<b>0.00</b>	

#### DESCRIPTION OF PERFORMANCE MEASURES

The Parks and Recreation Department is in the process of defining performance measures and implementing an enhanced system for tracking performance benchmarks.

The Recreation Program and Facilities Plan will help establish policies and goals that will guide the department's service offerings and these offerings will be tracked to ensure they meet performance targets. Standards for recreation operations will be indicators of services provided (e.g., General Fund support per capita, total facility square footage per capita) and based on the Blue Ribbon Commission's recommended measures, staff has begun to collect and analyze the following:

- Total operating expenditures per capita
- Total revenue per capita
- Percent of total costs recovered by user fees and charges

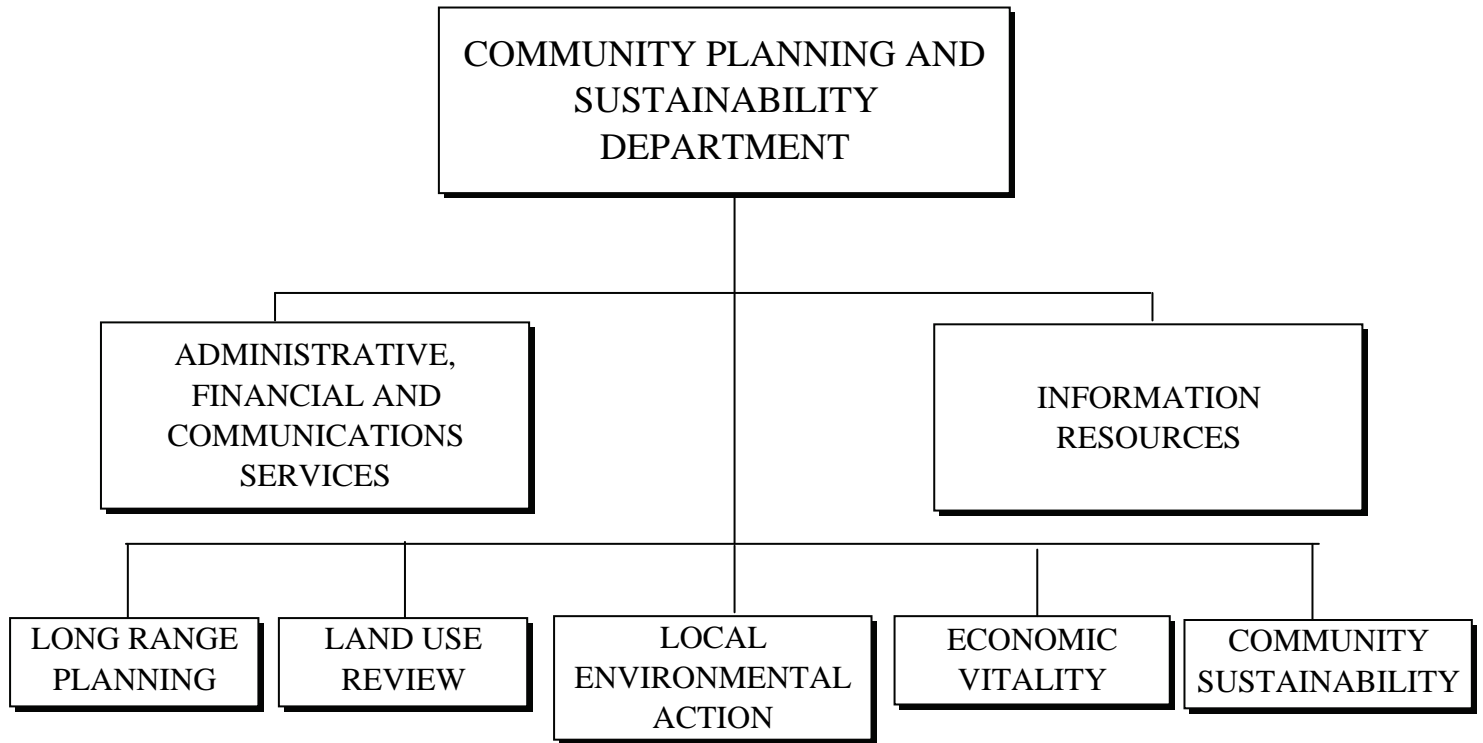
The parks profession has developed a standard approach to tracking performance levels. The measures include provision of acres for level of population and cost per acre by function. In 2008, the Parks and Planning Division enhanced its accounting structure and implemented Cartegraph, a GIS-based asset management and time tracking system. The accounting structure has transitioned from locational to functional, with the objective being to capture the true cost of providing maintenance services by park site. Basic park maintenance functions (e.g., sanitation, snow removal, turf maintenance, horticulture, shelter, playground and building maintenance) are accounted for in the new structure. Information is being entered into Cartegraph so that data will guide future budget decisions. Once sufficient data has been entered into Cartegraph, staff will track the following performance measures:

- Park maintenance staff per acre of developed land
- Total maintenance dollars spent per park site
- Fleet and equipment utilization and needs
- Total number of trees in inventory to number of trees actually inspected/maintained

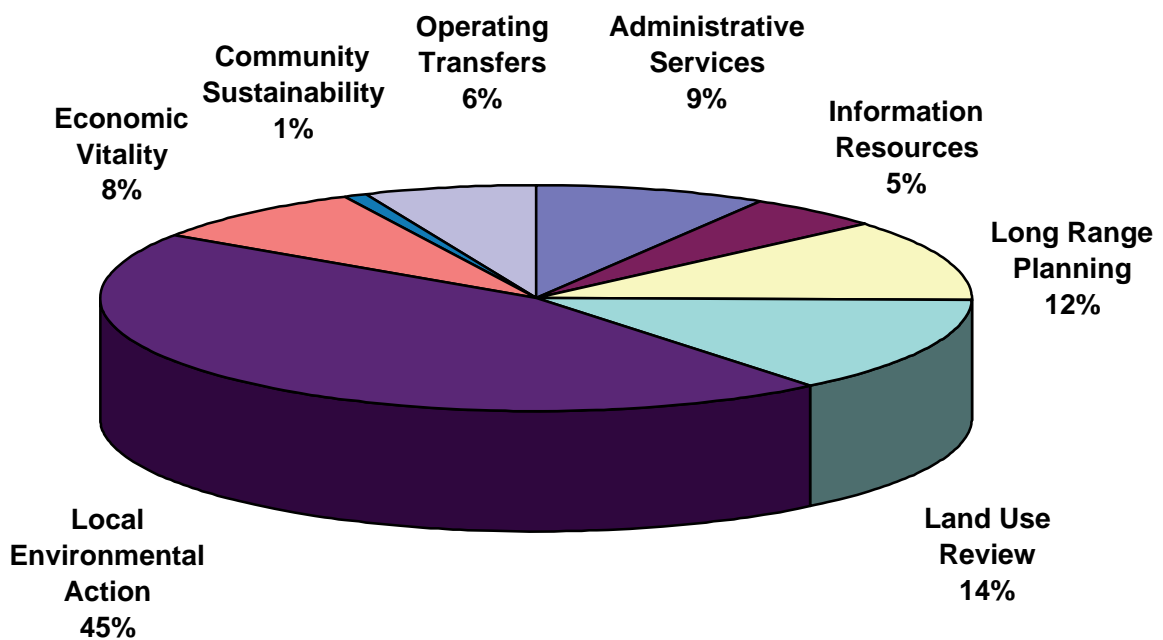
The recreation performance will be determined with the completion of the Recreation Program Plan at the beginning of 2010. The parks performance measures will be determined in 2010.



# COMMUNITY PLANNING AND SUSTAINABILITY DEPARTMENT



**2010 BUDGET**  
**\$6,832,153**



**2010 BUDGET  
COMMUNITY PLANNING AND SUSTAINABILITY**

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
ADMINISTRATIVE SERVICES	\$ 800,882	\$ 668,131	\$ 587,235
INFORMATION RESOURCES	403,436	415,724	345,337
LONG RANGE PLANNING	912,253	930,682	801,112
LAND USE REVIEW	897,403	1,001,398	942,051
LOCAL ENVIRONMENTAL ACTION	2,400,334	2,381,280	3,093,881
ECONOMIC VITALITY	509,496	373,000	577,986
COMMUNITY SUSTAINABILITY	78,696	50,000	50,000
OPERATING TRANSFERS	464,272	436,187	434,551
	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL	\$ <u>6,466,771</u>	\$ <u>6,256,402</u>	\$ <u>6,832,153</u>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 3,347,765	\$ 3,471,261	\$ 3,363,805
Operating Expenses	2,440,252	2,225,729	2,917,450
Interdepartmental Charges	210,976	123,226	114,647
Capital	3,506	0	1,700
Other Financing Uses	464,272	436,187	434,551
	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL	\$ <u>6,466,771</u>	\$ <u>6,256,402</u>	\$ <u>6,832,153</u>
<b><u>BUDGET BY FUND</u></b>			
Planning & Development Services	\$ 3,478,246	\$ 3,452,122	\$ 3,110,286
General Fund	1,777,195	1,598,280	1,814,912
.15 Cent Sales Tax Fund	382,984	318,000	297,956
Climate Action Plan Fund	828,346	888,000	1,609,000
	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL	\$ <u>6,466,771</u>	\$ <u>6,256,402</u>	\$ <u>6,832,153</u>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	<u>39.77</u>	<u>37.89</u>	<u>36.22</u>
TOTAL	<u>39.77</u>	<u>37.89</u>	<u>36.22</u>

## 2010 BUDGET COMMUNITY PLANNING AND SUSTAINABILITY DEPARTMENT

### MISSION STATEMENT

The Department of Community Planning and Sustainability<sup>1</sup> strives to develop and implement the desired long-term future of the natural and built environment in the City of Boulder by:

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

### BUSINESS PLAN NARRATIVE

#### Community Planning and Sustainability Philosophy

The past year has been marked by the integration of many of the city's sustainability programs (environmental affairs, economic vitality, and community sustainability) within an expanded and renamed Department of Community Planning and Sustainability.

The integration process has helped clarify our belief that sustainability is not something that exists apart from planning, but represents a set of principles that are integral to everything we do as stewards of Boulder's built and natural environments. From this perspective, it is misleading to think of planning and sustainability as existing apart from each other: they are integral to each other, and our challenge is to practice them in an integrated manner.

Further, we believe that sustainability exists at the intersection of environmental quality, economic vitality and social equity. We cannot achieve true sustainability unless we give adequate attention to all three of these critical components *simultaneously* in our planning policies and practices.

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<sup>1</sup> Portions of the Community Planning and Public Works Departments 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. Long Range Planning and Land Use Review are the functions in P&DS that are reflected in this budget page. Administrative Services and Information Resources are included on both this page and the Public Works Development and Support Services page and proportionately reflected in the respective budgets.

The Department of Community Planning and Sustainability is committed to ensuring that our programs and services further the city's sustainability goals and the community's vision for managing change in the built environment as represented in the Boulder Valley Comprehensive Plan. This includes:

- 1) providing efficient and predictable review processes to support the local economy and redevelopment objectives;
- 2) protecting the integrity of the natural environment, conserving the heritage of the built environment and achieving excellence in community design;
- 3) developing plans, policies and regulations that make special efforts to solicit input from the public, particularly those who may be impacted and those less familiar with public processes;
- 4) delivering cost-effective and equitable programs to educate residents and businesses and engage them in action to improve the quality of the local environment; and
- 5) incentivizing investment and activity that contributes to the long-term social, economic and environmental sustainability of our community.

In delivering our programs and services, the department seeks to ensure cost-effective and equitable program delivery, taking into consideration opportunities to develop community partnerships, to leverage other programs and resources, and to ensure ongoing monitoring of program outcomes and effectiveness.

### **Business Plan Description**

Environmental affairs, economic vitality and community sustainability became part of an expanded (and renamed) Department of Community Planning and Sustainability and has created numerous opportunities for successful collaboration between groups and individuals within the new department. However, to-date there has not been a thorough exploration of what “real integration” might look like, and what it might mean for the department, the city organization as a whole, and the Boulder community.

The integration of these work groups is underway, but continues to evolve. As options related to organizational structure are considered, long term resource allocation and budgetary impacts will be identified and integrated as part of the budget processes. This will include the evaluation of functional areas across the work groups and the identification of potential program overlap and efficiencies where possible. Additionally, Community Planning and Sustainability is in the process of developing a strategic plan. As that effort continues, the focus will continue to be on improving service levels in essential services.

While specifics of the strategic plan will be developed and refined in the coming months, it is nonetheless clear that over the next five years the department will focus on accomplishing the mission, improving customer satisfaction through more efficient and effective service delivery, and improving staff's ability to be responsive and accountable to the community. This includes the continuous development and monitoring of

performance measures, internal assessment and audits, and Front Range and peer city reviews.

The emphasis of the department's Fiscally Constrained Plan is on the improvement of service standards in essential areas and the pursuit of additional opportunities for partnering and outsourcing with other agencies. Significant efforts continue to be made to improve the timeliness and quality of the permit review process. A combination of data analysis, reallocation of resources and review coordination has resulted in on-time service delivery. Over the past few years, the department has utilized fixed-term positions to improve the service standards and address fluctuations in building permit and development review activity.

Given current economic conditions and the fact that revenues continue to be below projections, the department is unable to sustain the funding for all fixed-term positions in 2010. A fixed-term planner position is proposed to be eliminated from the 2010 budget. However, a fixed-term landscape architect and fixed-term urban design position—both of which support high priority functions within the department—are proposed to be continued in 2010, but through reallocations.

## **Action Plan**

### CAP Tax Increase

In July 2009, City Council approved increasing the Climate Action Plan tax rates to the maximum levels approved by the voters in 2006. This will generate an additional \$811,950 in revenue for 2010. Staff proposes that \$457,155 be invested in commercial programs, \$278,206 in residential programs and the remaining \$76,589 in Transportation and other small programs that will help implement the new CAP strategies in 2010. These figures will be refined as new CAP programs are further developed, tested and implemented, working in collaboration with the newly formed 'CAP Tech Teams.'

### Compatible Development

On October 6, 2009, City Council approved an ordinance to amend the land use code requirements related to the Residential Low 1 (RL-1), Residential Rural 1 (RR-1), Residential Rural 2 (RR-2), Residential Estate (RE) and parts of Residential Low 2 (RL-2) & Residential Mixed 1 (RMX-1) zone districts as part of the Compatible Development in Single-Family Neighborhoods project. Staff has estimated an additional 1.0 FTE is needed to conduct the building permit review and answer questions associated with the implementation of this ordinance.

Staff proposes a one-year fixed term be added to the 2010 budget. This aligns with staff's current proposal for a one-year review of the Compatible Development tools. At the conclusion of the year, staff will review the strengths and limitations of the new code, and bring forward suggested modifications if needed. This would include an evaluation of the appropriate staffing levels.



The fixed-term position would be funded from increased building permit plan check fees. Currently, a residential applicant pays 25% of the building permit fee for plan review. As part of the new ordinance, this fee was increased to 50% of the building permit fee for those applicants who are affected by this ordinance.

Staff will continue to monitor development activity and revenue in the P&DS fund. If the numbers continue to decline, staff will postpone the hiring of the position and will consider other alternatives such as reallocating resources and/or contracting out on a temporary basis.

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

### **1.) Essential Services include Public Safety and City Charter mandated services**

Essential services provided by the department include health and safety related code compliance such as the review and inspections associated with building permits, land use review associated with annexations, rezoning and subdivisions, West Nile Virus administration and education, state Weed Law implementation and code elements of residential green building. City Charter mandated services include the coordination of the comprehensive plan, capital improvement program, and department master plans.

### **2.) Desirable Services include services that further Community Goals**

Desirable services provided by the department include area planning, discretionary review processes, code amendments, wetland permitting, historic preservation, maintaining and expanding community recycling options, reducing greenhouse gas emissions, expansion of green building programs, business assistance and certification through PACE, reducing chemical use and pest problems through integrated pest management and project management for the ongoing *Smart Grid* project and Xcel Energy franchise negotiations.

### **3.) Discretionary Services include services that enhance Boulder's quality of life**

The residential permit allocation system and specific program expansion such as electronics and Hard-to-Recycle materials recycling are the only discretionary services provided by the department as they serve to enhance Boulder's quality of life. All other discretionary services have been eliminated through either budget reductions or reallocations.

**CHANGES BETWEEN 2009 APPROVED AND 2010 APPROVED BUDGETS**

<b>Description</b>	<b>2010 Ongoing Amount</b>	<b>2010 One-Time Amount</b>	<b>Standard FTEs</b>	<b>Fixed Term FTEs</b>
<b>Operating Reductions</b>				
<b>General Fund</b>				
Convert two paid intern positions to unpaid intern positions	\$27,000			
To better align costs with the most appropriate funding source, reallocate 10% of Executive Director's salary/benefit costs to the .15 Cent Sales Tax Fund	\$13,600			
Community Planning & PW/DSS Eliminate GIS Technician position, which will impact base map maintenance activities	\$26,300		0.50	
Community Planning & PW/DSS Eliminate portion of Code Compliance Specialist position, which will increase time to respond to public via telephone and email.	\$12,700		0.25	
Community Planning & PW/DSS Eliminate the Administrative Specialist II position that supports Community Planning and Public Works. This will shift associated work duties to other staff; the remaining portion of the position, funded from various Public Works division, is also being eliminated.	\$7,400		0.09	
<b>Total Reduced</b>	<b>\$87,000</b>		<b>.84</b>	
<b>Planning and Development Services Fund</b>				
Community Planning & PW/DSS Eliminate the Administrative Specialist II position that supports Community Planning and Public Works. This will shift associated work duties to other staff; the remaining portion of the position, funded from various Public Works division, is also being eliminated.	\$17,500		0.25	
<b>Total Reduced</b>	<b>\$17,500</b>		<b>0.25</b>	

Description	2010 Ongoing Amount	2010 One-Time Amount	Standard FTEs	Fixed Term FTEs
<b>Operating Additions</b>				
<b>General Fund</b>				
Economic Vitality -- Funding to support sponsorships/contracts and other program costs.	\$110,000			
Economic Vitality -- Funding for the Flexible Rebate program.	\$65,000	\$285,000		
Reallocate funds to extend the Landscape Architect position through 2011.	\$80,300			1.00
Reallocate funds to extend the Senior Urban Designer through 2011.	\$124,400			1.00
Reallocate existing budget to fund the Community Sustainability Coordinator position and associated operating expenses.	\$50,000		0.50	
<b>Total Additions</b>	<b>\$379,700</b>	<b>\$285,000</b>	<b>0.50</b>	<b>2.00</b>

## PERFORMANCE MEASURES

Based on recent feedback from the Blue Ribbon Commission II, the department is working to add some intermediate measures that better reflect what standards are being achieved in areas where an overall service standard is not being met. Additionally, as we continue to compare ourselves with other communities, we plan to add metrics related to activity levels that also incorporate and reflect the factors of project complexity and community scrutiny, which can vary substantially across communities.

	ACTUAL 2008	TARGET 2009	TARGET 2010
<b>Administrative Review (ADR) <sup>(1)</sup>:</b> Percent of Administrative Reviews completed within 2 week time frame.	45%	100%	100%
<b>Land Use Review (LUR) <sup>(1)</sup>:</b> Percent of Land Use Reviews with initial response provided within 3 week time frame.	65%	100%	100%

	<b>ACTUAL 2008</b>	<b>TARGET 2009</b>	<b>TARGET 2010</b>
<b>Technical Document Review (TEC) <sup>(1)</sup>:</b> Percent of Technical Document Reviews with initial response provided within 3 week time frame.	55%	100%	100%
<b>Building-related Permits <sup>(2)</sup>:</b> Percent of Building Permits reviewed within the following targets: New Residential - SFD = 40 days New Residential - MFD = 60 days New Commercial = 60 days Commercial Tenant Finish = 60 days Residential Alt/Add = 20 days Commercial Alt/Add = 25 days Commercial Tenant Remodel = 25 days Single/Stand Alone = 12 days	31% 52% 46% 61% 36% 36% 57% 71%	100% 100% 100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100% 100% 100%
<b>NEW PERFORMANCE MEASURES <sup>(3)</sup>:</b>			
<b><u>Development Review:</u></b>  Percent of Business Licenses reviewed within 1 week of application.	--	100%	100%
<b><u>Permits:</u></b>  Percent of Sign Permits reviewed within 10 days of application.  Percent of Wetland Permits reviewed within three weeks of application.  Percent of Revocable Permit and Lease applications reviewed within 14 days of application.	76%  70%  14%	100%  100%  100%	100%  100%  100%

	<b>ACTUAL 2008</b>	<b>TARGET 2009</b>	<b>TARGET 2010</b>
<b><u>Historic Preservation:</u></b>			
Percent of Demolition Permit applications reviewed by the Design Review Committee within one week.	--	100%	100%
Percent of Demolition Permit applications reviewed by the Landmarks Board within six weeks.	--	100%	100%
Percent of Landmark Alteration Certificate applications reviewed by staff or Landmarks Design Review Committee within one week.	--	100%	100%
Percent of Landmark Alteration Certificate applications reviewed the full Landmarks Board within six weeks.	--	100%	100%
<b><u>Service Center Operations:</u></b>			
Percent of Skip-a-Trip applications processed within 48 hours.	78%	100%	100%
Percent of Project Specialist telephone calls received by 4 pm and returned the same day.	--	100%	100%
<b><u>Environmental</u></b>			
Tons Co2e decreased	81,000 tons C02e	90,000 tons C02e	150,000 tons C02e
Community Diversion Rate	30.39%	42%	45%
West Nile Virus Positive Mosquito Pools	0	0	0

<sup>(1)</sup> Performance measures for development review activities are based on the actual time an application is under review. For 2008, a tolerance of +/- 5 calendar days has not been included as in previous years thus providing a possibly more accurate account of these

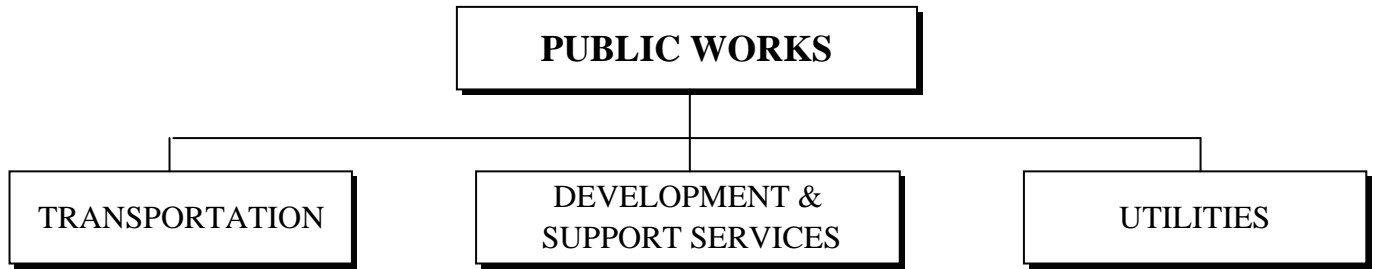
performance measures. Staff will be working toward improving these performance measures in 2009.

<sup>(2)</sup> For building permits, performance is based on the time an application is under review from the date it is received.

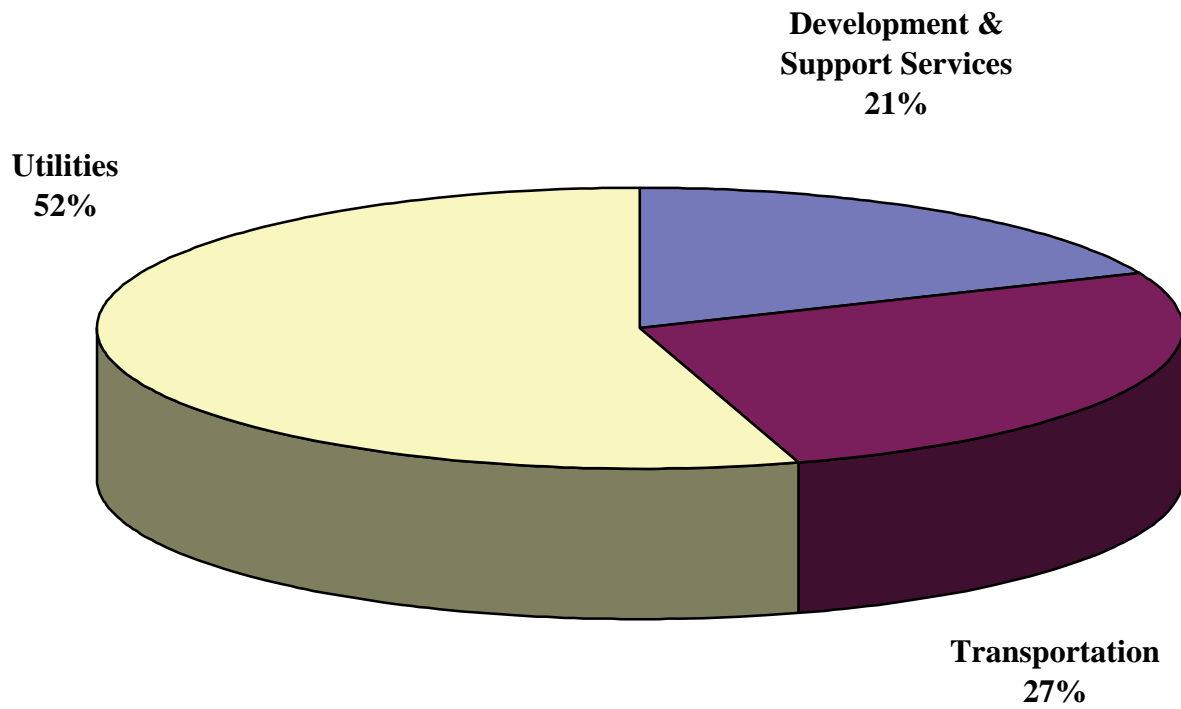
<sup>(3)</sup> As part of the P&DS Strategic Plan, sixteen new performance measures have been added. In cases where the 2008 actual column is blank, reports have not yet been developed to report on the performance measure.



# PUBLIC WORKS DEPARTMENT



**2010 BUDGET**  
**\$92,534,180**





**2010 BUDGET  
PUBLIC WORKS DEPARTMENT**

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
DEVELOPMENT & SUPPORT SERVICES	\$ 19,167,437	\$ 19,050,212	\$ 19,918,816
TRANSPORTATION	25,844,242	27,402,505	24,685,106
UTILITIES	56,342,389	56,100,325	47,930,258
TOTAL	<u>101,354,068</u>	<u>102,553,042</u>	<u>92,534,180</u>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 23,703,796	\$ 24,634,868	\$ 24,737,565
Operating Expenses	29,518,726	24,366,044	24,156,097
Interdepartmental Charges	5,302,232	4,666,605	4,438,886
Non-Recurring Expenses	-11,392	17,259	0
Capital	26,085,794	32,692,885	22,542,721
Debt Service	11,117,414	10,942,943	11,253,449
Other Financing Uses	5,637,497	5,232,440	5,405,461
TOTAL	<u>\$ 101,354,067</u>	<u>\$ 102,553,042</u>	<u>\$ 92,534,180</u>
<b><u>BUDGET BY FUND</u></b>			
General	\$ 3,398,787	\$ 3,282,334	\$ 3,606,631
Capital Development	65,286	106,502	600,568
Planning & Development Services	5,418,853	5,873,883	5,631,150
.25 Cent Sales Tax	449,860	450,262	450,262
Airport	1,428,569	455,449	433,371
Transportation	22,579,340	26,024,365	23,669,637
Transportation Development	1,887,875	965,368	622,733
Transit Pass General Improvement District	7,598	12,513	13,229
Fire Training Center Construction Fund	75,443	0	0
Water Utility	27,486,197	32,538,383	26,727,342
Wastewater Utility	22,289,730	16,685,767	14,711,808
Stormwater and Flood Mgmt Utility	6,379,037	6,686,651	6,318,254
Fleet	7,593,883	6,640,506	8,201,343
Equipment Replacement	660,393	1,330,001	513,580
Facility Renovation & Replacement	1,633,218	1,501,057	1,034,272
TOTAL	<u>\$ 101,354,067</u>	<u>\$ 102,553,042</u>	<u>\$ 92,534,180</u>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	297.47	306.15	295.70
Seasonal Temporary FTE's	11.50	11.50	11.50
TOTAL	<u>308.97</u>	<u>317.65</u>	<u>307.20</u>

**2010 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 2010 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, conducting efficiency studies, and analyzing privatization/outsourcing opportunities and service delivery options (Please refer to the individual Division pages for examples). 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**

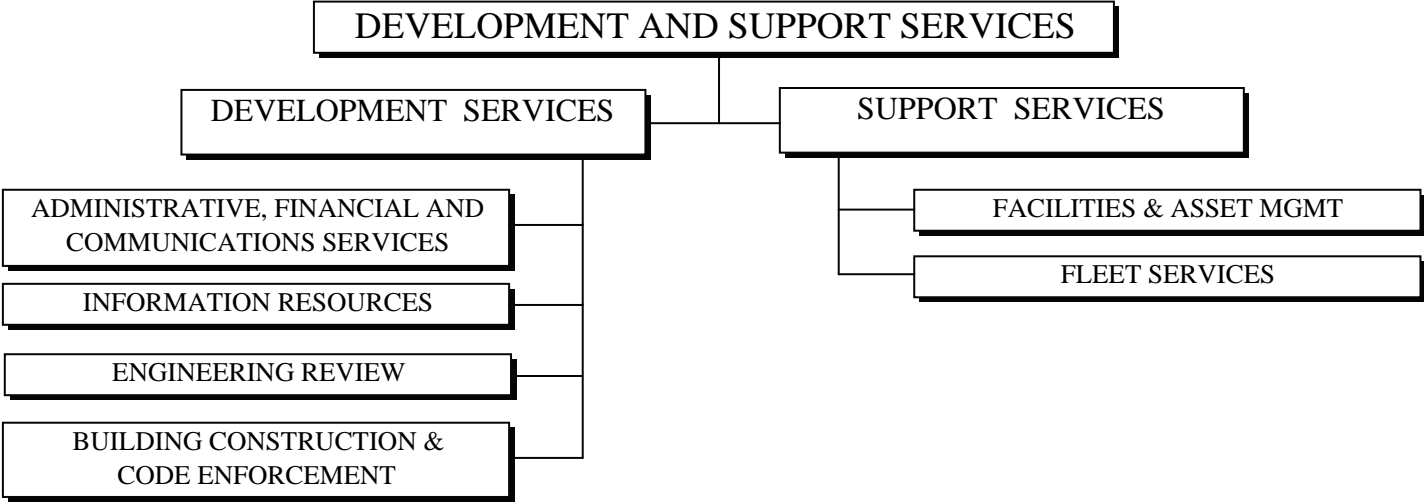
Please see the individual Public Works Division sections for a complete discussion of the business plan.

**PERFORMANCE MEASURES**

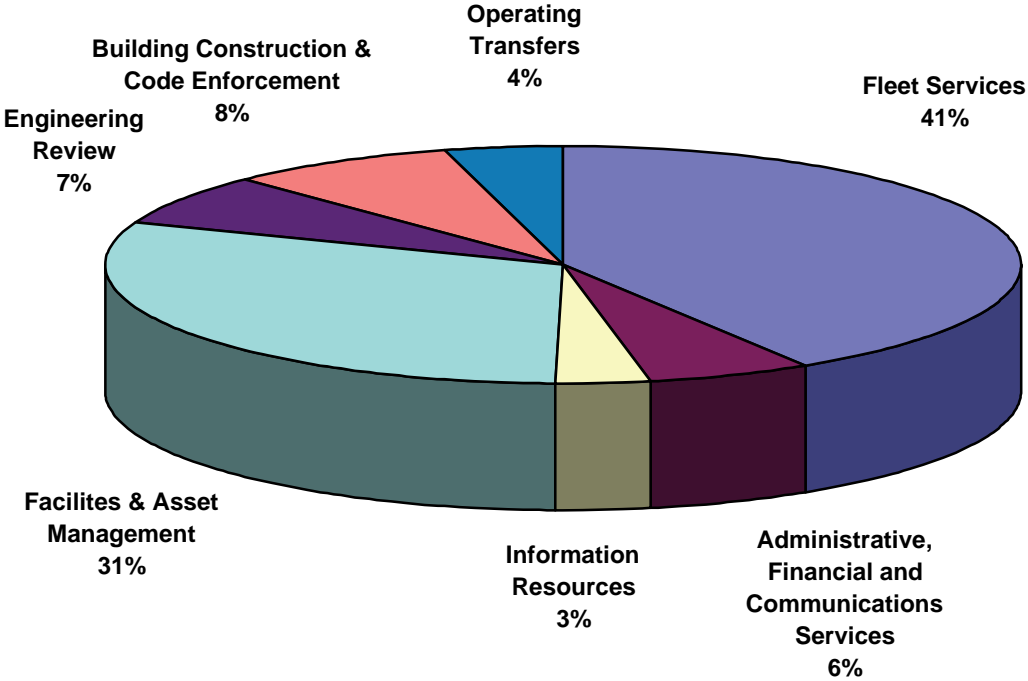
Performance measures are reported within the separate Public Works Divisions.



# DIVISION OF DEVELOPMENT AND SUPPORT SERVICES



## 2010 BUDGET \$19,918,816



**2010 BUDGET  
DEVELOPMENT & SUPPORT SERVICES DIVISION**

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
DEVELOPMENT SERVICES			
Engineering Review	\$ 1,396,339	\$ 1,450,740	\$ 1,380,969
Building Construction & Code Enforcement	1,519,629	1,834,962	1,596,355
Administrative Services	1,201,324	1,137,628	1,139,927
Information Resources	605,154	707,855	670,360
Operating Transfers	696,408	742,698	843,539
TOTAL	<u>5,418,854</u>	<u>5,873,883</u>	<u>5,631,150</u>
SUPPORT SERVICES			
Facilities & Asset Management	6,154,701	6,535,823	6,086,322
Fleet Services	7,593,883	6,640,506	8,201,343
TOTAL	<u>13,748,584</u>	<u>13,176,329</u>	<u>14,287,665</u>
TOTAL	<u>\$ 19,167,437</u>	<u>\$ 19,050,212</u>	<u>\$ 19,918,816</u>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 5,797,324	\$ 6,499,532	\$ 6,293,525
Operating Expenses	4,361,456	4,833,338	5,324,917
Interdepartmental Charges	1,455,951	1,167,682	1,161,973
Non-Recurring Expenses	0	0	0
Capital	5,944,253	5,401,411	5,905,796
Other Financing Uses	1,608,452	1,148,251	1,232,604
TOTAL	<u>\$ 19,167,437</u>	<u>\$ 19,050,212</u>	<u>\$ 19,918,816</u>
<b><u>BUDGET BY FUND</u></b>			
General	\$ 3,270,501	\$ 3,148,001	\$ 3,487,641
Capital Development	65,286	106,502	600,568
Planning & Development Services	5,418,853	5,873,883	5,631,150
.25 Cent Sales Tax	449,860	450,262	450,262
Fire Training Center Construction Fund	75,443	0	0
Fleet	7,593,883	6,640,506	8,201,343
Equipment Replacement	660,393	1,330,001	513,580
Facility Renovation & Replacement	1,633,218	1,501,057	1,034,272
TOTAL	<u>\$ 19,167,437</u>	<u>\$ 19,050,212</u>	<u>\$ 19,918,816</u>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	75.74	82.12	72.70
Seasonal Temporary FTE's	0.00	0.00	0.00
TOTAL	<u>75.74</u>	<u>82.12</u>	<u>72.70</u>

**2010 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,<sup>1</sup>
- 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**

**Community Sustainability Philosophy**

**FAM**

FAM supports the economic, social and environmental health of the community in the management of its available resources. FAM applies its available resources to the design, construction and maintenance of city facilities.

Economic – FAM reviews all contracts with vendors to ensure compliance with all federal, state, and local regulations including minimum wage and immigration status.

Social – FAM requests feedback from its customers after each service / project is completed. FAM also responds to the special needs of the public in accessing public spaces.

Environmental - The principles of environmental sustainability are addressed in the FAM Master Plan Update such as incorporating USGBC (United States Green Building Council) LEED (Leadership in Energy and Environmental Design) criteria in all new construction and major renovation and recommending energy-saving projects.

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<sup>1</sup> Portions of the Community Planning and Public Works Departments 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. Engineering Review, Building Construction and Code Enforcement are the functions in P&DS that are reflected in the development services portion of this budget page. Administrative Services and Information Resources are included on both this page and the Community Planning page and proportionately reflected in the respective budgets.

## Fleet Services

Fleet Services supports the economic, social and environmental health of the community in the management of its available resources. Fleet Services applies its available resources to the maintenance and purchase of city vehicles.

Economic – A chargeback methodology is used to fund services and programs; the shop labor rate is the lowest in the metro area.<sup>2</sup>

Social – Customer feedback is obtained at the time the repair work is finished. Fleet Services also obtains customer feedback from an intraweb based annual survey.

Environmental – Fleet Services supports the principles of environmental sustainability by supporting the city's intradepartmental Energy Strategy Team's established goal of purchasing hybrid and alternative fuel vehicles (HAFV) 90 percent of the time they are offered by manufacturers. Currently, 44% of the total fleet is alternatively fueled. In addition, Fleet Services recycles all petroleum based fluids, metal, batteries and anti-freeze which has earned the shop annual recognition by PACE (Partners for a Clean Environment) since 1995

## Development Services

Development Services is committed to ensuring that our programs and services further the city's sustainability goals and the community's vision for managing change in the built environment as represented in the Boulder Valley Comprehensive Plan. This includes:

- 1) providing efficient and predictable review processes to support the local economy and redevelopment objectives;
- 2) protecting the integrity of the natural environment, conserving the heritage of the built environment and achieving excellence in community design; and
- 3) developing plans, policies and regulations that make special efforts to solicit input from the public, particularly those who may be impacted and those less familiar with public processes.

## Business Plan Description

### FAM

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

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<sup>2</sup> In 2007, Mercury Associates, Inc. (a fleet consulting firm) reviewed the shop labor rates of thirty metro area vehicle shops. Compared to the other shops, Fleet Services had the lowest shop labor rate. A review in early 2009 showed Fleet Services again had the lowest shop labor rate.

and activities central to its mission. Reductions have been in non-essential maintenance, outsourcing custodial services, and postponing non-essential projects.

FAM currently outsources approximately 65 percent of its work to private contractors with preference given to local vendors. Areas outsourced include janitorial services, major design services, facility energy assessments and contraction contracts. In addition, FAM currently partners with Parks & Recreation (P&R) and Housing and Human Services (HHS). FAM provides maintenance services for the recreation centers, outdoor pools and the Children Youth and Family Center (CYF). FAM also provides maintenance services for leased city facilities such as Boulder Museum of Contemporary Art (BMoCA) and the Tea House. Future opportunities to outsource or partner include providing maintenance services for the city's parking structures and partnering with the Governor's Energy Office for energy efficiency upgrades.

Operations and Maintenance (O&M) funding levels for General Fund facilities are projected to be 2.05 percent of the Current Replacement Value (CRV) by the end of 2009. 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.

Major Maintenance/Facility Renovation and Replacement (MM/FR&R) funding levels are projected to be 1.31 percent CRV by the end of 2009. 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. In addition, FAM received one-time funding of \$290,000 in 2007 and \$200,000 in 2008. The recommended service standard is 2.0 percent CRV. Without additional funding in MM/FR&R, the maintenance backlog<sup>3</sup> is projected to increase from approximately \$4.7 million in 2008 to \$5.4 million by the end of 2009; 2.0 percent CRV or approximately \$4 million is the point at which the overall condition rating for facilities changes from "good" to "fair" and represents the maximum desired maintenance backlog amount.

FAM will be updating the 2005 FAM Master Plan in 2010 to include more preventive maintenance procedures and programs especially in the areas of roofs, parking lots, and building monitoring systems.

The city is partnering with the Governor's Energy Office on a performance contract to implement energy savings measures through an energy service company.

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<sup>3</sup> Maintenance 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.



## Fleet Services

In 2006, Fleet Services retained the services of a fleet 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, a new rate structure was implemented in 2007. In 2007, Mercury Associates was again retained to "fine tune" the cost model and methodology to ensure that Fleet Services efforts are moving in a positive direction. The most pertinent concern for the city is whether or not the customers of Fleet Services are receiving the best value in vehicle maintenance when compared to other options such as local dealers and other potential providers. Mercury Associates found that Fleet Services fared very well when compared to similar providers. 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 currently outsources approximately ten percent of its work to private contractors with preference given to local vendors. Areas outsourced include windshield replacement, upholstery repair, muffler and radiator work, paint and body work and towing. In addition, Fleet Services currently partners with Boulder Housing Partners (BHP), the University Police Department (UPD) and the Boulder County Sheriff's Department (BCSD). Fleet Services provides maintenance and fuel services for BHP vehicles and radio services to UPD and BCSD. Future opportunities to outsource or partner are being pursued and include providing maintenance service to vehicles owned by other governmental agencies and partnering with the Regional Air Quality Council to retrofit diesel engines.

## Development Services

Over the next five years, Development Services will focus on accomplishing the mission, improving customer satisfaction through more efficient and effective service delivery, and improving staff's ability to be responsive and accountable to the community. This includes the continuous development and monitoring of performance measures, internal assessment and audits, and front range and peer city reviews.

The emphasis of Development Services Fiscally Constrained Plan continues to be to improve service standards in essential areas and to pursue additional opportunities for partnering and outsourcing with other agencies. In 2010, Development Services is examining a partnership with the Boulder Valley School District for building plan review and inspection services.

Significant efforts continue to be made to improve the timeliness and quality of the building permit review process. A combination of fixed-term positions, data analysis, reallocation of resources and review coordination has resulted in on-time service

delivery. Over the past few years, development services has utilized fixed-term positions to improve the service standards and address fluctuations in building permit activity. Additionally, a fixed term compliance inspector position was added to improve response times and service standards in the code enforcement area.

Given current economic conditions and revenues continue to be below projections, development services is unable to sustain the funding for all the fixed-term positions in 2010. 7 fixed-term positions are proposed to be eliminated from the 2010 budget. A fixed-term landscape architect, a fixed term Urban Designer, and a .50 Community Sustainability Coordinator are the only positions proposed to be funded through reallocations in 2010.

## **GUIDING PRINCIPLES OR INVESTMENT STRATEGY**

In each of the investment strategies, FAM and Fleet are working with internal city customers and potential outside agencies on developing performance measures for delivering services and looking for opportunities for more efficient delivery with shared resources.

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

FAM: Provides industry standard levels of O&M for 26 essential buildings assigned to FAM. 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 three 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: Provides O&M service levels in “Non-Essential Buildings” to industry standards for all buildings assigned to FAM, 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. Implements energy-saving projects with a payback of five years or less.

Fleet Services: Includes all non-essential customer requested services such as providing a self-service car wash facility, implementation of Hybrid / Alternative Fuel Vehicles (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. Implements energy-saving projects with a payback of ten years or less.

Fleet Services: Includes a one percent Emergency Reserve which is annually appropriated to fund unanticipated emergency and operating needs. Until the economy recovers significantly, we will not consider funding any low priority facility needs.

Development Services

**1.) Essential Services include Public Safety and City Charter mandated services**

Essential services provided by Development Services include health and safety related code compliance such as the review and inspections associated with building, floodplain, right of way and utility permits and the engineering review associated with annexations, rezoning and subdivisions.

**2.) Desirable Services include services that further Community Goals**

Desirable services provided by Development Services include technical document review, environmental and zoning enforcement and the rental housing licensing program. These services enhance the built environment. Additionally, environmental and zoning enforcement and the rental housing licensing program also enhance the quality of life in the community.

**3.) Discretionary Services include services that enhance Boulder’s quality of life**

A portion of environmental and zoning enforcement is the only discretionary service provided by Development Services. All other discretionary services have been eliminated through either budget reductions or reallocations.

**CHANGES BETWEEN 2009 APPROVED AND 2010 APPROVED BUDGETS**

Description	2010 Ongoing Amount	2010 One-Time Amount	Standard FTEs	Fixed Term FTEs
<b>Operating Reductions</b>				
<b>General Fund</b>				
Anticipated increase in revenue due to program changes.	\$23,000			
Reduce custodial maintenance budget to match current costs.	\$51,000			
<b>Total Reduced</b>	<b>\$74,000</b>		<b>0.00</b>	

<b>Operating Additions</b>				
<b>General Fund</b>				
Facility Maintenance – Allocation of “de-Bruced” property tax revenue to supplement existing deficiency in funding for facility maintenance	\$300,000			
<b>Total Addition</b>	<b>\$300,000</b>		<b>0.00</b>	

**PERFORMANCE MEASURES**

Based on recent feedback from the Blue Ribbon Commission II, Development and Support Services is working on adding some intermediate measures to better reflect what standards are being achieved in areas where an overall service standard is not being met. Additionally, as we continue to compare ourselves with other communities, we are planning to add metrics related to activity levels while working to incorporate project complexity/community scrutiny which can vary substantially across communities.

	ACTUAL 2008	TARGET 2009	TARGET 2010
<b>Fleet Services</b>			
1. Repairs returned for rework	0.21%	<1%	<1%
2. Increase miles traveled between road calls	127,910 miles	>60,000 miles	>60,000 miles

	<b>ACTUAL 2008</b>	<b>TARGET 2009</b>	<b>TARGET 2010</b>
<b>FAM</b>			
1. Maintenance Backlog <sup>(1)</sup>	\$4,726,754	\$4,000,000	\$4,000,000
2. Funding Level for Major Maintenance / Facility Renovation & Replacement <sup>(2)</sup>	1.68% CRV	2% CRV	2% CRV
3. Funding Level for Operations & Maintenance <sup>(3)</sup>	2.08% CRV	2.5% CRV	2.5% CRV
<b>Development Services</b>			
<b>Administrative Review (ADR) <sup>(4)</sup>:</b> Percent of Administrative Reviews completed within 2 week time frame.	45%	100%	100%
<b>Land Use Review (LUR) <sup>(4)</sup>:</b> Percent of Land Use Reviews with initial response provided within 3 week time frame.	65%	100%	100%
<b>Technical Document Review (TEC) <sup>(4)</sup>:</b> Percent of Technical Document Reviews with initial response provided within 3 week time frame.	55%	100%	100%
<b>Building-related Permits <sup>(5)</sup>:</b> Percent of Building Permits reviewed within the following targets:			
New Residential - SFD = 40 days	31%	100%	100%
New Residential - MFD = 60 days	52%	100%	100%
New Commercial = 60 days	46%	100%	100%
Commercial Tenant Finish = 60 days	61%	100%	100%
Residential Alt/Add = 20 days	36%	100%	100%
Commercial Alt/Add = 25 days	36%	100%	100%
Commercial Tenant Remodel = 25 days	57%	100%	100%
Single/Stand Alone = 12 days	71%	100%	100%

	<b>ACTUAL 2008</b>	<b>TARGET 2009</b>	<b>TARGET 2010</b>
<b>Code Enforcement</b>			
Percent of initial enforcement field inspections performed within three calendar days of receipt of complaint.	65%	100%	100%
Percent of complaints for which all investigation and action by Environmental Enforcement Officers is completed with 30 calendar days.	72%	100%	100%
Percent of complaints for which all investigation and action by Zoning Officers is completed with 60 calendar days.	77%	100%	100%
<b>NEW PERFORMANCE MEASURES <sup>(6)</sup>:</b>			
<b><u>Development Review:</u></b>			
Percent of Business Licenses reviewed within 1 week of application.	--	100%	100%
<b><u>Permits:</u></b>			
Percent of floodplain permits in conveyance and high hazard flood zones reviewed within 3 weeks of application.	92%	100%	100%
Percent of Right of Way and Utility permits reviewed within 48 hours of application.	--	100%	100%
Percent of Sign Permits reviewed within 10 days of application.	76%	100%	100%
Percent of Wetland Permits reviewed within three weeks of application.	70%	100%	100%
Percent of Revocable Permit and Lease applications reviewed within 14 days of application.	14%	100%	100%

	<b>ACTUAL 2008</b>	<b>TARGET 2009</b>	<b>TARGET 2010</b>
<b><u>Inspections:</u></b>			
Percent of building inspections performed within 24 hours of the request.	96%	100%	100%
Percent of Right-of-Way and Utility inspections performed within 24 hours of the request.	--	100%	100%
<b><u>Licensing:</u></b>			
Percent of contractor licenses processed within 24 hours of application.	--	100%	100%
Percent of rental housing licenses processed within 3 days of application.	--	100%	100%
<b><u>Service Center Operations:</u></b>			
Percent of Skip-a-Trip applications processed within 48 hours.	78%	100%	100%
Percent of Project Specialist telephone calls received by 4 pm and returned the same day.	--	100%	100%

<sup>(1)</sup> A Maintenance backlog of \$4 million corresponds to the transition point where overall condition rating of General Fund facilities goes from “good” to “fair.” A maintenance backlog of \$8 million corresponds to the transition point where the overall condition rating of General Fund facilities goes from “fair” to “poor.”

<sup>(2)</sup> The industry standard funding level for Major Maintenance (MM) / Facility Renovation and Replacement (FR&R) is 2% current replacement value (CRV).

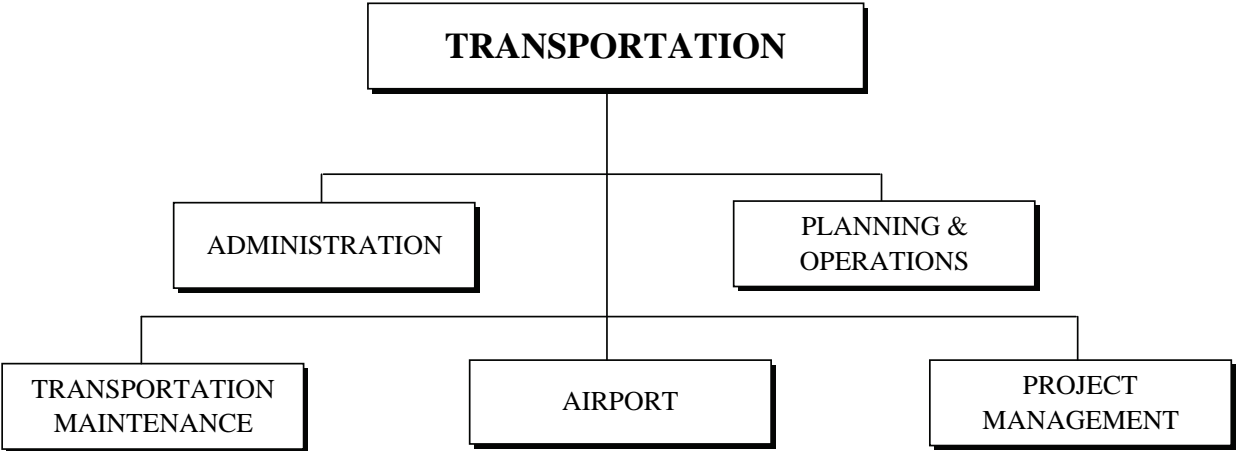
<sup>(3)</sup> The industry standard funding level for Operations and Maintenance (O&M) is 2.5% of the current replacement value (CRV).

<sup>(4)</sup> Performance measures for development review activities are based on the actual time an application is under review. For 2008, a tolerance of +/- 5 calendar days has not been included as in previous years thus providing a possibly more accurate account of these performance measures. Staff will be working toward improving these performance measures in 2009.

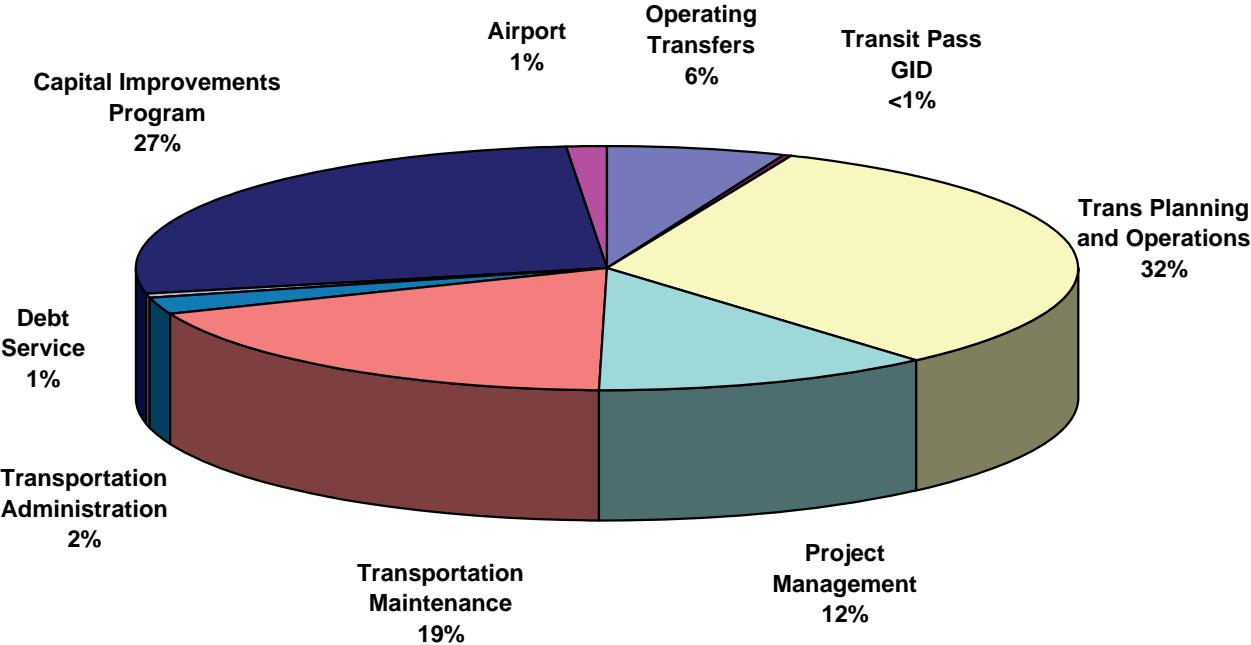
<sup>(5)</sup> For building permits, performance is based on the time an application is under review from the date it is received.

<sup>(6)</sup> As part of the P&DS Strategic Plan, sixteen new performance measures have been added. In cases where the 2008 actual column is blank, reports have not yet been developed to report on the performance measure.

# DIVISION OF TRANSPORTATION



**2010 BUDGET**  
**\$24,685,106**





**2010 BUDGET  
TRANSPORTATION DIVISION**

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
TRANSPORTATION DIVISION			
Operating Transfers			
Cost Allocation/Transfers	\$ 1,375,305	\$ 1,454,925	\$ 1,534,651
TOTAL	<u>1,375,305</u>	<u>1,454,925</u>	<u>1,534,651</u>
Capital Payments			
Boulder Transit Village - Debt Payments	0	123,393	133,062
TOTAL	<u>0</u>	<u>123,393</u>	<u>133,062</u>
Reserves			
Operating Reserves	0	110,000	0
TOTAL	<u>0</u>	<u>110,000</u>	<u>0</u>
Transportation Planning & Operations			
Traffic Engineering	99,856	97,219	112,808
Street Lighting & Construction	1,108,387	1,069,598	1,106,057
Signs/Markings	1,100,934	1,133,967	1,090,696
Signal Maintenance & Upgrade	1,082,889	1,069,755	1,022,187
Transportation Operations	632,269	684,962	664,803
Transportation System Management	134,036	106,130	57,123
Transportation Planning			
Transit Service Operations	2,904,256	3,023,045	2,895,478
Travel Demand Management (TDM)	646,815	692,107	631,327
TDM Grants	73,929	0	0
Facilities/Regional Planning	77,541	82,666	84,626
Master/Community Planning	260,756	132,280	110,551
Bike/Ped Planning	167,349	225,845	232,342
subtotal	<u>4,130,646</u>	<u>4,155,943</u>	<u>3,954,324</u>
TOTAL	<u>8,289,017</u>	<u>8,317,574</u>	<u>8,008,000</u>
Project Management			
CIP Administration	338,785	375,799	365,605
Transportation Rehabilitation			
Overlay	1,035,734	1,460,538	1,435,137
Sidewalk Maintenance	233,830	253,787	201,415
Major Street Reconstruction	357,656	351,343	353,500
Bikeways Capital Maintenance	160,991	213,880	187,391
subtotal	<u>1,788,210</u>	<u>2,279,549</u>	<u>2,177,442</u>
3rd Party Construction	102,907	600,000	300,000
TOTAL	<u>2,229,901</u>	<u>3,255,348</u>	<u>2,843,047</u>

**2010 BUDGET  
TRANSPORTATION DIVISION**

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
Alternative Transportation			
Transit Pass GID	7,598	12,513	13,229
TOTAL	7,598	12,513	13,229
Transportation Maintenance			
Administration	422,973	456,466	465,922
Fleet Liaison	38,716	45,978	49,852
Bikeway Maintenance	247,605	279,876	287,049
Graffiti Maintenance	89,665	83,795	69,002
Median Maintenance	597,394	647,091	635,093
Street Sweeping	444,139	532,186	391,779
Street Snow & Ice Control	878,298	859,560	834,447
Repair & Maintenance	1,713,724	1,619,254	1,627,100
O&M Study Implementation	179,993	250,000	225,000
TOTAL	4,612,505	4,774,205	4,585,243
Transportation Administration			
Division Administration	412,448	462,710	479,471
Support Services	104,302	126,417	107,468
TOTAL	516,750	589,127	586,939
Airport			
Administration	155,350	162,671	168,187
Repair & Maintenance			
Lighting Maintenance	1,670	3,978	3,978
Runway/Taxiway Maintenance	12,329	18,360	18,360
Grounds Maintenance	55,367	46,706	46,706
Building Maintenance	64,932	113,704	79,704
subtotal	134,298	182,748	148,748
TOTAL	289,648	345,419	316,935
Capital Improvement Program			
Capital Improvement Program	8,523,518	8,420,000	6,664,000
TOTAL	8,523,518	8,420,000	6,664,000
TOTAL	\$ 25,844,242	\$ 27,402,505	\$ 24,685,106
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 5,891,649	\$ 5,477,577	\$ 5,332,276
Operating Expenses	10,013,289	7,678,288	7,367,440
Interdepartmental Charges	1,612,664	1,826,837	1,654,692
Capital	6,658,821	10,841,485	8,662,985
Debt Service	292,515	123,393	133,062
Other Financing	1,375,305	1,454,925	1,534,651
TOTAL	\$ 25,844,242	\$ 27,402,505	\$ 24,685,106

**2010 BUDGET  
TRANSPORTATION DIVISION**

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b>BUDGET BY PROGRAM</b>			
<b>BUDGET BY FUND</b>			
General	\$ 109,693	\$ 116,668	\$ 118,990
Airport	1,428,569	455,449	433,371
Transportation	22,410,508	25,852,506	23,496,783
Transportation Development	1,887,875	965,368	622,733
Transit Pass General Improvement District	7,598	12,513	13,229
TOTAL	<u>\$ 25,844,242</u>	<u>\$ 27,402,505</u>	<u>\$ 24,685,106</u>
<b>AUTHORIZED FTE's</b>			
Standard FTE's	68.24	68.69	67.10
Seasonal Temporary FTE's	5.00	5.00	5.00
TOTAL	<u>73.24</u>	<u>73.69</u>	<u>72.10</u>

**2010 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 – pedestrian, bicycle, transit, and vehicular transportation; maintains streets and bikeways; and maintains the municipal airport to provide for safe and efficient aircraft operations.

**BUSINESS PLAN NARRATIVE**

**Community Sustainability Philosophy**

Transportation strives to manage the transportation network comprehensively by considering the environmental, economic and social implications of transportation investment, management, design and other decisions. This integrated approach recognizes the complexity of transportation services and provides the framework to guide the allocation of limited financial resources. This vision reflects our organizational commitment to sustainability.

Within this framework, Transportation seeks to implement the recommendations of the Transportation Master Plan (TMP) (most recently updated in 2008), provide safe and efficient multi-modal travel options, maintain reasonable operating and maintenance service levels, decrease pollution and congestion, and increase viable travel choice.

The city's transportation system supports the local economy by providing safe and efficient mobility and access to Boulder's residences and businesses, facilitating the efficient movement of goods and services, and striving to maintain average drive times and reduce congestion. The Boulder Municipal Airport is a self-supporting community airport that supports local business activity.

The city's transportation philosophy supports decreasing greenhouse gas emissions generated in the community and decreasing traffic congestion in Boulder. These goals will be met by maintaining daily Vehicle Mile of Travel (VMT) at 1994 levels, reducing Single Occupancy Vehicle (SOV) travel to 25% of trips by 2025 and partnering with other departments to achieve Climate Action Plan goals.

By providing a range of multi-modal options, the community may choose to walk, bicycle, drive, or use mass transit or Special Transit to reach destinations. Directing resources to build and maintain "complete streets" enhances community livability by connecting neighborhoods, improving accessibility, and providing equity in transit options for community members who either cannot afford a vehicle or choose to forgo it for sustainability reasons.

## **Business Plan Description**

The Transportation Fund primarily supports the operation and maintenance of the transportation system with limited capacity to enhance the system. Based on current projections during this economic decline, the Transportation Fund needs to reduce expenditures by approximately \$1.1 million annually in order to balance in the short and long term. The \$1.1M reduction also accounts for added revenues from the FASTER Bill passed in the latest legislative session. The \$1.1 million includes \$900,000 in operating budget and \$200,000 in CIP reductions.

The Transportation Development Fund is experiencing lower than projected revenues as well. Through 2010, there is an anticipated total shortfall of \$380,000. While Council is supporting added revenue to Transportation as a result of implementing the Development Excise Tax study, the changes have not been approved and changes in revenues would not occur immediately so the budget has been reduced.

### **Operating Budget Reductions**

Implemented and proposed savings result from a combination of ongoing reductions and one-time capital reductions, with limited reallocations. Given that the Transportation Fund was already reduced significantly in the early 2000's, most remaining system "enhancements" are significantly leveraged. Also, the Transportation Fund is primarily devoted to operations and maintenance of the existing system. Furthermore, the Fund is approximately 30% personnel expenses and 70% non-personnel expenses (NPE). As a result, 2010 budget reductions are weighted heavily toward the NPE operating budget. The reductions include reducing administrative support, reducing transit service hours, reducing maintenance activities that are more aesthetic in nature (such as reduced street sweeping and mowing medians less frequently), reducing targeted segments of maintenance programs, slowing expansion of the multimodal system, and other reductions, as well as eliminating FTEs and underfilling positions.

The Airport budget must remain self-supporting. In 2010 there are lower revenues forecast compared with previous projections due to terms negotiated in airport leases. As a result, Airport operational expenses have been reduced in order to balance the budget. The reductions amount to \$34,000 annually.

### **CIP Changes**

There are two projects with leveraged funding which have had changed circumstances such that those projects will be eliminated from the CIP. Federal funding for a project for intersection improvements at Folsom and Canyon was reduced significantly. Therefore, that project has been eliminated from the CIP. However, if this category of federal funding returns at a future date, Folsom and Canyon will be a candidate for receiving those funds. Also, the city had a federal funding award through the Denver Regional Council of Governments (DRCOG) for Transit Priority Improvements at 63<sup>rd</sup> and Arapahoe. However, that project is tied to a Colorado Department of Transportation (CDOT) project that has been delayed due to state funding reductions. DRCOG, CDOT, and the Federal Government have been creating penalties for delaying project construction. Because of this project delay, the city faces at least a "third strike" from

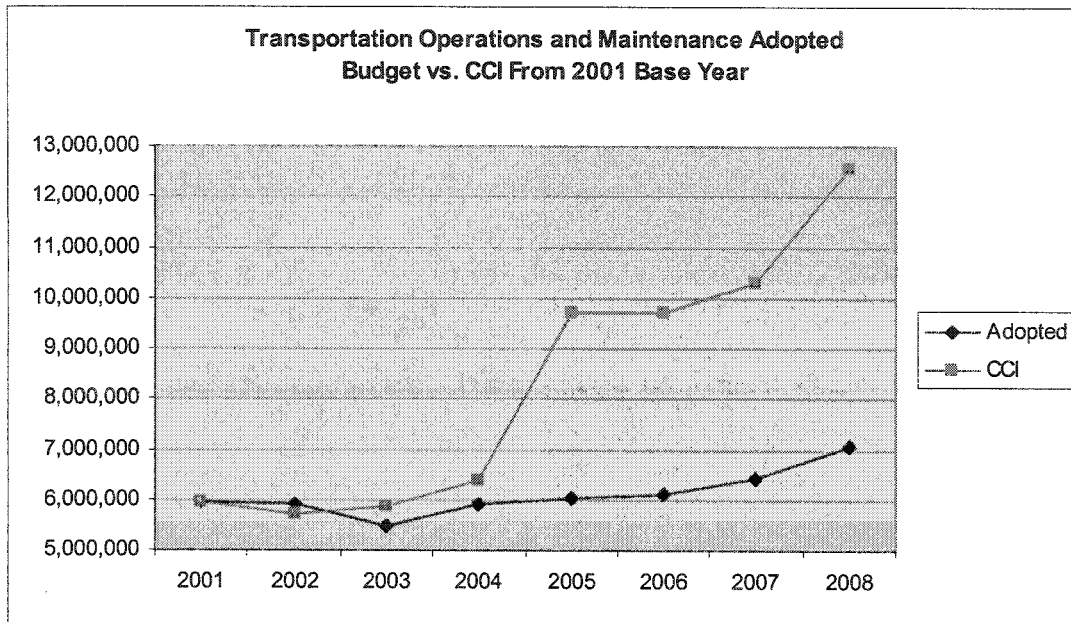
DRCOG which would impact the city's eligibility for future federal funding. Due to the certainty of facing a 3<sup>rd</sup> strike, the city has returned the federal funds for Arapahoe and 63<sup>rd</sup> to preserve its ability to seek federal funding for other city projects. Eliminating these two projects returns over \$1 M in local matching funds to the six-year CIP.

As outlined in the Blue Ribbon Commission work, the erosion of buying power in the transportation industry has been significant, resulting in additional reduction in service levels. Throughout this period of revenue, and cost escalation, the Transportation budget has 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.

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

- declining revenue resulting in budget reductions as mentioned above;
- no increase to non-personnel expense (NPE) budgets,
- increases in the cost of doing business in the transportation arena;
- continuing to use early data from a new asset management system and street condition assessment to strategically target street maintenance investments implementing elements of an Operations and Maintenance Study;
- keeping up with existing leveraged funding awarded to the city by state and federal sources, thereby keeping funding secured and avoiding cost escalation due to project delay and;
- Reallocating nonpersonnel dollars to continue funding Transportations share of a 0.50 FTE communications support specialist for 2010.

In the past, the city has appropriated non-personnel expense (NPE) increases evenly across all cost centers 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, concrete, fuel, and other materials and supplies have increased at greater rates. Staff will continue to track the indices that are specific to such cost categories, such as the Colorado Construction Cost Index and the Municipal Cost Index, and monitor and coordinate with state and regional responses to cost escalation. These costs apply to construction as well as operations and maintenance activities in Transportation. (Note the graphic below illustrating the difference between the adopted budget and what the budget would have been following the Colorado Construction Cost Index from a 2001 base year). Material cost increases impact multiple service areas such as the street resurfacing program, day-to-day potholing and patching maintenance programs, and the capital construction program.



A newly created GIS-based, asset management system and a recently completed street condition inventory was implemented based on recommendations from an Operations and Maintenance Study and will help staff strategically address maintenance needs during the 2009 and 2010 repair seasons. Transportation is working toward “right-sizing” efforts such as resurfacing, patching, chip and seal, crack sealing and other maintenance practices within constrained resources. Therefore, a separate line item (\$225,000) continues from previous year’s budgets to finalize pavement management approaches and other infrastructure maintenance and includes some flexibility to respond to immediate preventative maintenance efforts emerging from the pavement/asset management system.

Gaining experience with new asset management systems is providing a foundation for Transportation to more critically evaluate its approach to service delivery. Combined with budget reductions, Transportation is developing a more comprehensive service delivery analysis with additional potential resource shifts for the 2010 and 2011 budget processes. At this time, it is certain that cost escalation and revenue declines will be impacting some elements of the Transportation system over time and some service categories may not meet minimum acceptable service standards.

In the past, Transportation has been successful at seeking leveraged funding opportunities. If Transportation had not been successful at winning leveraged “reconstruction” dollars, our need for additional maintenance funding would be even greater than it is now. Rebuilding Broadway in concrete with leveraged dollars, for example, helps take pressure off constrained day-to-day street maintenance resources. Also, most projects that have added travel choices, system improvements and safety enhancements have included leveraged funding. For example, Boulder was awarded federal funding for transportation connections in the vicinity of Broadway and Euclid, stretching local resources to address a community goal.

As noted previously, DRCOG has penalties for delaying project construction and have created 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. Overall, it is important to advance the CIP in a timely manner in order to keep valuable leveraged funds. Historically, Transportation has averaged \$3.4 million annually in leveraged investments in our transportation infrastructure.

For planning purposes, we are attempting to allow continued flexibility in the CIP in order to provide local match for federal funding and FasTracks and/or local implementation to optimize FasTracks and other community objectives. This strategy worked well in the last budget cycle allowing the city to provide local match for a high-priority multimodal improvement at Euclid and Broadway. While the city has had great success in past years in leveraging federal funds, it may be more difficult in the future as federal funds have been diminishing. In this most recent TIP award, the average annual allocation to Boulder is \$1.2 million. Recent estimates indicate that on its current course, the Highway Users Trust Fund (HUTF) would no longer have funds available to distribute as soon as 2010. Last year, Congress moved \$8 Billion from the General Fund to the HUTF as a stop gap. That same consideration is underway now in Congress. Furthermore, while the federal transportation bill is set to expire in the end of September, Congress is likely to pass an extension.

Transportation staff and the Transportation Advisory Board (TAB) continue to explore and develop additional local funding options through input on the Development Excise Tax/Impact Fee Study and the Transportation Funding Study process hosted by the TAB.

## **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. 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. 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. 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 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. Until the economy recovers sufficiently or new revenue sources are secured, we will not be considering any new mitigation projects.

**CHANGES BETWEEN 2009 APPROVED AND 2010 APPROVED BUDGETS**

Description	2010 Ongoing Amount	2010 One-Time Amount	Standard FTEs	Fixed Term FTEs
<b>Operating Reductions</b>				
<b>Transportation Fund</b>				
Reduce annual street light installation budget resulting in fewer street light installations to address existing deficiencies or new requests.	\$17,000			
Eliminate Program Planner position intended to support asset management functions. Staff on limited basis with contractor.	\$36,000		1.00	
Reduced level of service related to signs and pavement markings. Less capacity to add new or enhanced signs and markings such as pedestrian crosswalks or bicycle way signage. Increased maintenance cycle for existing pavement markings and signs.	\$61,200			

Description	2010 Ongoing Amount	2010 One-Time Amount	Standard FTEs	Fixed Term FTEs
<b>Operating Reductions</b>				
<b>Transportation Fund</b>				
Minimal traffic signal head and phasing upgrades and reduced preventative maintenance.	\$45,000			
Reorganize support functions by combining PW administrative support and Transportation Advisory Board/Water Resources Advisory Board support functions.	\$50,000		0.39	
Reduce JUMP and Bound summer service. Retain core services; reduce transit service in summer (lowest use time of year).	\$50,000			
Reduce HOP summer service (15 minute headways will increase to 18 minutes). Retain core services; reduce transit service in summertime (lowest use time).	\$95,000			
Eliminate fixed-term Senior Planner. Position supports implementation of enhancements to the system. This reduction has already been implemented.	\$47,378			
Reduce Transportation Demand Management/Pass advertising and marketing. Retain core services, reduce marketing and outreach.	\$20,000			
Reduce Boulder East Transportation Mobility Organization (TMO) support.	\$16,500			
Reduce Transportation Planner position in the Transportation Capital Projects group.	\$37,000		0.25	
Reduce street overlay maintenance by reducing the 2009 operating budget increase, which was approved to help offset previous year cost escalations.	\$30,000			
Perform less capital maintenance on bike facilities such as broken path replacement and multi-use path bridge repairs.	\$27,000			
Reduce median maintenance by mowing less often and by encouraging development of semi-native grasses.	\$45,000			
Street sweeping will be performed less often in the Downtown and University Hill areas. Level of service was two mornings weekly for overtime and now will become as needed.	\$145,000			

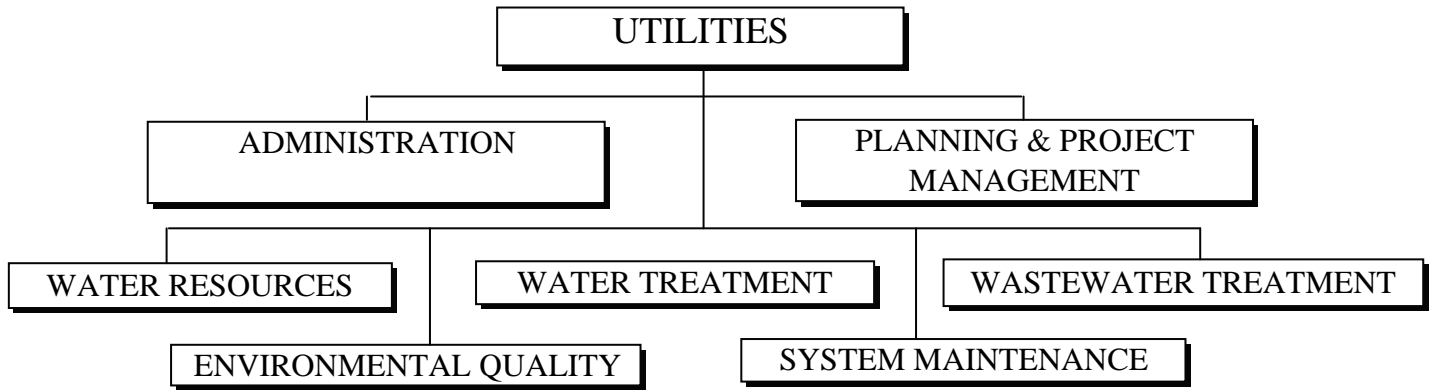
Description	2010 Ongoing Amount	2010 One-Time Amount	Standard FTEs	Fixed Term FTEs
<b>Operating Reductions</b>				
<b>Transportation Fund</b>				
Increase life cycles for equipment and reduce overtime use.	\$35,000			
Reduce street repair and maintenance - e.g., patches.	\$34,100			
Reduced funding for implementation of operations & maintenance study; \$225K remains available for implementation.	\$25,000			
Discontinue use of temporary staff and/or overtime when front desk lacks coverage.	\$22,500			
Eliminate the Administrative Specialist II position that supports Public Works and Community Planning (shared with Transportation, Utilities, and P&DS); associated work will be shifted to other staff.	\$23,033		0.33	
Sidewalk maintenance program. Provide less funding for the 50/50 cost split program for property owners that are located out of the sidewalk repair area.	\$54,000			
Reduce CIP funding for the 28th Street corridor project extending the time to complete the projects on 28th Street. The annual CIP funding for the 28th Street corridor project was reduced by \$150,000/yr from \$1,010,000 to \$860,000 for the 2010 - 2015 planning period. The recommended CIP budget was reviewed by council at the July 28 study session.				
Lower the overall CIP funding amount for the sidewalk repair program and increase the life cycle repair for damaged walk and ADA improvements throughout the city. The annual CIP funding for the Sidewalk Repair program was reduced by \$51,000/yr from \$680,000 to \$629,000 for the 2010 - 2015 planning period. The recommended CIP budget was reviewed by council at the July 28 study session.				
<b>Total Reduced</b>	<b>\$915,711</b>		<b>1.97</b>	

## PERFORMANCE MEASURES

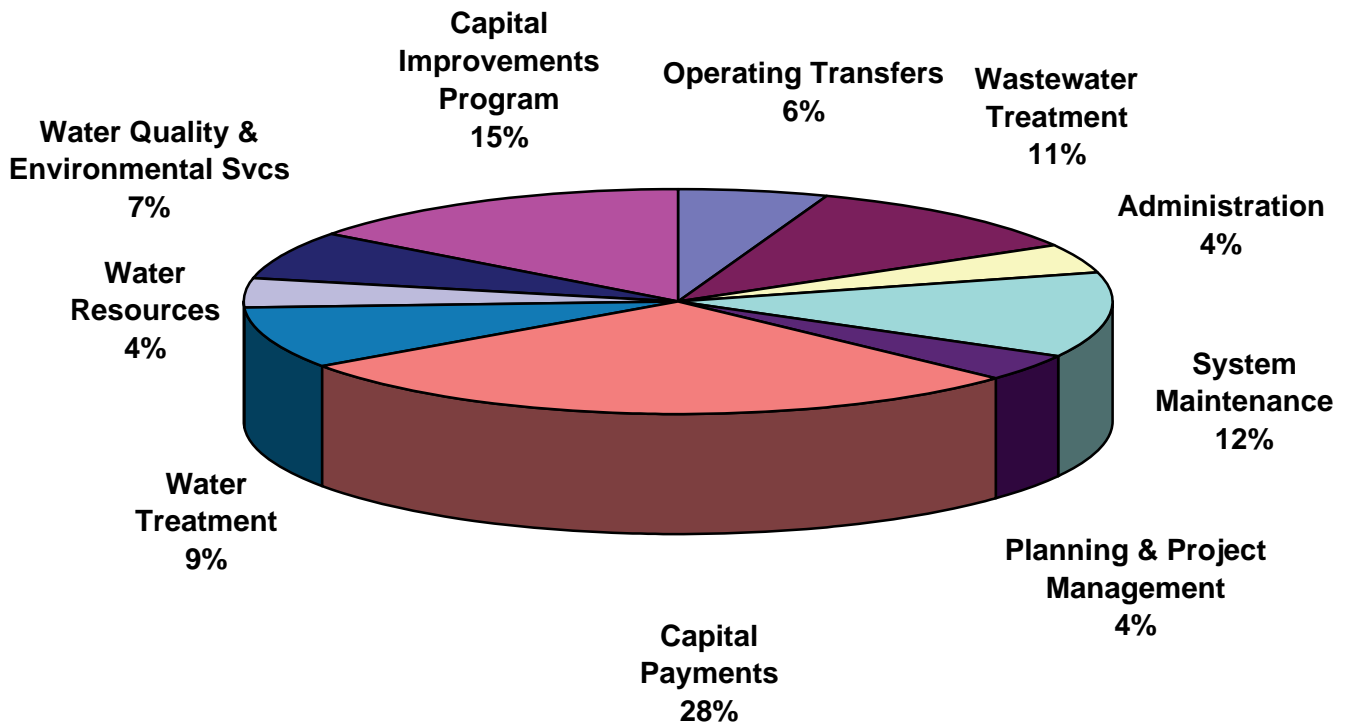
	<b>Actual 2008</b>	<b>Target 2009</b>	<b>Target 2010</b>
1. Daily vehicle miles of travel (VMT) in Boulder Valley: maintain at 1994 levels (2.46M).	2.49 Million	2.67 Million	2.46 Million
2. Modal shift – Reduce SOV travel to 25% of trips by 2025.	38%	34.6%	33.8%
3. Transportation System Performance: maintain average drive times; maintain congestion at 20% of the system.	19%	20%	20%
4. Of total number of potholes reported, the number of potholes filled within one business day.	57%	95%	95%
5. Of total number of sidewalk trip hazards reported, the number of hazards repaired within one business day.	68%	95%	95%



# DIVISION OF UTILITIES



**2010 BUDGET**  
**\$47,930,258**



**2010 BUDGET  
UTILITIES DIVISION**

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
UTILITIES DIVISION			
Capital Payments			
Windy Gap Payments	\$ 2,266,168	\$ 2,457,567	\$ 2,479,532
Debt Service Payments	10,813,507	10,836,809	11,120,387
TOTAL	<u>13,079,675</u>	<u>13,294,376</u>	<u>13,599,919</u>
Operating Transfers			
Transfers/Cost Allocation	2,620,740	2,629,264	2,638,206
TOTAL	<u>2,620,740</u>	<u>2,629,264</u>	<u>2,638,206</u>
Reserves			
Operating Reserves	0	718,000	0
TOTAL	<u>0</u>	<u>718,000</u>	<u>0</u>
Administration			
Division Administration	585,825	787,458	789,546
Rate Administration	267,172	45,000	50,000
Computer Replacement	202,894	212,000	224,000
Billing Services	705,082	745,519	774,996
Support Services	168,159	192,975	176,294
TOTAL	<u>1,929,132</u>	<u>1,982,953</u>	<u>2,014,836</u>
Planning & Project Management			
Planning & Project Management	696,024	950,104	967,607
Unallocated Construction	637,755	500,000	470,000
Flood Management	604,303	446,870	464,384
TOTAL	<u>1,938,082</u>	<u>1,896,974</u>	<u>1,901,990</u>
Water Resources			
Water Resources Management	1,234,495	1,199,080	1,199,615
Watershed Operations	348,110	360,115	356,661
Hydroelectric Operations	463,570	409,988	421,867
Stormwater Contract Management	33,333	47,993	48,473
TOTAL	<u>2,079,509</u>	<u>2,017,176</u>	<u>2,026,616</u>
Water Treatment			
Betasso Treatment Plant	2,222,593	2,156,541	2,312,438
Boulder Reservoir Treatment Plant	1,652,483	1,650,472	1,572,913
System Controls	149,420	246,790	256,007
WTP Residuals Handling	98,470	124,698	125,945
TOTAL	<u>4,122,965</u>	<u>4,178,501</u>	<u>4,267,303</u>
Water Quality Environment Services			
Industrial Pretreatment	323,373	357,073	358,000
Water Conservation	371,822	451,923	391,875
Drinking Water Quality Services	772,801	802,192	869,198
Wastewater Quality Services	562,619	611,279	718,618
Stormwater Quality Services	834,372	904,412	962,554
TOTAL	<u>2,864,987</u>	<u>3,126,878</u>	<u>3,300,246</u>

**2010 BUDGET  
UTILITIES DIVISION**

	2008 ACTUAL	2009 APPROVED	2010 APPROVED
<b><u>BUDGET BY PROGRAM</u></b>			
System Maintenance			
Distribution System Maintenance	1,865,151	1,948,182	2,029,657
Collection System Maintenance	1,602,761	1,617,703	1,638,384
Storm Sewer Maintenance	632,828	657,878	605,843
Flood Channel Maintenance	194,164	284,991	291,414
Meter Services	1,073,281	1,156,292	1,195,864
TOTAL	<u>5,368,186</u>	<u>5,665,046</u>	<u>5,761,163</u>
Wastewater Treatment			
75th Street Treatment Plant	4,169,615	4,062,451	4,129,724
Marshall Landfill Operations	492	41,336	31,749
Cogeneration	129,199	120,052	124,128
Biosolids Operations	1,057,946	1,112,930	1,100,383
TOTAL	<u>5,357,252</u>	<u>5,336,768</u>	<u>5,385,984</u>
Capital Improvements Program			
Capital Improvements Program	16,981,861	15,254,389	7,033,995
TOTAL	<u>16,981,861</u>	<u>15,254,389</u>	<u>7,033,995</u>
TOTAL	<u>\$ 56,342,389</u>	<u>\$ 56,100,325</u>	<u>\$ 47,930,258</u>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 12,014,823	\$ 12,657,759	\$ 13,111,764
Operating Expenses	15,143,981	11,854,418	11,463,740
Interdepartmental Charges	2,233,617	1,672,086	1,622,221
Capital	13,482,720	16,449,989	7,973,940
Debt Service	10,824,899	10,819,550	11,120,387
Non-recurring Expenditures	(11,392)	17,259	0
Other Financing Uses	2,653,740	2,629,264	2,638,206
TOTAL	<u>\$ 56,342,389</u>	<u>\$ 56,100,325</u>	<u>\$ 47,930,258</u>
<b><u>BUDGET BY FUND</u></b>			
General	\$ 18,593	\$ 17,665	\$ 0
Transportation	168,832	171,859	172,854
Water Utility	27,486,197	32,538,383	26,727,342
Wastewater Utility	22,289,730	16,685,767	14,711,808
Stormwater and Flood Management Utility	6,379,037	6,686,651	6,318,254
TOTAL	<u>\$ 56,342,389</u>	<u>\$ 56,100,325</u>	<u>\$ 47,930,258</u>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	155.18	156.23	155.90
Seasonal Temporary FTE's	6.50	6.50	6.50
TOTAL	<u>161.68</u>	<u>162.73</u>	<u>162.40</u>



**2010 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**

**Community Sustainability Philosophy**

The work groups in the Utility Division manage the utility systems and programs by considering the relationships among economic, social and environmental health in decisions about funding, priorities, operations, maintenance and purchasing. This is reflected in the Utilities mission statement.

More specifically, the Utilities Division implements the Community Sustainability Philosophy in the following manner:

- Economic – Each of the utilities rely on service-based fees to support its programs and services and have competitive rates (mid-range) when compared to other front-range cities. The utility services result in reliable water systems, treatment facilities and service standards that support business and development activities.
- Social – Customer outreach and information is provided through a variety of forums and, in many cases, is also directed to Spanish-speaking customers.
- Environmental – Capital projects are designed to avoid, if possible, wetlands and wildlife; water conservation programs are intended to reduce the use of our limited water supplies; and renewable energy (hydroelectric, co-generation and photovoltaic) is generated to reduce greenhouse gas emissions.

By considering the full range of community sustainability factors in its evaluation and decision-making process, the Utilities Division is able to support and maintain a healthy and vital community for the long term.

### **Business Plan Description**

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 while maintaining reserve level goals and meeting debt service requirements. The utility funds receive a majority of their revenues from monthly user charges and utility system development fees.

Utilities focuses its resources on capital infrastructure maintenance, treatment processes and operations and compliance with state and federal regulations to satisfy its mission of providing high quality and reliable water services.

All of the Utilities' services and programs meet or exceed the minimum acceptable service standard levels. Staff is continually looking for ways to provide more efficient and effective service delivery through the use of performance measures, national benchmarking reports, front-range community comparisons and a peer review audit. As part of the annual budget process, if new funding needs are identified, the Utilities business plan is reviewed to see what reallocations or redistributions of funds can occur that will offset the need or level to increase the monthly user charges.

For 2010, Utilities is recommending the following budget reallocations:

- A one-time reallocation of nonpersonnel dollars to fund the Utilities share of a 0.50 FTE communications support specialist (\$13,186).
- An ongoing reallocation from the water efficiency program in Water Conservation (\$25,510) to the Equipment Replacement Program for the Drinking Water Laboratory (\$10,510) and Distribution Maintenance to enhance the valve operations testing program (\$15,000).
- An ongoing reallocation from Biosolids Composting (\$20,000) and Stormwater Maintenance (\$15,000) to the Household Hazardous Waste Program to address increased costs due to additional citizen participation and elimination of the city's general fund contribution to the program.
- A one-time reallocation from Marshall Landfill Operations (\$10,000) and Biosolids Recycling (\$25,000) to purchase equipment for the Wastewater Laboratory to perform particulate analysis.

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

In each of the investment strategies, Utilities works with internal city departments and potential outside agencies to look for opportunities to provide more efficient service delivery using shared resources.

- 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, financial management, utility billing operations, planning and analysis, raw water supply management and emergency response programs.

**2.) Desirable Services include expansion of treatment and delivery systems or support city goals.** 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 the 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 treatment optimization programs and some facility maintenance projects.

## UTILITY RATE INCREASES

### Revenues

Monthly user fees will remain the same for all three utilities in 2010. The following table shows revenue increases for 2009 and 2010 and possible revenue increases for the subsequent two years as projected during development of the 2010 budget.

	2009	2010	2011	2012
Water	8%	0%	4%	4%
Wastewater	5%	0%	3%	3%
Stormwater/ Flood Management	3%	0%	3%	3%

### Peer Review Items

A peer review of the Public Works Department's Utilities Division (water and wastewater) was conducted by the American Water Works Association (AWWA)/Water Environment Federation (WEF) and completed in October 2008. The peer review report identified areas of strength and opportunities for improvement. Staff and the Water Resource Advisory Board (WRAB) have worked together to prioritize the opportunities for improvement and to develop an implementation plan. The prioritization information was used with the Utilities business plan to develop the 2010 operating budget and capital improvement program.

All but four of the Peer Review Tier 1 items have been incorporated into the 2010 budget. The Peer Review identified a total of 89 opportunities for improvement. Staff, in working with the WRAB, has prioritized these into three Tiers. Of the 30 Tier 1 items, 26 are funded within the existing 2009 budget or recommended 2010 budget (e.g. base budget). These items include those that have savings (9 items) and those that are preferable to implement but do not have savings (17 items). The remaining Tier 1 items

(summarized below) require additional resources in order to evaluate and implement. These may result in future savings, but the estimated amount has not been determined. These have not been included in the 2010 budget but will be reconsidered as part of the 2011 budget process.

- **Enhance Safety & Health Program** – hire a consultant to perform a safety and health analysis (\$50,000 one-time expense).
- **Senior Management to Actively Promote a Safety Culture** – more internal staff time and additional funding for training by an outside consultant (\$20,000 ongoing expense).
- **Regular Inspection and Maintenance of high pressure pipeline right-of-ways** – regular inspection and maintenance for treated water transmission line right-of-ways (\$149,800 ongoing expense).

**Action Plan**

Budget enhancements, or action plan items, for 2010 are summarized in the following table.

	<b>Water</b>	<b>Wastewater</b>	<b>Stormwater/ Flood</b>	<b>Total</b>
<b>Household Hazardous Waste Program</b> – rising costs due to increased citizen participation and the city’s general fund contribution (\$17,665) being eliminated		\$26,766	\$28,168	\$54,934
<b>Regulatory Support</b> – consultant support for the 2010 Basic Standard regulation and other ongoing hearing and special water quality studies			\$4,000	\$4,000
<b>Replacement Program</b> – establish equipment replacement program for WQES laboratory and office areas. Additional money in 2010 will fund the immediate replacement of the Spectrophotometer used for particulate analysis		\$6,000 in 2010 (\$6,000 ongoing)	\$10,000 in 2010 (\$4,000 ongoing)	\$16,000 in 2010 (\$10,000 ongoing)
<b>Total</b>	\$0	\$32,766	\$42,168	\$74,934

The 2010-2015 utility fund financials also reflect several bond issuances (and associated debt payments) to fund the following capital projects:

Water:

None

Wastewater:

Biosolids Digester Improvements (\$4.0 million in 2010)

Ultraviolet Disinfection System (\$4.4 million in 2010)

Stormwater/ Flood Management:

South Boulder Creek Improvements (\$3.0 million in 2012)

The Utilities division is also pursuing federal stimulus funds as part of the American Recovery and Reinvestment Act of 2009 (ARRA) on a case by case basis as opportunities arise. Some of the funding programs require a city match and, should the city be successful in an award, Utilities may need to re-prioritize its capital improvement program, use of financial reserves or a combination of both in order to accept the award and fund the city's share of the project.

**Budget Reductions/Efficiencies – Operating Budget**

The table below summarizes ongoing reductions/efficiencies to the 2010 operating budget.

Water Utility Fund:

Program	Savings	Comments
Administration	\$15,000	Reduce administrative support (\$8,376 - .12 FTE) and consultant services (\$6,624)
Planning & Project Management	\$20,000	Reduce travel and training (\$2,000), temporaries and interns (\$3,000) and funding for misc. studies, special projects and small construction projects (\$15,000)
Water Resources	\$30,000	Reduce legal and engineering consultant services for water rights protection and water yield studies (\$17,000) and reduce or defer building and equipment maintenance at the watershed (\$13,000)
Water Treatment	\$50,000	Defer optimization evaluations for new treatment processes and strategically schedule use of the Boulder Reservoir Treatment Facility to incur savings for power, chemicals and staff overtime
Water Quality & Environmental Services	\$26,000	Eliminate funding for the water efficiency program for city departments
Total Ongoing Savings	\$141,000	

Wastewater Utility Fund:

Program	Savings	Comments
Administration	\$6,282	Reduce administrative support (.09 FTE)
Planning & Project Management	\$20,000	Reduce travel and training (\$2,000), temporaries and interns (\$3,000) and funding for misc. studies, special projects and small construction projects (\$15,000)
Wastewater Treatment	\$73,718	Electricity savings from conservation and purchase of less expensive solar power (\$33,718), defer equipment and building maintenance (\$30,000) and savings in natural gas charges due to energy audits (\$10,000)
System Maintenance	\$20,000	Reduce or defer sewer main pipeline repairs and maintenance
<b>Total Ongoing Savings</b>	<b>\$120,000</b>	

Stormwater/Flood Management Utility Fund:

Program	Savings	Comments
Administration	\$8,376	Reduce administrative support (.12 FTE)
<b>Total Ongoing Savings</b>	<b>\$8,376</b>	

**CHANGES BETWEEN 2009 APPROVED AND 2010 APPROVED BUDGETS**

Description	2010 Ongoing Amount	2010 One-Time Amount	Standard FTEs	Fixed Term FTEs
<b>Operating Reductions</b>				
<b>General Fund</b>				
Transfer the General Fund's contribution for the Household Hazardous Waste Program to the Water Utility funds	\$18,000			
<b>Total Reduced</b>	<b>\$18,000</b>		<b>0.00</b>	

## PERFORMANCE MEASURES

In addition to the four performance measures listed below, Utilities also participates in the American Water Works Association Benchmarking Study and reports on 19 benchmarking measures. These can be found in the Utilities annual report. Additionally, as we continue to look for efficiencies and to compare ourselves with other communities, we are planning to add metrics related to energy use and sewer and stormwater line maintenance.

	<b>Actual 2008</b>	<b>Target 2009</b>	<b>Target 2010</b>
1. Average length of time for an unplanned water service outage - not to exceed 5 hours	63% less than 5 hours	100% less than 5 hours	100% less than 5 hours
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.	1 <sup>st</sup> qtr – 96% * 2 <sup>nd</sup> qtr – 99% * 3 <sup>rd</sup> qtr – 100% 4 <sup>th</sup> qtr – 100%	100% Compliance	100% Compliance
4. City of Boulder Community Rating System (CRS) for Flood Insurance Purposes.	Rating = 7	Rating = 7	Rating = 7

\* Noncompliance days in the 1<sup>st</sup> and 2<sup>nd</sup> quarter were due to construction activities and the related startup of new operational systems associated with the major facility upgrades that concluded in the summer of 2008.

**PUBLIC SAFETY**

**Fire ..... 267**

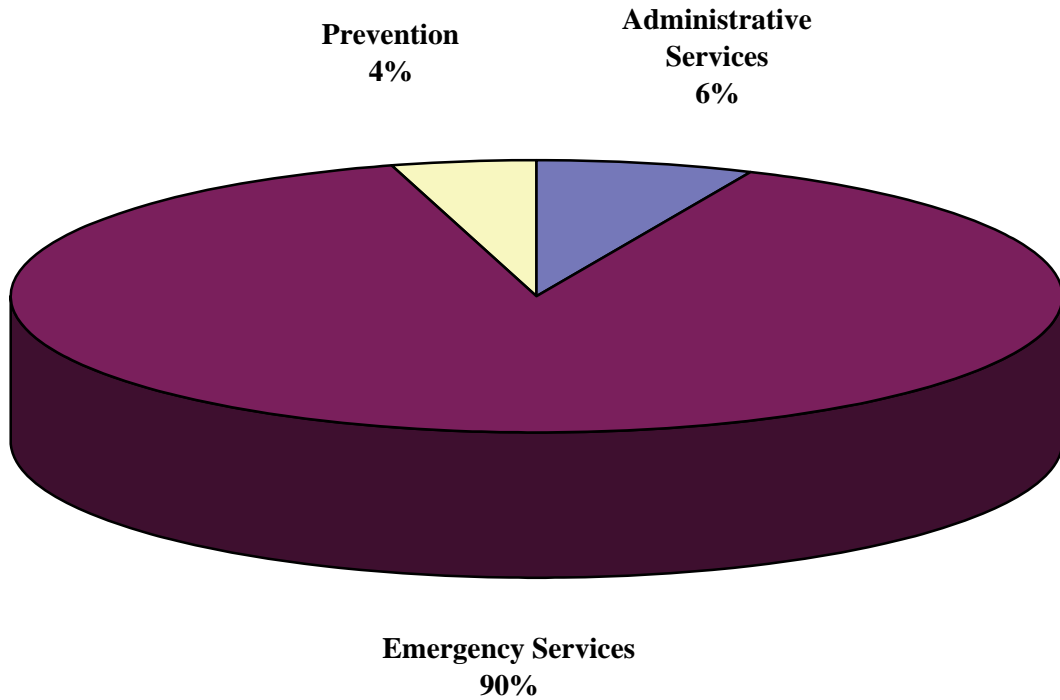
**Police ..... 273**



# FIRE



**2010 BUDGET**  
**\$14,746,831**



**2010 BUDGET  
FIRE**

	<b>2008 ACTUAL</b>	<b>2009 APPROVED</b>	<b>2010 APPROVED</b>
<b><u>BUDGET BY PROGRAM</u></b>			
ADMINISTRATIVE SERVICES			
General	\$ 724,045	\$ 693,948	\$ 727,283
Communication/Contracted Svcs	197,393	187,408	190,191
	<u>921,438</u>	<u>881,356</u>	<u>917,475</u>
EMERGENCY SERVICES			
General	11,253,786	11,022,644	12,291,081
Wildland Coordination	612,757	548,814	571,993
Specialty Teams	108,463	66,893	67,643
Training	313,206	270,855	280,639
	<u>12,288,212</u>	<u>11,909,206</u>	<u>13,211,356</u>
PREVENTION			
Prevention	557,189	607,373	618,000
	<u>557,189</u>	<u>607,373</u>	<u>618,000</u>
 TOTAL	 <u>\$ 13,766,839</u>	 <u>\$ 13,397,935</u>	 <u>\$ 14,746,831</u>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 12,046,953	\$ 12,012,603	\$ 12,511,499
Operating Expenses	876,073	569,665	767,668
Interdepartmental Charges	843,813	815,667	767,663
	0	0	700,000
TOTAL	<u>\$ 13,766,839</u>	<u>\$ 13,397,935</u>	<u>\$ 14,746,831</u>
<b><u>BUDGET BY FUND</u></b>			
General	\$ 13,691,125	\$ 13,319,155	\$ 14,665,897
Open Space	75,714	78,780	80,934
TOTAL	<u>\$ 13,766,839</u>	<u>\$ 13,397,935</u>	<u>\$ 14,746,831</u>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	111.33	112.33	112.33
Seasonal Temporary FTE's	2.50	2.50	2.50
TOTAL	<u>113.83</u>	<u>114.83</u>	<u>114.83</u>

## **2010 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**

#### **Community Sustainability Philosophy**

To thrive, a city must provide for the safety and well being of residents. The Fire Department provides services equally to all who live, work, visit or travel through the community. Safety education programs are designed to reach all segments of the community.

#### **Business Plan Description**

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 may be necessary. To maintain target response times, 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 an appropriate level in the community.

The Fire Department 2009 Master Plan has been reviewed by the Planning Board which recommended acceptance by City Council. The Master Plan was scheduled for a City Council study session this summer but at the time of this submission has been postponed indefinitely.

This Business Plan reflects the goals and strategies identified in the draft master plan.

**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.

**CHANGES BETWEEN 2009 APPROVED AND 2010 APPROVED BUDGETS**

Description	2010 Ongoing Amount	2010 One-Time Amount	Standard FTEs	Fixed Term FTEs
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<b>Operating Additions</b>				
<b>General Fund</b>				
Fire apparatus replacement – Allocation of “de-Bruced” property tax revenue to fund “critical deficiency” in replacement of fire apparatus.	\$700,000			
One additional fire fighter will be hired to help offset overtime costs and provide additional fire station coverage	\$85,000		1.00	

Description	2010 Ongoing Amount	2010 One-Time Amount	Standard FTEs	Fixed Term FTEs
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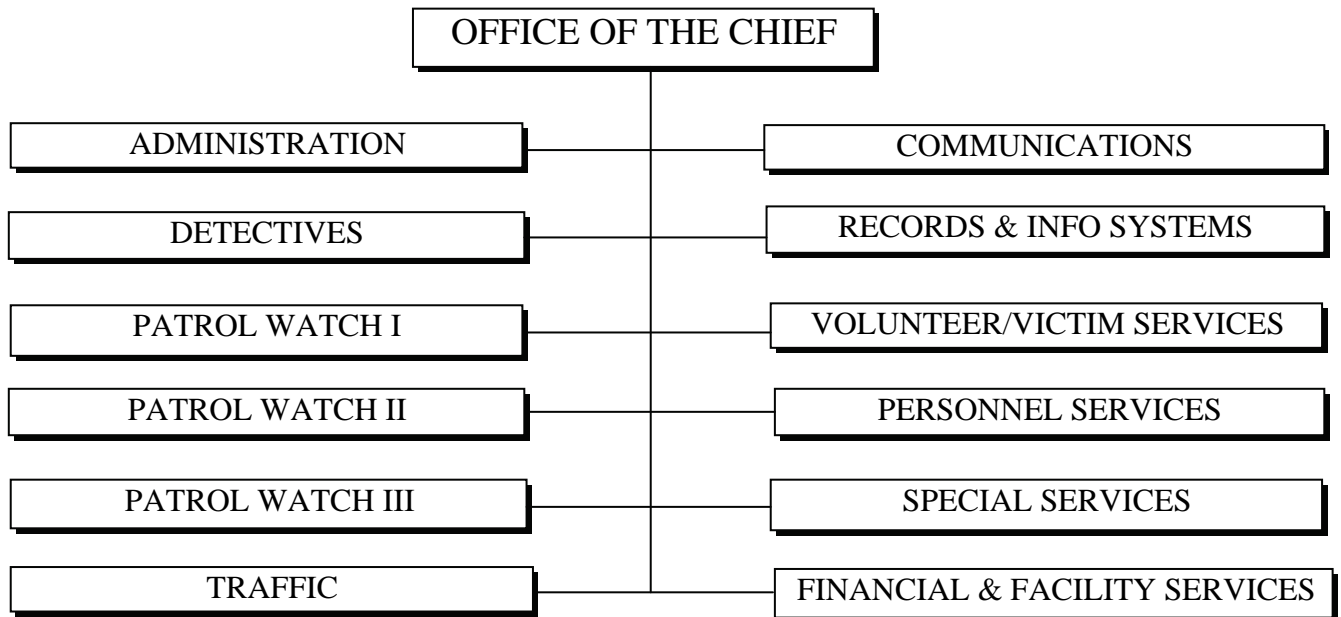
Operating Additions				
<b>General Fund</b>				
Traffic signal pre-emption upgrades and replacement program	\$80,000			
Fire Operations – Additional funding will be used for essential safety equipment and supplies	\$80,000			
Office of Emergency Mgmt – Funding to pay for the city’s share of an Emergency Management position funded jointly by the city and Boulder County	\$60,000		1.00	
<b>Total Additions</b>	<b>\$1,005,000</b>		<b>1.00</b>	

**PERFORMANCE MEASURES**

	ACTUAL 2008	TARGET 2009	TARGET 2010
1. Percentage of emergency responses within six minutes. Target 90%	72.9%	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 arrives on scene within 11 minutes.	95.7%	90%	90%

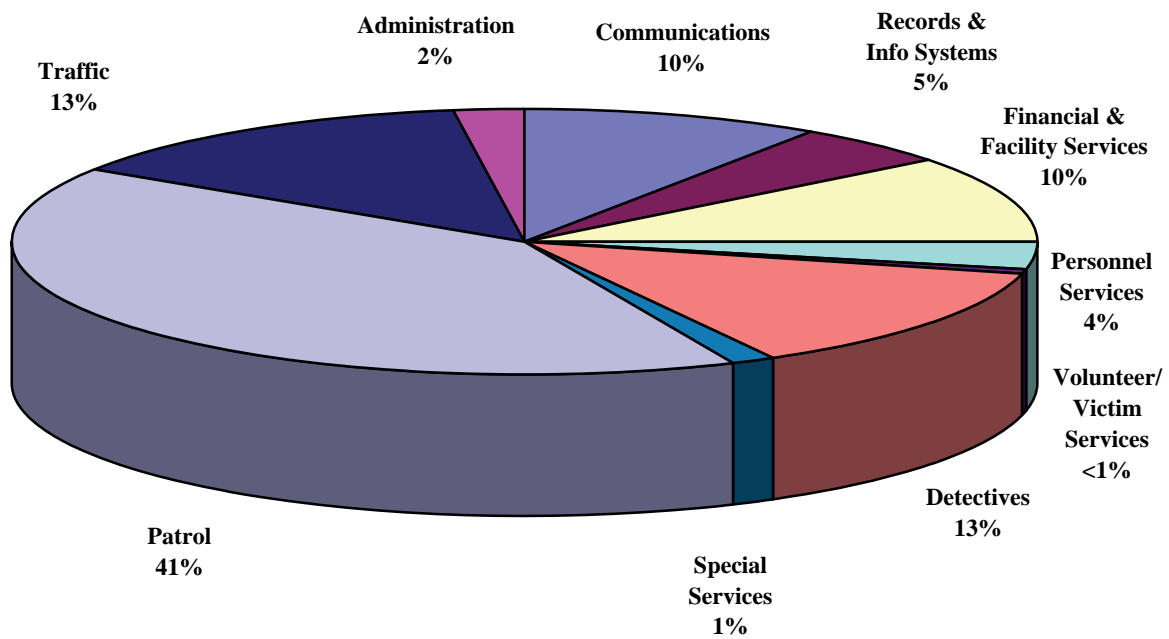


# POLICE



## 2010 BUDGET

\$28,137,488



**2010 BUDGET  
POLICE**

	<b>2008 ACTUAL</b>	<b>2009 APPROVED</b>	<b>2010 APPROVED</b>
<b><u>BUDGET BY PROGRAM</u></b>			
Administration	\$ 645,649	\$ 663,452	\$ 647,569
Communications	2,738,312	2,598,973	2,678,295
Records & Information Systems	1,179,544	1,338,105	1,397,645
Financial & Facility Services	3,201,862	2,900,912	2,938,058
Personnel Services	968,684	962,896	996,223
Volunteer/Victim Services	80,755	124,559	130,949
Detectives	3,827,985	3,807,738	3,662,447
Special Services	1,155,295	383,382	388,496
Patrol Watch I	4,429,204	4,684,691	4,658,320
Patrol Watch II	3,561,990	3,901,593	3,963,764
Patrol Watch III	2,283,887	2,801,014	2,878,440
Traffic	3,134,012	3,771,651	3,797,282
Donations	6,076	0	0
Grants	132,326	0	0
	0		0
TOTAL	\$ <u>27,345,581</u>	\$ <u>27,938,967</u>	\$ <u>28,137,488</u>
<b><u>BUDGET BY CATEGORY</u></b>			
Personnel Expenses	\$ 22,579,632	\$ 23,716,589	\$ 23,890,110
Operating Expenses	3,249,149	3,043,175	3,038,175
Interdepartmental Charges	1,314,070	1,122,848	1,152,848
Capital	202,730	56,355	56,355
TOTAL	\$ <u>27,345,581</u>	\$ <u>27,938,967</u>	\$ <u>28,137,488</u>
<b><u>BUDGET BY FUND</u></b>			
General	\$ 27,345,581	\$ 27,938,967	\$ 28,137,488
TOTAL	\$ <u>27,345,581</u>	\$ <u>27,938,967</u>	\$ <u>28,137,488</u>
<b><u>AUTHORIZED FTE's</u></b>			
Standard FTE's	<u>273.25</u>	<u>273.25</u>	<u>269.50</u>
TOTAL	<u>273.25</u>	<u>273.25</u>	<u>269.50</u>



## **2010 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. This entails a full range of services which include, but is not limited to: preventing crime, enforcement, security, conducting investigations, dealing with public disorder and quality of life issues, responding to emergencies, training, and managing disasters.

### **BUSINESS PLAN**

#### **Community Sustainability Philosophy**

Our first priority in allocating resources is to meet the emergency, crime, and service needs of our community. As a first responder agency, we must have the ability to respond to events and emergencies as they occur. We must also have the resources necessary to maintain the safety of our community members and employees. We also attempt to implement and maintain the recommendations from our master plan. This entails meeting the expectations for enforcement and services expected by community members, and as defined by contemporary policing standards. Finally, we must be able to support our patrol, prevention, and investigative functions.

#### **Business Plan Description**

The Boulder Police Department strives to meet the safety and service needs of the Boulder community through implementation of our master plan. The original Police Master Plan was initiated in 1994 and accepted by Council in 1996. In order to implement the Master Plan recommendations, including the identified need for additional staffing and financial resources, a tax package (i.e., the public safety tax) was approved by the voters in 1997. In 2001, an update to the original Master Plan was completed and subsequently approved by Council in 2003.

In summary, the Police Master Plan was implemented to bring service levels to an acceptable standard and to improve Police services provided to the community. The Master Plan identified the need for additional resources to support the philosophical and operational transition to Community Oriented and Problem Based Policing. 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. Thus, 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 8 years, the department has lost 19.25 positions to budget cuts (5 officer positions and 14.25 civilian positions), while the city's population has continued to increase and calls for service have continued to rise. By 2005, the ratio decreased to 1.67 officers per 1,000 population.

The trend of increasing calls per officer is affecting our services by decreasing the number of officers available for routine patrol duties in order to respond to calls. In 2008, the 757.7 calls for service per 1000 citizens exceeds the 1995 level of 465 calls per officer. This is a historically high level of calls for service. In a comparison with 20 other benchmark cities, Boulder ranks #3 in terms of most calls for service per officer.

In assessing the impact of increasing call loads and resource/staffing reductions, we have found that our workload level has exceeded the pre-Master Plan level, which has impacted our ability to maintain 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 handle the increase in calls for service or to deal with the impacts of the opening of the Twenty-Ninth Street mall or future planned projects such as the Peloton or Transit Village.

From 2001 to 2005, the department experienced a 7.5% budget reduction for a cumulative total of \$1,643,718.00. As a result of the city's 2001 to 2005 budget reductions, five officer positions and 14.25 civilian positions were reduced, along with hours of operation and community service programs. The number of non-police personnel available to take reports has decreased, placing a greater workload on our officers. We also closed our south Boulder community police annex which served the residents in the south area of town.

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. However, as population and calls for service have continued to rise, we have struggled in protecting the quality of core services. We have also made one time adjustments to our vehicle replacement fund for several years. We have also taken steps to increase efficiencies by streamlining our arrest and report writing procedures, and reducing our paperwork for officers.

Our plan is to continue to prioritize and reallocate resources as we are able to in order to meet our master plan goals and to keep service levels as close to the 2000 standards as possible. We also hope to eventually build our staffing levels back up to help with the increasing demand for services.

## **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-injury 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.

**CHANGES BETWEEN 2009 APPROVED AND 2010 APPROVED BUDGETS**

Description	2010 Ongoing Amount	2010 One-Time Amount	Standard FTEs	Fixed Term FTEs
<b>Operating Reductions</b>				
<b>General Fund</b>				
Retain the University Hill Community Police Centers but eliminate the associated civilian staffing.	\$120,000		1.75	
Eliminate the Police Civilian Forensic Analyst position, which will result in additional duties being absorbed by detectives.	\$99,429		1.00	
Implement efficiencies by consolidating telephone lines.	\$25,000			
Close Records division and Public Safety lobby on holidays.	\$15,000			
Eliminate one building maintenance position, which will shift duties to other staff and lower current level of service.	\$39,856		1.00	
Reallocate funding due to ongoing VALE grant awards; this change has no impact on the community since grant funding will offset reduction.	\$30,000			
<b>Total Reductions</b>	<b>\$329,285</b>		<b>3.75</b>	

Operating Additions				
General Fund				
Police fleet replacement and operations – Allocation of “de-Bruced” property tax revenue to supplement existing funding for vehicle repair and replacement	\$50,000			
<b>Total Additions</b>	<b>\$50,000</b>		<b>0.00</b>	

## PERFORMANCE MEASURES

	Actual 2008	Target 2009	Target 2010
1. To report the number of D.U.I. arrests	1,089	1,100	1,100
2. 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%.	22%	27%	27%
3. Evaluate police effectiveness through the improvement of police emergency response under the last five-year average of 6.2 minutes.	2.15 minutes	3.5 minutes	3 minutes
4. Traffic Summons	21,205	13,000	19,000
5. Calls For Service Per Officer	457	417	417
6. Total Part I (serious) Crime Rate	3,141	2,600	2,800



**CITY OF BOULDER  
2010 FUND FINANCIAL**

**GENERAL FUND  
(in \$1,000s)**

A	B	BZ	CC	CD	CF	CH	CJ	CL	CN
4	Sales Tax Growth		-1.93%	2.07%	3.56%	3.35%	3.15%	3.04%	3.20%
5		ACTUAL	REVISED	APPROVED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
6		2008	2009	2010	2011	2012	2013	2014	2015
36	<b>TOTAL BEGINNING RESOURCES</b>	14,192	11,399	10,057	10,089	10,085	10,118	6,282	1,339
37	<b>REVENUE:</b>								
38	Sales/Use Tax	37,812	37,155	37,925	39,274	40,591	41,870	43,142	44,436
46	Tax Increment (10th & Walnut)	986	887	887	887	887	887	0	0
47	Food Service Tax	509	495	510	520	526	536	541	563
51	Property Tax	13,628	13,978	14,397	14,829	14,829	14,829	15,274	15,732
54	"De-Bruced" Property Tax Increment	0	960	1,920	2,880	3,840	4,800	5,760	5,933
55	Public Safety Property Tax	4,732	4,785	4,976	5,175	5,175	5,175	5,331	5,491
56	Cable TV Franchise & PEG Fees	1,239	1,164	1,164	1,164	1,164	1,164	1,164	1,176
59	Liquor Occupation Tax	596	619	637	656	676	696	717	739
60	Telephone Occupation Tax	755	768	768	768	768	768	768	768
61	Accommodation Tax	2,840	2,556	2,658	2,765	2,875	2,990	3,110	3,265
62	Admission Tax	549	565	580	594	609	624	640	656
64	Xcel Franchise Fee	4,347	3,825	3,940	4,058	4,180	4,305	4,435	4,568
65	Specific Ownership Tax	1,341	1,274	1,299	1,325	1,352	1,379	1,407	1,435
66	Tobacco Tax	363	385	385	385	385	385	385	385
67	NPP and Other Parking Revenue	161	137	137	137	137	137	137	137
68	Meters-Out of Parking Districts	454	455	474	474	474	474	474	474
72	Sale of Other Services	184	194	198	202	206	210	215	219
73	Sale of Goods	61	59	61	63	65	67	69	71
75	Licenses	213	196	202	208	215	221	228	234
76	Court Fees and Charges	1,811	1,648	1,648	1,673	1,673	1,673	1,673	1,673
77	Parking Violations	2,163	1,970	1,970	1,970	1,970	1,970	1,970	1,970
79	Other Fines & Penalties	2	2	2	2	2	2	2	3
81	Court Awards-DUI, No Ins. & Seized Property	125	112	115	119	122	126	130	134
82	Photo Enforcement Revenue	1,321	1,888	1,965	2,014	2,064	2,116	2,169	2,223
83	Other Governmental	445	0	0	0	0	0	0	0
84	Interest Income	825	638	638	650	650	650	663	676
86	Rental Income	188	155	160	165	170	175	180	185
88	Other Revenue	519	618	793	669	695	723	752	782
92	Housing/Human Services Fees	287	251	218	222	226	231	235	275
93	Parks Fees (see Other Revenue)	219	171	215	216	217	218	219	220
103	2009 Budget Stabilization Strategies	0	255	100	102	102	102	102	102
106	<b>SUB-TOTAL CURRENT REVENUE</b>	78,675	78,167	80,944	84,167	86,846	89,505	91,889	94,524
108	<b>Other Revenue</b>								
109	Grants	1,667	902	932	951	970	989	1,008	1,027
112	Carryovers and Supplementals from Add'l Revenue	1,477	0	0	0	0	0	0	0
115	Meters-Within Parking Districts	2,378	2,210	2,405	2,405	2,405	2,405	2,405	2,405
116	Trash Hauler Occupation Tax	1,317	1,175	1,187	1,199	1,211	1,223	1,235	1,235
120	Education Excise Tax (to Fund Balance Reserves)	842	0	0	0	0	0	0	0
121	.15 Sales Tax	3,870	3,648	3,724	3,942	4,114	0	0	0
123	<b>SUB-TOTAL OTHER REVENUE</b>	11,551	7,935	8,248	8,497	8,700	4,617	4,649	4,996

**CITY OF BOULDER  
2010 FUND FINANCIAL**

**GENERAL FUND  
(in \$1,000s)**

	A	B	BZ	CC	CD	CF	CH	CJ	CL	CN
4		Sales Tax Growth		-1.93%	2.07%	3.56%	3.35%	3.15%	3.04%	3.20%
5			ACTUAL	REVISED	APPROVED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
6			2008	2009	2010	2011	2012	2013	2014	2015
125		TRANSFERS IN:								
133		Cost Allocation - Current Opr Costs-All Funds	6,110	6,552	6,994	7,204	7,420	7,643	7,872	8,108
136		Other Transfers	742	58	60	62	63	65	67	69
152		Mall Reimbursement from CAGID (see Revenue)	500	500	500	500	44	0	0	44
155		SUB-TOTAL TRANSFERS IN	7,352	7,110	7,554	7,765	7,527	7,708	7,939	8,221
156		ANNUAL SOURCES (EXCLUDING FUND BALANCE)	97,578	93,212	96,746	100,429	103,073	101,830	104,477	107,741
157		<b>TOTAL SOURCES OF FUNDS</b>	<b>111,770</b>	<b>104,611</b>	<b>106,803</b>	<b>110,518</b>	<b>113,158</b>	<b>111,948</b>	<b>110,759</b>	<b>109,080</b>
158										
159		USES OF FUNDS								
160		City Council	329	312	236	241	246	250	255	260
161		Municipal Court	1,549	1,675	1,715	1,751	1,785	1,820	1,855	1,889
163		City Attorney	1,681	1,930	1,864	1,903	1,940	1,978	2,017	2,053
166		City Manager (including Internal Audit)	1,637	1,799	1,821	1,859	1,895	1,932	1,970	2,006
167		West Nile Virus Program	228	250	250	250	250	250	250	300
168		Economic Vitality Program	510	373	578	305	311	317	323	329
172		Public Power Project	21	0	0	0	0	0	0	0
173		Conference and Visitors Bureau	732	764	728	752	772	788	808	824
174		Non-departmental	76	122	122	125	127	129	132	134
175		Boulder Television	71	0	0	0	0	0	0	0
176		Contingency	104	120	328	335	342	348	355	362
177		Fuel Contingency	0	0	190	194	198	202	206	209
180		Extraordinary Personnel Expense	0	120	120	122	125	127	130	132
182		Environmental Affairs	1,189	1,175	1,187	1,199	1,211	1,223	1,235	1,235
183		DUHMD/Parking Svcs	1,148	1,207	1,181	1,205	1,229	1,253	1,278	1,301
186		Communications	650	695	434	443	452	461	470	478
188		Unemployment & Volunteer Ins	74	107	107	109	111	114	116	118
189		Property & Casualty Ins.	1,767	1,610	1,510	1,510	1,510	1,510	1,510	1,510
190		Compensated Absences	311	121	121	121	121	121	121	121
194		Information Technology	4,633	4,157	4,088	4,173	4,255	4,338	4,423	4,503
195		IT/Computer Replacement Funding	0	627	622	635	648	660	673	686
196		IT/Technology Funding	0	53	304	310	316	323	329	335
197		IT/Telecommunications Funding	0	47	48	49	50	51	52	53
199		Human Resources	1,635	1,593	1,525	1,557	1,587	1,618	1,650	1,680
200		Finance	2,359	2,446	2,352	2,401	2,447	2,495	2,544	2,591
201		Campaign Financing	0	46	0	46	0	46	0	46
202		Police	27,346	27,939	28,137	28,723	29,285	29,858	30,441	30,998
204		Fire	13,691	13,319	14,666	14,971	15,264	15,562	15,867	16,157
207		Public Works	3,399	1,779	1,774	1,811	1,847	1,883	1,920	1,955
208		Municipal Facilities Fund	0	862	880	898	916	934	952	969
210		Equipment Replacement	0	26	26	27	27	28	28	29
212		Facilities Renovation & Replacement	0	616	926	945	963	982	1,001	1,020
213		Parks	4,024	4,041	3,979	4,061	4,141	4,222	4,304	4,383



**CITY OF BOULDER  
2010 FUND FINANCIAL**

**GENERAL FUND  
(in \$1,000s)**

A	B	BZ	CC	CD	CF	CH	CJ	CL	CN
4	Sales Tax Growth		-1.93%	2.07%	3.56%	3.35%	3.15%	3.04%	3.20%
5		ACTUAL	REVISED	APPROVED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
6		2008	2009	2010	2011	2012	2013	2014	2015
219	Arts	193	213	207	211	215	219	224	228
220	Real Estate (Open Space)	130	140	142	145	148	151	154	157
221	Housing/Human Services	5,318	5,057	4,953	5,056	5,155	5,256	5,359	5,457
227	Annual Merit Added to Base	0	0	0	900	1,818	2,753	3,707	4,675
250	Carryovers and Supplementals from Fund Balance	2,456	0	0	0	0	0	0	0
271	Carryovers and Supplementals from Add'l Revenue	1,477	0	0	0	0	0	0	0
272	Encumbrance Carryovers from Fund Balance	783	0	0	0	0	0	0	0
276	Humane Society Bldg Loan	112	112	112	112	112	112	112	112
281	Special Purpose Reserve (2013 Add'l Payroll)	0	491	491	491	491	491	491	491
284	Community Sustainability	79	50	50	51	52	53	54	55
286	BVSD Athletic Field Lights	130	0	0	0	0	0	0	0
287	Cyber Café Construction	200	0	0	0	0	0	0	0
288	Depot Relocation Project	150	0	0	0	0	0	0	0
289	Police/Fire Old Hire Contribution	773	773	848	848	848	848	848	848
296	Phased Spending Contingency	0	1,004	0	0	0	0	0	0
297	Phased Spending Savings	0	(1,004)	0	0	0	0	0	0
298	2009 Budget Stabilization Strategies	0	(2,123)	0	0	0	0	0	0
299	Ongoing Budget Stabilization Strategies (Down 6%)	0	0	0	0	0	0	0	0
300	Additional Budget Stabilization Strategies	0	0	0	0	0	0	0	0
301	"De-Bruced" Property Tax Increment	0	960	0	960	1,920	2,880	3,840	3,955
311	SUB-TOTAL USES	80,965	75,604	78,623	81,808	85,130	88,587	92,004	94,644
313	DEBT								
315	SUB-TOTAL DEBT	1,724	1,678	1,664	1,682	601	0	0	0
316	TRANSFERS OUT								
318	Recreation Activity Fund	1,834	1,854	1,524	1,556	1,586	1,617	1,649	1,679
319	Planning and Development Services Fund	2,260	2,333	2,133	2,177	2,220	2,263	2,307	2,350
321	P & DS - Phased Spending Savings	0	(142)	0	0	0	0	0	0
322	Affordable Housing Fund	406	416	325	331	338	345	351	358
323	Library Fund	5,976	6,270	6,198	6,327	6,451	6,577	6,706	6,828
324	Library - Phased Spending Savings	0	(50)	0	0	0	0	0	0
325	Open Space Fund (Mountain Parks)	1,057	1,099	921	1,041	1,061	1,082	1,103	1,123
326	CAGID and UHGID Funds (Parking Meter Revenue)	2,263	2,210	1,980	1,980	1,980	1,980	1,980	2,405
328	Png and Dvlpmnt Srvc Fund (Excise Tax Admin)	5	5	5	5	6	6	6	6
336	Utilities Fund (Fire Training Center property)	0	93	93	93	93	93	93	130
339	Transportation Fund (excess Photo Enfcmnt Reven)	22	0	0	0	0	0	0	0
340	Misc One-time Transfers	148	0	0	0	0	0	0	0
344	SUB-TOTAL TRANSFERS OUT	13,971	14,088	13,180	13,511	13,735	13,963	14,195	14,879
345	.15 ALLOCATION								
346	Debt Service (Muni renovation portion)	124	119	120	121	118	0	0	0
347	Debt Service (Parks&Recreation portion)	441	439	439	443	435	0	0	0
348	O&M Four Mile Complex (P&R)	277	291	305	345	388	400	414	428
349	Dedicated Human Services	1,487	1,459	1,490	1,577	1,646	1,697	1,754	1,813

**CITY OF BOULDER  
2010 FUND FINANCIAL**

**GENERAL FUND  
(in \$1,000s)**

	A	B	BZ	CC	CD	CF	CH	CJ	CL	CN
4		Sales Tax Growth		-1.93%	2.07%	3.56%	3.35%	3.15%	3.04%	3.20%
5			ACTUAL	REVISED	APPROVED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
6			2008	2009	2010	2011	2012	2013	2014	2015
350		Dedicated Environment	320	292	298	315	329	339	351	363
351		Dedicated Youth Opportunity	298	292	298	315	329	339	351	363
353		Dedicated Arts	298	292	298	315	329	339	351	363
354		SUB-TOTAL .15 ALLOCATION	3,245	3,184	3,248	3,432	3,574	3,116	3,221	3,329
382		TOTAL USES OF FUNDS	99,905	94,554	96,714	100,433	103,040	105,666	109,420	112,851
383										
384		SURPLUS (DEFICIT) ANNUAL REVENUE-EXP	(2,327)	(1,342)	32	(4)	33	(3,836)	(4,943)	(5,110)
385		INC (DEC) TO FUND BALANCE RESERVES	466	0	0	0	0	0	0	0
386		ENDING BALANCE	11,399	10,057	10,089	10,085	10,118	6,282	1,339	(3,771)
409										
410		DESIGNATIONS: Designated Reserve	11.5%	10%	10%	10%	10%	10%	10%	10%
411		Unrestricted Reserve	11,297	9,365	9,578	9,948	10,207	10,468	10,841	11,182
414		Total Reserve Designations	11,297	9,365	9,578	9,948	10,207	10,468	10,841	11,182
415		SURPLUS/(DEFICIT) vs. RESERVE GOAL	101	692	510	137	(89)	(4,186)	(9,502)	(14,954)

**CITY OF BOULDER  
2010 FUND FINANCIAL**

**COMMUNITY HOUSING ASSISTANCE PROGRAM FUND**

	2008 ACTUAL	2009 REVISED	2010 APPROVED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED
<b>FUND BALANCE</b>								
Beginning of Year	\$1,502,162	\$1,747,580	\$31,096	\$33,939	\$36,825	\$39,753	\$42,727	\$45,748
<b>SOURCES OF FUNDS:</b>								
Property Tax	\$1,371,903	\$1,503,547	\$1,644,653	\$1,789,993	\$1,885,993	\$1,981,993	\$2,077,993	\$2,077,993
Housing Excise Tax	\$202,496	\$250,000	\$150,000	\$155,000	\$235,000	\$235,000	\$250,000	\$250,000
Interest	\$73,245	\$35,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Transfer from CDBG/interest for sec 108 loan								
Loan repayment		\$720,000	\$690,224	\$517,668				
Proceeds from Sale of Units								
Other	\$464							
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$1,648,108</b>	<b>\$2,508,547</b>	<b>\$2,534,877</b>	<b>\$2,512,661</b>	<b>\$2,170,993</b>	<b>\$2,266,993</b>	<b>\$2,377,993</b>	<b>\$2,377,993</b>
<b>USES OF FUNDS:</b>								
Operating:								
Program Management	\$285,561	\$336,095	\$372,632	\$386,805	\$402,278	\$418,369	\$435,104	\$452,508
Housing Authority Transfer	\$73,230	\$74,939	\$75,237	\$76,742	\$78,442	\$80,181	\$81,959	\$83,778
<b>Total Operating Uses of Funds</b>	<b>\$358,791</b>	<b>\$411,034</b>	<b>\$447,869</b>	<b>\$463,547</b>	<b>\$480,720</b>	<b>\$498,549</b>	<b>\$517,063</b>	<b>\$536,286</b>
<b>Transfers to Other Funds</b>								
Cost Allocation	\$17,275	\$26,511	\$35,747	\$37,177	\$38,664	\$40,211	\$41,819	\$43,492
Excise Tax Administration	\$5,135	\$5,289	\$5,448	\$5,611	\$5,779	\$5,953	\$6,131	\$6,315
<b>Total Transfers to Other Funds</b>	<b>\$22,410</b>	<b>\$31,800</b>	<b>\$41,195</b>	<b>\$42,788</b>	<b>\$44,443</b>	<b>\$46,163</b>	<b>\$47,950</b>	<b>\$49,807</b>
<b>Housing Project Grants/Funding:</b>								
Acquisition/Rehabilitation/Construction	\$361,499	\$2,060,656	\$2,042,970	\$2,003,441	\$1,642,901	\$1,719,306	\$1,809,959	\$1,788,831
Bridge Loan	\$659,990							
<b>Total Capital Improvements Program</b>	<b>\$1,021,488</b>	<b>\$2,060,656</b>	<b>\$2,042,970</b>	<b>\$2,003,441</b>	<b>\$1,642,901</b>	<b>\$1,719,306</b>	<b>\$1,809,959</b>	<b>\$1,788,831</b>
<b>Project Carryovers &amp; Encumbrances</b>		\$1,721,541						
<b>TOTAL USES OF FUNDS</b>	<b>\$1,402,690</b>	<b>\$4,225,032</b>	<b>\$2,532,034</b>	<b>\$2,509,776</b>	<b>\$2,168,064</b>	<b>\$2,264,019</b>	<b>\$2,374,972</b>	<b>\$2,374,923</b>
<b>UNRESTRICTED FUND BALANCE</b>	<b>\$1,747,580</b>	<b>\$31,096</b>	<b>\$33,939</b>	<b>\$36,825</b>	<b>\$39,753</b>	<b>\$42,727</b>	<b>\$45,748</b>	<b>\$48,818</b>
<b>DESIGNATIONS:</b>								
Designated Reserve *	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sick/Vacation/Bonus Liability	\$25,088	\$26,092	\$27,135	\$28,221	\$29,349	\$30,523	\$31,744	\$33,014
Pay Period 27 Reserve	\$3,204	\$5,004	\$6,804	\$8,604	\$10,404	\$12,204	\$14,004	\$15,804
<b>Total Reserve</b>	<b>\$28,292</b>	<b>\$31,096</b>	<b>\$33,939</b>	<b>\$36,825</b>	<b>\$39,753</b>	<b>\$42,727</b>	<b>\$45,748</b>	<b>\$48,818</b>
<b>SURPLUS/(DEFICIT) vs. RESERVE GOAL</b>	<b>\$1,719,288</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  
2010 FUND FINANCIAL**

**CAPITAL DEVELOPMENT FUND**

	<b>2008 ACTUAL</b>	<b>2009 REVISED</b>	<b>2010 APPROVED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>	<b>2013 PROJECTED</b>	<b>2014 PROJECTED</b>	<b>2015 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$3,869,910	\$4,368,781	\$4,627,765	\$4,367,439	\$4,631,117	\$4,068,975	\$4,324,864	\$4,584,689
<b>SOURCES OF FUNDS</b>								
Excise Taxes	\$402,037	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Interest on Investments	\$162,120	\$127,635	\$90,241	\$85,165	\$90,307	\$79,345	\$84,335	\$89,401
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$564,156</b>	<b>\$377,635</b>	<b>\$340,241</b>	<b>\$335,165</b>	<b>\$340,307</b>	<b>\$329,345</b>	<b>\$334,335</b>	<b>\$339,401</b>
<b>USES OF FUNDS</b>								
Cost Allocation	\$27,305	\$21,213	\$15,120	\$15,876	\$16,670	\$17,503	\$18,378	\$19,297
Excise Tax Administration	\$5,135	\$5,289	\$5,448	\$5,611	\$5,779	\$5,953	\$6,131	\$6,315
<b>Total Operating Uses of Funds</b>	<b>\$32,440</b>	<b>\$26,502</b>	<b>\$20,568</b>	<b>\$21,487</b>	<b>\$22,449</b>	<b>\$23,456</b>	<b>\$24,509</b>	<b>\$25,612</b>
Continuation Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Projects	\$32,846	\$80,000	\$580,000	\$50,000	\$880,000	\$50,000	\$50,000	\$50,000
<b>Total Capital Uses of Funds</b>	<b>\$32,846</b>	<b>\$80,000</b>	<b>\$580,000</b>	<b>\$50,000</b>	<b>\$880,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>
Carryovers & Encumbrances	\$0	\$12,149	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL USES OF FUNDS</b>	<b>\$65,286</b>	<b>\$118,651</b>	<b>\$600,568</b>	<b>\$71,487</b>	<b>\$902,449</b>	<b>\$73,456</b>	<b>\$74,509</b>	<b>\$75,612</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$4,368,781</b>	<b>\$4,627,765</b>	<b>\$4,367,439</b>	<b>\$4,631,117</b>	<b>\$4,068,975</b>	<b>\$4,324,864</b>	<b>\$4,584,689</b>	<b>\$4,848,478</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>\$3,868,781</b>	<b>\$4,127,765</b>	<b>\$3,867,439</b>	<b>\$4,131,117</b>	<b>\$3,568,975</b>	<b>\$3,824,864</b>	<b>\$4,084,689</b>	<b>\$4,348,478</b>

Minimum Fund Balance = \$500,000

**CITY OF BOULDER  
2010 FUND FINANCIAL**

**LOTTERY FUND**

	<b>2008 ACTUAL</b>	<b>2009 REVISED</b>	<b>2010 APPROVED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>	<b>2013 PROJECTED</b>	<b>2014 PROJECTED</b>	<b>2015 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of the Year	1,506,265	1,735,614	510,621	351,754	397,893	449,062	505,287	566,593
<b>SOURCES OF FUNDS</b>								
Intergovernmental Revenues	991,196	996,152	1,001,133	1,006,138	1,011,169	1,016,225	1,021,306	1,026,413
Interest Income	71,084	40,000	40,000	40,000	40,000	40,000	40,000	40,000
<b>TOTAL SOURCES OF FUNDS</b>	<b>1,062,280</b>	<b>1,036,152</b>	<b>1,041,133</b>	<b>1,046,138</b>	<b>1,051,169</b>	<b>1,056,225</b>	<b>1,061,306</b>	<b>1,066,413</b>
<b>USES OF FUNDS</b>								
<b>Operating</b>								
Habitat Restoration - P & R	125,665	128,178	130,742	133,357	136,024	138,744	141,519	144,350
Capital Refurbishment - P & R	354,500	36,822	94,258	91,643	88,976	86,256	83,481	83,481
<b>Total Operating Uses of Funds</b>	<b>388,145</b>	<b>165,000</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>	<b>227,831</b>
<b>Transfers To Other Funds</b>								
Cost Allocation	0	0	0	0	0	0	0	0
<b>Debt Service</b>								
Total Debt Service	169,835	0	0	0	0	0	0	0
<b>Capital Improvement Program</b>								
Capital Projects - P & R	0	0	0	0	0	0	0	0
Playground Renovation	0	360,000	300,000	200,000	200,000	200,000	200,000	200,000
Tributary Greenways - Public Works	0	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Capital Projects - OSMP	274,952	525,000	525,000	425,000	425,000	425,000	425,000	425,000
<b>Total Capital Improvement Program</b>	<b>274,952</b>	<b>1,035,000</b>	<b>975,000</b>	<b>775,000</b>	<b>775,000</b>	<b>775,000</b>	<b>775,000</b>	<b>775,000</b>
Carryovers and Encumbrances	0	1,061,144	0	0	0	0	0	0
<b>TOTAL USES OF FUNDS</b>	<b>832,932</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,002,831</b>
<b>UNRESTRICTED FUND BALANCE</b>	<b>1,735,614</b>	<b>510,621</b>	<b>351,754</b>	<b>397,893</b>	<b>449,062</b>	<b>505,287</b>	<b>566,593</b>	<b>630,175</b>

**CITY OF BOULDER  
2010 FUND FINANCIAL**

**PLANNING & DEVELOPMENT SERVICES**

	<b>2008 ACTUALS</b>	<b>2009 REVISED</b>	<b>2010 APPROVED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>	<b>2013 PROJECTED</b>	<b>2014 PROJECTED</b>	<b>2015 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$6,084,639	\$6,800,347	\$4,743,759	\$3,650,394	\$3,419,489	\$3,163,403	\$2,860,693	\$2,507,386
<b>SOURCES OF FUNDS</b>								
General Fund Transfer	\$2,319,665	\$2,333,362	\$2,132,783	\$2,196,766	\$2,262,669	\$2,330,550	\$2,400,466	\$2,472,480
Restricted Funds' Transfers (Public Works)	\$654,471	\$674,105	\$694,329	\$715,158	\$736,613	\$758,712	\$781,473	\$804,917
Restricted Funds' Transfers (Excise Tax Administration)	\$25,673	\$26,443	\$27,236	\$28,053	\$28,895	\$29,762	\$30,655	\$31,574
CLG Grant	\$12,795	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Historic Tax Credit	\$3,031	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fees & Permits	\$6,334,682	\$4,388,250	\$4,705,956	\$5,767,094	\$5,940,107	\$6,118,310	\$6,301,860	\$6,490,915
Interest on Investments	\$262,490	\$172,034	\$87,765	\$91,260	\$102,585	\$94,902	\$85,821	\$75,222
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$9,612,808</b>	<b>\$7,594,195</b>	<b>\$7,648,069</b>	<b>\$8,798,334</b>	<b>\$9,070,872</b>	<b>\$9,332,239</b>	<b>\$9,600,279</b>	<b>\$9,875,114</b>
<b>USES OF FUNDS</b>								
Operating--								
Administrative, Financial and Communications Services	\$2,002,206	\$1,780,757	\$1,727,162	\$1,778,976	\$1,832,346	\$1,887,316	\$1,943,936	\$2,002,254
Information Resources	\$1,008,590	\$1,123,579	\$1,015,696	\$1,046,167	\$1,077,552	\$1,109,879	\$1,143,175	\$1,177,470
Long Range Planning	\$912,253	\$930,681	\$801,111	\$825,144	\$849,898	\$875,395	\$901,657	\$928,707
Land Use Review	\$897,403	\$1,001,399	\$942,051	\$970,312	\$999,422	\$1,029,404	\$1,060,286	\$1,092,095
Engineering Review	\$1,383,459	\$1,423,946	\$1,354,174	\$1,394,800	\$1,436,644	\$1,479,743	\$1,524,135	\$1,569,859
Floodplain & Wetland Management	\$12,880	\$26,795	\$26,795	\$27,599	\$28,427	\$29,280	\$30,158	\$31,063
Building Construction and Inspection Services	\$1,034,785	\$1,306,655	\$1,103,510	\$1,136,615	\$1,170,714	\$1,205,835	\$1,242,010	\$1,279,270
Environmental and Zoning Enforcement	\$484,844	\$528,308	\$492,845	\$507,630	\$522,859	\$538,545	\$554,702	\$571,343
Restricted Operating Reserve	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$7,736,419</b>	<b>\$8,147,120</b>	<b>\$7,463,344</b>	<b>\$7,687,244</b>	<b>\$7,917,862</b>	<b>\$8,155,398</b>	<b>\$8,400,059</b>	<b>\$8,652,061</b>
Additional Operating Costs--								
Proposed Reductions (one-time)	\$0	(\$526,890)	\$0	\$0	\$0	\$0	\$0	\$0
Transfers to Other Funds--								
Cost Allocation	\$1,160,680	\$1,178,885	\$1,278,090	\$1,341,995	\$1,409,094	\$1,479,549	\$1,553,526	\$1,631,203
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>\$1,160,680</b>	<b>\$1,178,885</b>	<b>\$1,278,090</b>	<b>\$1,341,995</b>	<b>\$1,409,094</b>	<b>\$1,479,549</b>	<b>\$1,553,526</b>	<b>\$1,631,203</b>

**CITY OF BOULDER  
2010 FUND FINANCIAL**

**PLANNING & DEVELOPMENT SERVICES**

	<b>2008 ACTUALS</b>	<b>2009 REVISED</b>	<b>2010 APPROVED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>	<b>2013 PROJECTED</b>	<b>2014 PROJECTED</b>	<b>2015 PROJECTED</b>
ENCUMBRANCES, CARRYOVERS, ATBs		\$876,668	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL USES OF FUNDS</b>	<b>\$8,897,099</b>	<b>\$9,675,783</b>	<b>\$8,741,434</b>	<b>\$9,029,240</b>	<b>\$9,326,958</b>	<b>\$9,634,949</b>	<b>\$9,953,586</b>	<b>\$10,283,264</b>
Restricted Reserve Adjustment	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0
<b>UNRESTRICTED FUND BALANCE</b>	<b>\$6,800,347</b>	<b>\$4,743,759</b>	<b>\$3,650,394</b>	<b>\$3,419,489</b>	<b>\$3,163,403</b>	<b>\$2,860,693</b>	<b>\$2,507,386</b>	<b>\$2,099,237</b>
Operating Reserve (Goal: 10% of operating revenue)	\$633,468	\$438,825	\$470,596	\$576,709	\$594,011	\$611,831	\$630,186	\$649,092
State Historic Tax Credit Fund	\$7,284	\$7,284	\$7,284	\$7,284	\$7,284	\$7,284	\$7,284	\$7,284
Pay Period 27 Liability	\$73,485	\$117,485	\$161,485	\$205,485	\$249,485	\$293,485	\$337,485	\$381,485
Sick/Vacation/Bonus Accrual Adjustment	\$327,934	\$334,493	\$344,527	\$354,863	\$365,509	\$376,474	\$387,769	\$399,402
<b>SURPLUS (DEFICIT) vs. RESERVE GOAL</b>	<b>\$5,758,176</b>	<b>\$3,845,672</b>	<b>\$2,666,502</b>	<b>\$2,275,146</b>	<b>\$1,947,112</b>	<b>\$1,571,616</b>	<b>\$1,144,658</b>	<b>\$661,968</b>

**CITY OF BOULDER  
2010 FUND FINANCIAL**

**AFFORDABLE HOUSING FUND**

	2008 ACTUAL	2009 REVISED	2010 APPROVED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED
<b>FUND BALANCE</b>								
Beginning of Year	\$1,661,403	\$1,634,728	\$19,813	\$23,224	\$26,659	\$30,119	\$33,606	\$37,121
<b>SOURCES OF FUNDS:</b>								
Cash In Lieu of Affordable Units	\$3,231,767	\$3,100,000	\$1,750,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Transfer from General Fund	\$406,000	\$416,000	\$324,663	\$331,156	\$337,779	\$344,535	\$351,426	\$358,454
Fannie Mae Line of Credit Proceeds								
Proceeds from Line of Credit Projects (Pollard)*	\$156,000	\$156,000	\$156,000	\$156,000	\$156,000	\$156,000	\$156,000	\$156,000
Interest	\$77,742	\$35,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Loan repayment		\$80,000	\$76,692	\$57,519				
Proceeds from Sale of Units	\$30,795							
Fees from Resale of Units	\$3,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$3,905,403</b>	<b>\$3,787,000</b>	<b>\$2,357,355</b>	<b>\$1,594,675</b>	<b>\$1,543,779</b>	<b>\$1,550,535</b>	<b>\$1,557,426</b>	<b>\$1,564,454</b>
<b>USES OF FUNDS:</b>								
<b>Operating:</b>								
Program Management	\$340,362	\$407,696	\$378,830	\$393,372	\$409,107	\$425,471	\$442,490	\$460,190
Housing Authority Transfer	\$50,000	\$101,000	\$101,000	\$103,020	\$105,080	\$107,182	\$109,326	\$111,512
<b>Total Operating Uses of Funds</b>	<b>\$390,362</b>	<b>\$508,696</b>	<b>\$479,830</b>	<b>\$496,392</b>	<b>\$514,187</b>	<b>\$532,653</b>	<b>\$551,816</b>	<b>\$571,702</b>
<b>Transfers to Other Funds</b>								
Cost Allocation	\$10,575	\$25,706	\$40,838	\$42,472	\$44,170	\$45,937	\$47,775	\$49,686
<b>Total Transfers to Other Funds</b>	<b>\$10,575</b>	<b>\$25,706</b>	<b>\$40,838</b>	<b>\$42,472</b>	<b>\$44,170</b>	<b>\$45,937</b>	<b>\$47,775</b>	<b>\$49,686</b>
<b>Debt Service &amp; Fees on Fannie Mae Line of Credit</b>	\$1,545,563							
<b>Debt Service on BTV-Pollard site</b>	\$229,245	\$229,143	\$219,358					
<b>Housing Project Grants/Funding:</b>								
Acquisition/Rehabilitation/Construction	\$1,602,496	\$3,331,911	\$1,613,919	\$1,052,376	\$981,961	\$968,458	\$954,321	\$939,524
Affordable Housing Fee Waivers	\$153,838	\$96,370	\$0	\$0	\$0	\$0	\$0	\$0
Bridge Loan								
BoulderTransit Village &/or Mapleton MHP								
<b>Total Capital Improvements Program</b>	<b>\$1,756,334</b>	<b>\$3,428,281</b>	<b>\$1,613,919</b>	<b>\$1,052,376</b>	<b>\$981,961</b>	<b>\$968,458</b>	<b>\$954,321</b>	<b>\$939,524</b>
<b>Project Carryovers &amp; Encumbrances</b>		\$1,210,089						
<b>TOTAL USES OF FUNDS</b>	<b>\$3,932,079</b>	<b>\$5,401,914</b>	<b>\$2,353,944</b>	<b>\$1,591,240</b>	<b>\$1,540,319</b>	<b>\$1,547,048</b>	<b>\$1,553,911</b>	<b>\$1,560,911</b>



**CITY OF BOULDER  
2010 FUND FINANCIAL**

**AFFORDABLE HOUSING FUND**

	2008 ACTUAL	2009 REVISED	2010 APPROVED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED
<b>UNRESTRICTED FUND BALANCE</b>	\$1,634,728	\$19,813	\$23,224	\$26,659	\$30,119	\$33,606	\$37,121	\$40,664
<b>DESIGNATIONS:</b>								
Designated Reserve *	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sick/Vacation/Bonus Liability	\$14,679	\$15,266	\$15,877	\$16,512	\$17,172	\$17,859	\$18,574	\$19,317
Pay Period 27 Reserve	\$1,747	\$4,547	\$7,347	\$10,147	\$12,947	\$15,747	\$18,547	\$21,347
<b>Total Reserve</b>	\$16,426	\$19,813	\$23,224	\$26,659	\$30,119	\$33,606	\$37,121	\$40,664
<b>SURPLUS/(DEFICIT) vs. RESERVE GOAL</b>	\$1,618,302	\$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) expired in 2008, at which time any outstanding balance was due.

\*\* Final Payment on the BTV-Pollard site will be made in 2010.

**CITY OF BOULDER  
2010 FUND FINANCIAL**

**.25 CENT SALES TAX FUND**

	<b>2008 ACTUAL</b>	<b>2009 REVISED</b>	<b>2010 APPROVED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>	<b>2013 PROJECTED</b>	<b>2014 PROJECTED</b>	<b>2015 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of the Year	3,911,226	3,989,153	1,997,325	2,037,349	1,660,078	1,530,038	1,403,680	1,376,713
<b>SOURCES OF FUNDS</b>								
Sales Tax	6,194,250	6,080,519	6,206,586	6,427,444	6,642,961	6,852,273	7,060,407	7,274,490
Interest	178,068	181,540	185,080	188,689	192,369	196,120	199,944	203,843
Intergovernmental Revenue		-	-	-	-	-	-	-
Grants and Donations	107,760	79,000	-	-	-	-	-	-
Other Revenue	83,013	45,000	15,000	15,000	15,000	15,000	15,000	15,000
<b>TOTAL SOURCES OF FUNDS</b>	<b>6,563,091</b>	<b>6,386,059</b>	<b>6,406,666</b>	<b>6,631,133</b>	<b>6,850,330</b>	<b>7,063,393</b>	<b>7,275,351</b>	<b>7,493,333</b>
<b>USES OF FUNDS</b>								
Land Operations and Maintenance	1,392,749	1,441,644	1,629,641	1,678,530	1,728,886	1,780,753	1,834,175	1,889,201
Administration	383,552	288,513	299,820	308,815	318,079	327,621	337,450	347,574
Planning and Project Management	314,400	273,966	134,589	138,627	142,785	147,069	151,481	156,026
Sports Field Maintenance	93,616							
Civic Park Complex	60,633	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Historical & Cultural	81,518	50,000	50,000	50,000	50,000	50,000	50,000	50,000
FAM - Ongoing and Major Maintenance	449,860	450,262	450,262	463,770	477,683	492,013	506,774	521,977
Recreation Renovation and Refurbishment (R&R)			200,000	200,000	206,000	212,180	218,545	225,102
Parks Renovation and Refurbishment (R&R)			502,823	502,823	517,908	533,445	549,448	565,932
Capital Refurbishment Projects	590,518	488,178						
<b>Total Operating Uses of Funds</b>	<b>3,366,846</b>	<b>3,067,563</b>	<b>3,342,135</b>	<b>3,417,564</b>	<b>3,516,341</b>	<b>3,618,082</b>	<b>3,722,874</b>	<b>3,830,810</b>
<b>Transfers To Other Funds</b>								
Cost Allocation	157,774	202,291	246,808	254,212	261,839	269,694	277,785	286,118
Total Transfers	157,774	202,291	246,808	254,212	261,839	269,694	277,785	286,118
<b>Debt Service</b>								
Total Debt Service	2,421,452	2,385,453	2,177,700	2,386,628	2,402,190	2,401,975	2,401,660	2,401,660
<b>Capital Improvement Program</b>								
Capital Projects	539,092	1,115,000	600,000	950,000	800,000	900,000	900,000	900,000
<b>Carryovers &amp; Encumbrances</b>		1,607,580						
<b>TOTAL USES OF FUNDS</b>	<b>6,485,164</b>	<b>8,377,887</b>	<b>6,366,643</b>	<b>7,008,405</b>	<b>6,980,370</b>	<b>7,189,750</b>	<b>7,302,319</b>	<b>7,418,588</b>
<b>FUND BALANCE END OF YEAR</b>	<b>3,989,153</b>	<b>1,997,325</b>	<b>2,037,349</b>	<b>1,660,078</b>	<b>1,530,038</b>	<b>1,403,680</b>	<b>1,376,713</b>	<b>1,451,458</b>
Designations:								
Newcomer Legacy	(187,949)	(187,949)	-	-	-	-	-	-
Pay Period 27 - 2013 Reserve	(23,221)	(32,221)	(41,221)	(52,230)	(63,679)	(75,586)	(9,000)	(18,720)
Sick & Vacation Liability Reserve	(190,503)	(196,218)	(202,105)	(208,168)	(214,413)	(220,845)	(227,471)	(234,295)
<b>SURPLUS/(DEFICIT) VS. RESERVE GOAL</b>	<b>3,587,480</b>	<b>1,580,937</b>	<b>1,794,023</b>	<b>1,399,680</b>	<b>1,251,946</b>	<b>1,107,249</b>	<b>1,140,243</b>	<b>1,198,444</b>

CITY OF BOULDER  
2010 FUND FINANCIAL

LIBRARY FUND

	2008 ACTUAL	2009 APPROVED	2010 APPROVED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$ 450,504	\$ 342,282	\$ 223,429	\$ 223,429	\$ 223,429	\$ 223,429	\$ 223,429	\$ 223,429
<b>SOURCES OF FUNDS</b>								
<i>Library Fund Revenues</i>								
Property Tax	\$ 570,231	\$ 570,393	\$ 667,505	\$ 687,530	\$ 708,156	\$ 729,401	\$ 751,283	\$ 773,821
Fees: Overdues, Fines, Reserve Charges	140,831	105,067	115,000	115,000	120,000	120,000	120,000	120,000
Facility Rental	11,957	4,000	5,000	5,000	5,000	5,000	5,000	5,000
Food Service	4,048	3,000	3,600	3,600	3,600	3,600	3,600	3,600
Interest on Investment	22,494	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Other - OD Cost Share/Copiers	32,706							
Gifts								
Miscellaneous/Third Party Revenues	19,008	24,000	24,000	24,000	24,000	24,000	24,000	24,000
<b>Total Library Fund Revenues</b>	801,275	721,460	830,105	850,130	875,756	897,001	918,883	941,421
<i>Transfer from the General Fund</i>	5,976,160	6,270,496	6,118,342	6,237,286	6,353,408	6,476,747	6,602,340	6,730,226
<b>TOTAL SOURCES OF FUNDS</b>	\$ 6,777,435	\$ 6,991,956	\$ 6,948,447	\$ 7,087,416	\$ 7,229,164	\$ 7,373,748	\$ 7,521,222	\$ 7,671,647
<b>USES OF FUNDS</b>								
<i>Operating</i>								
Programs	\$ 6,885,657	\$ 6,991,956	\$ 6,948,447	\$ 7,087,416	\$ 7,229,164	\$ 7,373,748	\$ 7,521,222	\$ 7,671,647
Fund Balance Expenditures	-	-	-	-	-	-	-	-
<b>Total Operating Uses of Funds</b>	6,885,657	6,991,956	6,948,447	7,087,416	7,229,164	7,373,748	7,521,222	7,671,647
<i>Carryovers and Encumbrances</i>								
Carryover Budget		\$0						
Carryover Encumbrances	-	\$29,555						
<b>Total Carryovers and Encumbrances</b>		29,555						
<i>Mid Year Adjustments to Base</i>								
May, 2009 ATB		67,298						
<b>Total Mid Year Adjustments to Base</b>		67,298						
<b>TOTAL USES OF FUNDS</b>	\$ 6,885,657	\$ 7,088,809	\$ 6,948,447	\$ 7,087,416	\$ 7,229,164	\$ 7,373,748	\$ 7,521,222	\$ 7,671,647
Approved Facility Planning Study		\$ 22,000						
<b>UNRESTRICTED FUND BALANCE</b>	\$ 342,282	\$ 223,429	\$ 223,429	\$ 223,429	\$ 223,429	\$ 223,429	\$ 223,429	\$ 223,429
<b>DESIGNATIONS</b>								
Designated Reserve - 10% of LF Revenues (changed from 5% to 10% beginning in 2004)	80,128	72,146	83,010	85,013	87,576	89,700	91,888	94,142
<b>SURPLUS/DEFICIT vs. RESERVE GOAL</b>	\$ 262,155	\$ 151,283	\$ 140,418	\$ 138,416	\$ 135,853	\$ 133,729	\$ 131,541	\$ 129,287

**CITY OF BOULDER  
2010 FUND FINANCIAL  
RECREATION ACTIVITY FUND**

	2008 ACTUAL	2009 REVISED	2010 APPROVED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of the Year	1,329,773	1,720,219	1,931,083	1,845,617	1,762,419	1,681,823	1,604,183	1,529,874
<b>SOURCES OF FUNDS</b>								
Golf Revenue	1,572,297	1,607,854	1,656,090	1,705,772	1,756,945	1,809,654	1,863,943	1,919,862
Reservoir Revenue	809,868	826,100	850,883	876,409	902,702	929,783	957,676	986,407
Recreation Centers	1,898,520	1,945,983	2,004,362	2,064,493	2,126,428	2,190,221	2,255,928	2,323,605
Recreation Programs	1,931,274	2,008,440	2,068,693	2,130,754	2,194,677	2,260,517	2,328,332	2,398,182
Aquatics	674,832	691,703	712,454	733,828	755,842	778,518	801,873	825,929
Sports	1,524,649	1,500,000	1,545,000	1,591,350	1,639,091	1,688,263	1,738,911	1,791,078
Access and Inclusion	247,411	100,000	103,000	106,090	109,273	112,551	115,927	119,405
Recreation Revenue	84,740	118,000						
Interest Income								
Transfers from the General Fund (GF)	1,834,727	1,853,539	1,524,290	1,577,640	1,632,858	1,690,008	1,749,158	1,810,378
Transfer from the .25 Cent Sales Tax Fund								
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>10,671,318</b>	<b>10,744,619</b>	<b>10,557,772</b>	<b>10,879,337</b>	<b>11,210,815</b>	<b>11,552,514</b>	<b>11,904,749</b>	<b>12,267,848</b>
<b>USES OF FUNDS</b>								
Recreation Administration	243,072	478,509	392,778	404,561	416,698	429,199	442,075	455,337
Marketing	403,218	256,232	188,296	193,945	199,763	205,756	211,929	218,287
Golf	1,358,070	1,405,525	1,445,043	1,488,394	1,533,046	1,579,038	1,626,409	1,675,201
Reservoir	692,848	653,807	698,232	719,179	740,754	762,977	785,866	809,442
Recreation Centers/Facilities	2,001,636	2,008,535	2,134,786	2,198,830	2,264,794	2,332,738	2,402,720	2,474,802
Recreation Programs	2,351,189	2,354,666	2,310,462	2,379,776	2,451,169	2,524,704	2,600,445	2,678,459
Aquatics	1,121,188	1,070,181	1,072,895	1,105,082	1,138,234	1,172,381	1,207,553	1,243,779
Sports	781,840	890,923	910,029	937,330	965,450	994,413	1,024,246	1,054,973
Ballfields Maintenance	442,765	581,855	605,602	623,770	642,483	661,758	681,610	702,059
Access and Inclusion	813,796	833,522	885,115	911,668	939,019	967,189	996,205	1,026,091
<b>TOTAL USES OF FUNDS</b>	<b>10,209,622</b>	<b>10,533,755</b>	<b>10,643,238</b>	<b>10,962,535</b>	<b>11,291,411</b>	<b>11,630,154</b>	<b>11,979,058</b>	<b>12,338,430</b>
<b>Transfers To Other Funds</b>								
Transfer to the General Fund	71,250							
Total Transfers	71,250	-	-	-	-	-	-	-
<b>Carryovers &amp; Encumbrances</b>								
<b>TOTAL USES OF FUNDS</b>	<b>10,280,872</b>	<b>10,533,755</b>	<b>10,643,238</b>	<b>10,962,535</b>	<b>11,291,411</b>	<b>11,630,154</b>	<b>11,979,058</b>	<b>12,338,430</b>
<b>TOTAL FUND BALANCE</b>	<b>1,720,219</b>	<b>1,931,083</b>	<b>1,845,617</b>	<b>1,762,419</b>	<b>1,681,823</b>	<b>1,604,183</b>	<b>1,529,874</b>	<b>1,459,292</b>
Pay Period 27 - 2013 Reserve	(70,817)	(117,817)	(164,817)	(211,817)	(258,817)	(305,817)	(47,000)	(94,000)
Operating Reserve	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Total Reserves	(120,817)	(167,817)	(214,817)	(261,817)	(308,817)	(355,817)	(97,000)	(144,000)
<b>UNRESTRICTED FUND BALANCE</b>	<b>1,599,402</b>	<b>1,763,266</b>	<b>1,630,800</b>	<b>1,500,602</b>	<b>1,373,006</b>	<b>1,248,366</b>	<b>1,432,874</b>	<b>1,315,292</b>

**CITY OF BOULDER  
2010 FUND FINANCIAL**

**CLIMATE ACTION PLAN FUND**

	<b>2008 ACTUAL</b>	<b>2009 REVISED</b>	<b>2010 APPROVED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>	<b>2013 PROJECTED</b>	<b>2014 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>							
Beginning of the Year	20,715	164,987	164,987	164,987	164,987	164,987	164,987
<b>SOURCES OF FUNDS</b>							
Climate Action Plan Tax (1.0)	876,886	839,000	797,050	757,198	719,338	690,564	
Transfer from General Fund	0	0	0	0	0	0	
Interest	2,845	0	0	0	0	0	
Miscellaneous	92,887	0	0	0	0	0	
Additional Climate Action Plan Revenue	0	0	811,950	771,353	732,785	696,146	
<b>TOTAL SOURCES OF FUNDS</b>	<b>972,618</b>	<b>839,000</b>	<b>1,609,000</b>	<b>1,528,550</b>	<b>1,452,123</b>	<b>1,386,710</b>	<b>0</b>
<b>USES OF FUNDS</b>							
Operating	44,975	60,607	146,365	757,198	719,338	690,564	0
Proposed Action Plan	0	0		771,353	732,785	696,146	
CAP Program Mgmt	51,720	27,736	68,088	0	0	0	
CAP Education & Marketing	182,805	198,210	144,500	0	0	0	
CAP Transportation	64,014	17,324	46,000	0	0	0	
CAP Industrial	0	0	0	0	0	0	
CAP City of Boulder	7,203	7,500	0	0	0	0	
CAP Commercial	178,861	215,692	705,846	0	0	0	
CAP Residential	298,769	311,931	498,200	0	0	0	
CAP Boulder Mobile Manor	0	0	0	0	0	0	
<b>Total OPERATING USES OF FUNDS</b>	<b>828,346</b>	<b>839,000</b>	<b>1,609,000</b>	<b>1,528,550</b>	<b>1,452,123</b>	<b>1,386,710</b>	<b>0</b>
<b>Transfers To Other Funds</b>							
Cost Allocation	0	0	0	0	0	0	0
<b>TOTAL USES OF FUNDS</b>	<b>828,346</b>	<b>839,000</b>	<b>1,609,000</b>	<b>1,528,550</b>	<b>1,452,123</b>	<b>1,386,710</b>	<b>0</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>164,987</b>	<b>164,987</b>	<b>164,987</b>	<b>164,987</b>	<b>164,987</b>	<b>164,987</b>	<b>0</b>
Designated Reserves							
Pay Period 27 - 2013 Reserve		(2,500)	(5,000)	(7,500)	(10,000)	(12,500)	0
Sick, Vacation, Liability Reserve		(1,528)	(1,581)	(1,637)	(1,694)	(1,753)	0
Emergency Reserve	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	0
<b>Total Reserves</b>	<b>(50,000)</b>	<b>(54,028)</b>	<b>(56,581)</b>	<b>(59,137)</b>	<b>(61,694)</b>	<b>(64,253)</b>	<b>0</b>
<b>SURPLUS/(DEFICIT) vs. RESERVE GO</b>	<b>114,987</b>	<b>110,959</b>	<b>108,405</b>	<b>105,850</b>	<b>103,292</b>	<b>100,733</b>	<b>0</b>

\*\* CAP Tax sunsets in March of 2013

NOTE: projections are expected to decrease assuming an increase in energy efficiency measures being implemented and an increase in Windsorce customers. These projections also factor in an increase in growth in the community.

**CITY OF BOULDER  
2010 FUND FINANCIAL**

**AIRPORT FUND**

	<b>2008 ACTUAL</b>	<b>2009 REVISED</b>	<b>2010 APPROVED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>	<b>2013 PROJECTED</b>	<b>2014 PROJECTED</b>	<b>2015 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$523,789	\$444,918	\$305,217	\$290,200	\$260,261	\$266,403	\$272,156	\$277,506
<b>SOURCES OF FUNDS</b>								
Airport Rental	\$391,005	\$391,822	\$399,200	\$417,076	\$446,752	\$460,155	\$473,959	\$488,178
Fuel Flowage Fees	2,174	3,800	3,800	3,800	3,800	3,800	3,800	3,800
Fuel Tax Refund	3,354	3,354	3,354	3,354	3,354	3,354	3,354	3,354
Federal Grant	895,291	0	0	750,000	0	0	0	0
State Grant	40,253	0	0	19,737	0	0	0	0
Miscellaneous Revenues	46	0	0	0	0	0	0	0
Interest on Investments	17,575	12,000	12,000	12,000	12,000	12,000	12,000	12,000
ATB/Carryovers	0	119,409	0	0	0	0	0	0
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$1,349,698</b>	<b>\$530,385</b>	<b>\$418,354</b>	<b>\$1,205,967</b>	<b>\$465,906</b>	<b>\$479,309</b>	<b>\$493,113</b>	<b>\$507,332</b>
<b>USES OF FUNDS</b>								
Operating:								
Airport Management	\$315,700	\$345,419	\$316,935	\$326,443	\$336,236	\$346,323	\$356,713	\$367,415
Transportation Administration	24,299	23,558	24,721	25,463	26,227	27,013	27,824	28,658
Operating Reserve	0	10,000	0	0	0	0	0	0
<b>Subtotal Operating Uses of Funds</b>	<b>\$339,999</b>	<b>\$378,977</b>	<b>\$341,656</b>	<b>\$351,906</b>	<b>\$362,463</b>	<b>\$373,337</b>	<b>\$384,537</b>	<b>\$396,073</b>
Transfers:								
Cost Allocation	\$61,229	\$76,472	\$91,715	\$94,466	\$97,300	\$100,219	\$103,226	\$106,323
<b>Subtotal Transfers to Other Funds</b>	<b>\$61,229</b>	<b>\$76,472</b>	<b>\$91,715</b>	<b>\$94,466</b>	<b>\$97,300</b>	<b>\$100,219</b>	<b>\$103,226</b>	<b>\$106,323</b>
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$401,228</b>	<b>\$455,449</b>	<b>\$433,371</b>	<b>\$446,372</b>	<b>\$459,763</b>	<b>\$473,556</b>	<b>\$487,763</b>	<b>\$502,396</b>
<b>TOTAL CAPITAL USES OF FUNDS</b>	<b>\$1,027,341</b>	<b>\$0</b>	<b>\$0</b>	<b>\$789,534</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
CARRYOVERS & ENCUMBRANCES	0	204,637	0	0	0	0	0	0
<b>TOTAL USES OF FUNDS</b>	<b>\$1,428,569</b>	<b>\$660,086</b>	<b>\$433,371</b>	<b>\$1,235,906</b>	<b>\$459,763</b>	<b>\$473,556</b>	<b>\$487,763</b>	<b>\$502,396</b>
Restricted Reserve Adjustment	0	10,000	0	0	0	0	0	0

**CITY OF BOULDER  
2010 FUND FINANCIAL**

**AIRPORT FUND**

	<b>2008 ACTUAL</b>	<b>2009 REVISED</b>	<b>2010 APPROVED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>	<b>2013 PROJECTED</b>	<b>2014 PROJECTED</b>	<b>2015 PROJECTED</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$444,918</b>	<b>\$305,217</b>	<b>\$290,200</b>	<b>\$260,261</b>	<b>\$266,403</b>	<b>\$272,156</b>	<b>\$277,506</b>	<b>\$282,442</b>
Designations:								
Designated Reserve	100,307	111,362	108,343	111,593	114,941	118,389	121,941	125,599
Sick & Vacation Liability Reserve	6,292	6,481	6,675	6,875	7,082	7,294	7,513	7,738
Pay Period 27 - 2013 Reserve	996	1,996	2,996	3,996	4,996	5,996	6,996	7,996
Less: Total Reserve Designations	107,595	119,839	118,014	122,464	127,019	131,679	136,450	141,333
<b>SURPLUS/(DEFICIT) vs. RESERVE GOAL</b>	<b>\$337,323</b>	<b>\$185,378</b>	<b>\$172,186</b>	<b>\$137,796</b>	<b>\$139,385</b>	<b>\$140,476</b>	<b>\$141,056</b>	<b>\$141,109</b>

**CITY OF BOULDER  
2010 FUND FINANCIAL**

**TRANSPORTATION FUND**

	<b>2008 ACTUAL</b>	<b>2009 REVISED</b>	<b>2010 APPROVED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>	<b>2013 PROJECTED</b>	<b>2014 PROJECTED</b>	<b>2015 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>	\$9,970,703	\$9,345,167	\$2,255,751	\$2,064,594	\$2,156,758	\$2,326,712	\$2,505,046	\$3,634,839
<b>SOURCES OF FUNDS</b>								
Sales Tax	\$14,830,876	\$14,558,292	\$14,860,085	\$15,388,894	\$15,904,934	\$16,406,136	\$16,904,479	\$17,417,063
City-Auto Registrations	241,043	241,043	241,043	241,043	241,043	241,043	241,043	241,043
County Road & Bridge	222,506	222,506	222,506	222,506	222,506	222,506	222,506	222,506
Highway User's Tax	2,011,128	2,217,339	2,472,433	2,472,433	2,472,433	2,472,433	2,472,433	2,472,433
St. Traffic Control & Hwy Maint. & Landscape	332,890	332,890	332,890	332,890	332,890	332,890	332,890	332,890
Reimbursements	92,408	500,000	200,000	200,000	200,000	200,000	200,000	200,000
External Funding	2,158,961	11,620,763	3,430,000	0	0	0	0	0
Federal/State Grants	165,528	168,604	0	0	0	0	0	0
Interest on Investments	339,245	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Assessment Revenues	69,126	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Lease Revenue - BTV	99,293	99,293	84,000	84,000	84,000	84,000	84,000	0
Other Miscellaneous	117,018	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Land Disposal Estimates	0	1,262,720	0	0	0	0	1,215,000	
Transfers from Other Funds	22,130	0	0	125,000	150,000	146,988	0	0
ATB's/Carryovers	0	1,792,254	0	0	0	0	0	0
HOP Reimbursement (RTD)	1,251,651	1,214,101	1,250,525	1,300,545	1,352,567	1,406,670	1,477,004	1,550,854
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$21,953,803</b>	<b>\$34,614,805</b>	<b>\$23,478,482</b>	<b>\$20,752,311</b>	<b>\$21,345,373</b>	<b>\$21,897,666</b>	<b>\$23,534,355</b>	<b>\$22,821,789</b>
Operating:								
Transportation Planning & Operations	8,043,734	\$7,715,582	7,861,137	8,096,971	8,339,881	8,590,077	8,847,779	9,113,213
Project Management	2,225,927	\$3,007,346	2,743,048	2,857,555	2,943,281	3,031,580	3,122,527	3,216,203
Transportation Maintenance	4,612,504	\$4,467,605	4,585,243	4,715,301	4,849,260	4,987,237	5,129,355	5,275,735
Transportation Administration	492,450	\$565,570	562,220	579,087	596,459	614,353	632,784	651,767
Other Programs	168,832	\$171,859	172,854	178,040	183,381	188,882	194,549	200,385
Operating Reserve	0	100,000	0	0	0	0	0	0
Subtotal Operating Uses of Funds	\$15,543,447	\$16,027,962	\$15,924,503	\$16,426,953	\$16,912,262	\$17,412,130	\$17,926,993	\$18,457,303
Transfers:								
Cost Allocation	1,067,865	1,124,946	1,182,026	1,217,487	1,254,011	1,291,632	1,330,381	1,370,292
Forest Glen GID	2,821	3,042	3,194	3,194	0	0	0	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	190,266	195,974	201,853	207,909	214,146	220,570	227,188	234,003
Subtotal Transfers to Other Funds	\$1,301,952	\$1,364,962	\$1,428,073	\$1,469,590	\$1,509,157	\$1,553,202	\$1,598,568	\$1,645,295



CITY OF BOULDER  
2010 FUND FINANCIAL

TRANSPORTATION FUND

	2008 ACTUAL	2009 REVISED	2010 APPROVED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED
Debt Payments:								
Boulder Transit Village	\$292,515	\$123,393	\$133,062	\$9,605	\$0	\$0	\$0	\$0
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$17,137,914</b>	<b>\$17,516,317</b>	<b>\$17,485,638</b>	<b>\$17,906,148</b>	<b>\$18,421,419</b>	<b>\$18,965,332</b>	<b>\$19,525,562</b>	<b>\$20,102,599</b>
Capital Improvements Program:								
<b>TOTAL CAPITAL USES OF FUNDS</b>	<b>\$5,441,425</b>	<b>\$4,979,000</b>	<b>\$6,184,000</b>	<b>\$2,754,000</b>	<b>\$2,754,000</b>	<b>\$2,754,000</b>	<b>\$2,879,000</b>	<b>\$3,654,000</b>
CARRYOVERS & ENCUMBRANCES	0	18,459,805	0	0	0	0	0	0
MID-YEAR ADJUSTMENTS-TO-BASE		849,100	0	0	0	0	0	0
<b>TOTAL USES OF FUNDS</b>	<b>\$22,579,339</b>	<b>\$41,804,222</b>	<b>\$23,669,638</b>	<b>\$20,660,148</b>	<b>\$21,175,419</b>	<b>\$21,719,332</b>	<b>\$22,404,562</b>	<b>\$23,756,599</b>
Add: Operating Reserve Adjustment	0	100,000	0	0	0	0	0	0
<b>FUND BALANCE - END OF YEAR</b>	<b>\$9,345,167</b>	<b>\$2,255,751</b>	<b>\$2,064,594</b>	<b>\$2,156,758</b>	<b>\$2,326,712</b>	<b>\$2,505,046</b>	<b>\$3,634,839</b>	<b>\$2,700,029</b>
Designations:								
Sick & Vacation Liability Reserve	181,925	187,383	193,004	198,794	204,758	210,901	217,228	223,745
Operating Reserve	475,000	475,000	475,000	475,000	475,000	475,000	475,000	475,000
Pay Period 27 - 2017 Reserve	124,351	180,351	236,351	292,351	348,351	404,351	460,351	516,351
Less: Total Reserve Designations	781,276	842,734	904,355	966,146	1,028,109	1,090,252	1,152,579	1,215,096
<b>SURPLUS/(DEFICIT) vs. RESERVE GOAL</b>	<b>\$8,563,891</b>	<b>\$1,413,017</b>	<b>\$1,160,239</b>	<b>\$1,190,612</b>	<b>\$1,298,603</b>	<b>\$1,414,794</b>	<b>\$2,482,260</b>	<b>\$1,484,933</b>

CITY OF BOULDER  
2010 FUND FINANCIAL

TRANSPORTATION DEVELOPMENT FUND

	2008 ACTUAL	2009 REVISED	2010 APPROVED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$2,968,218	\$2,575,450	\$152,487	\$144,754	\$355,376	\$464,375	\$671,692	\$777,263
<b>SOURCES OF FUNDS</b>								
Transportation Excise Tax	714,841	450,000	450,000	760,000	760,000	760,000	760,000	760,000
Interest Income	112,218	70,000	65,000	65,000	65,000	65,000	65,000	65,000
External Funding	668,047	3,627,998	0	0	0	0	0	0
Reimbursements	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$1,495,106</b>	<b>\$4,247,998</b>	<b>\$615,000</b>	<b>\$925,000</b>	<b>\$925,000</b>	<b>\$925,000</b>	<b>\$925,000</b>	<b>\$925,000</b>
<b>USES OF FUNDS</b>								
Operating:								
Operating Expenditures	\$139,566	\$43,419	\$127,870	\$179,070	\$180,233	\$181,442	\$182,700	\$184,008
Subtotal Operating Uses of Funds	\$139,566	\$43,419	\$127,870	\$179,070	\$180,233	\$181,442	\$182,700	\$184,008
Transfers:								
Cost Allocation	6,989	8,202	9,415	9,697	9,988	10,288	10,597	10,915
Excise Tax Administration	5,135	5,289	5,448	5,611	5,779	5,953	6,131	6,315
Subtotal Transfers to Other Funds	12,124	13,491	14,863	15,309	15,768	16,241	16,728	17,230
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$151,690</b>	<b>\$56,910</b>	<b>\$142,733</b>	<b>\$194,379</b>	<b>\$196,001</b>	<b>\$197,683</b>	<b>\$199,428</b>	<b>\$201,238</b>
<b>TOTAL CAPITAL USES OF FUNDS</b>	<b>\$1,736,184</b>	<b>\$728,458</b>	<b>\$480,000</b>	<b>\$520,000</b>	<b>\$620,000</b>	<b>\$520,000</b>	<b>\$620,000</b>	<b>\$520,000</b>
CARRYOVERS & ENCUMBRANCES	0	5,885,593	0	0	0	0	0	0
MID-YEAR ADJUSTMENTS-TO-BASE	0	0	0	0	0	0	0	0
<b>TOTAL USES OF FUNDS</b>	<b>\$1,887,874</b>	<b>\$6,670,961</b>	<b>\$622,733</b>	<b>\$714,379</b>	<b>\$816,001</b>	<b>\$717,683</b>	<b>\$819,429</b>	<b>\$721,239</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$2,575,450</b>	<b>\$152,487</b>	<b>\$144,754</b>	<b>\$355,376</b>	<b>\$464,375</b>	<b>\$671,692</b>	<b>\$777,263</b>	<b>\$981,024</b>
Designations:								
Designated Reserve	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
No. Boulder Undergrounding*	0	112,860	112,860	112,860	112,860	112,860	112,860	112,860
Pay Period 27 - 2013 Reserve	1,545	2,345	3,145	3,945	4,745	5,545	6,345	7,145
	26,545	140,205	141,005	141,805	142,605	143,405	144,205	145,005
<b>SURPLUS/(DEFICIT) vs. RESERVE GOAL</b>	<b>\$2,548,905</b>	<b>\$12,282</b>	<b>\$3,749</b>	<b>\$213,571</b>	<b>\$321,770</b>	<b>\$528,287</b>	<b>\$633,058</b>	<b>\$836,019</b>

**CITY OF BOULDER  
2010 FUND FINANCIAL**

**TRANSIT PASS GENERAL IMPROVEMENT DISTRICT - FOREST GLEN**

	2008 ACTUAL	2009 REVISED	2010 APPROVED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$1,011	\$3,776	\$3,206	\$2,465	\$0	\$0	\$0	\$0
<b>SOURCES OF FUNDS</b>								
Property Tax	\$6,989	\$8,500	\$8,786	\$9,050	\$0	\$0	\$0	\$0
Specific Ownership Tax	434	434	434	434	0	0	0	0
Transfers from Other Funds:					0	0	0	0
City of Boulder - ECO Pass Subsidy	2,821	3,042	3,194	3,354	0	0	0	0
City of Boulder - Administration Cost Subsidy	0	0	0	0	0	0	0	0
Interest on Investments	119	75	75	75	0	0	0	0
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$10,363</b>	<b>\$12,051</b>	<b>\$12,489</b>	<b>\$12,912</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>USES OF FUNDS</b>								
Operating:								
RTD ECO Pass Cost	\$7,144	\$12,167	\$12,775	\$13,414	\$0	\$0	\$0	\$0
Annual Administration Cost	0	0	0	0	0	0	0	0
Election Cost	0	0	0	0	0	0	0	0
Rebate Program	454	454	454	454	0	0	0	0
Subtotal Operating Uses of Funds	\$7,598	\$12,621	\$13,229	\$13,868	\$0	\$0	\$0	\$0
Transfers to Other Funds: Interest	0	0	0	0	0	0	0	0
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$7,598</b>	<b>\$12,621</b>	<b>\$13,229</b>	<b>\$13,868</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Capital Improvements Program:								
<b>TOTAL CAPITAL USES OF FUNDS</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>
CARRYOVERS & ENCUMBRANCES	0	0	0	0	0	0	0	0
MID-YEAR ADJUSTMENTS-TO-BASE	0	0	0	0	0	0	0	0
<b>TOTAL USES OF FUNDS</b>	<b>\$7,598</b>	<b>\$12,621</b>	<b>\$13,229</b>	<b>\$13,868</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Restricted Reserve Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Less: Audit Reserve Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>FUND BALANCE - END OF YEAR</b>	<b>\$3,776</b>	<b>\$3,206</b>	<b>\$2,465</b>	<b>\$1,509</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SURPLUS/(DEFICIT) vs. RESERVE GOAL</b>	<b>\$3,776</b>	<b>\$3,206</b>	<b>\$2,465</b>	<b>\$1,509</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

CITY OF BOULDER  
2010 FUND FINANCIAL

OPEN SPACE FUND

	2008 ACTUAL	2009 REVISED	2010 APPROVED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>								
1 Beginning of Year	\$13,123,522	\$12,067,671	\$10,412,036	\$8,193,743	\$7,927,879	\$9,334,197	\$10,694,459	\$15,016,976
<b>SOURCES OF FUNDS</b>								
2 Net Sales Tax Revenue	\$21,803,761	\$21,403,426	\$21,847,184	\$22,624,604	\$23,383,224	\$24,120,001	\$24,852,634	\$25,606,205
3 Investment Income	\$430,780	\$325,000	\$325,000	\$325,000	\$325,000	\$325,000	\$325,000	\$325,000
4 Lease & Misl Revenue	\$628,964	\$485,909	\$485,909	\$485,909	\$485,909	\$485,909	\$485,909	\$485,909
5 General Fund Transfer	\$1,057,324	\$1,098,529	\$1,121,381	\$1,233,595	\$1,245,931	\$1,258,390	\$1,270,974	\$1,283,684
6 Reduce GF Transfer		(\$100,000)	(\$200,000)	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)
7 Grants	\$49,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 Total Annual Sources of Funds	\$23,970,204	\$23,212,864	\$23,579,474	\$24,569,108	\$25,340,064	\$26,089,300	\$26,834,517	\$27,600,798
<b>USES OF FUNDS</b>								
9 General Operating Expenditures	\$9,868,564	\$10,240,630	\$9,865,225	\$10,062,530	\$10,160,679	\$10,363,892	\$10,571,170	\$10,782,594
10 Budget Reduction		(\$710,000)						
11 Continuation of 9 FTEs			\$580,675					
13 Additional 0.50 FTE			\$40,101					
14 Administrative Transfer	\$815,571	\$885,465	\$987,358	\$1,007,105	\$1,027,247	\$1,047,792	\$1,068,748	\$1,090,123
15 Total Operating Uses of Funds	\$10,684,135	\$10,416,095	\$11,473,359	\$11,069,635	\$11,187,926	\$11,411,685	\$11,639,918	\$11,872,717
<b>16 CAPITAL IMPROVEMENTS PROGRAM</b>								
17 Continuation Projects	\$3,325,689							
18 Real Estate Acquisition CIP		\$3,400,000	\$3,400,000	\$1,732,165	\$3,400,000	\$3,400,000	\$3,400,000	\$3,400,000
19 Carryover from 2008		\$517,865						
20 Budget Reduction		(\$490,000)						
21 Water Rights Acquisition CIP		\$200,000	\$200,000	\$40,000	\$200,000	\$200,000	\$200,000	\$200,000
22 Budget Reduction		(\$180,000)						
23 Arapahoe Pit Augmentation						\$500,000		
24 Mineral Rights Acquisition		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
25 Budget Reduction		(\$100,000)						
26 Visitor Infrastructure CIP		\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000
27 Carryover from 2008		\$76,245						
28 Budget Reduction		(\$274,000)						
29 Total Capital Improvements Program	\$3,325,689	\$3,720,110	\$4,150,000	\$2,322,165	\$4,150,000	\$4,650,000	\$4,150,000	\$4,150,000
<b>30 DEBT SERVICE USES OF FUNDS</b>								
31 Debt Service - BMPA	\$2,806,095	\$2,541,112	\$2,640,954	\$4,570,484	\$1,734,407	\$1,597,579	\$1,500,969	\$1,110,243
32 Debt Service - Bonds & Notes	\$8,210,137	\$8,191,182	\$7,533,455	\$6,872,688	\$6,861,413	\$7,069,775	\$5,221,113	\$3,797,712
33 Total Debt Service Uses of Funds	\$11,016,231	\$10,732,294	\$10,174,408	\$11,443,172	\$8,595,819	\$8,667,354	\$6,722,082	\$4,907,956
<b>TOTAL USES OF FUNDS</b>	\$25,026,055	\$24,868,499	\$25,797,767	\$24,834,972	\$23,933,746	\$24,729,038	\$22,512,000	\$20,930,673
<b>FUND BALANCE - END OF YEAR</b>	\$12,067,671	\$10,412,036	\$8,193,743	\$7,927,879	\$9,334,197	\$10,694,459	\$15,016,976	\$21,687,101
34 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
35 PAY PERIOD 27 RESERVE	\$68,270	\$126,270	\$184,270	\$242,270	\$300,270	\$358,270	\$416,270	\$474,270
36 SICK/VAC/APP. BONUS LIABILITY RESERVE	\$490,000	\$490,000	\$490,000	\$490,000	\$490,000	\$490,000	\$490,000	\$490,000
37 PROPERTY AND CASUALTY RESERVE	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
38 RESERVE FOR ARAPAHOE PIT		\$160,000	\$320,000	\$480,000	\$500,000			
39 RESERVE FOR HIGHWAY 93 UNDERPASS		\$90,000	\$120,000	\$120,000	\$120,000	\$120,000		
40 SUBTOTAL - RESERVES	\$6,433,270	\$6,741,270	\$6,989,270	\$7,207,270	\$7,285,270	\$6,843,270	\$6,781,270	\$6,839,270
<b>UNRESTRICTED FUND BALANCE</b>	\$5,634,401	\$3,670,766	\$1,204,473	\$720,609	\$2,048,927	\$3,851,189	\$8,235,706	\$14,847,831

**CITY OF BOULDER  
2010 FUND FINANCIAL**

**COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND**

	2008 ACTUAL	2009 REVISED	2010 APPROVED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 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	\$1,334,573							
Current Year Federal Grant		\$934,418	\$1,000,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000
Available Prior Years Grant Balances		\$868,476						
Sale Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Third Party Reimbursements								
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$1,334,573</b>	<b>\$1,802,894</b>	<b>\$1,000,000</b>	<b>\$1,100,000</b>	<b>\$1,100,000</b>	<b>\$1,100,000</b>	<b>\$1,100,000</b>	<b>\$1,100,000</b>
<b>USES OF FUNDS:</b>								
Operating:								
Program Management	\$153,456	\$164,837	\$174,276	\$193,247	\$192,177	\$191,064	\$189,907	\$188,703
<b>Total Operating Uses of Funds</b>	<b>\$153,456</b>	<b>\$164,837</b>	<b>\$174,276</b>	<b>\$193,247</b>	<b>\$192,177</b>	<b>\$191,064</b>	<b>\$189,907</b>	<b>\$188,703</b>
<b>Transfers to Other Funds</b>								
Transfer to CHAP/interest on BHP prepayment								
Cost Allocation	\$18,371	\$22,047	\$25,724	\$26,753	\$27,823	\$28,936	\$30,093	\$31,297
<b>Total Transfers to Other Funds</b>	<b>\$18,371</b>	<b>\$22,047</b>	<b>\$25,724</b>	<b>\$26,753</b>	<b>\$27,823</b>	<b>\$28,936</b>	<b>\$30,093</b>	<b>\$31,297</b>
<b>CDBG Program:</b>								
Community Development/Housing Activities	\$1,162,745	\$747,534	\$800,000	\$880,000	\$880,000	\$880,000	\$880,000	\$880,000
<b>Total CDBG Program</b>	<b>\$1,162,745</b>	<b>\$747,534</b>	<b>\$800,000</b>	<b>\$880,000</b>	<b>\$880,000</b>	<b>\$880,000</b>	<b>\$880,000</b>	<b>\$880,000</b>
<b>Program Carryovers &amp; Encumbrances</b>		\$868,476						
<b>TOTAL USES OF FUNDS</b>	<b>\$1,334,573</b>	<b>\$1,802,894</b>	<b>\$1,000,000</b>	<b>\$1,100,000</b>	<b>\$1,100,000</b>	<b>\$1,100,000</b>	<b>\$1,100,000</b>	<b>\$1,100,000</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  
2010 FUND FINANCIAL**

**HOME INVESTMENT PARTNERSHIP GRANT FUND**

	2008 ACTUAL	2009 REVISED	2010 APPROVED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 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	\$1,473,953							
Current Year Federal Grant		\$1,362,159	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000
Available Prior Years Grant Balances		\$1,170,657						
Third Party Reimbursements								
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$1,473,953</b>	<b>\$2,532,816</b>	<b>\$1,350,000</b>	<b>\$1,350,000</b>	<b>\$1,350,000</b>	<b>\$1,350,000</b>	<b>\$1,350,000</b>	<b>\$1,350,000</b>
<b>USES OF FUNDS:</b>								
Operating:								
Program Management	\$90,665	\$101,748	\$98,477	\$98,071	\$97,650	\$97,212	\$96,756	\$96,282
<b>Total Operating Uses of Funds</b>	<b>\$90,665</b>	<b>\$101,748</b>	<b>\$98,477</b>	<b>\$98,071</b>	<b>\$97,650</b>	<b>\$97,212</b>	<b>\$96,756</b>	<b>\$96,282</b>
<b>Transfers to Other Funds</b>								
Cost Allocation	\$3,696	\$6,913	\$10,131	\$10,536	\$10,958	\$11,396	\$11,852	\$12,326
<b>Total Transfers to Other Funds</b>	<b>\$3,696</b>	<b>\$6,913</b>	<b>\$10,131</b>	<b>\$10,536</b>	<b>\$10,958</b>	<b>\$11,396</b>	<b>\$11,852</b>	<b>\$12,326</b>
<b>HOME Program:</b>								
HOME consortium to other communities	\$563,303	\$634,205	\$633,893	\$633,893	\$633,893	\$633,893	\$633,893	\$633,893
Housing Activities	\$816,289	\$619,293	\$607,500	\$607,500	\$607,500	\$607,500	\$607,500	\$607,500
<b>Total HOME Program</b>	<b>\$1,379,592</b>	<b>\$1,253,498</b>	<b>\$1,241,393</b>	<b>\$1,241,393</b>	<b>\$1,241,393</b>	<b>\$1,241,393</b>	<b>\$1,241,393</b>	<b>\$1,241,393</b>
<b>Program Carryovers &amp; Encumbrances</b>		\$1,170,657						
<b>TOTAL USES OF FUNDS</b>	<b>\$1,473,953</b>	<b>\$2,532,816</b>	<b>\$1,350,000</b>	<b>\$1,350,000</b>	<b>\$1,350,000</b>	<b>\$1,350,000</b>	<b>\$1,350,000</b>	<b>\$1,350,000</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  
2010 FUND FINANCIAL**

**PERMANENT PARKS & RECREATION FUND**

	<b>2008 ACTUAL</b>	<b>2009 REVISED</b>	<b>2010 APPROVED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>	<b>2013 PROJECTED</b>	<b>2014 PROJECTED</b>	<b>2015 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of the Year	5,818,522	6,456,646	2,303,969	2,331,731	1,569,297	1,590,842	1,684,733	1,727,440
<b>SOURCES OF FUNDS</b>								
Property Tax	1,543,275	1,591,491	1,639,236	1,688,413	1,688,413	1,688,413	1,739,065	1,791,237
Interest	255,492	220,977	148,055	184,074	220,889	220,889	220,889	220,889
"De-bruced" Property Tax Increment		109,000	218,000	327,000	436,000	545,000	606,000	624,180
Parks Development Excise Taxes	469,978	305,000	205,724	209,838	214,035	218,316	222,682	227,136
Recreation Development Excise Taxes	117,500	76,250	51,500	52,530	53,581	54,652	55,745	56,860
Other Revenues	6,980	7,235	7,235	7,235	7,235	7,235	7,235	7,235
OSMP Sale - Kentucky and Papini		671,333	671,333	671,333				
<b>TOTAL SOURCES OF FUNDS</b>	<b>2,393,225</b>	<b>2,981,286</b>	<b>2,941,083</b>	<b>3,140,424</b>	<b>2,620,153</b>	<b>2,734,505</b>	<b>2,851,617</b>	<b>2,927,537</b>
<b>USES OF FUNDS</b>								
Operations & Construction Management	497,177	688,174	744,213	766,539	789,536	813,222	837,618	862,747
Parks Renovation and Refurbishment (R&R)			295,000	303,850	312,966	322,354	332,025	341,986
Recreation Renovation and Refurbishment (R&R)			175,000	180,250	185,658	191,227	196,964	202,873
Capital Refurbishment Projects	356,948	275,692						
Total Operating Uses of Funds	854,125	963,866	1,214,213	1,250,639	1,288,159	1,326,803	1,366,607	1,407,606
<b>Transfers To Other Funds</b>								
Cost Allocation	49,900	61,780	73,660	76,606	79,671	82,857	86,172	89,619
Excise Tax Collection	5,135	5,289	5,448	5,611	5,779	5,953	6,131	6,315
	55,035	67,069	79,108	82,218	85,450	88,810	92,303	95,934
<b>Debt Service</b>								
Total Debt Service	-	-	-	-	-	-	-	-
<b>Capital Improvement Program</b>								
Capital Projects	845,941	1,520,000	1,620,000	2,570,000	1,225,000	1,225,000	1,350,000	850,000
<b>Carryovers &amp; Encumbrances</b>		4,583,028						
<b>TOTAL USES OF FUNDS</b>	<b>1,755,101</b>	<b>7,133,963</b>	<b>2,913,321</b>	<b>3,902,857</b>	<b>2,598,608</b>	<b>2,640,614</b>	<b>2,808,910</b>	<b>2,353,539</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>6,456,646</b>	<b>2,303,969</b>	<b>2,331,731</b>	<b>1,569,297</b>	<b>1,590,842</b>	<b>1,684,733</b>	<b>1,727,440</b>	<b>2,301,438</b>
Designations:								
Pay Period 27 - 2013 Reserve	(5,433)	(8,433)	(11,433)	(15,010)	(18,731)	(22,600)	(3,000)	(6,240)
Sick & Vacation Liability Reserve	(41,999)	(43,259)	(44,557)	(45,893)	(47,270)	(48,688)	(50,149)	(51,653)
Total Designations	(47,432)	(51,692)	(55,990)	(60,904)	(66,001)	(71,288)	(53,149)	(57,893)
<b>SURPLUS/(DEFICIT) vs. RESERVE GOAL</b>	<b>6,409,214</b>	<b>2,252,277</b>	<b>2,275,741</b>	<b>1,508,394</b>	<b>1,524,841</b>	<b>1,613,445</b>	<b>1,674,291</b>	<b>2,243,545</b>

**CITY OF BOULDER  
2010 FUND FINANCIAL**

**WATER UTILITY FUND**

	<b>2008 ACTUAL</b>	<b>2009 REVISED</b>	<b>2010 APPROVED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>	<b>2013 PROJECTED</b>	<b>2014 PROJECTED</b>	<b>2015 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year Fund Balance	\$47,758,924	\$47,717,621	\$33,580,257	\$32,178,536	\$29,928,703	\$29,744,680	\$30,130,032	\$31,722,754
<b>SOURCES OF FUNDS</b>								
Operating--								
Sale of Water to General Cust	\$18,965,952	\$18,615,656	\$20,171,468	\$20,211,608	\$21,061,910	\$21,947,992	\$22,651,441	\$23,377,444
Projected Rate Increase	\$0	4% \$1,489,252	8% \$0	0% \$808,464	4% \$842,476	4% \$658,440	3% \$679,543	3% \$701,323
Bulk/Irrigation Water Sales	\$139,468	\$99,950	\$118,550	\$116,050	\$119,050	\$121,150	\$124,150	\$126,150
Hydroelectric Revenue	\$1,932,085	\$1,895,000	\$1,890,000	\$1,785,000	\$1,785,000	\$1,785,000	\$1,785,000	\$1,785,000
Miscellaneous Operating Revenues	\$55,829	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
<b>TOTAL OPERATING SOURCES OF FUNDS</b>	<b>\$21,093,334</b>	<b>\$22,124,858</b>	<b>\$22,205,018</b>	<b>\$22,946,123</b>	<b>\$23,833,436</b>	<b>\$24,537,582</b>	<b>\$25,265,135</b>	<b>\$26,014,917</b>
Non-Operating--								
Plant Investment Fees	\$4,193,395	\$2,500,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,500,000	\$2,500,000	\$2,500,000
Connection Charges	\$144,209	\$165,000	\$150,000	\$150,000	\$150,000	\$165,000	\$165,000	\$165,000
Special Assessments	\$6,306	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Interest on Investments	\$1,923,390	\$1,284,765	\$654,815	\$804,463	\$897,861	\$892,340	\$903,901	\$951,683
Rent, assessments and other misc revenues	\$23,333	\$104,719	\$18,000	\$18,500	\$19,000	\$19,500	\$20,000	\$20,500
Sale of Real Estate - Yards Masterplan	\$26,422	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from General Fund - Fire Training Center	\$0	\$92,785	\$92,785	\$92,785	\$92,785	\$92,785	\$92,785	\$92,785
<b>TOTAL NON-OPERATING SOURCES OF FUNDS</b>	<b>\$6,317,055</b>	<b>\$4,402,269</b>	<b>\$3,020,600</b>	<b>\$3,170,748</b>	<b>\$3,264,646</b>	<b>\$3,674,625</b>	<b>\$3,686,686</b>	<b>\$3,734,968</b>
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$27,410,389</b>	<b>\$26,527,127</b>	<b>\$25,225,618</b>	<b>\$26,116,871</b>	<b>\$27,098,082</b>	<b>\$28,212,207</b>	<b>\$28,951,821</b>	<b>\$29,749,885</b>
<b>USES OF FUNDS</b>								
Operating Expenditures--								
Administration	\$1,082,181	\$878,106	\$860,458	\$886,272	\$912,860	\$940,246	\$968,453	\$997,507
Planning and Project Management	\$555,660	\$571,134	\$563,365	\$580,266	\$597,674	\$615,604	\$634,072	\$653,094
Water Resources and Hydroelectric Operations	\$2,046,176	\$1,969,183	\$1,978,143	\$2,037,487	\$2,098,612	\$2,161,570	\$2,226,417	\$2,293,210
Water Treatment	\$4,122,965	\$4,178,500	\$4,267,303	\$4,395,322	\$4,527,182	\$4,662,997	\$4,802,887	\$4,946,974
Water Quality & Environmental Svcs	\$772,801	\$802,192	\$869,198	\$895,274	\$922,132	\$949,796	\$978,290	\$1,007,639
Water Conservation	\$371,822	\$451,923	\$391,875	\$403,631	\$415,740	\$428,212	\$441,059	\$454,291
System Maintenance	\$2,898,341	\$3,063,574	\$3,181,785	\$3,277,239	\$3,375,556	\$3,476,822	\$3,581,127	\$3,688,561
Windy Gap Payment	\$2,266,168	\$2,457,567	\$2,479,532	\$2,500,539	\$2,523,910	\$2,546,836	\$2,593,250	\$2,726,004
Nederland WWTP Operations	\$0	\$0	\$0	\$17,300	\$17,819	\$18,354	\$18,904	\$19,471
Emergency Reserve	\$0	\$360,000	\$0	\$0	\$0	\$0	\$0	\$0
Sick/Vacation Accrual	\$34,505	\$100,000	\$100,000	\$103,000	\$106,090	\$109,273	\$112,551	\$115,927
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$14,150,619</b>	<b>\$14,832,179</b>	<b>\$14,691,659</b>	<b>\$15,096,330</b>	<b>\$15,497,575</b>	<b>\$15,909,710</b>	<b>\$16,357,011</b>	<b>\$16,902,678</b>
Debt--								
BRWTP 1996 Revenue Bond; Refunding in 2005	\$845,302	\$843,810	\$844,505	\$848,752	\$854,690	\$854,438	\$856,594	\$857,709
Refunding of the 1999 and 2000 Revenue Bonds	\$3,258,354	\$3,257,654	\$3,253,354	\$2,507,921	\$2,506,088	\$2,511,421	\$2,523,521	\$2,522,054
Lakewood Pipeline 2001 Revenue Bond	\$2,178,969	\$2,180,202	\$2,174,452	\$2,171,885	\$2,172,302	\$2,175,502	\$2,176,142	\$2,182,416
Arbitrage Payment	\$1,678	\$13,352	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL DEBT SERVICE</b>	<b>\$6,284,303</b>	<b>\$6,295,018</b>	<b>\$6,272,311</b>	<b>\$5,528,558</b>	<b>\$5,533,080</b>	<b>\$5,541,361</b>	<b>\$5,556,257</b>	<b>\$5,562,179</b>



CITY OF BOULDER  
2010 FUND FINANCIAL

WATER UTILITY FUND

	2008 ACTUAL	2009 REVISED	2010 APPROVED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED
Transfers Out--								
Cost Allocation	\$1,149,406	\$1,133,776	\$1,118,145	\$1,229,960	\$1,352,955	\$1,488,251	\$1,637,076	\$1,800,784
Planning & Development Services	\$178,019	\$183,359	\$188,860	\$194,526	\$200,361	\$206,372	\$212,563	\$218,940
Other Transfers	\$15,000	\$15,000	\$15,000	\$15,450	\$15,914	\$16,391	\$16,883	\$17,389
<b>TOTAL TRANSFERS OUT</b>	<b>\$1,342,425</b>	<b>\$1,332,135</b>	<b>\$1,322,005</b>	<b>\$1,439,935</b>	<b>\$1,569,230</b>	<b>\$1,711,014</b>	<b>\$1,866,522</b>	<b>\$2,037,113</b>
Capital Improvements Program--								
<b>TOTAL CAPITAL USES OF FUNDS</b>	<b>\$5,708,850</b>	<b>\$10,079,050</b>	<b>\$4,441,365</b>	<b>\$6,404,881</b>	<b>\$4,788,311</b>	<b>\$4,774,042</b>	<b>\$3,691,860</b>	<b>\$6,203,431</b>
ENCUMBRANCES, CARRYOVERS & MID-YR ATB's	\$0	\$8,586,109	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL USES OF FUNDS</b>	<b>\$27,486,197</b>	<b>\$41,124,491</b>	<b>\$26,727,340</b>	<b>\$28,469,704</b>	<b>\$27,388,195</b>	<b>\$27,936,127</b>	<b>\$27,471,649</b>	<b>\$30,705,400</b>
Emergency Reserve Adjustment	\$0	\$360,000	\$0	\$0	\$0	\$0	\$0	\$0
Sick/Vacation Accrual Adjustment	\$34,505	\$100,000	\$100,000	\$103,000	\$106,090	\$109,273	\$112,551	\$115,927
<b>FUND BALANCE - END OF YEAR</b>	<b>\$47,717,621</b>	<b>\$33,580,257</b>	<b>\$32,178,536</b>	<b>\$29,928,703</b>	<b>\$29,744,680</b>	<b>\$30,130,032</b>	<b>\$31,722,754</b>	<b>\$30,883,166</b>
Designated Reserves -								
Bond Reserves	\$3,068,830	\$3,068,830	\$3,068,830	\$3,068,830	\$3,068,830	\$3,068,830	\$3,068,830	\$3,068,830
Lakewood Pipeline Remediation Reserve	\$16,256,744	\$16,646,086	\$17,050,884	\$17,569,502	\$16,847,149	\$17,359,571	\$17,766,371	\$18,306,752
Lakewood/USFS Damage Claims Reserve	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$0	\$0
Vacation/Sick/Bonus Liability	\$647,902	\$667,339	\$687,359	\$707,980	\$729,219	\$751,096	\$773,629	\$796,838
Pay Period 27 - 2013 Reserve	\$75,708	\$126,708	\$177,708	\$228,708	\$279,708	\$330,708	\$381,708	\$432,708
<b>TOTAL RESERVES</b>	<b>\$20,149,184</b>	<b>\$20,608,963</b>	<b>\$21,084,781</b>	<b>\$21,675,020</b>	<b>\$21,024,906</b>	<b>\$21,510,205</b>	<b>\$21,990,538</b>	<b>\$22,605,128</b>
<b>SURPLUS/(DEFICIT) vs. DESIGNATED RESERVE:</b>	<b>\$27,568,437</b>	<b>\$12,971,294</b>	<b>\$11,093,755</b>	<b>\$8,253,683</b>	<b>\$8,719,774</b>	<b>\$8,619,827</b>	<b>\$9,732,216</b>	<b>\$8,278,038</b>
<b>OPERATING RESERVE (Goal: 25% of Operating)</b>	<b>\$3,873,261</b>	<b>\$4,041,079</b>	<b>\$4,003,416</b>	<b>\$4,134,066</b>	<b>\$4,266,701</b>	<b>\$4,405,181</b>	<b>\$4,555,883</b>	<b>\$4,734,948</b>
<b>CAPITAL RESERVE (Goal: \$2,000,000)</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>
<b>SURPLUS/(DEFICIT) vs. ALL RESERVES</b>	<b>\$21,695,176</b>	<b>\$6,930,216</b>	<b>\$5,090,340</b>	<b>\$2,119,616</b>	<b>\$2,453,073</b>	<b>\$2,214,646</b>	<b>\$3,176,333</b>	<b>\$1,543,090</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  
2010 FUND FINANCIAL**

**WASTEWATER UTILITY FUND**

	<b>2008 ACTUAL</b>	<b>2009 REVISED</b>	<b>2010 APPROVED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>	<b>2013 PROJECTED</b>	<b>2014 PROJECTED</b>	<b>2015 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year Fund Balance	\$22,576,055	\$14,724,357	\$10,589,196	\$9,933,430	\$8,876,636	\$7,376,608	\$6,722,270	\$6,660,816
<b>SOURCES OF FUNDS</b>								
Operating--								
Sewer Charges to General Customers	\$12,404,751	\$12,709,892	\$13,372,078	\$13,398,822	\$13,828,388	\$14,271,726	\$14,872,280	\$15,796,146
Projected Rate Increase	\$0	3% \$635,495	5% \$0	0% \$401,965	3% \$414,852	3% \$570,869	4% \$892,337	6% \$947,769
Surcharge/ Pretreatment Fees	\$131,862	\$131,000	\$133,000	\$133,000	\$133,000	\$133,000	\$133,000	\$133,000
Cogeneration Revenues	\$39,721	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL OPERATING SOURCES OF FUNDS</b>	<b>\$12,576,334</b>	<b>\$13,476,387</b>	<b>\$13,505,078</b>	<b>\$13,933,786</b>	<b>\$14,376,240</b>	<b>\$14,975,595</b>	<b>\$15,897,617</b>	<b>\$16,876,915</b>
Non-Operating--								
Plant Investment Fees	\$778,234	\$500,000	\$600,000	\$600,000	\$600,000	\$750,000	\$750,000	\$750,000
Connection Charges	\$6,987	\$11,500	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Special Assessments	\$3,671	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Interest on Investments	\$848,546	\$389,575	\$206,489	\$248,336	\$266,299	\$221,298	\$201,668	\$199,824
Rent and other miscellaneous revenue	\$84,343	\$29,500	\$29,500	\$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
Transfer from Other Funds	\$120,000	\$230,000	\$0	\$0	\$0	\$0	\$0	\$0
Projected Bonds	\$0	\$0	\$8,605,438	\$0	\$0	\$0	\$0	\$0
<b>TOTAL NON-OPERATING SOURCES OF FUNDS</b>	<b>\$1,841,781</b>	<b>\$1,290,575</b>	<b>\$9,456,427</b>	<b>\$864,836</b>	<b>\$882,799</b>	<b>\$987,798</b>	<b>\$968,168</b>	<b>\$966,324</b>
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$14,418,115</b>	<b>\$14,766,962</b>	<b>\$22,961,505</b>	<b>\$14,798,622</b>	<b>\$15,259,039</b>	<b>\$15,963,393</b>	<b>\$16,865,785</b>	<b>\$17,843,240</b>
<b>USES OF FUNDS</b>								
Operating Expenditures--								
Administration	\$490,560	\$490,123	\$525,043	\$540,794	\$557,018	\$573,729	\$590,941	\$608,669
Planning and Project Management	\$370,887	\$356,220	\$341,929	\$352,187	\$362,752	\$373,635	\$384,844	\$396,389
Wastewater Quality & Environmental Svcs	\$885,992	\$968,353	\$1,076,618	\$1,108,917	\$1,142,184	\$1,176,450	\$1,211,743	\$1,248,095
System Maintenance	\$1,642,852	\$1,658,602	\$1,682,120	\$1,732,584	\$1,784,561	\$1,838,098	\$1,893,241	\$1,950,038
Wastewater Treatment	\$5,357,251	\$5,336,769	\$5,385,984	\$5,547,564	\$5,713,990	\$5,885,410	\$6,061,972	\$6,243,832
WWTP Biosolids Digester Improvements	\$0	\$0	\$0	\$65,000	\$66,950	\$68,959	\$71,027	\$73,158
Emergency Reserve	\$0	\$265,000	\$0	\$0	\$0	\$0	\$0	\$0
Sick/Vacation Accrual	\$19,916	\$75,000	\$75,000	\$77,250	\$79,568	\$81,955	\$84,413	\$86,946
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$8,767,458</b>	<b>\$9,150,067</b>	<b>\$9,086,694</b>	<b>\$9,424,295</b>	<b>\$9,707,024</b>	<b>\$9,998,234</b>	<b>\$10,298,181</b>	<b>\$10,607,127</b>
Debt--								
WWTP Improvements 2005 Revenue Bond	\$3,565,944	\$3,557,523	\$3,556,583	\$3,550,367	\$3,546,533	\$3,544,883	\$3,543,496	\$3,519,913
2005 Refunding of the 1992 Marshall Landfill Bond	\$170,057	\$170,331	\$165,456	\$165,568	\$175,454	\$0	\$0	\$0
Arbitrage Payment	(\$13,070)	\$3,907	\$0	\$0	\$0	\$0	\$0	\$0
Projected Bond - WWTP UV Disinfection	\$0	\$0	\$196,933	\$393,865	\$393,865	\$393,865	\$393,865	\$393,865
Projected Bond - WWTP Biosolids Digester	\$0	\$0	\$178,094	\$356,187	\$356,187	\$356,187	\$356,187	\$356,187
<b>TOTAL DEBT SERVICE</b>	<b>\$3,722,931</b>	<b>\$3,731,761</b>	<b>\$4,097,065</b>	<b>\$4,465,987</b>	<b>\$4,472,039</b>	<b>\$4,294,935</b>	<b>\$4,293,548</b>	<b>\$4,269,965</b>
Transfers Out--								
Cost Allocation	\$787,268	\$794,683	\$802,099	\$882,309	\$970,540	\$1,067,594	\$1,174,353	\$1,291,788
Planning & Development Services	\$178,560	\$183,917	\$189,435	\$195,118	\$200,972	\$207,001	\$213,211	\$219,607
<b>TOTAL TRANSFERS OUT</b>	<b>\$965,828</b>	<b>\$978,600</b>	<b>\$991,534</b>	<b>\$1,077,427</b>	<b>\$1,171,512</b>	<b>\$1,274,595</b>	<b>\$1,387,564</b>	<b>\$1,511,395</b>

CITY OF BOULDER  
2010 FUND FINANCIAL

WASTEWATER UTILITY FUND

	2008 ACTUAL	2009 REVISED	2010 APPROVED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED
Capital Improvements Program–								
TOTAL CAPITAL USES OF FUNDS	\$2,882,277	\$2,825,340	\$911,540	\$964,957	\$1,488,060	\$1,131,921	\$1,032,359	\$2,498,585
BOND-WWTP IMPROVEMENTS	\$5,951,235	\$173,650	\$0	\$0	\$0	\$0	\$0	\$0
PROJECTED BOND-BIOSOLIDS DIGESTER	\$0	\$0	\$4,000,000	\$0	\$0	\$0	\$0	\$0
PROJECTED BOND-UV DISINFECTION	\$0	\$0	\$4,434,562	\$0	\$0	\$0	\$0	\$0
BOND - ISSUANCE COSTS	\$0	\$0	\$170,876	\$0	\$0	\$0	\$0	\$0
CARRYOVERS, ENCUMBRANCES & MID-YR ATBs	\$0	\$2,382,705	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL USES OF FUNDS</b>	<b>\$22,289,729</b>	<b>\$19,242,123</b>	<b>\$23,692,271</b>	<b>\$15,932,665</b>	<b>\$16,838,634</b>	<b>\$16,699,686</b>	<b>\$17,011,652</b>	<b>\$18,887,072</b>
Emergency Reserve Adjustment	\$0	\$265,000	\$0	\$0	\$0	\$0	\$0	\$0
Sick/Vacation Accrual Adjustment	\$19,916	\$75,000	\$75,000	\$77,250	\$79,568	\$81,955	\$84,413	\$86,946
<b>FUND BALANCE - END OF YEAR</b>	<b>\$14,724,357</b>	<b>\$10,589,196</b>	<b>\$9,933,430</b>	<b>\$8,876,636</b>	<b>\$7,376,608</b>	<b>\$6,722,270</b>	<b>\$6,660,816</b>	<b>\$5,703,930</b>
Designated Reserves -								
Bond Reserves	\$170,250	\$170,250	\$170,250	\$170,250	\$0	\$0	\$0	\$0
Sick/Vacation/Bonus Liability	\$663,552	\$683,459	\$703,962	\$725,081	\$746,834	\$769,239	\$792,316	\$816,085
Pay Period 27 - 2013 Reserve	\$57,598	\$93,598	\$129,598	\$165,598	\$201,598	\$237,598	\$273,598	\$309,598
<b>TOTAL RESERVES</b>	<b>\$891,400</b>	<b>\$947,307</b>	<b>\$1,003,810</b>	<b>\$1,060,929</b>	<b>\$948,432</b>	<b>\$1,006,837</b>	<b>\$1,065,914</b>	<b>\$1,125,683</b>
<b>SURPLUS/(DEFICIT) vs. DESIGNATED RESERVE</b>	<b>\$13,832,957</b>	<b>\$9,641,889</b>	<b>\$8,929,619</b>	<b>\$7,815,707</b>	<b>\$6,428,176</b>	<b>\$5,715,434</b>	<b>\$5,594,903</b>	<b>\$4,578,246</b>
<b>OPERATING RESERVE (Goal:25% of Operating) *</b>	<b>\$2,433,322</b>	<b>\$2,532,167</b>	<b>\$2,519,557</b>	<b>\$2,625,430</b>	<b>\$2,719,634</b>	<b>\$2,818,207</b>	<b>\$2,921,436</b>	<b>\$3,029,630</b>
<b>CAPITAL RESERVE (Goal: \$500,000)</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>
<b>SURPLUS/(DEFICIT) vs. ALL RESERVES</b>	<b>\$10,899,636</b>	<b>\$6,609,722</b>	<b>\$5,910,062</b>	<b>\$4,690,277</b>	<b>\$3,208,542</b>	<b>\$2,397,226</b>	<b>\$2,173,466</b>	<b>\$1,048,616</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  
2010 FUND FINANCIAL**

**STORMWATER/FLOOD MANAGEMENT UTILITY FUND**

	<b>2008 ACTUAL</b>	<b>2009 REVISED</b>	<b>2010 APPROVED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>	<b>2013 PROJECTED</b>	<b>2014 PROJECTED</b>	<b>2015 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year Fund Balance	\$10,753,587	\$12,777,970	\$5,008,892	\$4,976,260	\$4,527,949	\$3,466,021	\$3,553,508	\$3,687,036
<b>SOURCES OF FUNDS</b>								
Operating--								
Service Charge Fees	\$4,920,892	\$4,812,655	\$4,966,949	\$4,976,883	\$5,136,442	\$5,301,116	\$5,471,070	\$5,646,472
Projected Rate Increases	\$0 3%	\$144,380 3%	\$0 0%	\$149,306 3%	\$154,093 3%	\$159,033 3%	\$164,132 3%	\$169,394 3%
<b>TOTAL OPERATING SOURCES OF FUNDS</b>	<b>\$4,920,892</b>	<b>\$4,957,035</b>	<b>\$4,966,949</b>	<b>\$5,126,189</b>	<b>\$5,290,535</b>	<b>\$5,460,150</b>	<b>\$5,635,202</b>	<b>\$5,815,867</b>
Non-Operating--								
Plant Investment Fees	\$656,811	\$500,000	\$600,000	\$650,000	\$700,000	\$900,000	\$900,000	\$900,000
Urban Drainage District Funds	\$861,776	\$250,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Colorado Dept of Transportation Funds	\$1,265,759	\$1,985,241	\$0	\$0	\$0	\$0	\$0	\$0
State & Federal Grants	\$24,891	\$24,973	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Investments	\$439,292	\$153,100	\$97,673	\$124,406	\$135,838	\$103,981	\$106,605	\$110,611
Intergovernmental Transfers (KICP Program)	\$117,324	\$123,600	\$135,000	\$145,000	\$150,000	\$154,500	\$159,135	\$163,909
Rent and other miscellaneous revenue	\$51,577	\$31,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000
Miscellaneous nonrecurring revenue	\$104,290	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sale of Real Estate - Yards Masterplan	\$0	\$125,000	\$0	\$0	\$0	\$0	\$0	\$0
Projected Bonds	\$0	\$0	\$0	\$0	\$3,085,000	\$0	\$0	\$0
<b>TOTAL NON-OPERATING SOURCES OF FUNDS</b>	<b>\$3,521,720</b>	<b>\$3,192,914</b>	<b>\$1,268,673</b>	<b>\$1,355,406</b>	<b>\$4,506,838</b>	<b>\$1,594,481</b>	<b>\$1,601,740</b>	<b>\$1,610,520</b>
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$8,442,612</b>	<b>\$8,149,949</b>	<b>\$6,235,622</b>	<b>\$6,481,596</b>	<b>\$9,797,374</b>	<b>\$7,054,630</b>	<b>\$7,236,942</b>	<b>\$7,426,387</b>
<b>USES OF FUNDS</b>								
Operating Expenditures--								
Administration	\$341,163	\$389,723	\$404,335	\$416,465	\$428,959	\$441,828	\$455,083	\$468,735
Planning and Project Management	\$1,011,535	\$969,620	\$996,697	\$1,026,598	\$1,057,396	\$1,089,118	\$1,121,791	\$1,155,445
Stormwater Contract Management	\$33,333	\$47,993	\$48,473	\$49,927	\$51,425	\$52,968	\$54,557	\$56,193
Stormwater Quality and Education	\$815,779	\$886,746	\$962,554	\$985,251	\$1,014,808	\$1,045,252	\$1,076,610	\$1,108,908
System Maintenance	\$658,161	\$771,010	\$724,403	\$746,135	\$768,519	\$791,575	\$815,322	\$839,782
Emergency Reserve	\$0	\$93,000	\$0	\$0	\$0	\$0	\$0	\$0
Sick/Vacation Accrual	(\$39,193)	\$50,000	\$50,000	\$51,500	\$53,045	\$54,636	\$56,275	\$57,964
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$2,820,778</b>	<b>\$3,208,092</b>	<b>\$3,186,462</b>	<b>\$3,275,876</b>	<b>\$3,374,152</b>	<b>\$3,475,377</b>	<b>\$3,579,638</b>	<b>\$3,687,027</b>
Debt--								
Goose Creek/BVRC 1998 Revenue Bond	\$806,273	\$810,029	\$1,126,036	\$493,531	\$491,872	\$494,288	\$490,726	\$491,393
Projected Bond - South Boulder Creek	\$0	\$0	\$0	\$0	\$268,910	\$268,910	\$268,910	\$268,910
<b>TOTAL DEBT SERVICE</b>	<b>\$806,273</b>	<b>\$810,029</b>	<b>\$1,126,036</b>	<b>\$493,531</b>	<b>\$760,782</b>	<b>\$763,198</b>	<b>\$759,636</b>	<b>\$760,303</b>
Transfers Out--								
Cost Allocation	\$189,861	\$192,674	\$195,486	\$215,035	\$236,538	\$260,192	\$286,211	\$314,832
Planning & Development Services	\$107,626	\$110,855	\$114,181	\$117,606	\$121,134	\$124,768	\$128,511	\$132,367
Other Transfers	\$15,000	\$15,000	\$15,000	\$15,450	\$15,914	\$16,391	\$16,883	\$17,389
<b>TOTAL TRANSFERS OUT</b>	<b>\$312,487</b>	<b>\$318,529</b>	<b>\$324,667</b>	<b>\$348,091</b>	<b>\$373,586</b>	<b>\$401,351</b>	<b>\$431,605</b>	<b>\$464,588</b>

CITY OF BOULDER  
2010 FUND FINANCIAL

STORMWATER/FLOOD MANAGEMENT UTILITY FUND

	2008 ACTUAL	2009 REVISED	2010 APPROVED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED
Capital Improvements Program— TOTAL CAPITAL USES OF FUNDS	\$2,439,498	\$2,350,000	\$1,681,090	\$2,863,909	\$3,318,826	\$2,381,855	\$2,388,810	\$2,795,368
PROJECTED BOND - SOUTH BOULDER CREEK	\$0	\$0	\$0	\$0	\$3,000,000	\$0	\$0	\$0
PROJECTED BOND - BOULDER TRANSIT VILLAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROJECTED BOND - ISSUANCE COSTS	\$0	\$0	\$0	\$0	\$85,000	\$0	\$0	\$0
ENCUMBRANCES, CARRYOVERS & MID-YR ATBS	\$0	\$9,375,377	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL USES OF FUNDS</b>	<b>\$6,379,036</b>	<b>\$16,062,027</b>	<b>\$6,318,255</b>	<b>\$6,981,407</b>	<b>\$10,912,346</b>	<b>\$7,021,781</b>	<b>\$7,159,689</b>	<b>\$7,707,286</b>
Emergency Reserve Adjustment	\$0	\$93,000	\$0	\$0	\$0	\$0	\$0	\$0
Sick/Vacation Accrual Adjustment	(\$39,193)	\$50,000	\$50,000	\$51,500	\$53,045	\$54,636	\$56,275	\$57,964
<b>FUND BALANCE - END OF YEAR</b>	<b>\$12,777,970</b>	<b>\$5,008,892</b>	<b>\$4,976,260</b>	<b>\$4,527,949</b>	<b>\$3,466,021</b>	<b>\$3,553,508</b>	<b>\$3,687,036</b>	<b>\$3,464,100</b>
Designated Reserves -								
Bond Reserves	\$824,715	\$824,715	\$824,715	\$824,715	\$824,715	\$824,715	\$824,715	\$824,715
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	\$84,833	\$87,378	\$89,999	\$92,699	\$95,480	\$98,345	\$101,295	\$104,334
Pay Period 27 Reserve	\$17,453	\$28,453	\$39,453	\$50,453	\$61,453	\$72,453	\$83,453	\$94,453
<b>TOTAL RESERVES</b>	<b>\$1,977,001</b>	<b>\$1,990,546</b>	<b>\$2,004,167</b>	<b>\$2,017,867</b>	<b>\$2,031,648</b>	<b>\$2,045,513</b>	<b>\$2,059,463</b>	<b>\$2,073,502</b>
<b>SURPLUS/(DEFICIT) vs. DESIGNATED RESERVES</b>	<b>\$10,800,969</b>	<b>\$3,018,346</b>	<b>\$2,972,092</b>	<b>\$2,510,082</b>	<b>\$1,434,373</b>	<b>\$1,507,995</b>	<b>\$1,627,573</b>	<b>\$1,390,599</b>
<b>OPERATING RESERVE (Goal: 25% of Operating) *</b>	<b>\$783,316</b>	<b>\$881,655</b>	<b>\$877,782</b>	<b>\$905,992</b>	<b>\$936,934</b>	<b>\$969,182</b>	<b>\$1,002,811</b>	<b>\$1,037,904</b>
<b>CAPITAL RESERVE (Goal: \$200,000)</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>
<b>SURPLUS/(DEFICIT) vs. ALL RESERVES</b>	<b>\$9,817,653</b>	<b>\$1,936,691</b>	<b>\$1,894,310</b>	<b>\$1,404,090</b>	<b>\$297,439</b>	<b>\$338,813</b>	<b>\$424,762</b>	<b>\$152,695</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  
2010 FUND FINANCIAL**

**DOWNTOWN COMMERCIAL DISTRICT FUND  
(formerly titled CAGID Fund)**

	2008 ACTUAL	2009 REVISED	2010 APPROVED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of the Year	\$ 1,416,049	\$ 2,566,672	\$ 1,656,551	\$ 1,640,799	\$ 1,846,377	\$ 3,118,616	\$ 4,347,627	\$ 5,780,519
<b>SOURCES OF FUNDS</b>								
Property/Owner. Tax	\$1,003,802	\$ 1,031,205	\$ 1,055,077	\$ 1,081,779	\$ 1,109,159	\$ 1,137,232	\$ 1,166,018	\$ 1,195,535
Short Term Fees	1,433,036	1,529,539	1,446,625	1,449,425	1,452,253	1,455,109	1,457,994	1,460,908
Long Term Fees	2,303,455	2,246,300	2,353,364	2,353,364	2,451,135	2,451,135	2,574,017	2,574,017
Meterhood & Tokens	118,602	69,714	69,714	69,714	69,714	69,714	69,714	69,714
Interest	\$67,079	36,321	32,303	32,816	36,928	62,372	86,953	115,610
Rental Income	261,498	262,390	272,000	277,400	282,908	288,526	294,257	300,102
Miscellaneous	\$44,437	\$19,349	\$19,013	\$19,103	\$19,194	\$19,286	\$19,379	\$19,473
Transfers In Meters	1,941,500	1,952,000	\$1,725,000	\$1,725,000	\$1,725,000	\$1,725,000	\$1,725,000	\$1,725,000
Transfer in for 1000 Walnut - reimbursemet of cost overrun	\$75,000							
10th/Walnut - Property, Sales, Accommodations and TIF	1,416,579	1,340,396	1,357,748	1,398,481	1,440,435	1,483,648	708,012	729,252
10th/Walnut- other Revenue	-	44,052	45,374	46,281	47,207	48,151	49,114	50,097
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$ 8,664,988</b>	<b>\$ 8,531,266</b>	<b>\$ 8,376,218</b>	<b>\$ 8,453,363</b>	<b>\$ 8,633,933</b>	<b>\$ 8,740,174</b>	<b>\$ 8,150,457</b>	<b>\$ 8,239,707</b>
<b>USES OF FUNDS</b>								
Parking Operations	\$ 1,591,701	\$ 1,385,575	\$ 1,386,433	\$ 1,429,296	\$ 1,473,621	\$ 1,519,462	\$ 1,566,875	\$ 1,615,916
Major Maintenance/Improvements - Parking	59,500	1,264,800	1,264,800	1,264,800	250,000	250,000	250,000	250,000
Capital Technology Improvements	615,420	-	-	-	-	-	-	-
Downtown & University Hill Management Division	\$773,027	\$988,800	\$1,051,914	\$1,084,183	\$1,117,546	\$1,152,044	\$1,187,718	\$1,224,611
10th and Walnut Parking Expense	0	411,449	367,397	377,929	388,804	399,996	411,514	423,370
Eco-Pass Program	655,501	722,173	792,173	808,016	824,177	840,660	857,474	874,623
Major Maintenance/Improvements - Downtown	34,246	102,000	100,000	102,000	104,040	106,121	108,243	110,408
Sick/Vacation Accrual	(23,791)	6,774	6,909	7,185	7,473	7,772	8,083	8,406
Capital Replacement Reserve	165,675	165,675	165,675	165,675	165,675	165,675	165,675	165,675
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>3,871,279</b>	<b>5,047,246</b>	<b>5,135,301</b>	<b>5,239,084</b>	<b>4,331,336</b>	<b>4,441,730</b>	<b>4,555,581</b>	<b>4,673,009</b>
<b>DEBT SERVICE</b>								
Series 1998	1,069,024	1,073,043	957,760	1,005,817	1,007,283	1,008,000	1,012,910	1,016,920
Series 2003 (10th and Walnut)	936,005	924,722	916,844	920,118	922,234	927,752	927,399	930,883
<b>TOTAL DEBT SERVICE</b>	<b>2,005,029</b>	<b>1,997,765</b>	<b>1,874,604</b>	<b>1,925,934</b>	<b>1,929,517</b>	<b>1,935,752</b>	<b>1,940,309</b>	<b>1,947,803</b>
<b>TRANSFERS TO OTHER FUNDS</b>								
Cost Allocation	128,577	170,419	212,261	216,506	220,836	225,253	229,758	234,353
Mall Improvements - Payback to GF	500,000	500,000	500,000	43,549	-	-	-	-
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>628,577</b>	<b>670,419</b>	<b>712,261</b>	<b>260,055</b>	<b>220,836</b>	<b>225,253</b>	<b>229,758</b>	<b>234,353</b>
Carryover & Encumbrances & Adjustments	-	1,255,341	-	-	-	-	-	-
<b>Less: Excess TIF to City of Boulder</b>	<b>985,689</b>	<b>477,390</b>	<b>676,713</b>	<b>829,897</b>	<b>887,478</b>	<b>916,200</b>	<b>-</b>	<b>-</b>
<b>TOTAL USES OF FUNDS</b>	<b>\$ 7,490,574</b>	<b>\$ 9,448,161</b>	<b>\$ 8,398,879</b>	<b>\$ 8,254,970</b>	<b>\$ 7,369,167</b>	<b>\$ 7,518,935</b>	<b>\$ 6,725,648</b>	<b>\$ 6,855,165</b>

**CITY OF BOULDER  
2010 FUND FINANCIAL**

**DOWNTOWN COMMERCIAL DISTRICT FUND  
(formerly titled CAGID Fund)**

	2008 ACTUAL	2009 REVISED	2010 APPROVED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED
Less: Sick/Vacation Accrual Adjustment	23,791	(6,774)	(6,909)	(7,185)	(7,473)	(7,772)	(8,083)	(8,406)
<b>UNRESTRICTED FUND BALANCE</b>	<b>\$ 2,566,672</b>	<b>\$ 1,656,551</b>	<b>\$ 1,640,799</b>	<b>\$ 1,846,377</b>	<b>\$ 3,118,616</b>	<b>\$ 4,347,627</b>	<b>\$ 5,780,519</b>	<b>\$ 7,173,466</b>
	0							
Designations:								
Designated Reserve	387,128	504,725	513,530	523,908	433,134	444,173	455,558	467,301
Natural Disaster Reserve	197,682	-	-	-	-	-	-	-
Pay Period 27 - 2013 Reserve	15,675	24,000	34,000	44,000	54,000	64,000	74,000	84,000
Sick and Vacation Liability Reserve	83,730	90,504	97,413	104,598	112,071	119,843	127,925	136,331
Reserve-CAGID 10th and Walnut Debt Service	350,560	350,560	350,560	350,560	350,560	350,560	350,560	350,560
<b>SURPLUS/(DEFICIT) vs. RESERVE GOAL</b>	<b>\$ 1,531,897</b>	<b>\$ 686,762</b>	<b>\$ 645,296</b>	<b>\$ 823,311</b>	<b>\$ 2,168,852</b>	<b>\$ 3,369,051</b>	<b>\$ 4,772,475</b>	<b>\$ 6,135,274</b>

CITY OF BOULDER  
2010 FUND FINANCIAL

UNIVERSITY HILL COMMERCIAL DISTRICT FUND  
(formerly titled UHGID Fund)

	2008 ACTUAL	2009 REVISED	2010 APPROVED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of the Year	\$734,937	\$538,906	\$613,359	\$641,954	\$654,306	\$654,591	\$640,259	\$612,438
<b>SOURCES OF FUNDS</b>								
<b>UHGID Sources of Funds</b>								
Property Tax	\$25,935	\$26,577	\$27,300	\$28,119	\$28,963	\$29,832	\$30,727	\$31,649
Ownership Tax	\$1,618	\$1,850	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800
<b>SUBTOTAL: UHGID Taxes</b>	<b>\$27,553</b>	<b>\$28,427</b>	<b>\$29,100</b>	<b>\$29,919</b>	<b>\$30,763</b>	<b>\$31,632</b>	<b>\$32,527</b>	<b>\$33,449</b>
14th Street Lot-Meters	\$56,068	\$80,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
Pleasant Lot--Meters	\$11,229	\$18,150	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500
Pleasant Lot--Permits	\$35,564	\$37,000	\$36,580	\$36,580	\$38,409	\$38,409	\$40,329	\$40,329
Parking Products - Meterhoods/Tokens	\$2,551	\$1,222	\$1,260	\$1,260	\$1,260	\$1,260	\$1,260	\$1,260
<b>SUBTOTAL: UHGID Parking</b>	<b>\$105,412</b>	<b>\$136,372</b>	<b>\$115,340</b>	<b>\$115,340</b>	<b>\$117,169</b>	<b>\$117,169</b>	<b>\$119,089</b>	<b>\$119,089</b>
Insurance Reimbursement	\$4,510							
Interest/ Misc.	\$6,992	\$8,319	\$6,074	\$4,237	\$4,318	\$4,320	\$4,226	\$4,042
<b>TOTAL UHGID SOURCES</b>	<b>\$144,467</b>	<b>\$173,118</b>	<b>\$150,514</b>	<b>\$149,496</b>	<b>\$152,250</b>	<b>\$153,121</b>	<b>\$155,842</b>	<b>\$156,581</b>
<b>City of Boulder General Fund Transfers</b>								
On-Street Meters	\$246,396	\$258,000	\$255,000	\$258,000	\$258,000	\$258,000	\$258,000	\$258,000
13th & Pennsylvania Lot - Meters	\$90,381	\$90,000	\$93,000	\$93,000	\$93,000	\$93,000	\$93,000	\$93,000
Parking Products - Meterhoods/Tokens	\$6,558	\$3,143	\$3,240	\$3,240	\$3,240	\$3,240	\$3,240	\$3,240
<b>SUBTOTAL: GF Parking</b>	<b>\$343,335</b>	<b>\$351,143</b>	<b>\$351,240</b>	<b>\$354,240</b>	<b>\$354,240</b>	<b>\$354,240</b>	<b>\$354,240</b>	<b>\$354,240</b>
Interest/ Misc.	\$14,196	\$16,890	\$12,329	\$8,602	\$8,768	\$8,772	\$8,579	\$8,207
<b>TOTAL GF TRANSFER SOURCES</b>	<b>\$357,531</b>	<b>\$368,033</b>	<b>\$363,569</b>	<b>\$362,842</b>	<b>\$363,008</b>	<b>\$363,012</b>	<b>\$362,819</b>	<b>\$362,447</b>
			\$4,365					
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$501,998</b>	<b>\$541,151</b>	<b>\$514,083</b>	<b>\$512,338</b>	<b>\$515,258</b>	<b>\$516,133</b>	<b>\$518,661</b>	<b>\$519,027</b>
<b>UHGID USES of Funds</b>								
Parking Operations Personnel	\$97,472	\$93,879	\$98,308	\$102,240	\$106,330	\$110,583	\$115,006	\$119,606
Parking Operations NonPersonnel	\$115,963	\$51,977	\$52,947	\$54,006	\$55,086	\$56,188	\$57,312	\$58,458
Capital Major Maintenance/Improvements	\$0	\$10,404	\$10,404	\$10,612	\$10,824	\$11,041	\$11,262	\$11,487
Capital Replacement Reserve	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
DUHMD/Admin Personnel	\$28,869	\$32,238	\$34,576	\$35,959	\$37,397	\$38,893	\$40,449	\$42,067
DUHMD/Admin Non Personnel	9496	\$9,430	\$10,034	\$10,235	\$10,439	\$10,648	\$10,861	\$11,078
Marketing/Economic Vitality/Studies	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Eco-Pass Program	\$0	\$675	\$675	\$689	\$702	\$716	\$731	\$745
Sick/Vacation Accrual	(\$1,354)	\$282	\$282	\$293	\$305	\$317	\$330	\$343
Cost Allocation	\$19,331	\$22,787	\$26,243	\$26,768	\$27,303	\$27,849	\$28,406	\$28,974
<b>SUBTOTAL: UHGID Uses of Funds</b>	<b>\$278,796</b>	<b>\$230,672</b>	<b>\$242,469</b>	<b>\$249,802</b>	<b>\$257,387</b>	<b>\$265,236</b>	<b>\$273,356</b>	<b>\$281,758</b>
<b>City of Boulder General Fund Uses of Funds</b>								
Parking Operations Personnel	\$28,719	\$43,808	\$45,325	\$47,138	\$49,024	\$50,984	\$53,024	\$55,145
Parking Operations Non Personnel	\$298,380	\$82,709	\$79,910	\$81,508	\$83,138	\$84,801	\$86,497	\$88,227
DUHMD/Admin Personnel	\$58,613	\$65,453	\$70,199	\$73,007	\$75,927	\$78,964	\$82,123	\$85,408



CITY OF BOULDER  
2010 FUND FINANCIAL

UNIVERSITY HILL COMMERCIAL DISTRICT FUND  
(formerly titled UHGID Fund)

	2008 ACTUAL	2009 REVISED	2010 APPROVED	2011 PROJECTED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED
DUHMD/Admin NonPersonnel	\$19,280	\$19,147	\$20,372	\$20,779	\$21,195	\$21,619	\$22,051	\$22,492
Marketing/Economic Vitality	\$0	\$10,000	\$10,000	\$10,200	\$10,404	\$10,612	\$10,824	\$11,041
Sick/Vacation Accrual	(\$902)	\$240	\$240	\$250	\$260	\$270	\$281	\$292
Cost Allocation	\$12,887	\$15,191	\$17,495	\$17,845	\$18,202	\$18,566	\$18,937	\$19,316
<b>SUBTOTAL: GF Uses of Funds</b>	<b>\$416,977</b>	<b>\$236,548</b>	<b>\$243,541</b>	<b>\$250,727</b>	<b>\$258,150</b>	<b>\$265,817</b>	<b>\$273,737</b>	<b>\$281,921</b>
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$695,773</b>	<b>\$467,220</b>	<b>\$486,010</b>	<b>\$500,529</b>	<b>\$515,537</b>	<b>\$531,052</b>	<b>\$547,093</b>	<b>\$563,679</b>
<b>TOTAL USES OF FUNDS</b>	<b>\$695,773</b>	<b>\$467,220</b>	<b>\$486,010</b>	<b>\$500,529</b>	<b>\$515,537</b>	<b>\$531,052</b>	<b>\$547,093</b>	<b>\$563,679</b>
Sick/Vacation Accrual Adjustment	\$2,256	(\$522)	(\$522)	(\$543)	(\$565)	(\$587)	(\$611)	(\$635)
<b>UNAPPROPRIATED FUND BALANCE</b>	<b>\$538,906</b>	<b>\$613,359</b>	<b>\$641,954</b>	<b>\$654,306</b>	<b>\$654,591</b>	<b>\$640,259</b>	<b>\$612,438</b>	<b>\$568,421</b>
Designations:								
Designated Reserve	\$173,943	\$116,805	\$121,503	\$125,132	\$128,884	\$132,763	\$136,773	\$140,920
Natural Disaster Reserve-TABOR	\$4,497	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pay Period 27 - 2013 Reserve	\$2,514	\$4,017	\$5,617	\$7,217	\$8,817	\$10,417	\$12,017	\$13,617
Sick and Vacation Liability Reserve	\$13,479	\$16,763	\$17,285	\$17,828	\$18,392	\$18,980	\$19,590	\$20,225
<b>SURPLUS/(DEFICIT) vs. RESERVE GOAL</b>	<b>\$344,472</b>	<b>\$475,774</b>	<b>\$497,549</b>	<b>\$504,129</b>	<b>\$498,497</b>	<b>\$478,099</b>	<b>\$444,057</b>	<b>\$393,659</b>

**CITY OF BOULDER  
2010 FUND FINANCIAL**

**TELECOMMUNICATIONS FUND**

	<b>2008 ACTUAL</b>	<b>2009 APPROVED</b>	<b>2010 APPROVED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>	<b>2013 PROJECTED</b>	<b>2014 PROJECTED</b>	<b>2015 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	1,836,346	2,618,566	968,156	1,073,990	1,224,472	1,011,817	1,127,802	1,227,995
<b>SOURCES OF FUNDS</b>								
Telecom Phone System User Charges	602,583	590,755	615,310	621,463	627,678	633,954	640,294	646,697
Telecom Charges Billed - CSO	40,839	0	0	0	0	0	0	0
Long Distance Phone Charges		20,000	20,400	20,808	21,224	21,649	22,082	22,523
Telecommunications Planning & Deployment	46,000	26,000	47,000	47,940	48,899	49,877	50,874	51,892
Sale of Conduit to Xcel - Smart Grid	569,691							
Leased Fiber Maint Payments - Outside Entity		6,000	6,000	6,000	6,000	6,000	6,000	6,000
BID Funds for break emergency funds								
BRAN		0	0	0	0	0	0	0
BRAN Maintenance	80,250	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Insurance Proceeds		0	0	0	0	0	0	0
Interest	83,671	52,371	19,363	21,480	24,489	20,236	22,556	24,560
<b>TOTAL SOURCES OF FUNDS</b>	<b>1,423,033</b>	<b>765,126</b>	<b>778,073</b>	<b>787,691</b>	<b>798,290</b>	<b>801,716</b>	<b>811,806</b>	<b>821,672</b>
<b>USES OF FUNDS</b>								
Operating:								
Telecom Phone System	399,550		0	0	0	0	0	0
-Quarterly Admin Chgs		231,064	57,766	0	0	0	0	0
-Monthly Op Chgs		73,356	234,576	246,305	258,620	271,551	285,129	299,385
-Long Distance Chgs		17,188	17,876	18,591	19,334	20,108	20,912	21,748
City Telephone Personnel Expense	32,082	224,664	225,026	234,027	243,388	253,124	263,249	273,779
PE Wedge			0	0	0	0	0	0
Capital Telephone Expenses		1,417,187	0	0	350,000	0	0	750,000
Telecommunications Planning & Deployment	156,434	370,000	53,000	53,940	54,899	55,877	56,874	57,892
BRAN		0	0	0	0	0	0	0
BRAN Maintenance	42,587	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Other				0	0	0	0	0
<b>Total Operating Uses of Funds</b>	<b>630,653</b>	<b>2,403,459</b>	<b>658,243</b>	<b>622,862</b>	<b>996,241</b>	<b>670,659</b>	<b>696,163</b>	<b>1,472,804</b>
Transfers to Other Funds:								
Debt Payments	0	0	0	0	0	0	0	0
Cost Allocation	10,160	12,078	13,996	14,346	14,705	15,072	15,449	15,835
<b>Total Transfers to Other Funds</b>	<b>10,160</b>	<b>12,078</b>	<b>13,996</b>	<b>14,346</b>	<b>14,705</b>	<b>15,072</b>	<b>15,449</b>	<b>15,835</b>
<b>TOTAL USES OF FUNDS</b>	<b>640,813</b>	<b>2,415,537</b>	<b>672,239</b>	<b>637,208</b>	<b>1,010,946</b>	<b>685,731</b>	<b>711,612</b>	<b>1,488,639</b>
<b>UNRESTRICTED FUND BALANCE</b>	<b>2,618,566</b>	<b>968,156</b>	<b>1,073,990</b>	<b>1,224,472</b>	<b>1,011,817</b>	<b>1,127,802</b>	<b>1,227,995</b>	<b>561,028</b>
Required Reserve:								
Total Required Reserve	2,618,566	968,156	1,073,990	1,224,472	1,011,817	1,127,802	1,227,995	561,028
<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  
2010 FUND FINANCIAL**

**PROPERTY AND CASUALTY INSURANCE FUND**

	<b>2008 ACTUAL</b>	<b>2009 REVISED</b>	<b>2010 APPROVED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>	<b>2013 PROJECTED</b>	<b>2014 PROJECTED</b>	<b>2015 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	3,744,818	4,473,330	4,644,772	4,509,031	4,280,551	3,958,855	3,512,227	2,939,774
<b>SOURCES OF FUNDS</b>								
Charges to Departments	1,767,000	1,610,000	1,510,000	1,510,000	1,510,000	1,510,000	1,510,000	1,510,000
Interest on Investments	188,027	134,200	139,343	135,271	128,417	118,766	105,367	88,193
Restitution Payments	26,363	0	0	0	0	0	0	0
<b>TOTAL SOURCES OF FUNDS</b>	<b>1,981,390</b>	<b>1,744,200</b>	<b>1,649,343</b>	<b>1,645,271</b>	<b>1,638,417</b>	<b>1,628,766</b>	<b>1,615,367</b>	<b>1,598,193</b>
<b>USES OF FUNDS</b>								
Insurance Premiums:								
Airport	9,473	4,346	4,781	5,020	5,271	5,534	5,811	6,101
Liability	227,005	286,472	315,119	330,875	347,419	364,790	383,029	402,181
Crime	9,525	9,525	10,478	10,792	11,116	11,449	11,793	12,146
Boiler	21,070	24,384	26,822	28,164	29,572	31,050	32,603	34,233
Property	449,571	480,628	528,691	555,125	582,882	612,026	642,627	674,758
AJG Broker Fee	52,492	55,117	57,872	60,766	63,804	66,995	70,344	73,862
Actuarial Valuation Expense and Consulting	11,271	11,835	12,426	13,048	13,700	14,385	15,104	15,859
Annual Claim Payments	23,976	340,644	410,994	435,434	454,531	499,369	538,018	574,404
Internal Litigation Services	66,424	77,829	90,302	93,914	97,671	101,577	105,641	109,866
Risk Management Admin - Non-personnel	8,377	8,628	8,887	9,154	9,428	9,711	10,003	10,303
Risk Management Admin - Personnel	155,694	161,546	163,105	169,629	176,414	183,471	190,810	198,442
Interfund Loan to General Fund	150,000	0	0	0	0	0	0	0
Cost Allocation	68,000	111,804	155,607	161,831	168,305	175,037	182,038	189,320
<b>TOTAL USES OF FUNDS</b>	<b>1,252,878</b>	<b>1,572,757</b>	<b>1,785,084</b>	<b>1,873,751</b>	<b>1,960,112</b>	<b>2,075,394</b>	<b>2,187,820</b>	<b>2,301,475</b>
<b>ENDING FUND BALANCE</b>	<b>4,473,330</b>	<b>4,644,772</b>	<b>4,509,031</b>	<b>4,280,551</b>	<b>3,958,855</b>	<b>3,512,227</b>	<b>2,939,774</b>	<b>2,236,492</b>
<b>Designations:</b>								
Year-end Estimated Liabilities	771,899	920,277	1,022,427	1,127,740	1,243,878	1,344,105	1,437,234	1,527,833
City Reserve Policy (@ 80% risk margin)	0	414,125	460,092	507,483	559,745	604,847	646,755	687,525
Total Required Reserve	771,899	1,334,402	1,482,519	1,635,223	1,803,623	1,948,952	2,083,989	2,215,358
<b>SURPLUS/(DEFICIT) vs. Required Reserve</b>	<b>3,701,431</b>	<b>3,310,370</b>	<b>3,026,512</b>	<b>2,645,328</b>	<b>2,155,232</b>	<b>1,563,275</b>	<b>855,785</b>	<b>21,134</b>

**CITY OF BOULDER  
2010 FUND FINANCIAL**

**WORKER COMPENSATION INSURANCE FUND**

	2008	2009	2010	2011	2012	2013	2014	2015
	ACTUAL	REVISED	APPROVED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of the Year	3,821,252	4,591,825	4,584,989	4,198,748	3,808,017	3,400,588	2,956,831	2,474,080
<b>SOURCES OF FUNDS</b>								
Charges to Departments	1,546,281	1,403,928	1,165,000	1,211,600	1,260,064	1,310,467	1,362,885	1,417,401
Interest Earnings	160,139	145,000	91,700	125,962	133,281	119,021	103,489	86,593
Other Revenues	17,659	0	0	0	0	0	0	0
<b>TOTAL SOURCES OF FUNDS</b>	<b>1,724,079</b>	<b>1,548,928</b>	<b>1,256,700</b>	<b>1,337,562</b>	<b>1,393,345</b>	<b>1,429,487</b>	<b>1,466,374</b>	<b>1,503,993</b>
<b>USES OF FUNDS</b>								
Insurance Premiums & Related Expenses	172,706	181,341	190,408	199,929	209,925	220,421	231,443	243,015
Consultant Services	119,820	123,415	127,117	130,931	134,858	138,904	143,071	147,363
Annual Claim Payments	171,184	732,658	795,694	851,622	893,500	934,143	976,919	1,020,652
Employee Wellness Program	176,246	240,710	245,531	250,497	255,612	260,881	266,307	271,896
Program Administration - Personnel	216,286	221,219	226,846	235,920	245,357	255,171	265,378	275,993
Program Administration - Non-personnel	64,627	23,568	24,275	25,003	25,753	26,526	27,322	28,141
Cost Allocation	32,637	32,853	33,069	34,392	35,767	37,198	38,686	40,233
<b>Total Operating Uses of Funds</b>	<b>953,506</b>	<b>1,555,764</b>	<b>1,642,941</b>	<b>1,728,293</b>	<b>1,800,773</b>	<b>1,873,244</b>	<b>1,949,125</b>	<b>2,027,294</b>
<b>Carryovers &amp; Encumbrances</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>Budget Supplementals</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>TOTAL USES OF FUNDS</b>	<b>953,506</b>	<b>1,555,764</b>	<b>1,642,941</b>	<b>1,728,293</b>	<b>1,800,773</b>	<b>1,873,244</b>	<b>1,949,125</b>	<b>2,027,294</b>
<b>UNRESTRICTED FUND BALANCE</b>	<b>4,591,825</b>	<b>4,584,989</b>	<b>4,198,748</b>	<b>3,808,017</b>	<b>3,400,588</b>	<b>2,956,831</b>	<b>2,474,080</b>	<b>1,950,779</b>
<b>DESIGNATIONS:</b>								
Year-end Estimated Liabilities	727,404	847,291	938,093	1,008,713	1,075,335	1,140,877	1,204,825	1,267,959
City Reserve Policy (@ 80% risk margin)	0	338,916	375,237	403,485	430,134	456,351	481,930	507,184
Pay Period 27 Reserve	3,290	5,190	7,090	8,990	10,890	12,790	14,690	16,590
<b>Total Required Reserve</b>	<b>730,694</b>	<b>1,191,397</b>	<b>1,320,420</b>	<b>1,421,188</b>	<b>1,516,359</b>	<b>1,610,018</b>	<b>1,701,445</b>	<b>1,791,733</b>
<b>SURPLUS/(DEFICIT) vs. REQUIRED RESERVE</b>	<b>3,861,131</b>	<b>3,393,592</b>	<b>2,878,328</b>	<b>2,386,829</b>	<b>1,884,229</b>	<b>1,346,813</b>	<b>772,635</b>	<b>159,046</b>

**CITY OF BOULDER  
2010 FUND FINANCIAL**

**COMPENSATED ABSENCES FUND**

	<b>2008 ACTUAL</b>	<b>2009 APPROVED</b>	<b>2010 APPROVED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>	<b>2013 PROJECTED</b>	<b>2014 PROJECTED</b>	<b>2015 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$ 2,549,520	\$ 2,183,545	\$ 2,003,539	\$ 1,790,861	\$ 1,568,855	\$ 1,337,127	\$ 1,095,269	\$ 842,852
<b>SOURCES OF FUNDS</b>								
Charges from Departments	\$ 311,240	\$ 121,240	\$ 121,240	\$ 121,240	\$ 121,240	\$ 121,240	\$ 121,240	\$ 121,240
Interest on Investments	89,556	102,929	80,142	71,634	62,754	53,485	43,811	33,714
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$ 400,796</b>	<b>\$ 224,169</b>	<b>\$ 201,382</b>	<b>\$ 192,874</b>	<b>\$ 183,994</b>	<b>\$ 174,725</b>	<b>\$ 165,051</b>	<b>\$ 154,954</b>
<b>USES OF FUNDS</b>								
Retirement/Termination Payout	\$ 753,722	\$ 381,240	\$ 381,240	\$ 381,240	\$ 381,240	\$ 381,240	\$ 381,240	\$ 381,240
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$ 753,722</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	\$ 13,049	\$ 22,935	\$ 32,820	\$ 33,641	\$ 34,482	\$ 35,344	\$ 36,227	\$ 37,133
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>\$ 13,049</b>	<b>\$ 22,935</b>	<b>\$ 32,820</b>	<b>\$ 33,641</b>	<b>\$ 34,482</b>	<b>\$ 35,344</b>	<b>\$ 36,227</b>	<b>\$ 37,133</b>
<b>TOTAL USES OF FUNDS</b>	<b>\$ 766,771</b>	<b>\$ 404,175</b>	<b>\$ 414,060</b>	<b>\$ 414,881</b>	<b>\$ 415,722</b>	<b>\$ 416,584</b>	<b>\$ 417,467</b>	<b>\$ 418,373</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 2,183,545</b>	<b>\$ 2,003,539</b>	<b>\$ 1,790,861</b>	<b>\$ 1,568,855</b>	<b>\$ 1,337,127</b>	<b>\$ 1,095,269</b>	<b>\$ 842,852</b>	<b>\$ 579,434</b>

**CITY OF BOULDER  
2010 FUND FINANCIAL**

**FLEET OPERATIONS FUND**

	<b>2008 ACTUAL</b>	<b>2009 REVISED</b>	<b>2010 APPROVED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>	<b>2013 PROJECTED</b>	<b>2014 PROJECTED</b>	<b>2015 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$212,370	\$292,118	\$368,510	\$562,891	\$603,252	\$645,234	\$688,707	\$733,731
<b>SOURCES OF FUNDS</b>								
Vehicle Charges	\$2,315,223	\$3,247,961	\$3,190,230	\$3,287,530	\$3,421,742	\$3,398,643	\$3,729,969	\$3,978,004
Vehicle Acquisition Charges	\$395,895	\$350,000	\$339,223	\$258,200	\$310,120	\$528,704	\$402,890	\$370,906
Interest Earnings	\$5,389	\$8,580	\$7,186	\$11,258	\$12,065	\$12,905	\$13,774	\$14,675
Other	\$536,470	\$286,640	\$420,000	\$428,400	\$436,968	\$445,707	\$454,622	\$463,714
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$3,252,978</b>	<b>\$3,893,181</b>	<b>\$3,956,639</b>	<b>\$3,985,387</b>	<b>\$4,180,895</b>	<b>\$4,385,959</b>	<b>\$4,601,255</b>	<b>\$4,827,298</b>
<b>USES OF FUNDS</b>								
Operating:								
Operating Expenditures	\$2,876,392	\$3,493,019	\$3,422,738	\$3,593,875	\$3,773,569	\$3,962,247	\$4,160,359	\$4,368,377
Emergencies	\$0	\$27,543	\$36,121	\$35,939	\$37,736	\$39,622	\$41,604	\$43,684
Building Replacement	\$57,261	\$58,406	\$57,055	\$57,055	\$57,055	\$57,055	\$57,055	\$57,055
Sick/Vacation Accrual	\$24,252	\$14,186	\$14,399	\$14,615	\$14,834	\$15,057	\$15,283	\$15,512
Total Operating Uses of Funds	\$2,957,905	\$3,593,154	\$3,530,313	\$3,701,484	\$3,883,194	\$4,073,981	\$4,274,301	\$4,484,628
Transfers to Other Funds								
Cost Allocation	\$215,325	\$223,635	\$231,945	\$243,542	\$255,719	\$268,505	\$281,931	\$296,027
Total Transfers to Other Funds	\$215,325	\$223,635	\$231,945	\$243,542	\$255,719	\$268,505	\$281,931	\$296,027
Carryovers & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL USES OF FUNDS</b>	<b>\$3,173,230</b>	<b>\$3,816,789</b>	<b>\$3,762,258</b>	<b>\$3,945,026</b>	<b>\$4,138,913</b>	<b>\$4,342,487</b>	<b>\$4,556,231</b>	<b>\$4,780,655</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$292,118</b>	<b>\$368,510</b>	<b>\$562,891</b>	<b>\$603,252</b>	<b>\$645,234</b>	<b>\$688,707</b>	<b>\$733,731</b>	<b>\$780,374</b>
<b>DESIGNATED RESERVES</b>								
Reserve for Wage Accrual Appropriation	\$12,520	\$20,820	\$29,120	\$37,752	\$46,729	\$56,066	\$65,775	\$75,874
Sick/Vac/Bon Liability Reserve	\$152,152	\$166,338	\$180,737	\$195,352	\$210,186	\$225,243	\$240,525	\$256,037
Emergency Operating Reserve (Goal = 10%)	\$127,446	\$181,352	\$353,034	\$370,148	\$388,319	\$407,398	\$427,430	\$448,463
Total Reserves	\$292,118	\$368,510	\$562,891	\$603,252	\$645,235	\$688,707	\$733,731	\$780,374
<b>SURPLUS(DEFICIT) vs RESERVES</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  
2010 FUND BALANCE**

**FLEET REPLACEMENT FUND**

	<b>2008 ACTUAL</b>	<b>2009 REVISED</b>	<b>2010 APPROVED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>	<b>2013 PROJECTED</b>	<b>2014 PROJECTED</b>	<b>2015 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$5,700,834	\$6,353,302	\$7,064,462	\$7,222,390	\$8,091,112	\$8,594,064	\$7,161,621	\$6,942,157
<b>SOURCES OF FUNDS</b>								
Equipment Replacement Charges	\$3,759,377	\$4,004,838	\$4,196,195	\$3,510,763	\$3,628,138	\$3,771,854	\$3,819,253	\$3,821,456
Sale of Assets	\$626,235	\$108,768	\$160,028	\$122,085	\$146,399	\$248,761	\$189,843	\$174,865
Interest Earnings	\$231,362	\$103,375	\$211,934	\$140,837	\$157,777	\$167,584	\$139,652	\$135,372
Other	\$480,398	\$28,857	\$28,857	\$28,857	\$28,857	\$28,857	\$28,857	\$28,857
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$5,097,372</b>	<b>\$4,245,838</b>	<b>\$4,597,014</b>	<b>\$3,802,542</b>	<b>\$3,961,171</b>	<b>\$4,217,056</b>	<b>\$4,177,605</b>	<b>\$4,160,550</b>
<b>USES OF FUNDS</b>								
Operating:								
Equipment Purchases	\$4,348,300	\$2,952,622	\$4,317,228	\$2,807,002	\$3,326,202	\$5,512,036	\$4,253,897	\$3,934,059
Support Services	\$24,829	\$26,550	\$27,387	\$28,482	\$29,622	\$30,807	\$32,039	\$33,320
Building Replacement	\$0	\$0	\$17,155	\$17,155	\$17,155	\$17,155	\$17,155	\$17,155
Total Operating Uses of Funds	\$4,373,130	\$2,979,172	\$4,361,770	\$2,852,639	\$3,372,979	\$5,559,998	\$4,303,091	\$3,984,534
Transfers to Other Funds								
Cost Allocation	\$71,775	\$74,545	\$77,315	\$81,181	\$85,240	\$89,502	\$93,977	\$98,676
Interfund Loan to Parking	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transfers to Other Funds	\$71,775	\$74,545	\$77,315	\$81,181	\$85,240	\$89,502	\$93,977	\$98,676
Carryovers & Encumbrances	\$0	\$480,961	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL USES OF FUNDS</b>	<b>\$4,444,905</b>	<b>\$3,534,678</b>	<b>\$4,439,085</b>	<b>\$2,933,820</b>	<b>\$3,458,219</b>	<b>\$5,649,499</b>	<b>\$4,397,068</b>	<b>\$4,083,210</b>
<b>RESTRICTED FUND BALANCE</b>	<b>\$6,353,302</b>	<b>\$7,064,462</b>	<b>\$7,222,390</b>	<b>\$8,091,112</b>	<b>\$8,594,064</b>	<b>\$7,161,621</b>	<b>\$6,942,157</b>	<b>\$7,019,497</b>

Minimum Fund Balance = 10% Value of Fleet = \$30.5M

**CITY OF BOULDER  
2010 FUND FINANCIAL**

**COMPUTER REPLACEMENT FUND**

	<b>2008 ACTUAL</b>	<b>2009 REVISED</b>	<b>2010 APPROVED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>	<b>2013 PROJECTED</b>	<b>2014 PROJECTED</b>	<b>2015 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	3,844,485	3,934,036	3,809,561	3,851,010	3,807,694	4,203,773	2,599,923	2,866,435
<b>SOURCES OF FUNDS</b>								
Transfer In - General Fund/Subsidy	663,000	622,311	634,757	647,452	660,401	673,609	687,082	700,823
Transfer In - Dept Contributions	1,001,763	0	0	0	0	0	0	0
Transfer In - Subsidized worksations	0	245,462	249,736	254,731	259,826	265,022	270,323	275,729
Transfer In - 100% rate worksations	0	787,539	789,792	805,588	821,700	838,134	854,896	871,994
Other Dept Contributions (Amt over Standard)	0	0	0	0	0	0	0	0
Data Center Expansion Charges	1,170	0	0	0	0	0	0	0
Chrgs to External entities	0	0	0	0	0	0	0	0
Reimbursement from County for FRGP	16,443	0	0	0	0	0	0	0
Misc Used Equipment Sales	2,147	0	0	0	0	0	0	0
Interest	139,267	96,112	98,351	95,239	96,275	95,192	105,094	64,998
<b>TOTAL SOURCES OF FUNDS</b>	<b>1,823,790</b>	<b>1,751,423</b>	<b>1,772,637</b>	<b>1,803,011</b>	<b>1,838,202</b>	<b>1,871,958</b>	<b>1,917,395</b>	<b>1,913,545</b>
<b>USES OF FUNDS</b>								
Refund Nexus Savings to RF	0	375,000	0	0	0	0	0	0
Equipment Disposal Expense	0	5,000	5,250	5,513	5,788	6,078	6,381	6,700
Computer Replacements	503,450	330,000	360,525	376,749	393,702	411,419	386,939	404,352
CityWide Replacements	1,215,705	1,152,402	1,353,506	1,451,562	1,029,506	3,044,528	1,243,089	1,539,880
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>1,719,155</b>	<b>1,862,402</b>	<b>1,719,281</b>	<b>1,833,824</b>	<b>1,428,996</b>	<b>3,462,024</b>	<b>1,636,410</b>	<b>1,950,932</b>
Transfers to Other Funds:								
Cost Allocation	15,084	13,496	11,907	12,502	13,127	13,784	14,473	15,197
<b>Total Transfers to Other Funds</b>	<b>15,084</b>	<b>13,496</b>	<b>11,907</b>	<b>12,502</b>	<b>13,127</b>	<b>13,784</b>	<b>14,473</b>	<b>15,197</b>
<b>TOTAL USES OF FUNDS</b>	<b>1,734,239</b>	<b>1,875,898</b>	<b>1,731,188</b>	<b>1,846,326</b>	<b>1,442,123</b>	<b>3,475,808</b>	<b>1,650,883</b>	<b>1,966,129</b>
<b>ENDING FUND BALANCE</b>	<b>3,934,036</b>	<b>3,809,561</b>	<b>3,851,010</b>	<b>3,807,694</b>	<b>4,203,773</b>	<b>2,599,923</b>	<b>2,866,435</b>	<b>2,813,850</b>
<b>Desinations:</b>								
Required Reserve:								
Beginning Reserve Requirement -	0	2,016,674	2,189,384	2,312,362	2,439,250	2,975,939	1,707,925	2,324,763
Annual Increase to Required Reserve	0	670,198	671,431	715,074	761,554	811,055	918,230	977,915
Decrease for Replacement Purchases	0	(497,489)	(548,453)	(588,187)	(224,865)	(2,079,070)	(301,391)	(511,007)
<b>Total Required Reserve</b>	<b>2,016,674</b>	<b>2,189,384</b>	<b>2,312,362</b>	<b>2,439,250</b>	<b>2,975,939</b>	<b>1,707,925</b>	<b>2,324,763</b>	<b>2,791,671</b>
<b>SURPLUS/(DEFICIT) vs. Required Reserve</b>	<b>1,917,362</b>	<b>1,620,177</b>	<b>1,538,648</b>	<b>1,368,445</b>	<b>1,227,834</b>	<b>891,998</b>	<b>541,671</b>	<b>22,179</b>



**CITY OF BOULDER  
2010 FUND FINANCIAL**

**EQUIPMENT REPLACEMENT FUND**

	<b>2008 ACTUAL</b>	<b>2009 REVISED</b>	<b>2010 APPROVED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>	<b>2013 PROJECTED</b>	<b>2014 PROJECTED</b>	<b>2015 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$3,845,763	\$4,074,254	\$3,363,605	\$3,703,567	\$3,815,583	\$4,386,372	\$4,951,934	\$5,692,775
<b>SOURCES OF FUNDS</b>								
General Fund Contributions	\$180,735	\$267,008	\$152,225	\$156,792	\$161,496	\$166,340	\$171,331	\$176,470
Restricted Fund Contributions	\$560,187	\$364,525	\$635,727	\$654,799	\$674,443	\$694,676	\$715,516	\$736,982
Interest on Investment	\$147,962	\$104,392	\$65,590	\$72,220	\$74,404	\$85,534	\$96,563	\$111,009
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$888,884</b>	<b>\$735,925</b>	<b>\$853,542</b>	<b>\$883,809</b>	<b>\$910,342</b>	<b>\$946,551</b>	<b>\$983,410</b>	<b>\$1,024,461</b>
<b>USES OF FUNDS</b>								
General Fund Equipment Purchases	\$117,635	\$243,102	\$149,481	\$489,805	\$110,697	\$80,467	\$19,250	\$37,560
Restricted Fund Equipment Purchases	\$491,785	\$1,030,293	\$313,784	\$229,494	\$174,088	\$243,379	\$163,697	\$180,897
Support Services	\$20,133	\$32,862	\$33,667	\$35,014	\$36,414	\$37,871	\$39,386	\$40,961
Transfers to Other Funds								
Cost Allocation	\$30,840	\$23,744	\$16,648	\$17,480	\$18,354	\$19,272	\$20,236	\$21,248
Encumbered Carryovers	\$0	\$116,573	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL USES OF FUNDS</b>	<b>\$660,393</b>	<b>\$1,446,574</b>	<b>\$513,580</b>	<b>\$771,793</b>	<b>\$339,553</b>	<b>\$380,989</b>	<b>\$242,569</b>	<b>\$280,665</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$4,074,254</b>	<b>\$3,363,605</b>	<b>\$3,703,567</b>	<b>\$3,815,583</b>	<b>\$4,386,372</b>	<b>\$4,951,934</b>	<b>\$5,692,775</b>	<b>\$6,436,571</b>
Reserve for Wage Accrual Appropriation	\$255	\$425	\$602	\$786	\$977	\$1,176	\$1,383	\$1,598
General Fund Restricted Balance	\$1,204,579	\$1,126,040	\$1,133,810	\$806,835	\$861,786	\$953,238	\$1,112,429	\$1,260,876
Restricted Fund Restricted Balance	\$2,869,420	\$2,237,140	\$2,569,155	\$3,007,962	\$3,523,609	\$3,997,521	\$4,578,964	\$5,174,097
	\$4,074,254	\$3,363,605	\$3,703,567	\$3,815,583	\$4,386,372	\$4,951,935	\$5,692,776	\$6,436,571
<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>

Minimum Fund Balance: \$757,912 or 10% Projected Equipment Replacement Value

**CITY OF BOULDER  
2010 FUND FINANCIAL**

**FACILITY RENOVATION & REPLACEMENT FUND**

	<b>2008 ACTUAL</b>	<b>2009 REVISED</b>	<b>2010 APPROVED</b>	<b>2011 PROJECTED</b>	<b>2012 PROJECTED</b>	<b>2013 PROJECTED</b>	<b>2014 PROJECTED</b>	<b>2015 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$3,491,687	\$3,957,976	\$2,959,465	\$2,897,630	\$2,449,950	\$2,315,542	\$2,337,045	\$1,878,045
<b>SOURCES OF FUNDS</b>								
Departmental GF Contributions	\$568,674	\$83,856	\$0	\$0	\$0	\$0	\$0	\$0
Departmental RF Contributions	\$489,036	\$317,669	\$289,036	\$303,488	\$318,662	\$334,595	\$351,325	\$368,891
Transfers From Major Maintenance	\$888,185	\$616,000	\$625,691	\$631,948	\$644,587	\$657,479	\$670,628	\$684,041
Other Revenues	\$0	\$351,000	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$153,612	\$74,817	\$57,710	\$56,504	\$47,774	\$45,153	\$45,572	\$36,622
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$2,099,507</b>	<b>\$1,443,342</b>	<b>\$972,437</b>	<b>\$991,940</b>	<b>\$1,011,023</b>	<b>\$1,037,227</b>	<b>\$1,067,526</b>	<b>\$1,089,554</b>
<b>USES OF FUNDS</b>								
Operating:								
Operating GF Project Expenses	\$799,525	\$0	\$275,000	\$275,000	\$275,000	\$275,000	\$275,000	\$275,000
Operating RF Project Expenses	\$253,924	\$125,000	\$131,250	\$137,813	\$144,703	\$151,938	\$159,535	\$167,512
Support Services	\$24,917	\$15,930	\$16,432	\$17,089	\$17,773	\$18,484	\$19,223	\$19,992
Transfers to Other Funds								
Cost Allocation	\$71,664	\$57,127	\$42,589	\$44,718	\$46,954	\$49,302	\$51,767	\$54,356
Refund to WWTP	\$120,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Carryovers and Encumbrances GF	\$0	\$23,041	\$0	\$0	\$0	\$0	\$0	\$0
Carryovers and Encumbrances RF	\$0	\$1,111	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Operating Uses of Funds</b>	<b>\$1,270,029</b>	<b>\$222,209</b>	<b>\$465,271</b>	<b>\$474,620</b>	<b>\$484,431</b>	<b>\$494,724</b>	<b>\$505,526</b>	<b>\$516,860</b>
Capital Improvements Program:								
Existing Facility GF	\$363,189	\$1,310,000	\$504,000	\$965,000	\$514,000	\$521,000	\$1,021,000	\$0
Existing Facility RF	\$0	\$130,000	\$65,000	\$0	\$0	\$0	\$0	\$0
New Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reconstruction	\$0	\$0	\$0	\$0	\$147,000	\$0	\$0	\$0
Study or Analysis	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0
Carryovers and Encumbrances GF	\$0	\$739,644	\$0	\$0	\$0	\$0	\$0	\$0
Carryovers and Encumbrances RF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Capital Uses of Funds</b>	<b>\$363,189</b>	<b>\$2,219,644</b>	<b>\$569,000</b>	<b>\$965,000</b>	<b>\$661,000</b>	<b>\$521,000</b>	<b>\$1,021,000</b>	<b>\$0</b>
<b>TOTAL USES OF FUNDS</b>	<b>\$1,633,218</b>	<b>\$2,441,853</b>	<b>\$1,034,271</b>	<b>\$1,439,620</b>	<b>\$1,145,431</b>	<b>\$1,015,724</b>	<b>\$1,526,526</b>	<b>\$516,860</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$3,957,976</b>	<b>\$2,959,465</b>	<b>\$2,897,630</b>	<b>\$2,449,950</b>	<b>\$2,315,542</b>	<b>\$2,337,045</b>	<b>\$1,878,045</b>	<b>\$2,450,740</b>
Reserve for Wage Accrual Appropriation	\$610	\$1,210	\$1,810	\$2,459	\$3,134	\$3,836	\$4,566	\$5,325
Departmental GF Annual Balance	\$2,975,509	\$1,914,404	\$1,759,946	\$1,148,346	\$848,757	\$701,695	\$68,692	\$476,352
Dushanbe Teahouse Balance	\$48,399	\$48,420	\$48,399	\$48,310	\$47,976	\$47,507	\$46,990	\$46,046
Departmental RF Annual Balance	\$933,458	\$995,431	\$1,087,476	\$1,250,834	\$1,415,676	\$1,584,008	\$1,757,797	\$1,923,016
	\$3,957,976	\$2,959,465	\$2,897,630	\$2,449,950	\$2,315,542	\$2,337,045	\$1,878,045	\$2,450,740
<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

### 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 Utilities Division 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, satisfy debt service coverage requirements and maintain required reserves. Each utility is required to generate net revenues (total gross 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. Reserves are established for bond issuances, employee compensation liabilities, emergencies/stabilization and special purposes (e.g. Lakewood Pipeline Remediation Reserve).

Each utility has a 25% operating reserve and a separate capital reserve. The amount of the capital reserve is based on the minimum annual renewal and replacement costs for capital. The capital reserves are currently set at: Water - \$2,000,000; Wastewater - \$500,000 and Stormwater/Flood Management - \$200,000. Having both an operating and capital reserve provides each utility with greater financial stability and flexibility should emergencies or revenue shortfalls occur and functions indirectly as a rate stabilization fund. 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. In addition, bond rating agencies favor higher reserve levels and this can contribute to higher bond ratings.

### MONTHLY USER FEES

Monthly user fees will remain the same for all three utilities in 2010. The following table shows revenue increases for 2009 and 2010 and possible revenue increases for the subsequent two years as projected during development of the 2010 budget.

	2009	2010	2011	2012
Water	8%	0%	4%	4%
Wastewater	5%	0%	3%	3%
Stormwater/ Flood Management	3%	0%	3%	3%

## CUSTOMER BILL IMPACTS

The following table shows annual utility bills for a residential customer under the 2009 and 2010 rates. Since rates are not changing, the annual bill should not change unless the customer changes its usage amount or pattern of use from month to month.

	Annual Bill 2009 Rates	Annual Bill 2010 Rates	Difference
Water	\$363.85	\$363.85	\$0.00
Wastewater	239.52	239.52	0.00
Stormwater/ Flood Management	85.20	85.20	0.00
<b>TOTAL</b>	<b>\$688.57</b>	<b>\$688.57</b>	<b>\$0.00</b>

In April 2009, a survey of annual water and sewer bills was conducted for Front Range Communities. The bills were calculated assuming a single-family, inside city residential customer with average winter water consumption of 5,000 gallons, total annual water consumption of 120,000 gallons, a lot size of 9,000 sq. feet and irrigable area of 5,200 sq. feet. The table below summarizes Boulder's placement of annual water, wastewater and combined water and wastewater bills. This placement used 2010 rates for Boulder and 2009 rates for all other communities (the 2010 rates for all other communities were not available when the survey was completed).

	Placement in Survey of 15 Communities
Annual Water Bill	Fifth Lowest
Annual Wastewater Bill	Fifth Highest
Annual Combined Water and Wastewater Bill	Sixth Lowest

## PROGRAMS AND PROJECTS WITH A POTENTIAL RATE IMPACT

In January 2007 a new water rate structure that uses water budgets was implemented and in June 2008 additional changes were made to how water budgets are determined for some customer classes. The new rate methodology 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 actual revenues on a monthly basis in order to make adjustments, if needed. Any future changes to the water budget rate structure that are considered would also include an analysis of the impact to water revenues and water rates.

The Utilities' 2010-2015 fund financials also reflect several revenue bond issuances, and the associated rate increases, to fund the following capital projects:

Water Utility:

- None

Wastewater Utility:

- Biosolids Digester Improvements (\$4.0 million, 2010)
- Ultraviolet Disinfection System (\$4.4 million, 2010)

Stormwater/Flood Management Utility:

- South Boulder Creek Floodplain Improvements (\$3.0 million, 2012)

Cost estimates for these capital projects will be refined as the construction date approaches which could result in changes to projected rate increases.

## PLANT INVESTMENT FEES

Plant Investment Fees (PIFs) are used to recapture initial capital improvement investments in the water, wastewater and stormwater/flood management infrastructures. The fees are charged to new and existing customers who need new or additional utility service. Beginning in September 2007 and continuing throughout 2008, a PIF study was conducted to review how the fees are assessed and to make possible changes to reinforce the goals and objectives of the new water budget rate structure. The utility infrastructure inventory and valuation was also reviewed and updated as part of the PIF Study.

On March 3, 2009, Council adopted changes to the water, wastewater and stormwater PIFs and on November 10, 2009, Council approved some additional revisions to the stormwater PIFs. The water and wastewater PIFs were adopted with a three-year phase-in period and the stormwater PIF a five-year phase-in period. The phase-in includes a three percent inflationary increase for each year. These changes are reflected in Section 4-20 Fines and Fees of the Boulder Revised Code (B.R.C.).

The table below shows the 2009 and 2010 PIFs for a single-family residence with an annual water budget of 84,000 gallons for indoor usage and 30,000 gallons for irrigation use (or 2,000 square feet of landscaping) along with 1,995 square feet of impervious area.

	2009 PIF (1/1-4/1)	2009 PIF (4/2-12/31)	2010 PIF
Water	\$10,305	\$11,507	<b>\$13,542</b>
Wastewater	\$1,970	\$2,561	<b>\$3,356</b>
Stormwater/ Flood Management	\$1,935	\$2,334	<b>\$2,733</b>

## UTILITY SPECIFIC SERVICE CHARGES

The Utilities also assess fees for specific utility related services such as meter and tap fees. 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 indirect overhead costs.

## **PUBLIC PROCESS**

Public process and information disbursement regarding utility rate adjustments include: public hearings at the Water Resources Advisory Board (WRAB) meetings, 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.

Adjustments to the Utility rates and fees approved as part of the 2010 budget process will become effective January 1, 2010.



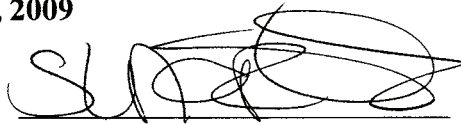
**City  
of  
Boulder**  
*Office of the City Clerk*

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 **7696**, passed and adopted by the City Council of Boulder on the **27<sup>th</sup>** day of **October 2009**.

In witness whereof, I have hereunto set my hand and the seal of the City of Boulder, this **16<sup>h</sup>** day of **November, 2009**



S. L. North  
Deputy City Clerk



**ORDINANCE NO. 7696**

**AN ORDINANCE APPROPRIATING MONEY TO DEFRAY EXPENSES AND LIABILITIES OF THE CITY OF BOULDER, COLORADO, FOR THE 2010 FISCAL YEAR OF THE CITY OF BOULDER, COMMENCING ON THE FIRST DAY OF JANUARY 2010, AND ENDING ON THE LAST DAY OF DECEMBER 2010, AND SETTING FORTH DETAILS IN RELATION THERETO.**

WHEREAS, the City Council has approved a motion to adopt the budget for 2010; 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, 2009 and ending at 12:00 Midnight at the end of December 31, 2010, for payment of 2010 City operating expenses, capital improvements, and general obligation and interest payments:

General Operating Fund	\$ 93,466,581
Capital Development Fund	600,568
Lottery Fund	1,200,000
Planning & Development Services Fund	8,741,435
Affordable Housing Fund	2,353,944



Community Housing Assistance Fund	\$ 2,532,034
.15 Cent Sales Tax Fund	2,688,719
.25 Cent Sales Tax Fund	6,366,644
Library Fund	6,948,449
Recreation Activity Fund	10,643,238
Climate Action Plan Fund	1,609,000
Open Space Fund	25,797,767
Airport Fund	433,371
Transportation Fund	23,669,638
Transportation Development Fund	622,733
Community Development Block Grant Fund	1,000,000
HOME Fund	1,350,000
Permanent Parks and Recreation Fund	2,913,321
General Obligation Debt Service Fund	10,000
.15 Cent Debt Service Fund	1,035,170
Water Utility Fund	26,727,342
Wastewater Utility Fund	14,711,808
Stormwater/Flood Management Utility Fund	6,318,254
Telecommunications Fund (Internal Service Fund)	672,240
Property & Casualty Ins. Fund (Internal Service Fund)	1,785,084
Worker Compensation Ins. Fund (Internal Service Fund)	1,642,940
Compensated Absences Fund (Internal Service Fund)	414,060
Fleet Operations Fund (Internal Service Fund)	3,762,258
Fleet Replacement Fund (Internal Service Fund)	4,439,085

Computer Replacement Fund (Internal Service Fund)	\$ 1,731,188
Equipment Replacement Fund (Internal Service Fund)	513,580
Facility Renovation & Replacement Fund (Internal Service Fund)	1,034,272
Police Pension Fund	4,718
Fire Pension Fund	4,659
Less: Interfund Transfers	21,292,498
Less: Internal Service Fund Charges	14,974,503
TOTAL (including Debt Service)	\$221,477,099

Section 2. The following appropriations are hereby made for the City of Boulder's fiscal year commencing January 1, 2010 and ending December 31, 2010 for estimated carryover expenditures:

General Fund	\$ 60,000
Capital Development Fund	12,000
Lottery Fund	620,000
Affordable Housing Fund	1,879,000
CHAP Fund	1,939,000
.25 Cent Sales Tax Fund	2,800,000
Open Space Fund	2,000,000
Transportation Fund	8,600,000
Transportation Development Fund	4,200,000
Community Development Block Grant Fund	783,000
HOME Fund	943,000
Permanent Parks and Recreation Fund	5,500,000
Fire Training Center Construction Fund	1,252,000

Water Utility Fund	\$ 5,600,000
Wastewater Utility Fund	3,500,000
Stormwater/Flood Management Utility Fund	4,400,000
Fleet Fund	500,000
Equipment Replacement Fund (Internal Service Fund)	65,000
Facility Renovation & Replacement Fund (Internal Service Fund)	1,616,000
TOTAL	\$46,269,000

Section 3. The following appropriations are hereby made for the City of Boulder's fiscal year commencing January 1, 2010, and ending December 31, 2010, for Fund Balances:

General Operating Fund	\$ 10,083,948
Capital Development Fund	4,367,438
Lottery Fund	351,754
Planning & Development Services Fund	3,407,396
Affordable Housing Fund	23,224
Community Housing Assistance Program Fund	33,939
.15 Cent Sales Tax Fund	1,060,583
.25 Cent Sales Tax Fund	2,056,110
Library Fund	223,427
Recreation Activity Fund	1,845,617
Climate Action Plan Fund	164,987
Open Space Fund	8,193,743
Airport Fund	290,200
Transportation Fund	2,064,594
Transportation Development Fund	144,754

Permanent Parks and Recreation Fund	\$ 2,331,731
General Obligation Debt Service Fund	1,696
.15 Cent Sales Tax Debt Service Fund	978,462
Water Utility Fund	32,078,533
Wastewater Utility Fund	10,233,455
Stormwater/Flood Management Utility Fund	4,926,260
Telecommunications Fund (Internal Service Fund)	1,073,989
Property & Casualty Ins. Fund (Internal Service Fund)	4,509,031
Worker Compensation Ins. Fund (Internal Service Fund)	4,198,749
Compensated Absences Fund (Internal Service Fund)	1,790,861
Fleet Fund (Internal Service Fund)	7,785,282
Computer Replacement Fund (Internal Service Fund)	3,851,010
Equipment Replacement Fund (Internal Service Fund)	3,703,567
Facility Renovation & Replacement Fund (Internal Service Fund)	2,897,630
<b>TOTAL FUND BALANCES</b>	<b>\$114,671,970</b>

Section 4. The City Council hereby appropriates as revenues all 2009 year end cash balances not previously reserved for insurance or bond purposes for all purposes not designated as "emergencies", including without limitation subsequent years' expenditures, capital improvements, adverse economic conditions and revenue shortfalls, pursuant to Article X, Section 20 to the Colorado Constitution, approved by the electorate on November 3, 1992; and

Section 5. The sums of money as appropriated for the purposes defined in this ordinance shall not be over expended, and that transfers between the various appropriations defined in this ordinance shall not be made except upon supplemental appropriations by ordinance authorizing such transfer duly adopted by City Council of the City of Boulder, Colorado. It is expressly

provided hereby that at any time after the passage of this ordinance and after at least one week's public notice, the Council may transfer unused balances appropriated for one purpose to another purpose, and may appropriate available revenues not included in the annual budget and appropriations ordinance.


Section 6. The City Council is of the opinion that the provisions of the within ordinance are necessary for the protection of the public peace, property, and welfare of the residents of the city, and covers matters of local concern.

Section 7. Pursuant to Section 95 of the Boulder City Charter, the annual appropriation ordinance must be adopted by December 1 and to Section 18 of the Charter, this ordinance shall take effect immediately upon publication after final passage.

INTRODUCED, READ ON FIRST READING, AND ORDERED PUBLISHED BY  
TITLE ONLY this 6th day of October, 2009.

  
\_\_\_\_\_  
Mayor


Attest:

  
\_\_\_\_\_  
City Clerk on behalf of the  
Director of Finance and Record

READ ON SECOND READING, PASSED, AND ORDERED PUBLISHED BY TITLE  
ONLY this 27th day of October, 2009.

  
\_\_\_\_\_  
Mayor

Attest:

  
\_\_\_\_\_  
City Clerk on behalf of the  
Director of Finance and Record