



2011
Operating Budget
City of Boulder, Colorado



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Budget Presentation
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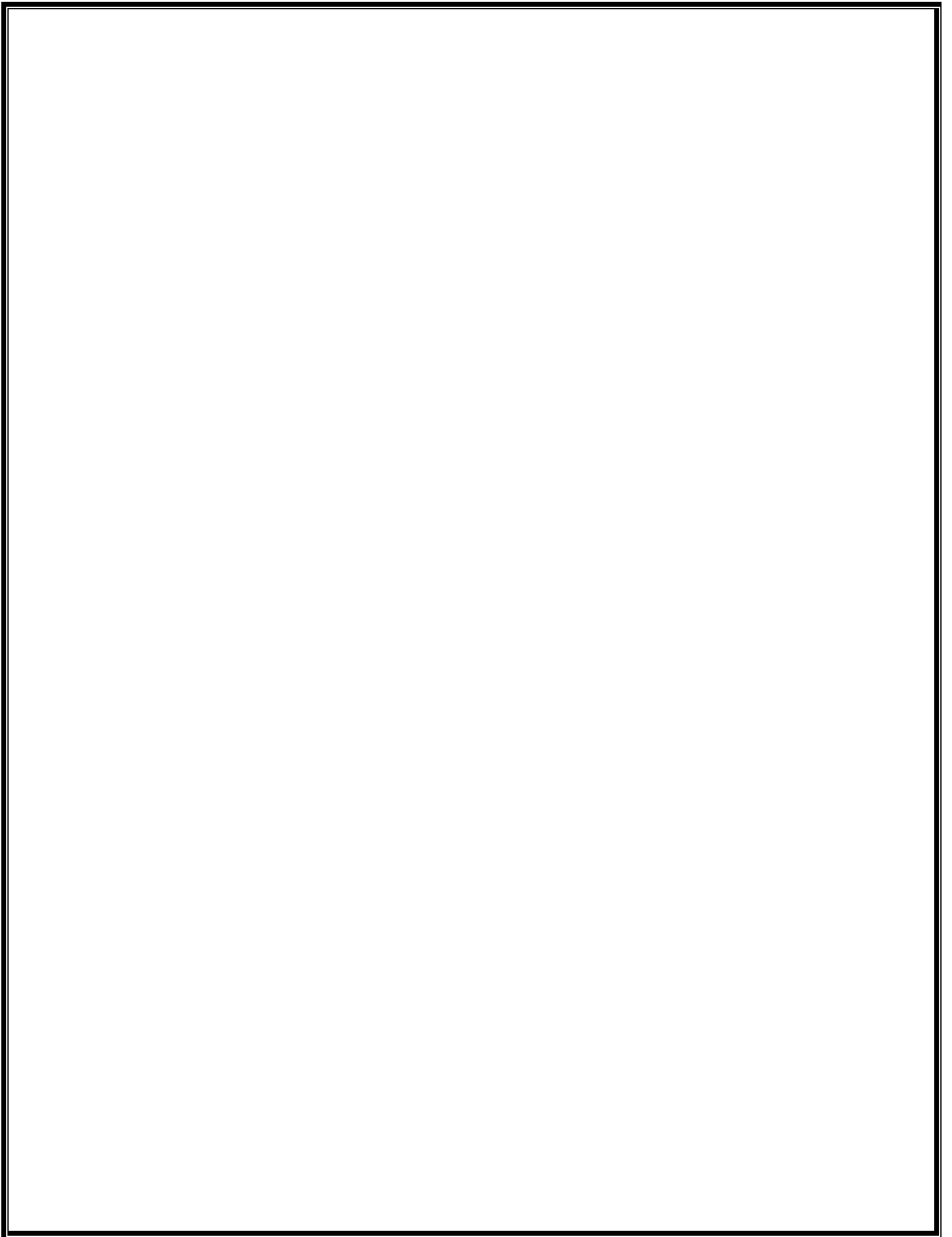
For the Fiscal Year Beginning

January 1, 2010

President

Executive Director

This award was valid for a period of one year only. We believe the 2011 budget continues to conform to program requirements and it will be submitted to the Government Finance Officers Association to determine its eligibility for another award.



**2011 BUDGET
OVERVIEW AND OPERATING BUDGET**

City of Boulder

MayorSusan Osborne

Deputy MayorKen Wilson

Council Members..... Suzy Ageton

Matthew Appelbaum

KC Becker

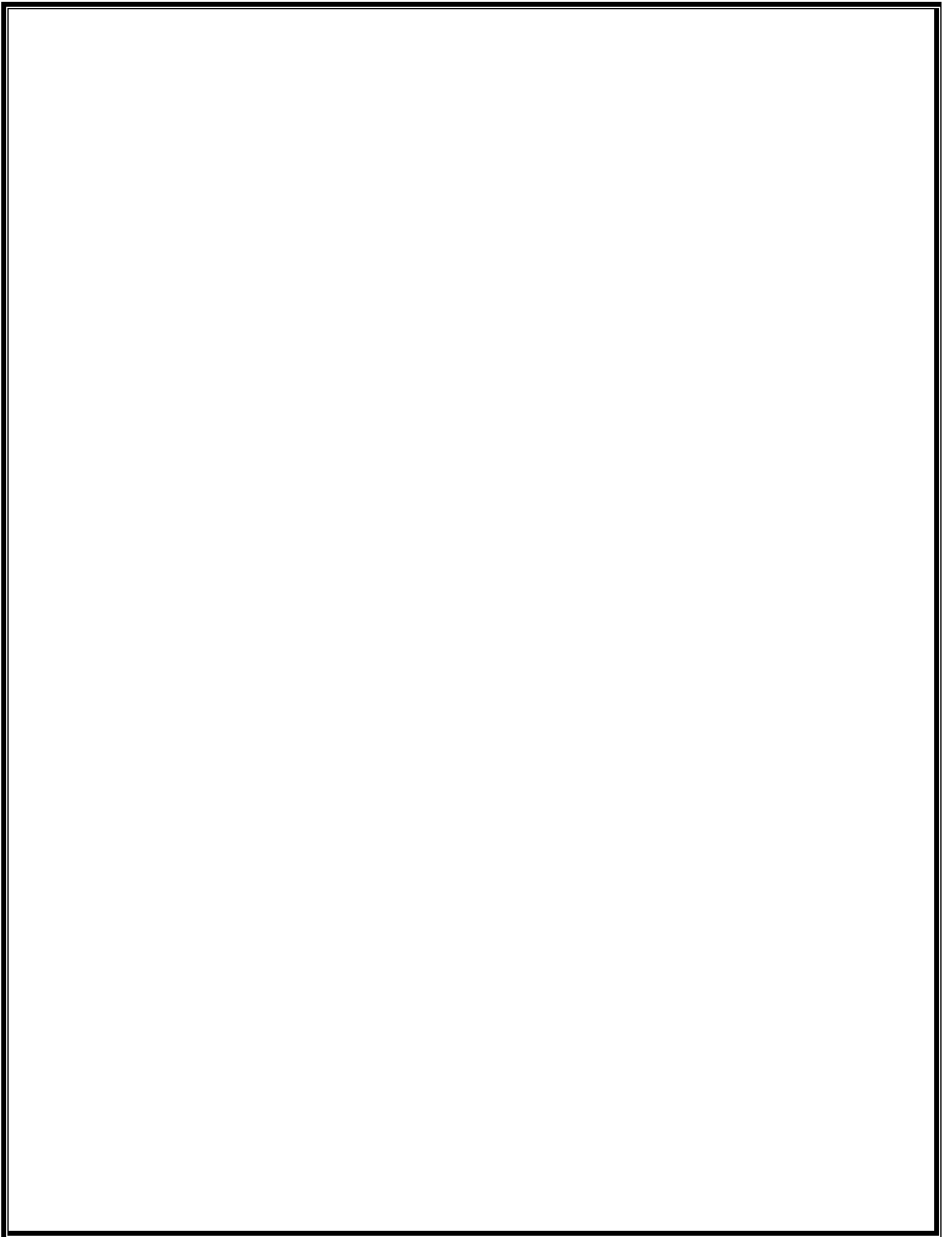
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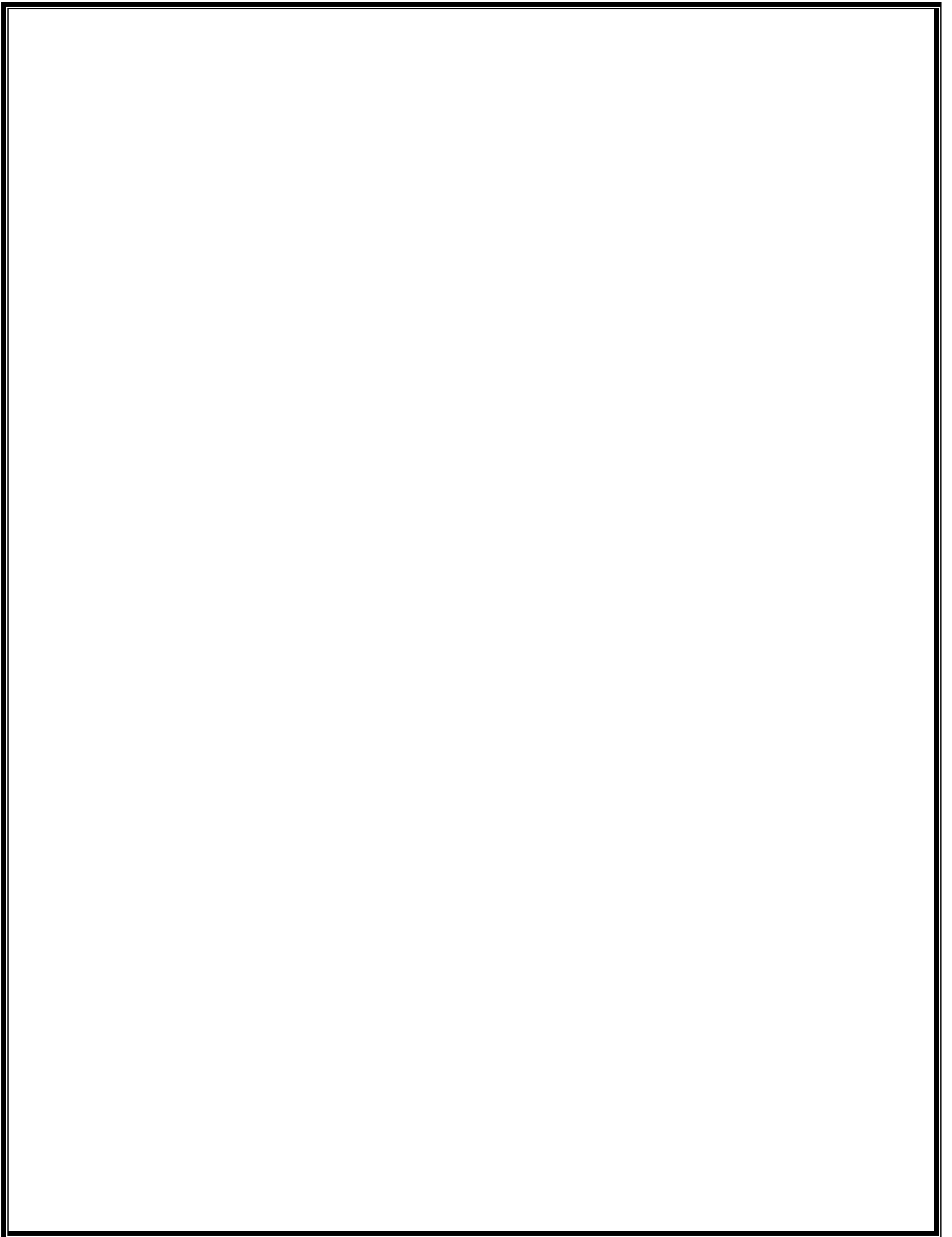


CITY OF BOULDER STAFF

City Manager Jane S. Brautigam
Deputy City Manager Paul Fetherston
City Attorney Tom Carr
Municipal Judge Linda P. Cooke
Municipal Court Administrator..... Lynne Reynolds
Chief Financial Officer Bob Eichen
Director of Housing and Human Services Karen Rahn
Director of Human Resources..... Eileen Gomez
Director of Information Technology..... Don Ingle
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Director of Open Space/Mountain Parks Michael Patton
Director of Parks and Recreation..... Kirk Kincannon
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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 Manager Jim Reasor
Budget Analyst Cindy Miller



**2011 BUDGET
OVERVIEW AND OPERATING BUDGET**

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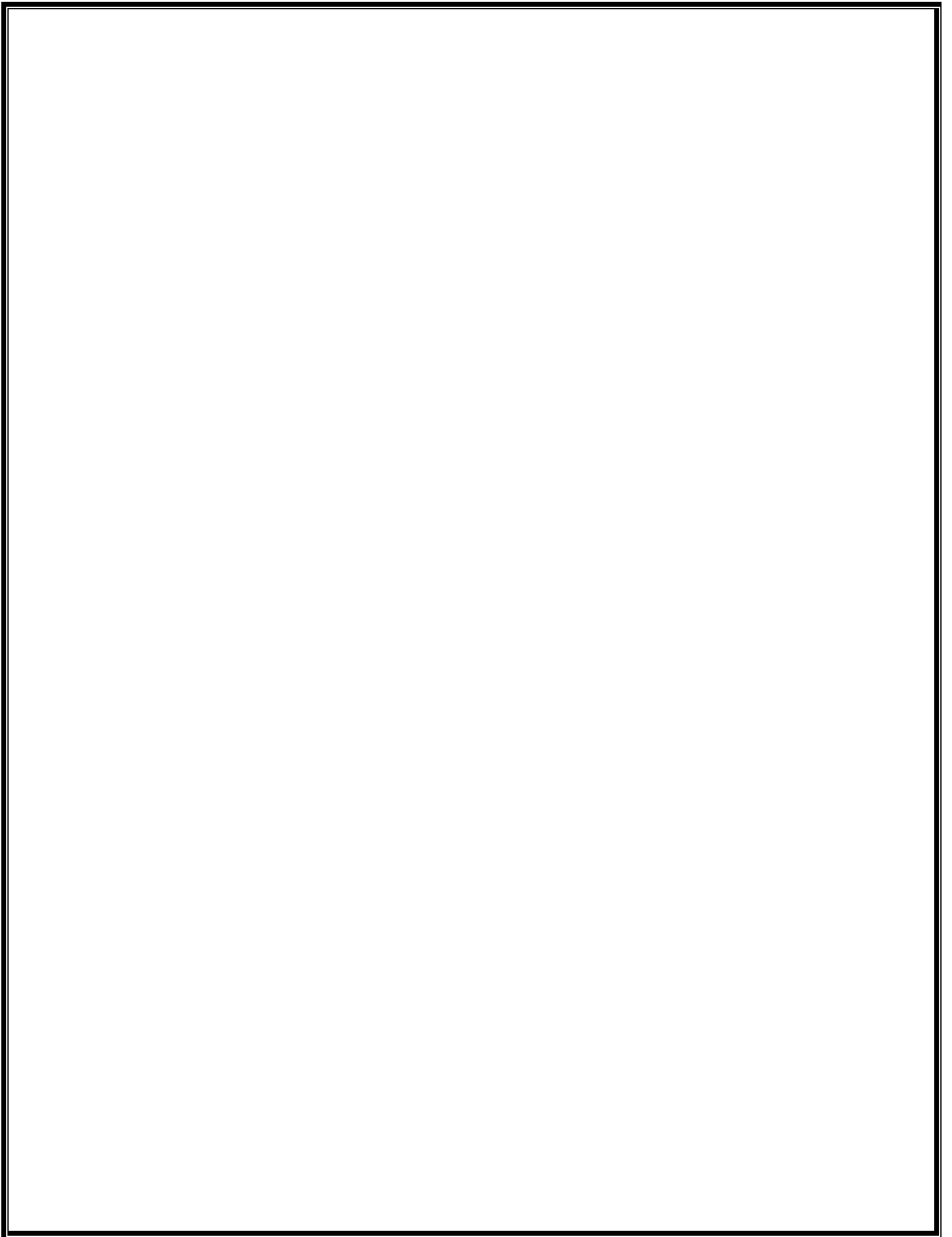
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**CITY OF BOULDER
2011 BUDGET**

GENERAL INFORMATION

SHORT HISTORY OF BOULDER¹

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 CHARACTERISTICS²

Population (as of January, 2009):	102,800
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 Family Income: (Boulder County)	\$88,000

-
1. Landmarks Preservation Advisory Board
 2. City of Boulder Department of Community Planning & Sustainability, 2010 Key Trends Report.
www.bouldervalleycompplan.net

United States Census Bureau American Community Survey 2006-2008 3-year estimates

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

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 2011 rather than a two-year budget. The two-year budget process will be reviewed again during development of the 2012 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 2010, property was appraised at the 2009 actual value. The residential rate was 7.96% of its actual 2009 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 1/10th of a penny, or \$1.00 of tax for each \$1,000 of assessed valuation. The city's maximum mill levy, excluding debt service, is thirteen mills per City Charter.

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

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

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

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

Plant Investment Fees - Charges to new developers for connecting to the city's water or sewer system to compensate the city for additional facilities needed to serve the development.

Program - A specific activity within a department. A grouping of programs typically defines a division within a department.

Projected - Estimation of revenues and expenditures based on past trends, current economic conditions and future financial forecasts.

Reserves - Funds which are planned to not be spent in the current budget year, and whose level is established by a specific policy decision. Please refer to specific reserve policies in this document.

Revised Budget - Most recent estimate of revenue and expenditures including additional appropriations made throughout the year and encumbrances carried over.

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

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

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

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



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

DATE: August 17, 2010
TO: Mayor, City Council and the Residents of Boulder
FROM: Jane S. Brautigam, City Manager
SUBJECT: 2011 City Manager Recommended Budget

On behalf of the City of Boulder, I am pleased to present the 2011 Recommended Budget. The year-long review and analysis of city finances and the impact of the international recession afforded opportunities for Boulder to evaluate how it could operate more effectively following the staff and budget reductions of 2010 and to align its programs and services more closely with community goals.

Through careful analysis, recommendations of advisory boards and council direction, the city is proposing to restructure several programs and to reduce expenses. The 2011 Recommended Budget reflects staffing reductions and reallocations, negotiated changes to union contracts, and restructuring of some city services for improved efficiencies and cost savings. It also includes a shift in the employee compensation model to one that better reflects market trends, as well as a priority-based budget system that helps ensure funding allocations for city programs/services are based on their contribution to achieving community goals and values. The combination of budget reductions and the reorganization of some programs will result in a net decrease of 19.74 full-time equivalent positions for 2011. The \$230 million Recommended Budget aligns with community priorities and continues the city's high standards of public service while balancing city expenditures with available resources – resulting in a nearly flat budget that shows less than a 0.3% increase in revenues and expenditures when compared to 2010.

Although Boulder is in better financial condition than many of its peer cities, the economic outlook continues to be uncertain. Current indications suggest that the national and local economy will realize a slow recovery over the next few years. In response, the city is taking a prudent and strategic approach to the 2011 Recommended Budget and has focused on achieving greater efficiencies in how services are delivered to the Boulder community. The city continues to maximize efficiencies by eliminating service duplications, centralizing administrative functions and scrutinizing vacancies to ensure staffing resources reflect the needs and finances of the city.

A primary focus of the budget development has been to ensure that the City of Boulder has sufficient funds available to maintain basic government services while closing the

revenue/expenditure gap identified by Blue Ribbon Commission I and implementing many of the efficiencies recommended by Blue Ribbon Commission Phase II (BRC II). Even as the BRC II report was being finalized in early 2010, the city began to implement several of the commission's recommendations, including restructuring some programs and services, analyzing cost recovery of fee-based programs, and exploring community partnerships. Please refer to **Attachment A** for additional information on the city's approach and strategies for developing the operating and capital budgets.

ECONOMIC CHALLENGES

The economic impacts of the global recession began to affect the City of Boulder in the fourth quarter of 2008 and have continued through 2010, with economic forecasts projecting a slow but volatile recovery through 2011. As a result of significantly declining revenues, the city made difficult decisions to reduce staffing and limit non-essential services in 2010. Although the sound budget decisions made in 2010 and the 2008 voter approved de-Brucing of property tax limits have positioned the city to maintain core services, Boulder must remain vigilant in its financial planning and funding priorities.

The 2011 Recommended Budget continues to focus on high-priority services, incorporates organizational efficiencies, and allocates funding for identified critical deficiencies such as facility maintenance/renovation, replacement of fire apparatus, an internal animal control program, and technology improvements. However, the city must implement budget and staffing reductions in some programs and services for 2011 as a result of declining revenues in some funding sources. Funding for transportation services, for example, has been reduced in order to maintain a balanced budget. Please refer to **Attachment B** for a listing of the changes included in the 2011 recommended budget.

In addition to declining revenues in some funding sources, the city will need to implement contingency plans for 2011 if voters choose not to replace the Xcel franchise fee that expires on December 31, 2010. The franchise fee contributes \$4.1 million to the General Fund budget. Should City of Boulder voters decide not to replace the franchise fee with a utility occupation tax assessed on Xcel Energy in the November 2010 election, the city will need to implement a contingency plan to eliminate and reduce programs and services in the General Fund equal to the \$4.1 million in lost revenue.

Contingency planning also requires that Boulder prepare for the potential revenue impacts of the November 2010 election on city operations, should the voters of Colorado support any or all of State Amendments 60 and 61 or Proposition 101. Passage of these state ballot initiatives would significantly impact city programs in all areas. Contingency planning strategies for expenditure reductions and adjustments to revenues will be discussed at the Aug. 24, 2010 Study Session. Potential expenditure reduction details will be provided for review and discussion in September.

The economic reality combined with the escalating cost of providing government services dictates that resources should be allocated to priority city services and programs. Concurrent with the BRC II analysis and implementing its recommendations, the city adopted a Priority-Based Budgeting (PBB) process to identify the core city services and the community

goals for its municipal government. PBB is an evolution of the Boulder Business Plan and continues the city's focus on financial sustainability by addressing critical deficiencies and allocating funds to programs and services that achieve the greatest results. Concurrent with PBB, an interdepartmental review of vacant positions has helped identify and implement additional organizational efficiencies to better meet the priorities of the community.

PBB has introduced a mechanism to determine if city programs are accomplishing city goals, are appropriately provided by local government, and if programs could be more efficiently provided by developing new partnerships with community organizations.

City staff used several tools, including PBB, to guide the development of the 2011 Recommended Budget in order to respond to economic challenges and to:

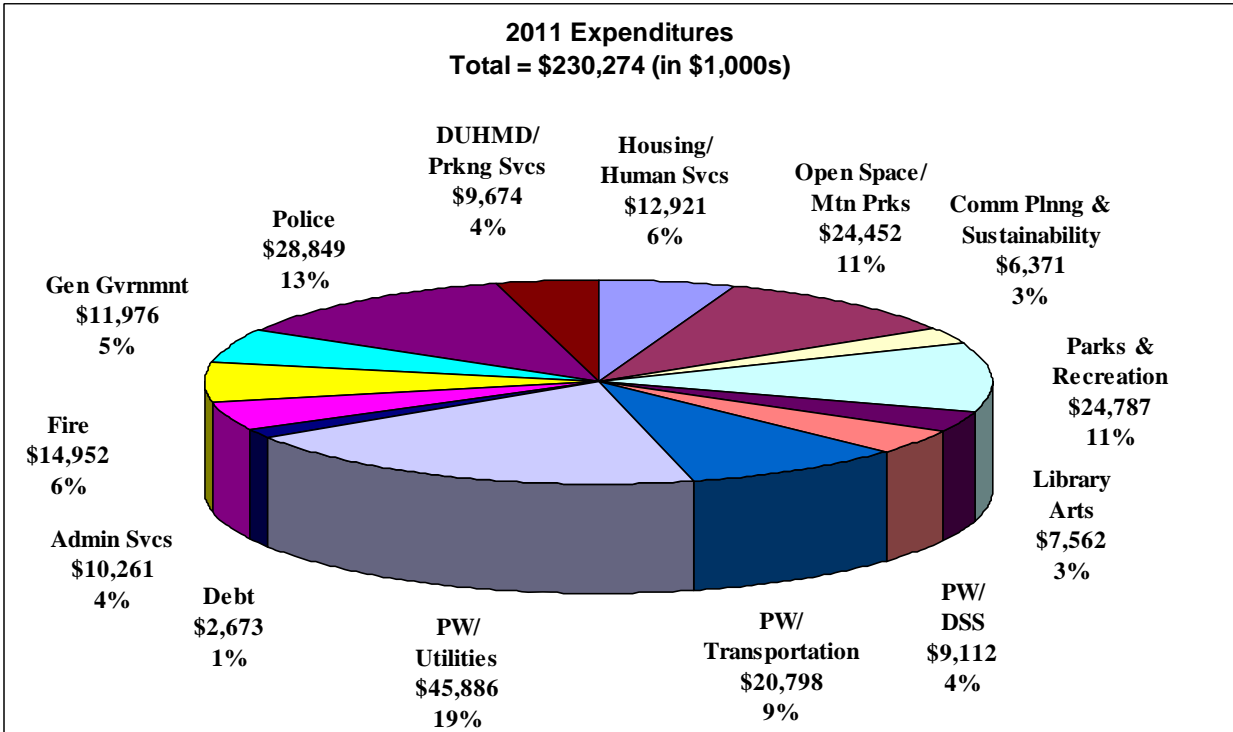
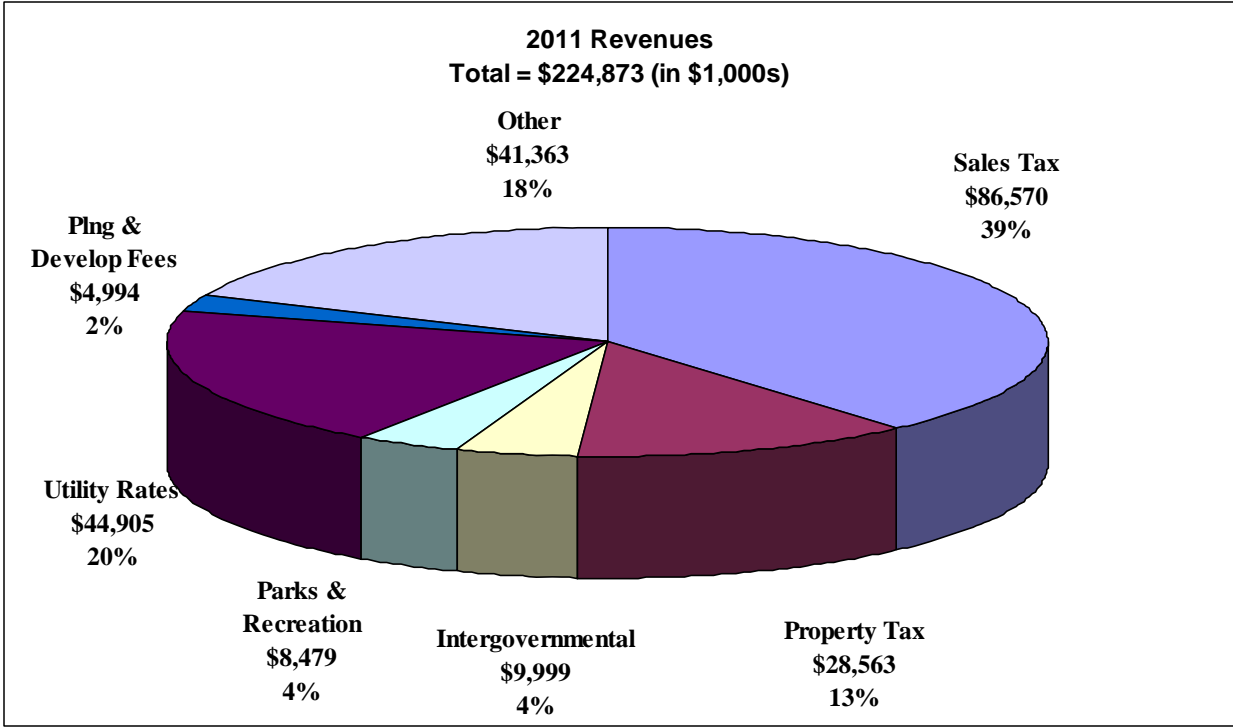
- understand the full cost of providing services and programs,
- evaluate services and programs based on the ability to accomplish community objectives,
- reallocate resources and identify more efficient ways to deliver services,
- maintain public safety and other core services, and
- minimize impacts, including reductions in services, to those residents who most need assistance during tough economic times.

A summary of the PBB process is included in **Attachment C**.

2011 BUDGET HIGHLIGHTS

The 2011 Recommended Budget projects citywide revenues of approximately \$225 million and expenditures of \$230 million, including approximately \$5 million drawn from the fund balance for capital improvements and one-time expenses. Most funds that are using fund balance dollars have purposely saved money in order to fund capital projects. Pay-as-you-go financing is a common strategy in capital intensive funds such as the Water Utility funds, the Transportation Fund and the Permanent Parks and Recreation Fund. Other funds, including the General Fund, are using fund balance reserves to fund either capital or one time expenses in 2011 such as the Clean Energy Study, Junction Place Phase I improvements and several redevelopment analyses. Finally, in limited circumstances, the use of fund balance dollars may reflect multi-year service obligations (e.g., the Planning and Development Services Fund), which may result in revenue being collected in the first year and the city service being provided in the subsequent year.

The 2011 Recommended Budget reflects a nearly flat budget compared to the 2010 budget since both revenues and expenditures are projected to increase by less than 0.3%. More specifically, revenues are projected to increase by 0.27% from the 2010 approved budget while expenditures will increase by 0.05%. Two charts reflecting the summary of citywide revenues and citywide expenditures are provided below.



A key component of the 2011 Recommended Budget includes the management of personnel expenditures, including specific recommendations of BRC II and a citywide shift to a total compensation package that reflects market trends for employee pay and benefits.

In 2011, the City of Boulder will transition from a multi-carrier environment to a single health insurance carrier. Additionally, a comprehensive employee compensation study indicated that some union employees are compensated above market rates and other employees are consistent with peer employment groups. Negotiations and comparative analyses completed in 2010 have positioned the city to reflect market trends and remain a competitive employer in 2011. Sustainable compensation practices based on employee performance are being implemented as follows:

- BMEA – No “General salary Increase” (GSI) for 2011, coupled with a 0% pool for performance-based pay increases to bring compensation in line with peer markets
- Fire – 1% general salary adjustment and 2% increase in retirement contribution (to bring in line with other employee groups)
- Police – 3.5% general salary adjustment (2010 represents the second year of the current approved contract. Year one included a 1% general salary adjustment)
- Mgmt/Non-Union – Elimination of the GSI adjustments begun in 2010, coupled with a reduced pool for performance-based pay increases averaging only 2% to bring compensation in line with the projected 2011 Denver/Boulder employment market increases.

The recommended budget also provides for utility rate increases of 3% Water, 3% Wastewater and 0% Stormwater/Flood Management. A typical residential customer's utility bill would increase by approximately \$1.50 per month.

Other significant aspects of the 2011 Recommended Budget include:

1. Commissioning a **Clean Energy Study** to evaluate options to achieve Boulder’s greenhouse gas reduction goals. The city's Clean Energy Team will be facilitating a community input process during September and October to help define the goals, objectives and process. It will analyze a range of clean energy technologies and potential investments to determine the best path forward for an energy supply that maximizes renewables while remaining affordable and reliable.
2. Piloting a redevelopment team to lead several initiatives aimed at **revitalizing under-performing areas of the city**. These initiatives intend to improve the economic performance of these areas, contribute to the city's fiscal health, and create great places that contribute to our community's social and cultural vitality as well as our environmental quality. The first area of focus for this effort is on the potential for redevelopment at Diagonal Plaza, with preliminary analysis currently underway. The team is also engaged in conversations related to the Uni-Hill revitalization efforts and potential opportunities on the city-owned properties in the south of Canyon area.

3. Continuing the city's commitment to the **Flexible Rebate program** that helps to attract and retain primary employers in Boulder, strengthen the city's fiscal health, and further Boulder's leadership in industries such as clean technology, natural and organic foods, digital media and active living. Since its inception in 2007, the money invested in this program has generated over 8.5 times that amount in local economic activity, providing a strong return on investment and sending a clear message that the City of Boulder cares about the success of its business community. In 2011, an additional \$285,000 is being allocated on an ongoing basis, bringing the total program funding to \$350,000 per year.
4. **Centralizing the city's licensing functions** under the Finance department to provide one-stop-shopping, employee cross training, and more efficient operations. The licensing of medical marijuana establishments also will be addressed through the organizational restructure.
5. **Centralizing Communication staff** under the City Manager's Office in 2011 to enhance communication support and efficiency for citywide initiatives, programs and services that contribute to achieving community priorities and council goals.
6. **Reallocating code enforcement resources** in order to centralize noise and nuisance party enforcement to the Boulder Police Department (BPD), eliminating a vacant staff position and improving continuity of service to the community. This proposal formalizes the arrangement in place since April 2010. The BPD has been conducting all nighttime noise and nuisance party enforcement since that time. The BPD evaluated call loads and enforcement response times from this transition period and determined that the department was able to handle the noise calls during spring 2010 without a significant reduction in response times. The reallocation for 2011 would provide for an additional officer to be assigned to night patrol to help with the additional calls for service. This shift in duties means that the three remaining EZEO positions will focus on activities reflected by the following general categories of work:
 - o Land Use/Zoning and Environmental Planning,
 - o Building, Housing, & Nuisance Abatement, and
 - o Community Quality of Life, including Right-of-Way Enforcement
7. Beginning in 2011, the Police department will directly provide **animal control services** to the community, replacing the contracted services currently provided by the Humane Society of Boulder Valley (HSBV). HSBV notified the city in 2009 that it will focus on its core mission of animal care and education and will exit out of animal control/enforcement with the city by the end of 2010. This change is a reflection of HSBV's effort to focus on its strengths and core mission.
8. Continuing to invest in **capital projects that leverage funding and support partnerships**, such as the underpass and related improvements proposed for Broadway/Euclid.
9. Allocating one-time funding sources to the **Capital Improvement Program** to maintain and repair city infrastructure as directed by the city's revised CIP Guiding Principles

10. Based on the city's financial practices, one-time revenues continue to be allocated for one-time uses, including **Junction Place Phase I capital improvements** and the Clean Energy Study.
11. Conducting a **community survey** to track trends from a representative cross-section of Boulder residents about their opinions and priorities. A 2011 survey would be the ninth in a series of such surveys conducted since 1987. The last community survey was conducted in 2007.

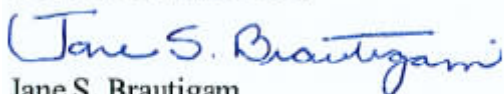
CONCLUDING COMMENTS

In the newly re-ordered economy where tax revenues are flat or declining, state and federal funding is being cut, and many residents are unemployed, local governments must focus on core services and make strategic decisions rather than implement across the board cuts that could have serious repercussions on the community. This is the city's approach for 2011. The Recommended Budget avoids broad sweeping cuts to all programs and instead targets savings and adjustments that best enable the city to fund priority programs and services that accomplish community goals and provide a sustainable government.

The Recommended Budget addresses the structural funding gap, the current recession and moves the city toward a more efficient government organization. As Boulder continues to focus on closing the funding gap and adjusting to the new economy, the city will continue to implement Priority-based Budgeting and leverage limited resources to effectively deliver core services.

My work with staff in this regard will include a continued focus on improving efficiencies to reduce expenditures, enhance effectiveness of programs and services, and assess partnership opportunities to achieve council and community objectives.

Respectfully submitted,



Jane S. Brautigam
City Manager

Enclosures:

Attachment A: Budget Stabilization Strategies & Capital Improvement Program Guiding Principles

Attachment B: Listing of Changes Included in the 2011 Recommended Budget

Attachment C: Priority-based Budgeting Summary

ATTACHMENT A

Budget Stabilization Strategies and Capital Improvement Program (CIP) Guiding Principles

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.

To strategically address the impact of decreasing city revenues, a budget stabilization plan was created to manage the 2009 budget, guide the development of the 2010 budget and provide a vehicle to inform council and the public of the approaches being used to rebalance the city's budget. These strategies were further refined during the development of the 2011 budget and were used in concert with Priority-Based Budgeting¹ and the city's Business Plan to guide decision-making. Although specific approaches vary by fund, the following strategies provided an overarching framework for management to use in the development of the 2011 budget:

1. *Ensure compliance with legal mandates and commitments to voters.*
2. *Define priority objectives and create a budget based on achieving objectives.*
3. *Balance funding needs to achieve city values and goals while sustaining basic city services.*
4. *Maintain core services at reasonable service delivery levels before expanding and/or enhancing services.*
5. *Implement ongoing reductions that are strategic in nature in order to maintain high priority services at acceptable levels.*
6. *Use one-time funding only for capital related expenses including the funding for studies needed to analyze capital investments or redevelopment potential.*
7. *Implement reductions in a manner that balances funding needs with time to monitor and evaluate revenues, considers a phased approach if possible, and seeks to provide notice to impacted customers and employees.*
8. *Continue to pursue organizational efficiency and technology improvements.*
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 Commissions (I and II).*

During 2010, Council feedback further informed the development of the Capital Improvement Program (CIP) that is intended to address the ongoing major business needs and maintenance and repair of city assets as well as enhancements and expansion called for in the Boulder Valley Comprehensive Plan. The CIP assures that the municipal organization maintains a strong bond rating, implements community values, and has fiscal integrity. Guiding principles were adopted by Council during 2010 to prioritize investments both across and within funds based as follows:

¹ Refer to Attachment C for additional information about the city's use of Priority-Based Budgeting.

1. Capital Improvement Programs should be consistent with and implement Council-accepted master plans and strategic plans.
2. Capital Improvements should achieve Community Sustainability Goals:
 - Environmental – sustainable materials, construction practices, renewable resources, etc.
 - Social – enhancements that improve accessibility to city services and resources provided to the community.
 - Economic – effective and efficient use of public funds across the community.
3. As potential capital investments are identified, the city must demonstrate in the CIP process that there are sufficient funds to operate and maintain the project or program.
4. Capital Improvement Programs should provide enough capacity and flexibility in our long-term planning to be able to respond to emerging, unanticipated needs.
5. Capital Improvement Programs should maintain and enhance the supporting city-wide “business systems”, such as information and finance systems, for the city over the long-term.
6. Capital Improvement Programs should sustain or improve maintenance of existing assets before investing in new assets.
7. Capital improvements should:
 - Meet legal mandates from federal, state, or city levels
 - Maintain or improve public safety and security
 - Leverage external investments
 - Promote community partnerships
 - Reduce operating costs and improve efficiency
8. Capital programming should maximize efficiency of investments demonstrated by measurable cost/benefit analyses and coordination of projects across departments within and across funds.
9. The Capital Improvement Program should provide sufficient reserves to allow for a sound fiscal foundation with benefits that include:
 - A strong bond rating
 - The ability to address emergencies and natural disasters

ATTACHMENT B

Fund	Dept	Description	2011 Ongoing Amount	2011 One-Time Amount	FTEs
General Fund					
	City Attorney	Funding will support the migration of Minor in Possession (MIP) cases to the Municipal Court	6,750		
	City Council	Increased funding for operating expenses and memberships (e.g. Sister City program, Rocky Flats and National League of Cities memberships)	36,000		
	Citywide	Old Hire Fire and Police pensions - additional funding will help to partially close the pension funds' shortfall.	38,000		
	Citywide	Funding to undergo a Clean Energy Study to evaluate options to achieve Boulder's Greenhouse Gas Energy Goals		260,000	
	CMO	Add a licensing clerk to address medical marijuana licensing program requirements	63,603		1.00
	CMO	Transfer Library communications staff member to central communications office and increase by 0.25 FTE	22,213		0.25
	CMO	Address Channel 8 production staff and operating expenses	42,000		0.50
	CMO	Conduct a Community Survey to track trends from a representative cross-section of Boulder residents	8,000	24,000	
	Community Planning	Provide additional ongoing funding for the city's Economic Vitality - Flexible Rebate Program	285,000		
	Community Planning	Studies to evaluate redevelopment opportunities, including the Diagonal Plaza and University Hill commercial areas.		135,000	
	Finance	Provide additional resources for the city's sales/use tax auditing program	160,000		2.00
	Fire	Funding for the Fire Apparatus replacement program; funding for replacement of fire apparatus equipment was identified as a "critical deficiency" by BRC I	150,000		
	IT	Provide one-time funding for high priority technology programs		40,000	
	IT	Funding for the city's software replacement program; funding for software replacement and technology needs were identified as a "critical deficiency" by BRC I	100,000		
	Library	Restore Sunday hours at the main library (restored on a one-time basis in 2010 budget)	42,500		
	Library	Enhance the Library's acquisition program	69,000		
	Municipal Court	Funding will support the migration of Minor in Possession (MIP) cases to the Municipal Court	25,000		

ATTACHMENT B

Fund	Dept	Description	2011 Ongoing Amount	2011 One-Time Amount	FTEs
	Police	Implementation of Animal Control Services in the Police Department; the current available budget is \$450,000; additional \$90,000 will be held in contingency until program costs are finalized.	90,000		6.00
	Police	Install electronic citations system for 20 police vehicles		42,000	
	PW/DSS	Funding for facility maintenance, renovation and replacement; funding for facility maintenance was identified as a "critical deficiency" by BRC I	380,000		
	General Fund Total		1,518,066	501,000	9.75
	Planning and Development Services Fund				
	Community Planning	Urban Wildlife Coordinator (funded by multiple departments)	113,076		1.00
	Community Planning	Reallocate from operating budget to extend the Senior Urban Designer on an ongoing basis	101,163		
	Planning and Development Services Fund Total		214,239	0	1.00
	.15 Cent Sales Tax Fund				
	Community Planning	Add 0.25 FTE to the Integrated Pest Management (IPM) Coordinator	17,500		0.25
	Community Planning	Data Management/Admin Support Position	28,000		0.50
	Community Planning	Administrative Specialist III	33,000		0.50
	.15 Cent Sales Tax Fund Total		78,500	0	1.25
	Recreation Activity Fund				
	Parks & Recreation	Boulder Reservoir - Aquatics Nuisance Species Mitigation	75,000		
	Parks & Recreation	Computer Replacement	70,000		
	Parks & Recreation	Eliminate Therapeutic Recreation Coordinator position	(71,080)		-1.00
	Parks & Recreation	Eliminate Reservoir/Aquatics Recreation Administrator position	(90,388)		-1.00

ATTACHMENT B

Fund	Dept	Description	2011 Ongoing Amount	2011 One-Time Amount	FTEs
	Parks & Recreation	Eliminate Facilities Recreation Administrator position	(120,610)		-1.00
	Parks & Recreation	Eliminate Aquatics Recreation Coordinator position	(57,400)		-1.00
	Parks & Recreation	Reduce golf course expenditures through elimination of Maintenance Person III position, extension of fleet lifecycles and reduction of event center maintenance costs	(95,000)		-1.00
	Parks & Recreation	Eliminate Lake Patrol Coordinator position and reduce hours of beach operations at the Boulder Reservoir	(22,460)		-0.37
	Parks & Recreation	Restructure Fitness and Wellness Workgroup via elimination of Recreation Leader and Recreation Coordinator positions	(130,545)		-2.25
	Parks & Recreation	Provide childcare services using temporary staff rather than standard, ongoing positions	(35,000)		-1.00
	Parks & Recreation	Reduce Sports programming expenses	(30,000)		
	Parks & Recreation	Reduce Access and Inclusion programming expenses	(25,000)		
	Parks & Recreation	Reduce Sports field maintenance expenses	(15,000)		
		Recreation Activity Fund Total	(547,483)	0	-8.62
		Climate Action Plan (CAP) Tax Fund			
	Community Planning	Extend Residential and Business Sustainability Services positions to coincide with the end date of the voter approved CAP tax (March 2013)	157,000		
		Climate Action Plan (CAP) Tax Fund Total	157,000	0	0.00
		Open Space Fund			
	Open Space/Mtn Parks	Eliminate Division Manager position	(132,000)		-1.00
	Open Space/Mtn Parks	Eliminate Administrative Specialist II position	(63,715)		-1.00
	Open Space/Mtn Parks	Eliminate Trail Maintenance position	(50,148)		-1.00

ATTACHMENT B

Fund	Dept	Description	2011 Ongoing Amount	2011 One-Time Amount	FTEs
	Open Space/Mtn Parks	Eliminate Resource Information Technician position	(27,715)		-0.50
	Open Space/Mtn Parks	Eliminate Program Assistant position	(66,508)		-1.00
	Open Space/Mtn Parks	Eliminate Education and Outreach position	(31,817)		-0.50
	Open Space/Mtn Parks	Convert fixed term Admin Specialist positions to standard ongoing position			
	Open Space/Mtn Parks	Convert fixed term Cultural Resource Program Coordinator assistant to standard ongoing position			
	Open Space/Mtn Parks	Convert fixed term Sign & Graphics Display Assistant position to standard ongoing position			
	Open Space/Mtn Parks	Convert fixed term Trails Supervisor position to standard ongoing position			
	Open Space/Mtn Parks	Convert fixed term Resource Monitoring Coordinator position to standard ongoing position			
	Open Space/Mtn Parks	Convert fixed term Wildlife Ecologist position to standard ongoing position			
	Open Space/Mtn Parks	Convert fixed term Plan Ecologist Technician position to standard ongoing position			
	Open Space/Mtn Parks	Convert fixed term Education Outreach Coordinator position to standard ongoing position			
	Open Space/Mtn Parks	Convert fixed term Community Outreach Coordinator position to standard ongoing position			

ATTACHMENT B

Fund	Dept	Description	2011 Ongoing Amount	2011 One-Time Amount	FTEs
Open Space Fund Total			(371,903)	0	-5.00
Transportation Fund					
	PW/Trans	Reallocate three maintenance positions from personnel to operating expenses since existing staff and contract services will be used to provide the services			-3.00
	PW/Trans	Reduce maintenance on fleet vehicles	(35,982)		
	PW/Trans	Eliminate median maintenance position	(44,421)		-1.00
	PW/Trans	Eliminate street maintenance person	(45,464)		-1.00
	PW/Trans	Eliminate traffic technician position and associated vehicle	(86,303)		-1.00
	PW/Trans	Eliminate transportation planner position	(45,428)		-1.00
	PW/Trans	Eliminate sign technician position and associated vehicle	(107,185)		-1.00
	PW/Trans	One-time fleet savings through extending vehicle replacement cycle		(309,873)	
	PW/Trans	Increase street lighting budget	155,250		
Transportation Fund Total			(209,533)	(309,873)	-8.00
Water Utility Fund					
	PW/Utilities	Nederland Wastewater Treatment Facility operating costs	17,300		
Water Utility Fund Total			17,300	0	0.00
Wastewater Utility Fund					
	PW/Utilities	Debt Service for revenue bonds to be issued Aug-Oct 2010 for Wastewater Treatment Plant Improvements	715,500		
	PW/Utilities	Eliminate maintenance position in the treatment plant	(44,069)		-1.00
Wastewater Utility Fund Total			671,431	0	-1.00
Computer Replacement Fund					
	Information Technology	Purchase a tool to manage the archiving of individual email files to comply with e-Discovery requirements for legal discovery requests	12,000	87,000	
	Information Technology	Increase city-wide Enterprise Disk Storage capacity		20,000	
Computer Replacement Fund Total			12,000	107,000	0.00

ATTACHMENT C

PRIORITY-BASED BUDGETING IMPLEMENTATION FOR 2011 BUDGET

BACKGROUND

A Business Plan was initially implemented as part of the 2006-07 budget process. The Business Plan is a link between the Boulder Valley Comprehensive Plan, various department strategic and master plans and the recommended budget. All city programs and services were evaluated to determine whether they were essential, desired, or discretionary.

The Blue Ribbon Commission (BRC) I and II reports also noted several issues that should be addressed through comprehensive financial planning. BRC I completed an analysis through 2030 and identified a structural gap between revenues and expenditures. This concern, highlighted in the January 2008 BRC I Report, noted a \$90 million dollar funding gap by 2030 even if all expiring General Fund sales taxes are renewed by Boulder voters. This gap is now projected to be \$75 million based on the “de-Brucing” of city property tax supported by voters in the 2008 election. In the Blue Ribbon Commission Phase II (BRC II) final report, the commission identified the need to adopt a budget process based on prioritizing services. In doing so, the commission concluded that such a process would allow the city to allocate limited resources in a way that most effectively meets the city’s key goals or top priorities.

Current economic conditions and the long-term structural budget problem require that the City of Boulder conduct business in a new way, evaluate what services and programs can be provided, continue to focus on being as efficient as possible and refine processes and systems to work with staffing levels that can be sustained overtime. In order to address these economic and structural realities, a Priority-based Budgeting (PBB) approach was implemented as part of the 2011 budget process and will be increasingly useful to determine the set of services and programs that will be provided to the community.

OVERVIEW OF PRIORITY-BASED BUDGETING

The PBB approach is an iterative and collaborative process for establishing the priorities of local government and provides flexibility in order to meet the changing needs of the community. In order to implement the process, the following steps were taken by the city organization:

1. Determining Community “Results”

The initial step in implementing this approach is to identify the city’s goals or “results” which serve as high level, overarching objectives that represent the priorities of City Council and the community. Based on existing council goals and the 2009 community survey, the City of Boulder’s results were identified as:

- Accessible and Connected Community
- Economically Vital Community
- Inclusive and Socially Thriving Community
- Healthy Environment and Community
- Safe Community
- Good Governance

2. Defining “Results”

Several community meetings were held in spring 2010 to provide an overview of the PBB process and to solicit community input and feedback on the draft result definitions. Two separate public meetings were held to inform the public about the new budgeting process and engage the community in identifying result definitions. Following the public meetings, a focus group consisting of community members was convened to review and provide input on the draft results. Based on the feedback received at the public meetings and from the focus group, the draft result definitions have been revised as shown in Attachment C-1

In addition, a brainstorming exercise was completed to help define the city’s results. More specifically, community members and city staff developed definitions based on identifying how the city ensures it achieves success in each of the result areas.

3. Identify Programs and Costs

Another step in the process required that every city department create an inventory of their specific individual programs and identify the corresponding program cost. As part of this process, the level at which programs were identified was reviewed to ensure a consistent and reasonable approach across departments.

After all city departments finalized their 2011 program inventory, program costs were identified in a manner that allows staff to evaluate and understand the costs using different criteria. As such, the PBB costing analysis separately identifies direct costs and indirect costs (department and citywide overhead). This work aligns with the BRC II’s recommendation that the full cost for each city service/program should be calculated on a regular basis.

4. Program Scoring

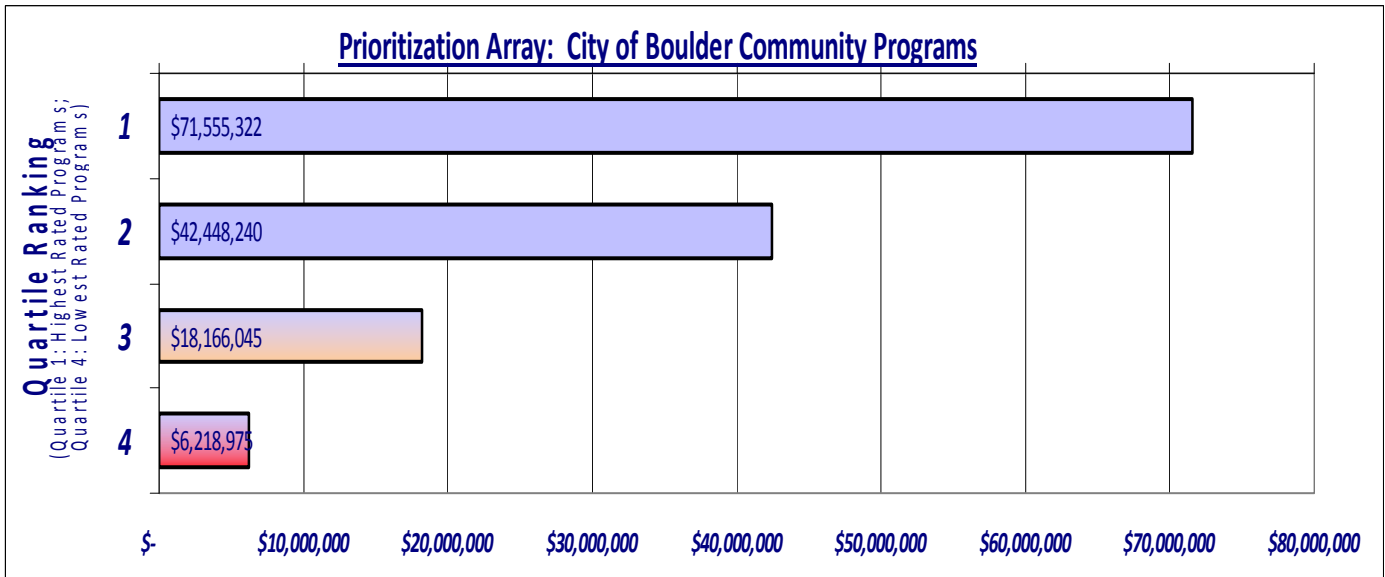
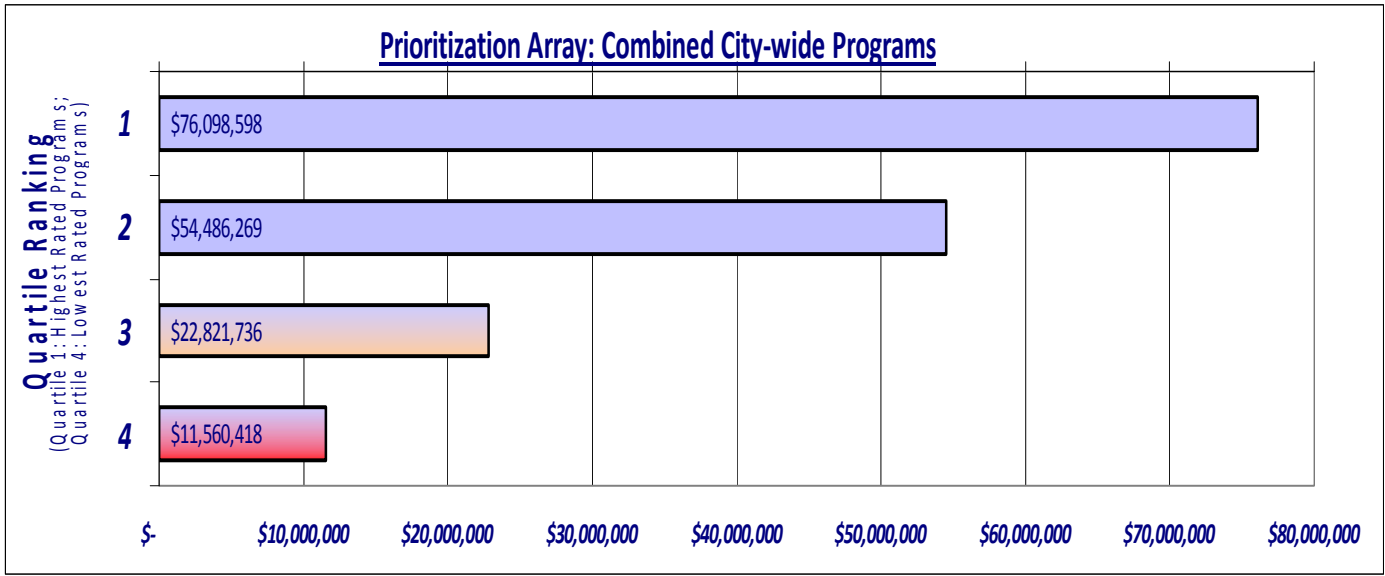
Based on the results and result definitions, city departments evaluated and scored their programs based on their contribution to the achievement of the city’s results. Programs were evaluated either against all five community results (for services provided directly to the community) or against the one governance result (for administrative services, such as Human Resources and Information Technology).

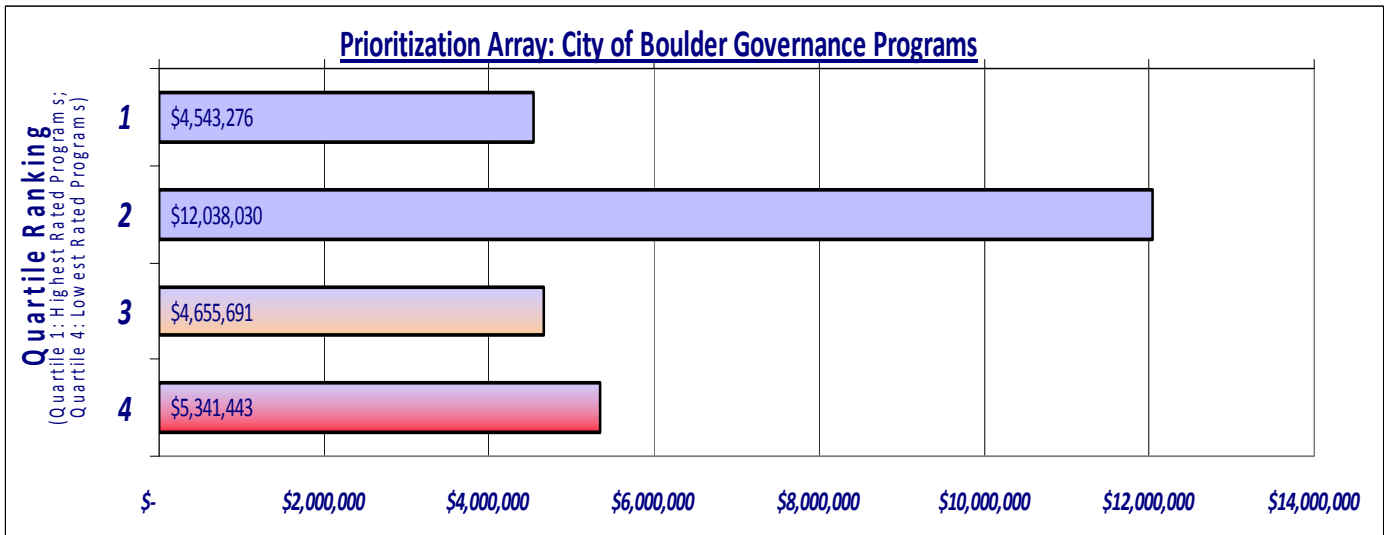
Programs were also scored against a set of “basic attributes” that accounted for issues such as legal mandates, program cost recovery, reliance on city to provide service and change in demand. In total, 443 programs were scored across all city departments.

After departments completed their evaluation, program scores were reviewed by inter-departmental Peer Review Teams. The Peer Review teams provide assurance that program scores are applied consistently and fairly across all departments. Similar to the process used by each department, the peer review teams recommended score adjustments based on the ability of each program to achieve city results as demonstrated through the definitions. Lastly, the City Manager’s Budget Team made final scoring decisions for any program score changes contested by departments.

5. Program Quartiles

The final program scores were then compiled into four quartiles. As indicated in the spending array summaries shown below, the city allocates the majority of its financial resources to programs identified as highly influential in achieving city results – i.e., to programs identified as 1st and 2nd quartile programs. Overall, the process serves as another tool through which efficiencies can be identified as a means to providing priority services desired by the community.





In viewing the spending array summaries, note that the identified costs are based on direct program costs and exclude capital improvement funds and debt service payments.

2011 PRIORITY-BASED BUDGETING STATUS

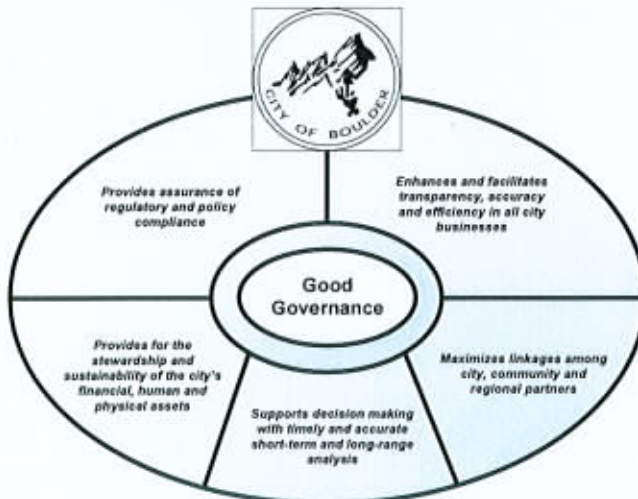
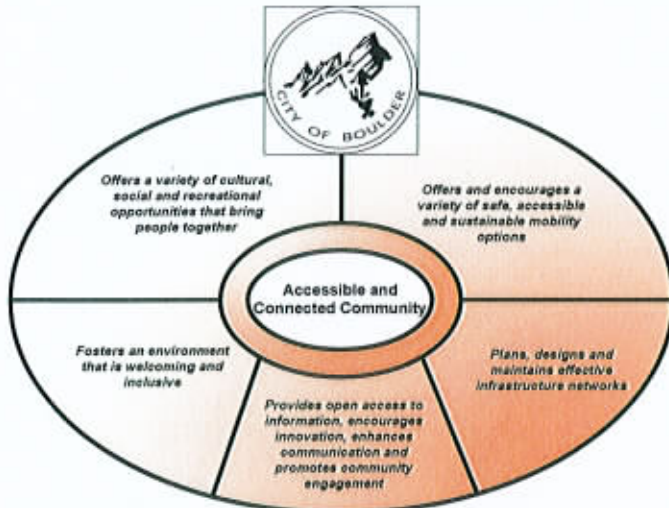
As with the implementation of the Business Plan, the PBB process will continue to evolve in the coming years. In this first year of PBB, the process was used as a guide in making funding decisions in the City Manager’s 2011 Recommended Budget. It is one of several budget tools that can inform staff and council in strategically targeting funding reallocations in a number of ways including:

- improved efficiencies in any of the four quartiles,
- reallocation of funding based on the changing needs of the community, and
- model program budget impacts based on city revenues.

The PBB tool does not mean that any programs automatically will be eliminated because it is in a lower quartile. As always, the city will continue to rely on management’s business knowledge/perspectives, implementation of organizational efficiencies, best practices and innovative governmental practices in determining the 2011 budget.

The PBB process is an evolution of the Business Plan and was first used in 2010 as one of the tools to develop the city’s recommended budget. PBB will continue to evolve each year, and it is anticipated that program inventories, results and definitions may be adjusted to ensure their alignment with community needs and values. Through this continuous improvement, the effectiveness of the process in meeting the needs and values of the community will be maximized.

ATTACHMENT C-1



A	B	C	D	E	F	G	H
	COMMUNITY PROGRAMS						
1	QUARTILE 1 PROGRAMS - 79						
2	<ul style="list-style-type: none"> •Municipal Court - Adjudication •Municipal Court - Probation •Open Space & Mountain Parks - Agricultural land management •Open Space & Mountain Parks - Ecological Restoration Program (ERP) •Open Space & Mountain Parks - Forest Ecosystem Management Program (FEMP) •Open Space & Mountain Parks - Integrated Pest Management (IPM) •Open Space & Mountain Parks - Plan Implementation Coordination •Open Space & Mountain Parks - Ranger Naturalist Services - Natural Resource Protection •Open Space & Mountain Parks - Ranger Naturalist Services - Public Safety Patrol/Law Enforcement •Open Space & Mountain Parks - Regional, Master, and Management Planning •Open Space & Mountain Parks - Trail Program Maintenance and Construction •Open Space & Mountain Parks - Trailhead Maintenance and Construction •Open Space & Mountain Parks - Wildlife & Habitats Management Programs •Parks & Recreation - Athletic Field Operations (Rentals & Maint.) •Parks & Recreation - East Boulder Community Center Operations and Maintenance •Parks & Recreation - EXPAND - Inclusion •Parks & Recreation - North Boulder Recreation Center Operations and Maintenance •Parks & Recreation - Park Operations and Maintenance •Parks & Recreation - Parks and Recreation Planning and Construction •Parks & Recreation - Parks Operations Fleet and Equipment Management (maint, repair, replacement) •Parks & Recreation - Reservoir Maintenance & Operations (concessions, boating, beachfront, equipment rental, facility rentals) •Parks & Recreation - South Boulder Recreation Center Operations and Maintenance •Police - Hill Unit 						
3	QUARTILE 2 PROGRAMS - 103						
27	<ul style="list-style-type: none"> •Housing & Human Services - Family Resource Schools After School Social, Recreational and Academic Enrichment Classes •Housing & Human Services - Health and Wellness •Housing & Human Services - Homeownership Programs •Housing & Human Services - Human Services Policy Development, Planning and Project Management •Housing & Human Services - Prevention and Intervention Program - Crisis Response •Housing & Human Services - Prevention and Intervention Program : Mental Health Prevention and Intervention Services •Housing & Human Services - Senior Resources •Housing & Human Services - Youth Opportunities Program - Community Grant Funding to Youth Serving Agencies and Individuals •Library - Children's & Young Adult Collection Development & Acquisitions •Library - Children's Public Services - Main •Library - Collection Development and Acquisitions •Library - Digital Branch Services •Library - Integrated Library Services (Circulation System) •Library - Main Public Services - Registration and Checkout (Main Front Desk) •Library - Meadows Branch Library: Public Services •Library - Multi-Cultural Outreach •Library - Public Access Computers •Library - Public Services - Reference Services •Library - Reynolds Branch Library: Public Services •Library - Shelving •Municipal Court - Case Management - General •Open Space & Mountain Parks - Cultural Resources Program •Open Space & Mountain Parks - Dog tag, permit and facility leasing programs 						
28	QUARTILE 3 PROGRAMS - 103						
29	<ul style="list-style-type: none"> •DUHMD/PS - TDM-Downtown Access programs •Fire - Contracts (Rocky Mountain Rescue Group) •Fire - Departmental Vehicle/Equipment Maintenance and Replacement •Fire - Public Fire and Safety Education (includes Juvenile Fire Setter Intervention) •Housing & Human Services - Childcare Recruitment and Training - Capacity Building •Housing & Human Services - Childcare Recruitment and Training - Professional Development •Housing & Human Services - Community Mediation Program - Community Capacity Building •Housing & Human Services - Community Mediation Program - Mediation and Restorative Justice •Housing & Human Services - Early Childhood Council of Boulder County - Early Childhood System Development •Housing & Human Services - Early Childhood Council of Boulder County/Professional Development Training •Housing & Human Services - Early Childhood Council of Boulder County/School Readiness •Housing & Human Services - Food Tax Rebate Program •Housing & Human Services - Nutrition Activities and Rentals •Housing & Human Services - Senior Center Facilities Day •Housing & Human Services - Social Recreation--Trips and Sports •Housing & Human Services - Youth Opportunities Program - Youth Board Community Initiatives •Housing & Human Services - Youth Opportunity Program - Youth Leadership Development •Library - Homebound Delivery •Library - Library Technology Support •Library - Receiving, Processing & Cataloging of Materials •Library - System-wide Thematic Programming & Events •Library - Volunteer Services •Library - Young Adult Public Services Teen Space/Programming 						
30	QUARTILE 4 PROGRAMS - 58						
31	<ul style="list-style-type: none"> •Housing & Human Services - Asset Management/Monitoring •Housing & Human Services - Community Mediation Program - Facilitations •Library - Carnegie Historic Photo and Oral History Digitization •Library - Carnegie Library Public Service Point •Library - Carnegie Library-Archival Functions •Library - Concert Series •Library - Exhibits •Library - Film Series •Library - Flatirons Library Consortium Support •Library - Holds •Library - Prospector •Library - Public Services - Readers Advisory •Library - Technology & Information Resource Training (Patron and Staff) •Parks & Recreation - Child Care •Parks & Recreation - Dance - Competitive Youth Program (Expressions) •Parks & Recreation - Early Childhood Programs (music, supervised play) •Parks & Recreation - East Boulder Community Center Drop-in Classes •Parks & Recreation - Flatirons Golf Course Convenience Retail (Pro shop) •Parks & Recreation - Gymnastics - Boys & Girls Competitive (Flyers) •Parks & Recreation - Iris Studio Operations •Parks & Recreation - North Boulder Recreation Center Drop-in Classes •Parks & Recreation - Parks Building Maintenance (utilities and custodial) •Parks & Recreation - Salberg Shelter Operations 						

A	B	C	D	E	F	G	H
		COMMUNITY PROGRAMS					
		QUARTILE 1 PROGRAMS - 79					
		QUARTILE 2 PROGRAMS - 103					
		QUARTILE 3 PROGRAMS - 103					
		QUARTILE 4 PROGRAMS - 58					
1							
2							
3							
50		•Police - Investigations	•Open Space & Mountain Parks - Education and Outreach Program	•Open Space & Mountain Parks - Facility management	•Municipal Court - Case Management - Animal		•Parks & Recreation - South Boulder Recreation Center Drop-in Classes
51		•Police - Mail Unit	•Open Space & Mountain Parks - Grassland Ecosystem Management Program (GMAP)	•Open Space & Mountain Parks - Wetland and Aquatic Management Program (WAMP)	•Municipal Court - Case Management - Parking		•Parks & Recreation - Special Interest Classes
52		•Police - Patrol Watches I, II and III	•Open Space & Mountain Parks - Inventory and Monitoring	•Parks & Recreation - Aquatics Programs and Lessons	•Municipal Court - Case Management - Photo Enforcement (Radar & Red Light)		•Parks & Recreation - Weight Training Programs and Personal Training
53		•Public Works - Airport Maintenance	•Open Space & Mountain Parks - Junior Ranger Program	•Parks & Recreation - East Boulder Community Center Aquatics Facility & Maintenance	•Municipal Court - Case Management - Traffic		•Parks & Recreation - Yoga - Youth Programs
54		•Public Works - Bike & Pedestrian Planning	•Open Space & Mountain Parks - Real Estate Acquisition OSMP	•Parks & Recreation - Events Management	•Open Space & Mountain Parks - Conservation Easement Compliance		•Police - Accident Report Program
55		•Public Works - Bikeways/Multi-Use Path Maintenance	•Open Space & Mountain Parks - Real Estate Services to the General Fund	•Parks & Recreation - EXPAND - programsParks & Recreation - Flatirons Golf Course Operations and Maintenance (rentals, range, lessons, tournaments, leagues)	•Open Space & Mountain Parks - Ranger Naturalist Services - Education		•Police - Bomb Squad
56		•Public Works - Flood Management	•Open Space & Mountain Parks - Resource Information Services	•Parks & Recreation - Natural Resource Management (IPM, Water and Wetland Reg Mgmt, Wildlife Mgmt)	•Open Space & Mountain Parks - Rapid Response to safety and community concerns		•Police - Community Police Center (CPC)
57		•Public Works - Industrial Pretreatment	•Open Space & Mountain Parks - Volunteer Services Program	•Parks & Recreation - North Boulder Recreation Center Aquatics Facility & Maintenance	•Open Space & Mountain Parks - Real Estate Services to OSMP		•Police - Crime Analysis Unit
58		•Public Works - Planning and Project Management	•Open Space & Mountain Parks - Water rights administration and management	•Parks & Recreation - Reservoir - Aquatic Nuisance Species Mgmt	•Open Space & Mountain Parks - Sign planning, design, construction, installation and maintenance		•Police - Employee Assistance Program (Wellness)
59		•Public Works - Planning and Project Management	•Open Space & Mountain Parks - Wetland and Aquatic Management Program (WAMP)	•Parks & Recreation - Scott Carpenter Pool Maintenance & Operations	•Parks & Recreation - Adult Basketball - Leagues		•Police - Photo Radar
60		•Public Works - Planning and Project Management	•Parks & Recreation - Adult Kickball - Leagues	•Parks & Recreation - South Boulder Recreation Center Aquatics Facility & Maintenance	•Parks & Recreation - Adult Dodgeball - Leagues		•Police - SWAT Team
61		•Public Works - Regional and Master Planning	•Parks & Recreation - Aquatics Programs and Lessons	•Parks & Recreation - Spruce Pool Maintenance & Operations	•Parks & Recreation - Adult Soccer - Leagues		•Public Works - Meter Operations
62		•Public Works - Sidewalk Repair Program	•Parks & Recreation - East Boulder Community Center Aquatics Facility & Maintenance	•Parks & Recreation - Youth Pool Maintenance & Programs	•Parks & Recreation - Adult Softball - Leagues		
63		•Public Works - Signal Maintenance & Upgrade	•Parks & Recreation - Events Management	•Parks & Recreation - Youth Services Initiative (YSI) - Programs	•Parks & Recreation - Adult Tennis - Instruction		
64		•Public Works - Signal Maintenance & Upgrade	•Parks & Recreation - EXPAND - programsParks & Recreation - Flatirons Golf Course Operations and Maintenance (rentals, range, lessons, tournaments, leagues)	•Parks & Recreation - Youth Sports Programs - Instruction	•Parks & Recreation - Adult Volleyball - Leagues and Instruction		
65		•Public Works - Signs & Markings	•Parks & Recreation - Natural Resource Management (IPM, Water and Wetland Reg Mgmt, Wildlife Mgmt)	•Parks & Recreation - Youth Tennis - Instructions and Camps	•Parks & Recreation - Asset Management and Infrastructure Analysis		
66		•Public Works - Stormwater Permit Compliance	•Parks & Recreation - North Boulder Recreation Center Aquatics Facility & Maintenance	•Parks & Recreation - Youth Tennis - Instructions and Camps	•Parks & Recreation - Commercial Tree Program		
67		•Public Works - Street Repair and Maintenance	•Parks & Recreation - Reservoir - Aquatic Nuisance Species Mgmt	•Parks & Recreation - Youth Tennis - Instructions and Camps	•Parks & Recreation - Community Gardens (city land lease)		
68		•Public Works - Street Snow & Ice Control	•Parks & Recreation - Scott Carpenter Pool Maintenance & Operations	•Parks & Recreation - Youth Tennis - Instructions and Camps	•Parks & Recreation - Dance - Adult Programs		
69		•Public Works - Transit Operations	•Parks & Recreation - South Boulder Recreation Center Aquatics Facility & Maintenance	•Parks & Recreation - Youth Tennis - Instructions and Camps	•Parks & Recreation - Dance - Youth Programs and Camps		
70		•Public Works - Transportation CIP-Capital Maintenance	•Parks & Recreation - Spruce Pool Maintenance & Operations	•Parks & Recreation - Youth Tennis - Instructions and Camps	•Parks & Recreation - First Aid Classes		
71		•Public Works - Transportation CIP-Enhancements	•Parks & Recreation - Youth Services Initiative (YSI) - Programs	•Parks & Recreation - Youth Tennis - Instructions and Camps	•Parks & Recreation - Fitness Programs		
72		•Public Works - Transportation Development CIP-Enhancements	•Parks & Recreation - Youth Sports Programs - Instruction	•Parks & Recreation - Youth Tennis - Instructions and Camps	•Parks & Recreation - Flatirons Event Center Management & Maintenance		
73		•Public Works - Wastewater Treatment Plant (WWTP) Operations	•Parks & Recreation - Youth Tennis - Instructions and Camps	•Parks & Recreation - Youth Tennis - Instructions and Camps	•Parks & Recreation - Forestry Operations (pruning, removal, planting)		
74		•Public Works - Water Resources Operations	•Parks & Recreation - Youth Tennis - Instructions and Camps	•Parks & Recreation - Youth Tennis - Instructions and Camps	•Parks & Recreation - Gymnastics - Youth Instructional		

ATTACHMENT C-3

A	B	C	D	E	F	G	H
GOVERNANCE PROGRAMS							
					QUARTILE 3 PROGRAMS - 16		QUARTILE 4 PROGRAMS - 29
1							
2							
3							
4	<ul style="list-style-type: none"> City Attorney's Office - Advise the City Council City Attorney's Office - Advise the City Manager and City Departments 				<ul style="list-style-type: none"> City Manager's Office - Agenda and Meeting Administration 		<ul style="list-style-type: none"> City Manager's Office - Chamber /AV Support
5	<ul style="list-style-type: none"> City Attorney's Office - Civil Litigation Defense (when the city is sued) a. 			<ul style="list-style-type: none"> City Attorney's Office - Civil Litigation Plaintiff Representation (when the city sues) a. 	<ul style="list-style-type: none"> City Manager's Office - Board and Commission Administration 		<ul style="list-style-type: none"> City Manager's Office - Contract Routing/Document Recording
6	<ul style="list-style-type: none"> City Attorney's Office - Contract Review 			<ul style="list-style-type: none"> City Manager's Office - Open Records Requests Management, Archiving, and Destruction 	<ul style="list-style-type: none"> City Manager's Office - Codification of Boulder Revised Code 		<ul style="list-style-type: none"> City Manager's Office - Federal Legislative Affairs
7					<ul style="list-style-type: none"> City Manager's Office - Intergovernmental Relations 		<ul style="list-style-type: none"> City Manager's Office - State Legislative Affairs
8	<ul style="list-style-type: none"> City Attorney's Office - Ordinance Codification 			<ul style="list-style-type: none"> Finance - Long-Range Planning/Fiscal Analysis and Strategic Planning 	<ul style="list-style-type: none"> City Manager's Office - Internal Communication 		<ul style="list-style-type: none"> Finance - A/R-Assessments
9	<ul style="list-style-type: none"> City Manager's Office - City Administration and Operations 			<ul style="list-style-type: none"> Finance - Payment Processing 	<ul style="list-style-type: none"> Finance - Policy Analysis 		<ul style="list-style-type: none"> Finance - Employee Wellness
10	<ul style="list-style-type: none"> Finance - Budget Development 			<ul style="list-style-type: none"> Finance - Prop & Casualty Insurance Program 	<ul style="list-style-type: none"> Human Resources - Payroll 		<ul style="list-style-type: none"> Finance - Imaging/Record Retention
11	<ul style="list-style-type: none"> Finance - Coordination, Monitoring, Forecasting & Analysis 			<ul style="list-style-type: none"> Finance - Sales Tax - Auditing 	<ul style="list-style-type: none"> Human Resources - Performance Management 		<ul style="list-style-type: none"> Finance - Information Desk
12	<ul style="list-style-type: none"> Finance - Debt Mgmt 			<ul style="list-style-type: none"> Finance - Workers' Compensation Insurance Program 	<ul style="list-style-type: none"> Information Technology - Custom Application Provision - Community Services 		<ul style="list-style-type: none"> Finance - Internal Audit
13	<ul style="list-style-type: none"> Finance - Financial Reporting/Capital Assets/CAFR 			<ul style="list-style-type: none"> Human Resources - Benefits - Employee Welfare 	<ul style="list-style-type: none"> Information Technology - Custom Application Provision - Governance and Administration 		<ul style="list-style-type: none"> Finance - Mail - Centralized Services
14	<ul style="list-style-type: none"> Finance - Portfolio Mgmt (Cash Mgmt/Investments/Bank Recons) 			<ul style="list-style-type: none"> Human Resources - Benefits - Federally Mandated Leaves 	<ul style="list-style-type: none"> Information Technology - Custom Application Provision - Planning and Development 		<ul style="list-style-type: none"> Finance - Old Hire Pension Plan Mgmt
15	<ul style="list-style-type: none"> Finance - Purchasing 			<ul style="list-style-type: none"> Human Resources - Benefits - Retirements & Terminations 	<ul style="list-style-type: none"> Information Technology - End User Application Support - Support Services 		<ul style="list-style-type: none"> Human Resources - Benefits - Optional Employee Leaves
16	<ul style="list-style-type: none"> Finance - Sales Tax - Licensing, Collections, Reporting 			<ul style="list-style-type: none"> Human Resources - Employee Relations 	<ul style="list-style-type: none"> Information Technology - Packaged Application Support - Planning and Development 		<ul style="list-style-type: none"> Human Resources - Diversity
17	<ul style="list-style-type: none"> Human Resources - Compensation - Classification, Market Analysis and Structure 			<ul style="list-style-type: none"> Human Resources - Labor Relations 	<ul style="list-style-type: none"> Information Technology - Personal Computer Administration 		<ul style="list-style-type: none"> Human Resources - Succession Planning
18	<ul style="list-style-type: none"> Human Resources - Compensation - Delivery Systems 			<ul style="list-style-type: none"> Human Resources - Policies 	<ul style="list-style-type: none"> Public Works / Development & Support Services - Equipment Replacement (non-fleet) 		<ul style="list-style-type: none"> Human Resources - Training
19	<ul style="list-style-type: none"> Information Technology - Custom Application Provision - Support Services 			<ul style="list-style-type: none"> Human Resources - Staffing 	<ul style="list-style-type: none"> Public Works / Development & Support Services - Facility Operations & Maintenance (projects < \$3000) 		<ul style="list-style-type: none"> Information Technology - BRAN Lead Party Infrastructure
20	<ul style="list-style-type: none"> Information Technology - Network Administration 			<ul style="list-style-type: none"> Information Technology - Application Server Administration 	<ul style="list-style-type: none"> Information Technology - Custom Application Provision - Support Services 		<ul style="list-style-type: none"> Information Technology - Custom Application Provision - Public Infrastructure
21	<ul style="list-style-type: none"> Information Technology - Other Server Administration 			<ul style="list-style-type: none"> Safety and Justice 	<ul style="list-style-type: none"> Information Technology - Packaged Application Support - Support Services 		<ul style="list-style-type: none"> Information Technology - Help Desk (Tier 1)
22	<ul style="list-style-type: none"> Information Technology - Packaged Application Support - Support Services 			<ul style="list-style-type: none"> Information Technology - Data Center/Server Room Operations 	<ul style="list-style-type: none"> Information Technology - Packaged Application Support - Support Services 		<ul style="list-style-type: none"> Information Technology - Packaged Application Support - Community Services
23	<ul style="list-style-type: none"> Information Technology - Security Administration 			<ul style="list-style-type: none"> Information Technology - Database Administration 	<ul style="list-style-type: none"> Information Technology - Packaged Application Support - Governance and Administration 		<ul style="list-style-type: none"> Information Technology - Packaged Application Support - Governance and Administration
24	<ul style="list-style-type: none"> Information Technology - Storage Administration 			<ul style="list-style-type: none"> Information Technology - Database Server Administration 	<ul style="list-style-type: none"> Information Technology - Packaged Application Support - Public Infrastructure 		<ul style="list-style-type: none"> Information Technology - Packaged Application Support - Public Infrastructure
25	<ul style="list-style-type: none"> Information Technology - Telephone Support 			<ul style="list-style-type: none"> Information Technology - Disaster Recovery/Planning 	<ul style="list-style-type: none"> Information Technology - Personal Computer Support 		<ul style="list-style-type: none"> Information Technology - Personal Computer Support
26	<ul style="list-style-type: none"> Public Works / Development & Support Services - Radio Shop and Communications Support 			<ul style="list-style-type: none"> Information Technology - eGovernment (Web/Internet) 	<ul style="list-style-type: none"> Information Technology - Personal Productivity Tool Support 		<ul style="list-style-type: none"> Information Technology - Personal Productivity Tool Support
27				<ul style="list-style-type: none"> Information Technology - Email/Calendar Administration 			<ul style="list-style-type: none"> Information Technology - Packaged Application Support - Governance and Administration
28				<ul style="list-style-type: none"> Information Technology - File/Print Administration 			<ul style="list-style-type: none"> Information Technology - Packaged Application Support - Governance and Administration
29				<ul style="list-style-type: none"> Information Technology - Geographic Information Systems (GIS) 	<ul style="list-style-type: none"> Information Technology - Support Services - Facility Energy Management 		<ul style="list-style-type: none"> Public Works / Development & Support Services - Facility Energy Management
30				<ul style="list-style-type: none"> Information Technology - Packaged Application Support - Law, Safety and Justice 	<ul style="list-style-type: none"> Public Works / Development & Support Services - Fueling 		<ul style="list-style-type: none"> Public Works / Development & Support Services - Fleet Operations - Fueling
31				<ul style="list-style-type: none"> Information Technology - Server Administration 	<ul style="list-style-type: none"> Public Works / Development & Support Services - Fleet Operations 		<ul style="list-style-type: none"> Public Works / Development & Support Services - Fleet Operations - Preventative Maintenance
32				<ul style="list-style-type: none"> Major Maintenance (projects > \$3,000) 	<ul style="list-style-type: none"> Public Works / Development & Support Services - Facility Renovation & Replacement 		<ul style="list-style-type: none"> Public Works / Development & Support Services - Fleet Operations - Repair
33				<ul style="list-style-type: none"> Public Works / Development & Support Services - Fleet Replacement 			
34							
35							

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.¹
- 1.2 **Budget Process** - A Biennial budget shall be adopted every two years by December 1st of the year prior to the two-year budget period. Adjustments for changing circumstances for the second year of the two-year budget cycle shall be adopted by December 1st of the first year of the biennial period.²
- 1.3 **Budget Preparation** - While the Charter establishes time limits and the essential content of the City Manager's proposed budget, the budget preparation process is not prescribed. The preparation process is developed by the City Manager with input from the City Council.
- 1.4 **Changes to Adopted Budget** - Normally, initial appropriations (excluding carryovers and encumbrances) will be made only in the context of the annual budget process when all City needs can be reviewed and prioritized in a comprehensive manner. The biennial budget process will also include a projection of the multi-year impact of decisions.³

SECTION 2 - REVENUE POLICIES

- 2.1 **Property Tax** - Mill levies shall be certified at the 1992 mill levy rate. A temporary mill levy credit shall also be certified whenever the calculated revenue forecast exceeds the calculated revenue limitation by more than 1/10th of a mill.⁴
- 2.2 **Revenue Review and Projection** - The City reviews estimated revenue and fee schedules as part of the budget process. Estimated revenue is projected in a "most likely" scenario for five years and updated annually. Proposed rate increases are based upon Citywide Pricing Policy Guidelines that were adopted by Council in 1994. User fees shall be aligned with these guidelines over a five-year period.
- 2.3 **User Fee Guidelines** - The general guidelines of the City of Boulder regarding user fees are based upon the following considerations:
 - 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.⁵

- 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.⁶
- 3.2 Administrative Charges** - The City shall employ a cost allocation system to identify the full cost of providing services to the public and recover certain costs incurred by various funds in providing support services to other City departments. The system shall accomplish the following objectives:
- a. Complete recovery of costs incurred with the exception of the costs of "general governance".
 - b. Equitable allocation of costs to users.

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

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

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.⁷
- 4.2 Inclusion of Operating Costs** - Prior to approval of capital projects, associated operating costs must be included in balanced multi-year operating budgets.
- 4.3 Capital Improvement Project Contingency Funds** - Capital Improvement Project contingency funds may be expended by the Project Manager, with Director approval, for unanticipated needs or changes that are within the original scope of the project. The "scope of the project" is defined as the description of the project presented with the CIP that clearly defines the parameters, objectives, and budget of the project. Requested modifications exceeding the original scope of the project shall be presented to Council for approval.
- 4.4 CIP Arts Funding** - Where feasible, Project Managers, when designing capital projects should incorporate public art into the design.

SECTION 5 - RESERVE POLICIES

5.1 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

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 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.

**2011 BUDGET
Reserve Policies**

Fund	Category	Reserve	Purpose	Current Reserve Policy	2011 Projected Amount	Comments
General Fund	Projected 2011 Year-End Fund Balance Before Reserves				11,042,000	
	Emergency/ Stabilization	Emergency Reserve	Reserve is to provide a cushion for revenue shortfalls, emergencies, and for expenditure opportunities.	Based upon GF expenditures less grants: proposed goal is to have a 10% reserve.	9,958,000	Current reserve policy is being met.
	Projected 2011 Year-end Fund Balance After Reserves				1,084,000	

Capital Development Fund	Projected 2011 Year-End Fund Balance Before Reserves				4,680,972	
	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.
	Projected 2011 Year-end Fund Balance After Reserves				4,180,972	

Planning and Development Services Fund	Projected 2011 Year-End Fund Balance Before Reserves				3,765,109	
	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	500,646	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).	224,948	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.	Reserve is to cover 100% of accrued costs as determined by Finance	349,449	Current reserve policy is being met.
	Liability	State Historic Tax Credit	The reserve was established to cover the fund balance associated with the state historic tax credit program.	Reserve is to cover 100% of the state historic tax credit fund balance.	6,600	Current reserve policy is being met.
	Projected 2011 Year-end Fund Balance After Reserves				2,683,466	

**2011 BUDGET
Reserve Policies**

Fund	Category	Reserve	Purpose	Current Reserve Policy	2011 Projected Amount	Comments
Affordable Housing Fund	Projected 2011 Year-End Fund Balance Before Reserves				26,793	
	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.	16,512	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).	10,281	Current reserve policy is being met.
	Projected 2011 Year-end Fund Balance After Reserves				0	

CHAP Fund	Projected 2011 Year-End Fund Balance Before Reserves				36,971	
	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.	28,220	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).	8,751	Current reserve policy is being met.
	Projected 2011 Year-end Fund Balance After Reserves				0	

.25 Cent Sales Tax Fund	Projected 2011 Year-End Fund Balance Before Reserves				1,241,462	
	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.	160,645	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	52,739	Current reserve policy is being met.
	Projected 2011 Year-end Fund Balance After Reserves				1,028,078	

Library Fund	Projected 2011 Year-End Fund Balance Before Reserves				257,676	
	Emergency/ Stabilization	Emergency	Reserve was established to cover emergencies.	Current reserve policy designates 10% of annual Library revenues for emergencies.	90,001	Current reserve policy is being met.
	Projected 2011 Year-end Fund Balance After Reserves				167,675	

**2011 BUDGET
Reserve Policies**

Fund	Category	Reserve	Purpose	Current Reserve Policy	2011 Projected Amount	Comments
Recreation Activity Fund	Projected 2011 Year-End Fund Balance Before Reserves				630,399	
	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	215,290	Current reserve policy is being met.
	Projected 2011 Year-end Fund Balance After Reserves				365,109	

Climate Action Plan Fund	Projected 2011 Year-End Fund Balance Before Reserves				74,293	
	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.	1,637	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	9,500	Current reserve policy is being met.
	Projected 2011 Year-end Fund Balance After Reserves				13,156	

Open Space Fund	Projected 2011 Year-End Fund Balance Before Reserves				10,529,072	
	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.

**2011 BUDGET
Reserve Policies**

Fund	Category	Reserve	Purpose	Current Reserve Policy	2011 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).	242,270	Current reserve policy is being met.
	Special Purpose	Capital Reserve	Acquisition Reserve	Reserve is to capture the Acquisition CIP funds that have been unexpended due to economic downturn.	1,600,000	Current reserve policy is being met.
	Special Purpose	Capital Reserve	Reserve for Gross Reservoir Expansion	Reserve is to cover OSMP obligation to improve South Boulder Creek flow.	800,000	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	480,000	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.
Projected 2011 Year-end Fund Balance After Reserves					921,802	

Airport Fund	Projected 2011 Year-End Fund Balance Before Reserves				261,515	
	Emergency/ Stabilization	Designated Reserve	This is an unappropriated reserve for operating and capital emergencies and revenue shortfalls.	25% of Fund's operating budget.	109,916	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.	6,121	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).	4,396	Current reserve policy is being met.
Projected 2011 Year-end Fund Balance After Reserves					141,082	

Transportation Fund	Projected 2011 Year-End Fund Balance Before Reserves				2,137,810	
	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	280,351	Current reserve policy is being met.

**2011 BUDGET
Reserve Policies**

Fund	Category	Reserve	Purpose	Current Reserve Policy	2011 Projected Amount	Comments
	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.	154,560	Current reserve policy is being met.
Projected 2011 Year-end Fund Balance After Reserves					1,227,899	

Transportation Development Fund	Projected 2011 Year-End Fund Balance Before Reserves				197,366	
	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.
	Liability	Pay Period 27 Reserve	Reserve established to provide funding for years in which there are 27 pay periods. First one occurs in 2013	Reserve is to cover 100% of cash payment for 27th pay period for year in which it occurs (e.g. 2013).	4,345	Current reserve policy is being met.
Projected 2011 Year-end Fund Balance After Reserves					55,161	

Permanent Parks and Recreation Fund	Projected 2011 Year-End Fund Balance Before Reserves				2,356,871	
	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.	51,917	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	15,268	Current reserve policy is being met.
Projected 2011 Year-end Fund Balance After Reserves					2,289,686	

**2011 BUDGET
Reserve Policies**

Fund	Category	Reserve	Purpose	Current Reserve Policy	2011 Projected Amount	Comments
Water Utility Fund	Projected 2011 Year-End Fund Balance Before Reserves				24,982,845	
	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 interest reside in this reserve until it is needed for the pipeline.	13,124,687	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.	683,216	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).	232,443	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) .	4,036,044	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.	2,000,000	Current reserve policy is being met.
	Projected 2011 Year-end Fund Balance After Reserves				1,737,625	

**2011 BUDGET
Reserve Policies**

Fund	Category	Reserve	Purpose	Current Reserve Policy	2011 Projected Amount	Comments
Wastewater Utility Fund	Projected 2011 Year-End Fund Balance Before Reserves				10,452,071	
	Bond	Bond Reserve	These reserves are established in accordance with bond covenant requirements for revenue bonds.	Reserve amount defined individually for each bond issuance, equal to approximately one- year's annual debt payment.	840,389	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.	649,546	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).	188,357	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) .	2,459,884	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.
	Projected 2011 Year-end Fund Balance After Reserves				5,813,895	

Stormwater/ Flood Management Utility Fund	Projected 2011 Year-End Fund Balance Before Reserves				5,933,663	
	Bond	Bond Reserve	These reserves are established in accordance with bond covenant requirements for revenue bonds.	Reserve amount defined individually for each bond issuance, equal to approximately one year's annual debt payment.	324,984	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.
	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.	76,926	Current reserve policy is being met.

**2011 BUDGET
Reserve Policies**

Fund	Category	Reserve	Purpose	Current Reserve Policy	2011 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).	53,292	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) .	874,272	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.
Projected 2011 Year-end Fund Balance After Reserves					3,354,189	

Downtown Commercial District Fund (formerly CAGID)	Projected 2011 Year-End Fund Balance Before Reserves				1,341,277	
	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.	525,134	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.	109,485	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).	44,000	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.	285,089	Current reserve policy is being met.
Projected 2011 Year-end Fund Balance After Reserves					377,569	

**2011 BUDGET
Reserve Policies**

Fund	Category	Reserve	Purpose	Current Reserve Policy	2011 Projected Amount	Comments
University Hill Commercial District Fund (formerly UHGID)	Projected 2011 Year-End Fund Balance Before Reserves				694,363	
	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.	123,151	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.	18,469	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).	7,714	Current reserve policy is being met.
Projected 2011 Year-end Fund Balance After Reserves					545,029	

Telecommunications Replacement Reserve Fund	Projected 2011 Year-end Fund Balance Before Reserves				478,874	
	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.	478,874	Current reserve policy is being met.
Projected 2011 Year-end Fund Balance After Reserves					0	

Property and Casualty Reserve Fund	Projected 2011 Year-end Fund Balance Before Reserves				4,645,461	
	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	1,635,223	Current reserve policy is being met.
Projected 2011 Year-end Fund Balance After Reserves					3,010,238	

**2011 BUDGET
Reserve Policies**

Fund	Category	Reserve	Purpose	Current Reserve Policy	2011 Projected Amount	Comments
Workers Compensation Reserve Fund	Projected 2011 Year-end Fund Balance Before Reserves				3,481,969	
	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.	1,412,198	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).	10,090	Current reserve policy is being met.
	Projected 2011 Year-end Fund Balance After Reserves				2,059,681	

Compensated Absences Fund	Projected 2011 Year-end Fund Balance Before Reserves				981,117	
	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.	981,117	Current reserve policy is being met.
	Projected 2011 Year-end Fund Balance After Reserves				0	

Fleet Operations Fund	Projected 2011 Year-end Fund Balance Before Reserves				398,312	
	Emergency/ Stabilization	Operating Reserve	This is an unappropriated reserve for operating emergencies	5% of Fund's operating budget	176,212	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.	184,066	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).	38,034	Current reserve policy is being met.
	Projected 2011 Year-end Fund Balance After Reserves				0	

**2011 BUDGET
Reserve Policies**

Fund	Category	Reserve	Purpose	Current Reserve Policy	2011 Projected Amount	Comments
Fleet Replacement Fund	Projected 2011 Year-end Fund Balance Before Reserves				7,998,204	
	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.	7,998,204	Current reserve policy is being met.
	Projected 2011 Year-end Fund Balance After Reserves				0	

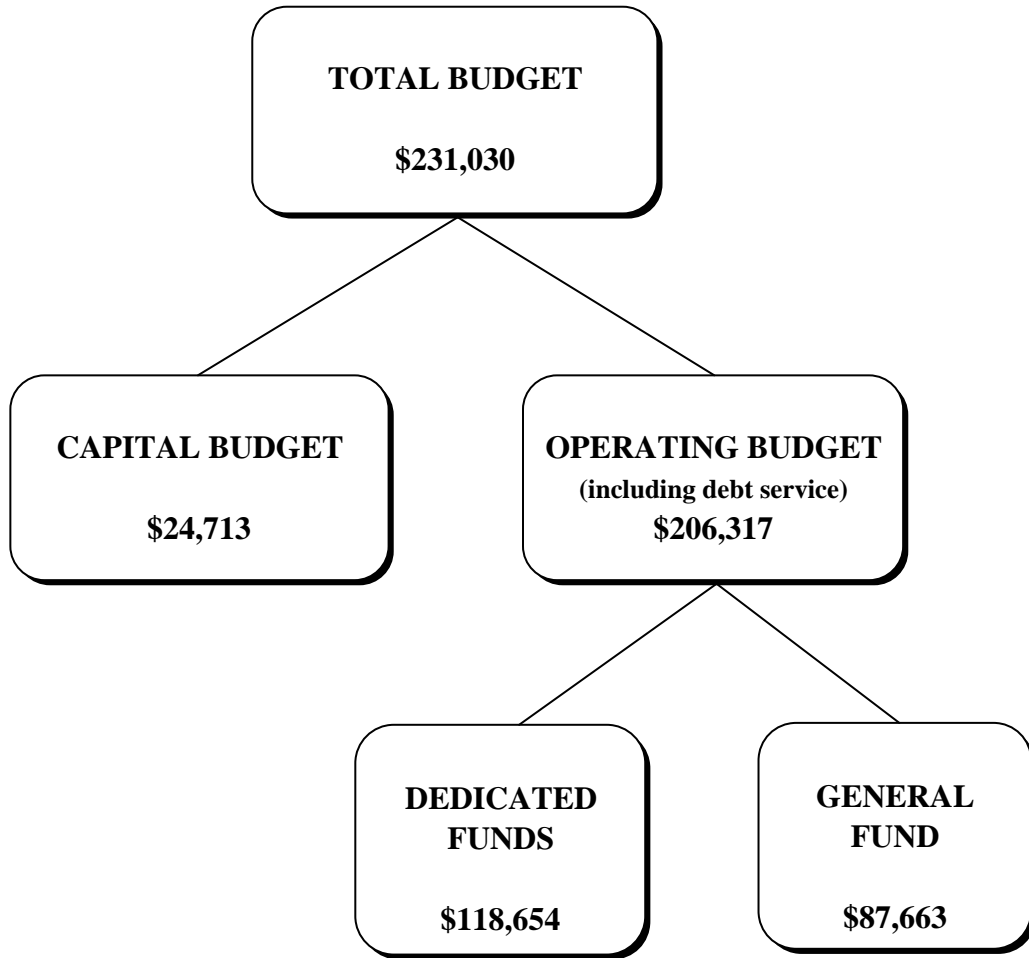
Computer Replacement Reserve Fund	Projected 2011 Year-end Fund Balance Before Reserves				5,349,864	
	Replacement		Reserve was created to level out spending for micro-computer related hardware and software.	Goal is that this fund will cover the replacement of existing computer systems and keep software maintenance up to date.	3,295,453	Current reserve policy is being met.
	Projected 2011 Year-end Fund Balance After Reserves				2,054,411	

Equipment Replacement Reserve Fund	Projected 2011 Year-end Fund Balance Before Reserves				3,691,524	
	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.	3,690,670	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).	854	Current reserve policy is being met.
	Projected 2011 Year-end Fund Balance After Reserves				0	

**2011 BUDGET
Reserve Policies**

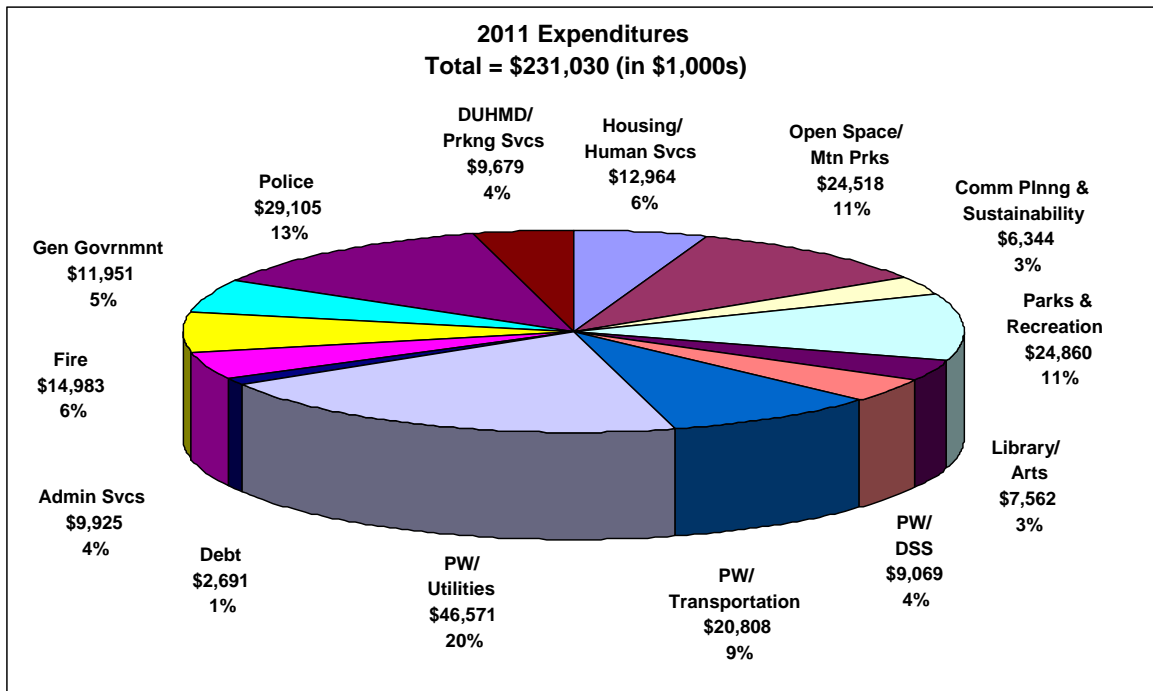
Fund	Category	Reserve	Purpose	Current Reserve Policy	2011 Projected Amount	Comments
Facility Renovation and Replacement Fund	Projected 2011 Year-end Fund Balance Before Reserves				1,694,445	
	Replacement		Fund was created to protect the City investment in facilities.	To protect City investment in buildings, funds shall be budgeted annually for major maintenance and renovation and replacement of such buildings. To extend the life of these assets, the goal over a 20 year period shall be to increase the funds budgeted annually for maintenance of buildings to approximately 2% of the current replacement value.	1,691,417	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).	3,028	Current reserve policy is being met.
Projected 2011 Year-end Fund Balance After Reserves					0	

**CITY OF BOULDER
2011 BUDGET
(in \$1,000s)**



City of Boulder Budget Summary 2011 Budget

Citywide Expenses (Uses)



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

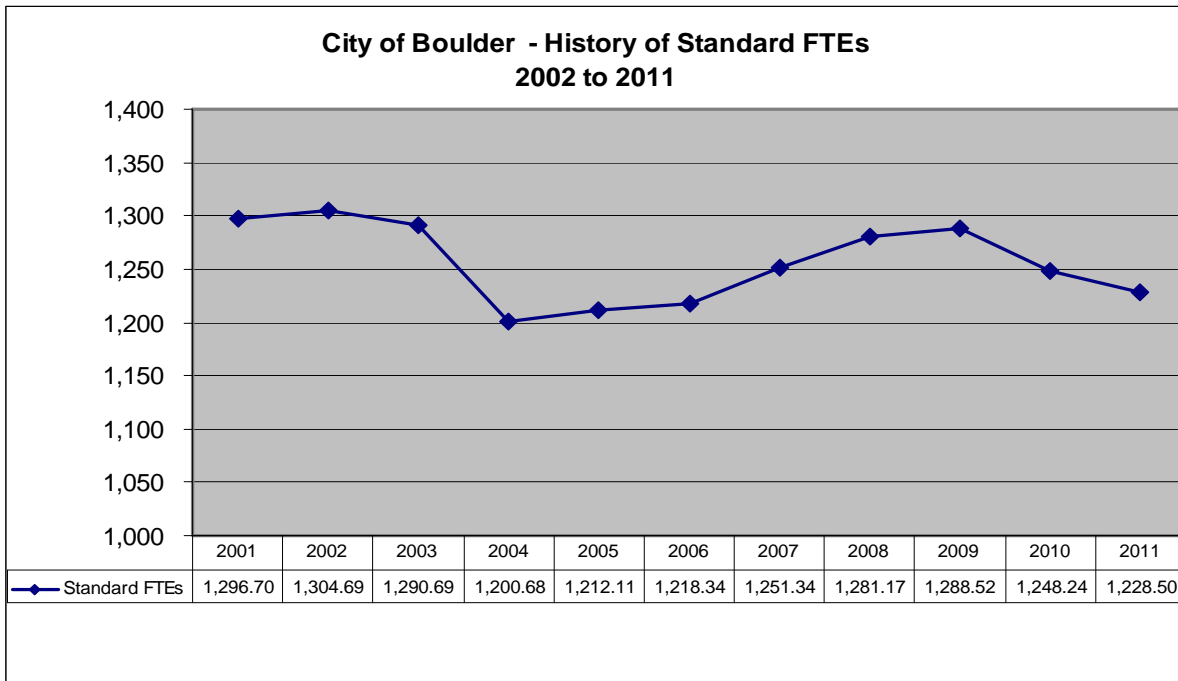
The 2011 budget totals \$231,030,000 and represents a 0.38% increase over the 2010 approved budget for all funds, including governmental, enterprise, internal service and capital improvement funds.

Basic Expenditure Assumptions

Personnel Factors/General Salary Increases:

Management/Non-union	0.00%
Boulder Municipal Employees Association	0.00%
Fire	1.00%
Police *	3.50%

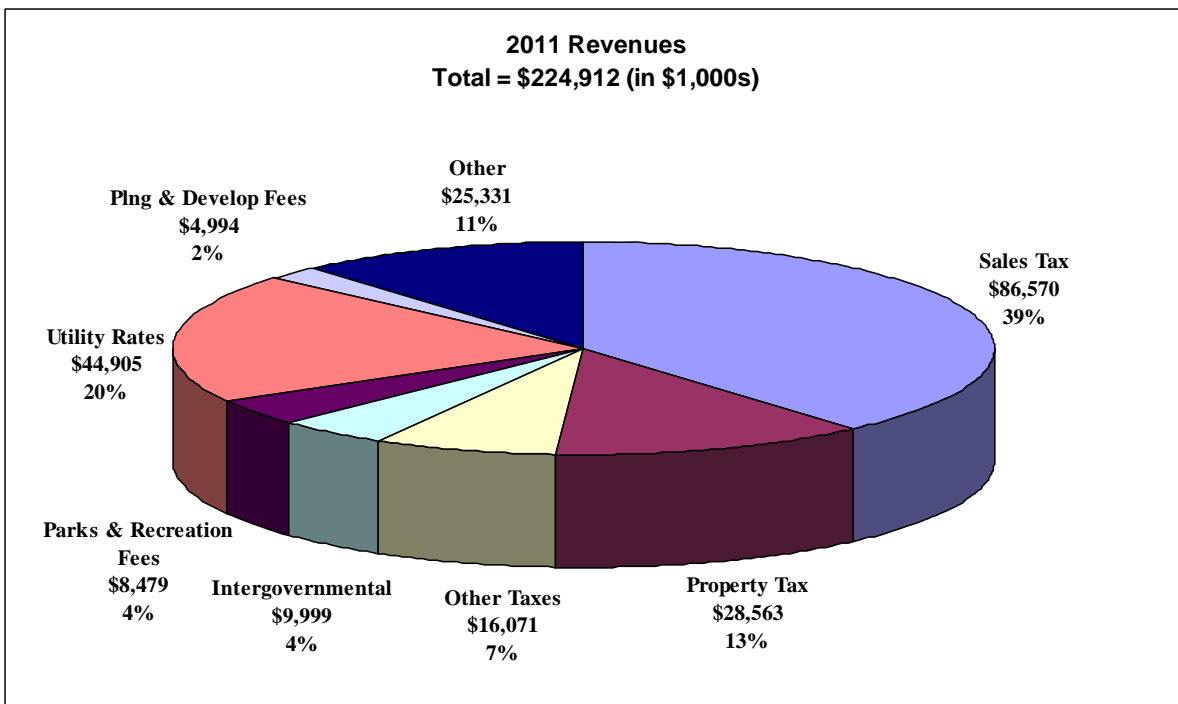
* Based on the current 2010-2011 contract, the Police department will receive a 3.5% salary increase in 2011 (the second year of a two-year contract)



Non-Personnel Factors:

Non-personnel budgets were not increased for 2011.

Citywide Revenue (Sources)



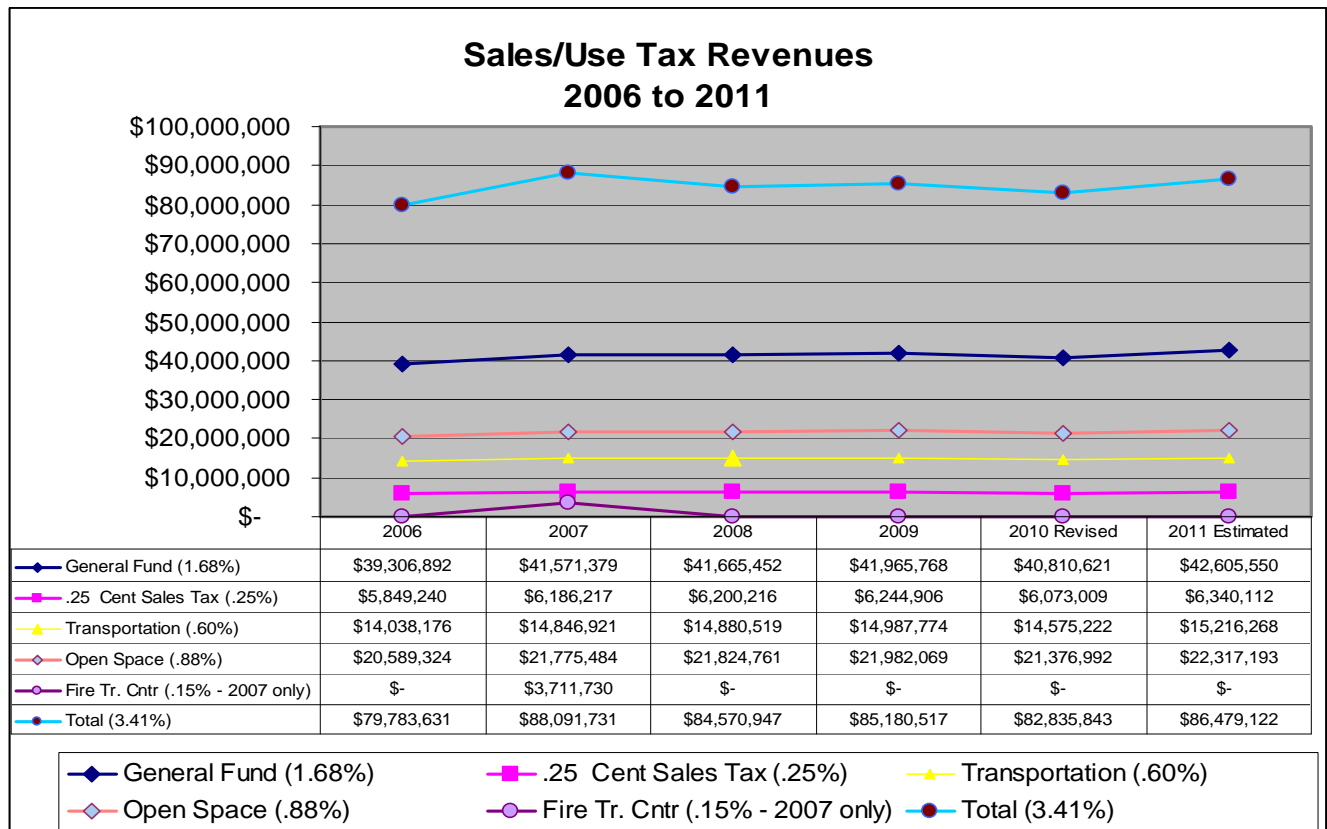
The 2011 budget is based on projected citywide revenues of \$224,912,000. This represents a 0.29% increase over the total revenues projected for the 2010 approved budget. The three largest revenue sources for the city are sales/use taxes, property taxes

and utility rate charges. These three funding sources represent 72% of the total sources of city funds and are described in more detail below.

Sales/Use Tax

Sales/use taxes represent 39% 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 2011 sales and use tax rate consists of several components. The following is a list of the specific funds that have sales tax as a component of their revenue.

Fund	Rate	Start Date	Expiration Date
General	1.00%	1/1/1964	None
General	0.53%	1/1/1988	None
General	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>		



Based on economic indicators, the 2010 sales/use tax projection was revised in spring 2010. Although economic conditions appear to be stabilizing, the current forecast estimates that sales/use taxes will decline by 2.75% in 2010. Note that the percent change

in 2010 sales/use collections compared to 2009 are impacted as a result of construction use taxes being much higher than projected in 2010. These non-recurring revenues are related to one-time construction projects in the city. For 2011, in alignment with a projected slow economic recovery, sales and use tax collections are projected to increase by 4.40% from a new and lower base level.

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 2011 budget, including a reduction in the mill levy credit from 2.663 to 1.163 to reflect the removal of the remaining TABOR restrictions on property tax:

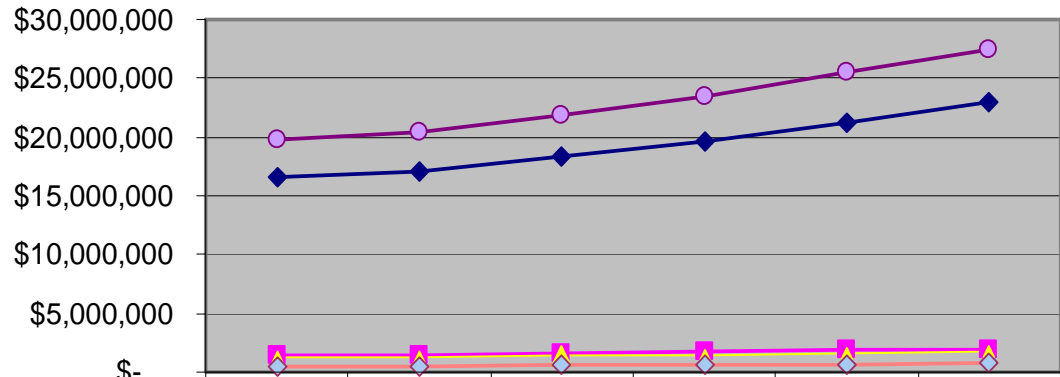
Property Tax Rate from 2010 Approved Budget:

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>1.163</u>
TOTAL (Mills subject to Article X, Section 20 Of the Colorado Constitution)	8.818
General City Operations (Public Safety)	<u>2.000</u>
NET MILL LEVY	<u>10.818</u>

City of Boulder - Net Mill Levy							
Revenue Year	2005	2006	2007	2008	2009	2010	2011
Mill Levy	10.005	9.643	9.889	9.201	9.841	10.295	10.818

City of Boulder property taxes are distributed to four general governance funds shown in the chart below. In addition, the Downtown Commercial District Fund and the University Hill District Fund both receive property taxes.

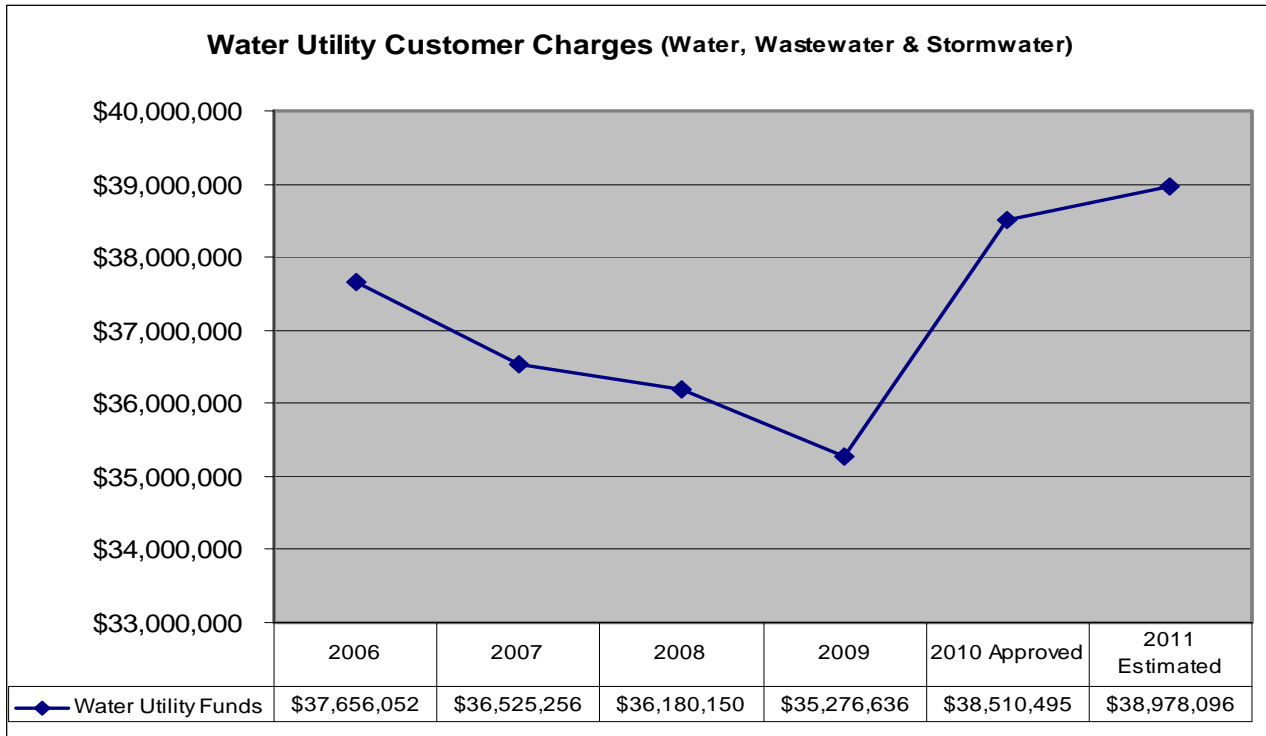
**Property Tax Revenues
Total and Distribution by Fund (2006 to 2011)**



	2006	2007	2008	2009	2010 Revised	2011 Estimated
◆ General Fund	\$16,642,684	\$17,112,012	\$18,360,369	\$19,688,821	\$21,293,000	\$22,940,000
■ Permanent Parks & Recreation Fund	\$1,418,448	\$1,468,549	\$1,543,275	\$1,687,455	\$1,876,583	\$1,993,876
▲ Community Housing Assistance Program Fund	\$1,260,865	\$1,304,110	\$1,371,903	\$1,501,780	\$1,668,074	\$1,771,454
◇ Library Fund	\$524,748	\$543,786	\$570,231	\$625,154	\$694,336	\$737,408
● Total	\$19,846,745	\$20,428,457	\$21,845,778	\$23,503,210	\$25,531,993	\$27,442,738

Utility Rate Charges

The 2011 approved budget reflects a 3% revenue increase for water, a 3% revenue increase for wastewater and no increase for stormwater/flood management. In the chart below, note that 2009 water utility revenues were lower due to a wet spring and summer



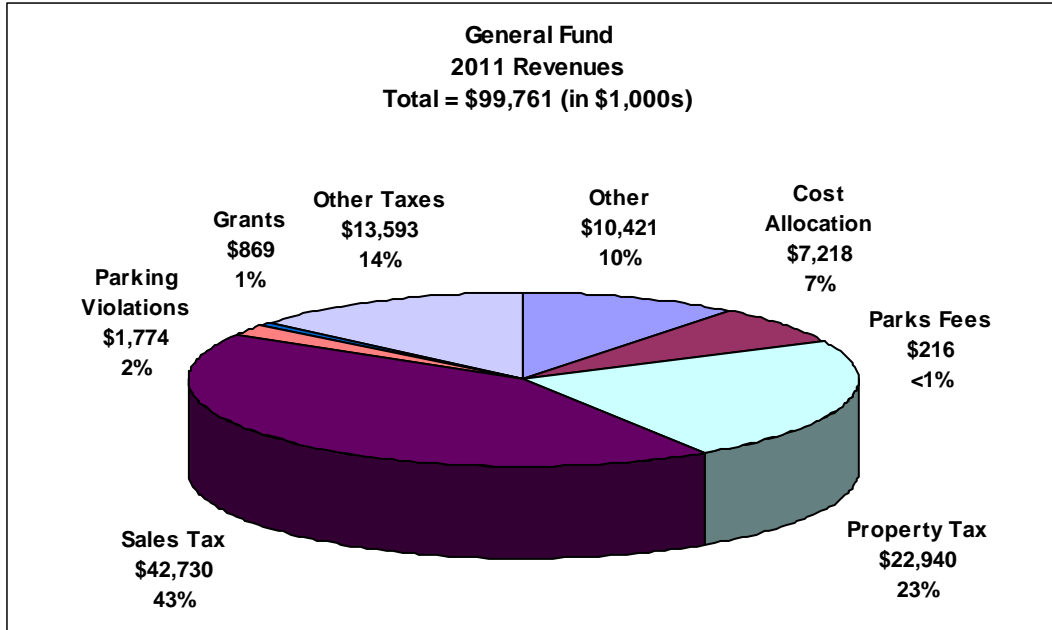
Impact on Fund Balance

For the 2011 budget year, there is \$6,118,000 being used from fund balance to fund anticipated expenses. Most funds that are using fund balance have purposely saved money in order to fund capital projects. Pay-as-you-go financing is a common strategy in capital intensive funds such as the Water Utility funds, the Transportation Fund and the Permanent Parks and Recreation Fund. Other funds, including the General Fund, are using fund balance reserves to fund either capital or one-time expenses in 2011 such as the Clean Energy Study, Junction Place Phase I improvements and several redevelopment analyses. Finally, in limited circumstances, the use of fund balance may reflect multi-year service obligations (e.g., the Planning and Development Services Fund), which may result in revenue being collected in the first year and the city service being provided in the subsequent year.

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 2011 budget year are \$99,761,000. This represents 3.1% increase over the 2010 approved budget with estimated revenues of \$96,746,000.



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 2011 are projected to be \$22,940,000 or 23% of General Fund revenues for 2011.

Other Taxes

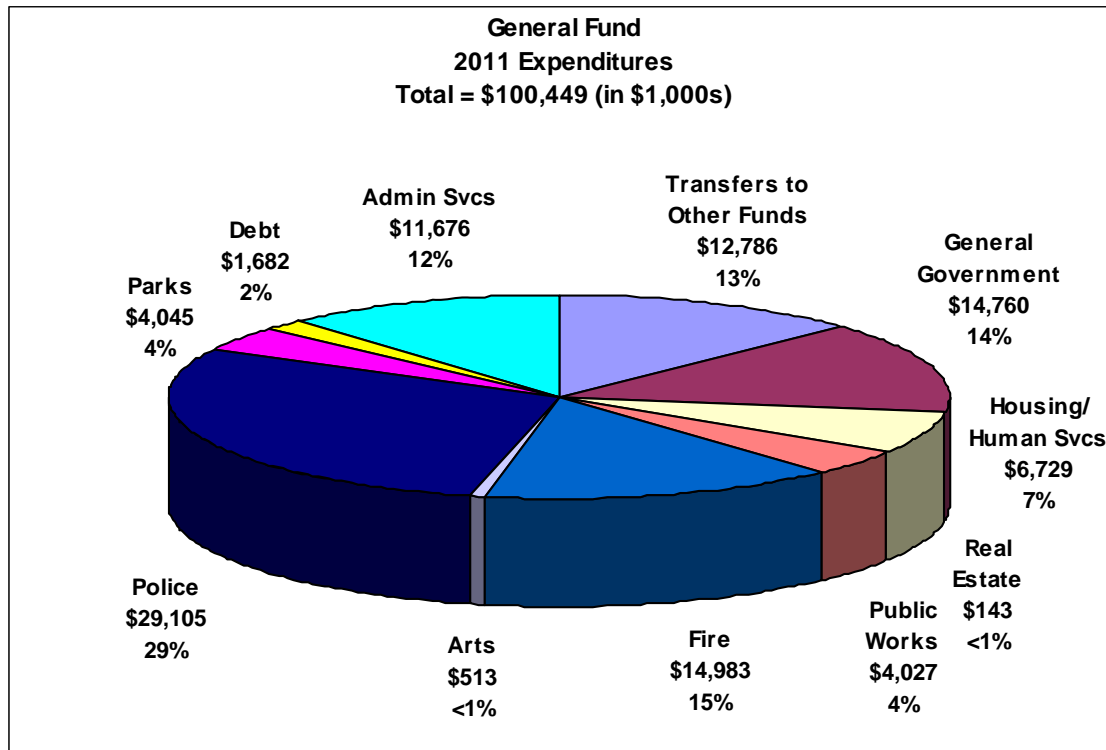
Other taxes include admission tax, accommodation tax, liquor occupation tax, telephone occupation tax, cable franchise tax, utility occupation tax, specific ownership tax, tobacco tax and trash tax. Estimates for these taxes are based on historical trends, inflation and economic growth in the respective areas. The total estimated revenue associated with other taxes is \$10,421,000 or 10% of General Fund revenues for 2011.

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 2011 is \$7,218,000 or 7% of General Fund revenues for 2011.

General Fund Expenses (Uses)

The 2011 General Fund budget is \$100,449,000. This represents a 3.9% increase from the 2010 approved budget of \$96,713,000.



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

	2009 ACTUAL	2010 APPROVED	2011 APPROVED
UNRESTRICTED FUNDS:			
General (includes Public Safety Fund)			
Sales and Use Taxes	\$ 38,108	\$ 37,925	\$ 38,746
Add'l Sales/Use Tax from Add'l Auditor	0	0	180
Tax Increment (10th & Walnut)	796	887	887
.15 Cent Sales Tax	3,787	3,724	3,804
Food Service Tax	483	510	500
Accommodation Tax	2,471	2,658	2,621
Admission Tax	578	580	594
Property Tax	13,961	14,397	14,725
"De-Bruced" Property Tax Increment	951	1,920	2,880
Property Tax (Public Safety)	4,777	4,976	5,335
Trash Hauler/Recycling Occ.Tx.	1,399	1,187	1,642
Liquor Occupation Tax	581	637	608
Telephone Occupation Tax	781	768	768
Cable Television Franchise Tax & PEG Fee	1,236	1,164	1,164
Xcel Franchise Tax	3,912	3,940	4,136
Specific Ownership Tax	1,249	1,299	1,236
Tobacco Tax	337	385	324
Misc. Charges for Services	321	198	202
NPP & Other Parking Revenue	156	137	140
Meters - Out of Parking Districts	473	474	474
Meters - Within Parking Districts	2,454	2,405	2,464
Sale of Goods	55	61	63
Misc. Fines & Administr. Penal	2	2	2
Municipal Crt Charges & Fines	1,740	1,648	1,774
Parking Violations	1,948	1,970	1,970
Photo Enforcement	1,585	1,965	2,014
Business Licenses	203	202	308
Misc. Intergovernmental Chg.	177	0	0
Court Awards	131	115	119
Grants	1,549	932	869
Interest & Investment Earnings	772	638	650
Leases, Rents & Royalties	127	160	165
Miscellaneous Revenues	819	795	669
Education Excise Tax (To Reserve)	491	0	0
Parks Fees	202	215	216
Housing/Human Services Fees	320	218	222
Waste Reduction Bonds (6400 Arapahoe)	6,076	0	0
Carryovers from Add'l Revenue	1,888	0	0
Budget Stabilization Strategies	0	100	0
SUB-TOTAL REVENUE	\$ 96,896	\$ 89,192	\$ 92,471

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

	2009 ACTUAL		2010 APPROVED		2011 APPROVED
Transfers In					
Cost Allocation - All Funds	6,552	\$	6,994	\$	7,218
CAGID - Reimb for Mall Improvements	500		500		44
Other	72		60		28
SUB-TOTAL TRANSFERS IN	<u>7,124</u>	\$	<u>7,554</u>	\$	<u>7,290</u>
TOTAL General Fund	104,020	\$	96,746	\$	99,761
Community Housing Assistance (CHAP)					
Property Tax	1,502	\$	1,645	\$	1,771
Development Excise Tax	157		150		90
Interest & Investment Earnings	55		50		50
Loan Repayment	0		690		46
TOTAL CHAP	<u>1,714</u>	\$	<u>2,535</u>	\$	<u>1,957</u>
NET TOTAL UNRESTRICTED FUNDS	<u><u>105,734</u></u>	\$	<u><u>99,281</u></u>	\$	<u><u>101,718</u></u>

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

	2009 ACTUAL	2010 APPROVED	2011 APPROVED
RESTRICTED FUNDS:			
Capital Development			
Development Excise Tax	\$ 288	\$ 250	\$ 260
Excise Taxes	0	0	72
Interest & Investment Earnings	133	90	47
	<u>\$ 421</u>	<u>\$ 340</u>	<u>\$ 379</u>
Lottery			
Lottery Funds	\$ 928	\$ 1,001	\$ 913
Interest & Investment Earnings	50	40	28
	<u>\$ 978</u>	<u>\$ 1,041</u>	<u>\$ 941</u>
Planning & Development Svcs			
Misc. Development Fees	\$ 4,587	\$ 4,706	\$ 4,994
Interest & Investment Earnings	188	88	114
Grants	42	0	0
Other	4	0	13
Transfers In	2,683	2,854	2,748
	<u>\$ 7,504</u>	<u>\$ 7,648</u>	<u>\$ 7,869</u>
Affordable Housing Fund			
Cash In Lieu of Affordable Units	\$ 2,131	\$ 1,750	\$ 1,500
Interest & Investment Earnings	72	50	50
Transfers In	401	325	325
Sale of Goods and Capital Assets	31	0	0
Other	156	232	161
	<u>\$ 2,791</u>	<u>\$ 2,357</u>	<u>\$ 2,036</u>
.25 Cent Sales Tax			
Sales and Use Taxes	\$ 6,236	\$ 6,207	\$ 6,340
Interest & Investment Earnings	121	185	126
Grants	113	0	0
Bond Refunding	12,487	0	0
Other	109	15	15
	<u>\$ 19,066</u>	<u>\$ 6,407</u>	<u>\$ 6,481</u>
Library			
Property Tax	\$ 625	\$ 667	\$ 737
Misc. Charges for Services	143	115	115
Interest & Investment Earnings	18	15	15
Leases, Rents & Royalties	12	9	9
Transfers In	6,032	6,118	6,149
Other	74	24	24
	<u>\$ 6,904</u>	<u>\$ 6,948</u>	<u>\$ 7,049</u>

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

	2009 ACTUAL	2010 APPROVED	2011 APPROVED
Recreation Activity			
Admission & Activity Charges	\$ 8,030	\$ 8,941	\$ 8,401
Interest & Investment Earnings	49	0	51
Transfers In	1,786	1,617	1,575
	<u>\$ 9,865</u>	<u>\$ 10,558</u>	<u>\$ 10,027</u>
Climate Action Plan			
Climate Action Plan Tax	\$ 1,212	\$ 1,609	\$ 1,561
Miscellaneous Revenues	8	0	0
Interest & Investment Earnings	7	0	9
	<u>\$ 1,227</u>	<u>\$ 1,609</u>	<u>\$ 1,570</u>
Open Space			
Sales and Use Taxes	\$ 21,952	\$ 21,847	\$ 22,317
Sale of Capital Assets	78	0	486
Grants	51	0	0
Interest & Investment Earnings	335	325	325
Leases, Rents & Royalties	591	486	0
Bond Refunding	13,142	0	0
Miscellaneous Revenues	0	0	0
Transfers In	999	921	1,021
	<u>\$ 37,148</u>	<u>\$ 23,579</u>	<u>\$ 24,149</u>
Airport			
Misc. Charges for Services	\$ 4	\$ 7	\$ 4
Grants	31	0	924
Interest & Investment Earnings	16	12	12
Leases, Rents & Royalties	391	399	406
Misc Sale of Goods	2	0	0
	<u>\$ 444</u>	<u>\$ 418</u>	<u>\$ 1,346</u>
Transportation			
Sales and Use Taxes	\$ 14,936	\$ 14,860	\$ 15,183
Sale of Capital Assets	0	0	474
Highway Revenues	3,056	3,468	3,190
HOP Reimbursement	1,298	1,251	1,290
Grants	33	0	0
Interest & Investment Earnings	212	300	80
Miscellaneous Revenues	136	99	99
Special Assessments	20	70	50
External Funding	5,173	3,430	0
Transfers In	0	0	0
	<u>\$ 24,864</u>	<u>\$ 23,478</u>	<u>\$ 20,366</u>

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

	2009 ACTUAL	2010 APPROVED	2011 APPROVED
Transportation Development			
Development Excise Tax	\$ 518	\$ 450	\$ 585
Interest & Investment Earnings	80	65	20
External Funding	631	0	0
Third Party Reimbursements	0	100	100
	<u>\$ 1,229</u>	<u>\$ 615</u>	<u>\$ 705</u>
Transit Pass General Improvement District			
Property Tax	10	9	9
Transfers In	3	3	4
	<u>\$ 13</u>	<u>\$ 12</u>	<u>\$ 13</u>
CommDvlpmnt Block Grnt (CDBG)			
Federal - Direct Grants	1,236	1,000	1,000
	<u>\$ 1,236</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
HOME			
Federal - Direct Grants	\$ 1,431	\$ 1,350	\$ 1,350
	<u>\$ 1,431</u>	<u>\$ 1,350</u>	<u>\$ 1,350</u>
Permanent Parks and Recreation			
Property Tax	\$ 1,688	\$ 1,857	\$ 1,994
Sale of Capital Assets	671	671	671
Development Excise Tax	394	258	263
Interest & Investment Earnings	204	148	184
Miscellaneous Revenues	9	7	9
	<u>\$ 2,966</u>	<u>\$ 2,941</u>	<u>\$ 3,121</u>
Water Utility			
Utility Service Charges	\$ 20,171	\$ 22,205	\$ 22,509
Rate Increase	0	0	606
Utility Plant Invest. Fee Summ	2,954	2,100	2,100
Utility Connection	135	150	150
Interest & Investment Earnings	1,369	655	299
Leases, Rents & Royalties	232	18	18
Special Assessments	2	5	5
Miscellaneous Revenues	0	0	0
Transfers In	93	93	93
	<u>\$ 24,956</u>	<u>\$ 25,226</u>	<u>\$ 25,780</u>

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

	2009 ACTUAL	2010 APPROVED	2011 APPROVED
Wastewater Utility			
Utility Service Charges	\$ 12,711	\$ 13,505	\$ 13,016
Rate Increase	0	0	387
Utility Plant Invest. Fee Summ	517	600	550
Utility Connection	13	10	10
Interest & Investment Earnings	466	206	115
Miscellaneous Revenues	31	30	30
Special Assessments	0	5	5
Operating Transfers In	230		
	<u>\$ 13,968</u>	<u>\$ 14,356</u>	<u>\$ 14,113</u>
Stormwater/Flood Mgmt Utility			
Utility Service Charges	\$ 5,042	\$ 4,967	\$ 4,977
Rate Increase	0	0	0
Utility Plant Invest. Fee Summ	852	600	600
Urban Drng & Fld Contr Dist	259	400	300
Colorado Dept of Transportation Funds	1,896	0	0
State and Federal Grants	21	0	0
Interest & Investment Earnings	390	98	65
Misc. Intergovernmental Chg.	115	135	145
Miscellaneous Revenues	54	36	36
	<u>\$ 8,629</u>	<u>\$ 6,236</u>	<u>\$ 6,123</u>
Downtown Commercial District			
Property & Spec Ownership Tx	\$ 1,038	\$ 1,055	\$ 1,082
Parking Charges	3,514	3,871	3,745
Interest & Investment Earnings	66	32	23
Leases, Rents & Royalties	186	272	266
Miscellaneous Revenues	25	19	19
Bond Refunding	8,117	0	0
Transfers In	1,952	1,725	1,350
10th & Walnut Revenue	1,305	1,402	1,361
	<u>\$ 16,203</u>	<u>\$ 8,376</u>	<u>\$ 7,846</u>
University Hill Commercial District			
Property & Spec Ownership Tx	\$ 28	\$ 29	\$ 29
Parking Charges	228	212	172
Interest & Investment Earnings	16	18	16
Miscellaneous Revenues	0	0	0
Transfers In	248	255	314
	<u>\$ 520</u>	<u>\$ 514</u>	<u>\$ 531</u>
Telecommunications			
Charges from Departments	\$ 637	\$ 615	\$ 613
Interest & Investment Earnings	68	19	9
Miscellaneous Revenues	142	144	140
	<u>\$ 847</u>	<u>\$ 778</u>	<u>\$ 762</u>

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

	2009 ACTUAL	2010 APPROVED	2011 APPROVED
Property & Casualty Insurance			
Charges from Departments	\$ 1,610	\$ 1,510	\$ 1,510
Interest & Investment Earnings	152	139	144
Miscellaneous Revenues	54	0	41
	<u>\$ 1,816</u>	<u>\$ 1,649</u>	<u>\$ 1,695</u>
Worker Compensation Insurance			
Charges from Departments	\$ 1,413	\$ 1,165	\$ 1,147
Interest & Investment Earnings	124	92	98
Miscellaneous Revenues	11	0	0
	<u>\$ 1,548</u>	<u>\$ 1,257</u>	<u>\$ 1,245</u>
Compensated Absences			
Charges from Departments	\$ 121	\$ 121	\$ 682
Interest & Investment Earnings	57	80	45
	<u>\$ 178</u>	<u>\$ 201</u>	<u>\$ 727</u>
Fleet Operations			
Charges from Departments	\$ 2,233	\$ 3,530	\$ 3,350
Interest & Investment Earnings	8	7	5
Miscellaneous Revenues	428	420	360
	<u>\$ 2,669</u>	<u>\$ 3,957</u>	<u>\$ 3,715</u>
Fleet Replacement			
Charges from Departments	\$ 3,424	\$ 4,196	\$ 4,018
Interest & Investment Earnings	200	212	79
Miscellaneous Revenues	387	189	193
	<u>\$ 4,011</u>	<u>\$ 4,597</u>	<u>\$ 4,290</u>
Computer Replacement			
Charges from Departments	\$ 1,772	\$ 1,675	\$ 1,645
Interest & Investment Earnings	111	98	127
Miscellaneous Revenues	17	0	0
	<u>\$ 1,900</u>	<u>\$ 1,773</u>	<u>\$ 1,772</u>
Equipment Replacement			
Charges from Departments	\$ 640	\$ 788	\$ 981
Interest & Investment Earnings	122	66	48
	<u>\$ 762</u>	<u>\$ 854</u>	<u>\$ 1,029</u>

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

	2009 ACTUAL	2010 APPROVED	2011 APPROVED
Facility Renovation & Replace			
Charges from Departments	\$ 1,749	\$ 915	\$ 1,218
Miscellaneous Revenues	15	0	0
Interest & Investment Earnings	114	57	24
	<u>\$ 1,878</u>	<u>\$ 972</u>	<u>\$ 1,242</u>
TOTAL RESTRICTED FUNDS SOURCES	\$ 197,972	\$ 161,047	\$ 159,272
TOTAL CITY SOURCES OF FUNDS	\$ 303,706	\$ 260,328	\$ 260,990
Less: Transfers from Other Funds	\$ 21,682	\$ 21,545	\$ 20,914
Less: Current Yr ISF Charges (1.)	13,599	14,515	15,164
NET TOTAL SOURCES OF FUNDS	<u>\$ 268,426</u>	<u>\$ 224,268</u>	<u>\$ 224,912</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.

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

	2009 ACTUAL		2010 APPROVED		2011 APPROVED
UNRESTRICTED FUNDS:					
General					
City Council	\$ 333		\$ 236		\$ 171
Municipal Court	1,592		1,715		1,801
City Attorney	1,583		1,864		1,933
Contingency	67		328		210
Utility/Fuel Contingency	0		190		190
Economic Vitality Program	450		578		715
Community Sustainability	47		50		51
Extraordinary Personnel Expense	0		120		120
Non-Departmental	847		850		854
Boulder Television	18		0		0
Clean Energy Study	0		0		260
Public Power Project	84		0		0
Environmental Affairs	1,227		1,187		1,199
Communications	681		434		713
Downtown/University Hill Mgmt Div	1,121		1,181		1,237
Depot Relocation Project	41		0		0
City Manager's Office/Support Svcs	1,714		1,821		1,633
West Nile Virus Program	276		250		250
Waste Reduction Prj (6400 Arapahoe)	4,272		0		0
Human Resources	1,614		1,525		1,581
Finance	2,297		2,352		2,890
Information Technology	4,713		5,062		4,859
Volunteer and Unemployment Ins	90		107		107
Property and Casualty Ins	1,610		1,510		1,510
Compensated Absences	121		121		682
Police	28,210		28,137		29,105
Fire	13,861		14,666		14,983
Police/Fire Pensions	773		848		886
Public Works	3,277		3,606		4,027
Parks	3,727		3,979		4,045
Arts	188		207		209
Real Estate (Open Space)	140		142		143
Housing/Human Services	5,374		4,953		4,903
Campaign Financing	0		0		46
Humane Society Bldg Loan	112		112		94
Carryovers & Supplementals	4,228		0		0
Carryovers & Supplementals frm Add'l Rev	1,657		0		0
Encumbrance Carryovers	316		0		0
Encumbrance Carryovers frm Add'l Rev	0		0		0
Special Purpose Reserve	0		491		491
Available Ongoing Funds	0		0		0
Available One-time Funds	0		0		0
Merit from 2.50% to 2.25%	0		0		0
"De-Bruced" Property Tax Increment	0		0		0

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

	2009 ACTUAL	2010 APPROVED	2011 APPROVED
Boulder Junction - Phase 1	0	0	325
Debt	1,678	1,664	1,682
Waste Reduction Project - Debt	<u>770</u>	<u>0</u>	<u>443</u>
Total General Fund Expenditures	\$ 89,109	\$ 80,286	\$ 84,348
Transfers Out	<u>13,555</u>	<u>13,179</u>	<u>12,786</u>
Subtotal General Fund	\$ 102,664	\$ 93,465	\$ 97,134
.15% Sales Tax Allocation			
Environment	\$ 292	\$ 298	\$ 304
Arts	292	298	304
Human Services	1,459	1,490	1,522
Youth Opportunity	292	298	304
Four-Mile Soccer Complex	291	305	317
Debt	<u>558</u>	<u>559</u>	<u>564</u>
Subtotal .15% Sales Tax	\$ 3,184	\$ 3,248	\$ 3,315
Total General Fund Uses	\$ 105,848	\$ 96,713	\$ 100,449
Community Housing Assistance (CHAP)			
Operating	\$ 344	\$ 448	\$ 413
Community Housing Funds	1,773	2,043	1,520
Transfers Out	<u>32</u>	<u>41</u>	<u>43</u>
Total CHAP	\$ 2,149	\$ 2,532	\$ 1,976
TOTAL UNRESTRICTED FUNDS	\$ <u>107,997</u>	\$ <u>99,245</u>	\$ <u>102,425</u>

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

	2009 ACTUAL	2010 APPROVED	2011 APPROVED
RESTRICTED FUNDS:			
Capital Development			
Transfers Out	\$ 26	\$ 21	\$ 21
Capital	0	580	180
	<u>\$ 26</u>	<u>\$ 601</u>	<u>\$ 201</u>
Lottery			
Operating	\$ 305	\$ 340	\$ 125
Capital	897	860	875
	<u>\$ 1,202</u>	<u>\$ 1,200</u>	<u>\$ 1,000</u>
Planning & Development Svcs			
Operating	\$ 7,415	\$ 7,463	\$ 7,367
Transfers Out	1,179	1,278	1,319
	<u>\$ 8,594</u>	<u>\$ 8,741</u>	<u>\$ 8,686</u>
Affordable Housing Fund			
Operating	\$ 451	\$ 480	\$ 431
Transfers Out	26	41	42
Debt	229	219	0
Community Housing Funds	1,024	1,614	1,559
	<u>\$ 1,730</u>	<u>\$ 2,354</u>	<u>\$ 2,032</u>
.25 Cent Sales Tax			
Operating	\$ 3,377	\$ 3,342	\$ 3,528
Debt	14,664	2,178	2,176
Transfers Out	202	247	255
Capital	1,401	600	885
	<u>\$ 19,644</u>	<u>\$ 6,367</u>	<u>\$ 6,844</u>
Library			
Operating	\$ 6,856	\$ 6,948	\$ 7,049
	<u>\$ 6,856</u>	<u>\$ 6,948</u>	<u>\$ 7,049</u>
Recreation Activity			
Operating	\$ 10,342	\$ 10,643	\$ 10,053
Transfers Out	49	0	0
	<u>\$ 10,391</u>	<u>\$ 10,643</u>	<u>\$ 10,053</u>
Climate Action Plan			
Operating	\$ 728	\$ 1,609	\$ 1,570
	<u>\$ 728</u>	<u>\$ 1,609</u>	<u>\$ 1,570</u>
Open Space			
Operating	\$ 9,248	\$ 10,486	\$ 10,185
Debt	23,862	10,175	11,443
Transfers Out	886	987	1,019
Capital	971	4,150	2,322
	<u>\$ 34,967</u>	<u>\$ 25,798</u>	<u>\$ 24,969</u>

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

	2009 ACTUAL	2010 APPROVED	2011 APPROVED
Airport			
Operating	\$ 448	\$ 342	\$ 345
Transfers Out	76	92	95
Capital	33	0	947
	<u>\$ 557</u>	<u>\$ 434</u>	<u>\$ 1,387</u>
Transportation			
Operating	\$ 15,102	\$ 15,925	\$ 15,515
Transfers Out	1,365	1,428	1,472
Debt	123	133	10
Capital	9,733	6,184	2,954
	<u>\$ 26,323</u>	<u>\$ 23,670</u>	<u>\$ 19,951</u>
Transportation Development			
Operating	\$ 66	\$ 128	\$ 178
Transfers Out	14	15	16
Capital	1,669	480	520
	<u>\$ 1,749</u>	<u>\$ 623</u>	<u>\$ 714</u>
Transit Pass General Improvement District			
Operating	\$ 13	\$ 13	\$ 14
	<u>\$ 13</u>	<u>\$ 13</u>	<u>\$ 14</u>
CommDvlpmnt Block Grnt (CDBG)			
Operating	\$ 163	\$ 174	\$ 173
Transfers Out	22	26	27
Community Housing Funds	1,051	800	800
	<u>\$ 1,236</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
HOME			
Operating	\$ 96	\$ 99	\$ 98
Transfers Out	7	10	11
Community Housing Funds	1,328	1,241	1,241
	<u>\$ 1,431</u>	<u>\$ 1,350</u>	<u>\$ 1,350</u>
Permanent Parks and Recreation			
Operating & Maintenance Projects	\$ 709	\$ 1,214	\$ 1,065
Transfers Out	67	79	82
Capital	1,227	1,620	2,216
	<u>\$ 2,003</u>	<u>\$ 2,913</u>	<u>\$ 3,363</u>
Fire Training Center Construction Fund			
Capital	4,992	0	0
	<u>\$ 4,992</u>	<u>\$ 0</u>	<u>\$ 0</u>
General Obligation Debt Svc			
Operating	\$ 15	\$ 10	\$ 2
	<u>\$ 15</u>	<u>\$ 10</u>	<u>\$ 2</u>
Water Utility			
Operating	\$ 13,359	\$ 14,692	\$ 14,796
Debt	6,279	6,272	5,529
Transfers Out	1,332	1,322	1,348
Capital	9,002	4,441	6,072
	<u>\$ 29,972</u>	<u>\$ 26,727</u>	<u>\$ 27,745</u>

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

	2009 ACTUAL	2010 APPROVED	2011 APPROVED
Wastewater Utility			
Operating	\$ 7,800	\$ 9,087	\$ 8,817
Debt	3,705	3,722	4,390
Transfers Out	979	991	1,023
Capital	1,126	912	850
	<u>\$ 13,610</u>	<u>\$ 14,712</u>	<u>\$ 15,080</u>
Stormwater/Flood Mgmt Utility			
Operating	\$ 2,684	\$ 3,186	\$ 3,178
Debt	810	1,126	389
Transfers Out	319	325	319
Capital	5,520	1,681	2,550
	<u>\$ 9,333</u>	<u>\$ 6,318</u>	<u>\$ 6,436</u>
Downtown Commercial District			
Operating	\$ 4,978	\$ 3,870	\$ 3,986
Debt	10,072	1,875	1,926
Transfers Out	670	712	263
Transfer Excess TIF to Gen. Fund	796	677	817
Capital	0	1,265	1,265
	<u>\$ 16,516</u>	<u>\$ 8,399</u>	<u>\$ 8,257</u>
University Hill Commercial District			
Operating	\$ 394	\$ 442	\$ 448
Transfers Out	38	44	45
	<u>\$ 432</u>	<u>\$ 486</u>	<u>\$ 493</u>
Telecommunications			
Operating	\$ 1,379	\$ 658	\$ 701
Transfers Out	12	14	15
	<u>\$ 1,391</u>	<u>\$ 672</u>	<u>\$ 716</u>
Property & Casualty Insurance			
Operating	\$ 1,274	\$ 1,629	\$ 1,712
Transfers Out	112	156	162
	<u>\$ 1,386</u>	<u>\$ 1,785</u>	<u>\$ 1,874</u>
Worker Compensation Insurance			
Operating	\$ 1,660	\$ 1,530	\$ 1,595
Transfers Out	33	113	114
	<u>\$ 1,693</u>	<u>\$ 1,643</u>	<u>\$ 1,709</u>
Compensated Absences			
Operating	\$ 605	\$ 381	\$ 788
Transfers Out	23	33	34
	<u>\$ 628</u>	<u>\$ 414</u>	<u>\$ 822</u>
Fleet Operations			
Operating	\$ 2,446	\$ 3,530	\$ 3,524
Transfers Out	224	232	240
	<u>\$ 2,670</u>	<u>\$ 3,762</u>	<u>\$ 3,764</u>

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

	2009 ACTUAL	2010 APPROVED	2011 APPROVED
Fleet Replacement			
Operating	\$ 2,078	\$ 4,362	\$ 3,758
Transfers Out	305	77	80
	<u>\$ 2,383</u>	<u>\$ 4,439</u>	<u>\$ 3,838</u>
Computer Replacement			
Operating	\$ 735	\$ 1,719	\$ 1,726
Transfers Out	13	12	12
	<u>\$ 748</u>	<u>\$ 1,731</u>	<u>\$ 1,738</u>
Equipment Replacement			
Operating	\$ 504	\$ 497	\$ 1,853
Transfers Out	24	17	17
	<u>\$ 528</u>	<u>\$ 514</u>	<u>\$ 1,870</u>
Facility Renovation & Replace			
Operating & Capital	\$ 1,729	\$ 991	\$ 1,788
Transfers Out	57	43	44
	<u>\$ 1,786</u>	<u>\$ 1,034</u>	<u>\$ 1,832</u>
Police Pension			
Transfers Out	\$ 5	\$ 5	\$ 5
	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 5</u>
Fire Pension			
Transfers Out	\$ 5	\$ 5	\$ 5
	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 5</u>
TOTAL RESTRICTED FUNDS USES	\$ 205,543	\$ 166,920	\$ 166,369
TOTAL CITY USES OF FUNDS	\$ 313,540	\$ 266,165	\$ 268,794
Less: Transfers to Other Funds	\$ 21,682	\$ 21,545	\$ 20,914
Less: Current & Prev Yrs ISF Charges (1.)	11,203	14,471	16,850
NET TOTAL USES OF FUNDS	<u>\$ 280,656</u>	<u>\$ 230,149</u>	<u>\$ 231,030</u>
USES OF FUNDS BY CATEGORY			
OPERATING USES OF FUNDS	\$ 176,929	\$ 173,570	\$ 178,208
CAPITAL USES OF FUNDS	41,747	28,596	24,713
DEBT	61,980	27,983	28,109
TOTAL USES OF FUNDS BY CATEGORY	<u>\$ 280,656</u>	<u>\$ 230,149</u>	<u>\$ 231,030</u>

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

FROM	TO FUND	FOR	2009 ACTUAL	2010 APPROVED	2011 APPROVED
GENERAL					
	Plng & Dev Svcs	Subsidy	\$ 1,982	\$ 2,133	\$ 2,005
	Plng & Dev Svcs	Excise Tax Admin	5	5	6
	Affordable Hsng	Subsidy	401	325	325
	Recreation Activity	Subsidy	1,693	1,524	1,482
	Library Fund	Subsidy	6,032	6,198	6,149
	Open Space	Subsidy	999	921	1,021
	Downtown Commercial	Meter Rev	1,952	1,725	1,350
	University Hill Commercial	Meter Rev	248	255	314
	Water Utility Fund	Wells Property	93	93	93
	Property & Casualty Ins	Purchasing Parking Kiosks	0	0	41
	Misc One-time Transfers	Misc	150	0	0
			<u>\$ 13,555</u>	<u>\$ 13,179</u>	<u>\$ 12,786</u>
CAPITAL DEVELOPMENT					
	General	Cost Allocation	\$ 21	\$ 15	\$ 15
	Plng & Dev Svcs	Excise Tax Admin	5	6	6
			<u>\$ 26</u>	<u>\$ 21</u>	<u>\$ 21</u>
PLANNING & DEVELOPMENT SVCS					
	General	Cost Allocation	\$ 1,179	\$ 1,278	\$ 1,319
			<u>\$ 1,179</u>	<u>\$ 1,278</u>	<u>\$ 1,319</u>
AFFORDABLE HOUSING FUND					
	General	Cost Allocation	\$ 26	\$ 41	\$ 42
			<u>\$ 26</u>	<u>\$ 41</u>	<u>\$ 42</u>
CMMNTY HSG ASST PRGM (CHAP)					
	General	Cost Allocation	\$ 27	\$ 36	\$ 37
	Plng & Dev Svcs	Excise Tax Admin	5	5	6
			<u>\$ 32</u>	<u>\$ 41</u>	<u>\$ 43</u>
.25 CENT SALES TAX					
	General	Cost Allocation	\$ 202	\$ 247	\$ 255
			<u>\$ 202</u>	<u>\$ 247</u>	<u>\$ 255</u>
RECREATION ACTIVITY					
	General	Interest Income	\$ 49	\$ 0	\$ 0
			<u>\$ 49</u>	<u>\$ 0</u>	<u>\$ 0</u>
OPEN SPACE					
	General	Cost Allocation	\$ 886	\$ 987	\$ 1,019
			<u>\$ 886</u>	<u>\$ 987</u>	<u>\$ 1,019</u>
AIRPORT					
	General	Cost Allocation	\$ 76	\$ 92	\$ 95
			<u>\$ 76</u>	<u>\$ 92</u>	<u>\$ 95</u>

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

FROM	TO FUND	FOR	2009 ACTUAL	2010 APPROVED	2011 APPROVED
TRANSPORTATION					
General		Cost Allocation	\$ 1,125	\$ 1,182	\$ 1,220
General		Bldr Creek Maint	13	13	13
General		HHS	13	13	13
Recreation Activity		Expand Program	15	15	15
Plng & Dev Svcs		Subsidy	196	202	208
Forrest Glen GID		Subsidy	3	3	3
			<u>\$ 1,365</u>	<u>\$ 1,428</u>	<u>\$ 1,472</u>
TRANSPORTATION DEVELOPMENT					
General		Cost Allocation	\$ 8	\$ 9	\$ 10
Plng & Dev Svcs		Excise Tax Admin	6	6	6
			<u>\$ 14</u>	<u>\$ 15</u>	<u>\$ 16</u>
COMMDVLPMENT BLOCK GRNT (CDBG)					
General		Cost Allocation	\$ 22	\$ 26	\$ 27
			<u>\$ 22</u>	<u>\$ 26</u>	<u>\$ 27</u>
HOME					
General		Cost Allocation	\$ 7	\$ 10	\$ 11
			<u>\$ 7</u>	<u>\$ 10</u>	<u>\$ 11</u>
PERMANENT PARKS AND RECREATION					
General		Cost Allocation	\$ 62	\$ 74	\$ 76
Plng & Dev Svcs		Excise Tax Admin	5	5	6
			<u>\$ 67</u>	<u>\$ 79</u>	<u>\$ 82</u>
WATER UTILITY					
General		Cost Allocation	\$ 1,134	\$ 1,118	\$ 1,154
Plng & Dev Svcs		Subsidy	183	189	194
General		Legislative Consultant	15	15	0
			<u>\$ 1,332</u>	<u>\$ 1,322</u>	<u>\$ 1,348</u>
WASTEWATER UTILITY					
General		Cost Allocation	\$ 795	\$ 802	\$ 828
Plng & Dev Svcs		Subsidy	184	189	195
			<u>\$ 979</u>	<u>\$ 991</u>	<u>\$ 1,023</u>
STORMWATER/FLOOD MGMT UTILITY					
General		Cost Allocation	\$ 193	\$ 196	\$ 202
Plng & Dev Svcs		Subsidy	111	114	117
General		Legislative Consultant	15	15	0
			<u>\$ 319</u>	<u>\$ 325</u>	<u>\$ 319</u>
DOWNTOWN COMMERCIAL DISTRICT					
General		Cost Allocation	\$ 170	\$ 212	\$ 219
General		Mall Improvements	500	500	44
			<u>\$ 670</u>	<u>\$ 712</u>	<u>\$ 263</u>

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

FROM	TO FUND	FOR	2009 ACTUAL	2010 APPROVED	2011 APPROVED
UNIVERSITY HILL COMMERCIAL DISTRICT					
General		Cost Allocation	\$ <u>38</u>	\$ <u>44</u>	\$ <u>45</u>
			\$ 38	\$ 44	\$ 45
TELECOMMUNICATIONS					
General		Cost Allocation	\$ <u>12</u>	\$ <u>14</u>	\$ <u>15</u>
			\$ 12	\$ 14	\$ 15
PROPERTY & CASUALTY INSURANCE					
General		Cost Allocation	\$ <u>112</u>	\$ <u>156</u>	\$ <u>162</u>
			\$ 112	\$ 156	\$ 162
WORKER COMPENSATION INSURANCE					
General		Cost Allocation	\$ 33	\$ 33	\$ 34
Recreation Activity		Wellness Program	<u>0</u>	<u>80</u>	<u>80</u>
			\$ 33	\$ 113	\$ 114
COMPENSATED ABSENCES					
General		Cost Allocation	\$ <u>23</u>	\$ <u>33</u>	\$ <u>34</u>
			\$ 23	\$ 33	\$ 34
FLEET OPERATIONS					
General		Cost Allocation	\$ <u>224</u>	\$ <u>232</u>	\$ <u>240</u>
			\$ 224	\$ 232	\$ 240
FLEET REPLACEMENT					
General		Cost Allocation	\$ 75	\$ 77	\$ 80
			<u>230</u>	<u>0</u>	<u>0</u>
			\$ 305	\$ 77	\$ 80
COMPUTER REPLACEMENT					
General		Cost Allocation	\$ <u>13</u>	\$ <u>12</u>	\$ <u>12</u>
			\$ 13	\$ 12	\$ 12
EQUIPMENT REPLACEMENT					
General		Cost Allocation	\$ <u>24</u>	\$ <u>17</u>	\$ <u>17</u>
			\$ 24	\$ 17	\$ 17
FACILITY RENOVATION & REPLACE					
General		Cost Allocation	\$ <u>57</u>	\$ <u>43</u>	\$ <u>44</u>
			\$ 57	\$ 43	\$ 44

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

FROM	TO FUND	FOR	2009 ACTUAL	2010 APPROVED	2011 APPROVED
POLICE PENSION					
General		Cost Allocation	\$ <u>5</u>	\$ <u>5</u>	\$ <u>5</u>
			\$ 5	\$ 5	\$ 5
FIRE PENSION					
General		Cost Allocation	\$ <u>5</u>	\$ <u>5</u>	\$ <u>5</u>
			\$ 5	\$ 5	\$ 5
SUBTOTAL TRANSFERS			\$ <u><u>21,682</u></u>	\$ <u><u>21,545</u></u>	\$ <u><u>20,914</u></u>

2011 Fund Activity Summary - Original Budget

The following schedule reflects the impact of the 2011 budget, including estimated revenues (including transfers in) and appropriations (including transfers out), on projected unreserved fund balance.

FUND TITLE	Projected 01/01/11 Unreserved Fund Balance	Estimated Revenues (Including Transfers In)	Appropriations (Including Transfers Out)	Projected 12/31/11 Unreserved Fund Balance
General Fund	11,730,000	96,444,345	97,131,332	11,043,013
Capital Development	4,502,914	379,273	201,215	4,680,972
Lottery	459,279	940,567	1,000,000	399,846
Planning and Development Services	4,579,266	7,868,630	8,686,259	3,761,637
Affordable Housing	23,357	2,035,763	2,032,327	26,793
Community Housing Assistance Program (CHAP)	55,707	1,957,354	1,976,090	36,971
.15 Cent Sales Tax	1,188,710	2,435,000	2,751,000	872,710
.25 Cent Sales Tax	1,603,925	6,481,466	6,843,929	1,241,462
Library	257,676	7,049,310	7,049,311	257,675
Recreation Activity	656,731	10,027,115	10,053,447	630,399
Climate Action Plan Tax	114,293	1,569,730	1,569,730	114,293
Open Space	11,349,459	24,148,667	24,969,054	10,529,072
Airport	302,660	1,345,888	1,387,033	261,515
Transportation	1,723,415	20,366,031	19,951,636	2,137,810
Transportation Development	205,926	705,000	713,560	197,366
Community Development Block Grant (CDBG)	0	1,000,000	1,000,000	0
HOME	0	1,350,000	1,350,000	0
Permanent Parks and Recreation	2,598,768	3,120,821	3,362,718	2,356,871
General Obligation Debt Service	3,680	0	2,000	1,680
.15 Cent Debt Service	751,229	1,369,000	1,052,370	1,067,859
Water Utility	28,500,247	25,780,194	27,744,598	26,535,843
Wastewater Utility	11,056,763	14,112,902	15,080,159	10,089,506
Stormwater and Flood Management Utility	6,194,464	6,122,925	6,435,756	5,881,633
Telecommunications	432,227	762,359	715,712	478,874
Property and Casualty Insurance	4,816,733	1,695,320	1,866,593	4,645,460
Worker Compensation Insurance	3,945,859	1,245,431	1,709,321	3,481,969
Compensated Absences	1,077,038	726,283	822,203	981,118

Projected 01/01/11 Unreserved Fund Balance	Estimated Revenues (Including Transfers In)	Appropriations (Including Transfers Out)	Projected 12/31/11 Unreserved Fund Balance
--	--	--	--

FUND TITLE

Fleet	7,992,241	8,005,803	7,601,527	8,396,517
Computer Replacement	5,316,623	1,771,559	1,738,319	5,349,863
Equipment Replacement	4,532,739	1,029,093	1,870,308	3,691,524
Facility Renovation and Replacement	2,284,107	1,242,437	1,832,099	1,694,445

Totals	118,256,036	253,088,266	260,499,606	110,844,696
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CITY OF BOULDER
CHANGES IN FUND BALANCE
(in \$1,000s)

FUND	INCREASE/(DECREASE) TO FUND BALANCE FROM 2011 APPROVED BUDGET
General	(688)
Community Housing Assistance	(19)
Capital Development	178
Lottery	(59)
Planning & Development Services	(817)
Affordable Housing	4
.25 Cent Sales Tax	(363)
Library	0
Recreation Activity	(26)
Climate Action Plan	0
Open Space	(820)
Airport	(41)
Transportation	415
Transportation Development	(9)
Transit Pass GID - Forest Glen	(1)
Community Development Block Grant (CDBG)	0
HOME Investment Partnership Grant	0
Permanent Parks and Recreation	(242)
General Obligation Debt Svc	(2)
Water Utility	(1,965)
Wastewater Utility	(967)
Stormwater/Flood Mgmt Utility	(313)
Downtown Commercial District (formerly CAGID)	(411)
University Hill Commercial District (formerly UHGID)	38
Police Pension	(5)
Fire Pension	(5)
	<hr/>
TOTAL	(6,118)

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

	2009 APPROVED	2010 APPROVED	2011 APPROVED (2.)	VAR '10-'11	EXPLANATION OF VARIANCE VARIANCE
City Council	1.00	0.00	0.00	0.00	
City Attorney	18.65	18.65	18.65	0.00	
Municipal Court	18.00	16.25	16.25	0.00	
Administrative Services:					
City Manager's Office (3.)	21.00	18.30	19.30	1.00	reorganization
Finance (6.)	28.37	26.37	29.50	3.13	2.0 FTE auditors; 1.13 reorganization
Human Resources	16.63	14.88	14.88	0.00	
Information Technology	35.25	33.50	34.50	1.00	1.0 FTE transferred from Finance
Operations:					
Housing and Human Services	57.42	56.10	53.39	-2.71	reorganization and grant funding
Library	79.95	76.95	75.45	-1.50	reorganization
Arts	1.50	1.50	1.50	0.00	
Open Space and Mountain Parks	91.00	90.50	85.60	-4.90	organizational efficiencies
Community Planning and Sustainability (4.)	37.89	36.22	36.86	0.64	reallocations
DUHMD/Parking Services	42.25	42.25	42.25	0.00	
Parks & Recreation	146.99	139.24	126.12	-13.12	organizational efficiencies
PW/Transportation	68.69	67.10	59.28	-7.82	reductions
PW/Utilities	156.23	155.90	154.84	-1.06	reductions
PW/Development and Support Services (5.)	82.12	72.70	71.30	-1.40	-1.0 FTE transferred to Police for noise enforcement; -.50 FTE reorganization
Public Safety:					
Police	273.25	269.50	276.50	7.00	1.0 FTE xferred from CP & S for noise enforcement; 6.0 FTE for animal control
Fire	112.33	112.33	112.33	0.00	
TOTALS	1,288.52	1,248.24	1,228.50	-19.74	

NOTES:

(1) The FTE counts include standard Management, BMEA, Fire and Police positions; they also include standard positions funded through capital projects, grants and internal service funds.

(2.) The FTEs for 2011 reflect the additions and reductions in FTEs included in Attachment B to the City Manager's Budget 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
- 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, 2010, the City had a number of debt issues outstanding made up of (amounts in 000's):

\$ 66,436	General Obligation Bonds Payable (Includes \$16,753 of Downtown Commercial District improvement bonds)
9,201	Taxable Pension Obligation Bonds
96,767	Revenue Bonds Payable
1,120	Certificates of Participation (which are a debt of the Boulder Municipal Property Authority)
10,808	Lease Purchase Revenue Notes
7,957	Capital Lease Purchase Agreements

The Combined Schedule of Long-Term Debt Payable and the current debt schedules by fund for 2011-2016 present more detailed information about the debt position of the city.

The city's general obligation credit rating has been established as Aa1 by Moody's Investors Service and AA+ by Standard & Poor's. The city's revenue bond credit rating has been established as Aa1 by Moody's Investors Service and AAA by Standard and Poors. The primary reasons for these high rating levels are the general strength and diversity of the Boulder economy anchored by a major university; above average income indicators; strong financial performance and reserve policies; and affordable debt levels.

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.

Supplementary Schedule

Combined Schedule of Long-Term Debt Payable

December 31, 2010

(Amounts in 000's)

	<u>Interest</u>	<u>Dates</u>		<u>Authorized</u>	<u>Outstanding</u>	<u>Current</u>
	<u>rates</u>	<u>Issued</u>	<u>Maturity</u>	<u>and issued</u>		<u>portion</u>
Governmental Activities:						
Supported by sales tax revenues and other financing sources:						
General Obligation Bonds:						
Open Space Acquisition	4.00 - 5.50	6/20/06	8/15/19	20,115	\$ 14,980	\$ 1,415
Premium on Bonds					170	
Open Space Acquisition Refunding	3.50 - 4.00	6/26/07	8/15/18	12,345	11,890	1,285
Premium on Refunding Bonds					40	
Refunding Bond Charges					(422)	
Open Space Acquisition Refunding	2.50	7/7/09	8/15/13	6,305	4,850	1,510
Premium on Refunding Bonds					76	
Refunding Bond Charges					(18)	
Parks, Recreation, Muni.,Cap., Imp., Ref.	4.00 - 4.30	9/11/01	12/1/12	5,255	1,050	520
Premium on Refunding Bonds				-	1	
Refunding Bond Charges					(7)	
Parks, Recreation, Muni.,Cap., Imp., Ref.	2.00 - 3.00	9/16/09	12/15/15	11,895	10,030	1,875
Premium on Refunding Bonds					400	
Refunding Bond Charges					(210)	
Library Capital Improvement Refunding	3.50 - 4.20	1/08/02	10/01/11	9,250	1,040	1,040
Premium on Refunding Bonds					1	
Refunding Bond Charges					(4)	
Waste Reduction Bonds	2.00 - 4.00	12/15/09	12/01/29	6,000	5,750	250
Premium on Waste Reduction Bonds					66	
				<u>71,165</u>	<u>49,683</u>	<u>7,895</u>
Taxable Pension Obligation Bonds	2.00 - 5.00	10/26/10	10/01/30	9,070	9,070	310
Premium on Pension Obligation Bonds					131	
				<u>9,070</u>	<u>9,201</u>	<u>310</u>
Sales Tax Revenue Bonds:						
Open Space Acq. Sales Tax Rev. Ref. Bds	2.50 - 3.00	7/7/09	8/15/14	6,485	5,265	1,260
Premium on Refunding Bonds					108	
Refunding Bond Charges					(23)	
				<u>6,485</u>	<u>5,350</u>	<u>1,260</u>
Loan Payable - Boulder County						
				5,441	500	250
Capital Lease Purchase Agreements						
Banc of America Leasing & Capital, LLC	4.93	9/27/10	11/27/23	1,500	1,500	73
All American Investment Group, LLC	3.518	10/25/10	1/25/26	6,457	6,457	121
Compensated Absences (estimated)						
Retiree Health Care Benefit (OPEB) (estimated)				-	9,899	815
Rebatable Arbitrage-(estimated)				-	701	-
				<u>-</u>	<u>158</u>	<u>-</u>
Total Governmental Activities and total supported by sales tax revenues and other financing sources				\$ <u>100,118</u>	\$ <u>83,449</u>	\$ <u>10,724</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	18,705	1,360
Water and Sewer Revenue Refunding Bonds	3.00 - 3.75	5/01/05	12/01/16	7,900	4,540	685
Refunding Bond Charges				-	(71)	-
Water and Sewer Revenue Refunding Bonds	4.00 - 4.125	7/10/07	12/01/19	25,935	17,910	1,790
Refunding Bond Charges					(669)	-
Water and Sewer	3.50 - 5.00	11/15/05	12/01/25	45,245	37,000	1,840
Premium on Bonds				-	696	-
Water and Sewer Revenue Refunding Bonds	3.00 - 3.50	5/01/05	12/01/12	1,110	325	155
Water and Sewer Revenue Bonds	2.00 - 3.00	10/12/10	12/01/30	9,980	9,980	390
Premium on Bonds					227	
Storm Water & Flood Mgmt Rev. Rfdg.	2.00 - 3.00	6/08/10	12/01/18	3,165	2,745	320
Premium on Bonds					75	
Refunding Bond Charges					(46)	
				<u>122,165</u>	<u>91,417</u>	<u>6,540</u>
Compensated Absences (estimated)						
Retiree Health Care Benefit (OPEB) (estimated)				-	1,329	164
Rebatable Arbitrage-(estimated)				-	86	-
				<u>-</u>	<u>6</u>	<u>-</u>
Total supported by utility revenues				<u>122,165</u>	<u>92,838</u>	<u>6,704</u>

(continued)

CITY OF BOULDER, COLORADO

Supplementary Schedule

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

December 31, 2010

(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	9,425	570
Premium on Bonds					71	-
Parking Facilities	3.00 - 4.00	5/14/09	8/15/18	7,730	7,025	775
Premium on Refunding Bonds					281	
Refunding Bond Charges					(49)	
				<u>20,230</u>	<u>16,753</u>	<u>1,345</u>
Compensated Absences (estimated)				-	111	-
Retiree Health Care Benefit (OPEB) (estimated)				-	21	-
				<u>20,230</u>	<u>16,885</u>	<u>1,345</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>1,120</u>	<u>545</u>
Lease Purchase Revenue Notes:						
Boulder Municipal Property Authority:						
Open space acquisition:						
Mardick	Note 1991G	7.00	10/03/91	10/03/11	225	20
Joder	Note 1996A	6.00	4/22/96	4/22/11	1,400	136
Lousberg	Note 1996B	6.00	5/30/96	6/01/11	850	83
Henrikson	Note 1997C	6.00	6/25/97	6/25/12	383	72
Foothills	Note 1997G	7.00	7/16/97	7/16/17	1,095	557
Van Vleet	Note 1999B	6.00	3/5/99	3/5/14	2,500	892
Johnson, Family	Note 2001A-R1	6.00	1/10/01	1/10/11	245	31
Johnson, Wife	Note 2001A-R2	6.00	1/10/01	1/10/11	300	38
Hester	Note 2001B	6.00	6/01/01	6/01/11	580	74
Suitts	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	168
William & Assoc.	Note 2001E-R1	6.00	11/21/01	11/21/11	230	230
Suitts, 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	60
John B. Kolb	Note 2002A-R2	6.00	8/15/02	8/15/12	242	60
Frederick M. Kolb	Note 2002A-R3	6.00	8/15/02	8/15/12	242	60
Helayne B. Jones	Note 2003A	6.00	6/20/03	6/20/13	715	260
Dagle	Note 2004A	4.75	12/1/2004	12/01/04	770	351
Gisle	Note 2005A	4.75	2/18/05	2/18/17	1,180	766
Hill	Note 2005B	4.75	4/05/05	4/05/15	910	508
Luchetta	Note 2005C	5.00	8/05/05	8/05/20	720	535
Boulder Valley	Note 2006A	5.00	6/16/06	6/16/16	3,550	2,333
Eisenberg	Note 2006B	5.00	6/07/06	6/07/16	1,206	793
Kolb, Edward H.	Note 2008AR-1	5.00	4/22/08	4/22/18	404	338
Vigil	Note 2008AR-2	5.00	4/22/08	4/22/18	404	338
				<u>20,918</u>	<u>10,798</u>	<u>4,059</u>
Boulder Transit Village acquisition:						
30th & Pearl, LLC	Note 2004B	6.50	10/14/04	1/1/10	2,600	10
				<u>23,518</u>	<u>10,808</u>	<u>4,069</u>
				<u>29,268</u>	<u>11,928</u>	<u>4,614</u>
Total supported by base rentals				<u>29,268</u>	<u>11,928</u>	<u>4,614</u>
Total Business-type Activities				\$ <u>171,663</u>	\$ <u>121,651</u>	\$ <u>12,663</u>

**CITY OF BOULDER
2011 DEBT SERVICE
(in \$1,000s)**

GENERAL FUND

	2011	2012	2013	2014	2015	2016
DEBT ISSUES						
I. BONDS						
Library Capital Improvement						
Refunding Bonds -						
Series 2002						
Final payment occurs in 2011						
Principal	\$1,040	-	-	-	-	-
Interest	44	-	-	-	-	-
Total	\$1,084	-	-	-	-	-

NOTE: The 2011 General Fund budget also funds \$598k for base rentals to the Boulder Municipal Property Authority Debt Service Fund for payment of the East Boulder community Center Certificates of Participation. The \$598k includes \$545k in principal and \$53k in interest.

**CITY OF BOULDER
2011 DEBT SERVICE
(in \$1,000s)**

GENERAL FUND - WASTE REDUCTION

	2011	2012	2013	2014	2015	2016
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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	\$255
Interest	193	188	183	178	173	167
Total	\$443	\$438	\$433	\$428	\$423	\$422

**CITY OF BOULDER
2011 DEBT SERVICE
(in \$1,000s)**

GENERAL FUND - TAXABLE PENSION OBLIGATION BONDS

	2011	2012	2013	2014	2015	2016
--	------	------	------	------	------	------

DEBT ISSUES

I. BONDS

TAXABLE PENSION OBLIGATION

BONDS SERIES 2010

Final payment occurs in 2030

Principal	\$310	\$340	\$345	\$355	\$360	\$370
Interest	334	348	341	334	327	316
Total	\$644	\$688	\$686	\$689	\$687	\$686

**CITY OF BOULDER
2011 DEBT SERVICE
(in \$1,000s)**

.25 CENT SALES TAX FUND

	2011	2012	2013	2014	2015	2016
--	------	------	------	------	------	------

DEBT ISSUES

I. BONDS

Parks Acquisition Refunding Bonds

Series 2009

**Final Payment Occurs in
2015**

Principal	\$1,875	\$1,950	\$2,010	\$2,065	\$2,130	-
Interest	301	245	186	126	64	-
Fund Total	\$2,176	\$2,195	\$2,196	\$2,191	\$2,194	-

CITY OF BOULDER
2011 DEBT SERVICE
(in \$1,000s)

OPEN SPACE FUND

	2011	2012	2013	2014	2015	2016
DEBT ISSUES						
I. BONDS						
Open Space Acquisition Bonds Series 2006 - final payment occurs in 2019						
Principal	\$1,415	\$1,470	\$1,530	\$1,590	\$1,655	\$1,720
Interest	654	584	523	460	380	297
Total	\$2,069	\$2,054	\$2,053	\$2,050	\$2,035	\$2,017
Open Space Acquisition Refunding Bonds Series 2007 - final payment occurs in 2018						
Principal	\$1,285	\$1,335	\$1,390	\$1,445	\$1,505	\$1,575
Interest	470	424	371	315	257	197
Total	\$1,755	\$1,759	\$1,761	\$1,760	\$1,762	\$1,772
Open Space Acquisition Refunding Bonds Series 2009 - final payment occurs in 2013						
Principal	\$1,510	\$1,550	\$1,790	-	-	-
Interest	121	83	45	-	-	-
Total	\$1,631	\$1,633	\$1,835	-	-	-
Sales Tax Revenue Refunding Bonds Series 2009 final payment occurs in 2014						
Principal	\$1,260	\$1,295	\$1,340	\$1,370	-	-
Interest	158	120	81	41	-	-
Total	\$1,418	\$1,415	\$1,421	\$1,411	-	-
Fund Totals	\$6,873	\$6,861	\$7,070	\$5,221	\$3,798	\$3,790

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
2011 DEBT SERVICE
(in \$1,000s)**

TRANSPORTATION FUND

The 2011 Transportation Fund budget also funds base rentals in the amount of \$10k to the Boulder Municipal Property Authority Debt Service Fund for the Thirtieth and Pearl, LLC property payment. The amount above includes \$9k in principal and \$1k in interest.

**CITY OF BOULDER
2011 DEBT SERVICE
(in \$1,000s)**

.15 CENT SALES TAX FUND

	2011	2012	2013	2014	2015	2016
--	------	------	------	------	------	------

DEBT ISSUES

I. BONDS

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

Final Payment in 2012

Principal	\$520	\$530	-	-	-	-
Interest	44	23	-	-	-	-
Fund Total	\$564	\$553	-	-	-	-

CITY OF BOULDER
2011 DEBT SERVICE
(in \$1,000s)

WATER UTILITY FUND

	2011	2012	2013	2014	2015	2016
DEBT ISSUES						
I. BONDS						
Water and Sewer Revenue Bonds -						
Series 2001 - final payment						
occurs in 2021						
Principal	\$1,360	\$1,415	\$1,475	\$1,535	\$1,605	\$1,675
Interest	812	757	701	641	577	509
Total	\$2,172	\$2,172	\$2,176	\$2,176	\$2,182	\$2,184
Water and Sewer Revenue Ref. Bonds -						
Series 2005B - final payment						
occurs in 2016						
Principal	\$685	\$715	\$740	\$770	\$800	\$830
Interest	164	140	114	86	58	29
Total	\$849	\$855	\$854	\$856	\$858	\$859
Water and Sewer Revenue Ref. Bonds -						
Series 2007 - final payment						
occurs in 2019						
Principal	\$1,790	\$1,860	\$1,940	\$2,030	\$2,110	\$2,190
Interest	718	646	571	494	412	327
Total	\$2,508	\$2,506	\$2,511	\$2,524	\$2,522	\$2,517
Fund Total	\$5,529	\$5,533	\$5,541	\$5,556	\$5,562	\$5,560

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

CITY OF BOULDER
2011 DEBT SERVICE
(in \$1,000s)

WASTEWATER UTILITY FUND

	2011	2012	2013	2014	2015	2016
DEBT ISSUES						
I. BONDS						
Water and Sewer Revenue Refunding Bonds						
Series 2005A - final payment occurs in 2012						
Principal	\$155	\$170	-	-	-	-
Interest	11	5	-	-	-	-
Total	\$166	\$175	-	-	-	-
Water and Sewer Revenue Bonds						
Series 2005C - final payment occurs in 2025						
Principal	\$1,840	\$1,910	\$1,985	\$2,065	\$2,145	\$2,235
Interest	1,710	1,637	1,560	1,478	1,375	1,267
Total	\$3,550	\$3,547	\$3,545	\$3,543	\$3,520	\$3,502
Water and Sewer Revenue Bonds						
Series 2010 - final payment occurs in 2030						
Principal	\$390	\$395	\$405	\$410	\$420	\$430
Interest	285	277	269	261	253	244
Total	\$675	\$672	\$674	\$671	\$673	\$674
Fund Total	\$4,391	\$4,394	\$4,219	\$4,214	\$4,193	\$4,176

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

**CITY OF BOULDER
2011 DEBT SERVICE
(in \$1,000s)**

FLOOD CONTROL UTILITY FUND

2011	2012	2013	2014	2015	2016
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DEBT ISSUES

I. BONDS

Storm Water & Flood Refunding

**Bonds Series 2010 - final
payment occurs in 2018**

Principal	\$320	\$325	\$335	\$335	\$345	\$350
Interest	69	62	56	49	42	32
Fund Total	\$389	\$387	\$391	\$384	\$387	\$382

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

**CITY OF BOULDER
2011 DEBT SERVICE
(in \$1,000s)**

CAGID FUND

	2011	2012	2013	2014	2015	2016
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DEBT ISSUES

I. BONDS

**CAGID Bonds Series 2003 - final
payment occurs in 2023**

Principal	\$570	\$590	\$615	\$635	\$660	\$685
Interest	350	332	313	292	271	246
Total	\$920	\$922	\$928	\$927	\$931	\$931

**CAGID Refunding Bonds Series 2009,
final payment occurs in 2018**

Principal	\$775	\$800	\$825	\$855	\$885	\$920
Interest	231	207	183	158	132	102
Total	\$1,006	\$1,007	\$1,008	\$1,013	\$1,017	\$1,022

Fund Total	\$1,926	\$1,929	\$1,936	\$1,940	\$1,948	\$1,953
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Note: This debt service schedule is prepared using the accrual basis of accounting.

CITY OF BOULDER
2011 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.

DEBT ISSUES	2011	2012	2013	2014	2015	2016
I. CERTIFICATES OF PARTICIPATION						
East Boulder Community Center						
Principal	\$545	\$575	-	-	-	-
Interest	53	26	-	-	-	-
Sub-total (Matures in 2012)	<u>\$598</u>	<u>\$601</u>	-	-	-	-
II. LEASE PURCHASE REVENUE NOTES						
1991G Mardick						
Principal	\$20	-	-	-	-	-
Interest	1	-	-	-	-	-
Total (Matures in 2011)	<u>\$21</u>	-	-	-	-	-
1996A Joder						
Principal	\$136	-	-	-	-	-
Interest	2	-	-	-	-	-
Total (Matures in 2011)	<u>\$138</u>	-	-	-	-	-
1996B Lousberg						
Principal	\$83	-	-	-	-	-
Interest	2	-	-	-	-	-
Total (Matures in 2011)	<u>\$85</u>	-	-	-	-	-
1997C Henrickson						
Principal	\$35	\$37	-	-	-	-
Interest	3	1	-	-	-	-
Total (Matures in 2012)	<u>\$38</u>	<u>\$38</u>	-	-	-	-
1997G Foothills Business Park, LLC						
Principal	\$64	\$69	\$74	\$79	\$84	\$90
Interest	37	32	27	22	16	10
Total (Matures in 2017)	<u>\$101</u>	<u>\$101</u>	<u>\$101</u>	<u>\$101</u>	<u>\$100</u>	<u>\$100</u>
1999B Van Vleet						
Principal	\$204	\$216	\$229	\$243	-	-
Interest	43	31	17	2	-	-
Total (Matures in 2014)	<u>\$247</u>	<u>\$247</u>	<u>\$246</u>	<u>\$245</u>	-	-
2001AR-1 F. LaVerne Johnson Family						
Principal	\$31	-	-	-	-	-
Interest	1	-	-	-	-	-
Total (Matures in 2011)	<u>\$32</u>	-	-	-	-	-

CITY OF BOULDER
2011 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.

	2011	2012	2013	2014	2015	2016
2001AR-2 F. LaVerne Johnson Wife						
Principal	\$38	-	-	-	-	-
Interest	1	-	-	-	-	-
Total (Matures in 2011)	\$39	-	-	-	-	-
2001B Hester						
Principal	\$74	-	-	-	-	-
Interest	2	-	-	-	-	-
Total (Matures in 2011)	\$76	-	-	-	-	-
2001C Suitts Enterprises, Ltd.						
Principal	\$ 1,675	-	-	-	-	-
Interest	84	-	-	-	-	-
Total (Matures in 2011)	\$1,759	-	-	-	-	-
2001D Abbott						
Principal	\$38	\$41	\$43	\$45	-	-
Interest	8	5	3	1	-	-
Total (Matures in 2014)	\$46	\$46	\$46	\$46	-	-
2001ER-1 William and Associates						
Principal	\$ 230	-	-	-	-	-
Interest	12	-	-	-	-	-
Total (Matures in 2011)	\$242	-	-	-	-	-
2001ER-2 Suitts Enterprises, Ltd.						
Principal	\$ 420	-	-	-	-	-
Interest	22	-	-	-	-	-
Total (Matures in 2011)	\$442	-	-	-	-	-
2002AR-1 Edward H. Kolb						
Principal	\$29	\$31	-	-	-	-
Interest	3	1	-	-	-	-
Total (Matures in 2012)	\$32	\$32	-	-	-	-
2002AR-2 John B. Kolb						
Principal	\$29	\$31	-	-	-	-
Interest	3	1	-	-	-	-
Total (Matures in 2012)	\$32	\$32	-	-	-	-
2002AR-3 Frederick M. Kolb						
Principal	\$29	\$31	-	-	-	-
Interest	3	1	-	-	-	-
Total (Matures in 2012)	\$32	\$32	-	-	-	-
2003A Helayne B. Jones						
Principal	\$82	\$86	\$92	-	-	-
Interest	13	8	2	-	-	-
Total (Matures in 2013)	\$95	\$94	\$94	-	-	-

CITY OF BOULDER
2011 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.

	2011	2012	2013	2014	2015	2016
2004A Waldo R. & Nancy R. Dagle						
Principal	\$82	\$86	\$90	\$94	-	-
Interest	16	12	8	4	-	-
Total (Matures in 2014)	\$98	\$98	\$98	\$98	-	-
2004B2 Thirtieth & Pearl, LLC (Transportation)						
Principal	\$9	-	-	-	-	-
Interest	1	-	-	-	-	-
Total (Matures in 2011)	\$10	-	-	-	-	-
2005A Gary L. & Donna K. Gisle, Trustees						
Principal	\$95	\$99	\$104	\$109	\$114	\$120
Interest	32	28	23	18	12	7
Total (Matures in 2017)	\$127	\$127	\$127	\$127	\$126	\$127
2005B John G. & Barbara G. Hill, Tenants in Common						
Principal	\$92	\$97	\$101	\$106	\$111	-
Interest	21	16	12	7	2	-
Total (Matures in 2015)	\$113	\$113	\$113	\$113	\$113	-
2005C Luchetta Properties, Inc.						
Principal	\$43	\$45	\$47	\$49	\$52	\$54
Interest	26	24	21	19	17	14
Total (Matures in 2020)	\$69	\$69	\$68	\$68	\$69	\$68
2006A Boulder Valley Farm, Inc.						
Principal	\$343	\$360	\$378	\$397	\$417	\$438
Interest	107	90	71	52	31	10
Total (Matures in 2016)	\$450	\$450	\$449	\$449	\$448	\$448
2006B Joel and Ruth Eisenberg						
Principal	\$117	\$122	\$129	\$135	\$142	\$149
Interest	36	31	24	17	10	3
Total (Matures in 2016)	\$153	\$153	\$153	\$152	\$152	\$152
2008A-R1 Edward H. Kolb						
Principal	\$35	\$37	\$39	\$41	\$43	\$45
Interest	16	14	12	10	8	6
Total (Matures in 2018)	\$51	\$51	\$51	\$51	\$51	\$51
2008A-R2 Edward H. Kolb						
Principal	\$35	\$37	\$39	\$41	\$43	\$45
Interest	16	14	12	10	8	6
Total (Matures in 2018)	\$51	\$51	\$51	\$51	\$51	\$51
Sub-total	\$4,579	\$1,734	\$1,597	\$1,501	\$1,110	\$997
Fund Totals	\$5,177	\$2,335	\$1,597	\$1,501	\$1,110	\$997

**CITY OF BOULDER
2011 DEBT SERVICE
(in \$1,000s)**

FACILITIES ASSET MANAGEMENT DEBT SERVICE FUND

DEBT ISSUES	2011	2012	2013	2014	2015	2016
I. CAPITAL LEASES -						
Energy Efficiency Improvement Project - Phase I with Banc of America Leasing and Capital, LLC						
Principal	\$73	\$90	\$94	\$99	\$104	\$109
Interest	73	68	64	59	54	49
Total	<u>\$146</u>	<u>\$158</u>	<u>\$158</u>	<u>\$158</u>	<u>\$158</u>	<u>\$158</u>
Energy Efficiency Improvement Project - Phase II with All American Investment Group, LLC						
Principal	\$121	\$267	\$298	\$294	\$311	\$334
Interest	226	218	208	197	187	175
Total	<u>\$347</u>	<u>\$485</u>	<u>\$506</u>	<u>\$491</u>	<u>\$498</u>	<u>\$509</u>
Fund Totals	<u><u>\$493</u></u>	<u><u>\$643</u></u>	<u><u>\$664</u></u>	<u><u>\$649</u></u>	<u><u>\$656</u></u>	<u><u>\$667</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 2011	REMAINING LIFETIME OBLIGATION - 2012 AND BEYOND
REAL PROPERTY		
Open Space Properties	\$4,060	\$6,739
East Community Center	545	575
Transportation Property	9	-
SUBTOTAL	\$4,614	\$7,314
LEASEHOLD IMPROVEMENTS		
Facilities Asset Management	\$194	\$7,763
SUBTOTAL	\$194	\$7,763
TOTAL	\$4,808	\$15,077

Represented are all lease/purchase obligations known or predictable at the time of the production of the 2011 budget.

CITY OF BOULDER, COLORADO

Computation of Legal Debt Margin

Last Ten Years

(Amounts in 000's)

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Total assessed value (prior year assessed value for current year collections - estimated)	\$ 2,562,746	\$ 2,416,543	\$ 2,398,149	\$ 2,094,604	\$ 2,091,962	\$ 1,970,654	\$ 1,970,952	\$ 1,929,525	\$ 1,912,398	\$ 1,529,977
Debt limit - 3% of total assessed value	\$ 76,882	\$ 72,496	\$ 71,944	\$ 62,838	\$ 62,759	\$ 59,120	\$ 59,129	\$ 57,886	\$ 57,372	\$ 45,899
Amount of debt applicable to debt margin:										
Total bonded debt	\$ 49,683	\$ 58,409	\$ 60,118	\$ 67,754	\$ 75,081	\$ 60,375	\$ 66,294	\$ 71,929	\$ 77,620	\$ 81,310
Less deductions allowed by law:										
Self-supporting General Obligation bonds	\$ 49,683	\$ 58,409	\$ 60,118	\$ 67,754	\$ 75,081	\$ 60,375	\$ 65,929	\$ 71,214	\$ 76,585	\$ 79,960
Self-supporting General Obligation Water Utility bonds	-	-	-	-	-	-	365	715	1,035	1,350
Total deductions	\$ 49,683	\$ 58,409	\$ 60,118	\$ 67,754	\$ 75,081	\$ 60,375	\$ 66,294	\$ 71,929	\$ 77,620	\$ 81,310
Amount of debt applicable to debt margin	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 76,882	\$ 72,496	\$ 71,944	\$ 62,838	\$ 62,759	\$ 59,120	\$ 59,129	\$ 57,886	\$ 57,372	\$ 45,899

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.)

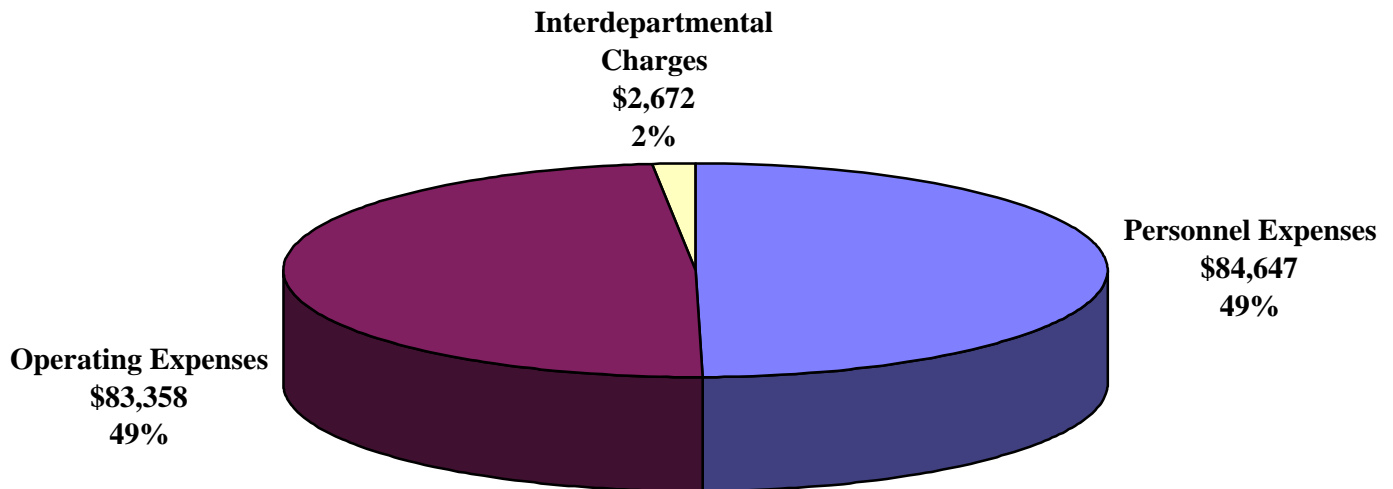
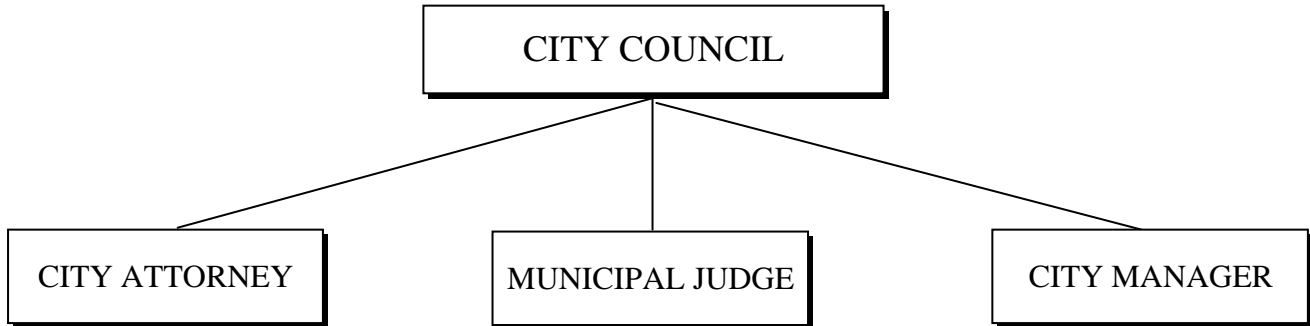
CITY COUNCIL

2011 APPROVED BUDGET

\$170,677

MISSION STATEMENT

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



**2011 APPROVED BUDGET
CITY COUNCIL**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount

BUDGET BY PROGRAM DIVISION								
City Council		333,156	0.00	230,018	0.00	170,677	0.00	(59,341)
Subtotal	1.00	333,156	0.00	230,018	0.00	170,677	0.00	(59,341)
Total	1.00	333,156	0.00	230,018	0.00	170,677	0.00	(59,341)

BUDGET BY EXPENSE CATEGORY								
Personnel Expenses		132,967		72,147		84,647		12,500
Operating Expenses		198,752		156,158		83,358		(72,800)
Interdepartmental Charges		1,437		1,713		2,672		959
Total		333,156		230,018		170,677		(59,341)

BUDGET BY FUND								
General	1.00	333,156		230,018		170,677	0.00	(59,341)
Total	1.00	333,156	0.00	230,018	0.00	170,677	0.00	(59,341)

For the 2011 budget, memberships have been moved to Non-Departmental Contracts, Citywide Memberships and Citywide Programs

CITY COUNCIL

CHANGES BETWEEN 2010 APPROVED AND 2011 APPROVED BUDGETS

Description	2011 Ongoing	2011 One-Time Amount	Standard FTEs
General Fund			
Operating expenses and Sister City Membership	\$27,184		0.00
Total	\$27,184		0.00

For the 2011 budget, several memberships have been moved to Non-Departmental Contracts, Citywide Memberships and Citywide Programs.

PERFORMANCE MEASURES

	Actual 2009	Target 2010	Target 2011
Number of days to respond to public correspondence when additional response is directed by CAC	11.50%	Within 10 days after CAC	Within 10 days after CAC
	2396 correspondence were received, 113 required responses and 31 were responded to in 10 days		
	*Correspondence decreased from 2,828 in 2008 to 2,396 in 2009 or 15.28%		

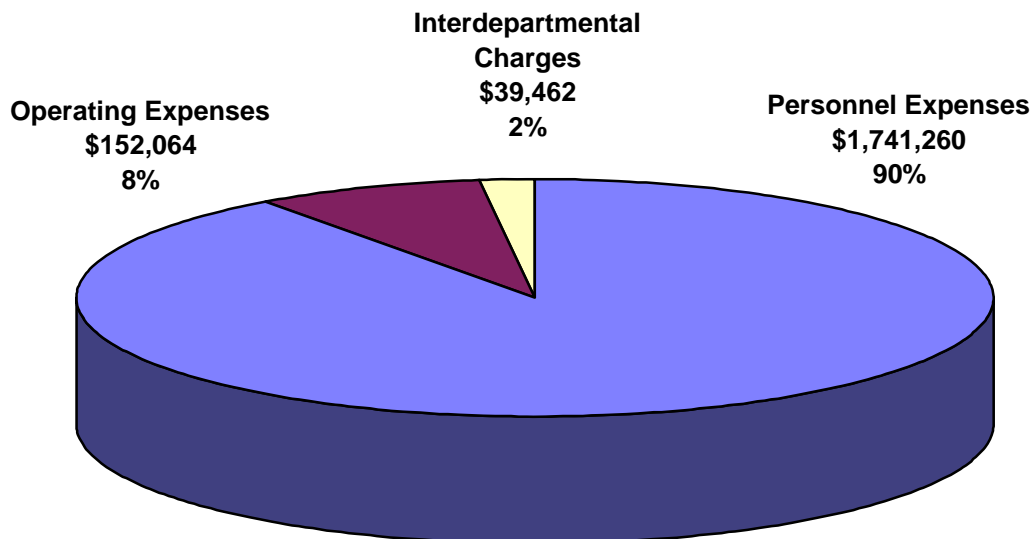
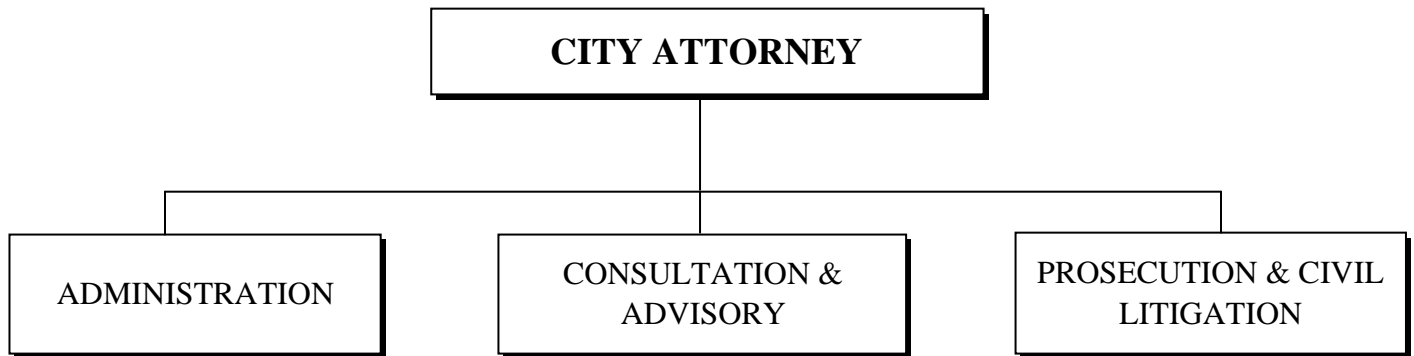
CITY ATTORNEY

2011 APPROVED BUDGET

\$1,932,786

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.



**2011 APPROVED BUDGET
CITY ATTORNEY'S OFFICE**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
BUDGET BY PROGRAM								
Administration								
CAO Administration	1.25	150,758	1.50	269,480	1.50	299,320	0.00	29,840
Subtotal	1.25	150,758	1.50	269,480	1.50	299,320	0.00	29,840
Consultation & Advisory								
Advise City Council	1.25	103,947	1.25	170,172	1.25	188,640	0.00	18,468
Advise City Manager/Depts.	8.75	727,628	9.40	840,424	9.40	862,904	0.00	22,480
Advise Boards/Commissions	0.75	62,369	0.75	119,833	0.75	122,096	0.00	2,263
Subtotal	10.75	893,944	11.40	1,130,429	11.40	1,173,640	0.00	43,211
Prosecution & Litigation								
Municipal Court Prosecution	3.00	296,787	2.00	197,413	2.00	172,565	0.00	(24,848)
Civil Litigaiton	2.65	231,888	2.75	256,686	2.75	270,512	0.00	13,826
Legal Aid Defense	0.00	10,000	0.00	10,000	0.00	10,000	0.00	0
MIP Prosecution						6,750	0.00	6,750
Subtotal	5.65	538,675	4.75	464,099	4.75	459,827	0.00	(4,272)
Total	17.65	1,583,377	17.65	1,864,008	17.65	1,932,786	0.00	68,778
BUDGET BY EXPENSE CATEGORY								
Personnel Expenses		1,462,792		1,660,672		1,741,260		80,588
Operating Expenses		98,354		179,586		152,064		(27,522)
Interdepartmental Charges		22,230		23,750		39,462		15,712
Total		1,583,377		1,864,008		1,932,786		68,778
BUDGET BY FUND								
General Fund	17.65	1,583,377	17.65	1,864,008	17.65	1,932,786	0.00	68,778
Total	17.65	1,583,377	17.65	1,864,008	17.65	1,932,786	0.00	68,778

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 includes one additional position, bringing the total to 18.65 standard FTEs.

CITY ATTORNEY

CHANGES BETWEEN 2010 APPROVED AND 2011 APPROVED BUDGETS

Description	2011 Ongoing	2011 One-Time Amount	Standard FTEs
General Fund			
Migrating Minor in Possession cases to Municipal Court	\$6,750		0.00
Total	\$6,750		0.00

PERFORMANCE MEASURES

	Actual 2009	Target 2010	Target 2011
1. Criminal Prosecution: Maintain the number of Municipal Court matters submitted for alternative dispute resolution and restorative justice resolution.	Community Mediation Service (CMS) – 23 CU Restorative Justice (CURJ) 292 =====	Maintain or increase the number of Municipal Court matters referred to alternative justice resolution models.	Maintain or increase the number of Municipal Court matters referred to alternative justice resolution models.
	Total – 315		

	Actual 2009	Target 2010	Target 2011
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 coordinated through the City Attorney's Office.	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.	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.

It is difficult to use quantitative measures to evaluate the performance of the City Attorney's Office. In private practice settings, the primary quantitative performance measure utilized has to do with the number of "billable hours" that are generated by individual attorneys. That measure is not as central in the public sector. As a result, the City Attorney's Office tends to rely upon more subjective criteria, such as:

- Is the City Manager satisfied?
- Is the City Council satisfied?
- Do we make our agenda deadlines?
- Do we have a reasonable level of success in the cases and matters in which we are engaged?
- Are our response times reasonable?
- Do our clients understand our explanation of legal matters?

There is no formal mechanism in place to measure or grade these factors.

MUNICIPAL COURT

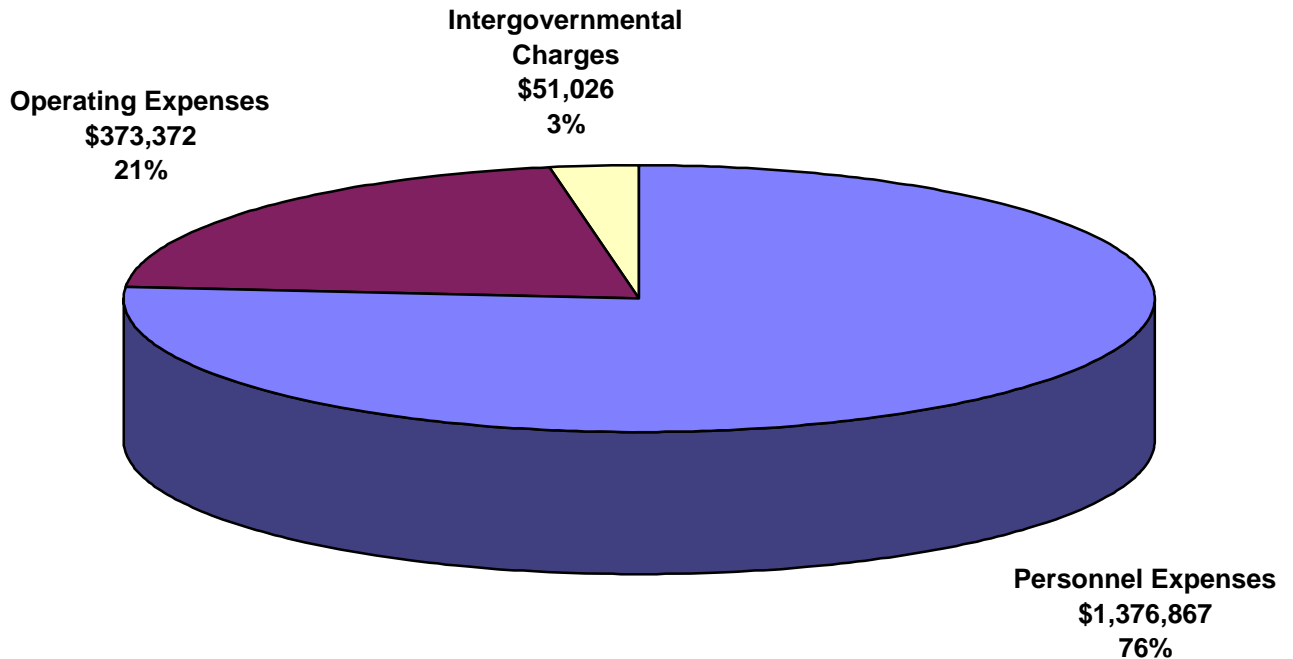
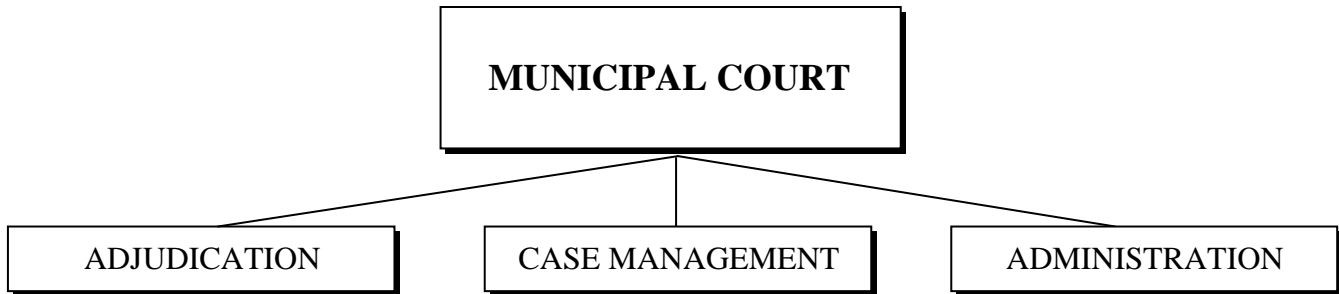
2011 APPROVED BUDGET

\$1,801,265

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.



**2011 APPROVED BUDGET
MUNICIPAL COURT**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
BUDGET BY PROGRAM								
ADJUDICATION								
Adjudication	3.50	385,910	3.50	413,190	3.50	445,364	0.00	32,173
Subtotal	3.50	385,910	3.50	413,190	3.50	445,364	0.00	32,173
CASE MANAGEMENT								
Traffic	1.00	74,663	1.00	85,873	1.00	86,333	0.00	461
General	1.00	74,663	1.00	85,873	1.00	86,333	0.00	461
Animal	0.75	55,997	0.75	64,405	0.75	64,750	0.00	346
Parking Support	2.00	210,443	2.00	220,297	2.00	221,481	0.00	1,184
Photo Enforcement	3.00	193,732	2.00	197,651	2.00	192,580	0.00	(5,071)
Probation Services	2.00	187,994	2.00	205,960	2.00	208,759	0.00	2,799
Subtotal	9.75	797,491	8.75	860,058	8.75	860,238	0.00	180
ADMINISTRATION								
Administration	4.00	408,608	4.00	441,791	4.00	495,664	0.00	53,873
Subtotal	4.00	408,608	4.00	441,791	4.00	495,664	0.00	53,873
Total	17.25	1,592,009	16.25	1,715,039	16.25	1,801,265	0.00	86,226
BUDGET BY EXPENSE CATEGORY								
Personnel Expenses		1,334,374		1,363,102		1,376,867		13,765
Operating Expenses		227,989		321,128		373,372		52,244
Interdepartmental Charges		29,646		30,809		51,026		20,217
Total		1,592,009		1,715,039		1,801,265		86,226
BUDGET BY FUND								
General	17.25	1,592,009	16.25	1,715,039	16.25	1,801,265	0.00	86,226
Total	17.25	1,592,009	16.25	1,715,039	16.25	1,801,265	0.00	86,226

MUNICIPAL COURT

CHANGES BETWEEN 2010 APPROVED AND 2011 APPROVED BUDGETS

Description	2011 Ongoing	2011 One-Time Amount	Standard FTEs
General Fund			
Migrating Minor in Possession cases to Municipal Court	\$25,000	0	0.00
Total	\$25,000	\$0	0.00

PERFORMANCE MEASURES

The court is implementing "CourTools," developed by the National Center for State Courts (NCSC). CourTools are ten outcome-focused measures that integrate the major performance areas defined by the Trial Court Performance Standards. In 2010, the court completed the implementation of nine standards. The implementation of the final tenth standard will occur in 2011.

CITY MANAGER

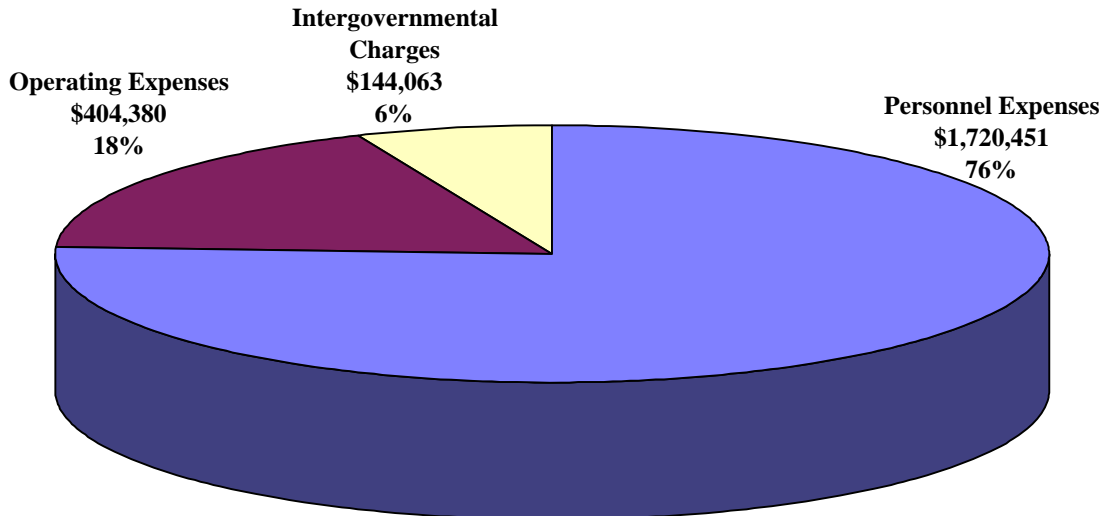
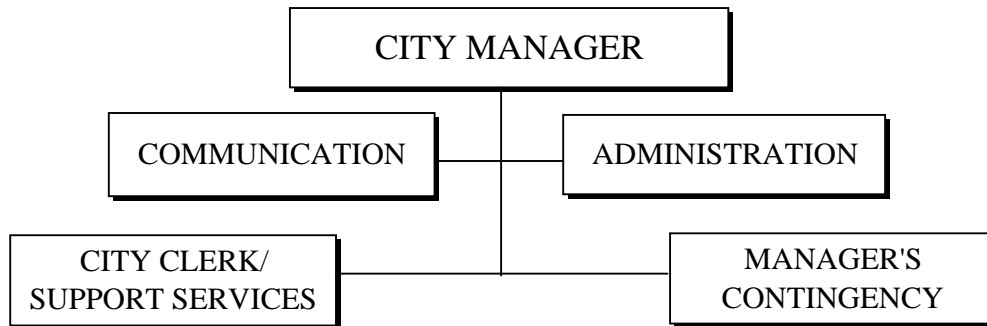
2011 APPROVED BUDGET

\$2,268,895

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.
- 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.



**2011 APPROVED BUDGET
CITY MANAGER'S OFFICE**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
BUDGET BY PROGRAM								
City Manager's Office								
City Administration and Operations	5.00	695,991	5.00	826,748	4.00	647,610	(1.00)	(179,138)
State Legislation Affairs	0.45	44,389	0.45	47,514	0.45	49,472	0.00	1,958
Federal Legislation Affairs	0.05	4,931	0.05	5,282	0.05	5,501	0.00	219
Intergovernmental Relations	0.50	49,321	0.50	52,794	0.50	54,969	0.00	2,175
Internal Auditing	1.50	160,818	0.50	69,916	0.00	0.00	(0.50)	(69,916)
CU/City Relations - Community Collaboration	0.75	68,360	0.75	63,043	1.00	88,132	0.25	25,089
City/CU OCSS Funding	0.25	12,752	0.25	19,604	0.00	0	(0.25)	(19,604)
Subtotal	8.50	1,036,562	7.50	1,084,901	6.00	845,684	(1.50)	(239,217)
Communications								
Internal Communications	0.85	80,551	0.85	98,809	1.30	142,914	0.45	44,105
External Communications	0.85	80,551	0.85	98,809	1.30	142,914	0.45	44,105
TV Broadcast Communications	3.00	381,144	2.00	252,867	2.50	330,761	0.50	77,894
Web Communications	0.30	28,429	0.30	32,538	0.40	46,431	0.10	13,893
Community Newsletter	0.00	29,479	0.00	17,142	0.00	18,101	0.00	959
Community Survey	0.00	0	0.00	0	0.00	32,000	0.00	32,000
Subtotal	5.00	600,154	4.00	500,165	5.50	713,121	1.50	212,956
City Clerk/Support Services								
Agenda Administration/Council meetings	2.20	209,987	2.20	222,518	2.20	216,226	0.00	(6,292)
Codification of Boulder Revised Code	0.00	13,605	0.00	23,000	0.00	23,000	0.00	0
Sister City Administration Board and Commission Administration	0.20	19,077	0.20	14,986	0.20	20,027	0.00	5,041
Liquor Licensing	0.30	28,637	0.30	18,579	0.30	27,582	0.00	9,003
Liquor Licensing	0.95	93,750	0.95	82,135	0.00	0	(0.95)	(82,135)
Medical Marijuana Licensing	0.00	0	0.00	0	0.00	0	0.00	0
Other Licensing	0.05	4,935	0.05	4,322	0.00	0	(0.05)	(4,322)
Records Retention, Management, Archiving and Destruction	2.10	164,320	2.10	178,963	2.10	184,473	0.00	5,510
Open Records Requests Management	0.20	15,657	0.20	17,179	0.20	17,436	0.00	257
Domestic Partnerships	0.05	3,897	0.05	5,211	0.05	5,769	0.00	558
Chamber/AV Support	0.20	15,657	0.15	18,245	0.15	17,944	0.00	(301)
Contract Routing/Document Recording	0.45	35,211	0.30	28,650	0.30	29,978	0.00	1,328
Conduct of Elections	0.30	98,146	0.30	122,193	0.30	121,655	0.00	(538)
Campaign Finance Reform/Matching Fund Administration	0.00	60,816	0.00	0	0.00	46,000	0.00	46,000
Subtotal	7.00	763,695	6.80	735,981	5.80	710,090	(1.00)	(25,891)
Total	20.50	2,400,411	18.30	2,321,047	17.30	2,268,895	(1.00)	(52,152)
BUDGET BY EXPENSE CATEGORY								
Personnel Expenses		2,012,738		1,898,432		1,720,451		(177,981)
Operating Expenses		297,944		301,774		404,380		102,606
Interdepartmental Charges		89,729		120,141		144,063		23,922
Capital				700		0		(700)
Total		2,400,411		2,321,047		2,268,895		(52,152)
BUDGET BY FUND								
General		20.50 2,400,411		18.30 2,321,047		17.30 2,268,895		(1.00) (52,152)
Total		20.50 2,400,411		18.30 2,321,047		17.30 2,268,895		(1.00) (52,152)

CITY MANAGER'S OFFICE

CHANGES BETWEEN 2010 APPROVED AND 2011 APPROVED BUDGETS

Description	2011 Ongoing	2011 One-Time Amount	Standard FTEs
General Fund			
Licensing clerk for licensing programs including medical marijuana	\$ 63,603		1.00
Increase Communications staff by .25 FTE and transfer to the central Communications staff	22,213		1.00
Channel 8 production staff and operating expenses	42,000		0.50
Community Survey	8,000	24,000	0.00
Total	\$135,816	\$24,000	2.50

Liquor licensing and medical marijuana licensing have been centralized under the Finance department to provide one-stop-shopping, employee cross training and more efficient operations.

ORGANIZATIONAL CHANGES/REALLOCATIONS

The Internal Auditing function was absorbed by the Finance Department which reduced the City Manager's Office budget by an additional 0.50 position. In addition, the vacant Deputy City Manager position is being reallocated to the Finance Department in support an organizational restructuring in that area. These additional reductions combined with the changes described in the table above result in a net increase of 1.00 FTE for this department.

PERFORMANCE MEASURES

	Actual 2009	Target 2010	Target 2011
1. Provide 24 hour response to records requests with a 3 day turn around for information with the exception being extremely large research requests	96% There were 1321 requests with 78 that were extensive open records requests	95%	80%

	Actual 2009	Target 2010	Target 2011
2. Number of days to respond to public correspondence when additional response is directed by CAC	11.50%		
	2,396 correspondence were received, 113 required responses and 31 were responded to in 10 days	Within 10 days after CAC	Within 10 days after CAC
(*See Note below)			
	*Correspondence decreased from 2,828 in 2008 to 2,396 in 2009 or 15.28%		
3. To provide better monitoring of “Hotline” communications, we will establish a standard turnaround time for “Hotline” replies.	84.5%		
	176 Hotlines were logged. 26 of these required a response – 22 received a response within 5 working days	80 percent of “Hotline” questions requiring a response received replies within 5 working days	80 percent of “Hotline” questions requiring a response received 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.

**2011 APPROVED BUDGET
CITY MANAGER'S CONTINGENCY**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved		
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	
BUDGET BY PROGRAM									
City Manager's Office									
Extraordinary Personnel		1,507	0.00	119,916	0.00	119,916	0.00	0	
Energy/Fuel Contingency		0	0.00	190,000	0.00	190,000	0.00	0	
Manager's Contingency		65,115	0.00	268,416	0.00	119,916	0.00	(148,500)	
Animal Control Svcs Contingency		0		0		90,000			
Total		0.00	66,622	0.00	578,332	0.00	519,832	0.00	(148,500)
BUDGET BY EXPENSE CATEGORY									
Personnel Expenses		1,507		119,916		119,916			
Operating Expenses		65,115		458,416		399,916		(58,500)	
Total		66,622		578,332		519,832		(58,500)	
BUDGET BY FUND									
General		66,622	0.00	578,332	0.00	519,832	0.00	(58,500)	
Total		0.00	66,622	0.00	578,332	0.00	519,832	0.00	(58,500)

NOTE: 20k of Manager's Contingency was transferred to the Xcel Franchise for Street Light Expert services.
20k of Energy/Fuel Contingency was transferred to the Police Department for 2009 Utility Costs.

**2011 APPROVED BUDGET
NON-DEPARTMENTAL CONTRACTS, CITYWIDE MEMBERSHIPS
AND CITYWIDE PROGRAMS**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
BUDGET BY PROGRAM								
Non-Departmental Contracts								
Convention & Visitors Bureau	0.00	764,001	0.00	727,364	0.00	731,636	0.00	4,272
Museum of History	0.00	23,609	0.00	23,609	0.00	23,609	0.00	0
Chamber of Commerce	0.00	8,625	0.00	8,504	0.00	0	0.00	(8,504)
Negotiations Support	0.00	1,529	0.00	46,393	0.00	46,393	0.00	0
Humane Society Building Loan	0.00	112,059	0.00	112,066	0.00	93,955	0.00	(18,111)
Federal Legislative Consultant	0.00	39,000	0.00	43,501	0.00	43,501	0.00	0
Xcel Franchise Negotiations	0.00	84,266	0.00	0	0.00	0	0.00	0
Boulder TV	0.00	18,236	0.00	0	0.00	0	0.00	0
Subtotal	0.00	1,051,325	0.00	961,437	0.00	939,094	0.00	(22,343)
Citywide Memberships								
Denver Regional Council of Governments					0.00	35,300	0.00	35,300
Colorado Municipal League					0.00	69,284	0.00	69,284
Metro Mayors Caucus					0.00	8,251	0.00	8,251
National League of Cities					0.00	7,816	0.00	7,816
Rocky Flats Stewardship Coalitions					0.00	1,000	0.00	1,000
Chamber of Commerce					0.00	9,653	0.00	9,653
Subtotal						131,304	0.00	131,304
Citywide Programs								
West Nile Virus Program	0.00	275,942	0.00	250,000	0.00	250,000	0.00	0
Clean Energy Study	0.00	0	0.00	0	0.00	260,000	0.00	260,000
City Manager Search	0.00	6,041	0.00	0	0.00	0	0.00	0
Boulder Junction	0.00	0	0.00	0	0.00	325,000	0.00	325,000
Subtotal	0.00	281,983	0.00	250,000	0.00	835,000	0.00	585,000
Total	0.00	1,333,308	0.00	1,211,437	0.00	1,905,398	0.00	562,657

BUDGET BY EXPENSE CATEGORY								
Operating Expenses		1,333,308		1,211,437		1,905,398		693,961
Total		1,333,308		1,211,437		1,905,398		693,961

BUDGET BY FUND								
General Fund	0.00	1,333,308	0.00	1,211,437	0.00	1,905,398	0.00	693,961
Total	0.00	1,333,308	0.00	1,211,437	0.00	1,905,398	0.00	693,961

**NON-DEPARTMENTAL CONTRACTS, CITYWIDE MEMBERSHIPS AND
CITYWIDE PROGRAMS**

CHANGES BETWEEN 2010 APPROVED AND 2011 APPROVED BUDGETS

Description	2011 Ongoing	2011 One-Time Amount	Standard FTEs
General Fund			
Several citywide memberships were moved from the City Council budget	\$121,651		
Total	\$121,651		0.00

For the 2011 budget, several memberships have been moved from the City Council budget to Non-Departmental Contracts, Citywide Memberships and Citywide Programs.

PERFORMANCE MEASURES

None

FINANCE

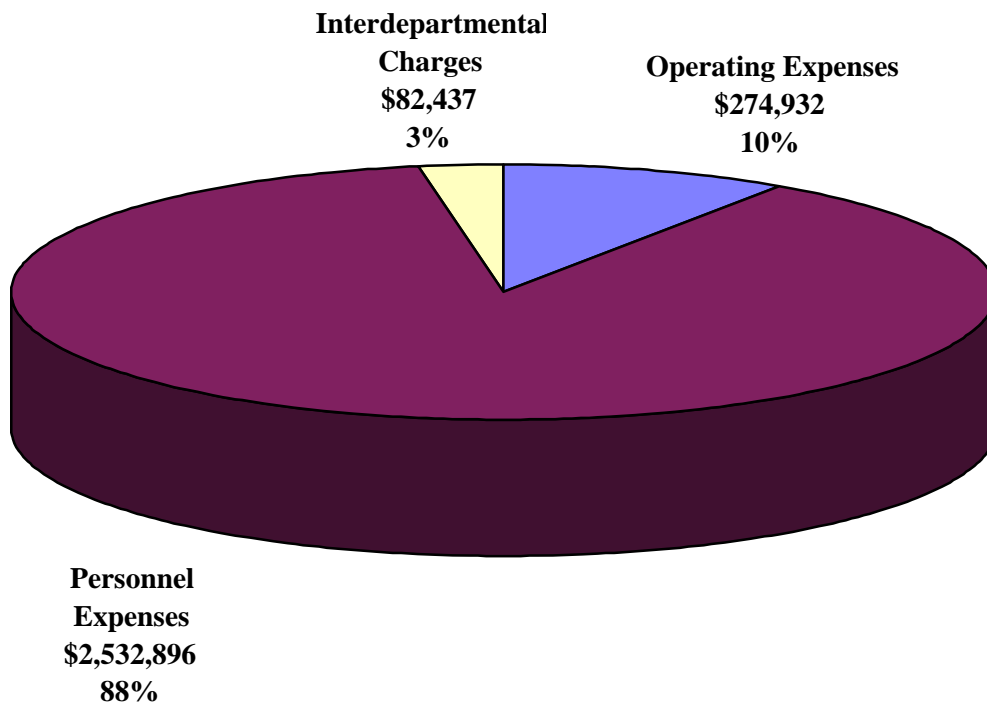
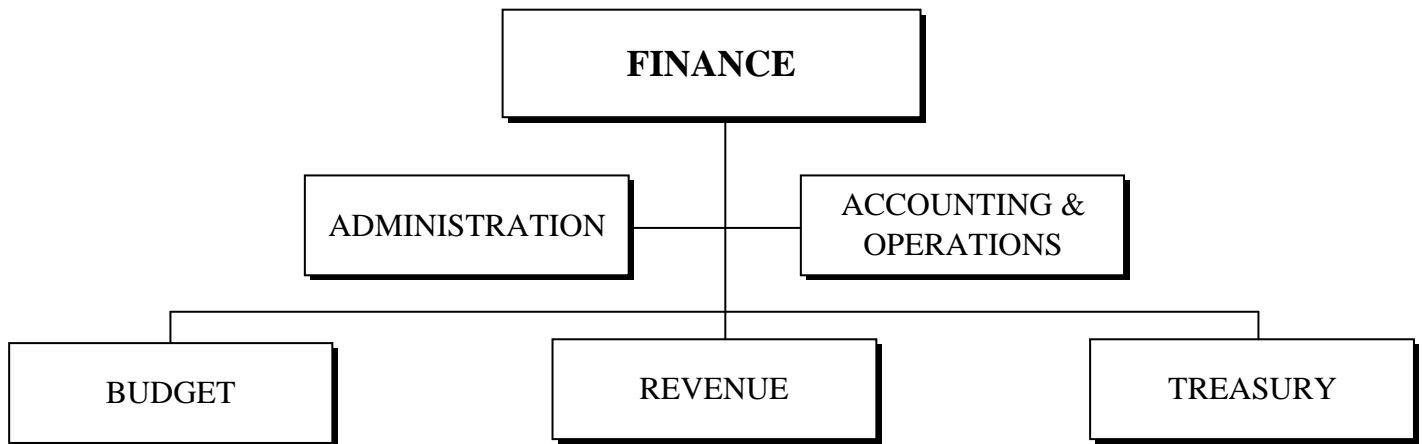
2011 APPROVED BUDGET

\$2,890,265

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.



**2011 APPROVED BUDGET
FINANCE DEPARTMENT**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
BUDGET BY PROGRAM								
ADMINISTRATION								
Department Administration	1.80	274,456	0.80	299,618	1.30	376,446	0.50	76,828
Old Hire Pension Plan Management	0.10	41,499	0.10	39,097	0.10	39,301	0.00	204
Subtotal	1.90	315,955	0.90	338,715	1.40	415,747	0.50	77,032
BUDGET								
Budget Development	1.50	161,975	1.50	177,274	2.50	297,555	1.00	120,281
Forecasting & Analysis	0.60	62,811	0.60	62,505	1.00	110,617	0.40	48,112
Long-range Planning	0.60	62,811	0.60	62,505	1.00	110,617	0.40	48,112
Policy Analysis	0.30	31,406	0.30	31,252	0.50	55,309	0.20	24,057
Subtotal	3.00	319,003	3.00	333,536	5.00	574,098	2.00	240,562
TREASURY								
Administration	0.00	0	0.00	0	0.50	63,924	0.50	63,924
Debt Management	0.15	33,929	0.15	60,149	0.15	60,771	0.00	622
Accounts Receivable/Assessments	1.05	34,743	1.05	95,472	1.05	84,004	0.00	(11,468)
Portfolio Management	2.15	183,107	2.15	225,024	1.65	176,032	(0.50)	(48,992)
Subtotal	3.35	251,779	3.35	380,645	3.35	384,731	0.00	4,086
REVENUE & LICENSING								
Sales Tax Licensing & Collections	2.60	143,784	2.10	187,092	2.10	191,960	0.00	4,868
Sales Tax Auditing	4.53	411,139	4.03	344,475	6.03	495,695	2.00	151,220
Liquor Licensing	0.00	0	0.00	0	1.00	54,928	1.00	54,928
Other Licensing	0.00	0	0.00	0	1.00	93,690	1.00	93,690
Subtotal	7.13	554,923	6.13	531,567	10.13	836,273	4.00	304,706
ACCOUNTING AND OPERATIONS								
Administration	0.00	0	0.00	0	0.50	63,924	0.50	63,924
Payment Processing	1.55	90,865	1.55	108,268	1.55	105,694	0.00	(2,574)
Imaging/Record Retention	0.55	49,323	0.55	40,406	0.55	39,594	0.00	(812)
Purchasing	1.10	53,213	1.10	74,758	1.10	75,885	0.00	1,127
Internal Auditing	0.00	0	0.35	37,708	0.35	38,559	0.00	851
Financial Reporting	2.35	449,254	2.00	252,838	2.00	256,764	0.00	3,926
Information Desk	1.05	27,592	1.05	48,006	0.55	32,099	(0.50)	(15,907)
Centralized Mail Services	1.39	42,627	1.39	74,431	1.02	66,897	(0.37)	(7,534)
Finance System Administration	1.00	142,280	1.00	130,656	0.00	0	(1.00)	(130,656)
Subtotal	8.99	855,154	8.99	767,071	7.62	679,416	(1.37)	(87,655)
Total	24.37	2,296,814	22.37	2,351,534	27.50	2,890,265	5.13	538,731
BUDGET BY EXPENSE CATEGORY								
Personnel Expenses		2,022,233		2,042,210		2,532,896		490,686
Operating Expenses		243,648		263,796		274,932		11,136
Interdepartmental Charges		30,933		45,528		82,437		36,909
Total		2,296,814		2,351,534		2,890,265		538,731
BUDGET BY FUND								
General Fund		2,296,814	22.37	2,351,534	27.50	2,890,265	5.13	538,731
Total		2,296,814	22.37	2,351,534	27.50	2,890,265	5.13	538,731

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 in 2011 totals \$3,583,072 and includes four additional positions in the Finance Department, bringing the total to 29.50 standard FTEs.

Liquor licensing and medical marijuana licensing have been centralized under the Finance department to provide one-stop-shopping, employee cross training and more efficient operations.

FINANCE

CHANGES BETWEEN 2010 APPROVED AND 2011 APPROVED BUDGETS

Description	2011 Ongoing	2011 One-Time Amount	Standard FTEs
General Fund			
Sales/use tax auditing program	\$160,000	\$0	2.00
Total	\$160,000	\$0	2.00

ORGANIZATIONAL CHANGES/REALLOCATIONS

Based on the results of the Finance Department assessment, the department is being restructured. To support this change, the vacant Deputy City Manager position is being reallocated to the Finance Department in order to add one staff member in the budget division. In addition, 1.37 existing positions within the department are being decreased in order to add a 0.50 business analyst and one staff member in the treasury and accounting operations divisions. The finance system administrator position is being transferred to Information Technology and the finance manager position in the Library/Arts Department is being reallocated to the budget division within the Finance Department. Lastly, liquor licensing and medical marijuana licensing have been centralized under the Finance department to provide one-stop-shopping, employee cross training and more efficient operations (2 ftes). Based on these changes and the addition of 2.00 auditors, the total increase in positions for the department is 5.13.

PERFORMANCE MEASURES

	Actual 2009	Target 2010	Target 2011
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

	Actual 2009	Target 2010	Target 2011
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
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%.*

HUMAN RESOURCES

2011 APPROVED BUDGET

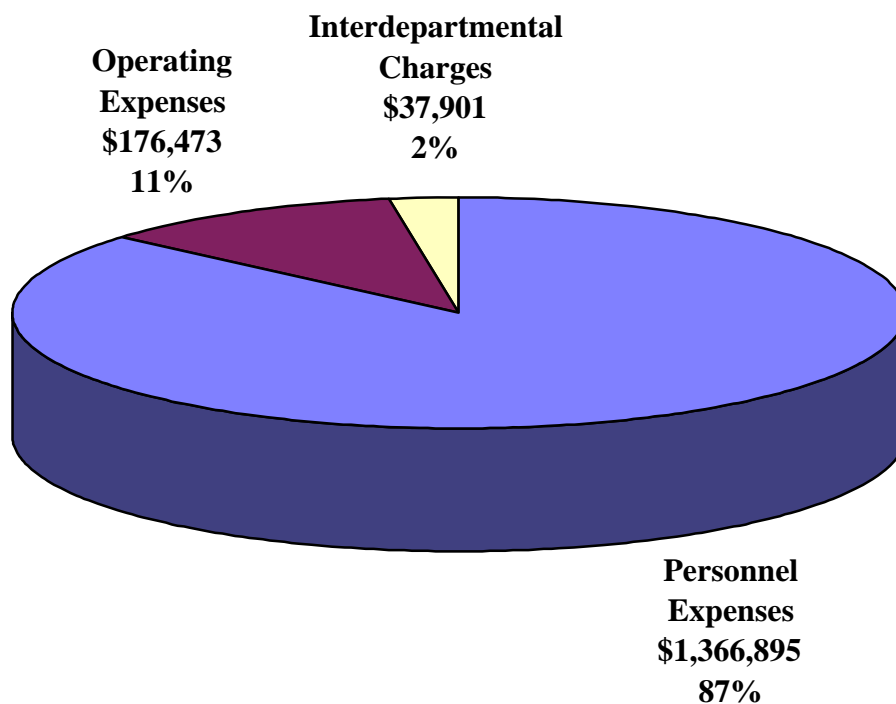
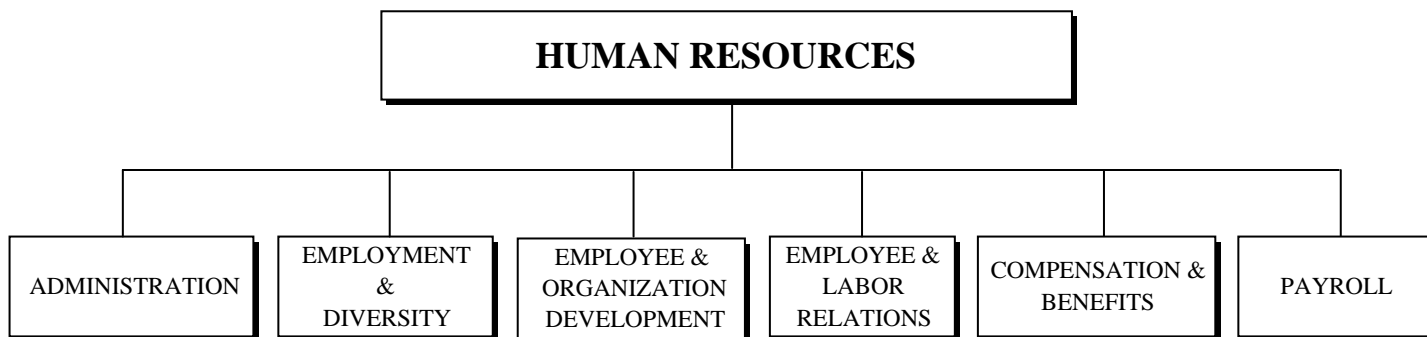
\$1,581,269

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.



**2011 APPROVED BUDGET
HUMAN RESOURCES DEPARTMENT**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard	Amount	Standard	Amount	Standard	Amount	Standard	Amount
	FTE		FTE		FTE		FTE	

BUDGET BY PROGRAM								
Administration	1.90	277,551	1.80	268,224	2.05	304,820	0.25	36,596
Benefits-Federally Mandated Leaves	0.47	48,649	0.51	31,347	0.61	42,869	0.11	11,522
Benefits-Optional Employee Leaves	0.15	15,693	0.25	22,110	0.27	24,925	0.02	2,815
Benefits - Retirement & Terminations	0.38	39,234	0.46	62,702	0.46	64,733	0.00	2,031
Benefits-Welfare	1.53	154,765	1.60	149,397	1.52	152,323	(0.08)	2,926
Compensation-Classification, Market Analysis & Structure	0.45	67,195	0.39	67,833	0.39	67,853	0.00	20
Compensation-Delivery Systems Diversity	0.22	25,625	0.37	44,005	0.37	44,242	0.00	237
	0.10	11,542	0.23	25,266	0.23	25,649	0.00	383
Employee Relations	2.50	234,838	1.38	161,557	1.38	164,759	0.00	3,202
Labor Relations	0.64	75,914	0.67	77,234	0.58	68,233	(0.09)	(9,001)
Payroll	3.50	301,110	2.55	217,286	2.55	222,489	0.00	5,203
Performance Management	0.75	59,938	1.05	86,970	0.65	61,062	(0.40)	(25,908)
Policies	0.65	60,733	0.72	79,399	0.81	92,009	0.09	12,610
Staffing	2.50	165,540	1.92	137,117	1.97	146,204	0.05	9,087
Succession Planning	0.10	11,273	0.16	17,872	0.21	21,082	0.05	3,210
Training	0.80	64,729	0.83	76,840	0.83	78,017	0.00	1,177
Subtotal	16.63	1,614,329	14.88	1,525,158	14.88	1,581,269	0.00	56,110
Total	16.63	1,614,329	14.88	1,525,158	14.88	1,581,269	0.00	56,110

BUDGET BY EXPENSE CATEGORY								
Personnel Expenses		1,419,447		1,327,369		1,366,895		39,526
Operating Expenses		174,824		176,473		176,473		0
Interdepartmental Charges		20,058		21,316		37,901		16,585
Total		1,614,329		1,525,158		1,581,269		56,111

BUDGET BY FUND												
General		16.63	1,614,329		14.88	1,525,158		14.88	1,581,269		0.00	56,111
Total		16.63	1,614,329		14.88	1,525,158		14.88	1,581,269		0.00	56,111

HUMAN RESOURCES

CHANGES BETWEEN 2010 APPROVED AND 2011 APPROVED BUDGETS

Description	2011 Ongoing	2011 One-Time Amount	Standard FTEs
General Fund			
No Changes			
Total	\$0	\$0	0.00

PERFORMANCE MEASURES

The Human Resources Department has been focused on making sure we have updated, clear and enforceable policies; supervisory and other regulatory training and improving the timeliness of performance reviews.

In 2009 we began looking at additional metrics to more effectively measure Human Resources impact toward organization success. We started tracking several common measures which are used by several of our peer organizations in the public sector. They include:

- Time to fill - by department, level and organization average
- Turnover rate - by department, level, tenure, diversity, employee group, performance level, FLSA status, in comparison to Denver/Boulder government averages & Colorado government averages
- Absence rate – by department, employee group, organization average, and in comparison to Colorado government averages
- Benefits to Total Compensation – in comparison to other government organizations

Going forward we propose to continue tracking these areas in addition to the metrics that we will be examining as part of participation in the Colorado Performance Measurement Consortium (CPMC).

PERFORMANCE MEASURES

	Actual 2009	Target 2010	Target 2011
<p>1. Compliance/ mgmt training Protect city liability: Consolidate and update city policies. Conduct all regulatory-driven training.</p>	<p>Goal: 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. Results: Updated 4 policies (Nepotism, FLSA, Emergency Events and Displaced Employees), created 2 policies (Workplace Accommodations for Nursing Mothers and Employee Development), deleted one policy and replaced with a new FAQ (Longevity) and updated 1 FAQ (FLSA). All, but 39 employees completed the harassment / diversity class.</p>	<p>Goal: Update or create the following policies: Alcohol and Drug Testing, Alcohol and Drug Use, Anti-Discrimination, City Property-Use of, Driving, Displaced Employees, Conflict of Interest, Employment, City Vehicle Use (new), Guidelines for Lowering Vehicle Carbon Emissions (new), Vehicle Use Reimbursement (new). 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>	<p>Goal: Continue work on updating/creating policies identified in 2010. Complete required training to be identified year end 2010. Continue diversity training for all employees. Launch succession planning methods and technical and leadership pools.</p>

	Actual 2009	Target 2010	Target 2011
<p>2. Performance Management Focus on performance: improve the timeliness of reviews. 100% within 30 days of due date. Applying accountability measures and establishing standards.</p>	<p>Goal: Establish normed standards and ensure the consistent application of these standards throughout the organization through training and other methods. HR internal measure is 100% within 30 days of due date. Results: Formed oversight Learning Team to develop & implement employee development and performance management strategy. Designed employee development goal for 2010 implementation for all employees. Continued to audit the rating score number in relationship to the percentage increase awarded (Mgmt employees in Consistently Meets range), Exceeds reviews have Director signature, explore unsigned reviews and deal with other system anomalies. 1080 reviews were completed within 30 days of the due date (888 were on time, 192 were less than 30 days late) or 86% out of 1250 reviews. All but two departments are consistently on-time, and those two are working to catch up.</p>	<p>Goal: HR internal measure is 100% within 30 days of due date. E-learning class on Performance Management to be completed by Dec 2010. Encourage departments to explore and understand the idea of focal point reviews. Continue to automate the PAF04.</p>	<p>Goal: Educate departments and practice for focal point reviews, which are scheduled to be implemented in 2012.</p>

INFORMATION TECHNOLOGY

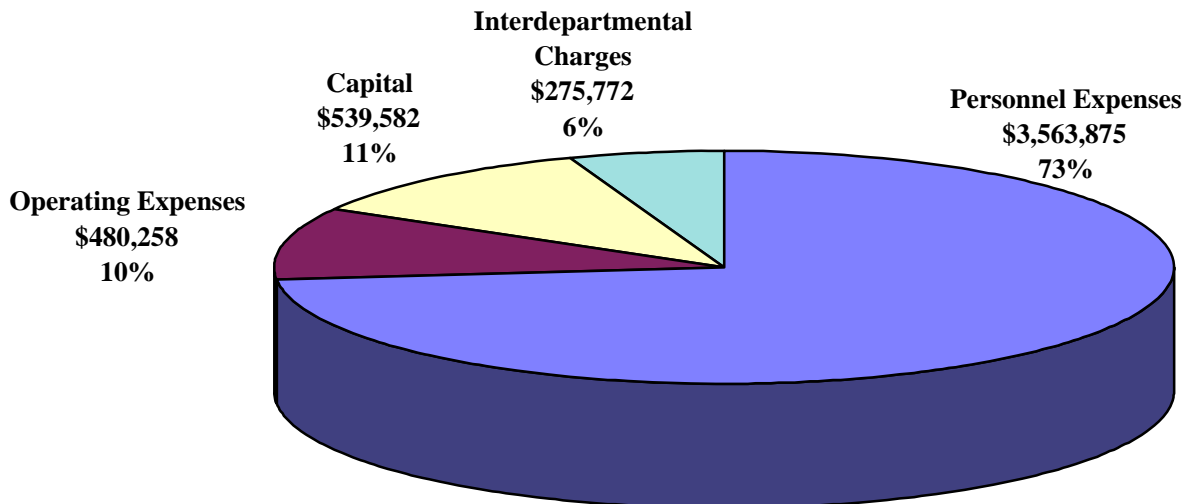
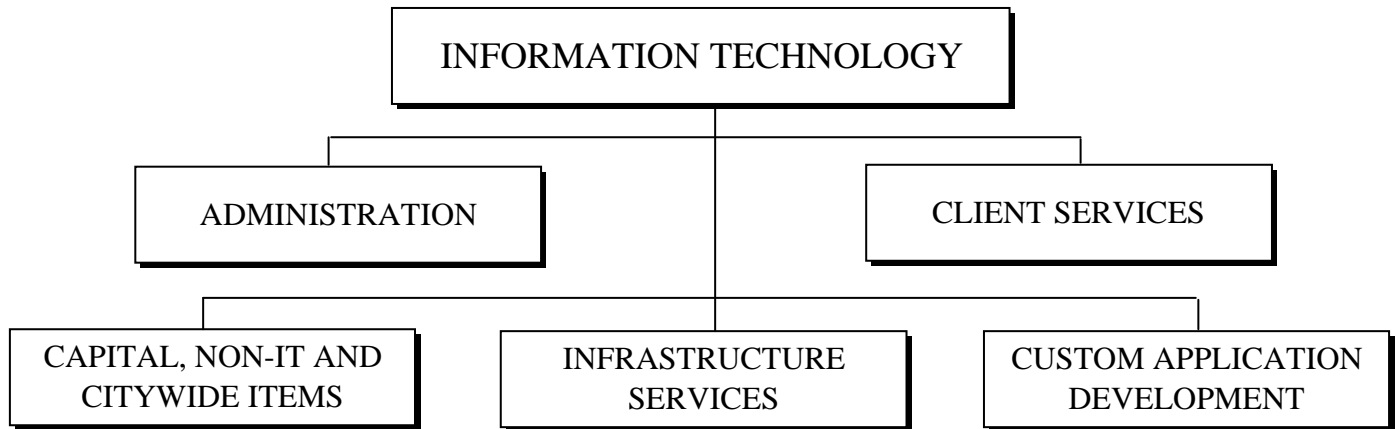
2011 APPROVED BUDGET

\$4,859,487

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.



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 \$2,454,031 and includes 2.50 of the positions in Information Technology.

**2011 APPROVED BUDGET
INFORMATION TECHNOLOGY DEPARTMENT**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
BUDGET BY PROGRAM								
Administration								
IT Leadership / Administration	3.00	409,723	3.00	834,170	3.00	907,756	0.00	73,586
Subtotal	3.00	409,723	3.00	834,170	3.00	907,756	0.00	73,586
Custom Application Development								
Custom Application Provision - Law, Safety and Justice	0.33	40,302	0.30	33,715	0.30	34,409	0.00	694
Custom Application Provision - Planning and Development	0.33	40,302	0.30	33,715	0.30	34,409	0.00	694
Custom Application Provision - Community Services	0.66	80,603	0.59	67,430	0.59	68,818	0.00	1,388
Custom Application Provision - Governance and Administration	0.33	40,302	0.30	33,715	0.30	34,409	0.00	694
Custom Application Provision - Support Services	2.97	362,716	2.65	304,937	2.65	311,327	0.00	6,390
Geographic Information Systems (GIS)	1.32	177,533	1.18	203,998	1.18	205,142	0.00	1,144
eGovernment (Web/Internet)	1.32	135,389	1.18	118,530	1.18	121,840	0.00	3,310
Project Management	0.99	120,905						
Subtotal	8.25	998,051	6.50	796,040	6.50	810,354	0.00	14,314
Infrastructure Services								
Security Administration	0.50	59,732	0.56	62,740	0.56	64,797	0.00	2,057
Network Administration (WAN/LAN/Wireless)	1.00	119,464	1.13	125,480	1.13	129,595	0.00	4,115
Telephone Systems Administration	0.75	89,598	0.84	94,110	0.84	97,196	0.00	3,086
Database Administration	1.50	179,197	1.69	201,645	1.69	199,392	0.00	(2,253)
Database Server Administration	0.25	29,866	0.28	31,370	0.28	32,399	0.00	1,029
Data Center/Server Room Operations	0.25	29,866	0.28	31,370	0.28	32,399	0.00	1,029
Server Administration	0.75	89,598	0.84	96,710	0.84	99,796	0.00	3,086
Other Server Administration	0.50	59,732	0.56	62,740	0.56	64,797	0.00	2,057
Storage Administration	0.25	29,866	0.28	31,370	0.28	32,399	0.00	1,029
Email/Calendaring Administration	0.75	89,598	0.84	94,110	0.84	97,196	0.00	3,086
Application Server Administration	0.75	89,598	0.84	94,110	0.84	97,196	0.00	3,086
File/Print Administration	0.50	59,732	0.56	62,740	0.56	64,797	0.00	2,057
Disaster Recovery/Planning	0.25	29,866	0.28	31,370	0.28	32,399	0.00	1,029
Subtotal	8.00	955,715	9.00	1,019,865	9.00	1,044,359	0.00	24,494
Client Services								
Packaged Application Support - Law, Safety and Justice	0.81	92,108	0.80	83,086	0.80	87,307	0.00	4,221
Packaged Application Support - Public Infrastructure	1.35	153,514	1.35	138,471	1.35	145,511	0.00	7,040
Packaged Application Support - Planning and Development	1.08	122,811	1.08	110,777	1.08	116,409	0.00	5,632
Packaged Application Support - Community Services	0.27	30,703	0.27	27,695	0.27	29,102	0.00	1,407
Packaged Application Support - Governance and Administration	0.54	61,406	0.54	55,389	0.54	58,204	0.00	2,815
Packaged Application Support - Support Services	2.97	337,731	1.97	230,350	2.70	303,022	0.73	72,672
Help Desk (Tier 1)	1.62	157,080	1.62	178,905	1.62	180,777	0.00	1,872
End User Application Support - Support Services	0.00	0	0.00	0	0.27	29,102	0.27	29,102
Personal Computer Support	2.70	261,800	2.71	268,787	2.71	271,907	0.00	3,120

**2011 APPROVED BUDGET
INFORMATION TECHNOLOGY DEPARTMENT**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
Personal Computer Administration	0.54	52,360	0.54	53,757	0.54	54,381	0.00	624
Personal Productivity Tool Support	0.54	52,360	0.54	53,757	0.54	54,381	0.00	624
Portable Device/Specialized Device Support	1.08	104,720	1.08	107,515	1.08	108,763	0.00	1,248
Subtotal	13.50	1,426,594	12.50	1,308,489	13.50	1,438,868	1.00	130,379
Capital, Non-IT and Citywide Monies								
CIP Technology Funds			0.00	250,000	0.00	350,000	0.00	100,000
Traditional Technology Funds		2,362	0.00	54,004	0.00	54,036	0.00	32
Telecom Connectivity		27,000	0.00	48,264	0.00	48,264	0.00	0
One-Time Funding - Security Audits			0.00	0	0.00	40,000	0.00	40,000
CRF GF Subsidy		627,000	0.00	604,915	0.00	165,850	0.00	(439,065)
Police Public Safety CRF Contributions		107,013	0.00	111,429	0.00	0	0.00	(111,429)
Muni Court JSI Maintenance		26,512	0.00	26,512	0.00	0	0.00	(26,512)
Fire Dept - Firehouse SW maintenance		0	0.00	8,715	0.00	0	0.00	(8,715)
IT Operating Project - iVista		10,632						
IT Operating Project - Imaging Project Phase II		19,591						
IT Operating Project - BRC Audit / STP Update		102,515						
Subtotal	0.00	922,626	0.00	1,103,839	0.00	658,150	0.00	(445,689)
Total	32.75	4,712,709	31.00	5,062,403	32.00	4,859,487	1.00	(202,916)

BUDGET BY EXPENSE CATEGORY								
Personnel Expenses		3,424,790		3,599,700		3,563,875		(35,825)
Operating Expenses		461,882		320,695		480,258		159,563
Interdepartmental Charges		812,485		789,740		275,772		(513,968)
Capital		13,552		352,268		539,582		187,314
Total		4,712,709		5,062,403		4,859,487		(202,916)

BUDGET BY FUND												
General Fund		32.75	4,712,709		31.00	5,062,403		32.00	4,859,487		1.00	(202,916)
Total		32.75	4,712,709		31.00	5,062,403		32.00	4,859,487		1.00	(202,916)

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 \$2,455,000 and includes 2.50 additional positions in the Information Technology Department, bringing the total to 34.50 standard FTEs for 2011.

INFORMATION TECHNOLOGY

CHANGES BETWEEN 2010 APPROVED AND 2011 APPROVED BUDGETS

Description	2011 Ongoing	2011 One-Time Amount	Standard FTEs
General Fund			
High priority technology programs		\$40,000	0.00
Software replacement program	\$100,000		0.00
Computer Replacement Fund			
Purchase a tool to manage the archiving of individual email files to comply with e-Discovery requirements for legal discovery requests	12,000	87,000	0.00
Increase city-wide Enterprise Disk Storage capacity		20,000	
Total	\$112,000	\$147,000	0.00

ORGANIZATIONAL CHANGES/REALLOCATIONS

In response to the recent assessment completed for information technology services, the finance system administrator position is being transferred from the Finance Department to Information Technology.

PERFORMANCE MEASURES

The IT Department began participating in the ICMA/CML/Colorado Performance Measurement Consortium (CPMC) during the 2009/2010 data collection period. We have begun tracking and will report on the following metrics as identified by the Consortium.

Outcome A: Provide high quality external customer service

- Total number of interactive applications
- Total number of online payment services
- Total number of online forms
- Total number of City web site users (visits) during reporting year per total residential population

Outcome B: Provide a high level of system availability

- Total number of security incidents during reporting year

Outcome C: Provide efficient information technology services

- PC and related devices per IT FTE
- Networked device/endpoint to Network Administrator FTE
- Physical server to Server/System Administrator FTE
- Virtual server to Server/System Administrator FTE

Outcome D: Provide high quality internal customer service

- Percentage of customers reporting “Responsiveness”
 - Excellent (5) Very Good (4) Good (3) Fair (2) Poor (1)
- Percentage of customers reporting “Communication”
 - Excellent (5) Very Good (4) Good (3) Fair (2) Poor (1)
- Percentage of customers reporting “Technical Expertise/Knowledge”
 - Excellent (5) Very Good (4) Good (3) Fair (2) Poor (1)
- Percentage of customers reporting “Overall Quality/Satisfaction”
 - Excellent (5) Very Good (4) Good (3) Fair (2) Poor (1)
- Percentage of customers reporting “Cooperation”
 - Excellent (5) Very Good (4) Good (3) Fair (2) Poor (1)

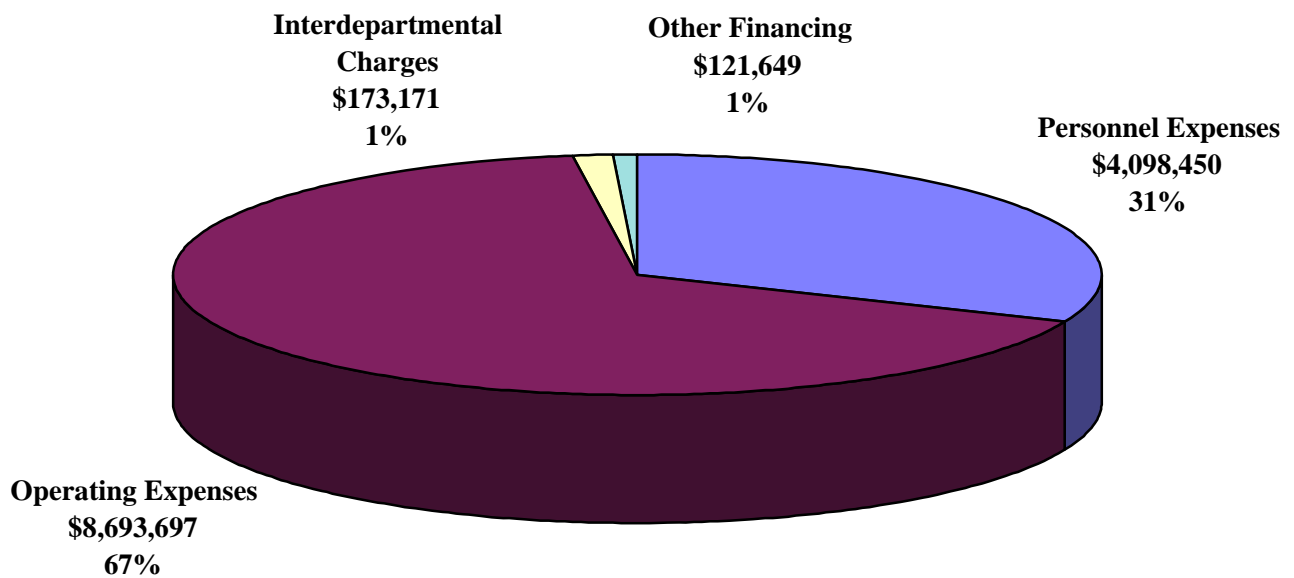
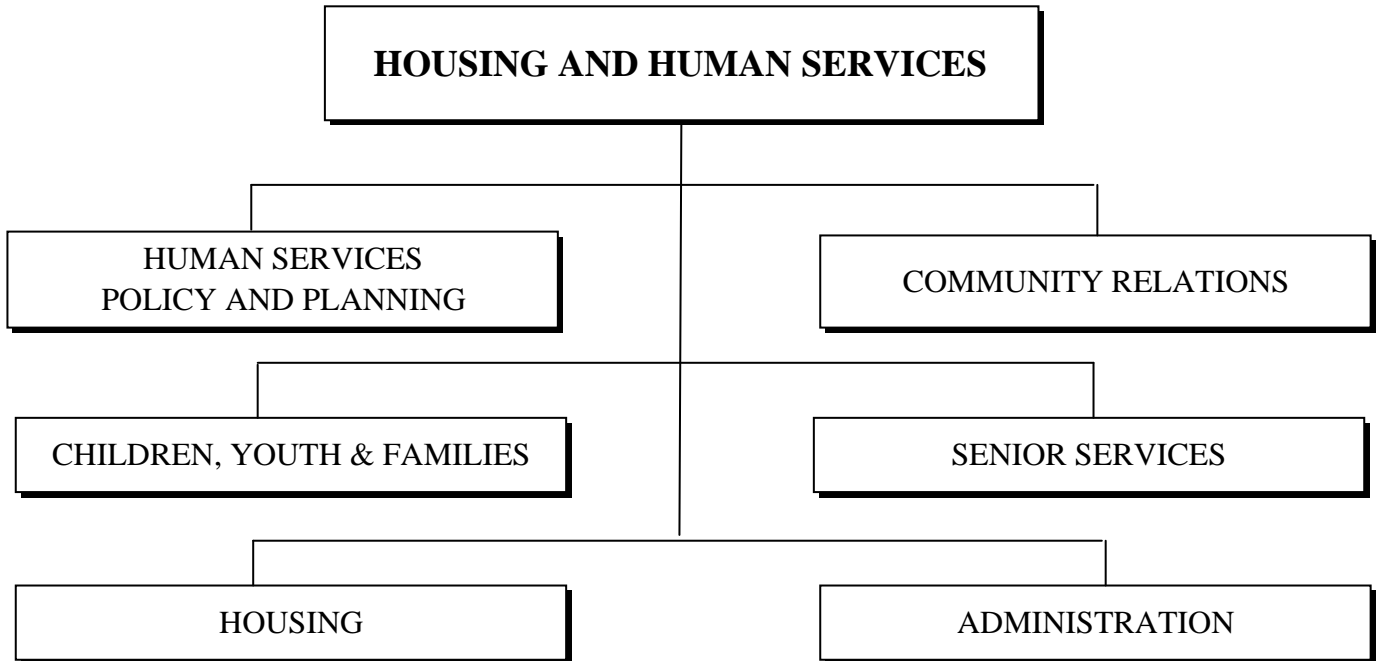
HOUSING AND HUMAN SERVICES

2011 APPROVED BUDGET

\$13,086,967

MISSION STATEMENT

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



**2011 APPROVED BUDGET
HOUSING AND HUMAN SERVICES DEPARTMENT**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
BUDGET BY PROGRAM								
DEPARTMENTAL ADMINISTRATION	3.72	473,164	3.65	414,291	2.65	442,580	(1.00)	28,289
CHILDREN, YOUTH AND FAMILIES								
Prevention and Intervention: Mental Health Services	5.61	490,693	4.45	390,935	4.39	335,469	(0.06)	(55,466)
Prevention and Intervention: Crisis Response	0.62	44,404	1.91	167,491	1.88	144,363	(0.03)	(23,128)
Family Resource Schools: Mental Health Services	0.00	91,838	1.38	145,398	0.00	126,556	(1.38)	(18,842)
Family Resource Schools: Family Support Services	4.64	281,400	2.74	290,613	4.13	316,291	1.39	25,678
Family Resource Schools: After School Programs	1.16	136,124	1.38	145,398	0.90	138,424	(0.48)	(6,974)
Community Mediation: Mediation and Restorative Justice	2.63	200,711	1.46	116,223	2.37	184,259	0.91	68,036
Community Mediation: Facilitations	0.13	15,124	1.39	111,516	0.21	16,061	(1.18)	(95,455)
Community Mediation: Community Capacity Building	0.03	2,318	0.06	4,707	0.03	2,028	(0.03)	(2,679)
ECCBC: Professional Development Training	0.29	130,616	0.73	96,286	0.32	98,500	(0.41)	2,214
ECCBC: School Readiness Program	0.46	263,784	0.68	89,448	0.32	88,545	(0.36)	(903)
ECCBC: Systems Development	1.69	234,011	1.21	158,198	2.50	233,391	1.29	75,193
Childcare Subsidy and Referral: Parent Education	2.32	161,498	0.81	91,094	0.87	65,691	0.06	(25,403)
Childcare Subsidy and Referral: Payment Assistance	2.32	472,171	2.50	423,081	1.78	414,459	(0.72)	(8,622)
Childcare Recruitment and Training: Capacity Building	0.57	61,730	0.98	79,986	0.54	56,631	(0.44)	(23,355)
Childcare Recruitment and Training: Professional Development	0.94	156,874	0.61	49,989	0.50	39,538	(0.11)	(10,451)
Youth Opportunities Program: Grant Funding to Youth Serving Agencies	0.99	248,262	1.74	303,175	0.74	230,287	(1.00)	(72,888)
Youth Opportunities Program: Youth Leadership Development	1.13	76,149	0.12	14,832	0.85	65,882	0.73	51,050
Youth Opportunities Program: Youth Board Community Initiatives	0.24	22,363	0.24	29,846	0.17	19,846	(0.07)	(10,000)
Subtotal	25.77	3,090,072	24.40	2,708,216	22.50	2,576,221	(1.90)	(131,995)
COMMUNITY RELATIONS								
Office of Human Rights	1.40	155,287	1.00	110,881	1.00	111,849	0.00	968
Community and City Manager Policy Committees	0.00	0	0.10	12,140	0.95	90,450	0.85	78,310
Human Relations Commission	0.10	47,159	0.40	101,131	0.30	89,128	(0.10)	(12,003)
Subtotal	1.50	202,446	1.50	224,152	2.25	291,427	0.75	67,275
HUMAN SERVICES POLICY AND PLANNING								
Human Services Fund: Basic Safety Net Services	1.26	1,663,783	1.26	1,611,234	1.26	1,635,868	0.00	24,634
Human Services Fund: Early Intervention and Prevention Services	0.49	647,027	0.49	626,591	0.49	635,628	0.00	9,037
Human Services Policy Dev, Planning and Project Management	0.00	0	1.00	91,383	1.00	95,142	0.00	3,759
Subtotal	1.75	2,310,810	2.75	2,329,208	2.75	2,366,638	0.00	37,430

**2011 APPROVED BUDGET
HOUSING AND HUMAN SERVICES DEPARTMENT**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
HOUSING								
Asset Management and Monitoring	2.28	191,155	2.91	255,353	2.08	170,389	(0.83)	(84,964)
Funding Allocation: Local Affordable Housing and CHAP Funds	0.45	2,889,472	1.08	3,969,606	1.36	3,435,613	0.28	(533,993)
Funding Allocation: Federal CDBG, HOME and HOME Consortium Funds	1.81	1,640,368	1.53	1,624,838	1.05	1,479,171	(0.48)	(145,667)
Funding Allocation: Federal Community Development Funds (CDBG)	0.46	494,913	0.23	219,734	0.45	370,048	0.22	150,314
Housing Planning, Policy Development, Project Management, Review	2.53	266,810	2.66	246,176	2.65	227,397	(0.01)	(18,779)
Homeownership Programs	6.09	761,279	5.33	592,833	5.37	575,311	0.04	(17,522)
Cost Allocation - City Overhead		81,177		117,888		116,038	0.00	(1,850)
Debt Service		229,143		219,358		0	0.00	(219,358)
Subtotal	13.62	6,554,317	13.74	7,245,786	12.96	6,373,967	(0.78)	(871,819)
SENIOR SERVICES								
Food Tax Rebate Program	0.00	17,629	0.00	17,850	0.27	23,982	0.27	6,132
Senior Services Facilities: Day Activities and Rentals	5.20	486,208	4.73	485,405	4.71	454,598	(0.02)	(30,807)
Nutrition	0.00	76,357	0.00	76,765	0.00	76,817	0.00	52
Senior Resources	3.37	260,544	3.06	242,244	3.05	244,488	(0.01)	2,244
Senior Programs: Trips and Membership	1.33	176,314	1.21	131,293	1.02	121,225	(0.19)	(10,068)
Senior Programs: Health and Wellness	1.16	133,981	1.05	102,057	1.23	115,024	0.18	12,967
Subtotal	11.06	1,151,034	10.06	1,055,614	10.28	1,036,134	0.23	(19,480)
Total	57.42	13,781,843	56.10	13,977,267	53.39	13,086,967	(2.71)	(890,301)

BUDGET BY EXPENSE CATEGORY								
Personnel Expenses		4,184,706		4,304,390		4,098,450		(205,940)
Operating Expenses		9,102,278		9,214,733		8,693,697		(521,036)
Interdepartmental Charges		122,059		120,898		173,171		52,273
Debt Service		229,143		219,358		0		(219,358)
Other Financing		143,657		117,888		121,649		3,761
Total		13,781,843		13,977,267		13,086,967		(890,300)

BUDGET BY FUND								
General Fund	36.63	5,374,008	35.53	4,953,289 *	33.62	4,902,550 *	(1.91)	(50,739)
Affordable Housing Fund	5.32	1,729,694	4.88	2,353,944	4.38	2,032,327	(0.50)	(321,617)
Community Housing Assistance Program (CHAP)	4.08	2,148,757	4.62	2,532,034	4.35	1,976,090	(0.27)	(555,944)
.15% Sales Tax Fund	6.03	1,861,561	5.81	1,788,000	5.77	1,826,000	(0.04)	38,000
Community Development Block Grant (CDBG)	4.11	1,236,326	4.06	1,000,000	4.07	1,000,000	0.01	0
HOME	1.25	1,431,497	1.20	1,350,000 **	1.20	1,350,000 **	0.00	0
Total	57.42	13,781,843	56.10	13,977,267	53.39	13,086,967	(2.71)	(890,300)

* Includes outside grants to the Children, Youth and Families Division of \$901,878 in 2010 and \$869,189 in 2011.

** The City entered into a County-wide HOME consortium in 2007. In 2010 and 2011, of the approximately \$1.35 million HOME grant each year, \$633,893 will pass through the city directly to other communities in the consortium.

HOUSING AND HUMAN SERVICES

CHANGES BETWEEN 2010 APPROVED AND 2011 APPROVED BUDGETS

Description	2011 Ongoing	2011 One-Time Amount	Standard FTEs
General Fund			
No Changes			
Total	\$	\$	0.00

ORGANIZATIONAL CHANGES/REALLOCATIONS

The decrease in standard positions for the Housing/Human Services is a result of a reorganization in the department and a reduction in grant funding. In terms of the reorganization, strategic changes were made as a result of an organizational assessment, which is consistent with department, city, and community priorities identified in the business plan and the priority-based budgeting process.

PERFORMANCE MEASURES

The department is reviewing and assessing changes to current performance measures. This includes defining measures that tie performance to coordinated outcome measures, and community and social sustainability indicators. In addition to coordinating with city efforts to develop social sustainability indicators, HHS is coordinating with Boulder County, community non-profits and other funding agencies to develop more consistent and standard human services outcomes. These outcomes will be ties to the to the county-wide human services strategic plan (the city is a steering committee member), the Social Sustainability Strategic Plan and the Housing and Human Services Master Plan. This effort, along with Priority-based Budgeting outcomes, will assist HHS to focus effort and resources toward those services and programs which provide highest leverage for meeting city council and community goals.

Current outcome measures are based primarily on customer satisfaction and attainment of goals and objectives in funding contracts.

	Actual 2009	Target 2010	Target 2011
1. The number of permanently affordable housing units added to the City of Boulder's housing stock on an annual basis ¹	84	100	50

	Actual 2009	Target 2010	Target 2011
2. The average percentage of goal attainment on performance objectives set for agencies & projects funded by the HSF & YOP ²	88%	85%	85%
3. The percent of self-reported customer satisfaction surveys rating HHS services as “satisfactory” or “very satisfactory” ³	95%	85%	85%

¹ 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. This trend is not expected to improve in 2011.

² HSF (Human Services Fund); YOP (Youth Opportunities Program)

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

LIBRARY/ARTS

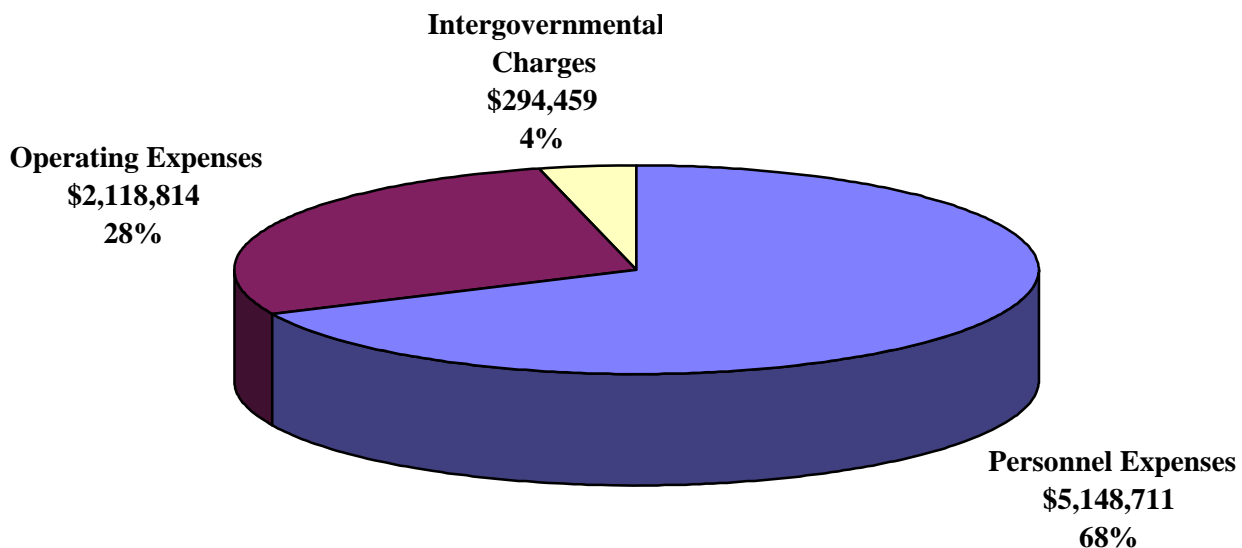
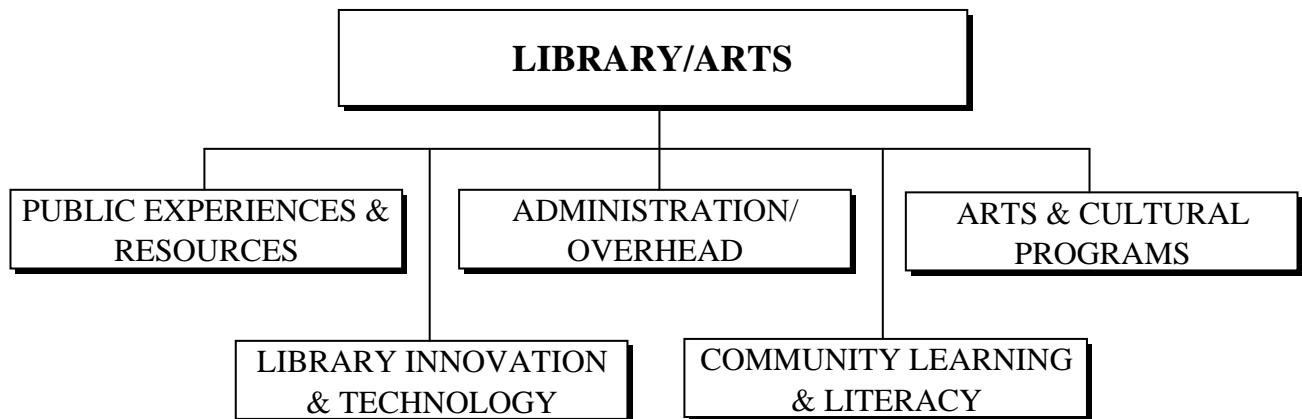
2011 APPROVED BUDGET

\$7,561,984

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.

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.



**2011 APPROVED BUDGET
LIBRARY DEPARTMENT**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard	Amount	Standard	Amount	Standard	Amount	Standard	Amount
	FTE		FTE		FTE		FTE	
BUDGET BY PROGRAM								
PUBLIC EXPERIENCES & RESOURCES								
Main Library Public Services - Reference Services	5.60	419,080	4.83	364,714	5.33	402,159	0.50	37,445
Main Library Public Services - Readers Advisory	1.65	123,479	1.65	113,560	1.65	114,819	0.00	1,259
Main Library Collection Development and Acquisitions	4.50	912,818	4.60	863,027	4.60	935,950	0.00	72,923
Receiving, Processing & Cataloging of Materials	7.90	438,888	6.88	499,921	6.88	499,336	0.00	(585)
Carnegie Library-Archival Functions	1.30	108,407	1.29	112,781	1.29	115,406	0.00	2,625
Carnegie Library Public Service Point	0.75	65,044	0.75	52,131	0.75	59,399	0.00	7,268
Meadows Branch Library Public Services	4.85	374,217	4.44	373,551	4.44	349,565	0.00	(23,986)
Reynolds Branch Library Public Services	4.65	380,792	4.74	341,850	4.99	370,861	0.25	29,011
Main Public Services - Registration and Checkout (Main Front Desk)	8.10	384,944	8.17	375,819	7.67	407,023	(0.50)	31,204
Shelving	8.85	420,587	9.12	422,762	9.12	427,009	0.00	4,247
Holds	1.75	83,167	1.75	90,267	1.75	89,788	0.00	(479)
Prospector	1.75	83,167	1.75	90,267	1.75	89,788	0.00	(479)
Subtotal	51.65	3,794,590	49.95	3,700,650	50.20	3,861,103	0.25	160,454
LIBRARY INNOVATION & TECHNOLOGY								
Integrated Library Services (Circulation System)	1.60	115,087	1.00	147,356	1.00	151,508	0.00	4,152
Flatirons Library Consortium Support	0.62	44,956	0.63	108,372	0.63	109,684	0.00	1,312
Digital Branch Services (Web, Events Calendar, etc.)	2.25	161,842	1.25	96,698	1.25	103,855	0.00	7,157
Public Access Computers	1.25	89,912	1.25	101,412	1.25	102,631	0.00	1,219
Technology and Information Resource Training (Patron and Staff)	1.50	107,984	1.50	114,335	1.50	117,939	0.00	3,604
Carnegie Historic Photo and Oral History Digitization Support	0.25	17,982	0.25	19,178	0.25	20,125	0.00	947
Library Technology (Meeting Rooms, Staff Software, etc.) Support	0.88	62,938	0.88	72,651	0.88	74,419	0.00	1,768
Subtotal	8.35	600,701	6.75	660,004	6.75	680,161	0.00	20,158

**2011 APPROVED BUDGET
LIBRARY DEPARTMENT**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
COMMUNITY LEARNING & LITERACY								
Children's Public Services - Main	3.15	316,199	3.60	253,990	3.60	259,687	0.00	5,697
Children's & Young Adult Collection Development & Acquisitions	0.70	63,664	0.80	55,315	0.80	56,565	0.00	1,250
Young Adult Public Services	0.75	36,644	0.75	38,040	0.75	44,573	0.00	6,533
Teen Space/Programming	1.05	80,791	1.10	91,998	1.10	95,640	0.00	3,642
Multi-Cultural Outreach	2.05	165,325	1.30	110,474	1.30	116,201	0.00	5,727
BoulderReads! Adult and Family Literacy Services	0.75	47,520	0.83	55,521	0.83	62,440	0.00	6,919
Homebound Delivery	0.75	62,587	0.83	70,833	0.83	73,009	0.00	2,176
System-wide Thematic Programming & Events	0.50	36,410	0.55	42,720	0.55	43,945	0.00	1,225
Volunteer Services								
Subtotal	9.70	809,140	9.75	718,890	9.75	752,060	0.00	33,170
ARTS & CULTURAL PROGRAMS								
Film Series	0.50	41,617	0.75	55,257	0.75	54,319	0.00	(938)
Concert Series	0.50	31,838	0.50	32,549	0.50	32,713	0.00	164
Exhibits	0.25	12,763	0.25	25,813	0.25	25,211	0.00	(602)
Subtotal	1.25	86,218	1.50	113,619	1.50	112,243	0.00	(1,376)
ADMINISTRATION/OVERHEAD								
Administration/ Maintenance	9.00	1,390,843	9.00	1,565,617	7.25	1,436,539	(1.75)	(129,077)
Main Utilities & Security	0.00	174,489		189,670		207,202		17,532
Subtotal	9.00	1,565,332	9.00	1,755,287	7.25	1,643,742	(1.75)	(111,545)
Total	79.95	6,855,981	76.95	6,948,449	75.45	7,049,311	(1.50)	100,862

BUDGET BY EXPENSE CATEGORY								
Personnel Expenses		4,922,775		5,007,247		5,008,609		1,362
Operating Expenses		1,722,452		1,686,743		1,746,243		59,500
Interdepartmental Charges		210,754		254,459		294,459		40,000
Total		6,855,981		6,948,449		7,049,311		100,862

BUDGET BY FUND									
Library		79.95	6,855,981	76.95	6,948,449	75.45	7,049,311	(1.50)	100,862
Total		79.95	6,855,981	76.95	6,948,449	75.45	7,049,311	(1.50)	100,862

LIBRARY

CHANGES BETWEEN 2010 APPROVED AND 2011 APPROVED BUDGETS

Description	2011 Ongoing	2011 One-Time Amount	Standard FTEs
General Fund			
Restore Sunday hours at the main library	\$42,500	\$0	0.00
Library acquisition programs	69,000	0	0.00
Total	\$111,500	\$0	0.00

ORGANIZATIONAL CHANGES/REALLOCATIONS

To support organizational efficiencies and centralized services, the library's financial manager position (1.0 FTE) is being transferred to Finance and a public information position (0.75 FTE) is being transferred to the City Manager's Office.

Additional organization changes include restructuring a branch manager position from 0.50 FTE to 0.75 FTE. As a result of these changes, the number of standard positions for the department has decreased by 1.50

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, as well as a recent pilot program with the ICMA, are key components in assuring accountability to the community and in determining the effectiveness of the library's resource allocation.

	Actual 2009	Target 2010	Target 2011
1. Probability that materials or information sought by patrons can be obtained through Boulder Public library services.*	N/A	.90	.90

	Actual 2009	Target 2010	Target 2011
2. (a) Conventional use of information sources (books, DVDs, CDs)	1,354,742	1,422,500 items circulated	1,493,600
(b) Remote use of library resources (access to library & arts webpages)#	669,217	702,800 remote visits	738,000
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.	61,348	62,600	63,800
5. Attendance at Diversity Outreach Programs	5,796	5,900	6,000

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

2009 web visits recorded using a new recording tool (Google Analytics), the first full year with this new tool. Prior years' data is not readily comparable with 2009.

**2011 APPROVED BUDGET
ARTS DEPARTMENT**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard	Amount	Standard	Amount	Standard	Amount	Standard	Amount
	FTE		FTE		FTE		FTE	

BUDGET BY PROGRAM								
ARTS GENERAL FUND								
Major Grants, for significant new works of art that foster community engagement		74,519	0.00	77,494	0.00	77,494	0.00	0
Dance Bridge, a resource center for the local dance community		18,051	0.00	23,176	0.00	23,176	0.00	0
BMoCA Operations Support		46,392	0.00	46,392	0.00	46,392	0.00	0
Arts Administration	0.50	49,448	0.50	59,647	0.50	61,611	0.00	1,964
Subtotal	0.50	188,410	0.50	206,709	0.50	208,673	0.00	1,964
ARTS .15% FUND								
Arts-in-Education grants - for arts and cultural educational opportunities		30,500	0.00	44,217	0.00	46,478	0.00	2,261
Venue Rental Assistance - grants for rehearsals and/or performances		75,000	0.00	16,646	0.00	16,646	0.00	0
Arts Resource, showcasing and promoting arts in all disciplines	0.50	43,146	0.50	30,488	0.50	31,718	0.00	1,230
Arts/Business Collaboration Grants, to fund public-private partnerships to maximize returns to the local economy		15,000	0.00	54,208	0.00	54,208	0.00	0
Mini Grants, for smaller projects in visual, performing and literary arts		22,369	0.00	26,408	0.00	26,408	0.00	0
Dairy support - COB support for the Dairy Center		21,848	0.00	21,848	0.00	21,848	0.00	0
Dairy mortgage		37,700	0.00	37,700	0.00	37,700	0.00	0
Arts Administration	0.50	55,582	0.50	66,485	0.50	68,994	0.00	2,509
Subtotal	1.00	301,145	1.00	298,000	1.00	304,000	0.00	6,000
Total	1.50	489,555	1.50	504,709	1.50	512,673	0.00	7,964

BUDGET BY EXPENSE CATEGORY								
Personnel Expenses		148,176		134,399		140,102		5,703
Operating Expenses		341,379		370,310		372,571		2,261
Total		489,555		504,709		512,673		7,964

BUDGET BY FUND								
General Fund 010		188,410	0.50	206,709	0.50	208,673	0.00	1,964
.15% Sales Tax Fund 117		301,145	1.00	298,000	1.00	304,000	0.00	6,000
Total		0.00	489,555	1.50	504,709	1.50	512,673	0.00

ARTS

CHANGES BETWEEN 2010 APPROVED AND 2011 APPROVED BUDGETS

Description	2011 Ongoing	2011 One-Time Amount	Standard FTEs
General Fund			
No changes	\$0	\$0	0.00
Total	\$0	\$0	0.00

PERFORMANCE MEASURES

	Actual 2009	Target 2010	Target 2011
1. Increase the number of participants registered in the Boulder Arts Resource.	690	725	760
2. Maintain the number of new public art pieces incorporated into City projects.	4	3	3

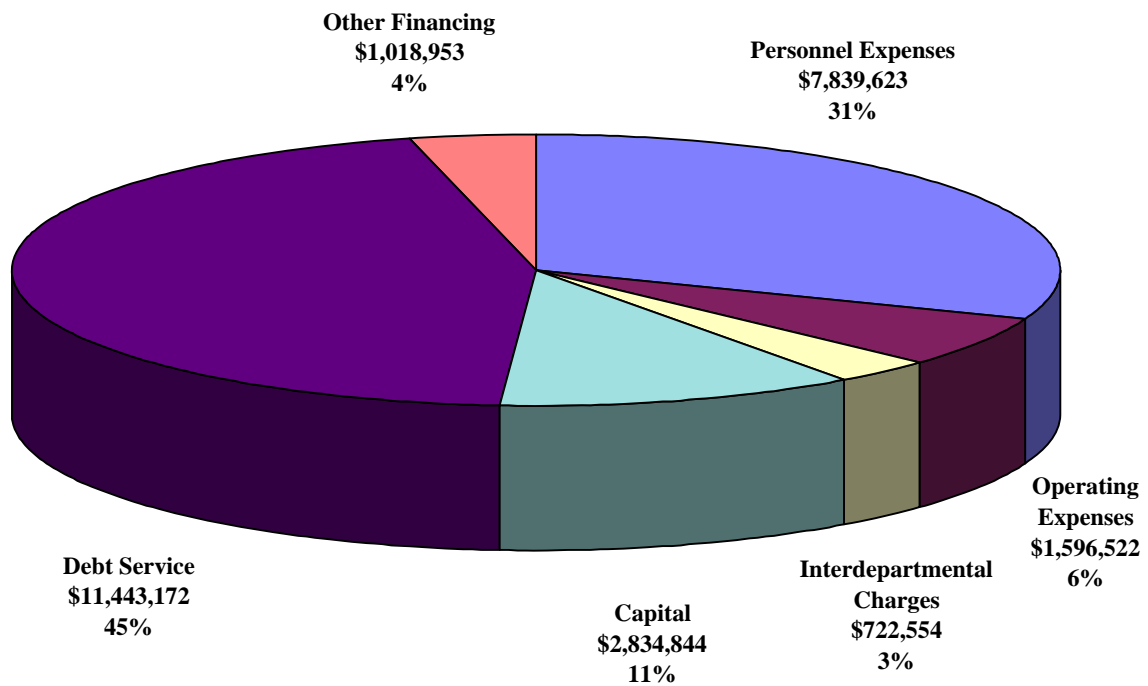
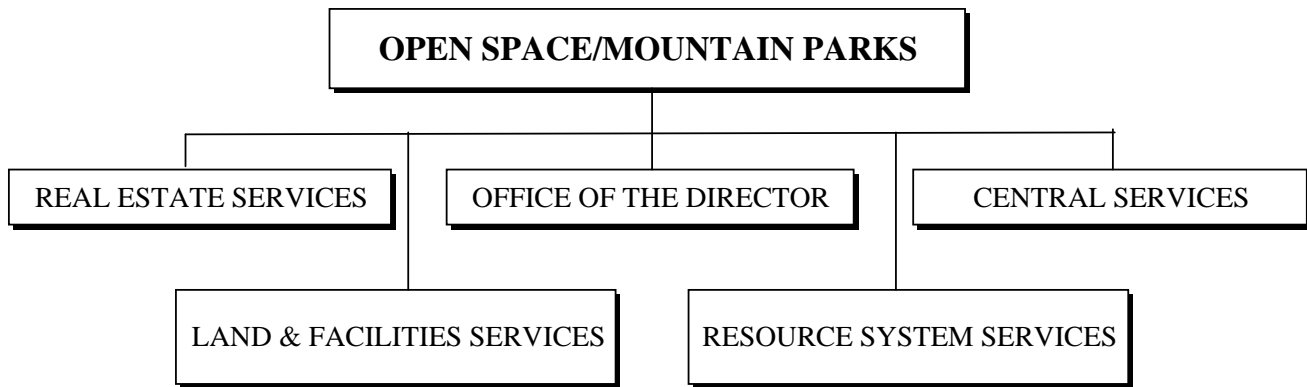
OPEN SPACE/MOUNTAIN PARKS

2011 APPROVED BUDGET

\$25,455,668

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.



**2011 APPROVED BUDGET
OPEN SPACE/MOUNTAIN PARKS**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	2010 Approved	Amount
BUDGET BY PROGRAM								
OFFICE OF THE DIRECTOR								
Department Management	1.00	194,509	1.00	462,325	1.00	437,089	0.00	(25,236)
Communication & Public Process	1.00	115,360	1.00	130,512	1.00	126,413	0.00	(4,099)
Support Services Group	2.95	294,940	2.95	298,957	1.95	259,908	(1.00)	(39,049)
OSBT Support	1.00	75,437	1.00	77,280	1.00	89,208	0.00	11,928
Front Desk Support	2.00	149,874	2.00	118,098	2.00	138,591	0.00	20,493
Dog tag, permit and facility leasing programs	1.00	87,437	1.00	64,283	1.00	74,959	0.00	10,676
Subtotal	8.95	917,556	8.95	1,151,455	7.95	1,126,168	(1.00)	(25,287)
CENTRAL SERVICES DIVISION								
CSD Management	1.00	132,114	1.00	136,127	1.00	138,427	0.00	2,300
Financial Services Management	2.00	146,680	2.00	143,190	2.00	145,257	0.00	2,067
Budget Preparation & Review	1.50	131,010	1.50	132,798	1.50	134,823	0.00	2,025
Communication & Public Process	1.00	0	1.00	78,149	1.00	78,483	0.00	334
Cultural Resources Program	1.00	83,988	1.00	110,886	1.00	109,788	0.00	(1,098)
Fleet Services	1.00	530,674	1.00	580,464	1.00	625,472	0.00	45,008
Subtotal	7.50	1,024,466	7.50	1,181,614	7.50	1,232,250	0.00	50,636
REAL ESTATE SERVICES DIVISION								
Real Estate Acquisition OSMP	2.24	219,719	2.24	232,944	1.74	173,416	(0.50)	(59,528)
Real Estate Services to OSMP	2.24	219,719	2.24	232,944	1.74	173,416	(0.50)	(59,528)
Conservation Easement Compliance	1.00	98,089	1.00	92,967	1.00	94,377	0.00	1,410
Property Agents - General Fund	1.32	140,034	1.32	142,208	1.32	142,602	0.00	394
Subtotal	6.80	677,560	6.80	701,063	5.80	583,811	(1.00)	(117,252)
LAND & FACILITIES DIVISION								
LFDS Management	1.00	120,752	1.00	118,615	1.00	121,386	0.00	2,771
Agricultural Land Management	2.00	264,453	2.00	299,970	2.00	296,131	0.00	(3,839)
Water Rights Administration & Management	2.00	264,453	2.00	281,289	2.00	279,629	0.00	(1,660)
Facility Management	5.00	713,578	5.00	723,226	5.00	689,570	0.00	(33,656)
Sign Planning, Design, Construction & Maintenance	2.00	215,431	2.00	217,212	2.00	193,685	0.00	(23,527)
Junior Ranger Program	0.50	245,999	0.50	262,335	0.50	261,780	0.00	(555)
Trail Program Maintenance and Construction	7.50	566,467	6.50	560,667	4.50	437,392	(2.00)	(123,275)
Rapid Response to Safety & Community Concerns	1.00	72,529	1.00	73,575	1.00	74,201	0.00	626
Trailhead Maintenance and Construction	4.00	305,116	4.00	371,192	4.00	371,629	0.00	437
Subtotal	25.00	2,768,778	24.00	2,908,081	22.00	2,725,403	(2.00)	(182,678)
RESOURCE SYSTEMS DIVISION								
RSD Management	1.00	101,616	1.00	104,975	1.00	113,557	0.00	8,582
Regional, Master and Management Planning	3.00	377,402	3.00	401,157	3.00	407,370	0.00	6,213
Plan Implementation Coordination	1.00	102,134	1.00	119,588	1.00	121,128	0.00	1,540
Inventory and Monitoring	3.00	235,402	3.00	235,892	3.00	234,180	0.00	(1,712)
Wildlife and Habitats Management Programs	3.17	319,800	3.17	406,287	3.22	396,054	0.05	(10,233)

**2011 APPROVED BUDGET
OPEN SPACE/MOUNTAIN PARKS**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard	Amount	Standard	Amount	Standard	Amount	2010	Amount
	FTE		FTE		FTE		Approved	
Forest Ecosystem Management Program	1.17	116,101	1.17	161,429	1.17	167,908	0.00	6,479
Grassland Ecosystem Management Program	0.86	85,339	0.86	122,033	0.86	127,522	0.00	5,489
Wetland and Aquatic Management Program	1.17	116,101	1.17	139,974	1.17	145,533	0.00	5,559
Ecological Restoration Program	1.47	145,870	1.47	168,248	1.47	152,913	0.00	(15,335)
Integrated Pest Management	1.91	189,532	1.91	245,512	1.91	256,303	0.00	10,791
Ranger Naturalist Services-Patrol/Law Enforcement	8.00	556,927	8.00	709,699	8.05	714,046	0.05	4,347
Ranger Naturalist Services-Education	3.00	208,848	3.00	251,513	3.00	251,291	0.00	(222)
Ranger Naturalist Services-Natural Resources	3.00	208,848	3.00	251,513	3.00	251,291	0.00	(222)
Payments to Fire Districts	0.00	78,030	0.00	78,030	0.00	78,030	0.00	0
Resource Information Services	4.00	314,938	4.00	344,365	3.50	331,629	(0.50)	(12,736)
Computer Replacement	0.00	132,137	0.00	133,479	0.00	127,542	0.00	(5,937)
Education and Outreach Program	5.00	451,224	5.50	517,333	5.00	495,511	(0.50)	(21,822)
Volunteer Services Program	2.00	180,489	2.00	214,034	2.00	206,938	0.00	(7,096)
Subtotal	42.75	3,920,736	43.25	4,605,061	42.35	4,578,746	(0.90)	(26,315)
CAPITAL								
Capital	0.00	1,508,437	0.00	4,675,000	0.00	2,747,165	0.00	(1,927,835)
Subtotal	0.00	1,508,437	0.00	4,675,000	0.00	2,747,165	0.00	(1,927,835)
TRANSFERS & DEBT SERVICE								
Operating Transfers	0.00	885,465	0.00	987,358	0.00	1,018,953	0.00	31,595
Debt Service (BMPA)	0.00	2,541,112	0.00	2,640,954	0.00	4,570,484	0.00	1,929,530
Debt Service (Non-BMPA)	0.00	21,320,960	0.00	7,533,455	0.00	6,872,688	0.00	(660,767)
Subtotal	0.00	24,747,537	0.00	11,161,767	0.00	12,462,125	0.00	1,300,358
Total	91.00	35,565,071	90.50	26,384,041	85.60	25,455,668	(4.90)	(928,373)

BUDGET BY EXPENSE CATEGORY								
Personnel Expenses		7,456,257		8,060,721		7,839,623		(221,098)
Operating Expenses		1,475,425		1,607,444		1,596,522		(10,922)
Interdepartmental Charges		668,037		682,731		722,554		39,823
Capital		1,394,625		4,871,379		2,834,844		(2,036,535)
Debt Service		23,685,262		10,174,408		11,443,172		1,268,764
Other Financing		885,465		987,358		1,018,953		31,595
Total		35,565,071		26,384,041		25,455,668		(928,373)

BUDGET BY FUND								
Open Space Fund	89.68	34,887,971	89.18	25,716,833	84.28	24,888,066	(4.90)	(828,767)
General Fund	1.32	140,034	1.32	142,208	1.32	142,602	0.00	394
Lottery Fund	0.00	537,067	0.00	525,000	0.00	425,000	0.00	(100,000)
Total	91.00	35,565,071	90.50	26,384,041	85.60	25,455,668	(4.90)	(928,373)

OPEN SPACE AND MOUNTAIN PARKS

CHANGES BETWEEN 2010 APPROVED AND 2011 APPROVED BUDGETS

Description	2011 Ongoing	2011 One-Time Amount	Standard FTEs
Open Space Fund			
Eliminate division manager position	\$(132,000)		(1.00)
Eliminate administrative specialist II position	(63,715)		(1.00)
Eliminate trail maintenance position	(50,148)		(1.00)
Eliminate a portion of a resource information technician	(27,715)		(0.50)
Eliminate a production assistant position	(66,508)		(1.00)
Eliminate a portion of an education and outreach specialist position	(31,817)		(0.50)
Extend fixed-term Admin Spec. I			
Extend fixed-term Admin Spec. II			
Extend fixed-term Admin Spec. I			
Extend fixed-term Cultural Resources Program Coordinator			
Extend fixed-term Sign & Graphics Display Assistant			
Extend fixed-term Trails Supervisor			
Extend fixed-term Resource Monitoring Coordinator			
Extend fixed-term Wildlife Ecologist			
Extend fixed-term Plant Ecologist Technician			
Extend fixed-term Education Outreach Coordinator			
Extend fixed-term Community Outreach Coordinator			
Total	\$(371,903)		(5.00)

PERFORMANCE MEASURES

	Actual 2009	Target 2010	Target 2011
1. Total acres under Management and Stewardship of Department	45,090	45,260	45,450
2. Number of adopted Trail Study Area Plans	2	3	3

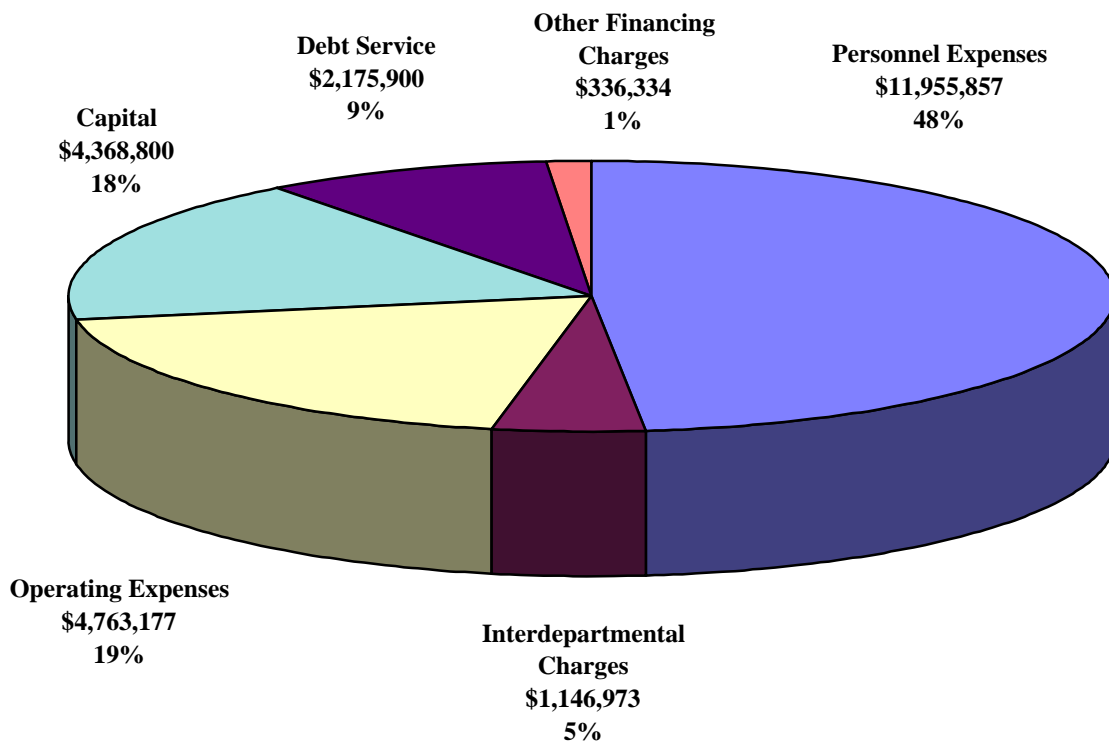
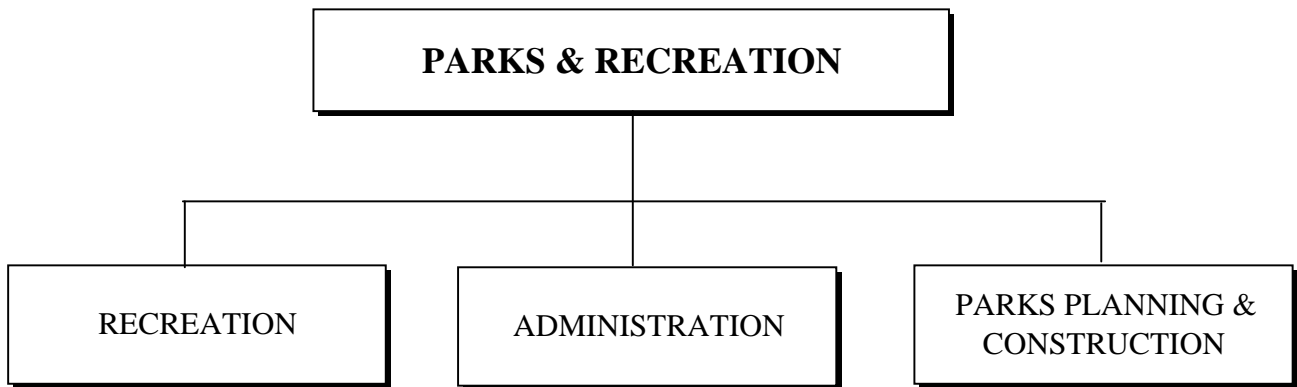
PARKS AND RECREATION

2011 APPROVED BUDGET

\$24,747,041

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.



**2011 APPROVED BUDGET
PARKS AND RECREATION DEPARTMENT**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
BUDGET BY PROGRAM								
Department Administration								
Departmental Administration & Strategy	10.37	951,564	8.37	979,950	9.37	1,103,733	1.00	123,783
Events Management	1.00	85,827	1.00	79,698	1.00	90,589	0.00	10,891
Marketing & Community Relations	2.25	458,660	4.00	388,233	4.00	395,139	0.00	6,906
Asset Management and Infrastructure Analysis	1.00	89,579	0.00	52,000	0.00	52,000	0.00	0
Cost Allocation		269,360	0.00	325,916	0.00	336,334	0.00	10,418
Debt Service		12,973,412	0.00	2,177,700	0.00	2,175,900	0.00	(1,800)
Subtotal	14.62	14,828,402	13.37	4,003,497	14.37	4,153,695	1.00	150,198
Parks, Planning & Construction								
Capital Improvements Program & Major Renovations		4,054,033	0.00	3,852,823	0.00	4,686,100	0.00	833,277
Park Administration	3.00	348,337	5.50	438,690	4.50	416,584	(1.00)	(22,106)
Park Operations and Maintenance	33.75	2,876,236	27.00	2,999,232	27.00	3,064,704	0.00	65,472
Parks and Recreation Planning and Construction	11.00	685,550	11.50	889,019	9.50	701,979	(2.00)	(187,040)
Parks Building Maintenance (utilities and custodial)	0.00	89,362	0.00	108,174	0.00	94,000	0.00	(14,174)
Forestry Operations (pruning, removal, planting)	4.00	649,698	4.00	617,493	4.00	671,027	0.00	53,534
Natural Resource Management (IPM, Water and Wetland Reg Mgmt, Wildlife Mgmt)	2.00	297,665	3.00	402,842	3.00	370,080	0.00	(32,762)
Reservoir - Natural Areas Management & Maintenance		47,055	0.00	127,832	0.00	100,926	0.00	(26,906)
Tributary Greenways		312,177	0.00	150,000	0.00	150,000	0.00	0
Commercial Tree Program		4,000	0.00	62,000	0.00	62,000	0.00	0
Community Gardens (city land lease)		20,000	0.00	20,000	0.00	20,000	0.00	0
Subtotal	53.75	9,384,113	51.00	9,668,105	48.00	10,337,400	(3.00)	669,295
Recreation								
Recreation Administration	3.00	312,789	2.00	194,363	2.00	230,741	0.00	36,378
CLASS System Support	2.00	312,754	2.00	262,247	2.00	333,411	0.00	71,164
Flatirons Golf Course Operations and Maintenance (rentals, range, lessons, leagues, tournaments)	8.00	1,163,734	8.00	1,257,291	7.00	1,160,371	(1.00)	(96,920)
Flatirons Golf Course Convenience Retail (Pro shop)	0.00	83,588	0.00	91,000	0.00	91,000	0.00	0
Flatirons Event Center Management & Maintenance	0.00	86,118	0.00	96,753	0.00	75,753	0.00	(21,000)
Reservoir Maintenance & Operations (concessions, boating, beachfront, equipment rental, facility rentals, and programs)	3.64	653,909	3.87	726,905	3.58	671,844	(0.29)	(55,061)
Reservoir - Aquatic Nuisance Species Mgmt	0.00	36,658	0.00	75,000	0.00	75,000	0.00	75,000
North Boulder Rec Center Op and Maint	8.11	818,519	6.85	903,675	5.92	884,969	(0.93)	(18,706)
North Boulder Rec Center Aquatics Fac and Maint	1.16	309,968	1.20	352,878	0.66	272,064	(0.54)	(80,814)
North Boulder Rec Center Drop-in Classes	0.64	103,425	0.57	98,028	0.22	70,226	(0.35)	(27,802)
East Boulder Community Center Op and Maint	6.08	718,601	5.80	772,953	4.40	712,044	(1.40)	(60,909)
East Boulder Community Center Aquatics Fac and Maint	0.84	222,905	0.77	228,406	0.43	213,582	(0.34)	(14,824)
East Boulder Community Center Drop-in Classes	0.63	100,469	0.64	103,040	0.18	69,901	(0.46)	(33,139)
South Boulder Rec Center Op and Maint	3.68	396,545	3.45	410,082	3.35	395,868	(0.10)	(14,214)
South Boulder Rec Center Aquatics Fac and Maint	0.33	88,476	0.30	86,354	0.16	80,762	(0.14)	(5,592)
South Boulder Recreation Center Drop-in Classes	0.26	42,279	0.25	40,609	0.11	30,667	(0.14)	(9,942)
Salberg Shelter Operations	0.00	13,451	0.00	11,997	0.00	11,997	0.00	0
Iris Studio Operations	0.00	3,862	0.00	10,000	0.00	10,000	0.00	0

**2011 APPROVED BUDGET
PARKS AND RECREATION DEPARTMENT**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Scott Carpenter Pool Maintenance & Operations	0.41	109,412	0.38	112,648	0.21	105,338	(0.17)	(7,310)
Spruce Pool Maintenance & Operations	0.34	98,328	0.39	115,921	0.21	108,413	(0.18)	(7,508)
Aquatics Programs and Lessons	0.64	170,601	0.61	178,755	0.33	167,156	(0.28)	(11,599)
Child Care	1.00	80,839	1.00	82,969	0.00	50,159	(1.00)	(32,810)
Dance - Adult Programs	0.71	75,674	0.64	72,807	0.48	56,388	(0.16)	(16,419)
Dance - Youth Programs and Camps	2.71	287,600	1.34	153,988	2.47	285,899	1.13	131,911
Dance - Competitive Youth Program (Expressions)	0.27	28,723	0.97	111,855	0.00	0	(0.97)	(111,855)
First Aid Classes	0.00	10,454	0.00	8,748	0.02	10,920	0.02	2,172
Fitness Programs	0.23	35,295	0.24	35,916	0.04	22,129	(0.20)	(13,787)
Gymnastics - Youth Instructional	3.72	477,298	3.61	475,003	2.90	382,894	(0.71)	(92,109)
Gymnastics - Boys & Girls Competitive (Flyers)	1.48	189,958	1.59	208,543	2.30	306,470	0.71	97,927
Yoga - Adult Programs	0.94	165,471	0.82	148,391	0.85	147,693	0.03	(698)
Yoga - Youth Programs	0.10	16,773	0.13	23,047	0.13	23,098	0.00	51
Pilates, Swiss Ball, PiYo - Adult Programs	0.75	132,641	0.90	159,715	0.25	115,952	(0.65)	(43,763)
Pottery - Adult Programs	1.58	174,857	1.60	168,789	1.74	177,515	0.14	8,727
Pottery - Youth Programs	0.30	32,620	0.29	30,734	0.33	34,969	0.04	4,235
Special Interest Classes	1.32	145,811	1.31	137,981	1.13	116,680	(0.18)	(21,301)
Weight Training Programs and Personal Training	1.49	149,504	2.11	227,672	1.59	233,600	(0.52)	5,928
EXPAND - Inclusion	1.44	149,413	1.44	155,065	1.17	68,990	(0.27)	(86,075)
EXPAND - programs	4.31	512,305	4.31	462,231	3.58	451,029	(0.73)	(11,202)
YSI - Programs	3.25	274,613	3.25	267,331	3.25	258,273	0.00	(9,058)
Athletic Field Operations (Rentals & Maint.)	7.00	810,790	7.00	910,367	6.00	900,559	(1.00)	(9,808)
Adult Soccer - Leagues	0.86	130,286	0.89	147,349	0.70	139,086	(0.19)	(8,263)
Adult Basketball - Leagues	0.12	17,544	0.13	21,423	0.09	18,336	(0.04)	(3,087)
Adult Volleyball - Leagues and Instruction	0.22	33,843	0.20	32,503	0.17	32,853	(0.03)	350
Adult Softball - Leagues	1.48	225,249	1.44	237,971	1.21	237,576	(0.23)	(395)
Adult Tennis - Instruction	0.52	79,232	0.85	140,142	0.75	150,459	(0.10)	10,317
Women's Basketball - Leagues	0.01	1,368	0.01	950	0.01	1,013	0.00	63
Adult Kickball - Leagues	0.07	9,902	0.06	9,346	0.05	8,943	(0.01)	(403)
Adult Dodgeball - Leagues	0.02	2,487	0.02	3,048	0.01	2,824	(0.01)	(224)
Youth Tennis - Instruction and Camps	0.85	129,490	0.48	79,259	0.44	88,365	(0.04)	9,106
Youth Basketball - Instruction	0.07	11,240	0.06	9,099	0.07	13,666	0.01	4,567
Youth Football - Instruction & Leagues	0.08	11,850	0.11	17,435	0.09	18,590	(0.02)	1,155
Youth Sports Camps	0.74	111,879	0.75	123,856	0.41	81,596	(0.34)	(42,260)
Youth Volleyball - Leagues and Instruction	0.11	17,182	0.13	21,516	0.12	22,941	(0.01)	1,425
Youth Sports Programs - Instruction	0.08	11,932	0.10	16,876	0.11	21,243	0.01	4,367
Early Childhood Programs (music, supervised play)	0.03	4,093	0.02	3,874	0.03	4,131	0.01	257
Subtotal	77.62	10,394,607	74.87	10,759,704	63.25	10,255,946	(11.62)	(503,758)
Total	145.99	34,607,123	139.24	24,431,305	125.62	24,747,041	(13.62)	315,736

BUDGET BY EXPENSE CATEGORY				
Personnel Expenses	12,197,041	12,608,974	11,955,857	(653,117)
Operating Expenses	5,683,000	4,436,645	4,763,177	326,532
Interdepartmental Charges	1,154,839	1,096,547	1,146,973	50,426
Capital	2,363,981	3,785,523	4,368,800	583,277
Debt Service	488,584	2,177,700	2,175,900	(1,800)
Other Financing Charges	12,719,678	325,916	336,334	10,418
Total	34,607,123	24,431,305	24,747,041	315,736

**2011 APPROVED BUDGET
PARKS AND RECREATION DEPARTMENT**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard		Standard		Standard		Standard	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
BUDGET BY FUND								
General Fund		3,726,640	37.00	3,978,600	37.00	4,045,209	0.00	66,609
Lottery Fund		664,900	0.00	675,000	0.00	575,000	0.00	(100,000)
.15 Cent Sales Tax		273,348	1.00	304,763	0.00	317,000	(1.00)	12,237
.25 Cent Sales Tax		17,502,712	16.87	5,916,382	17.87	6,393,667	1.00	477,284
Recreation Activity		10,391,138	74.87	10,643,238	63.25	10,053,447	(11.62)	(589,791)
.25 Cent Sales Tax Bond Proceeds Fund		44,963		0	0.00	0	0.00	0
Permanent Parks		2,003,422	9.50	2,913,321	7.50	3,362,718	(2.00)	449,397
Total		34,607,123	145.99	24,431,305	125.62	24,747,041	(13.62)	315,736

PARKS AND RECREATION

CHANGES BETWEEN 2010 APPROVED AND 2011 APPROVED BUDGETS

Description	2011 Ongoing	2011 One-Time Amount	Standard FTEs
Recreation Activity Fund			
Aquatics Nuisance Species Program	\$75,000		0.00
Computer Replacement Expenses	70,000		0.00
Eliminate Therapeutic Recreation Coordinator	(71,080)		(1.00)
Eliminate Reservoir/Aquatics Recreation Administrator	(90,388)		(1.00)
Eliminate Facilities Recreation Administrator	(120,610)		(1.00)
Eliminate Aquatics Recreation Coordinator	(57,400)		(1.00)
Reduce golf course expenditures through elimination of Maintenance Person III, extension of fleet lifecycles and reduction of event center maintenance costs	(95,000)		(1.00)
Eliminate Lake Patrol Coordinator and reduce hours of beach operations at the Boulder Reservoir	(22,460)		(0.37)
Restructure Fitness and Wellness Workgroup via elimination of Recreation Leader and Recreation Coordinators	(130,545)		(2.25)
Provide childcare services using temporary staff rather than standard, ongoing positions	(35,000)		(1.00)
Reduce Sports programming expenses	(30,000)		0.00
Reduce Access and Inclusion programming expenses	(25,000)		0.00
Reduce Sports field maintenance expenses	(15,000)		0.00
Total	(\$547,483)		(8.62)

ORGANIZATIONAL CHANGES/REALLOCATIONS

The department is continuing to implement strategies to close the gap between sources and uses of funding for recreation by focusing on allocating resources (funding and staffing) more efficiently within program areas. Recreation staffing is being decreased - vacancies are being eliminated and the associated workload being shifted to existing staff or eliminated. Staff is being restructured to simplify management of programs and facilities, as well as eliminating duplication of staffing within service areas. Other reduction strategies include using alternatives to delivering programs (e.g. utilization of seasonal staff or contracts) and reducing non-personnel expenses. As a result, the department is decreasing standard positions by 8.62 as described above and also implementing reallocations that result in a decrease of 5.00 additional positions, bringing the total decreases to 13.62.

PERFORMANCE MEASURES

The Parks and Recreation Department continues to define objective performance measures and implement systems for tracking performance to ensure that efficiencies and outcomes are being met. Comparing data from year-to-year will assist the Department with operational decision-making and adjustments to service offerings accordingly.

Recreation Division

In 2010, the Recreation Program and Facilities Plan (RPFPP) was approved by the Parks and Recreation Advisory Board (PRAB). The plan established guiding principles and policies that will guide the programs, services and facilities provided; and these offerings will be tracked to ensure they meet performance targets. Standards for recreation operations will be indicators of services provided. Staff has begun to collect and analyze the following indicators:

Measure	Measurement	2008 Data	2009 Data
Amount of City funding devoted to recreation operations	Total recreation operating expenditures per capita	\$99: 1	\$100: 1
Amount of revenue generated by recreation users	Total recreation fees and charges revenue per capita	\$84: 1	\$78: 1
City's ability to provide recreation services using revenues from fees and charges vs. tax support	Percent of total recreation operating costs recovered by recreation user fees and charges	85%	78%
	Ratio of revenues from fees and charges to tax support	\$4.50: \$1	\$4.55: \$1

Measure	Measurement	2008 Data	2009 Data
Usage trends at the City's golf course	Total number of rounds of golf	48,957	44,072
	Total number of tournaments rounds	830	628

Parks and Planning Division

The parks profession has developed a standard approach to tracking performance levels. The Parks and Planning Division continues to utilize Cartegraph, a GIS-based asset management and time tracking system. Staff is tracking the following performance measures:

Measure	Measurement	2008 Data	2009 Data
City resources devoted to park maintenance (including athletic field complexes)	Total park maintenance staff per acre of maintained urban park land	1 staff: 41 acres	1 staff: 41 acres
City funding devoted to park maintenance (including athletic field complexes)	Total park maintenance expenditures per park acre	\$2350: 1	\$2311: 1
Providing a sustainable urban forest	Ratio of trees planted to trees removed	1: 1.75	1: 1
	Ratio of actual trees planted to trees removed	185: 324	280: 275

COMMUNITY PLANNING AND SUSTAINABILITY DEPARTMENT

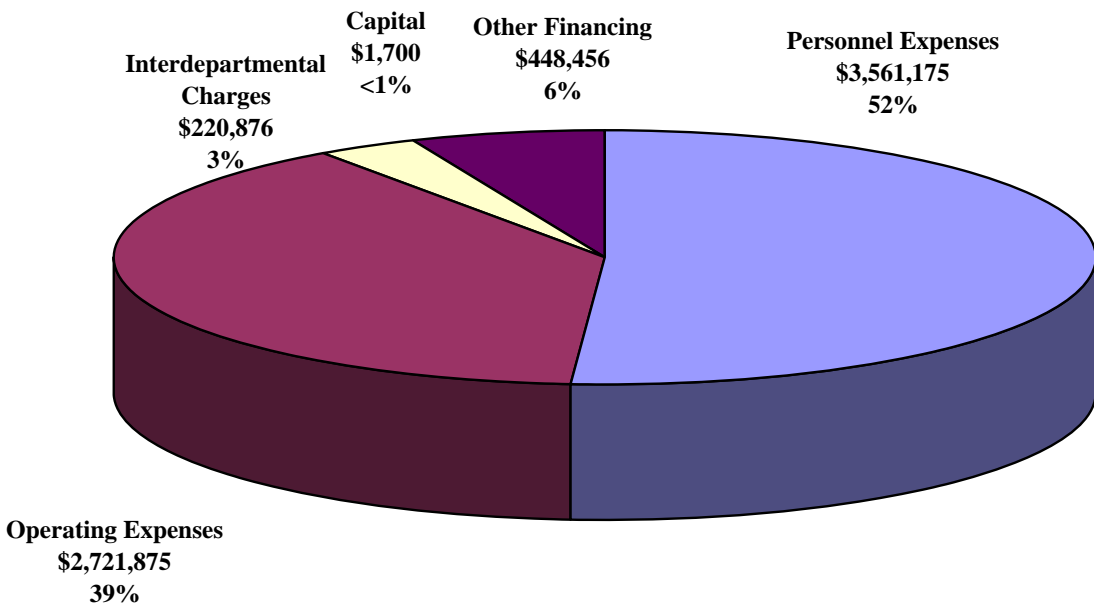
2011 APPROVED BUDGET

\$6,954,082

MISSION STATEMENT

The Department of Community Planning and Sustainability 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.



**2011 APPROVED BUDGET
COMMUNITY PLANNING AND SUSTAINABILITY DEPARTMENT**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
BUDGET BY PROGRAM								
OFFICE OF THE EXECUTIVE DIRECTOR								
Business Incentive Programs	0.00	204,614	0.00	350,000	0.00	350,000	0.00	0
Economic Vitality Program & Sponsorships	1.00	244,846	1.00	227,986	1.00	362,850	0.00	134,864
Regional Sustainability	0.70	146,545	1.60	158,480	1.68	191,925	0.08	33,445
Subtotal	1.70	596,005	2.60	736,466	2.68	904,775	0.08	168,309
ADMINISTRATIVE SERVICES								
Administration	2.17	209,230	2.08	215,724	1.94	209,022	(0.14)	(6,702)
Subtotal	2.17	209,230	2.08	215,724	1.94	209,022	(0.14)	(6,702)
INFORMATION RESOURCES								
Map Data Maintenance	0.27	23,145	0.27	24,657	0.24	23,122	(0.03)	(1,535)
GIS Services	0.49	42,077	0.47	43,581	0.44	42,035	(0.03)	(1,546)
Subtotal	0.76	65,222	0.74	68,238	0.68	65,157	(0.06)	(3,081)
COMPREHENSIVE PLANNING								
Comprehensive Planning	4.35	500,174	3.73	483,724	3.94	499,676	0.21	15,952
Historic Preservation	2.05	210,500	1.94	226,479	1.83	210,290	(0.11)	(16,189)
Ecological Planning	0.50	240,659	1.07	159,322	2.28	273,889	1.21	114,567
Community Sustainability	0.50	47,283	0.50	50,000	0.50	49,825	0.00	(175)
Subtotal	7.39	998,616	7.24	919,525	8.55	1,033,680	1.31	114,155
LAND USE REVIEW								
Bldg Permit -Plan Review (Zoning Compliance)	7.11	666,133	7.11	751,712	6.36	665,469	(0.75)	(86,243)
Bldg Permit - Site Inspection	1.25	117,553	1.26	132,655	1.12	117,436	(0.14)	(15,219)
Development Review	6.62	650,151	5.97	653,870	5.92	649,503	(0.05)	(4,367)
Zoning Administration	0.77	70,284	0.72	73,611	0.69	70,214	(0.03)	(3,397)
Subtotal	15.75	1,504,121	15.06	1,611,848	14.09	1,502,622	(0.97)	(109,226)
LOCAL ENVIRONMENTAL ACTION DIVISION								
City Organization Sustainability	0.00	56,207	0.00	62,788	0.00	62,788	0.00	0
Energy Efficiency & Conservation	4.00	810,065	4.00	1,598,875	4.30	1,527,136	0.30	(71,739)
Transportation GHG Reductions	0.00	14,324	0.00	60,000	0.00	60,000	0.00	0
Waste Reduction	5.30	5,380,495	4.50	1,124,138	4.67	1,138,652	0.17	14,514
Subtotal	9.30	6,261,091	8.50	2,845,801	8.97	2,788,576	0.47	(57,225)
Operating Transfers/Cost Allocation	0.00	425,299	0.00	434,551	0.00	448,456	0.00	13,905
Total	37.07	10,059,584	36.22	6,832,153	36.91	6,952,288	0.69	120,135
BUDGET BY EXPENSE CATEGORY								
Personnel Expenses		3,376,609		3,363,805		3,561,175		197,370
Operating Expenses		1,873,550		2,917,450		2,720,081		(197,369)
Interdepartmental Charges		155,013		114,647		220,876		106,229
Capital		40,602		1,700		1,700		0
Other Financing		4,613,811		434,551		448,456		13,905
Total		10,059,584		6,832,153		6,952,288		120,135

**2011 APPROVED BUDGET
COMMUNITY PLANNING AND SUSTAINABILITY DEPARTMENT**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
BUDGET BY FUND								
Planning and Development Services	26.78	3,093,945	24.12	3,110,285	23.96	3,114,443	(0.16)	4,158
General Fund	5.30	5,995,908	6.80	1,814,912	6.17	1,964,115	(0.63)	149,203
.15 Cent Sales Tax Fund	1.20	241,556	1.30	297,956	2.48	304,000	1.18	6,044
Climate Action Plan Fund	4.00	728,176	4.00	1,609,000	4.30	1,569,730	0.30	(39,270)
Total	37.28	10,059,585	36.22	6,832,153	36.91	6,952,288	0.69	120,135

COMMUNITY PLANNING AND SUSTAINABILITY

CHANGES BETWEEN 2010 APPROVED AND 2011 APPROVED BUDGETS

Description	2011 Ongoing	2011 One-Time Amount	Standard FTEs
General Fund			
Economic Vitality - Flexible Rebate Program	\$285,000		0.00
Studies to evaluate redevelopment opportunities		\$135,000	0.00
Planning and Development Services Fund			
Urban Wildlife Coordinator (funded by multiple departments)	113,076		1.00
Reallocate from operating budget to extend the Senior Urban Designer on an ongoing basis	101,163		0.00
.15 Cent Sales Tax Fund			
Integrated Pest Management (IPM) Coordinator	17,500		0.25
Contracts and Data Management	28,000		0.50
Administrative Specialist III	33,000		0.50
Climate Action Fund			
Extend Residential and Business Sustainability Services positions to coincide with the end date of the voter approved CAP tax (March 2013)	157,000		0.00
Total	\$734,739	\$135,000	2.25

ORGANIZATIONAL CHANGES/REALLOCATIONS

Environmental affairs, economic vitality and community sustainability were merged into an expanded (and renamed) Department of Community Planning and Sustainability (CP&S) in 2009, creating numerous opportunities for successful collaboration between groups and individuals within the new department.

Reorganization of the former Office of Environmental Affairs has resulted in formation of the new Local Environmental Action Division (LEAD) that is focused on working with community partners, residents and businesses to achieve both energy efficiency and waste reduction goals.

The department has also re-allocated positions to create an Office of the Executive Director to co-locate key individuals leading cross-departmental and external partner processes, including the new roles of Regional Sustainability Coordinator, Economic Vitality Coordinator (formerly the business liaison) and Deputy Director for Operations.

The Urban Wildlife Coordinator and Integrated Pest Management Coordinator positions were moved within the re-named Comprehensive Planning Division to create a team in collaboration with the division’s environmental planner.

Lastly, the division is also continuing to implement reallocations in order to increase efficiencies across all divisions within Public Works. As a result of these changes, the number of standard positions for the division has decreased 0.71, bringing the net increase for the division to 1.54 standard positions.

Looking ahead to 2011, the Downtown University Hill Management/Parking Services Division will be merged into the department creating increased collaboration and support related to the city's economic vitality programs and redevelopment efforts.

PERFORMANCE MEASURES

Based on recent feedback from the Blue Ribbon Commission II, the department is adding some intermediate measures to better reflect overall departmental performance in areas where traditional service standard measures may not tell the full story. Additionally, as we continue to compare ourselves with other communities, we will add metrics related to activity levels to incorporate and reflect the factors of project complexity and community scrutiny, which can vary substantially across communities.

	ACTUAL 2009	TARGET 2010	TARGET 2011
Administrative Review (ADR) ⁽¹⁾: Percent of Administrative Reviews completed within 2 week time frame.	47%	100%	100%
Land Use Review (LUR) ⁽¹⁾: Percent of Land Use Reviews with initial response provided within 3 week time frame.	38%	100%	100%

	ACTUAL 2009	TARGET 2010	TARGET 2011
Technical Document Review (TEC) ⁽¹⁾: Percent of Technical Document Reviews with initial response provided within 3 week time frame.	54%	100%	100%
Building-related Permits ⁽²⁾: 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	47% 72% 44% 100% 57% 56% 86% 77%	100% 100% 100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100% 100% 100%
NEW PERFORMANCE MEASURES ⁽³⁾:			
<u>Land Use Review for Business Licensing:</u> Percent of Business Licenses reviewed within 1 week of application.	--	100%	100%
<u>Permits:</u> Percent of Sign Permits reviewed within 10 days of application.	82%	100%	100%
Percent of Wetland Permits reviewed within three weeks of application.	100%	100%	100%
Percent of Revocable Permit and Lease applications reviewed within 14 days of application.	3%	100%	100%

	ACTUAL 2009	TARGET 2010	TARGET 2011
<u>Historic Preservation:</u> Percent of Demolition Permit applications reviewed by the Design Review Committee within one week.	67%	100%	100%
Percent of Demolition Permit applications reviewed by the Landmarks Board within six weeks.	50%	100%	100%
Percent of Landmark Alteration Certificate applications reviewed by staff or Landmarks Design Review Committee within one week.	54%	100%	100%
Percent of Landmark Alteration Certificate applications reviewed the full Landmarks Board within six weeks.	64%	100%	100%
<u>Service Center Operations:</u> Percent of Skip-a-Trip applications processed within 48 hours.	92%	100%	100%
Percent of Project Specialist telephone calls received by 4 pm and returned the same day.	--	100%	100%
<u>Environmental</u> Metric Tons Carbon Dioxide equivalent (mtCO _{2e}) decreased	120,000 mtCO _{2e}	150,000 tons CO _{2e}	175,000 mtCO _{2e}
Community Waste Diversion Rate	35%	42%	45%
Number of homes retrofit for energy efficiency	--	--	3,300
Number of business premises retrofit for energy efficiency	--	--	1,000

¹ Performance measures for development review activities are based on the actual time an application is under review. In previous years, a tolerance of +/- 5 calendar days was included to recognize that staff regularly work with applicants to extend the review period beyond the standard three weeks, particularly with complex projects and during peaks in application activity. This adjustment has been eliminated from the 2009

performance measures to provide a clearer representation of reviews actually completed within the standard review period.

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

⁽³⁾ In cases where the 2009 actual column is blank, reports have not yet been developed to report on the performance measure or programs not in place during 2009.

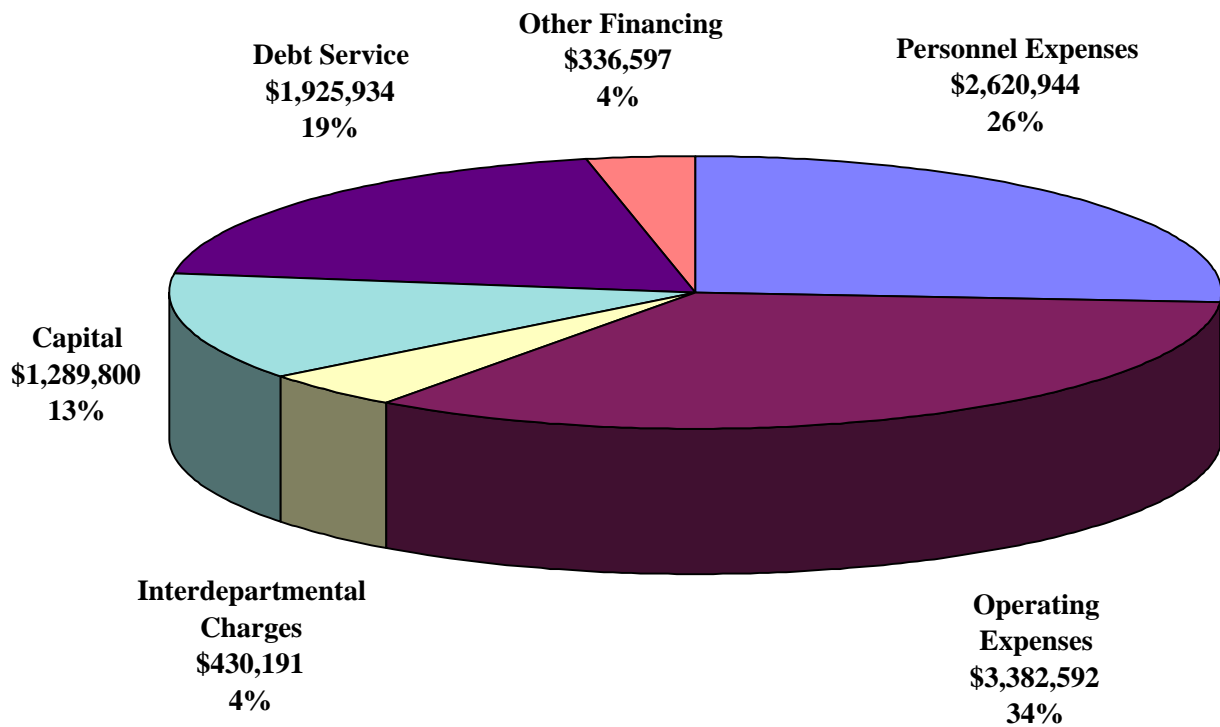
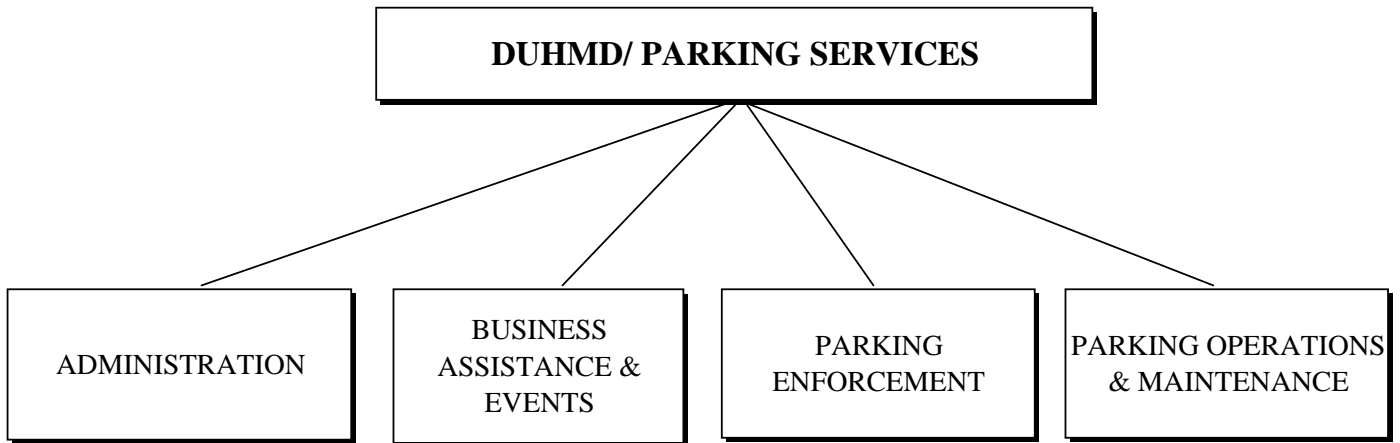
DOWNTOWN AND UNIVERSITY HILL MANAGEMENT DIVISION/PARKING SERVICES

2011 APPROVED BUDGET

\$9,986,058

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.



**2011 APPROVED BUDGET
DOWNTOWN AND UNIVERSITY HILL MANAGEMENT DIVISION/PARKING SERVICES**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount

BUDGET BY PROGRAM								
Downtown Commercial District Fund								
CAGID Administration	4.39	567,924	4.39	672,392	4.39	702,852	0.00	30,460
CAGID other operations/administration	0.90	48,276	1.07	92,213	0.90	96,463	(0.17)	4,250
CAGID Refunds		13,009	0.00	16,000	0.00	16,000	0.00	0
CAGID other operations/administration-BID		23,586	0.00	39,164	0.00	24,477	0.00	(14,687)
On Mall and Off Mall Newspaper boxes		2,886	0.03	4,842	0.00	2,873	(0.03)	(1,969)
Civic Plaza		1,753	0.00	1,800	0.00	1,800	0.00	0
CAGID other events/administration-BID		38,059	0.00	38,060	0.00	38,059	0.00	(1)
CAGID Community & Downtown Improvements		8,772	0.00	110,500	0.00	235,500	0.00	125,000
CAGID Economic Vitality-BID			0.10	20,065	0.00	5,000	(0.10)	(15,065)
CAGID Transportation Demand Mg	0.95	61,833	0.65	44,671	0.45	37,171	(0.20)	(7,500)
CAGID/BID Eco Pass		684,930	0.00	792,173	0.00	792,173	0.00	0
CAGID Major Maintenance		1,872,740	0.00	1,264,800	0.00	1,264,800	0.00	0
CAGID Parking Operations/Maintenance	16.71	1,325,060	16.70	1,603,279	16.70	1,595,925	0.00	(7,354)
CAGID Meters	1.85	329,444	1.85	408,342	1.85	411,243	0.00	2,901
CAGID Public Information		11,335	0.00	27,000	0.00	27,000	0.00	0
CAGID Debt Service		9,147,799	0.00	957,760	0.00	1,005,817	0.00	48,057
CAGID Operating Transfer-Mall Loan		500,000	0.00	500,000	0.00	43,549	0.00	(456,451)
CAGID Operating Transfer-Cost Allocation		170,419	0.00	212,261	0.00	219,053	0.00	6,792
10th and Walnut TIF waterfall to GF		437,964	0.00	676,713	0.00	816,766	0.00	140,053
10th and Walnut - Debt		924,722	0.00	916,844	0.00	920,118	0.00	3,274
Subtotal	24.80	16,170,511	24.79	8,398,879	24.29	8,256,639	(0.50)	(142,240)
University Hill Commercial District Fund								
UHGID Administration	0.92	135,651	0.92	123,710	0.92	127,866	0.00	4,156
UHGID other operations/administration	0.15	8,172	0.15	11,993	0.15	12,665	0.00	672
UHGID Economic Vitality/Public Information		5,800	0.00	10,000	0.00	10,000	0.00	0
UHGID EcoPass and TDM			0.00	675	0.00	675	0.00	(0)
UHGID Parking Operations & Hill Maint	2.06	153,759	2.06	186,293	2.06	187,514	0.00	1,221
UHGID Meters	0.50	93,026	0.50	109,600	0.50	108,747	0.00	(853)
UHGID Operating Transfer-Cost Allocation		37,978	0.00	43,738	0.00	45,138	0.00	1,400
Subtotal	3.63	434,386	3.63	486,010	3.63	492,605	0.00	6,595
General Fund								
General Fund Administration	0.64	67,367	0.64	75,763	1.14	129,282	0.50	53,519
GF Public Events	0.50	57,324	0.50	52,685	0.50	52,815	0.00	130
GF BID EcoPass		69,912						
GF Parking Enforcement	11.00	714,952	11.00	812,909	11.00	815,153	0.00	2,243
GF Operations/Maint			0.00	4,500	0.00	4,500	0.00	0
GF Meters	0.65	134,377	0.65	149,391	0.65	147,794	0.00	(1,596)
GF Neighborhood Permit Parking	1.04	76,856	1.04	85,574	1.04	87,270	0.00	1,696
Subtotal	13.83	1,120,788	13.83	1,180,822	14.33	1,236,814	0.50	55,992
Total	42.26	17,725,685	42.25	10,065,711	42.25	9,986,058	0.00	(79,653)

BUDGET BY EXPENSE CATEGORY								
Personnel Expenses		2,310,951		2,584,397		2,620,944		36,547
Operating Expenses		2,568,512		3,123,899		3,382,592		258,693
Interdepartmental Charges		411,814		422,751		430,191		7,441
Capital		1,785,571		1,275,204		1,289,800		14,596
Debt Service		1,240,365		1,874,604		1,925,934		51,330
Other Financing		9,408,472		784,856		336,596		(448,260)
Total		17,725,685		10,065,711		9,986,058		(79,653)

BUDGET BY FUND								
Downtown Commercial District Fund	24.80	16,170,511	24.79	8,398,879	24.29	8,256,638	(0.50)	(142,241)
University Hill Commercial District Fund	3.63	434,386	3.63	486,010	3.63	492,605	0.00	6,595
General Fund	13.83	1,120,788	13.83	1,180,822	14.33	1,236,815	0.50	55,993
Total	42.26	17,725,685	42.25	10,065,711	42.25	9,986,058	0.00	(79,653)

**DOWNTOWN AND UNIVERSITY HILL MANAGEMENT DIVISION
PARKING SERVICES**

CHANGES BETWEEN 2010 APPROVED AND 2011 APPROVED BUDGETS

Description	2011 Ongoing	2011 One-Time Amount	Standard FTEs
General Fund, CAGID Fund, UHGID Fund			
No Changes	\$0	\$0	0.00
Total	\$0	\$0	0.00

ORGANIZATIONAL CHANGES/REALLOCATIONS

Looking ahead to 2011, the Downtown University Hill Management/Parking Services Division will be merged with Community Planning and Sustainability, creating increased collaboration and support related to the city's economic vitality programs and redevelopment efforts.

PERFORMANCE MEASURES

DUHMD/PS is proposing the following outcomes and evaluation methods that reflect the mission and work of our division. Through the work on the division's Master Planning process, these might change or be modified. Most evaluation methods can be accomplished using staff time; some have a budget impact.

Outcomes:

Provide quality and cost effective parking services to citizens, customers, residents, businesses, CU students, retail and office workers, faith community and visitors to Boulder.

Potential and current evaluation methods:

- Public feedback: Downtown Boulder User Survey – biannual survey
- Cost recovery percentage – data collection annually
- Utilization tracking – data collection annually
- Neighborhood Parking Permit Annual Report – data collection annually
- Customer Survey – see results below

Offer efficient and effective maintenance of parking garage and lots, public right of way in the University Hill Commercial District and on-street meters/paystations to meet the needs of the commercial areas and to protect and enhance the infrastructure investment.

Potential and current evaluation methods:

- Uni Hill Business Feedback –annual survey

Maintenance costs per parking space – data collected annually
Tracking of maintenance efforts – monitored
Replacement budgets – monitored annually
Condition ratings of facilities and equipment

Provide efficient and effective financial management.

Evaluation method:

District bond ratings – periodic

Provide cost effective alternatives to constructing parking to meet the transportation needs of citizens, retail and office workers, faith community and visitors to Boulder; and reduce congestion, pollution and VMT.

Evaluation methods:

Downtown Employee Alternative Mode percentage – biannual survey

EcoPass pick up rate – data collected annually

Downtown Boulder User Survey percentage of alt mode use – biannual survey

Bike parking utilization surveys – periodic surveys

Participate in programs and initiatives to support the economic viability of the downtown and Uni Hill area.

Potential evaluation methods:

Business assistance contacts – track annually

Provide efficient and effective parking management through ordinance enforcement, education, and customer service.

Potential and current evaluation methods:

Hours of enforcement in the NPP's – data collected annually

Percentage of violations based on pay station utilization – data collected annually

Numbers of violations – data collected annually

Provide public space management to facilitate and enhance community interaction, livability and enjoyment, and support tourism.

Potential evaluation methods:

Event performance data – data collected annually

Economic impact of visitors – Boulder Convention and Visitors' Bureau

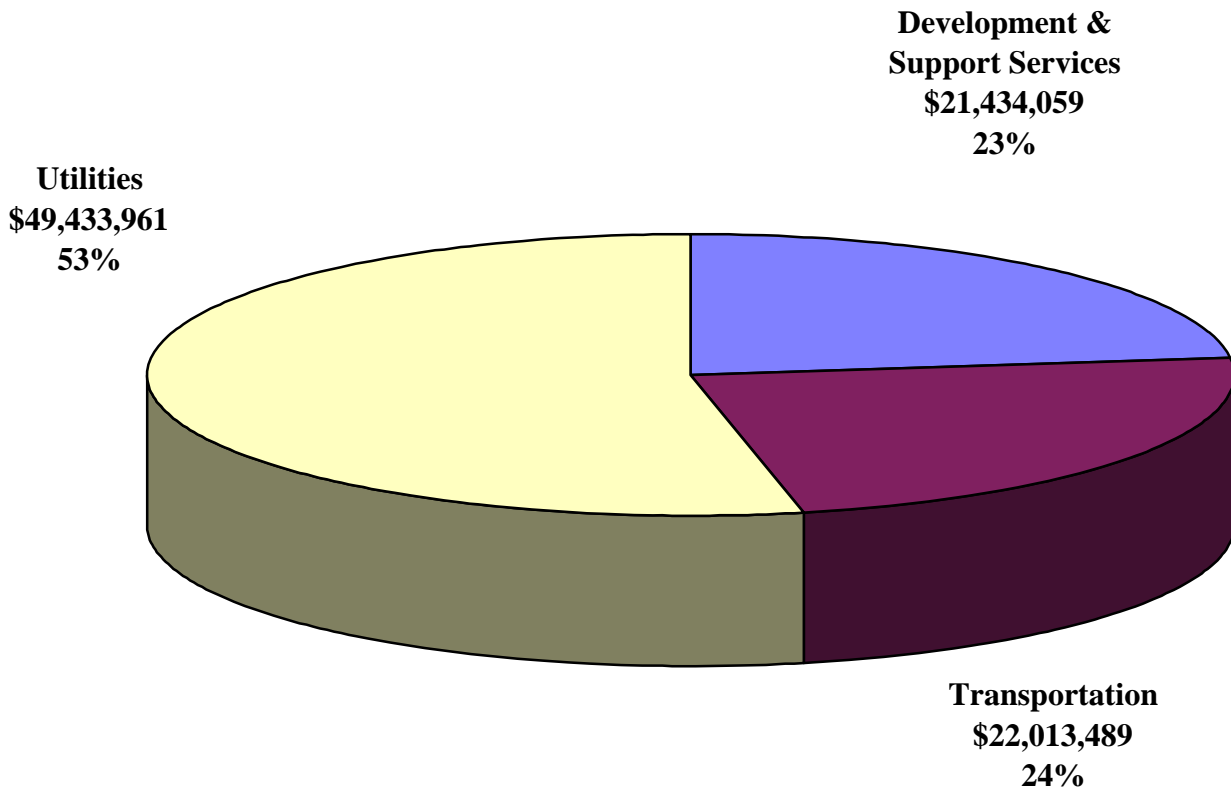
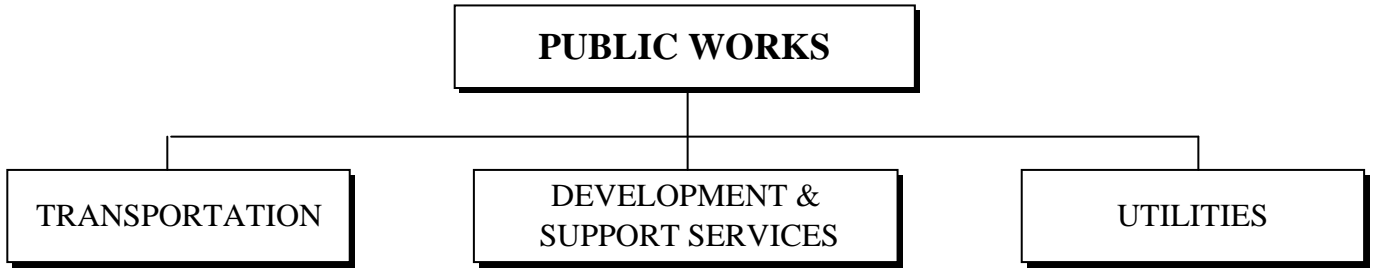
DUHMD/PS regularly conducts a customer survey. We ask questions that will help us evaluate our products, our customer service, our advertising and to determine the impact of our education and outreach programs. We continue to monitor and update our survey. Results from a few sample questions are included below.

	ACTUAL 2009	TARGET 2010	TARGET 2011
1. Do you know that the City Parking garages are FREE on Saturday and Sunday?	83%	90%	92%
2. Are you aware that many downtown businesses validate parking?	38%	50%	55%
3. Were you satisfied with the service you received?	98%	99%	99%
4. Are you aware that paid parking at all paystations includes a 5 minute grace period?	52%	55%	60%

PUBLIC WORKS DEPARTMENT

2011 APPROVED BUDGET

\$92,881,509



**2011 APPROVED BUDGET
PUBLIC WORKS DEPARTMENT**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
BUDGET BY PROGRAM								
DIVISION								
Development & Support Services	79.23	21,483,870	72.70	19,918,816	71.25	21,434,059	(1.45)	1,515,243
Transportation	68.69	28,916,388	67.10	24,685,106	59.28	22,013,489	(7.82)	(2,671,617)
Utilities	156.23	53,037,079	155.90	47,930,258	154.84	49,433,961	(1.06)	1,503,703
Total	304.15	103,437,337	295.70	92,534,180	285.37	92,881,509	(10.33)	347,329

BUDGET BY EXPENSE CATEGORY								
Personnel Expenses		24,402,064		24,737,566		23,952,803		(784,763)
Operating Expenses		28,982,106		24,156,097		25,033,513		877,416
Interdepartmental Charges		4,697,494		4,438,886		4,320,846		(118,040)
Capital		28,961,323		22,542,721		23,711,311		1,168,590
Debt Service		10,942,942		11,253,449		10,317,452		(935,997)
Other Financing		5,451,407		5,405,461		5,545,584		140,123
Total		103,437,337		92,534,180		92,881,509		347,329

BUDGET BY FUND								
General	13.08	3,277,289	13.08	3,606,631	13.13	4,027,337	0.05	420,706
Capital Development	0.00	26,502	0.00	600,568	0.00	201,215	0.00	(399,353)
Planning & Development Services	49.78	5,500,346	43.25	5,631,150	41.75	5,571,815	(1.50)	(59,335)
.25 Cent Sales Tax	0.00	451,051	0.00	450,262	0.00	450,262	0.00	0
Airport	1.20	557,067	1.20	433,371	1.20	1,387,033	0.00	953,662
Transportation	67.59	26,654,001	66.00	23,669,637	58.18	19,951,636	(7.82)	(3,718,001)
Transportation Development	0.20	1,748,733	0.20	622,733	0.20	713,560	0.00	90,827
Transit Pass General Improvement District	0.00	12,508	0.00	13,229	0.00	14,207	0.00	978
Fire Training Center Construction Fund	0.00	4,991,776	0.00	0	0.00	0	0.00	0
Water Utility	75.67	29,967,891	75.13	26,727,342	74.96	27,744,597	(0.17)	1,017,255
Wastewater Utility	58.81	13,558,616	58.91	14,711,808	57.59	15,080,158	(1.32)	368,350
Stormwater/Flood Management Utility	20.95	9,321,048	21.06	6,318,254	21.49	6,435,755	0.43	117,501
Fleet	14.87	5,056,658	14.87	8,201,343	14.82	7,601,527	(0.05)	(599,816)
Equipment Replacement	0.35	527,691	0.35	513,580	0.35	1,870,308	0.00	1,356,728
Facility Renovation & Replacement	1.65	1,786,160	1.65	1,034,272	1.70	1,832,099	0.05	797,827
Total	304.15	103,437,337	295.70	92,534,180	285.37	92,881,509	(10.33)	347,329

DIVISION OF DEVELOPMENT AND SUPPORT SERVICES

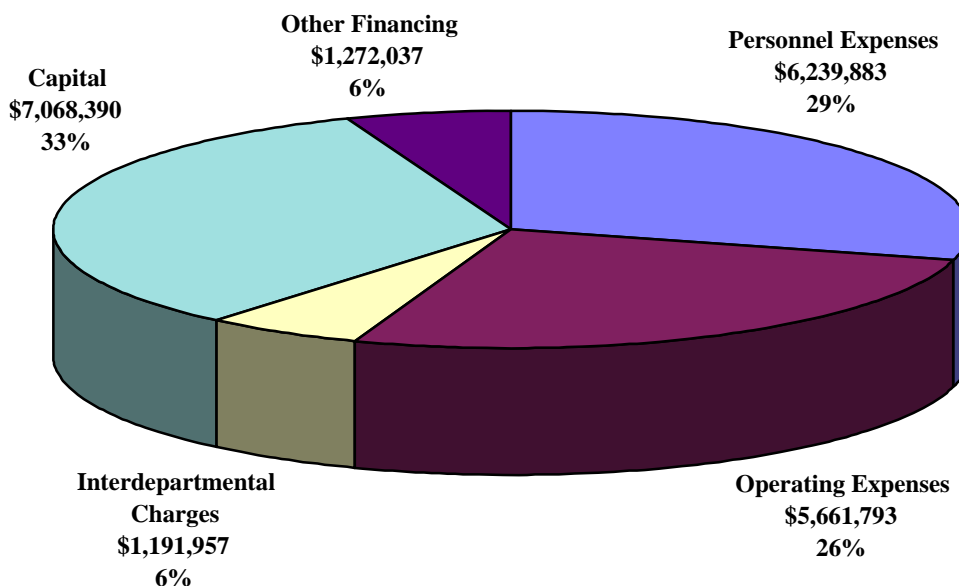
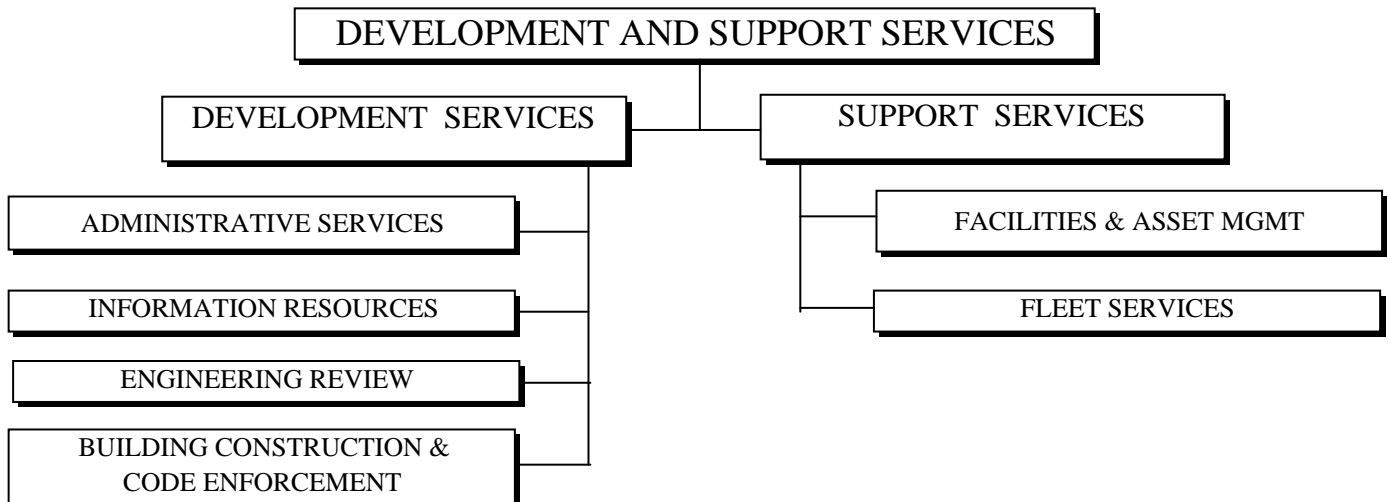
2011 APPROVED BUDGET

\$21,434,059

MISSION STATEMENT

The mission of Development and Support Services is

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



**2011 APPROVED BUDGET
PUBLIC WORKS DEPARTMENT
DEVELOPMENT AND SUPPORT SERVICES**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
BUDGET BY PROGRAM								
DEVELOPMENT SERVICES								
Administrative Services								
Administrative Services	4.22	409,981	3.48	384,190	3.54	406,267	0.06	22,077
Subtotal	4.22	409,981	3.48	384,190	3.54	406,267	0.06	22,077
Information Resources								
Map Data Maintenance	0.53	45,387	0.45	43,913	0.44	44,976	(0.01)	1,063
GIS Services	0.95	82,568	0.78	77,617	0.80	81,820	0.02	4,203
Subtotal	1.48	127,955	1.23	121,530	1.24	126,796	0.01	5,266
Engineering Review								
Development Review	5.77	569,642	4.75	553,743	4.84	564,481	0.09	10,738
Engineering Permits	10.18	933,252	8.32	883,834	8.54	924,798	0.22	40,964
Subtotal	15.95	1,502,894	13.07	1,437,577	13.38	1,489,279	0.31	51,702
Building Construction and Code Enforcement								
Building Permit - Plan Review	12.78	1,240,795	11.20	1,264,488	10.72	1,229,555	(0.48)	(34,933)
Building Permit - Inspection	8.14	789,597	7.18	808,242	6.83	782,444	(0.35)	(25,798)
Building Permit - Code Enforcement	1.17	112,800	1.03	115,463	0.98	111,778	(0.05)	(3,685)
Building Permit - Contractor Licensing	1.17	112,800	1.03	115,463	0.98	111,778	(0.05)	(3,685)
Environmental and Zoning Enforcement	3.26	318,613	3.73	418,727	2.73	315,727	(1.00)	(103,000)
Rental Housing Licensing and Enforcement	1.61	128,825	1.31	121,931	1.35	127,658	0.04	5,727
Subtotal	28.13	2,703,430	25.47	2,844,314	23.59	2,678,940	(1.88)	(165,374)
Operating Transfers/Cost Allocation		756,086		843,539		870,533	0.00	26,994
Total Development Services	49.78	5,500,346	43.25	5,631,150	41.75	5,571,815	(1.50)	(59,335)
SUPPORT SERVICES								
Facilities & Asset Management								
<i>GENERAL:</i>								
FAM Administration	1.42	208,293	1.42	202,054	1.42	207,776	0.00	5,722
Facility Operations & Maintenance (projects <\$3000)	7.51	1,057,778	7.51	1,085,777	7.51	1,482,691	0.00	396,914
Facility Major Maintenance (projects >\$3,000)	2.85	1,208,863	2.85	1,550,970	2.90	1,522,749	0.05	(28,221)
Dushanbe Teahouse Maintenance (projects > \$3,000)	0.00	70,576	0.00	50,696	0.00	50,696	0.00	0
Facility Energy Management	0.00	402,726	0.00	391,888	0.00	434,365	0.00	42,477
Facility Custodial Services	0.80	195,449	0.80	206,255	0.80	208,557	0.00	2,302
							0.00	
<i>CAPITAL DEVELOPMENT:</i>								
Cost Allocation	0.00	26,502	0.00	20,568	0.00	21,215	0.00	647
CIP	0.00	0	0.00	580,000	0.00	180,000	0.00	(400,000)
<i>.25 CENT SALES TAX</i>								
Facility Operations & Maintenance (projects < \$3000)	0.00	287,997	0.00	227,468	0.00	227,468	0.00	0
Facility Major Maintenance (projects > \$3,000)	0.00	163,054	0.00	222,794	0.00	222,794	0.00	0
<i>FIRE TRAINING CENTER:</i>	0.00	4,991,776	0.00	0	0.00	0	0.00	0

**2011 APPROVED BUDGET
PUBLIC WORKS DEPARTMENT
DEVELOPMENT AND SUPPORT SERVICES**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard	Amount	Standard	Amount	Standard	Amount	Standard	Amount
	FTE		FTE		FTE		FTE	
<i>EQUIPMENT REPLACEMENT:</i>								
Administration	0.35	21,603	0.35	33,667	0.35	33,954	0.00	287
Cost Allocation	0.00	23,744	0.00	16,648	0.00	17,181	0.00	533
Equipment Replacement (non-fleet)	0.00	482,344	0.00	463,265	0.00	1,819,173	0.00	1,355,908
<i>FACILITY RENOVATION & REPLACEMENT:</i>								
Administration	0.15	16,400	0.15	16,432	0.20	22,147	0.05	5,715
Cost Allocation	0.00	57,127	0.00	42,589	0.00	43,952	0.00	1,363
Facility Renovation & Replacement: non-CIP	0.63	428,740	0.63	406,250	0.63	381,000	0.00	(25,250)
CIP	0.87	1,283,894	0.87	569,000	0.87	1,385,000	0.00	816,000
Subtotal	14.58	10,926,866	14.58	6,086,322	14.68	8,260,717	0.11	2,174,396
FLEET								
<i>FLEET OPERATING:</i>								
Administration	1.62	150,445	1.62	152,241	1.57	178,362	(0.05)	26,121
Cost Allocation	0.00	223,635	0.00	231,945	0.00	239,367	0.00	7,422
Fleet Operations - Repair	8.40	1,167,619	8.40	1,631,931	8.40	1,604,672	0.00	(27,259)
Fleet Operations - Preventative Maintenance	2.10	291,905	2.10	407,983	2.10	401,168	0.00	(6,815)
Fleet Operations - Fueling	0.50	562,445	0.50	1,041,825	0.50	1,042,969	0.00	1,144
Radio Shop and Communications Support	2.00	277,531	2.00	296,334	2.00	297,061	0.00	727
<i>FLEET REPLACEMENT:</i>								
Administration	0.25	26,970	0.25	27,387	0.25	27,684	0.00	297
Cost Allocation	0.00	74,545	0.00	77,315	0.00	79,789	0.00	2,474
Fleet Replacement	0.00	2,281,563	0.00	4,334,383	0.00	3,730,455	0.00	(603,928)
Subtotal	14.87	5,056,658	14.87	8,201,343	14.82	7,601,527	(0.05)	(599,817)
Total Support Services	29.45	15,983,524	29.45	14,287,665	29.50	15,862,244	0.05	1,574,580
Total	79.23	21,483,870	72.70	19,918,815	71.25	21,434,059	(1.45)	1,515,244

BUDGET BY EXPENSE CATEGORY								
Personnel Expenses		6,214,648		6,293,525		6,239,883		(53,642)
Operating Expenses		4,505,901		5,324,917		5,661,793		336,876
Interdepartmental Charges		1,506,390		1,161,973		1,191,957		29,984
Capital		7,865,292		5,905,796		7,068,390		1,162,594
Other Financing		1,391,639		1,232,604		1,272,037		39,433
Total		21,483,870		19,918,815		21,434,059		1,515,244

BUDGET BY FUND								
General	12.58	3,143,686	12.58	3,487,641	12.63	3,906,833	0.05	419,192
Capital Development	0.00	26,502	0.00	600,568	0.00	201,215	0.00	(399,353)
Planning & Development Services	49.78	5,500,346	43.25	5,631,150	41.75	5,571,815	(1.50)	(59,335)
.25 Cent Sales Tax	0.00	451,051	0.00	450,262	0.00	450,262	0.00	0
Fire Training Center	0.00	4,991,776	0.00	0	0.00	0	0.00	0
Fleet	14.87	5,056,658	14.87	8,201,343	14.82	7,601,527	(0.05)	(599,816)
Equipment Replacement	0.35	527,691	0.35	513,580	0.35	1,870,308	0.00	1,356,728
Facility Renovation & Replacement	1.65	1,786,160	1.65	1,034,271	1.70	1,832,099	0.05	797,828
Total	79.23	21,483,870	72.70	19,918,815	71.25	21,434,059	(1.45)	1,515,244

**PUBLIC WORKS DEPARTMENT
DIVISION OF DEVELOPMENT AND SUPPORT SERVICES**

CHANGES BETWEEN 2010 APPROVED AND 2011 APPROVED BUDGETS

Description	2011 Ongoing	2011 One-Time Amount	Standard FTEs
General Fund			
Facility maintenance, renovation and replacement	\$380,000	\$0	0.00
Reallocate nighttime noise and nuisance enforcement from PW/Development & Support Services	(103,000)	\$0	(1.00)
Total	\$277,000	\$0	(1.00)

ORGANIZATIONAL CHANGES/REALLOCATIONS

The division is also continuing to implement reallocations in order to increase efficiencies across all divisions within Public Works. As a result of these changes, the number of standard positions for the division has decreased another 0.50, bringing the total decrease to 1.50.

PERFORMANCE MEASURES

Based on recent feedback from the Blue Ribbon Commission II, the department is adding some intermediate measures to better reflect overall departmental performance in areas where traditional service standard measures may not tell the full story. Additionally, as we continue to compare ourselves with other communities, we will add metrics related to activity levels to incorporate and reflect the factors of project complexity and community scrutiny, which can vary substantially across communities.

	ACTUAL 2009	TARGET 2010	TARGET 2011
Fleet Services			
1. Repairs returned for rework	0.34%	<1%	<1%
2. Increase miles traveled between road calls	93,678 miles	>60,000 miles	>60,000 miles

	ACTUAL 2009	TARGET 2010	TARGET 2011
FAM			
1. Maintenance Backlog ⁽¹⁾	\$5,507,417	\$4,000,000	\$5,326,000
2. Funding Level for Major Maintenance / Facility Renovation & Replacement ⁽²⁾	1.44% CRV	2% CRV	2% CRV
3. Funding Level for Operations & Maintenance ⁽³⁾	2.00% CRV	2.5% CRV	2.5% CRV
Development Services			
Administrative Review (ADR) ⁽⁴⁾: Percent of Administrative Reviews completed within 2 week timeframe.	47%	100%	100%
Land Use Review (LUR) ⁽⁴⁾: Percent of Land Use Reviews with initial response provided within 3 week timeframe.	38%	100%	100%
Technical Document Review (TEC) ⁽⁴⁾: Percent of Technical Document Reviews with initial response provided within 3 week timeframe.	54%	100%	100%
Building-related Permits ⁽⁵⁾: Percent of Building Permits reviewed within the following targets:			
New Residential - SFD = 40 days	47%	100%	100%
New Residential - MFD = 60 days	72%	100%	100%
New Commercial = 60 days	44%	100%	100%
Commercial Tenant Finish = 60 days	100%	100%	100%
Residential Alt/Add = 20 days	57%	100%	100%
Commercial Alt/Add = 25 days	56%	100%	100%
Commercial Tenant Remodel = 25 days	86%	100%	100%
Single/Stand Alone = 12 days	77%	100%	100%

	ACTUAL 2009	TARGET 2010	TARGET 2011
Code Enforcement Percent of initial enforcement field inspections performed within 3 calendar days of receipt of complaint.	74%	100%	100%
Percent of complaints for which all investigation and action by Environmental Enforcement Officers is completed with 30 calendar days.	84%	100%	100%
Percent of complaints for which all investigation and action by Zoning Officers is completed with 60 calendar days.	73%	100%	100%

NEW PERFORMANCE MEASURES ⁽⁶⁾:	ACTUAL 2009	TARGET 2010	TARGET 2011
<u>Development Review:</u> Percent of Business Licenses reviewed within 1 week of application.	--	100%	100%
<u>Permits:</u> Percent of Floodplain Permits in conveyance and high hazard flood zones reviewed within 3 weeks of application.	71%	100%	100%
Percent of Right of Way and Utility permits reviewed within 48 hours of application.	40%	100%	100%
Percent of Sign Permits reviewed within 10 days of application.	82%	100%	100%
Percent of Wetland Permits reviewed within three weeks of application.	100%	100%	100%
Percent of Revocable Permit and Lease applications reviewed within 14 days of application.	3%	100%	100%

NEW PERFORMANCE MEASURES ⁽⁶⁾:	ACTUAL 2009	TARGET 2010	TARGET 2011
<u>Inspections:</u> 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%
<u>Licensing:</u> Percent of contractor licenses processed within 24 hours of application.	98%	100%	100%
Percent of rental housing licenses processed within 3 days of application.	--	100%	100%
<u>Service Center Operations:</u> Percent of Skip-a-Trip applications processed within 48 hours.	92%	100%	100%
Percent of Project Specialist telephone calls received before 4 p.m. returned the same day.	--	100%	100%

⁽¹⁾ 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.”

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

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

⁽⁴⁾ Performance measures for development review activities are based on the actual time an application is under review. In previous years, a tolerance of +/- 5 calendar days was included to recognize that staff regularly work with applicants to extend the review period beyond the standard three weeks, particularly with complex projects and during peaks in application activity. This adjustment has been eliminated from the 2009 performance measures to provide a clearer representation of reviews actually completed within the standard review period.

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

⁽⁶⁾ As part of the P&DS Strategic Plan, sixteen new performance measures have been added. In cases where the 2009 actual column is blank, reports have not yet been developed to report on the performance measure.

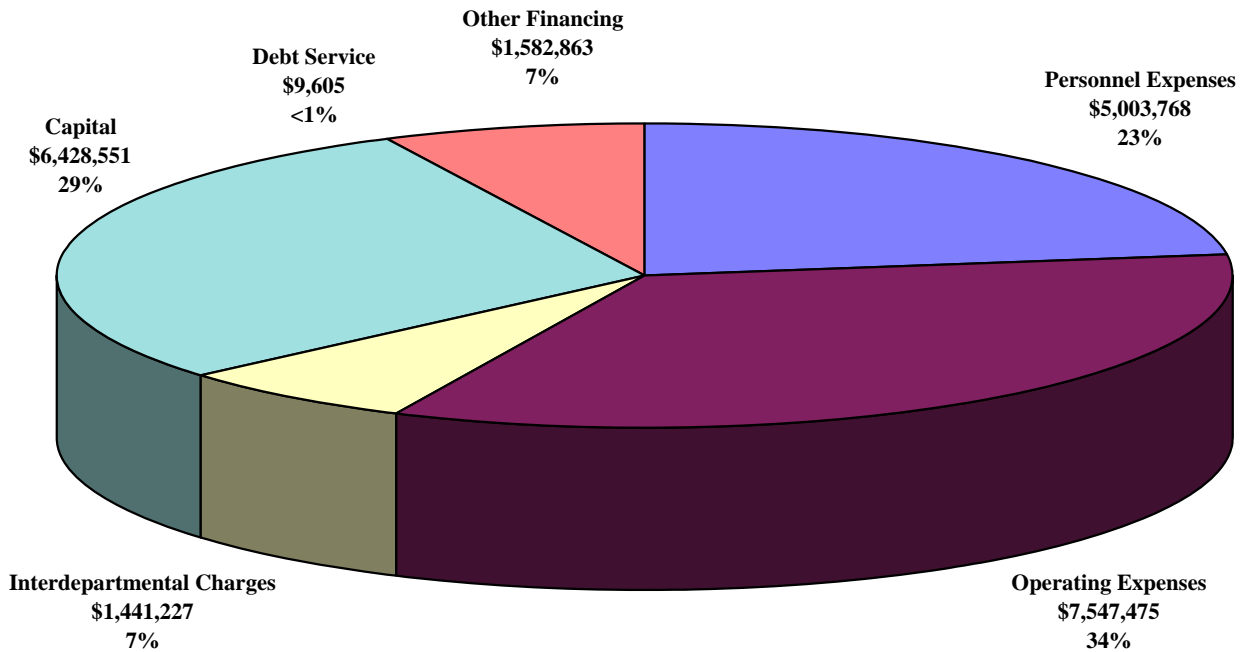
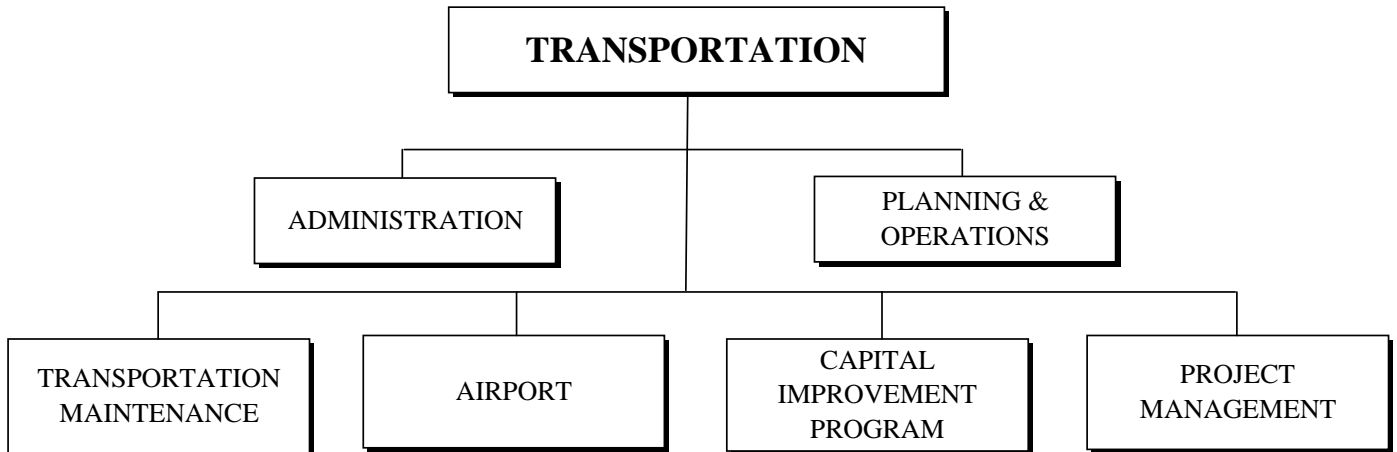
DIVISION OF TRANSPORTATION

2011 APPROVED BUDGET

\$22,013,489

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.



**2011 APPROVED BUDGET
TRANSPORTATION DIVISION**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard	Amount	Standard	Amount	Standard	Amount	Standard	Amount
	FTE		FTE		FTE		FTE	
BUDGET BY PROGRAM								
Operating Transfers								
Cost Allocation/Transfers	0.00	1,454,925	0.00	1,534,651	0.00	1,592,468	0.00	57,817
Subtotal	0.00	1,454,925	0.00	1,534,651	0.00	1,592,468	0.00	57,817
Capital Payments								
Boulder Transit Village - Debt Payments	0.00	123,392	0.00	133,062	0.00	9,605	0.00	(123,457)
Subtotal	0.00	123,392	0.00	133,062	0.00	9,605	0.00	(123,457)
Transportation Planning and Operations								
Traffic Engineering	1.81	185,354	1.81	217,363	0.81	137,006	(1.00)	(80,357)
Street Lighting	0.30	1,162,066	0.30	1,120,924	0.30	1,275,024	0.00	154,100
Signs & Markings	6.51	1,043,310	5.51	1,173,963	5.51	1,176,976	0.00	3,013
Signal Maintenance & Upgrade	5.56	1,013,825	5.56	1,037,054	4.56	944,162	(1.00)	(92,892)
Transportation System Management	0.38	44,785	0.38	36,983	0.38	36,885	0.00	(98)
Transit Operations	0.69	3,027,896	1.19	2,924,772	1.19	2,984,915	0.00	60,143
Travel Demand Management	4.50	832,224	3.74	778,649	2.74	734,675	(1.00)	(43,974)
Regional and Master Planning	1.81	376,025	1.81	314,449	1.81	320,534	0.00	6,085
Bike & Pedestrian Planning	1.88	334,288	1.88	333,710	1.88	334,323	0.00	613
Forest Glen GID (Eco-Pass)	0.00	12,508	0.00	13,229	0.00	14,207	0.00	978
Subtotal	23.45	8,032,279	22.19	7,951,097	19.19	7,958,707	(3.00)	7,610
Project Management								
Sidewalk Repair Program	0.76	270,494	0.76	247,054	0.76	246,364	0.00	(690)
Street Repair and Maintenance	14.80	3,857,925	14.80	4,088,531	10.80	3,723,999	(4.00)	(364,532)
3rd Party Construction	0.00	140,819	0.00	300,000	0.00	300,000	0.00	0
Subtotal	15.56	4,269,237	15.56	4,635,585	11.56	4,270,363	(4.00)	(365,222)
Transportation Maintenance								
Graffiti Maintenance	1.59	65,083	1.59	78,342	1.59	77,714	0.00	(629)
Bikeways/Multi-Use Path Maintenance	3.87	482,336	3.87	540,594	3.87	557,546	0.00	16,952
Median Maintenance	7.75	570,402	7.75	721,003	6.75	671,471	(1.00)	(49,531)
Street Sweeping	3.87	351,409	3.87	444,255	3.87	449,109	0.00	4,854
Street Snow & Ice Control	3.35	983,006	3.35	948,370	3.35	947,092	0.00	(1,278)
Subtotal	20.43	2,452,236	20.43	2,732,563	19.43	2,702,932	(1.00)	(29,632)
Airport								
Airport Operations	1.00	166,720	1.00	168,187	1.00	171,338	0.00	3,151
Airport Maintenance	0.00	260,950	0.00	148,748	0.00	148,748	0.00	0
Subtotal	1.00	427,670	1.00	316,935	1.00	320,086	0.00	3,151

**2011 APPROVED BUDGET
TRANSPORTATION DIVISION**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard	Amount	Standard	Amount	Standard	Amount	Standard	Amount
	FTE		FTE		FTE		FTE	
Capital Improvement Program								
Capital Improvement Program	4.05	11,435,069	4.05	6,664,000	4.05	4,421,368	0.00	(2,242,632)
Subtotal	4.05	11,435,069	4.05	6,664,000	4.05	4,421,368	0.00	(2,242,632)
Transportation Administration								
Division Administration & Support Services	4.20	721,579	3.87	717,213	4.05	737,960	0.18	20,748
Subtotal	4.20	721,579	3.87	717,213	4.05	737,960	0.18	20,748
Total	68.69	28,916,388	67.10	24,685,106	59.28	22,013,489	(7.82)	(2,671,617)

BUDGET BY EXPENSE CATEGORY								
Personnel Expenses		5,779,098		5,332,276		5,003,768		(328,508)
Operating Expenses		10,963,888		7,367,440		7,547,475		180,035
Interdepartmental Charges		1,483,841		1,654,692		1,441,227		(213,465)
Capital		9,110,399		8,662,985		6,428,551		(2,234,434)
Debt Service		123,392		133,062		9,605		(123,457)
Other Financing		1,455,770		1,534,651		1,582,863		48,212
Total		28,916,388		24,685,106		22,013,489		(2,671,617)

BUDGET BY FUND								
General Fund	0.50	115,938	0.50	118,990	0.50	120,504	0.00	1,514
Airport Fund	1.20	557,067	1.20	433,371	1.20	1,387,033	0.00	953,662
Transportation Fund	66.79	26,482,142	65.20	23,496,783	57.38	19,778,185	(7.82)	(3,718,598)
Transportation Development Fund	0.20	1,748,733	0.20	622,733	0.20	713,560	0.00	90,827
Transit Pass General Improvement District	0.00	12,508	0.00	13,229	0.00	14,207	0.00	978
Total	68.69	28,916,388	67.10	24,685,106	59.28	22,013,489	(7.82)	(2,671,617)

**PUBLIC WORKS
TRANSPORTATION DIVISION**

CHANGES BETWEEN 2010 APPROVED AND 2011 APPROVED BUDGETS

Description	2011 Ongoing	2011 One-Time Amount	Standard FTEs
Transportation Fund			
Reallocate three maintenance positions from personnel to operating expenses since existing staff and contract services will be used to provide the service			(3.00)
Reduction in fleet size resulting from efficiency analysis	\$(35,982)	\$(309,873)	
Eliminate median maintenance position	(44,421)		(1.00)
Eliminate street maintenance person	(45,464)		(1.00)
Eliminate traffic technician position and associated vehicle	(86,303)		(1.00)
Eliminate transportation planner position	(45,428)		(1.00)
Eliminate sign technician position and associated vehicle	(107,185)		(1.00)
Increase street lighting budget	155,250		
Total	\$(209,533)	(\$309,873)	(8.00)

ORGANIZATIONAL CHANGES/REALLOCATIONS

The division is also continuing to implement reallocations in order to increase efficiencies across all divisions within Public Works. As a result of these changes, the number of standard positions for the division has decreased another 0.08, bringing the total decrease to 7.92.

PERFORMANCE MEASURES

	Actual 2009	Target 2010	Target 2011
1. Daily vehicle miles of travel (VMT) in Boulder Valley: maintain at 1994 levels (2.46M).	2.46 Million	2.46 Million	2.64 Million
2. Modal shift – Reduce SOV travel to 25% of trips by 2025.	37%	34%	35%
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.	52%	95%	95%
5. Of total number of sidewalk trip hazards reported, the number of hazards repaired within one business day.	42%	95%	95%

DIVISION OF UTILITIES

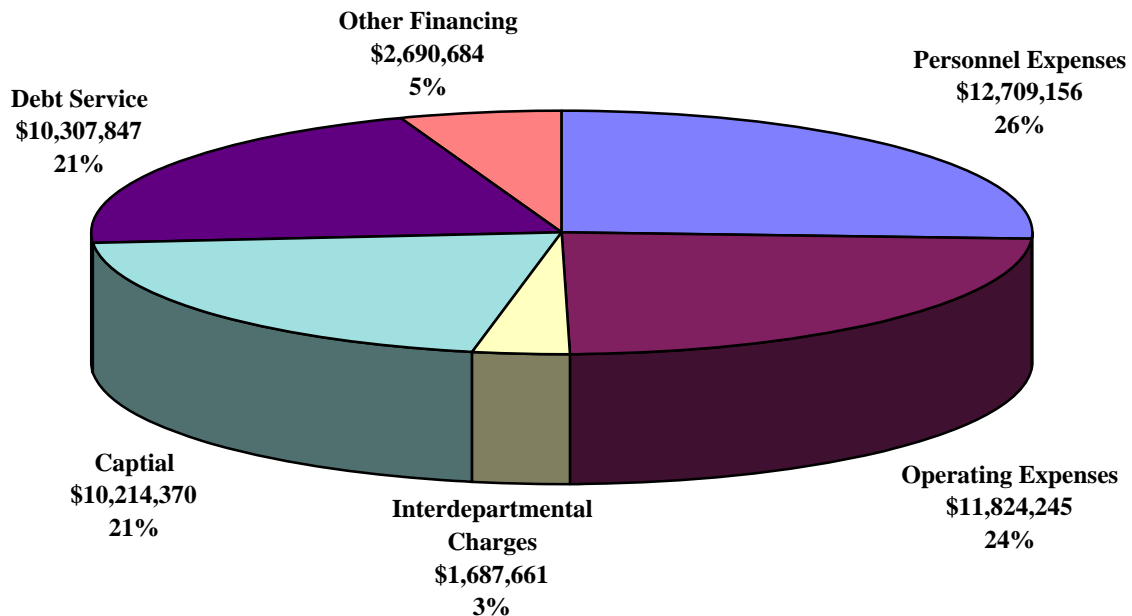
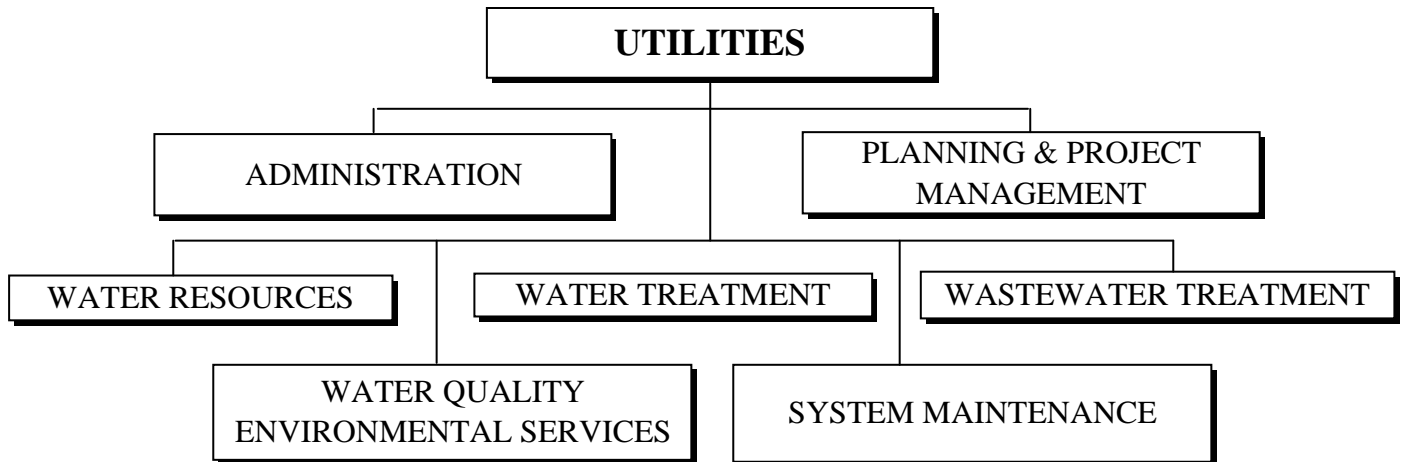
2011 APPROVED BUDGET

\$49,433,963

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



**2011 APPROVED BUDGET
PUBLIC WORKS DEPARTMENT
UTILITIES DIVISION**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard	Amount	Standard	Amount	Standard	Amount	Standard	Amount
	FTE		FTE		FTE		FTE	
BUDGET BY PROGRAM								
Operating Transfers								
Cost Allocation/ Transfers	0.00	2,629,264	0.00	2,608,206	0.00	2,690,684	0.00	82,478
Subtotal	0.00	2,629,264	0.00	2,608,206	0.00	2,690,684	0.00	82,478
Administration								
Division Administration	6.77	838,916	6.44	1,239,840	5.62	1,168,856	(0.82)	(70,984)
Billing Services	5.75	737,601	5.75	774,996	5.75	793,358	0.00	18,362
Subtotal	12.52	1,576,517	12.19	2,014,836	11.37	1,962,214	(0.82)	(52,622)
Planning & Project Management								
Planning & Project Management	5.41	1,078,387	5.41	1,486,080	6.17	1,530,640	0.76	44,560
Flood Management	0.75	615,977	0.75	464,384	0.75	465,732	0.00	1,348
Subtotal	6.16	1,694,364	6.16	1,950,464	6.92	1,996,372	0.76	45,908
Water Resources								
Water Resources Operations	2.00	1,304,091	2.00	1,199,615	2.00	1,220,955	0.00	21,340
Raw Water Facilities	2.00	323,672	2.00	356,661	2.00	359,556	0.00	2,895
Hydroelectric Operations	3.00	416,686	3.00	421,867	3.00	424,046	0.00	2,179
Subtotal	7.00	2,044,449	7.00	1,978,143	7.00	2,004,557	0.00	26,414
Water Treatment								
Betasso Treatment Plant	15.25	2,389,218	16.25	2,503,414	16.00	2,467,700	(0.25)	(35,714)
Boulder Reservoir Treatment Plant	10.75	1,614,646	9.75	1,763,889	10.00	1,826,220	0.25	62,331
Subtotal	26.00	4,003,864	26.00	4,267,303	26.00	4,293,920	0.00	26,617
Water Quality Environmental Services								
Water Quality Operations	6.83	797,293	6.78	869,198	6.78	873,887	0.00	4,689
Water Conservation	1.66	251,389	1.66	391,875	1.66	443,829	0.00	51,954
Wastewater Quality Operations	4.12	475,175	4.09	566,092	4.09	511,235	0.00	(54,857)
Industrial Pretreatment	3.66	346,671	3.66	358,000	3.66	357,497	0.00	(503)
Stormwater Quality Operations	3.72	432,841	3.55	467,159	3.80	428,812	0.25	(38,347)
Stormwater Permit Compliance	1.76	286,164	2.01	352,729	1.76	340,817	(0.25)	(11,912)
Hazardous Materials Management	0.00	215,227	0.00	295,193	0.00	295,193	0.00	0
Subtotal	21.75	2,804,760	21.75	3,300,246	21.75	3,251,270	0.00	(48,976)
System Maintenance								
Distribution System Maintenance	14.95	1,778,015	14.95	2,029,657	14.95	1,964,315	0.00	(65,342)
Collection System Maintenance	14.59	1,253,192	14.59	1,682,120	14.59	1,687,414	0.00	5,294
Storm Sewer Maintenance	5.55	545,788	5.55	605,843	5.55	624,746	0.00	18,903
Flood Channel Maintenance	2.55	235,876	2.55	291,414	2.55	290,673	0.00	(741)
Meter Operations	7.36	900,338	7.36	1,152,128	7.36	1,149,472	0.00	(2,656)
Subtotal	45.00	4,713,209	45.00	5,761,162	45.00	5,716,620	0.00	(44,542)

**2011 APPROVED BUDGET
PUBLIC WORKS DEPARTMENT
UTILITIES DIVISION**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard	Amount	Standard	Amount	Standard	Amount	Standard	Amount
	FTE		FTE		FTE		FTE	
BUDGET BY PROGRAM								
Wastewater Treatment								
Treatment Plant Operations	26.00	3,841,816	26.00	4,253,853	25.00	4,022,528	(1.00)	(231,325)
Marshall Landfill Operations	0.00	29,520	0.00	31,749	0.00	41,749	0.00	10,000
Biosolids Operations	5.00	934,837	5.00	1,100,382	5.00	1,120,797	0.00	20,415
Subtotal	31.00	4,806,173	31.00	5,385,984	30.00	5,185,074	(1.00)	(200,910)
Capital Payments								
Debt Service & Windy Gap	0.00	13,116,681	0.00	13,599,919	0.00	12,861,386	0.00	(738,533)
Subtotal	0.00	13,116,681	0.00	13,599,919	0.00	12,861,386	0.00	(738,533)
Capital Improvement Program								
Capital Improvement Program	6.80	15,647,798	6.80	7,063,995	6.80	9,471,864	0.00	2,407,869
Subtotal	6.80	15,647,798	6.80	7,063,995	6.80	9,471,864	0.00	2,407,869
Total	156.23	53,037,079	155.90	47,930,258	154.84	49,433,963	(1.06)	1,503,705

BUDGET BY EXPENSE CATEGORY								
Personnel Expenses		12,408,318		13,111,764		12,709,156		(402,608)
Operating Expenses		13,512,317		11,463,740		11,824,245		360,505
Interdepartmental Charges		1,707,263		1,622,221		1,687,661		65,440
Capital		11,985,633		7,973,940		10,214,370		2,240,430
Debt Service		10,819,550		11,120,387		10,307,847		(812,540)
Other Financing		2,603,998		2,638,206		2,690,684		52,478
Total		53,037,079		47,930,258		49,433,963		1,503,705

BUDGET BY FUND								
General	0.00	17,665	0.00	0	0.00	0	0.00	0
Transportation	0.80	171,859	0.80	172,854	0.80	173,451	0.00	597
Water Utility	75.67	29,967,891	75.13	26,727,342	74.96	27,744,598	(0.17)	1,017,256
Wastewater Utility	58.81	13,558,616	58.91	14,711,808	57.59	15,080,159	(1.32)	368,351
Stormwater/ Flood Utility	20.95	9,321,048	21.06	6,318,254	21.49	6,435,755	0.43	117,501
Total	156.23	53,037,079	155.90	47,930,258	154.84	49,433,963	(1.06)	1,503,705

**PUBLIC WORKS DEPARTMENT
UTILITIES DIVISION**

CHANGES BETWEEN 2010 APPROVED AND 2011 APPROVED BUDGETS

Description	2011 Ongoing	2011 One-Time Amount	Standard FTEs
Water Utility Fund			
Nederland Wastewater Treatment Facility operating costs	\$ 17,300		0.00
Wastewater Utility Fund			
Debt Service for revenue bonds to be issued Aug-Oct 2010 for Wastewater Treatment Plant Improvements	715,500		
Eliminate maintenance position in the treatment plant	(44,069)		(1.00)
Total	\$688,731	\$0	(1.00)

ORGANIZATIONAL CHANGES/REALLOCATIONS

The division is also continuing to implement reallocations in order to increase efficiencies across all divisions within Public Works. As a result of these changes, the number of standard positions for the division has decreased another 0.16, bringing the total decrease to 1.16.

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 in the future related to energy use at the treatment plants and sewer and stormwater line maintenance.

	Actual 2009	Target 2010	Target 2011
1. Average length of time for an unplanned water service outage - not to exceed 5 hours	67% less than 5 hours	100% less than 5 hours	100% less than 5 hours

	Actual 2009	Target 2010	Target 2011
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.	Q1 – 96.7% Q2 – 100% Q3 – 100% Q4 – 100%	100% Compliance	100% Compliance
4. City of Boulder Community Rating System (CRS) for Flood Insurance Purposes.	Rating = 7	Rating = 7	Rating = 7

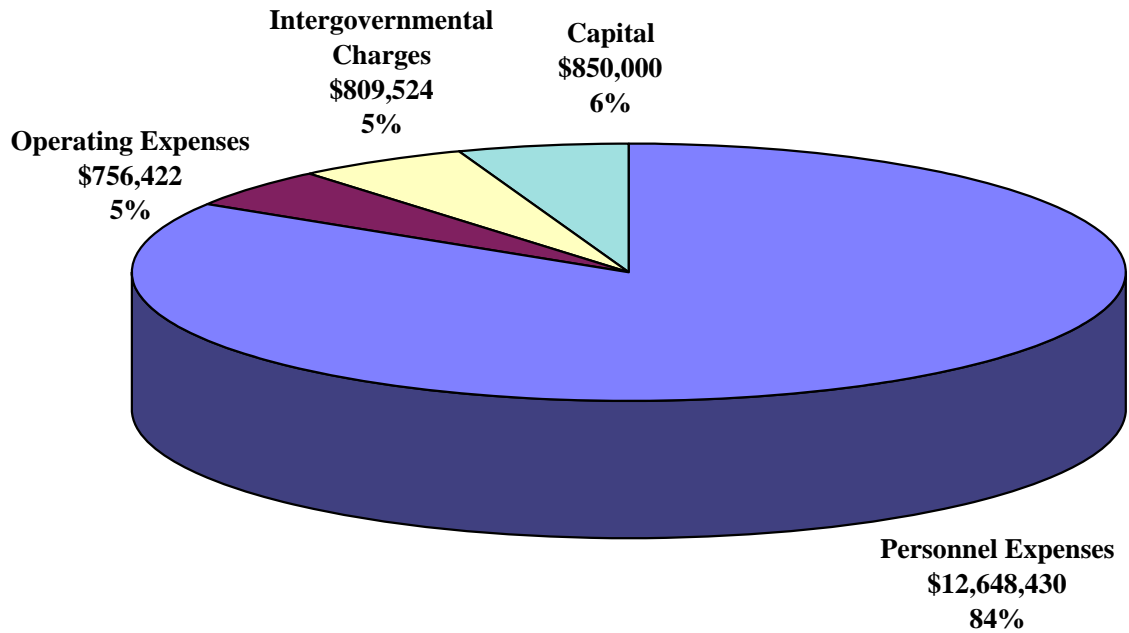
FIRE

2011 APPROVED BUDGET

\$15,064,376

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.



**2011 APPROVED BUDGET
FIRE DEPARTMENT**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
BUDGET BY PROGRAM								
Administration								
Administration	5.00	780,428	5.00	775,866	5.00	812,313	0.00	36,447
Subtotal	5.00	780,428	5.00	775,866	5.00	812,313	0.00	36,447
Communications								
Contracts Rocky Mtn Rescue		6,035	0.00	6,125	0.00	6,125	0.00	0
Office of Emergency Mgmt	1.00	134,112	1.00	135,628	1.00	124,181	0.00	(11,447)
Subtotal	1.00	140,147	1.00	141,753	1.00	130,306	0.00	(11,447)
Emergency Services								
Emergency Response	95.00	10,566,215	96.00	10,975,300	96.00	11,126,797	0.00	151,497
Service Calls		0	0.00	0	0.00	0	0.00	0
Dept Veh/Equip Maint and Repl		965,103	0.00	1,296,880	0.00	1,391,823	0.00	94,943
SWAT Support for Police		17,575	0.00	18,727	0.00	18,727	0.00	0
Subtotal	95.00	11,548,893	96.00	12,290,907	96.00	12,537,347	0.00	246,440
Wildland Coordination								
General Fund	2.67	488,479	2.67	491,088	2.67	502,341	0.00	11,253
Open Space Fund	0.66	78,661	0.66	80,934	0.66	80,986	0.00	52
Subtotal	3.33	567,140	3.33	572,022	3.33	583,327	0.00	11,305
Wildland Team								
		29,394	0.00	28,334	0.00	28,334	0.00	0
Subtotal	0.00	29,394	0.00	28,334	0.00	28,334	0.00	0
Dive Team								
		27,983	0.00	25,721	0.00	20,915	0.00	(4,806)
Subtotal	0.00	27,983	0.00	25,721	0.00	20,915	0.00	(4,806)
Hazardous Materials Team								
Equipment		22,853	0.00	3,339	0.00	17,299	0.00	13,960
Release Response Training		22,015	0.00	10,250	0.00	10,250	0.00	0
Subtotal	0.00	44,868	0.00	13,589	0.00	27,549	0.00	13,960
Fire Training								
Training	2.00	300,110	2.00	271,939	2.00	269,115	0.00	(2,824)
Fire Certification		3,680	0.00	7,000	0.00	7,000	0.00	0
Emerg Medical Svc Certification		730	0.00	1,700	0.00	1,700	0.00	0
Subtotal	2.00	304,520	2.00	280,639	2.00	277,815	0.00	(2,824)
Fire Safety								
Inspections/Code Enforcement	3.00	260,647	3.00	367,474	3.00	385,826	0.00	18,352
Public Fire Education	1.00	101,157	1.00	112,384	1.00	116,508	0.00	4,124
Fire Investigations/Code Permits	1.00	134,297	1.00	138,142	1.00	144,136	0.00	5,994
Subtotal	5.00	496,101	5.00	618,000	5.00	646,470	0.00	28,470
Total	111.33	13,939,474	112.33	14,746,831	112.33	15,064,376	0.00	317,545

**2011 APPROVED BUDGET
FIRE DEPARTMENT**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
BUDGET BY EXPENSE CATEGORY								
Personnel Expenses		12,183,963		12,511,499		12,648,430		136,931
Operating Expenses		730,510		767,668		756,422		(11,246)
Interdepartmental Charges		1,025,001		767,664		809,524		41,860
Capital		0		700,000		850,000		150,000
Total		13,939,474		14,746,831		15,064,376		317,545

BUDGET BY FUND								
General Fund	110.67	13,860,812	111.67	14,665,897	111.67	14,983,389	0.00	317,492
Open Space Fund	0.66	78,662	0.66	80,934	0.66	80,987	0.00	53
Total	111.33	13,939,474	112.33	14,746,831	112.33	15,064,376	0.00	317,545

FIRE DEPARTMENT

CHANGES BETWEEN 2010 APPROVED AND 2011 APPROVED BUDGETS

Description	2011 Ongoing	2011 One-Time Amount	Standard FTEs
General Fund			
Fire Apparatus replacement program	\$150,000	\$0	0.00
Total	\$150,000	\$0	0.00

PERFORMANCE MEASURES

	ACTUAL 2009	TARGET 2010	TARGET 2011
1. Percentage of emergency responses within six minutes. Target 90%	72.0%	90%	90%
2. Number of fire fighters per 1000 population. Target less than 1.0	0.93	<1.0	<1.0
3. Percentage of all units dispatched to emergencies arrives on scene within 11 minutes.	96.0%	90%	90%

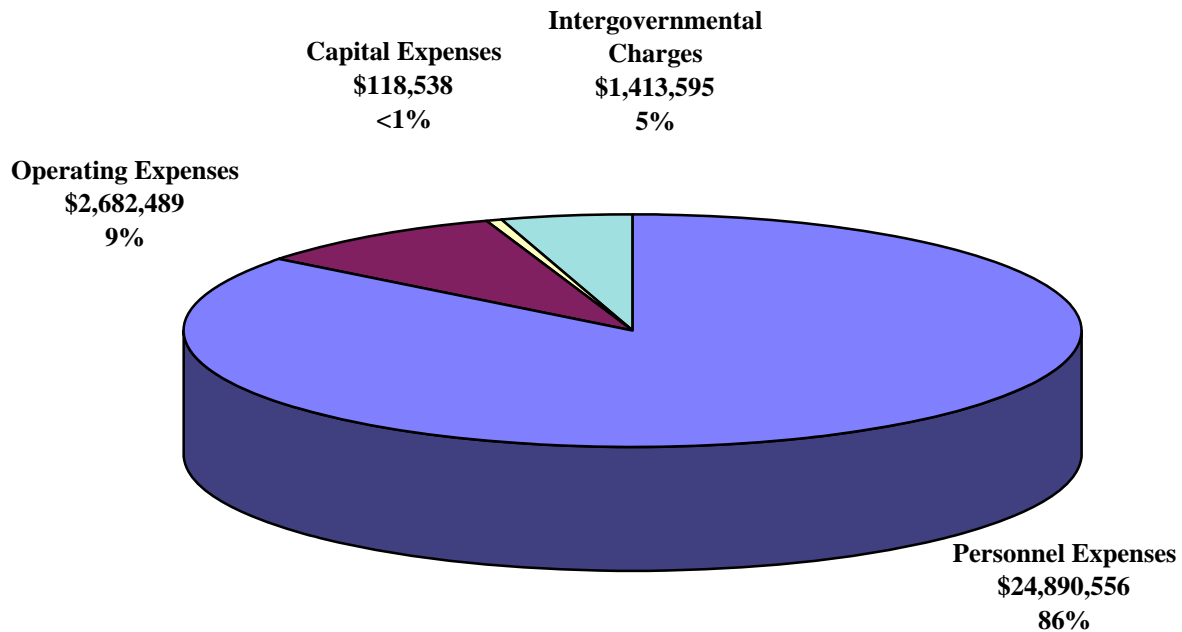
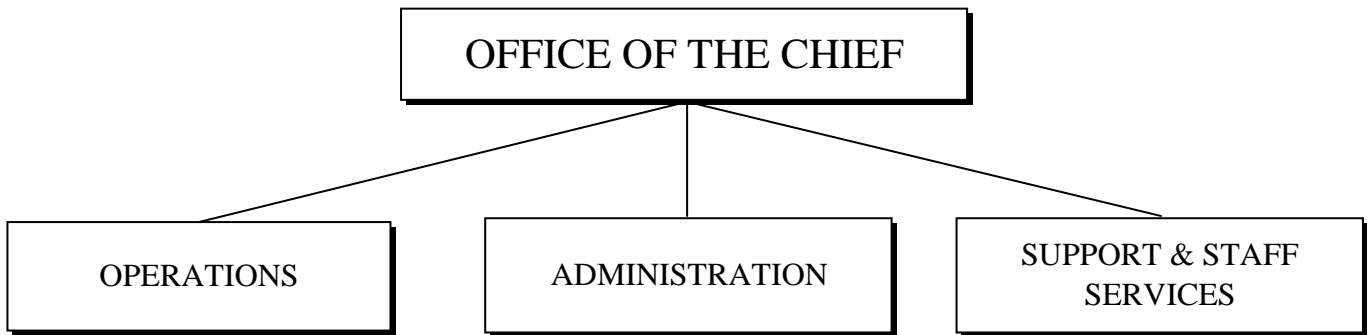
POLICE

2011 APPROVED BUDGET

\$29,105,178

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



**2011 APPROVED BUDGET
POLICE DEPARTMENT**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount
BUDGET BY PROGRAM								
ADMINISTRATION								
Administration								
Police Administration	5.00	714,472	5.00	741,011	5.00	747,092	0.00	6,081
Public Information	1.00	92,452	1.00	93,785	1.00	95,471	0.00	1,686
Professional Standards	1.00	130,246	1.00	124,909	1.00	128,395	0.00	3,486
Subtotal	7.00	937,170	7.00	959,705	7.00	970,958	0.00	11,253
OPERATIONS								
Operations								
Watches I, II, & III	89.00	9,079,080	89.00	9,109,738	90.00	9,581,535	1.00	471,797
Hill Unit	7.25	746,909	7.25	727,354	7.25	761,105	0.00	33,751
Mall Unit	8.50	790,687	8.50	793,183	8.50	833,498	0.00	40,315
SWAT	0.00	40,834	0.00	50,488	0.00	50,488	0.00	0
School Resource Officers	5.75	534,877	5.75	536,169	5.75	563,319	0.00	27,150
Community Services	3.25	302,322	3.25	300,205	3.25	304,577	0.00	4,372
Community Police Centers	4.75	316,988	3.25	243,601	3.25	240,542	0.00	(3,059)
Criminalist	2.00	225,239	2.00	276,452	2.00	215,479	0.00	(60,973)
Animal Control	0.00	499,601	0.00	462,611	6.00	450,000	6.00	(12,611)
Bomb Squad	0.00	9,108	0.00	5,187	0.00	5,187	0.00	0
Emergency Preparedness	0.25	30,256	0.25	36,885	0.25	34,883	0.00	(2,002)
Special Events	0.75	69,767	0.75	61,337	0.75	61,856	0.00	519
Alcohol Enforcement/Education	1.00	93,022	1.00	88,882	1.00	92,240	0.00	3,358
Photo Radar	8.00	1,679,046	8.00	1,701,902	8.00	1,706,488	0.00	4,586
Investigations	26.00	2,418,572	26.00	2,787,359	26.00	2,914,862	0.00	127,503
Narcotics	4.00	440,088	4.00	451,659	4.00	468,044	0.00	16,385
Target Crime Team	4.00	372,088	4.00	382,573	4.00	395,502	0.00	12,929
Crime Analysis Unit	2.00	160,219	2.00	165,747	2.00	164,201	0.00	(1,546)
Traffic Enforcement	15.75	1,725,243	15.75	1,724,464	15.75	1,784,158	0.00	59,694
Accident Report Specialists	4.25	318,292	4.25	339,406	4.25	320,551	0.00	(18,855)
DUI Enforcement	1.00	115,022	1.00	116,528	1.00	119,886	0.00	3,358
Subtotal	187.50	19,967,260	186.00	20,361,730	193.00	21,068,401	7.00	706,671
SUPPORT & STAFF SERVICES								
Support & Staff Services								
Financial Services	4.25	673,181	4.00	634,561	4.00	889,454	0.00	254,893
Facility & Building Maintenance	8.25	962,990	7.25	860,874	7.25	872,812	0.00	11,938
Personnel	2.75	297,338	1.75	233,649	1.75	226,082	0.00	(7,567)
Communications	32.75	2,993,369	32.75	2,678,295	32.75	2,675,811	0.00	(2,484)
Records management	21.00	1,304,401	20.50	1,322,908	20.50	1,310,640	0.00	(12,268)
Training	3.25	432,119	3.25	439,704	3.25	446,961	0.00	7,257
Victim & Volunteer Services	1.50	166,634	1.75	166,601	1.75	168,707	0.00	2,106
Property & Evidence	5.00	440,689	5.25	444,461	5.25	440,352	0.00	(4,109)
Employee Assistance Program	0.00	35,000	0.00	35,000	0.00	35,000	0.00	0
Subtotal	78.75	7,305,721	76.50	6,816,053	76.50	7,065,819	0.00	249,766
Total	273.25	28,210,151	269.50	28,137,488	276.50	29,105,178	7.00	967,690

**2011 APPROVED BUDGET
POLICE DEPARTMENT**

	2009 Actual Expenditures		2010 Approved Budget		2011 Approved Budget		Variance - 2010 Approved to 2011 Approved	
	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount	Standard FTE	Amount

BUDGET BY EXPENSE CATEGORY								
Personnel Expenses		23,565,566		23,890,110		24,890,556		1,000,446
Operating Expenses		3,137,106		3,038,175		2,682,489		(355,686)
Interdepartmental Charges		1,036,530		1,152,848		1,413,595		260,747
Capital		470,949		56,355		118,538		62,183
Total		28,210,151		28,137,488		29,105,178		967,690

BUDGET BY FUND								
General Fund	273.25	28,210,151	269.50	28,137,488	276.50	29,105,178	7.00	967,690
Total	273.25	28,210,151	269.50	28,137,488	276.50	29,105,178	7.00	967,690

POLICE DEPARTMENT

CHANGES BETWEEN 2010 APPROVED AND 2011 APPROVED BUDGETS

Description	2011 Ongoing	2011 One-Time Amount	Standard FTEs
General Fund			
Implementation of Animal Control Services in the Police Department; the current available budget is \$450,000; additional \$90,000 will be held in contingency until program costs are finalized.	\$90,000		6.00
Install electronic citations system for 20 police vehicles		42,000	
Reallocate nighttime noise and nuisance enforcement from PW/Development & Support Services to Police Department	90,000		1.00
Total	\$180,000	\$42,000	7.00

PERFORMANCE MEASURES

	Actual 2009	Target 2010	Target 2011
1. To report the number of D.U.I. arrests	781	1,100	1,000
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%.	29%	27%	27%
3. Evaluate police effectiveness through the improvement of police emergency response under the last five-year average of 6.2 minutes.	3.24 minutes	3 minutes	3 minutes

	Actual 2009	Target 2010	Target 2011
4. Traffic Summons	15,304	19,000	19,000
5. Calls For Service Per Officer	455	417	417
6. Total Part I (serious) Crime Rate	3,062	2,800	2,800

CITY OF BOULDER
2011 FUND FINANCIAL

GENERAL FUND
(in \$1,000s)

	A	B	CD ACTUAL 2009	CH REVISED 2010	CI APPROVED 2011	CK PROJECTED 2012	CM PROJECTED 2013	CO PROJECTED 2014	CQ PROJECTED 2015	CS PROJECTED 2016
36		TOTAL BEGINNING RESOURCES	14,638	11,699	11,730	11,042	11,321	11,473	11,449	12,041
37		REVENUE:								
38		Sales/Use Tax	38,108	37,113	38,746	40,308	41,691	43,116	44,543	46,013
44		Add'l Sales Tax from Add'l Auditor	0	0	180	186	192	198	204	211
46		Tax Increment (10th & Walnut)	796	887	887	840	843	0	0	0
47		Food Service Tax	483	498	500	515	518	533	551	551
51		Property Tax	13,961	14,652	14,725	14,873	14,873	15,319	15,778	16,252
54		"De-Bruced" Property Tax Increment	951	1,920	2,880	3,840	4,800	5,340	5,500	5,665
55		Public Safety Property Tax	4,777	5,308	5,335	5,388	5,388	5,550	5,716	5,887
56		Cable TV Franchise & PEG Fees	1,236	1,164	1,164	1,164	1,164	1,164	1,176	1,187
59		Liquor Occupation Tax	581	590	608	626	645	664	684	704
60		Telephone Occupation Tax	781	768	768	768	768	768	768	768
61		Accommodation Tax	2,471	2,570	2,621	2,700	2,781	2,864	2,979	3,098
62		Admission Tax	578	580	594	609	624	640	656	672
64		Xcel Franchise Fee	3,912	4,015	4,136	4,260	4,387	4,519	4,655	4,794
65		Specific Ownership Tax	1,249	1,212	1,236	1,260	1,286	1,311	1,338	1,364
66		Tobacco Tax	337	324	324	324	324	324	324	324
67		NPP and Other Parking Revenue	156	137	140	140	140	140	140	140
68		Meters-Out of Parking Districts	473	474	474	474	474	474	474	474
72		Sale of Other Services	321	198	202	206	210	215	219	223
73		Sale of Goods	55	61	63	65	67	69	71	73
75		Licenses	203	202	308	318	327	337	347	357
76		Court Fees and Charges	1,740	1,748	1,774	1,774	1,774	1,774	1,774	1,774
77		Parking Violations	1,948	1,980	1,970	1,970	1,970	1,970	1,970	1,970
79		Other Fines & Penalties	2	2	2	2	2	2	3	3
81		Court Awards-DUI, No Ins. & Seized Proper	131	115	119	122	126	130	134	138
82		Photo Enforcement Revenue	1,585	1,965	2,014	2,064	2,116	2,169	2,223	2,279
83		Other Governmental	177	0	0	0	0	0	0	0
84		Interest Income	772	638	650	650	650	663	676	690
86		Rental Income	127	160	165	170	175	180	185	191
88		Other Revenue	819	793	669	695	723	752	782	813
92		Housing/Human Services Fees	320	218	222	226	231	235	275	275
93		Parks Fees (see Other Revenue)	202	215	216	217	218	219	220	222
103		Waste Reduction Bonds (6400 Arapahoe)	6,076	0	0	0	0	0	0	0
107		SUB-TOTAL CURRENT REVENUE	85,328	80,507	83,691	86,754	89,487	91,638	94,364	97,113
109		Other Revenue								
110		Grants	1,549	869	869	889	910	931	953	975
113		Carryovers/Supplementals from Add'l Reven	1,888	0	0	0	0	0	0	0
116		Meters-Within Parking Districts	2,454	2,405	2,464	2,464	2,464	2,464	2,464	2,464
117		Trash Hauler Occupation Tax	1,399	1,187	1,642	1,658	1,675	1,692	1,709	1,726
121		Education Excise Tax (to Fund Balance Res	491	0	0	0	0	0	0	0
122		.15 Sales Tax	3,787	3,644	3,804	3,957	4,093	4,233	4,373	4,373
124		SUB-TOTAL OTHER REVENUE	11,568	8,105	8,779	8,969	9,142	9,320	9,499	9,538

CITY OF BOULDER
2011 FUND FINANCIAL

GENERAL FUND
(in \$1,000s)

	A	B	CD ACTUAL 2009	CH REVISED 2010	CI APPROVED 2011	CK PROJECTED 2012	CM PROJECTED 2013	CO PROJECTED 2014	CQ PROJECTED 2015	CS PROJECTED 2016
5										
6										
126		TRANSFERS IN:								
134		Cost Allocation - Current Opr Costs-All Fun	6,552	6,994	7,218	7,434	7,657	7,887	8,124	8,367
137		Other Transfers	72	104	28	28	28	28	28	28
153		Mall Reimbursement from CAGID (see Rev	500	500	44	0	0	0	0	0
156		SUB-TOTAL TRANSFERS IN	7,124	7,598	7,290	7,462	7,685	7,915	8,152	8,395
157		ANNUAL SOURCES (EXCLUDING FUND BALA	104,020	96,210	99,760	103,185	106,314	108,873	112,015	115,046
158		TOTAL SOURCES OF FUNDS	118,658	107,908	111,490	114,227	117,635	120,346	123,464	127,087
159		USES OF FUNDS								
160		City Council	333	236	171	175	179	183	187	192
162		Municipal Court	1,592	1,715	1,801	1,843	1,886	1,931	1,976	2,022
164		City Attorney	1,583	1,864	1,933	1,978	2,024	2,072	2,120	2,169
167		City Manager	1,714	1,821	1,633	1,671	1,710	1,750	1,791	1,833
168		West Nile Virus Program	276	250	250	250	250	250	250	250
169		Economic Vitality Program	450	578	715	731	748	766	784	802
173		Clean Energy Study	0	0	260	0	0	0	0	0
174		Public Power Project	84	0	0	0	0	0	0	0
175		Conference and Visitors Bureau	764	728	732	739	761	771	794	822
176		Non-departmental	83	122	122	125	128	131	134	137
177		Boulder Television	18	0	0	0	0	0	0	0
178		Contingency	67	328	210	215	220	225	230	236
179		Fuel Contingency	0	190	190	194	199	204	208	213
182		Extraordinary Personnel Expense	0	120	120	123	126	129	132	135
185		Environmental Affairs	1,227	1,187	1,199	1,211	1,223	1,235	1,248	1,260
186		Waste Reduction Project (6400 Arapahoe)	4,272	0	0	0	0	0	0	0
187		DUHMD/Parking Svcs	1,121	1,181	1,237	1,266	1,295	1,326	1,357	1,388
190		Communications	681	434	713	730	747	765	783	801
192		Unemployment & Volunteer Ins	90	107	107	110	112	115	117	120
193		Property & Casualty Ins.	1,610	1,510	1,510	1,510	1,610	1,610	1,710	1,710
194		Compensated Absences	121	121	682	682	682	682	682	682
198		Information Technology	4,713	4,088	4,241	4,340	4,442	4,546	4,652	4,761
199		IT/Computer Replacement Funding	0	622	166	170	174	178	182	186
200		IT/Technology Funding	0	304	404	413	423	433	443	454
201		IT/Telecommunications Funding	0	48	48	49	51	52	53	54
203		Human Resources	1,614	1,525	1,581	1,618	1,656	1,695	1,734	1,775
204		Finance	2,297	2,352	2,890	2,958	3,027	3,098	3,170	3,244
205		Campaign Financing	0	0	46	0	46	0	46	0
206		Police	28,210	28,137	29,105	29,786	30,482	31,194	31,923	32,670
208		Fire	13,861	14,666	14,983	15,334	15,692	16,059	16,434	16,818
211		Public Works	3,277	1,774	1,815	1,858	1,901	1,946	1,991	2,038
212		Municipal Facilities Fund	0	880	880	901	922	943	965	988
214		Equipment Replacement	0	26	26	27	28	28	29	30
216		Facilities Renovation & Replacement	0	926	1,306	1,336	1,367	1,399	1,432	1,466
217		Parks	3,727	3,979	4,045	4,140	4,237	4,336	4,437	4,541

CITY OF BOULDER
2011 FUND FINANCIAL

GENERAL FUND
(in \$1,000s)

A	B	CD ACTUAL 2009	CH REVISED 2010	CI APPROVED 2011	CK PROJECTED 2012	CM PROJECTED 2013	CO PROJECTED 2014	CQ PROJECTED 2015	CS PROJECTED 2016
5									
6									
223	Arts	188	207	209	214	219	224	229	234
224	Real Estate (Open Space)	140	142	143	146	149	153	156	160
225	Housing/Human Services	5,374	4,953	4,903	5,017	5,134	5,254	5,377	5,503
254	Carryovers and Supplementals from Fund B	4,228	0	0	0	0	0	0	0
275	Carryovers and Supplementals from Add'l R	1,657	0	0	0	0	0	0	0
276	Encumbrance Carryovers from Fund Balance	316	0	0	0	0	0	0	0
280	Humane Society Bldg Loan	112	94	94	112	112	112	112	112
285	Special Purpose Reserve (2013 Add'l Payro	0	491	491	491	491	491	491	491
288	Community Sustainability	47	50	51	52	53	54	56	57
292	Depot Relocation Project	41	0	0	0	0	0	0	0
293	Police/Fire Old Hire Contribution	773	848	886	886	886	886	886	886
305	Boulder Junction Phase I	0	0	325	0	0	0	0	0
306	Funding available for CIP	0	0	0	1,000	2,150	2,150	2,150	2,150
309	"De-Bruced" New Property Tax Increment	0	0	0	960	1,920	2,460	2,534	2,610
319	SUB-TOTAL USES	86,661	78,605	82,222	85,358	89,460	91,831	93,984	95,997
321	DEBT								
322	Existing Debt	1,678	1,664	1,682	601	0	0	0	0
323	Waste Reduction Project (6400 Arapahoe)	800	0	443	438	433	428	423	421
324	Waste Reduction Bonds - One-time Adjustm	(30)	0	0	0	0	0	0	0
326	SUB-TOTAL DEBT	2,448	1,664	2,125	1,039	433	428	423	421
327	TRANSFERS OUT								
329	Recreation Activity Fund	1,693	1,524	1,482	1,517	1,552	1,588	1,626	1,664
330	Planning and Development Services Fund	1,982	2,133	2,005	2,052	2,100	2,149	2,199	2,250
333	Affordable Housing Fund	401	325	325	332	340	348	356	364
334	Library Fund	6,032	6,198	6,149	6,293	6,440	6,591	6,745	6,902
336	Open Space Fund (Mountain Parks)	999	921	1,021	1,044	1,069	1,094	1,119	1,146
337	CAGID and UHGID Funds (Parking Meter F	2,200	1,980	1,664	1,689	1,689	1,689	1,689	1,689
339	Plng and Dvlpmnt Svcs Fund (Excise Tax A	5	5	6	6	6	6	6	6
347	Utilities Fund (Fire Training Center property	93	93	93	93	93	93	93	93
350	Prop and Casualty Fund	0	0	41	41	0	0	0	0
351	Transportation Fund (excess Photo Enfcmn	0	0	0	0	0	0	0	0
352	Misc One-time Transfers	150	0	0	0	0	0	0	0
356	SUB-TOTAL TRANSFERS OUT	13,555	13,180	12,785	13,067	13,289	13,558	13,833	14,115
357	.15 ALLOCATION								
358	Debt Service (Muni renovation portion)	119	120	121	118	0	0	0	0
359	Debt Service (Parks&Recreation portion)	439	439	443	435	0	0	0	0
360	O&M Four Mile Complex (P&R)	291	289	317	357	368	380	393	406
361	Dedicated Human Services	1,459	1,458	1,522	1,583	1,633	1,687	1,744	1,802
362	Dedicated Environment	292	292	304	317	327	337	349	360
363	Dedicated Youth Opportunity	292	292	304	317	327	337	349	360
365	Dedicated Arts	292	292	304	317	327	337	349	360
366	SUB-TOTAL .15 ALLOCATION	3,184	3,181	3,316	3,442	2,980	3,080	3,183	3,290
394	TOTAL USES OF FUNDS	105,848	96,630	100,448	102,906	106,162	108,897	111,423	113,822

CITY OF BOULDER
2011 FUND FINANCIAL

GENERAL FUND
(in \$1,000s)

	A	B	CD ACTUAL 2009	CH REVISED 2010	CI APPROVED 2011	CK PROJECTED 2012	CM PROJECTED 2013	CO PROJECTED 2014	CQ PROJECTED 2015	CS PROJECTED 2016
5										
6										
395										
396			(1,828)	(420)	(688)	279	152	(24)	592	1,224
397			1,111	0	0	0	0	0	0	0
398			11,699	11,278	11,042	11,321	11,473	11,449	12,041	13,265
421										
422		Designated Reserve	10.0%	10%	10%	10%	10%	10%	10%	10%
423		Unrestricted Reserve	10,430	9,576	9,958	10,202	10,525	10,797	11,047	11,285
426		Total Reserve Designations	10,430	9,576	9,958	10,202	10,525	10,797	11,047	11,285
427		SURPLUS/(DEFICIT) vs. RESERVE GOAL	1,269	1,702	1,084	1,119	947	653	994	1,980

**CITY OF BOULDER
2011 FUND FINANCIAL**

COMMUNITY HOUSING ASSISTANCE PROGRAM FUND

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
FUND BALANCE								
Beginning of Year	\$1,747,580	\$1,312,757	\$55,707	\$36,971	\$39,900	\$42,874	\$45,895	\$48,965
SOURCES OF FUNDS:								
Base Property Tax	\$1,501,780	\$1,476,074	\$1,483,454	\$1,498,289	\$1,498,289	\$1,543,238	\$1,589,535	\$1,637,221
De-Bruced Property Tax		\$192,000	\$288,000	\$384,000	\$480,000	\$534,000	\$550,020	\$566,521
Housing Excise Tax	\$156,587	\$150,000	\$90,000	\$150,000	\$235,000	\$250,000	\$250,000	\$200,000
Interest	\$55,267	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Transfer from CDBG/interest for sec 108 loan								
Loan repayment	\$0	\$113,220	\$45,900	\$1,710,000				
Proceeds from Sale of Units								
Other	\$300							
TOTAL SOURCES OF FUNDS	\$1,713,934	\$1,981,294	\$1,957,354	\$3,792,289	\$2,263,289	\$2,377,238	\$2,439,555	\$2,453,742
USES OF FUNDS:								
Operating:								
Program Management	\$268,938	\$372,632	\$337,460	\$350,958	\$364,997	\$379,597	\$394,780	\$410,572
Housing Authority Transfer	\$74,939	\$75,237	\$75,725	\$77,310	\$79,025	\$80,780	\$82,575	\$83,701
Total Operating Uses of Funds	\$343,878	\$447,869	\$413,185	\$428,268	\$444,022	\$460,377	\$477,355	\$494,273
Transfers to Other Funds								
Cost Allocation	\$26,511	\$35,747	\$36,891	\$38,367	\$39,901	\$41,497	\$43,157	\$44,884
Excise Tax Administration	\$5,289	\$5,448	\$5,611	\$5,779	\$5,953	\$6,131	\$6,315	\$6,505
Total Transfers to Other Funds	\$31,800	\$41,195	\$42,502	\$44,146	\$45,854	\$47,629	\$49,473	\$51,388
Housing Project Grants/Funding:								
Acquisition/Rehabilitation/Construction Bridge Loan	\$1,773,080	\$1,465,966	\$1,520,403	\$3,316,946	\$1,770,439	\$1,866,211	\$1,909,657	\$1,904,960
Total Capital Improvements Program	\$1,773,080	\$1,465,966	\$1,520,403	\$3,316,946	\$1,770,439	\$1,866,211	\$1,909,657	\$1,904,960
Project Carryovers & Encumbrances								
TOTAL USES OF FUNDS	\$2,148,757	\$3,238,344	\$1,976,090	\$3,789,360	\$2,260,315	\$2,374,217	\$2,436,485	\$2,450,621
UNRESTRICTED FUND BALANCE	\$1,312,757	\$55,707	\$36,971	\$39,900	\$42,874	\$45,895	\$48,965	\$52,085
DESIGNATIONS:								
Designated Reserve *	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sick/Vacation/Bonus Liability	\$13,277	\$27,135	\$28,220	\$29,349	\$30,523	\$31,744	\$33,014	\$34,334
Pay Period 27 Reserve	\$5,151	\$6,951	\$8,751	\$10,551	\$12,351	\$14,151	\$15,951	\$17,751
Total Reserve	\$18,428	\$34,086	\$36,971	\$39,900	\$42,874	\$45,895	\$48,965	\$52,085
SURPLUS/(DEFICIT) vs. RESERVE GOAL	\$1,294,329	\$21,621	(\$0)	\$0	(\$0)	(\$0)	\$0	\$0

* 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
2011 FUND FINANCIAL**

CAPITAL DEVELOPMENT FUND

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$4,368,781	\$4,763,241	\$4,502,914	\$4,680,972	\$4,805,199	\$4,990,485	\$5,042,927	\$5,095,581
SOURCES OF FUNDS								
Excise Taxes	\$287,755	\$250,000	\$260,000	\$134,500	\$134,500	\$0	\$0	\$0
Interest - Excise Taxes	\$133,207	\$90,241	\$46,517	\$48,378	\$49,675	\$51,612	\$52,155	\$52,700
Impact Fees	\$0	\$0	\$72,000	\$72,000	\$72,000	\$72,000	\$72,000	\$72,000
Interest - Impact Fees	\$0	\$0	\$756	\$1,512	\$2,268	\$3,024	\$3,780	\$4,536
TOTAL SOURCES OF FUNDS	\$420,962	\$340,241	\$379,273	\$256,390	\$258,443	\$126,636	\$127,935	\$129,236
USES OF FUNDS								
Cost Allocation	\$21,213	\$15,120	\$15,604	\$16,384	\$17,203	\$18,064	\$18,967	\$19,915
Excise Tax Administration	\$5,289	\$5,448	\$5,611	\$5,779	\$5,953	\$6,131	\$6,315	\$6,315
Total Operating Uses of Funds	\$26,502	\$20,568	\$21,215	\$22,163	\$23,156	\$24,195	\$25,282	\$26,230
Projects - Excise Tax	\$0	\$580,000	\$180,000	\$110,000	\$50,000	\$50,000	\$50,000	\$50,000
Projects - Impact Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Project Uses of Funds	\$0	\$580,000	\$180,000	\$110,000	\$50,000	\$50,000	\$50,000	\$50,000
Carryovers & Encumbrances - Excise Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Carryovers & Encumbrances - Impact Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL USES OF FUNDS	\$26,502	\$600,568	\$201,215	\$132,163	\$73,156	\$74,195	\$75,282	\$76,230
FUND BALANCE - END OF YEAR	\$4,763,241	\$4,502,914	\$4,680,972	\$4,805,199	\$4,990,485	\$5,042,927	\$5,095,581	\$5,148,586
Restricted Reserve - Excise Tax	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Restricted Balance - Excise Tax	\$4,263,241	\$4,002,914	\$4,108,216	\$4,231,687	\$4,416,217	\$4,467,903	\$4,519,801	\$4,572,050
Restricted Balance - Impact Fee	\$0	\$0	\$72,756	\$73,512	\$74,268	\$75,024	\$75,780	\$76,536
	\$4,763,241	\$4,502,914	\$4,680,972	\$4,805,199	\$4,990,485	\$5,042,927	\$5,095,581	\$5,148,586
SURPLUS (DEFICIT) vs RESERVES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Excise Tax Minimum Fund Balance = \$500,000

**CITY OF BOULDER
2011 FUND FINANCIAL**

LOTTERY FUND

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of the Year	1,735,614	1,511,920	459,279	399,847	344,977	294,693	249,018	207,974
SOURCES OF FUNDS								
Intergovernmental Revenues	928,534	894,674	912,567	917,130	921,716	926,325	930,956	935,611
Interest Income	49,740	41,000	28,000	28,000	28,000	28,000	28,000	28,000
TOTAL SOURCES OF FUNDS	978,274	935,674	940,567	945,130	949,716	954,325	958,956	963,611
USES OF FUNDS								
Operating								
Habitat Restoration - P & R	105,120	190,000	90,000	90,000	90,000	90,000	90,000	90,000
Capital Refurbishment - P & R	199,994	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Total Operating Uses of Funds	305,114	225,000	125,000	125,000	125,000	125,000	125,000	125,000
Transfers To Other Funds								
Cost Allocation	0	0	0	0	0	0	0	0
Debt Service								
Total Debt Service	0	0	0	0	0	0	0	0
Capital Improvement Program								
Capital Projects - P & R	0	0	0	0	0	0	0	0
Playground Renovation	47,609	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Tributary Greenways - Public Works	312,177	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Capital Projects - OSMP	537,068	525,000	425,000	425,000	425,000	425,000	425,000	425,000
Total Capital Improvement Program	896,854	975,000	875,000	875,000	875,000	875,000	875,000	875,000
Carryovers and Encumbrances		788,315	0	0	0	0	0	0
TOTAL USES OF FUNDS	1,201,968	1,988,315	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
UNRESTRICTED FUND BALANCE	1,511,920	459,279	399,847	344,977	294,693	249,018	207,974	171,585

**CITY OF BOULDER
2011 FUND FINANCIAL**

AFFORDABLE HOUSING FUND

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
FUND BALANCE								
Beginning of Year	\$1,634,728	\$2,696,289	\$23,357	\$26,793	\$30,254	\$33,740	\$37,255	\$40,798
SOURCES OF FUNDS:								
Cash In Lieu of Affordable Units	\$2,130,628	\$6,250,000	\$1,500,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Transfer from General Fund	\$401,000	\$324,663	\$324,663	\$324,663	\$324,663	\$324,663	\$324,663	\$324,663
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	\$71,727	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Loan repayment	\$0	\$12,580	\$5,100	\$190,000				
Proceeds from Sale of Units	\$29,200							
Fees from Resale of Units	\$2,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES OF FUNDS	\$2,791,255	\$6,793,243	\$2,035,763	\$1,720,663	\$1,530,663	\$1,530,663	\$1,530,663	\$1,530,663
USES OF FUNDS:								
Operating:								
Program Management	\$349,607	\$378,830	\$329,944	\$343,142	\$356,867	\$371,142	\$385,988	\$401,427
Housing Authority Transfer	\$101,000	\$101,000	\$101,000	\$103,020	\$105,080	\$107,182	\$109,326	\$111,512
Total Operating Uses of Funds	\$450,607	\$479,830	\$430,944	\$446,162	\$461,948	\$478,324	\$495,313	\$512,939
Transfers to Other Funds								
Cost Allocation	\$25,706	\$40,838	\$42,145	\$43,831	\$45,584	\$47,407	\$49,304	\$51,276
Total Transfers to Other Funds	\$25,706	\$40,838	\$42,145	\$43,831	\$45,584	\$47,407	\$49,304	\$51,276
Debt Service & Fees on Fannie Mae Line of Credit								
Debt Service on BTV-Pollard site	\$229,143	\$219,358						
Housing Project Grants/Funding:								
Acquisition/Rehabilitation/Construction	\$954,229	\$6,049,673	\$1,559,238	\$1,227,210	\$1,019,644	\$1,001,417	\$982,503	\$962,875
Affordable Housing Fee Waivers	\$70,010	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bridge Loan								
BoulderTransit Village &/or Mapleton MHP								
Total Capital Improvements Program	\$1,024,238	\$6,049,673	\$1,559,238	\$1,227,210	\$1,019,644	\$1,001,417	\$982,503	\$962,875
Project Carryovers & Encumbrances		\$2,676,476						
TOTAL USES OF FUNDS	\$1,729,694	\$9,466,175	\$2,032,327	\$1,717,203	\$1,527,176	\$1,527,149	\$1,527,120	\$1,527,090

**CITY OF BOULDER
2011 FUND FINANCIAL**

AFFORDABLE HOUSING FUND

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
UNRESTRICTED FUND BALANCE	\$2,696,289	\$23,357	\$26,793	\$30,254	\$33,740	\$37,255	\$40,798	\$44,370
DESIGNATIONS:								
Designated Reserve *	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sick/Vacation/Bonus Liability	\$2,633	\$15,877	\$16,512	\$17,173	\$17,859	\$18,574	\$19,317	\$20,089
Pay Period 27 Reserve	\$4,681	\$7,481	\$10,281	\$13,081	\$15,881	\$18,681	\$21,481	\$24,281
Total Reserve	\$7,314	\$23,358	\$26,793	\$30,254	\$33,740	\$37,255	\$40,798	\$44,370
SURPLUS/(DEFICIT) vs. RESERVE GOAL	\$2,688,975	(\$1)	\$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.

** Final Payment on the BTV-Pollard site will be made in 2010.

**CITY OF BOULDER
2011 FUND FINANCIAL
PLANNING & DEVELOPMENT SERVICES**

	2009	2010	2011	2012	2013	2014	2015	2016
	ACTUALS	REVISED	APPROVED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$6,800,347	\$5,709,833	\$4,582,740	\$3,765,109	\$3,323,180	\$2,948,570	\$2,680,877	\$2,538,416
SOURCES OF FUNDS								
General Fund Transfer	\$1,981,862	\$2,132,783	\$2,004,874	\$2,065,020	\$2,126,971	\$2,190,780	\$2,256,503	\$2,324,198
Restricted Funds' Transfers (Public Works)	\$674,105	\$694,329	\$715,158	\$736,613	\$758,712	\$781,473	\$804,917	\$829,065
Restricted Funds' Transfers (Excise Tax Administration)	\$26,443	\$27,236	\$28,053	\$28,895	\$29,762	\$30,655	\$31,574	\$32,521
Gants	\$41,653	\$36,971						
State Historic Tax Credit	\$4,152							
Fees & Permits	\$4,587,383	\$4,705,960	\$4,993,323	\$5,529,078	\$5,794,951	\$6,088,808	\$6,418,982	\$6,717,786
Transfer from Other funds for Urban Wildlife Coordinator		\$13,140	\$13,140	\$13,534	\$13,940	\$14,358	\$14,789	\$15,233
Interest on Investments	\$188,178	\$87,765	\$114,081	\$131,779	\$116,311	\$117,943	\$107,235	\$101,537
TOTAL SOURCES OF FUNDS	\$7,503,776	\$7,685,043	\$7,868,630	\$8,504,920	\$8,840,647	\$9,224,017	\$9,634,001	\$10,020,340
USES OF FUNDS								
Operating--								
Administrative, Financial and Communications Services	\$1,875,056	\$1,727,162	\$1,684,454	\$1,734,987	\$1,787,037	\$1,840,648	\$1,895,867	\$1,952,743
Information Resources	\$1,032,603	\$1,015,696	\$1,037,553	\$1,068,679	\$1,100,740	\$1,133,762	\$1,167,775	\$1,202,808
Long Range Planning	\$814,162	\$801,111	\$812,868	\$837,254	\$862,372	\$888,243	\$914,890	\$942,337
Land Use Review	\$884,769	\$942,051	\$927,638	\$955,467	\$984,131	\$1,013,655	\$1,044,065	\$1,075,387
Engineering Review	\$1,279,989	\$1,354,174	\$1,380,223	\$1,421,629	\$1,464,278	\$1,508,206	\$1,553,453	\$1,600,056
Floodplain & Wetland Management	\$10,242	\$26,795	\$26,795	\$27,599	\$28,427	\$29,280	\$30,158	\$31,063
Building Construction and Inspection Services	\$1,021,335	\$1,103,510	\$1,117,298	\$1,150,817	\$1,185,341	\$1,220,901	\$1,257,528	\$1,295,254
Environmental and Zoning Enforcement	\$497,250	\$492,845	\$380,443	\$391,856	\$403,612	\$415,720	\$428,192	\$441,037
TOTAL OPERATING USES OF FUNDS	\$7,415,406	\$7,463,344	\$7,367,271	\$7,588,289	\$7,815,937	\$8,050,416	\$8,291,928	\$8,540,686
Additional Operating Costs--								
Proposed Reductions (one-time)		(\$680,000)						
Transfers to Other Funds--								
Cost Allocation	\$1,178,885	\$1,278,090	\$1,318,989	\$1,358,559	\$1,399,315	\$1,441,295	\$1,484,534	\$1,529,070
TOTAL TRANSFERS TO OTHER FUNDS	\$1,178,885	\$1,278,090	\$1,318,989	\$1,358,559	\$1,399,315	\$1,441,295	\$1,484,534	\$1,529,070
ENCUMBRANCES, CARRYOVERS, ATBs		\$750,702						
TOTAL USES OF FUNDS	\$8,594,291	\$8,812,136	\$8,686,261	\$8,946,849	\$9,215,256	\$9,491,711	\$9,776,462	\$10,069,756
UNRESTRICTED FUND BALANCE	\$5,709,833	\$4,582,740	\$3,765,109	\$3,323,180	\$2,948,570	\$2,680,877	\$2,538,416	\$2,489,000
Operating Reserve (Goal: 10% of operating revenue)	\$458,738	\$470,596	\$500,646	\$554,261	\$580,889	\$610,317	\$643,377	\$673,302
State Historic Tax Credit Fund	\$6,600	\$6,600	\$6,600	\$6,600	\$6,600	\$6,600	\$6,600	\$6,600
Pay Period 27 Liability	\$120,948	\$172,948	\$224,948	\$276,948	\$328,948	\$380,948	\$432,948	\$484,948
Sick/Vacation/Bonus Accrual Adjustment	\$335,879	\$342,597	\$349,449	\$356,437	\$363,566	\$370,838	\$378,254	\$385,819
SURPLUS (DEFICIT) vs. RESERVE GOAL	\$4,787,667	\$3,590,000	\$2,683,466	\$2,128,931	\$1,668,564	\$1,312,171	\$1,077,230	\$938,323

CITY OF BOULDER
2011 FUND FINANCIAL

.25 CENT SALES TAX FUND

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of the Year	4,028,271	3,450,647	1,603,925	1,241,462	1,196,631	1,174,889	1,455,002	1,858,626
SOURCES OF FUNDS								
Sales Tax	6,236,349	6,073,009	6,340,112	6,595,710	6,822,039	7,055,162	7,288,480	7,529,518
Interest	121,566	123,937	126,354	128,818	131,330	133,890	136,501	139,163
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Grants and Donations	112,843	-	-	-	-	-	-	-
Other Revenue	108,777	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Bond Refinancing	12,486,603	-	-	-	-	-	-	-
TOTAL SOURCES OF FUNDS	19,066,138	6,211,946	6,481,466	6,739,528	6,968,369	7,204,052	7,439,981	7,683,681
Transfers From Other Funds								
Fund 226 Transfer to Close Fund								
USES OF FUNDS								
Land Operations and Maintenance	1,527,795	1,629,641	1,635,315	1,679,874	1,725,771	1,773,044	1,821,735	1,871,887
Administration	355,366	299,820	535,265	551,323	567,863	584,898	602,445	620,519
Planning and Project Management	127,479	134,589	106,481	109,675	112,966	116,355	119,845	123,441
Sports Field Maintenance								
Civic Park Complex	63,004	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Historical & Cultural	87,524	50,000	50,000	50,000	50,000	50,000	50,000	50,000
FAM - Ongoing and Major Maintenance	451,051	450,262	450,262	463,770	477,683	492,013	506,774	521,977
Recreation Renovation and Refurbishment (R&R)	108,862	200,000	306,000	315,180	324,635	334,374	344,406	354,738
Parks Renovation and Refurbishment (R&R)		502,823	370,000	300,000	309,000	318,270	327,818	337,653
Capital Refurbishment Projects	655,772							
Total Operating Uses of Funds	3,376,853	3,195,135	3,528,323	3,544,822	3,642,918	3,743,955	3,848,023	3,955,214
Transfers To Other Funds								
Cost Allocation	202,291	246,808	254,706	262,347	270,218	278,324	286,674	295,274
Total Transfers	202,291	246,808	254,706	262,347	270,218	278,324	286,674	295,274
Debt Service								
Total Debt Service	14,663,412	2,177,700	2,175,900	2,402,190	2,401,975	2,401,660	2,401,660	2,401,660
Capital Improvement Program								
Capital Projects	1,401,207	600,000	885,000	575,000	675,000	500,000	500,000	500,000
Carryovers & Encumbrances		1,839,024						
TOTAL USES OF FUNDS	19,643,763	8,058,667	6,843,929	6,784,359	6,990,110	6,923,939	7,036,357	7,152,148
FUND BALANCE END OF YEAR	3,450,647	1,603,925	1,241,462	1,196,631	1,174,889	1,455,002	1,858,626	2,390,160
Designations:								
Newcomer Legacy	(187,949)	-	-	-	-	-	-	-
Pay Period 27 - 2013 Reserve	(32,711)	(41,711)	(52,739)	(64,209)	(76,137)	(9,000)	(18,720)	(28,829)
Sick & Vacation Liability Reserve	(151,423)	(155,966)	(160,645)	(165,464)	(170,428)	(175,541)	(180,807)	(186,231)
SURPLUS/(DEFICIT) VS. RESERVE GOAL	3,078,564	1,406,249	1,028,078	966,958	928,324	1,270,462	1,659,100	2,175,100

**CITY OF BOULDER
2011 FUND FINANCIAL
LIBRARY FUND**

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	342,282	390,617	257,676	257,676	257,676	257,676	257,676	257,676
SOURCES OF FUNDS								
<i>Library Fund Revenues</i>								
Property Tax	625,154	587,505	737,408	783,582	823,582	864,290	883,558	903,405
Fees: Overdue Fines and Fees	142,941	115,000	115,000	115,000	120,000	120,000	120,000	120,000
Facility Rental	9,463	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Food Service	2,740	3,600	3,600	3,600	3,600	3,600	3,600	3,600
Interest on Investment	17,493	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Gifts								
Miscellaneous/Third Party Revenues	74,109	24,000	24,000	24,000	24,000	24,000	24,000	24,000
Total Library Fund Revenues	871,900	750,105	900,008	946,182	991,182	1,031,890	1,051,158	1,071,005
<i>Transfer from the General Fund</i>	6,032,416	6,198,342	6,149,302	6,244,114	6,342,920	6,448,894	6,579,242	6,712,003
TOTAL SOURCES OF FUNDS	6,904,316	6,948,447	7,049,310	7,190,296	7,334,102	7,480,784	7,630,400	7,783,008
USES OF FUNDS								
<i>Operating</i>								
Programs	6,855,981	6,948,447	7,049,310	7,190,296	7,334,102	7,480,784	7,630,400	7,783,008
Fund Balance Expenditures	-	-	-	-	-	-	-	-
Total Operating Uses of Funds	6,855,981	6,948,447	7,049,310	7,190,296	7,334,102	7,480,784	7,630,400	7,783,008
<i>Carryovers and Encumbrances</i>								
Carryover Budget		13,441						
Carryover Encumbrances		13,441						
Total Carryovers and Encumbrances								
<i>Mid Year Adjustments to Base</i>								
May, 2010 ATB		119,500						
Total Mid Year Adjustments to Base		119,500						
TOTAL USES OF FUNDS	6,855,981	7,081,388	7,049,310	7,190,296	7,334,102	7,480,784	7,630,400	7,783,008
UNRESTRICTED FUND BALANCE	390,617	257,676	257,676	257,676	257,676	257,676	257,676	257,676
DESIGNATIONS								
Designated Reserve - 10% of LF Revenues (changed from 5% to 10% beginning in 2004)	87,190	75,011	90,001	94,618	99,118	103,189	105,116	107,101
SURPLUS/DEFICIT vs. RESERVE GOAL	303,427	182,666	167,675	163,058	158,558	154,487	152,560	150,576

**CITY OF BOULDER
2011 FUND FINANCIAL
RECREATION ACTIVITY FUND**

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of the Year	1,720,219	1,193,729	656,731	630,399	580,046	505,313	405,834	281,237
SOURCES OF FUNDS								
Golf Revenue	1,406,761	1,427,862	1,449,280	1,471,020	1,493,085	1,515,481	1,538,213	1,561,287
Reservoir Revenue	801,832	813,859	826,067	838,458	851,035	863,801	876,758	889,909
Recreation Centers	1,859,332	1,887,222	2,053,530	2,084,333	2,115,598	2,147,332	2,179,542	2,212,235
Recreation Programs	1,737,253	1,763,312	1,789,761	1,816,608	1,843,857	1,871,515	1,899,588	1,928,081
Aquatics	609,330	618,470	627,747	637,163	646,721	656,421	666,268	676,262
Sports	1,191,914	1,201,283	1,219,302	1,237,592	1,256,156	1,274,998	1,294,123	1,313,535
Ballfield Rentals	211,919	237,545	241,108	244,725	248,396	252,122	255,903	259,742
Access and Inclusion	179,511	182,204	184,937	187,711	190,526	193,384	196,285	199,229
Recreation Revenue	31,091	9,110	9,247	9,385	9,526	9,669	9,814	9,961
Interest Income	49,426	50,587	51,118	51,885	52,663	53,453	54,255	55,069
Transfers from the General Fund (GF)	1,693,279	1,524,290	1,482,017	1,482,017	1,482,017	1,482,017	1,482,017	1,482,017
Transfers from Worker's Compensation	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
TOTAL SOURCES OF FUNDS	9,864,648	9,808,744	10,027,115	10,153,896	10,282,580	10,413,193	10,545,766	10,680,327
USES OF FUNDS								
Recreation Administration	576,117	392,778	563,524	571,977	580,557	589,265	598,104	607,076
Marketing	216,106	188,296	114,500	116,218	117,961	119,730	121,526	123,349
Golf	1,333,439	1,445,043	1,327,124	1,347,031	1,367,236	1,387,745	1,408,561	1,429,689
Reservoir	690,568	654,232	747,472	758,684	770,064	781,615	793,339	805,239
Recreation Centers/Facilities	1,889,139	2,024,786	1,992,881	2,022,774	2,053,116	2,083,912	2,115,171	2,146,899
Recreation Programs	2,311,530	2,310,462	2,157,156	2,189,513	2,222,356	2,255,691	2,289,527	2,323,869
Aquatics	999,690	1,001,895	947,314	961,524	975,947	990,586	1,005,445	1,020,527
Sports	797,577	910,029	841,622	854,246	867,060	880,066	893,267	906,666
Ballfields Maintenance	591,215	605,602	583,563	592,316	601,201	610,219	619,372	628,663
Access and Inclusion	936,331	798,425	778,292	789,967	801,816	813,843	826,051	838,442
TOTAL USES OF FUNDS	10,341,712	10,331,548	10,053,447	10,204,249	10,357,313	10,512,672	10,670,363	10,830,418
Transfers To Other Funds								
Transfer to the General Fund	49,426	-	-	-	-	-	-	-
Total Transfers	49,426	-	-	-	-	-	-	-
Carryovers & Encumbrances								
		14,194						
TOTAL USES OF FUNDS	10,391,138	10,345,742	10,053,447	10,204,249	10,357,313	10,512,672	10,670,363	10,830,418
TOTAL FUND BALANCE	1,193,729	656,731	630,399	580,046	505,313	405,834	281,237	131,146
Pay Period 27 - 2013 Reserve	(121,290)	(168,290)	(215,290)	(262,290)	(309,290)	(47,000)	(94,000)	(141,000)
Operating Reserve	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Total Reserves	(171,290)	(218,290)	(265,290)	(312,290)	(359,290)	(97,000)	(144,000)	(191,000)
UNRESTRICTED FUND BALANCE	1,022,439	438,441	365,109	267,756	146,023	308,834	137,237	(59,854)

**CITY OF BOULDER
2011 FUND FINANCIAL
CLIMATE ACTION PLAN FUND**

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED
UNAPPROPRIATED FUND BALANCE					
Beginning of the Year	164,987	663,926	74,293	74,293	114,639
SOURCES OF FUNDS					
Climate Action Plan Tax (1.0)	1,212,101	1,644,000	1,560,730	1,504,773	1,450,358
Transfer from General Fund	0	0	0	0	0
Interest	6,653	0	9,000	9,135	9,272
Miscellaneous	8,362	0	0	0	0
Grant Revenue	0	367,800	0	0	0
TOTAL SOURCES OF FUNDS	1,227,116	2,011,800	1,569,730	1,513,908	1,459,630
USES OF FUNDS					
Operating	150,310	146,311	87,525	4,715	4,715
CAP Program Mgmt	23,698	68,088	97,379	68,088	68,088
CAP Education & Marketing	144,468	144,500	215,939	124,500	124,500
CAP Transportation	14,324	46,000	60,000	60,000	60,000
CAP Commercial	185,838	705,930	605,067	658,462	657,953
CAP Residential	209,538	498,171	503,819	557,797	511,677
Total OPERATING USES OF FUNDS	728,176	1,609,000	1,569,730	1,473,562	1,426,934
ENCUMBRANCES, CARRYOVERS, ATBS	0	992,434	0	0	0
TOTAL USES OF FUNDS	728,176	2,601,434	1,569,730	1,473,562	1,426,934
UNRESTRICTED FUND BALANCE	663,926	74,293	74,293	114,639	147,335
Designated Reserves					
Pay Period 27 - 2013 Reserve	2,500	6,000	9,500	13,000	16,500
Sick, Vacation, Liability Reserve	1,528	1,581	1,637	1,694	1,753
Emergency Reserve	50,000	50,000	50,000	50,000	50,000
Total Reserves	54,028	57,581	61,137	64,694	68,253
SURPLUS/(DEFICIT) vs. RESERVE GOAL	609,898	16,711	13,156	49,945	79,082

CAP Tax sunsets in March of 2013

CITY OF BOULDER
2011 FUND FINANCIAL
AIRPORT FUND

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$444,918	\$332,627	\$302,660	\$261,515	\$257,368	\$252,610	\$331,703	\$412,683
SOURCES OF FUNDS								
Airport Rental	\$390,686	\$387,200	\$406,000	\$432,504	\$445,479	\$543,323	\$559,623	\$576,412
Fuel Flowage Fees	4,204	4,204	4,204	4,204	4,204	4,204	4,204	4,204
Federal Grant	31,437	0	900,000	0	0	0	0	0
State Grant	827	0	23,684	0	0	0	0	0
Miscellaneous Revenues	1,713	0	0	0	0	0	0	0
Interest on Investments	15,908	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Sale of Land	0	0	0	500,000	0	0	0	0
ATB/Carryovers	0	32,000	0	0	0	0	0	0
TOTAL SOURCES OF FUNDS	\$444,775	\$435,404	\$1,345,888	\$948,708	\$461,683	\$559,527	\$575,827	\$592,616
USES OF FUNDS								
Operating:								
Airport Management	\$427,670	\$316,935	\$320,086	\$329,689	\$339,579	\$349,767	\$360,260	\$371,067
Transportation Administration	19,833	24,721	24,929	25,677	26,447	27,241	28,058	28,900
Subtotal Operating Uses of Funds	\$447,503	\$341,656	\$345,015	\$355,365	\$366,026	\$377,007	\$388,317	\$399,967
Transfers:								
Cost Allocation	\$76,472	\$91,715	\$94,650	\$97,490	\$100,414	\$103,427	\$106,529	\$109,725
Subtotal Transfers to Other Funds	\$76,472	\$91,715	\$94,650	\$97,490	\$100,414	\$103,427	\$106,529	\$109,725
TOTAL OPERATING USES OF FUNDS	\$523,975	\$433,371	\$439,665	\$452,855	\$466,441	\$480,434	\$494,847	\$509,692
TOTAL CAPITAL USES OF FUNDS	\$33,091	\$0	\$947,368	\$500,000	\$0	\$0	\$0	\$0
MID-YEAR ADJUSTMENTS-TO-BASE	0	32,000	0	0	0	0	0	0
TOTAL USES OF FUNDS	\$557,066	\$465,371	\$1,387,033	\$952,855	\$466,441	\$480,434	\$494,847	\$509,692
FUND BALANCE - END OF YEAR	\$332,627	\$302,660	\$261,515	\$257,368	\$252,610	\$331,703	\$412,683	\$495,607
Designations:								
Designated Reserve	130,994	108,343	109,916	113,214	116,610	120,108	123,712	127,423
Sick & Vacation Liability Reserve	5,770	5,943	6,121	6,305	6,494	6,689	6,890	7,096
Pay Period 27 - 2013 Reserve	1,996	3,196	4,396	5,596	6,796	7,796	8,796	9,796
Less: Total Reserve Designations	138,760	117,482	120,434	125,115	129,900	134,593	139,397	144,315
SURPLUS/(DEFICIT) vs. RESERVE GOAL	\$193,867	\$185,178	\$141,081	\$132,253	\$122,709	\$197,110	\$273,286	\$351,291

CITY OF BOULDER
2011 FUND FINANCIAL

TRANSPORTATION FUND

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
UNAPPROPRIATED FUND BALANCE	\$9,345,167	\$7,886,279	\$1,723,415	\$2,137,810	\$2,167,827	\$2,282,275	\$3,483,569	\$2,544,413
SOURCES OF FUNDS								
Sales Tax	\$14,935,945	\$14,542,993	\$15,182,911	\$15,795,179	\$16,337,161	\$16,895,406	\$17,454,116	\$18,032,603
City-Auto Registrations	246,007	246,007	246,007	246,007	246,007	246,007	246,007	246,007
County Road & Bridge	224,480	224,480	224,480	224,480	224,480	224,480	224,480	224,480
Highway User's Tax	2,133,670	2,186,352	2,186,352	2,186,352	2,186,352	2,186,352	2,186,352	2,186,352
St. Traffic Control & Hwy Maint. & Landscape	332,890	332,890	332,890	332,890	332,890	332,890	332,890	332,890
Reimbursements	119,124	200,000	200,000	200,000	200,000	200,000	200,000	200,000
External Funding	5,173,198	11,020,077	0	0	0	0	0	0
Federal/State Grants	33,373	0	0	0	0	0	0	0
Interest on Investments	211,674	140,000	80,000	80,000	80,000	90,000	100,000	100,000
Assessment Revenues	19,445	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Lease Revenue - BTU	95,848	84,000	84,000	84,000	84,000	84,000	0	0
Other Miscellaneous	40,006	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Land Disposal Estimates	0	393,000	474,380	0	0	1,215,000	0	0
Transfers from Other Funds	0	63,811	0	120,000	120,000	120,000	75,734	0
ATB's/Carryovers	0	1,756,504	0	0	0	0	0	0
HOP Reimbursement (RTD)	1,298,163	1,240,395	1,290,011	1,341,611	1,395,276	1,451,087	1,509,130	1,569,495
TOTAL SOURCES OF FUNDS	\$24,863,823	\$32,495,509	\$20,366,031	\$20,675,519	\$21,271,166	\$23,110,222	\$22,393,709	\$22,956,827
USES OF FUNDS								
Operating:								
Transportation Planning & Operations	\$7,555,633	7,927,404	7,846,688	8,082,089	8,364,962	8,657,736	8,960,756	9,274,383
Project Management	\$2,734,033	2,743,048	2,779,965	2,863,364	2,963,581	3,067,307	3,174,663	3,285,776
Transportation Maintenance	\$4,069,155	4,089,321	4,107,704	4,535,246	4,686,104	4,842,243	5,003,846	5,171,106
Transportation Administration	\$570,931	562,220	607,337	625,557	647,452	670,112	693,566	717,841
Other Programs	\$171,859	172,854	173,451	178,655	184,907	191,379	198,077	205,010
Subtotal Operating Uses of Funds	\$15,101,611	\$15,494,848	\$15,515,145	\$16,284,910	\$16,847,007	\$17,428,777	\$18,030,909	\$18,654,116
Transfers:								
Cost Allocation	1,124,946	1,182,026	1,219,851	1,256,447	1,294,140	1,332,964	1,372,953	1,414,142
Forest Glen GID	3,042	3,194	4,126	0	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	195,974	201,853	207,909	214,146	220,570	227,188	234,003	241,023
Subtotal Transfers to Other Funds	\$1,364,962	\$1,428,073	\$1,472,886	\$1,511,593	\$1,555,710	\$1,601,152	\$1,647,956	\$1,696,165

CITY OF BOULDER
2011 FUND FINANCIAL

TRANSPORTATION FUND

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
Debt Payments:								
Boulder Transit Village	\$123,393	\$133,062	\$9,605	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING USES OF FUNDS	\$16,589,966	\$17,055,983	\$16,997,636	\$17,796,502	\$18,402,717	\$19,029,928	\$19,678,865	\$20,350,281
Capital Improvements Program:								
TOTAL CAPITAL USES OF FUNDS	\$9,732,745	\$6,184,000	\$2,954,000	\$2,849,000	\$2,754,000	\$2,879,000	\$3,654,000	\$2,554,000
CARRYOVERS & ENCUMBRANCES	0	14,629,140	0	0	0	0	0	0
MID-YEAR ADJUSTMENTS-TO-BASE	0	789,250	0	0	0	0	0	0
TOTAL USES OF FUNDS	\$26,322,711	\$38,658,373	\$19,951,636	\$20,645,502	\$21,156,717	\$21,908,928	\$23,332,865	\$22,904,281
FUND BALANCE - END OF YEAR	\$7,886,279	\$1,723,415	\$2,137,810	\$2,167,827	\$2,282,275	\$3,483,569	\$2,544,413	\$2,596,959
Designations:								
Sick & Vacation Liability Reserve	145,688	150,059	154,560	159,197	163,973	168,892	173,959	179,178
Operating Reserve	475,000	475,000	475,000	475,000	475,000	475,000	475,000	475,000
Pay Period 27 - 2017 Reserve	180,351	230,351	280,351	330,351	380,351	420,351	460,351	500,351
Less: Total Reserve Designations	801,039	855,410	909,911	964,548	1,019,324	1,064,243	1,109,310	1,154,529
SURPLUS/(DEFICIT) vs. RESERVE GOAL	\$7,085,240	\$868,005	\$1,227,898	\$1,203,278	\$1,262,951	\$2,419,325	\$1,435,103	\$1,442,430

CITY OF BOULDER
2011 FUND FINANCIAL

TRANSPORTATION DEVELOPMENT FUND

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$2,575,450	\$2,056,048	\$205,926	\$197,366	\$152,092	\$205,165	\$156,524	\$206,104
SOURCES OF FUNDS								
Transportation Excise Tax	518,240	290,000	585,000	650,000	650,000	650,000	650,000	650,000
Interest Income	80,273	40,000	20,000	20,000	20,000	20,000	20,000	20,000
External Funding	630,817	3,019,847	0	0	0	0	0	0
Reimbursements	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL SOURCES OF FUNDS	\$1,229,330	\$3,449,847	\$705,000	\$770,000	\$770,000	\$770,000	\$770,000	\$770,000
USES OF FUNDS								
Operating:								
Operating Expenditures	\$66,008	127,870	178,233	179,487	180,667	181,893	183,169	184,496
Subtotal Operating Uses of Funds	\$66,008	\$127,870	\$178,233	\$179,487	\$180,667	\$181,893	\$183,169	\$184,496
Transfers:								
Cost Allocation	8,202	9,415	9,716	10,007	10,308	10,617	10,935	11,264
Excise Tax Administration	5,289	5,448	5,611	5,779	5,953	6,131	6,315	6,505
Subtotal Transfers to Other Funds	13,491	14,863	15,327	15,787	16,260	16,748	17,251	17,768
TOTAL OPERATING USES OF FUNDS	\$79,499	\$142,733	\$193,560	\$195,274	\$196,927	\$198,641	\$200,420	\$202,264
TOTAL CAPITAL USES OF FUNDS	\$1,669,233	\$480,000	\$520,000	\$620,000	\$520,000	\$620,000	\$520,000	\$520,000
CARRYOVERS & ENCUMBRANCES	0	4,802,236	0	0	0	0	0	0
EXPENDITURE REDUCTIONS	\$0	(125,000)	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL USES OF FUNDS	\$1,748,732	\$5,299,969	\$713,560	\$815,274	\$716,927	\$818,641	\$720,420	\$722,264
FUND BALANCE - END OF YEAR	\$2,056,048	\$205,926	\$197,366	\$152,092	\$205,165	\$156,524	\$206,104	\$253,840
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	2,345	3,345	4,345	5,345	6,345	7,245	8,145	9,045
	27,345	141,205	142,205	143,205	144,205	145,105	146,005	146,905
SURPLUS/(DEFICIT) vs. RESERVE GOAL	\$2,028,703	\$64,721	\$55,161	\$8,887	\$60,960	\$11,419	\$60,099	\$106,935

CITY OF BOULDER
2011 FUND FINANCIAL

TRANSIT PASS GENERAL IMPROVEMENT DISTRICT - FOREST GLEN

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$3,776	\$3,825	\$3,081	\$0	\$0	\$0	\$0	\$0
SOURCES OF FUNDS								
Property Tax	\$9,010	\$8,786	\$8,222	\$0	\$0	\$0	\$0	\$0
Specific Ownership Tax	480	480	434	0	0	0	0	0
Transfers from Other Funds:								
City of Boulder - ECO Pass Subsidy	3,042	3,194	4,126	0	0	0	0	0
City of Boulder - Administration Cost Subsid	0	0	0	0	0	0	0	0
Interest on Investments	25	25	25	0	0	0	0	0
TOTAL SOURCES OF FUNDS	\$12,557	\$12,485	\$12,807	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS								
Operating:								
RTD ECO Pass Cost	\$12,150	\$12,775	\$13,753	\$0	\$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	358	454	454	0	0	0	0	0
Subtotal Operating Uses of Funds	\$12,508	\$13,229	\$14,207	\$0	\$0	\$0	\$0	\$0
Transfers to Other Funds: Interest	0	0	0	0	0	0	0	0
TOTAL OPERATING USES OF FUNDS	\$12,508	\$13,229	\$14,207	\$0	\$0	\$0	\$0	\$0
Capital Improvements Program:								
TOTAL CAPITAL USES OF FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CARRYOVERS & ENCUMBRANCES	0	0	0	0	0	0	0	0
MID-YEAR ADJUSTMENTS-TO-BASE	0	0	0	0	0	0	0	0
TOTAL USES OF FUNDS	\$12,508	\$13,229	\$14,207	\$0	\$0	\$0	\$0	\$0
Restricted Reserve Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Less: Audit Reserve Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FUND BALANCE - END OF YEAR	\$3,825	\$3,081	\$1,681	\$0	\$0	\$0	\$0	\$0
SURPLUS/(DEFICIT) vs. RESERVE GOAL	\$3,825	\$3,081	\$1,681	\$0	\$0	\$0	\$0	\$0

**CITY OF BOULDER
2011 FUND FINANCIAL**

OPEN SPACE FUND

	2009 ACTUAL	2010 REVISED	2011 RECOMMENDED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$12,067,671	\$14,249,015	\$11,349,459	\$10,529,072	\$11,526,200	\$12,532,467	\$16,464,172	\$22,926,349
SOURCES OF FUNDS								
Net Sales Tax Revenue	\$21,951,948	\$21,376,992	\$22,317,193	\$23,216,898	\$24,013,577	\$24,834,171	\$25,655,457	\$26,503,904
Investment Income	\$335,685	\$325,000	\$325,000	\$325,000	\$325,000	\$325,000	\$325,000	\$325,000
Lease & Misl Revenue	\$590,950	\$485,909	\$485,909	\$485,909	\$485,909	\$485,909	\$485,909	\$485,909
Sale of Property	\$77,862							
Bond Refunding	\$13,142,241							
General Fund Transfer	\$1,098,529	\$1,121,381	\$1,020,565	\$1,030,771	\$1,041,078	\$1,051,489	\$1,062,004	\$1,072,624
Reduce GF Transfer	(\$100,000)	(\$200,000)						
Grants	\$50,762							
Total Annual Sources of Funds	\$37,147,977	\$23,109,282	\$24,148,667	\$25,058,578	\$25,865,564	\$26,696,569	\$27,528,370	\$28,387,437
USES OF FUNDS								
General Operating Expenditures	\$9,247,725	\$10,486,001	\$10,184,764	\$10,276,299	\$10,481,825	\$10,691,461	\$10,905,290	\$11,123,396
2010 Carryover/supplemental		\$61,071						
Cost Allocation	\$885,465	\$987,358	\$1,018,953	\$1,039,332	\$1,060,119	\$1,081,321	\$1,102,947	\$1,125,006
Total Operating Uses of Funds	\$10,133,190	\$11,534,430	\$11,203,717	\$11,315,631	\$11,541,943	\$11,772,782	\$12,008,238	\$12,248,402
CAPITAL IMPROVEMENTS PROGRAM								
Real Estate Acquisition CIP	\$861,367	\$2,728,667	\$1,060,832	\$3,400,000	\$3,400,000	\$3,400,000	\$3,400,000	\$3,400,000
Kentucky / Papini Acquisition		\$671,333	\$671,333					
Water Rights Acquisition CIP	\$59,140	\$200,000	\$40,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Arapahoe Pit Augmentation					\$500,000			
Gross Reservoir Expansion								\$2,400,000
Mineral Rights Acquisition	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Visitor Infrastructure CIP	\$50,863	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000
Highway 93 Underpass						\$120,000		
Total Capital Improvements Program	\$971,370	\$4,150,000	\$2,322,165	\$4,150,000	\$4,650,000	\$4,270,000	\$4,150,000	\$6,550,000
DEBT SERVICE USES OF FUNDS								
Debt Service - BMPA	\$2,541,112	\$2,640,954	\$4,570,484	\$1,734,407	\$1,597,579	\$1,500,969	\$1,110,243	\$996,341
Debt Service - Bonds & Notes	\$21,320,960	\$7,533,455	\$6,872,688	\$6,861,413	\$7,069,775	\$5,221,113	\$3,797,712	\$3,789,762
Arbitrage		\$150,000						
Total Debt Service Uses of Funds	\$23,862,072	\$10,324,408	\$11,443,172	\$8,595,819	\$8,667,354	\$6,722,082	\$4,907,956	\$4,786,104
TOTAL USES OF FUNDS	\$34,966,632	\$26,008,838	\$24,969,054	\$24,061,450	\$24,859,297	\$22,764,864	\$21,066,194	\$23,584,506

CITY OF BOULDER
2011 FUND FINANCIAL

OPEN SPACE FUND

	2009 ACTUAL	2010 REVISED	2011 RECOMMENDED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
FUND BALANCE - END OF YEAR	\$14,249,015	\$11,349,459	\$10,529,072	\$11,526,200	\$12,532,467	\$16,464,172	\$22,926,349	\$27,729,280
OSBT CONTINGENCY RESERVE	\$5,475,000	\$5,475,000	\$5,475,000	\$5,475,000	\$5,475,000	\$5,475,000	\$5,475,000	\$5,475,000
PAY PERIOD 27 RESERVE	\$126,270	\$184,270	\$242,270	\$300,270	\$358,270	\$416,270	\$474,270	\$532,270
SICK/VAC/APP. BONUS LIABILITY RESERVE	\$490,000	\$490,000	\$490,000	\$490,000	\$490,000	\$490,000	\$490,000	\$490,000
PROPERTY AND CASUALTY RESERVE	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
ARBITRAGE RESERVE	\$152,021							
ACQUISITION RESERVE		\$400,000	\$1,600,000	\$1,600,000	\$1,600,000	\$2,000,000	\$4,000,000	\$4,000,000
RESERVE FOR GROSS RES. EXPANSION		\$320,000	\$800,000	\$1,200,000	\$1,600,000	\$2,000,000	\$2,400,000	
RESERVE FOR ARAPAHOE PIT	\$160,000		\$480,000	\$500,000				
RESERVE FOR HIGHWAY 93 UNDERPASS	\$90,000	\$120,000	\$120,000	\$120,000	\$120,000			
SUBTOTAL - RESERVES	\$6,893,291	\$7,389,270	\$9,607,270	\$10,085,270	\$10,043,270	\$10,781,270	\$13,239,270	\$10,897,270
UNRESTRICTED FUND BALANCE	\$7,355,724	\$3,960,189	\$921,802	\$1,440,930	\$2,489,197	\$5,682,902	\$9,687,079	\$16,832,010

CITY OF BOULDER
2011 FUND FINANCIAL

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
FUND BALANCE								
Beginning of Year	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
SOURCES OF FUNDS:								
Federal Grant Revenue Received	\$1,236,326							
Current Year Federal Grant		\$1,022,789	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Available Prior Years Grant Balances		\$790,714						
Sale Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Third Party Reimbursements								
TOTAL SOURCES OF FUNDS	\$1,236,326	\$1,813,503	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
USES OF FUNDS:								
Operating:								
Program Management	\$163,490	\$178,834	\$173,453	\$172,391	\$171,287	\$170,138	\$168,944	\$167,702
Total Operating Uses of Funds	\$163,490	\$178,834	\$173,453	\$172,391	\$171,287	\$170,138	\$168,944	\$167,702
Transfers to Other Funds								
Transfer to CHAP/Interest on BHP prepayment								
Cost Allocation	\$22,047	\$25,724	\$26,547	\$27,609	\$28,713	\$29,862	\$31,056	\$32,298
Total Transfers to Other Funds	\$22,047	\$25,724	\$26,547	\$27,609	\$28,713	\$29,862	\$31,056	\$32,298
CDBG Program:								
Community Development/Housing Activities	\$1,050,789	\$818,231	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000
Total CDBG Program	\$1,050,789	\$818,231	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000
Program Carryovers & Encumbrances		\$790,714						
TOTAL USES OF FUNDS	\$1,236,326	\$1,813,503	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
UNRESTRICTED FUND BALANCE	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
DESIGNATIONS:								
Designated Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sick/Vacation/Bonus Liability	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserve*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS/(DEFICIT) vs. RESERVE GOAL	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)

* 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
2011 FUND FINANCIAL**

HOME INVESTMENT PARTNERSHIP GRANT FUND

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
FUND BALANCE								
Beginning of Year	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SOURCES OF FUNDS:								
Federal Grant Revenue Received	\$1,431,497							
Current Year Federal Grant		\$1,357,667	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000
Available Prior Years Grant Balances		\$1,101,319						
Third Party Reimbursements								
TOTAL SOURCES OF FUNDS	\$1,431,497	\$2,458,986	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000
USES OF FUNDS:								
Operating:								
Program Management	\$96,273	\$99,093	\$98,153	\$97,734	\$97,299	\$96,847	\$96,377	\$95,887
Total Operating Uses of Funds	\$96,273	\$99,093	\$98,153	\$97,734	\$97,299	\$96,847	\$96,377	\$95,887
Transfers to Other Funds								
Cost Allocation	\$6,913	\$10,131	\$10,455	\$10,873	\$11,308	\$11,760	\$12,231	\$12,720
Total Transfers to Other Funds	\$6,913	\$10,131	\$10,455	\$10,873	\$11,308	\$11,760	\$12,231	\$12,720
HOME Program:								
HOME consortium to other communities	\$386,009	\$637,493	\$633,893	\$633,893	\$633,893	\$633,893	\$633,893	\$633,893
Housing Activities	\$942,302	\$610,950	\$607,500	\$607,500	\$607,500	\$607,500	\$607,500	\$607,500
Total HOME Program	\$1,328,311	\$1,248,443	\$1,241,393	\$1,241,393	\$1,241,393	\$1,241,393	\$1,241,393	\$1,241,393
Program Carryovers & Encumbrances		\$1,101,319						
TOTAL USES OF FUNDS	\$1,431,497	\$2,458,986	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000
UNRESTRICTED FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DESIGNATIONS:								
Designated Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sick/Vacation/Bonus Liability	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserve*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS/(DEFICIT) vs. RESERVE GOAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

* 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
2011 FUND FINANCIAL
WATER UTILITY FUND

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year Fund Balance	\$47,717,619	\$42,701,853	\$26,847,247	\$24,982,845	\$26,133,283	\$27,065,376	\$29,435,343	\$31,271,960
SOURCES OF FUNDS								
Operating--								
Sale of Water to General Cust	\$17,757,975	\$17,763,468	\$20,211,608	\$20,859,389	\$21,527,938	\$22,217,921	\$22,930,024	\$23,664,958
Projected Rate Increase	\$0	\$0	\$606,348	\$625,782	\$645,838	\$666,538	\$687,901	\$709,949
Bulk/Irrigation Water Sales	\$127,566	\$123,600	\$120,700	\$123,700	\$120,800	\$123,800	\$125,800	\$125,800
Hydroelectric Revenue	\$2,230,379	\$2,040,000	\$2,151,000	\$2,151,000	\$2,304,000	\$2,304,000	\$2,304,000	\$2,304,000
Miscellaneous Operating Revenues	\$55,065	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
TOTAL OPERATING SOURCES OF FUNDS	\$20,170,985	\$19,952,068	\$23,114,656	\$23,784,871	\$24,623,576	\$25,337,258	\$26,072,725	\$26,829,707
Non-Operating--								
Plant Investment Fees	\$2,954,080	\$1,600,000	\$2,100,000	\$2,100,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
Connection Charges	\$135,122	\$150,000	\$150,000	\$150,000	\$165,000	\$165,000	\$165,000	\$165,000
Special Assessments	\$2,474	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
State & Federal Grants	\$0	\$1,180,000	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Investments	\$1,369,016	\$654,815	\$299,253	\$499,657	\$663,332	\$811,961	\$883,060	\$938,159
Rent, assessments and other misc revenues	\$231,568	\$18,000	\$18,500	\$19,000	\$19,500	\$20,000	\$20,500	\$20,500
Sale of Real Estate - Yards Masterplan	\$0	\$196,500	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from General Fund - Fire Training Center	\$92,785	\$92,785	\$92,785	\$92,785	\$92,785	\$92,785	\$92,785	\$92,785
Projected Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL NON-OPERATING SOURCES OF FUNDS	\$4,785,045	\$3,897,100	\$2,665,538	\$2,866,442	\$3,435,617	\$3,594,746	\$3,666,345	\$12,786,444
TOTAL SOURCES OF FUNDS	\$24,956,030	\$23,849,168	\$25,780,194	\$26,651,313	\$28,059,193	\$28,932,005	\$29,739,070	\$39,616,150
USES OF FUNDS								
Operating Expenditures--								
Administration	\$821,332	\$860,458	\$836,279	\$861,367	\$887,208	\$913,825	\$941,239	\$969,477
Planning and Project Management	\$439,506	\$563,365	\$575,925	\$593,203	\$610,999	\$629,329	\$648,209	\$667,655
Water Resources and Hydroelectric Operations	\$2,044,449	\$1,978,143	\$2,004,557	\$2,064,694	\$2,126,635	\$2,190,434	\$2,256,147	\$2,323,831
Water Treatment	\$4,003,864	\$4,267,303	\$4,293,920	\$4,422,738	\$4,555,420	\$4,692,082	\$4,832,845	\$4,977,830
Water Quality & Environmental Svcs	\$797,293	\$869,198	\$873,887	\$900,104	\$927,107	\$954,920	\$983,568	\$1,013,075
Water Conservation	\$251,389	\$391,875	\$443,829	\$457,144	\$470,858	\$484,984	\$499,533	\$514,519
System Maintenance	\$2,678,353	\$3,181,785	\$3,113,787	\$3,207,201	\$3,303,417	\$3,402,519	\$3,504,595	\$3,609,733
Windy Gap Payment	\$2,322,398	\$2,479,532	\$2,553,539	\$2,523,910	\$2,546,836	\$2,593,250	\$2,716,004	\$2,795,959
One-time Budget Savings	\$0	(\$1,105,000)	\$100,000	\$103,000	\$106,090	\$109,273	\$112,551	\$115,927
Sick/Vacation Accrual	(\$9,905)	\$100,000	\$100,000	\$103,000	\$106,090	\$109,273	\$112,551	\$115,927
TOTAL OPERATING USES OF FUNDS	\$13,354,679	\$13,566,659	\$14,795,723	\$15,133,360	\$15,534,569	\$15,970,615	\$16,494,690	\$16,988,006
Debt--								
BRWTP 1996 Revenue Bond; Refunding in 2005	\$843,810	\$844,505	\$848,752	\$854,690	\$854,438	\$856,594	\$857,709	\$858,531
Refunding of the 1999 and 2000 Revenue Bonds	\$3,257,654	\$3,253,354	\$2,507,921	\$2,506,088	\$2,511,421	\$2,523,521	\$2,522,054	\$2,517,388
Lakewood Pipeline 2001 Revenue Bond	\$2,180,202	\$2,174,452	\$2,171,885	\$2,172,302	\$2,175,502	\$2,176,142	\$2,182,416	\$2,183,781
Arbitrage Payment	(\$2,408)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Bond-Belasso WTP Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DEBT SERVICE	\$6,279,258	\$6,272,311	\$5,528,558	\$5,533,080	\$5,541,361	\$5,556,257	\$5,562,179	\$6,350,180
Transfers Out--								
Cost Allocation	\$1,133,776	\$1,118,145	\$1,153,926	\$1,269,319	\$1,396,250	\$1,535,876	\$1,689,463	\$1,858,409
Planning & Development Services	\$183,359	\$188,860	\$194,526	\$200,362	\$206,373	\$212,564	\$218,941	\$225,509
Other Transfers	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
TOTAL TRANSFERS OUT	\$1,332,135	\$1,322,005	\$1,348,452	\$1,469,680	\$1,602,623	\$1,748,439	\$1,908,404	\$2,083,918

CITY OF BOULDER
2011 FUND FINANCIAL
WATER UTILITY FUND

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
Capital Improvements Program...								
TOTAL CAPITAL USES OF FUNDS	\$9,001,819	\$4,441,365	\$6,071,864	\$3,467,754	\$4,554,637	\$3,396,000	\$4,049,731	\$5,167,132
PROJECTED BOND - BETASSO WTP IMP	\$0	\$0						\$8,195,453
PROJECTED BONDS - ISSUANCE COSTS	\$0	\$0						\$100,000
ENCUMBRANCES, CARRYOVERS & MID-YR ATB's	\$0	\$14,181,434						
TOTAL USES OF FUNDS	\$29,967,891	\$39,803,774	\$27,744,597	\$25,603,874	\$27,233,190	\$26,671,311	\$28,015,004	\$38,884,688
Sick/Vacation Accrual Adjustment	(\$3,905)	\$100,000	\$100,000	\$103,000	\$106,090	\$109,273	\$112,551	\$115,927
FUND BALANCE - END OF YEAR	\$42,701,853	\$26,847,247	\$24,982,845	\$26,133,283	\$27,065,376	\$29,435,343	\$31,271,960	\$32,119,350
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	\$3,859,310
Lakewood Pipeline Remediation Reserve	\$16,593,356	\$12,737,271	\$13,124,687	\$13,989,878	\$14,881,385	\$15,538,621	\$16,477,235	\$17,444,397
Lakewood/USFS Damage Claims Reserve	\$100,000	\$100,000	\$100,000	\$100,000				
Vacation/Sick/Bonus Liability	\$643,997	\$663,317	\$683,216	\$703,713	\$724,824	\$746,569	\$768,966	\$792,035
Pay Period 27 - 2013 Reserve	\$130,443	\$181,443	\$232,443	\$283,443	\$334,443	\$385,443	\$436,443	\$487,443
TOTAL RESERVES	\$20,536,626	\$16,750,861	\$17,209,177	\$18,145,864	\$19,009,483	\$19,739,463	\$20,751,474	\$22,583,185
SURPLUS/(DEFICIT) vs. DESIGNATED RESERVES	\$22,165,227	\$10,096,386	\$7,773,668	\$7,987,419	\$8,055,894	\$9,695,879	\$10,520,486	\$9,536,165
OPERATING RESERVE (Goal: 25% of Operating) *	\$3,671,704	\$3,727,166	\$4,036,044	\$4,150,760	\$4,284,298	\$4,429,764	\$4,600,773	\$4,767,981
CAPITAL RESERVE (Goal: \$2,000,000)	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
SURPLUS/(DEFICIT) vs. ALL RESERVES	\$16,493,524	\$4,369,220	\$1,737,625	\$1,836,659	\$1,771,596	\$3,266,116	\$3,919,712	\$2,768,184

* 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
2011 FUND FINANCIAL
WASTEWATER UTILITY FUND

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year Fund Balance	\$14,724,357	\$15,082,764	\$11,344,328	\$10,452,071	\$9,146,996	\$8,048,938	\$7,729,236	\$7,644,997
SOURCES OF FUNDS								
Operating--								
Sewer Charges to General Customers	\$12,601,245	\$12,070,078	\$12,897,822	\$13,311,326	\$13,738,087	\$14,178,531	\$14,633,094	\$15,395,478
Projected Rate Increase			\$386,935	\$399,340	\$412,143	\$425,356	\$731,655	\$769,774
Surcharge/ Pretreatment Fees	\$114,589	\$133,000	\$118,000	\$118,000	\$118,000	\$118,000	\$118,000	\$118,000
Cogeneration Revenues	(\$5,282)							
TOTAL OPERATING SOURCES OF FUNDS	\$12,710,552	\$12,203,078	\$13,402,757	\$13,828,666	\$14,268,230	\$14,721,886	\$15,482,749	\$16,283,252
Non-Operating--								
Plant Investment Fees	\$517,576	\$450,000	\$550,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000
Connection Charges	\$13,335	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Special Assessments	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Interest on Investments	\$465,777	\$306,489	\$115,645	\$209,041	\$228,675	\$241,468	\$231,877	\$229,350
Rent and other miscellaneous revenue	\$31,074	\$29,500	\$29,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Sale of Real Estate - Yards Masterplan		\$98,250						
Transfer from Other Funds	\$230,000							
Bond Proceeds		\$10,210,688						
TOTAL NON-OPERATING SOURCES OF FUNDS	\$1,257,762	\$11,109,927	\$710,145	\$825,541	\$845,175	\$857,968	\$848,377	\$845,850
TOTAL SOURCES OF FUNDS	\$13,968,314	\$23,313,005	\$14,112,902	\$14,654,208	\$15,113,405	\$15,579,855	\$16,331,126	\$17,129,102
USES OF FUNDS								
Operating Expenditures--								
Administration	\$462,023	\$525,043	\$508,715	\$523,976	\$539,696	\$555,887	\$572,563	\$589,740
Planning and Project Management	\$358,418	\$341,929	\$339,191	\$349,367	\$359,848	\$370,643	\$381,762	\$393,215
Wastewater Quality & Environmental Svcs	\$920,893	\$1,076,618	\$1,021,258	\$1,051,896	\$1,083,453	\$1,115,956	\$1,149,435	\$1,183,918
System Maintenance	\$1,253,192	\$1,682,120	\$1,687,414	\$1,738,036	\$1,790,178	\$1,843,883	\$1,899,199	\$1,956,175
Wastewater Treatment	\$4,806,172	\$5,385,984	\$5,185,074	\$5,340,626	\$5,500,845	\$5,665,870	\$5,835,846	\$6,010,922
Proposed Reductions		(\$895,000)						
Sick/Vacation Accrual	(\$51,293)	\$75,000	\$75,000	\$77,250	\$79,568	\$81,955	\$84,413	\$86,946
TOTAL OPERATING USES OF FUNDS	\$7,749,405	\$8,191,694	\$8,816,652	\$9,081,152	\$9,353,586	\$9,634,194	\$9,923,220	\$10,220,916
Debt--								
WWTP Improvements 2005 Revenue Bond	\$3,557,523	\$3,556,583	\$3,550,367	\$3,546,533	\$3,544,883	\$3,543,496	\$3,519,913	\$3,502,288
2005 Refunding of the 1992 Marshall Landfill Bond	\$170,331	\$165,456	\$165,568	\$175,454				
WWTP UV, Digester, Headworks Imp 2010 Rev Bond		\$62,616	\$674,688	\$671,879	\$673,963	\$670,854	\$672,638	\$673,863
Arbitrage Payment	(\$22,858)							
TOTAL DEBT SERVICE	\$3,704,996	\$3,784,655	\$4,390,623	\$4,393,866	\$4,218,846	\$4,214,350	\$4,192,551	\$4,176,151
Transfers Out--								
Cost Allocation	\$794,683	\$802,099	\$827,766	\$910,543	\$1,001,597	\$1,101,757	\$1,211,933	\$1,333,126
Planning & Development Services	\$183,917	\$189,435	\$195,118	\$200,972	\$207,001	\$213,211	\$219,607	\$226,195
TOTAL TRANSFERS OUT	\$978,600	\$991,534	\$1,022,884	\$1,111,515	\$1,208,598	\$1,314,968	\$1,431,540	\$1,559,321
Capital Improvements Program--								
TOTAL CAPITAL USES OF FUNDS	\$951,963	\$911,540	\$850,000	\$1,450,000	\$1,510,000	\$818,000	\$952,467	\$705,636
2005 BOND-WWTP IMPROVEMENTS	\$173,650							
2010 BOND-UV, DIGESTER, HEADWORKS IMP		\$9,400,000						
BOND - ISSUANCE COSTS		\$140,549						
CARRYOVERS, ENCUMBRANCES & MID-YR ATBS		\$3,706,469						
TOTAL USES OF FUNDS	\$13,558,614	\$27,126,441	\$15,080,159	\$16,036,533	\$16,291,030	\$15,981,512	\$16,499,778	\$16,662,024
Sick/Vacation Accrual Adjustment	(\$51,293)	\$75,000	\$75,000	\$77,250	\$79,568	\$81,955	\$84,413	\$86,946
FUND BALANCE - END OF YEAR	\$15,082,764	\$11,344,328	\$10,452,071	\$9,146,996	\$8,048,938	\$7,729,236	\$7,644,997	\$8,199,020

CITY OF BOULDER
2011 FUND FINANCIAL
WASTEWATER UTILITY FUND

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
Designated Reserves -								
Bond Reserves	\$170,250	\$840,389	\$840,389	\$840,389	\$670,139	\$670,139	\$670,139	\$670,139
Sick/Vacation/Bonus Liability	\$612,259	\$630,627	\$649,546	\$669,032	\$689,103	\$709,776	\$731,069	\$753,001
Pay Period 27 - 2013 Reserve	\$96,357	\$142,357	\$188,357	\$234,357	\$280,357	\$316,357	\$352,357	\$388,357
TOTAL RESERVES	\$878,866	\$1,613,373	\$1,678,292	\$1,743,778	\$1,639,599	\$1,696,272	\$1,753,565	\$1,811,497
SURPLUS/(DEFICIT) vs. DESIGNATED RESERVES	\$14,203,898	\$9,730,955	\$8,773,779	\$7,403,218	\$6,409,339	\$6,032,964	\$5,891,432	\$6,387,523
OPERATING RESERVE (Goal: 25% of Operating) *	\$2,182,001	\$2,295,807	\$2,459,884	\$2,548,167	\$2,640,546	\$2,737,290	\$2,838,690	\$2,945,059
CAPITAL RESERVE (Goal: \$500,000)	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
SURPLUS/(DEFICIT) vs. ALL RESERVES	\$11,521,897	\$6,935,148	\$5,813,895	\$4,355,051	\$3,268,793	\$2,795,673	\$2,552,742	\$2,942,464

* 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
2011 FUND FINANCIAL

STORMWATER/FLOOD MANAGEMENT UTILITY FUND

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year Fund Balance	\$12,777,970	\$12,073,196	\$6,196,493	\$5,933,663	\$5,403,717	\$5,708,409	\$5,986,348	\$5,924,571
SOURCES OF FUNDS								
Operating--								
Service Charge Fees	\$5,041,779	\$4,966,949	\$4,976,883	\$4,986,837	\$5,146,715	\$5,311,718	\$5,482,012	\$5,657,765
Projected Rate Increases				\$149,605	\$154,401	\$159,352	\$164,460	\$169,733
TOTAL OPERATING SOURCES OF FUNDS	\$5,041,779	\$4,966,949	\$4,976,883	\$5,136,442	\$5,301,116	\$5,471,070	\$5,646,472	\$5,827,498
Non-Operating--								
Plant Investment Fees	\$852,072	\$600,000	\$600,000	\$600,000	\$650,000	\$650,000	\$700,000	\$700,000
Urban Drainage District Funds	\$258,648	\$500,000	\$300,000	\$275,000	\$200,000	\$250,000	\$250,000	\$250,000
Colorado Dept of Transportation Funds	\$1,895,739	\$89,502						
State & Federal Grants	\$21,444							
Interest on Investments	\$389,770	\$97,673	\$65,042	\$118,673	\$135,093	\$171,252	\$179,590	\$177,737
Intergovernmental Transfers (KICP Program)	\$114,974	\$135,000	\$145,000	\$150,000	\$154,500	\$159,135	\$163,909	\$168,826
Rent and other miscellaneous revenue	\$54,170	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000
Sale of Real Estate - Yards Masterplan		\$98,250						
Projected Bonds		\$3,249,843		\$3,375,000				
TOTAL NON-OPERATING SOURCES OF FUNDS	\$3,586,817	\$4,806,268	\$1,146,042	\$4,554,673	\$1,175,593	\$1,266,387	\$1,329,499	\$1,332,563
TOTAL SOURCES OF FUNDS	\$8,628,596	\$9,773,217	\$6,122,925	\$9,691,115	\$6,476,709	\$6,737,457	\$6,975,972	\$7,160,062
USES OF FUNDS								
Operating Expenditures--								
Administration	\$360,683	\$404,335	\$392,220	\$403,987	\$416,106	\$428,589	\$441,447	\$454,690
Planning and Project Management	\$863,107	\$996,697	\$1,032,783	\$1,063,766	\$1,095,679	\$1,128,550	\$1,162,406	\$1,197,279
Stormwater Contract Management	\$33,333	\$48,473	\$48,473	\$49,927	\$51,425	\$52,968	\$54,557	\$56,193
Stormwater Quality and Education	\$817,520	\$962,554	\$912,296	\$939,665	\$967,855	\$996,890	\$1,026,797	\$1,057,601
System Maintenance	\$609,805	\$724,403	\$741,968	\$764,227	\$787,154	\$810,768	\$835,092	\$860,144
Sick/Vacation Accrual	(\$12,323)	\$50,000	\$50,000	\$51,500	\$53,045	\$54,636	\$56,275	\$57,964
TOTAL OPERATING USES OF FUNDS	\$2,672,125	\$3,186,462	\$3,177,740	\$3,273,072	\$3,371,264	\$3,472,402	\$3,576,574	\$3,683,872
Debt--								
Goose Creek 1998 Revenue Bond	\$810,029	\$548,381	\$388,667	\$387,258	\$390,742	\$384,042	\$387,038	\$381,675
Refunding of the Goose Creek 1998 Revenue Bond		\$3,710,314						
Projected Bond - South Boulder Creek				\$294,180	\$294,180	\$294,180	\$294,180	\$294,180
TOTAL DEBT SERVICE	\$810,029	\$4,258,695	\$388,667	\$681,438	\$684,922	\$678,222	\$681,218	\$675,855
Transfers Out--								
Cost Allocation	\$192,674	\$195,486	\$201,742	\$221,916	\$244,108	\$268,519	\$295,370	\$324,908
Planning & Development Services	\$110,855	\$114,181	\$117,606	\$121,134	\$124,768	\$128,511	\$132,367	\$136,338
Other Transfers	\$15,000	\$15,000						
TOTAL TRANSFERS OUT	\$318,529	\$324,667	\$319,348	\$343,050	\$368,876	\$397,030	\$427,737	\$461,245
Capital Improvements Program--								
TOTAL CAPITAL USES OF FUNDS	\$5,520,364	\$1,681,090	\$2,550,000	\$2,900,000	\$1,800,000	\$1,966,500	\$2,408,495	\$4,001,000
PROJECTED BOND - SOUTH BOULDER CREEK				\$3,000,000				
PROJECTED BOND - ISSUANCE COSTS				\$75,000				
ENCUMBRANCES, CARRYOVERS & MID-YR ATBS								
TOTAL USES OF FUNDS	\$9,321,047	\$15,699,920	\$6,435,755	\$10,272,561	\$6,225,062	\$6,514,154	\$7,094,024	\$8,821,972
Sick/Vacation Accrual Adjustment	(\$12,323)	\$50,000	\$50,000	\$51,500	\$53,045	\$54,636	\$56,275	\$57,964
FUND BALANCE - END OF YEAR	\$12,073,196	\$6,196,493	\$5,933,663	\$5,403,717	\$5,708,409	\$5,986,348	\$5,924,571	\$5,827,498

CITY OF BOULDER
2011 FUND FINANCIAL
STORMWATER/FLOOD MANAGEMENT UTILITY FUND

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
Designated Reserves -								
Bond Reserves	\$824,715	\$324,984	\$324,984	\$619,164	\$619,164	\$619,164	\$619,164	\$619,164
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	\$72,510	\$74,685	\$76,926	\$79,234	\$81,611	\$84,059	\$86,581	\$89,178
Pay Period 27 Reserve	\$29,292	\$41,292	\$53,292	\$65,292	\$77,292	\$88,292	\$99,292	\$110,292
TOTAL RESERVES	\$1,976,517	\$1,490,961	\$1,505,202	\$1,813,690	\$1,828,067	\$1,841,515	\$1,855,037	\$1,868,634
SURPLUS/(DEFICIT) vs. DESIGNATED RESERVES	\$10,096,679	\$4,705,532	\$4,428,461	\$3,590,028	\$3,880,342	\$4,144,833	\$4,069,534	\$2,451,991
OPERATING RESERVE (Goal: 25% of Operating) *	\$747,664	\$877,782	\$874,272	\$904,031	\$935,035	\$967,358	\$1,001,078	\$1,036,279
CAPITAL RESERVE (Goal: \$200,000)	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
SURPLUS/(DEFICIT) vs. ALL RESERVES	\$9,149,016	\$3,627,749	\$3,354,189	\$2,485,997	\$2,745,307	\$2,977,475	\$2,868,457	\$1,215,712

* Reserve levels are based on industry standards and are maintained for revenue bonds and the capital intensive nature of the utility.

CITY OF BOULDER
2011 FUND FINANCIAL

DOWNTOWN COMMERCIAL DISTRICT FUND

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of the Year	\$ 2,566,672	\$ 2,253,011	\$ 1,739,808	\$ 1,341,277	\$ 2,029,957	\$ 2,658,412	\$ 3,325,354	\$ 3,914,386
SOURCES OF FUNDS								
Property/Owner. Tax	\$ 1,038,305	\$ 1,055,077	\$ 1,081,454	\$ 1,108,491	\$ 1,136,203	\$ 1,164,608	\$ 1,193,724	\$ 1,223,567
Short Term Fees	1,335,143	1,446,625	1,367,628	1,370,484	1,370,484	1,373,369	1,376,283	1,379,226
Long Term Fees	2,132,395	2,353,364	2,352,280	2,463,589	2,463,589	2,573,990	2,573,990	2,702,690
Meterhood & Tokens	46,561	69,714	31,000	31,220	31,442	31,667	31,893	32,122
Interest	66,446	32,303	23,500	26,826	40,599	53,168	66,507	78,288
Rental Income	185,909	272,000	265,600	268,240	270,906	273,599	276,319	279,067
Miscellaneous	\$24,608	\$19,013	\$19,202	\$19,294	\$19,387	\$19,481	\$19,576	\$19,672
Transfers In Meters	\$1,952,000	\$1,725,000	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000
10th/Walnut - Property, Sales, Accommodations and TIF	1,304,522	1,357,748	1,323,000	1,336,230	1,349,592	830,714	860,378	891,176
10th/Walnut- other Revenue	-	45,374	38,000	38,380	38,764	39,151	39,543	39,938
Refunding Bonds Par and Premium	\$8,116,860							
TOTAL SOURCES OF FUNDS	\$ 16,202,749	\$ 8,376,218	\$ 7,846,036	\$ 8,009,898	\$ 8,070,967	\$ 7,709,747	\$ 7,788,214	\$ 7,995,746
USES OF FUNDS								
Parking Operations	\$ 1,500,929	\$ 1,753,830	\$ 1,841,494	\$ 1,895,495	\$ 1,951,263	\$ 2,008,861	\$ 2,068,354	\$ 2,129,809
Major Maintenance/Improvements - Parking	1,872,740	1,264,800	1,264,800	250,000	250,000	250,000	250,000	250,000
Downtown & University Hill Management Division	\$744,490	\$1,051,914	\$950,123	\$980,037	\$1,010,985	\$1,043,007	\$1,076,141	\$1,110,428
Eco-Pass Program	684,930	792,173	792,173	808,016	824,177	840,660	857,474	874,623
Major Maintenance/Improvements - Downtown	8,772	100,000	225,000	229,500	234,090	238,772	243,547	248,418
Sick/Vacation Accrual	12,072	6,909	12,072	12,555	13,057	13,579	14,123	14,687
Capital Replacement Reserve	165,675	165,675	165,675	165,675	165,675	165,675	165,675	165,675
TOTAL OPERATING USES OF FUNDS	4,989,608	5,135,301	5,251,337	4,341,278	4,449,248	4,560,555	4,675,313	4,793,641
DEBT SERVICE								
Series 1998	315,643	957,760	1,005,817	1,007,283	1,008,000	1,012,910	1,016,920	1,021,498
Series 2009 Refunding	\$8,832,156							
Series 2003 (10th and Walnut)	924,722	916,844	920,118	922,234	927,752	927,399	930,883	931,568
TOTAL DEBT SERVICE	10,072,521	1,874,604	1,925,934	1,929,517	1,935,752	1,940,309	1,947,803	1,953,066
TRANSFERS TO OTHER FUNDS								
Cost Allocation	170,419	212,261	219,053	223,434	227,903	232,461	237,110	241,852
Mall Improvements - Payback to GF	500,000	500,000	43,549	-	-	-	-	-
TOTAL TRANSFERS TO OTHER FUNDS	670,419	712,261	262,602	223,434	227,903	232,461	237,110	241,852
Carryover & Encumbrances & Adjustments	-	497,451	-	-	-	-	-	-
Less: Excess TIF to City of Boulder	795,934	676,713	816,766	839,544	842,666	323,061	353,078	400,359
TOTAL USES OF FUNDS	\$ 16,528,482	\$ 8,896,330	\$ 8,256,639	\$ 7,333,773	\$ 7,455,568	\$ 7,056,386	\$ 7,213,304	\$ 7,388,917
Less: Sick/Vacation Accrual Adjustment	(12,072)	(6,909)	(12,072)	(12,555)	(13,057)	(13,579)	(14,123)	(14,687)
UNRESTRICTED FUND BALANCE	\$ 2,253,011	\$ 1,739,808	\$ 1,341,277	\$ 2,029,957	\$ 2,658,412	\$ 3,325,354	\$ 3,914,386	\$ 4,535,902

CITY OF BOULDER
2011 FUND FINANCIAL

DOWNTOWN COMMERCIAL DISTRICT FUND

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
Designations:								
Designated Reserve	498,961	513,530	525,134	434,128	444,925	456,055	467,531	479,364
Pay Period 27 - 2013 Reserve	24,000	34,000	44,000	54,000	64,000	74,000	84,000	94,000
Sick and Vacation Liability Reserve	95,802	97,413	109,485	122,040	135,097	148,676	162,799	177,486
Reserve-CAGID 10th and Walnut Debt Service	350,560	350,560	285,089	285,089	285,089	285,089	285,089	285,089
SURPLUS/(DEFICIT) vs. RESERVE GOAL	\$ 1,283,688	\$ 744,305	\$ 377,570	\$ 1,134,700	\$ 1,729,302	\$ 2,361,533	\$ 2,914,967	\$ 3,499,963

CITY OF BOULDER
2011 FUND FINANCIAL

UNIVERSITY HILL COMMERCIAL DISTRICT FUND

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of the Year	\$538,897	\$626,728	\$653,979	\$694,363	\$733,639	\$759,406	\$772,827	\$771,232
SOURCES OF FUNDS								
UHGID Sources of Funds								
Property Tax	\$26,326	\$27,300	\$27,575	\$28,402	\$29,254	\$30,132	\$31,036	\$31,967
Ownership Tax	\$1,430	\$1,800	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600
SUBTOTAL: UHGID Taxes	\$27,756	\$29,100	\$29,175	\$30,002	\$30,854	\$31,732	\$32,636	\$33,567
14th Street Lot-Meters	\$70,936	\$60,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
Pleasant Lot--Meters	\$12,969	\$17,500	\$13,500	\$13,500	\$13,500	\$13,500	\$13,500	\$13,500
Pleasant Lot--Permits	\$35,930	\$36,580	\$36,580	\$38,409	\$38,409	\$40,329	\$40,329	\$42,345
Parking Products - Meterhoods/Tokens	\$3,091	\$1,260	\$1,260	\$1,260	\$1,260	\$1,260	\$1,260	\$1,260
SUBTOTAL: UHGID Parking	\$122,926	\$115,340	\$121,340	\$123,169	\$123,169	\$125,089	\$125,089	\$127,105
Insurance Reimbursement								
Interest/ Misc.	\$5,453	\$6,074	\$5,115	\$4,583	\$4,842	\$5,012	\$5,101	\$5,090
TOTAL UHGID SOURCES	\$156,135	\$150,514	\$155,630	\$157,754	\$158,865	\$161,833	\$162,826	\$165,763
City of Boulder General Fund Transfers								
On-Street Meters	\$247,895	\$255,000	\$255,000	\$255,000	\$255,000	\$255,000	\$255,000	\$255,000
University Ave Meters (beginning 7/1/11)		\$59,000	\$59,000	\$119,000	\$119,000	\$119,000	\$119,000	\$119,000
13th & Pennsylvania Lot - Meters	\$96,830	\$93,000	\$47,500					
Parking Products - Meterhoods/Tokens	\$7,948	\$3,240	\$3,240	\$3,240	\$3,240	\$3,240	\$3,240	\$3,240
SUBTOTAL: GF Parking	\$352,673	\$351,240	\$364,740	\$377,240	\$377,240	\$377,240	\$377,240	\$377,240
Interest/ Misc.	\$11,175	\$12,329	\$10,385	\$9,304	\$9,831	\$10,176	\$10,356	\$10,335
TOTAL GF TRANSFER SOURCES	\$363,848	\$363,569	\$375,125	\$386,544	\$387,071	\$387,416	\$387,596	\$387,575
TOTAL SOURCES OF FUNDS	\$519,983	\$514,083	\$530,755	\$544,298	\$545,936	\$549,249	\$550,422	\$553,337
UHGID USES OF FUNDS								
Parking Operations Personnel	\$99,821	\$98,308	\$99,260	\$103,230	\$107,359	\$111,653	\$116,119	\$120,764
Parking Operations NonPersonnel	\$67,154	\$52,947	\$51,959	\$52,998	\$54,058	\$55,139	\$56,242	\$57,367
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	\$34,364	\$34,576	\$35,604	\$37,028	\$38,509	\$40,050	\$41,652	\$43,318
DUHMD/Admin Non Personnel	\$9,390	\$10,034	\$9,490	\$9,680	\$9,873	\$10,071	\$10,272	\$10,478
Eco-Pass Program	\$0	\$675	\$675	\$675	\$675	\$675	\$675	\$675
Sick/Vacation Accrual	\$1,340	\$282	\$1,206	\$1,254	\$1,304	\$1,357	\$1,411	\$1,467
Cost Allocation	\$22,787	\$26,243	\$27,083	\$27,625	\$28,178	\$28,742	\$29,317	\$29,903
SUBTOTAL: UHGID Uses of Funds	\$243,656	\$242,469	\$244,681	\$252,102	\$259,782	\$267,727	\$275,949	\$284,459

CITY OF BOULDER
2011 FUND FINANCIAL

UNIVERSITY HILL COMMERCIAL DISTRICT FUND

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
City of Boulder General Fund Uses of Funds								
Parking Operations Personnel	\$33,250	\$45,325	\$44,740	\$46,530	\$48,391	\$50,326	\$52,339	\$54,433
Parking Operations Non Personnel	\$46,560	\$79,910	\$82,547	\$84,198	\$85,882	\$87,600	\$89,352	\$91,139
DUHMD/Admin Personnel	\$69,769	\$70,199	\$72,287	\$75,178	\$78,186	\$81,313	\$84,566	\$87,948
DUHMD/Admin NonPersonnel	\$19,066	\$20,372	\$19,267	\$19,652	\$20,045	\$20,446	\$20,855	\$21,272
Marketing/Economic Vitality	\$5,800	\$10,000	\$10,000	\$10,200	\$10,404	\$10,612	\$10,824	\$11,041
Sick/Vacation Accrual	\$894	\$240	\$1,028	\$1,069	\$1,112	\$1,156	\$1,203	\$1,251
Cost Allocation	\$15,191	\$17,495	\$18,055	\$18,416	\$18,784	\$19,160	\$19,543	\$19,934
SUBTOTAL: GF Uses of Funds	\$190,530	\$243,541	\$247,924	\$255,243	\$262,804	\$270,614	\$278,682	\$287,018
Carryovers & Encumbrances		\$1,344						
TOTAL USES OF FUNDS	\$434,386	\$487,354	\$492,605	\$507,346	\$522,585	\$538,341	\$554,631	\$571,476
Sick/Vacation Accrual Adjustment	(\$2,234)	(\$522)	(\$2,234)	(\$2,323)	(\$2,416)	(\$2,513)	(\$2,613)	(\$2,718)
UNAPPROPRIATED FUND BALANCE	\$626,728	\$653,979	\$694,363	\$733,639	\$759,406	\$772,827	\$771,232	\$755,811
Designations:								
Designated Reserve	\$116,805	\$121,503	\$123,151	\$126,836	\$130,646	\$134,585	\$138,658	\$142,869
Pay Period 27 - 2013 Reserve	\$4,114	\$5,714	\$7,714	\$9,714	\$11,714	\$13,714	\$15,714	\$17,714
Sick and Vacation Liability Reserve	\$15,713	\$16,235	\$18,469	\$20,792	\$23,209	\$25,722	\$28,335	\$31,053
SURPLUS/(DEFICIT) vs. RESERVE GOAL	\$490,096	\$510,527	\$545,029	\$576,296	\$593,837	\$598,806	\$588,525	\$564,175
REVENUES LESS USES PLUS RSRVS	\$87,831	\$27,251	\$38,150	\$36,952	\$23,351	\$10,908	(\$4,209)	(\$18,139)

CITY OF BOULDER
2011 FUND FINANCIAL

PERMANENT PARKS & RECREATION FUND

	2009	2010	2011	2012	2013	2014	2015	2016
	ACTUAL	REVISED	APPROVED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of the Year	6,456,646	7,419,055	2,598,768	2,356,871	2,076,177	2,139,476	2,199,321	2,498,420
SOURCES OF FUNDS								
Property Tax	1,687,455	1,658,583	1,666,876	1,683,545	1,683,545	1,734,051	1,786,073	1,839,655
Interest	204,302	148,055	184,074	220,889	220,889	220,889	220,889	220,889
"De-bruced" Property Tax Increment		218,000	327,000	436,000	545,000	606,000	624,180	642,905
Parks Development Excise Taxes	314,854	205,724	209,838	214,035	218,316	222,682	227,136	231,679
Recreation Development Excise Taxes	78,717	51,500	52,530	53,581	54,652	55,745	56,860	57,997
Other Revenues	9,170	9,170	9,170	9,170	9,170	9,170	9,170	9,170
OSMP Sale - Kentucky and Papini	671,333	671,333	671,333					
TOTAL SOURCES OF FUNDS	2,965,831	2,962,365	3,120,821	2,617,220	2,731,572	2,848,538	2,924,308	3,002,295
USES OF FUNDS								
Operations & Construction Management	545,028	744,213	580,990	598,420	616,373	634,864	653,910	673,527
Recreation Renovation and Refurbishment (R&R)		175,000	180,250	185,658	191,227	196,984	202,873	208,959
Parks Renovation and Refurbishment (R&R)		295,000	303,850	250,000	257,500	265,225	273,182	281,377
Capital Refurbishment Projects	163,903							
Total Operating Uses of Funds	708,931	1,214,213	1,065,090	1,034,078	1,065,100	1,097,053	1,129,965	1,163,864
Transfers To Other Funds								
Cost Allocation	61,780	73,660	76,017	79,058	82,220	85,509	88,929	92,486
Excise Tax Collection	5,289	5,448	5,611	5,779	5,953	6,131	6,315	6,315
	67,069	79,108	81,628	84,837	88,173	91,640	95,244	98,801
Debt Service								
Total Debt Service	-	-	-	-	-	-	-	-
Capital Improvement Program								
Capital Projects	1,227,421	1,620,000	2,216,000	1,779,000	1,515,000	1,600,000	1,400,000	1,400,000
Carryovers & Encumbrances		4,869,331						
TOTAL USES OF FUNDS	2,003,422	7,782,652	3,362,718	2,897,914	2,668,273	2,788,693	2,625,209	2,662,665
FUND BALANCE - END OF YEAR	7,419,055	2,598,768	2,356,871	2,076,177	2,139,476	2,199,321	2,498,420	2,838,050
Designations:								
Pay Period 27 - 2013 Reserve	(8,681)	(11,681)	(15,268)	(18,999)	(22,879)	(3,000)	(6,240)	(9,610)
Sick & Vacation Liability Reserve	(48,937)	(50,405)	(51,917)	(53,475)	(55,079)	(56,731)	(58,433)	(60,186)
Total Designations	(57,618)	(62,086)	(67,186)	(72,474)	(77,958)	(59,731)	(64,673)	(69,796)
SURPLUS/(DEFICIT) vs. RESERVE GOAL	7,361,437	2,536,682	2,289,686	2,003,703	2,061,518	2,139,589	2,433,747	2,768,254

**CITY OF BOULDER
2011 FUND FINANCIAL**

TELECOMMUNICATIONS FUND

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	2,618,566	2,074,438	432,227	478,874	526,383	535,531	587,485	642,137
SOURCES OF FUNDS								
Telecom Phone System User Charges	598,136	590,755	593,000	598,930	604,919	610,968	617,078	623,249
Telecom Chanrges Billed - CSO	10,107							
Revenue from State Courts Reimb	29,032							
Long Distance Phone Charges		20,000	20,200	20,402	20,810	21,226	21,651	22,084
PP27 Accrued Wages	18							
Telecommunications Planning & Deployment	27,000	47,000	48,264	48,747	49,234	49,726	50,224	50,726
Lead Party for BRAN reimbursement	38,432							
Leased Fiber Maint Payments - Outside Entity	5,213	6,000	6,000	6,000	6,000	6,000	6,000	6,000
BRAN								
BRAN Maintenance	71,250	70,000	86,250	86,250	86,250	86,250	86,250	86,250
Insurance Proceeds								
Interest	67,989	41,489	8,645	9,548	10,498	10,681	11,720	12,813
TOTAL SOURCES OF FUNDS	847,177	775,244	762,359	769,876	777,711	784,852	792,922	801,122
USES OF FUNDS								
Operating:								
Telecom Phone System	150,295	231,064	560,754	566,565	611,903	575,367	579,853	694,758
-Quarterly Admin Chgs	257,368	73,356						
-Monthly Op Chgs		17,188						
-Long Distance Chgs		224,664						
City Telephone Personnel Expense	16,160	1,417,187	54,264	54,747	55,234	55,726	56,224	56,726
CRF Contributions	1,163	370,000						
VoIP Project Expenses	157,804							
Telecommunications Fiber Locations	33,621							
Telecommunications Fiber Installations	452,329							
Misc Telecommunications Equipment	37,037							
BRAN Maintenance (Locate Services)	35,018		86,250	86,250	86,250	86,250	86,250	86,250
BRAN Fiber Purchase - BVSD	200,000							
Other - Reimb city for lead party hours	38,432							
Total Operating Uses of Funds	1,379,227	2,403,459	701,268	707,562	753,388	717,344	722,327	837,734
Transfers to Other Funds:								
Cost Allocation	12,078	13,996	14,444	14,805	15,175	15,555	15,943	16,342
Total Transfers to Other Funds	12,078	13,996	14,444	14,805	15,175	15,555	15,943	16,342
TOTAL USES OF FUNDS	1,391,305	2,417,455	715,712	722,367	768,563	732,898	738,270	854,076
UNRESTRICTED FUND BALANCE	2,074,438	432,227	478,874	526,383	535,531	587,485	642,137	589,183
Required Reserve:								
Total Required Reserve	2,074,438	432,227	478,874	526,383	535,531	587,485	642,137	589,183
SURPLUS(DEFICIT) vs RESERVE GOAL	0	0	0	0	0	0	0	0

**CITY OF BOULDER
2011 FUND FINANCIAL**

PROPERTY AND CASUALTY INSURANCE FUND

	2009	2010	2011	2012	2013	2014	2015	2016
	ACTUAL	APPROVED	APPROVED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	4,473,330	4,903,883	4,817,075	4,645,803	4,340,357	3,998,417	3,539,783	3,060,584
SOURCES OF FUNDS								
Charges to Departments	1,610,000	1,510,000	1,510,000	1,510,000	1,610,000	1,610,000	1,710,000	1,710,000
Interest on Investments	151,792	147,117	144,502	92,916	108,509	99,960	88,495	76,515
Transfer from General Fund	40,818	40,818	40,818	40,822	0	0	0	0
Restitution Payments	13,716	0	0	0	0	0	0	0
TOTAL SOURCES OF FUNDS	1,816,327	1,697,935	1,695,320	1,643,738	1,718,509	1,709,960	1,798,495	1,786,515
USES OF FUNDS								
Insurance Premiums:								
Airport	5,732	4,781	5,020	5,271	5,534	5,811	6,101	6,406
Liability	293,072	315,119	330,875	347,419	364,790	383,029	402,181	422,290
Crime	9,525	10,478	10,792	11,116	11,449	11,793	12,146	12,511
Boiler	23,387	26,822	28,164	29,572	31,050	32,603	34,233	35,945
Property	421,917	528,691	555,125	582,882	612,026	642,627	674,758	708,496
AJG Broker Fee	0	57,872	60,766	63,804	66,995	70,344	73,862	77,555
Actuarial Valuation Expense and Consulting	14,500	12,426	13,048	13,700	14,385	15,104	15,859	16,652
Annual Claim Payments	249,268	410,994	435,434	454,531	499,369	538,018	574,404	614,612
Internal Litigation Services	84,418	90,302	88,349	91,883	95,558	99,381	103,356	107,490
Risk Management Admin - Non-personnel	8,586	8,545	9,154	9,246	9,338	9,431	9,526	9,621
Risk Management Admin - Personnel	163,566	163,105	169,280	174,358	179,589	184,977	190,526	196,242
Cost Allocation	111,804	155,607	160,586	165,404	170,366	175,477	180,741	186,163
TOTAL USES OF FUNDS	1,385,774	1,784,743	1,866,592	1,949,184	2,060,449	2,168,594	2,277,693	2,393,983
ENDING FUND BALANCE	4,903,883	4,817,075	4,645,803	4,340,357	3,998,417	3,539,783	3,060,584	2,453,116
Designations:								
Year-end Estimated Liabilities	920,277	1,022,427	1,127,740	1,243,878	1,344,105	1,437,234	1,527,833	1,527,833
City Reserve Policy (@ 80% risk margin)	414,125	460,092	507,483	559,745	604,847	646,755	687,525	687,525
Total Required Reserve	1,334,402	1,482,519	1,635,223	1,803,623	1,948,952	2,083,989	2,215,358	2,215,358
SURPLUS/(DEFICIT) vs. Required Reserve	3,569,481	3,334,556	3,010,580	2,536,734	2,049,465	1,455,794	845,226	237,758

CITY OF BOULDER
2011 FUND FINANCIAL

WORKER COMPENSATION INSURANCE FUND

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of the Year	4,591,825	4,447,530	3,946,151	3,482,269	3,054,750	2,666,361	2,265,007	1,851,786
SOURCES OF FUNDS								
Charges to Departments	1,413,147	1,165,000	1,146,785	1,261,463	1,362,381	1,430,500	1,502,025	1,577,126
Rate adjustment	0	0	0	0	0	0	0	0
Increase to Charges	0	0	0	0	0	0	0	0
Interest Earnings	123,587	106,741	98,654	87,057	91,643	79,991	67,950	55,554
Other Revenues	11,536	0	0	0	0	0	0	0
TOTAL SOURCES OF FUNDS	1,548,270	1,271,741	1,245,439	1,348,520	1,454,023	1,510,490	1,569,975	1,632,679
USES OF FUNDS								
Insurance Premiums & Related Expenses	167,012	175,363	184,131	193,337	203,004	213,154	223,812	235,003
Consultant Services	238,967	267,136	130,931	134,859	138,905	143,072	147,364	151,785
Annual Claim Payments	852,545	795,694	851,622	893,500	934,143	976,919	1,020,652	1,020,653
Employee Wellness Program	148,598	245,531	248,842	252,219	255,663	259,176	262,760	266,415
Program Administration - Personnel	223,401	226,846	235,393	242,455	249,729	257,221	264,937	272,885
Program Administration - Non-personnel	29,189	29,481	24,275	24,518	24,763	25,011	25,261	25,513
Cost Allocation	32,853	33,069	34,127	35,151	36,205	37,291	38,410	39,563
Total Operating Uses of Funds	1,692,565	1,773,120	1,709,321	1,776,039	1,842,412	1,911,844	1,983,196	2,011,817
Carryovers & Encumbrances	0	0	0	0	0	0	0	0
Budget Supplementals	0	0	0	0	0	0	0	0
TOTAL USES OF FUNDS	1,692,565	1,773,120	1,709,321	1,776,039	1,842,412	1,911,844	1,983,196	2,011,817
UNRESTRICTED FUND BALANCE	4,447,530	3,946,151	3,482,269	3,054,750	2,666,361	2,265,007	1,851,786	1,472,648
DESIGNATIONS:								
Year-end Estimated Liabilities	847,291	938,093	1,008,713	1,075,335	1,140,877	1,204,825	1,267,959	1,267,959
City Reserve Policy (@ 80% risk margin)	338,916	375,237	403,485	430,134	456,351	481,930	507,184	507,184
Pay Period 27 Reserve	5,190	7,090	10,090	13,090	16,090	19,090	22,090	25,090
Total Required Reserve	1,191,397	1,320,420	1,422,288	1,518,559	1,613,318	1,705,845	1,797,233	1,800,233
SURPLUS/(DEFICIT) vs. REQUIRED RESERVE	3,256,133	2,625,731	2,059,981	1,536,191	1,053,043	559,162	54,553	(327,585)

CITY OF BOULDER
2011 FUND FINANCIAL

COMPENSATED ABSENCES FUND

	2009	2010	2011	2012	2013	2014	2015	2016
	ACTUAL	REVISED	APPROVED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	2,183,545	1,733,610	1,077,038	981,117	880,218	786,853	701,455	624,475
SOURCES OF FUNDS								
Transfer from the General Fund	121,240	121,240	121,240	121,240	121,240	121,240	121,240	121,240
1% Transfer from the General Fund	0	0	560,271	571,476	582,906	594,564	606,455	618,584
Interest on Investments	56,492	43,340	44,772	29,434	26,407	23,606	21,044	18,734
TOTAL SOURCES OF FUNDS	177,732	164,580	726,283	722,150	730,552	739,410	748,739	758,559
USES OF FUNDS								
Retirement/Termination Payout	604,732	788,333	788,333	788,333	788,333	788,333	788,333	788,333
TOTAL OPERATING USES OF FUNDS	604,732	788,333	788,333	788,333	788,333	788,333	788,333	788,333
TRANSFERS TO OTHER FUNDS								
Cost Allocation	22,935	32,820	33,870	34,717	35,585	36,474	37,386	38,321
TOTAL TRANSFERS TO OTHER FUNDS	22,935	32,820	33,870	34,717	35,585	36,474	37,386	38,321
TOTAL USES OF FUNDS	627,667	821,153	822,203	823,050	823,918	824,807	825,719	826,654
ENDING FUND BALANCE	1,733,610	1,077,038	981,117	880,218	786,853	701,455	624,475	556,380

**CITY OF BOULDER
2011 FUND FINANCIAL**

FLEET OPERATIONS FUND

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$292,118	\$292,363	\$446,723	\$398,312	\$441,724	\$436,186	\$462,526	\$489,511
SOURCES OF FUNDS								
Vehicle Charges	\$1,986,528	\$3,190,230	\$3,021,667	\$2,874,629	\$2,647,821	\$2,915,391	\$3,043,055	\$3,127,894
Vehicle Acquisition Charges	\$246,154	\$339,223	\$328,830	\$381,790	\$633,506	\$474,082	\$424,953	\$420,678
Interest Earnings	\$7,814	\$7,186	\$4,691	\$4,182	\$4,638	\$4,580	\$4,857	\$5,140
Other	\$428,887	\$420,000	\$360,000	\$363,600	\$367,236	\$370,908	\$374,617	\$378,364
TOTAL SOURCES OF FUNDS	\$2,669,382	\$3,956,639	\$3,715,188	\$3,624,202	\$3,653,201	\$3,764,962	\$3,847,482	\$3,932,076
USES OF FUNDS								
Operating:								
Operating Expenditures	\$2,411,015	\$3,422,738	\$3,419,212	\$3,226,863	\$3,291,400	\$3,357,228	\$3,424,373	\$3,492,860
Emergencies		\$36,121	\$34,893	\$32,269	\$32,914	\$33,572	\$34,244	\$34,929
Building Replacement	\$38,931	\$57,055	\$57,055	\$57,055	\$57,055	\$57,055	\$57,055	\$57,055
Sick/Vacation Accrual	(\$4,443)	\$14,399	\$13,072	\$13,268	\$13,467	\$13,669	\$13,874	\$14,082
Total Operating Uses of Funds	\$2,445,503	\$3,530,313	\$3,524,232	\$3,329,455	\$3,394,836	\$3,461,524	\$3,529,545	\$3,598,926
Transfers to Other Funds								
Cost Allocation	\$223,635	\$231,945	239,367	\$251,335	\$263,902	\$277,097	\$290,952	\$305,500
Carryovers & Encumbrances		\$40,021						
TOTAL USES OF FUNDS	\$2,669,138	\$3,802,279	\$3,763,599	\$3,580,790	\$3,658,738	\$3,738,622	\$3,820,498	\$3,904,426
FUND BALANCE - END OF YEAR	\$292,363	\$446,723	\$398,312	\$441,724	\$436,186	\$462,526	\$489,511	\$517,161
DESIGNATED RESERVES								
Reserve for Wage Accrual Appropriation	\$21,434	\$29,734	\$38,034	\$46,666	\$55,643	\$64,980	\$74,689	\$84,788
Sick/Vac/Bon Liability Reserve	\$156,595	\$170,994	\$184,066	\$197,334	\$210,801	\$224,470	\$238,344	\$252,427
Emergency Operating Reserve (Goal = 5%)	\$114,334	\$245,995	\$176,212	\$197,724	\$169,742	\$173,076	\$176,477	\$179,946
Total Reserves	\$292,363	\$446,723	\$398,312	\$441,724	\$436,186	\$462,526	\$489,511	\$517,161
SURPLUS(DEFICIT) vs RESERVES	0	0	0	0	0	0	0	0

**CITY OF BOULDER
2011 FUND BALANCE**

FLEET REPLACEMENT FUND

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$6,353,301	\$7,980,891	\$7,545,518	\$7,998,204	\$8,423,784	\$6,443,079	\$6,115,087	\$6,030,646
SOURCES OF FUNDS								
Equipment Replacement Charges	\$3,424,170	\$4,196,195	\$4,018,384	\$4,095,002	\$4,082,151	\$4,245,936	\$4,031,819	\$4,131,416
Sale of Assets	\$281,144	\$160,028	\$164,146	\$190,361	\$314,960	\$236,046	\$211,727	\$209,610
Interest Earnings	\$199,299	\$211,934	\$79,228	\$83,981	\$88,450	\$67,652	\$64,208	\$63,322
Other	\$106,052	\$28,857	\$28,857	\$28,857	\$28,857	\$28,857	\$28,857	\$28,857
TOTAL SOURCES OF FUNDS	\$4,010,666	\$4,597,014	\$4,290,615	\$4,398,201	\$4,514,418	\$4,578,491	\$4,336,611	\$4,433,205
USES OF FUNDS								
Operating:								
Equipment Purchases	\$2,033,233	\$4,317,228	\$3,713,301	\$3,842,896	\$6,360,058	\$4,765,821	\$4,274,527	\$4,231,776
Support Services	\$26,970	\$27,387	\$27,684	\$28,791	\$29,943	\$31,141	\$32,386	\$33,682
Building Replacement	\$18,330	\$17,155	\$17,155	\$17,155	\$17,155	\$17,155	\$17,155	\$17,155
Transfers to Other Funds								
Cost Allocation	\$74,545	\$77,315	\$79,789	\$83,778	\$87,967	\$92,366	\$96,984	\$101,833
Refund to Wastewater Utility Fund	\$230,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Carryovers & Encumbrances	\$0	\$593,302	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL USES OF FUNDS	\$2,383,077	\$5,032,387	\$3,837,929	\$3,972,621	\$6,495,123	\$4,906,482	\$4,421,052	\$4,384,446
RESTRICTED FUND BALANCE	\$7,980,891	\$7,545,518	\$7,998,204	\$8,423,784	\$6,443,079	\$6,115,087	\$6,030,646	\$6,079,405

Minimum Fund Balance = 10% Value of Fleet = \$30.5M

**CITY OF BOULDER
2011 FUND FINANCIAL**

COMPUTER REPLACEMENT FUND

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	3,934,036	5,084,667	5,316,623	5,349,864	5,289,853	5,651,110	3,993,564	4,186,504
SOURCES OF FUNDS								
Transfer In - General Fund/Subsidy	627,000	604,914	604,914	610,963	617,073	623,243	629,476	635,771
Transfer In - Dept Contributions	1,145,234							
Transfer In - Subsidized workstations		245,462	249,736	252,234	254,756	257,304	259,877	262,475
Transfer In - 100% rate workstations		787,539	789,792	797,690	805,667	813,724	821,861	830,080
Other Dept Contributions (Amt over Standard)								
Data Center Expansion Charges								
Chrgs to External entities	15,645							
Reimbursement from County for FRGP	1,291							
Misc Used Equipment Sales	110,386							
Interest		98,351	127,117	132,916	133,747	132,246	141,278	99,839
TOTAL SOURCES OF FUNDS	1,899,557	1,736,265	1,771,559	1,793,803	1,811,242	1,826,517	1,852,491	1,828,165
USES OF FUNDS								
Equipment Disposal Expense		10,000	12,000	12,600	13,230	13,892	14,586	15,315
Computer Replacements	116,953	330,000	360,525	376,749	393,702	411,419	386,939	404,352
CityWide Replacements	618,476	1,152,402	1,353,506	1,451,562	1,029,506	3,044,528	1,243,089	1,539,880
TOTAL OPERATING USES OF FUNDS	735,429	1,492,402	1,726,031	1,840,911	1,436,438	3,469,838	1,644,615	1,959,547
Transfers to Other Funds:								
Cost Allocation	13,496	11,907	12,288	12,902	13,548	14,225	14,936	15,683
Total Transfers to Other Funds	13,496	11,907	12,288	12,902	13,548	14,225	14,936	15,683
TOTAL USES OF FUNDS	748,925	1,504,309	1,738,319	1,853,813	1,449,985	3,484,063	1,659,551	1,975,230
ENDING FUND BALANCE	5,084,667	5,316,623	5,349,864	5,289,853	5,651,110	3,993,564	4,186,504	4,039,439
Destinations:								
Required Reserve:								
Beginning Reserve Requirement -	0	3,038,287	3,164,800	3,295,453	3,836,152	2,572,408	3,194,090	3,666,155
Annual Increase to Required Reserve	0	674,966	718,839	765,564	815,325	923,073	983,073	1,046,973
Decrease for Replacement Purchases	0	(548,453)	(588,187)	(224,865)	(2,079,070)	(301,391)	(511,007)	(699,846)
Total Required Reserve	3,038,287	3,164,800	3,295,453	3,836,152	2,572,408	3,194,090	3,666,155	4,013,282
SURPLUS/(DEFICIT) vs. Required Reserve	2,046,381	2,151,823	2,054,411	1,453,701	3,078,702	799,474	520,349	26,157

**CITY OF BOULDER
2011 FUND FINANCIAL**

EQUIPMENT REPLACEMENT FUND

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$4,074,253	\$4,308,248	\$4,532,739	\$3,691,524	\$3,353,531	\$3,902,408	\$4,669,548	\$5,346,144
SOURCES OF FUNDS								
Contributions: General Fund	\$197,021	\$152,225	\$154,840	\$159,485	\$164,270	\$169,198	\$174,274	\$179,502
Contributions: Restricted Funds	\$442,984	\$635,727	\$826,659	\$851,459	\$877,003	\$903,313	\$930,412	\$958,324
Interest on Investment	\$121,681	\$65,590	\$47,594	\$38,761	\$35,212	\$40,975	\$49,030	\$56,135
TOTAL SOURCES OF FUNDS	\$761,686	\$853,542	\$1,029,092	\$1,049,705	\$1,076,484	\$1,113,486	\$1,153,716	\$1,193,961
USES OF FUNDS								
Equipment Purchases: General Fund	\$138,717	\$145,849	\$486,795	\$87,385	\$68,435	\$66,768	\$155,942	\$45,311
Equipment Purchases: Restricted Funds	\$343,627	\$317,416	\$1,332,378	\$1,246,960	\$403,507	\$221,495	\$260,573	\$234,906
Support Services	\$21,603	\$33,667	\$33,954	\$35,312	\$36,725	\$38,194	\$39,721	\$41,310
Transfers to Other Funds	\$23,744	\$16,648	\$17,181	\$18,040	\$18,942	\$19,869	\$20,884	\$21,928
Cost Allocation								
Carryovers, Encumbrances and Mid-Year ATBs: GF		\$45,470						
Carryovers, Encumbrances and Mid-Year ATBs: RF		\$70,000						
TOTAL USES OF FUNDS	\$527,691	\$629,050	\$1,870,308	\$1,387,697	\$527,608	\$346,346	\$477,120	\$343,455
FUND BALANCE - END OF YEAR	\$4,308,248	\$4,532,739	\$3,691,524	\$3,353,531	\$3,902,408	\$4,669,548	\$5,346,144	\$6,196,650
Reserve for Wage Accrual Appropriation	\$454	\$654	\$854	\$1,054	\$1,254	\$1,454	\$1,654	\$1,854
Restricted Balance: General Fund	\$1,285,804	\$1,251,213	\$918,230	\$986,641	\$1,076,359	\$1,174,019	\$1,189,396	\$1,321,964
Restricted Balance: Restricted Funds	\$3,021,990	\$3,280,872	\$2,772,440	\$2,365,835	\$2,824,795	\$3,494,074	\$4,155,093	\$4,872,831
	\$4,308,248	\$4,532,739	\$3,691,524	\$3,353,531	\$3,902,408	\$4,669,547	\$5,346,143	\$6,196,649
UNRESTRICTED FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0

Minimum Fund Balance: \$757,912 or 10% Projected Equipment Replacement Value

CITY OF BOULDER
2011 FUND FINANCIAL

FACILITY RENOVATION & REPLACEMENT FUND

	2009 ACTUAL	2010 REVISED	2011 APPROVED	2012 PROJECTED	2013 PROJECTED	2014 PROJECTED	2015 PROJECTED	2016 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$3,957,976	\$4,049,600	\$2,284,107	\$1,694,445	\$1,992,942	\$2,140,218	\$2,036,925	\$2,585,637
SOURCES OF FUNDS								
Departmental Contributions: General Fund	\$104,559			\$200,000	\$100,000		\$180,000	
Departmental Contributions: Restricted Funds	\$339,036	\$800,456	\$331,747	\$331,747	\$331,747	\$331,747	\$331,747	\$331,747
Transfers From Major Maintenance	\$1,305,720	\$625,691	\$886,707	\$925,691	\$925,691	\$925,691	\$925,691	\$925,691
Other Revenues	\$14,850	\$535,479						
Interest Earnings	\$113,619	\$57,710	\$23,983	\$17,792	\$20,926	\$22,472	\$21,388	\$27,149
TOTAL SOURCES OF FUNDS	\$1,877,784	\$2,019,336	\$1,242,437	\$1,475,230	\$1,378,364	\$1,279,910	\$1,458,826	\$1,284,587
USES OF FUNDS								
Operating:								
Operating Project Expenses: General Fund	\$255,793	\$275,000	\$231,000	\$242,550	\$254,678	\$267,411	\$280,782	\$294,821
Operating Project Expenses: Restricted Funds	\$173,165	\$131,250	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Support Services	\$16,181	\$16,432	\$22,147	\$23,033	\$23,954	\$24,912	\$25,909	\$26,945
Transfers to Other Funds	\$57,127	\$42,589	\$43,952	\$46,150	\$48,457	\$50,880	\$53,424	\$56,095
Cost Allocation		\$26,527						
Carryovers, Encumbrances and Mid-Year ATBs: GF								
Carryovers, Encumbrances and Mid-Year ATBs: RF								
Total Operating Uses of Funds	\$502,266	\$491,798	\$447,099	\$461,732	\$477,089	\$493,204	\$510,115	\$527,861
Capital Improvements Program:								
Existing Facility: General Fund	\$1,155,385	\$504,000	\$1,180,000	\$715,000	\$754,000	\$890,000	\$400,000	\$701,000
Existing Facility: Restricted Funds	\$128,509	\$65,000	\$205,000					
New Construction								
Reconstruction								
Study or Analysis								
Carryovers, Encumbrances and Mid-Year ATBs: GF								
Carryovers, Encumbrances and Mid-Year ATBs: RF								
Total Capital Uses of Funds	\$1,283,894	\$3,293,032	\$1,385,000	\$715,000	\$754,000	\$890,000	\$400,000	\$701,000
TOTAL USES OF FUNDS	\$1,786,160	\$3,784,830	\$1,832,099	\$1,176,732	\$1,231,089	\$1,383,204	\$910,115	\$1,228,861
FUND BALANCE - END OF YEAR	\$4,049,600	\$2,284,107	\$1,694,445	\$1,992,942	\$2,140,218	\$2,036,925	\$2,585,637	\$2,641,363
Reserve for Wage Accrual Appropriation	\$1,328	\$2,178	\$3,028	\$3,878	\$4,728	\$5,578	\$6,428	\$7,278
Departmental Annual Balance: General Fund	\$2,857,349	\$883,756	\$342,981	\$500,485	\$504,341	\$259,930	\$677,182	\$592,197
Dushanbe Teahouse Balance	\$80,602	\$80,550	\$79,029	\$76,595	\$74,587	\$72,690	\$70,592	\$69,037
Departmental Annual Balance: Restricted Funds	\$1,110,321	\$1,317,622	\$1,269,407	\$1,411,985	\$1,556,562	\$1,698,727	\$1,831,434	\$1,972,851
UNRESTRICTED FUND BALANCE	\$4,049,600	\$2,284,107	\$1,694,445	\$1,992,942	\$2,140,218	\$2,036,925	\$2,585,637	\$2,641,363

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. City staff annually reviews the financial and operation performance of each utility and, as appropriate, makes recommendations to City Council regarding adjustments to monthly utility rates 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 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. 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

Revenues generated from customer's monthly utility bills are the largest revenue source for each utility, accounting for 80-95 percent of total revenues. Monthly user fees for 2011 will result in 3 percent additional revenue for the water and wastewater utility funds. Monthly user fees for the stormwater/flood management utility will remain the same for 2011. The following table shows approved revenue increases for 2010 and 2011 and possible revenue increases for the subsequent two years as projected during development of the 2011 budget.

	2010	2011	2012	2013
Water	0%	3%	3%	3%
Wastewater	0%	3%	3%	3%
Stormwater/ Flood Management	0%	0%	3%	3%

CUSTOMER BILL IMPACTS

The following table shows annual utility bills for a residential customer under the 2010 and 2011 rates.

	Annual Bill 2010 Rates	Annual Bill 2011 Rates	Difference
Water	\$363.85	\$382.92	\$19.07
Wastewater	239.52	247.20	7.68
Stormwater/ Flood Management	85.20	85.20	0.00
TOTAL	\$688.57	\$715.32	\$26.75

In April 2010, a survey of annual water and sewer bills was conducted for fifteen 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 2011 rates for Boulder and 2010 rates for all other communities (the 2011 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	Fourth Highest
Annual Combined Water and Wastewater Bill	Seventh Lowest (mid-point)

PROGRAMS AND PROJECTS WITH A POTENTIAL REVENUE 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. Since changes to water budgets may impact the amount of water use in the five rate blocks and the associated revenue generated, any future changes to the water budget rate structure that are considered would also need to include an analysis of the impact to water revenues and water rates.

The Utilities' 2011-2016 fund financials also reflect several revenue bond issuances, and the associated revenue increases, to fund the following capital projects:

Water Utility

Improvements at the Betasso Water Treatment Facility (\$8.2 million in 2016) to assure compliance with federal Safe Drinking Water Act regulations.

Wastewater Utility

No bonds are anticipated in the 2011-2016 planning period. A bond was issued in 2010 (\$9.4 million) to fund improvements at the Wastewater Treatment Facility including installation of an ultraviolet disinfection system and improvements to the biosolids digesters and headworks facilities.

Stormwater / Flood Management Utility

Improvements along South Boulder Creek (\$3.0 million in 2012) designed to mitigate flood hazards in the South Boulder Creek West Valley area.

Cost estimates for these capital projects will be refined as the construction date approaches which could result in changes to the projected bond amounts, annual debt payments and utility revenue 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 (2009 thru 2011) and the stormwater PIF a five-year phase-in period (2009 thru 2013). 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 following table shows the 2010 and 2011 PIFs for a single-family residence with an annual water budget of 84,000 gallons for indoor usage, 30,000 gallons for irrigation use (or 2,000 square feet of landscaping) and 1,995 square feet of impervious area.

	2010 PIF	2011 PIF
Water	\$13,542	\$15,542
Wastewater	\$3,356	\$4,136
Stormwater/ Flood Management	\$2,733	\$3,152

UTILITY SPECIFIC SERVICE FEES

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. There are no changes to these fees for 2011.

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 2011 budget process will become effective with the January 2011 utility bills.



**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 7766**, passed and adopted by the City Council of Boulder on the **16th** day of **November 2010**.

In witness whereof, I have hereunto set my hand and the seal of the City of Boulder, this **16th** day of **December 2010**.



S. L. North
Deputy City Clerk

CITY SEAL



ORDINANCE NO. 7766

**AN ORDINANCE APPROPRIATING MONEY TO
DEFRAY EXPENSES AND LIABILITIES OF THE
CITY OF BOULDER, COLORADO, FOR THE 2011
FISCAL YEAR OF THE CITY OF BOULDER,
COMMENCING ON THE FIRST DAY OF JANUARY
2011, AND ENDING ON THE LAST DAY OF
DECEMBER 2011, AND SETTING FORTH DETAILS
IN RELATION THERETO.**

WHEREAS, the City Council has approved a motion to adopt the budget for 2011; 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, 2010 and ending at 12:00 Midnight at the end of December 31, 2011, for payment of 2011 City operating expenses, capital improvements, and general obligation and interest payments:

General Operating Fund	\$97,131,332
Capital Development Fund	201,215
Lottery Fund	1,000,000

Planning & Development Services Fund	\$8,686,259
Affordable Housing Fund	2,032,327
Community Housing Assistance Fund	1,976,090
.15 Cent Sales Tax Fund	2,751,000
.25 Cent Sales Tax Fund	6,843,929
Library Fund	7,049,311
Recreation Activity Fund	10,053,447
Climate Action Plan Fund	1,569,730
Open Space Fund	24,969,054
Airport Fund	1,387,033
Transportation Fund	19,951,636
Transportation Development Fund	713,560
Community Development Block Grant Fund	1,000,000
HOME Fund	1,350,000
Permanent Parks and Recreation Fund	3,362,718
General Obligation Debt Service Fund	2,000
.15 Cent Debt Service Fund	1,052,370
Water Utility Fund	27,744,598
Wastewater Utility Fund	15,080,159
Stormwater/Flood Management Utility Fund	6,435,756
Telecommunications Fund (Internal Service Fund)	715,712
Property & Casualty Ins. Fund (Internal Service Fund)	1,866,593
Worker Compensation Ins. Fund (Internal Service Fund)	1,709,321
Compensated Absences Fund (Internal Service Fund)	822,203
Fleet Operations Fund (Internal Service Fund)	3,763,599

Fleet Replacement Fund (Internal Service Fund)	\$3,837,929
Computer Replacement Fund (Internal Service Fund)	1,738,319
Equipment Replacement Fund (Internal Service Fund)	1,870,308
Facility Renovation & Replacement Fund (Internal Service Fund)	1,832,099
Police Pension Fund	4,869
Fire Pension Fund	4,808
Less: Interfund Transfers	21,117,460
Less: Internal Service Fund Charges	17,283,083
TOTAL (including Debt Service)	\$222,108,740

Section 2. The following appropriations are hereby made for the City of Boulder's fiscal year commencing January 1, 2011 and ending December 31, 2011 for estimated carryover expenditures:

General Fund	\$1,500,000
Lottery Fund	535,000
Affordable Housing Fund	3,950,000
CHAP Fund	1,630,000
.25 Cent Sales Tax Fund	1,600,000
Transportation Fund	8,380,000
Transportation Development Fund	1,900,000
Community Development Block Grant Fund	350,000
HOME Fund	1,035,000
Permanent Parks and Recreation Fund	1,300,000
Water Utility Fund	6,990,000
Wastewater Utility Fund	1,560,000
Stormwater/Flood Management Utility Fund	4,570,000

Facility Renovation & Replacement Fund (Internal Service Fund)	\$ 2,184,000
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TOTAL	\$37,484,000
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Section 3. The following appropriations are hereby made for the City of Boulder's fiscal year commencing January 1, 2011, and ending December 31, 2011, for

Fund Balances:

General Operating Fund	\$11,043,013
Capital Development Fund	4,680,972
Lottery Fund	399,846
Planning & Development Services Fund	3,761,637
Affordable Housing Fund	26,793
Community Housing Assistance Program Fund	36,971
.15 Cent Sales Tax Fund	872,710
.25 Cent Sales Tax Fund	1,241,462
Library Fund	257,675
Recreation Activity Fund	630,399
Climate Action Plan Fund	114,293
Open Space Fund	10,529,072
Airport Fund	261,515
Transportation Fund	2,137,810
Transportation Development Fund	197,366
Permanent Parks and Recreation Fund	2,356,871
General Obligation Debt Service Fund	1,680
.15 Cent Sales Tax Debt Service Fund	1,067,859
Water Utility Fund	26,535,843
Wastewater Utility Fund	10,089,506

Stormwater/Flood Management Utility Fund	\$5,881,633
Telecommunications Fund (Internal Service Fund)	478,874
Property & Casualty Ins. Fund (Internal Service Fund)	4,645,460
Worker Compensation Ins. Fund (Internal Service Fund)	3,481,969
Compensated Absences Fund (Internal Service Fund)	981,118
Fleet Fund (Internal Service Fund)	8,396,517
Computer Replacement Fund (Internal Service Fund)	5,349,863
Equipment Replacement Fund (Internal Service Fund)	3,691,524
Facility Renovation & Replacement Fund (Internal Service Fund)	1,694,445
TOTAL FUND BALANCES	\$110,844,696

Section 4. The City Council hereby appropriates as revenues all 2010 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 19th day of October, 2010.


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 16th day of November, 2010.


Mayor

Attest:

City Clerk on behalf of the
Director of Finance and Record